



MEMORANDUM

TO: Mayor and City Council

FROM: Matthew J. Dixon, City Manager

RE: **December 15, 2020 Council Meeting**

WORK SESSION

- ***Sustainability Model*** – Goal 1.3 of the City’s Strategic Plan states that the city will, “Conduct a Policy Reevaluation of the City’s Sustainability Model.” We have invited Fred Philpot with Lewis Young Robertson and Burningham to provide an overview of why these plans are important, how they are designed to work, how the city uses them to guide our planning, etc. Fred was the consultant that helped staff build the models and has many years of experience working with city’s in helping with financial analysis and planning. I’ve included a couple of PDF’s showing some of the sheets of our Sustainability Model for you to review in advance of the meeting.

AUDIT REPORT

Ben Bailey from Keddington & Christensen will be coming to present the results of the FY2020 Financial Audit. The audit went very well and I would like to recognize the great work of Steve Liebersbach and the department directors for how well they continue to manage their respective budgets and continue to be sure proper financial controls are maintained to prevent fraud and mismanagement of public funds. There is a copy of the audit included in this packet. Please look it over and feel free to contact me or Steve if you have questions we can help answer.

DISCUSSION/ACTION ITEMS

- ***Resolution 20-35 – Amending the FY2021 Budget.*** Steve will update the council on what is included in the budget amendment. Most of the items were reviewed at the council’s December 1 council meeting.
- ***Ordinance 20-25 – Approving the 2021 City Council Meeting Schedule.*** Annually the council is required to publically approve the schedule for your annual regular meetings. The plan, at this point, is to continue with the schedule of 1st and 3rd Tuesday’s.
- ***RAMP Grant Application*** – This is a follow up discussion item from the Dec. 1 council meeting related to the council’s desire to seek RAMP funding for a Heritage Trail in either Friendship or Burch Creek Park. Once staff has direction, we will proceed with the creation of the Heritage Trail concept plan and RAMP application, in partnership with the Weber School District and the Sons of the Utah Pioneers.

E mdixon@southogdencity.com

O 801-622-2702

F 801-622-2713

3950 Adams Ave. Suite 1

South Ogden City, UT 84403

SouthOgdenCity.com

CDRA MEETING

- ***Amending the City Center CRA*** – At the request of Tammy Long, the recommendation is to amend the City Center CRA project area to exclude the Long's property. When the project area was created it split parcels of land owned by the Long's with one parcel being within the project area and the other being outside the project area. The Long's are looking to combined their parcels and the county has requested that they either include all of their property within the project area or remove their parcels from the project area. The Long's have requested, and staff agrees, that it would be easier for the CDRA and better for the family to remove their parcels from the project area.

At the time of preparing the packet staff was still waiting for the Ordinance and information for the CRA Project Area amendment. Attorney Adam Long stated that he hoped to have it to staff on Saturday. We will forward the information as soon as we have it.



**NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL
WORK SESSION**

TUESDAY, DECEMBER 15, 2020

WORK SESSION – 5 PM

COUNCIL MEETING - 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled work session at 5 pm Tuesday, December 15, 2020. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; however, the city will abide by all COVID-19 restrictions in place at the time of the meeting, including social distancing and number of people allowed to gather at one time. No action will be taken on any items discussed during pre-council work sessions. Discussion of agenda items is for clarification only. Some members of the council may be attending the meeting electronically. The meeting will also be streamed live over www.facebook.com/southogdencity.

WORK SESSION AGENDA

I. CALL TO ORDER – Mayor Russell Porter

II. REVIEW OF AGENDA

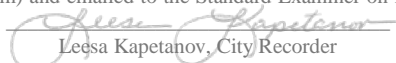
III. DISCUSSION ITEMS

A. Discussion on Sustainability Model with Fred Philpot, Zion's Bank

IV. ADJOURN

Posted to the State of Utah Website December 11, 2020

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on December 11, 2020. Copies were also delivered to each member of the governing body.


Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.

South Ogden General Fund CFSP

General O&M Expenditure Summary

Inflation			3%								
Base Year			2020								
			Fiscal Year		Fiscal Year						
Department	Expense Type	Description	Budget Year Cost	2019	2020	2021	2022	2023	2024	2025	2026
Council			-	-	-	-	-	-	-	-	-
Legal			-	-	-	-	-	-	-	-	-
Court	Salaries & Wages	Increase in Salaries for Part-Time Employee to Full-Time	\$8,946	-	-	-	-	-	-	-	-
Court	Employee Benefits	Add Benefits	\$25,700	-	-	-	-	-	-	-	-
Court	Business Licensing Outsourcing	Annual service contract for outsourcing BL Administration (\$7/license)	\$7,000	-	\$7,000	-	-	-	-	-	-
Admin			-	-	-	-	-	-	-	-	-
Non-Departmental			-	-	-	-	-	-	-	-	-
Elections			-	-	-	-	-	-	-	-	-
Buildings & Grounds			-	-	-	-	-	-	-	-	-
Planning & Zoning			-	-	-	-	-	-	-	-	-
Police	Salaries and Wages	1 New FTE	\$52,451	-	-	-	-	\$52,451	-	-	-
Police	Benefits	New Benefits	\$39,338	-	-	-	-	\$39,338	-	-	-
Police	Salaries and Wages	1 New FTE	\$50,923	-	-	-	\$50,923	-	-	-	-
Police	Benefits	New Benefits	\$38,192	-	-	-	\$38,192	-	-	-	-
Police	Salaries and Wages	1 New FTE	\$50,923	-	-	-	\$50,923	-	-	-	-
Police	Benefits	New Benefits	\$38,192	-	-	-	\$38,192	-	-	-	-
Police	Additional Expense	Additional Expense Related to New FTE	\$54,636	-	-	-	-	\$54,636	-	-	-
Police	Additional Expense	Additional Expense Related to New FTE	\$53,045	-	-	-	\$53,045	-	-	-	-
Police	Additional Expense	Additional Expense Related to New FTE	\$53,045	-	-	-	\$53,045	-	-	-	-
Police	Additional Expense - Supplies and Memberships	Increased to account for new supplies and memberships due to new FTEs.	\$325	-	-	-	-	\$325	-	-	-
Police	Additional Expense - Supplies and Memberships	Increased to account for new supplies and memberships due to new FTEs.	\$315	-	-	-	\$315	-	-	-	-
Police	Additional Expense - Supplies and Memberships	Increased to account for new supplies and memberships due to new FTEs.	\$315	-	-	-	\$315	-	-	-	-
Police	Additional Expense	New handguns	\$12,000	-	\$12,000	-	-	-	-	-	-
Police	Additional Expense	K-9 expense	\$12,621	-	-	-	-	-	-	-	-
Police	Additional Expense	Body Armor	\$14,078	-	-	-	-	-	-	-	-
Fire	Salaries & Wages	1 New FTE	\$45,700	-	\$45,700	-	-	-	-	-	-
Fire	Employee Benefits	New Benefits	\$34,275	-	\$34,275	-	-	-	-	-	-
Fire	Salaries & Wages	1 New FTE & Admin. Asst. moved to FT	\$75,536	-	-	-	\$75,536	-	-	-	-
Fire	Employee Benefits	New Benefits	\$56,652	-	-	-	\$56,652	-	-	-	-
Fire	Salaries & Wages	1 New FTE	\$48,483	-	-	-	\$48,483	-	-	-	-
Fire	Employee Benefits	New Benefits	\$36,362	-	-	-	\$36,362	-	-	-	-
Fire	Additional Expense	Fire Hose	\$4,854	-	-	-	-	-	-	-	-
Fire	Additional Expense	Fire Hose	\$5,305	-	-	-	\$5,305	-	-	-	-
Inspection Services	Professional & Technical	Permitting Program (One-time Fee + \$1,800 Annually)	\$1,748	-	-	-	-	-	-	-	-
Streets	Salaries and Wages	1 New FTE	\$29,126	-	-	-	-	-	-	-	-
Streets	Employee Benefits	New Benefits	\$21,845	-	-	-	-	-	-	-	-
Streets	Part Time Wages	Increase in seasonal wages to maintain level of service.	\$10,296	-	\$10,296	-	-	-	-	-	-
Streets	Class C Maintenance	Budget Increase for additional Class C Maintenance: Salt, Repair, Pot Holes, Plow Blades	\$29,126	-	-	-	-	-	-	-	-
Parks	Salaries and Wages	1 New FTE	\$24,647	-	-	-	-	-	-	-	-
Parks	Employee Benefits	New Benefits	\$18,486	-	-	-	-	-	-	-	-
Parks	Part Time Wages	Increase in seasonal wages to maintain level of service.	\$3,883	-	-	-	-	-	-	-	-
Parks	Part Time Wages	Increase in seasonal wages to maintain level of service.	\$7,384	-	-	-	\$7,384	-	-	-	-
Parks	Salaries and Wages	1 New FTE	\$31,876	-	-	-	\$31,876	-	-	-	-
Parks	Employee Benefits	1 New FTE	\$31,883	-	-	-	\$31,883	-	-	-	-
Recreation			-	-	-	-	-	-	-	-	-
Transfers			-	-	-	-	-	-	-	-	-
Total				-	\$109,271	-	\$578,432	\$146,750	-	-	-
Cumulative				-	\$109,271	\$112,549	\$694,357	\$861,938	\$887,796	\$914,430	\$941,863

South Ogden General Fund CFSP
General Capital Expenditure Summary

Inflation 3%
Base Year 2020

Department	Description	Trigger	Year	Cost	Budget Year Cost	2019	2020	2021	2022	2023	2024	2025	2026
Non Departmental	Veterans Memorial	1	2019	\$7,500	\$7,282	\$7,282	-	-	-	-	-	-	-
Non Departmental	New Website	1	2019	\$20,000	\$19,417	\$19,417	-	-	-	-	-	-	-
Non Departmental	Computer Wi-Fi and Access	1	2019	\$15,000	\$14,563	\$14,563	-	-	-	-	-	-	-
Non Departmental	Cellphone Repeater	1	2020	\$26,000	\$26,000	-	\$26,000	-	-	-	-	-	-
Non Departmental	Drone	1	2020	\$5,500	\$5,500	-	\$5,500	-	-	-	-	-	-
Non Departmental	Printer	1	2022	\$5,800	\$6,153	-	-	-	\$6,153	-	-	-	-
Non Departmental	Audio Mixer	1	2022	\$1,400	\$1,485	-	-	-	\$1,485	-	-	-	-
Non-Departmental	Battery Backup	1	2022	\$2,200	\$2,334	-	-	-	\$2,334	-	-	-	-
Non-Departmental	Network Switches	1	2023	\$30,000	\$32,782	-	-	-	-	\$32,782	-	-	-
Fire	Cascade SCBA Filling Station	1	2019	\$65,000	\$63,107	\$63,107	-	-	-	-	-	-	-
Fire	SCBAs	1	2019	\$42,000	\$40,777	\$40,777	-	-	-	-	-	-	-
Parks	Playground	1	2021	\$250,000	\$257,500	-	-	\$257,500	-	-	-	-	-
Parks	Restrooms - annual allocation O&M 6 yrs	0	2019	\$10,000	\$9,709	-	-	-	-	-	-	-	-
Parks	40th Bowery /ADA	1	2022	\$150,000	\$159,135	-	-	-	\$159,135	-	-	-	-
Parks	Main Point Landscaping	1	2022	\$28,000	\$29,705	-	-	-	\$29,705	-	-	-	-
Non Departmental	Surveillance Cameras	1	2022	\$50,000	\$53,045	-	-	-	\$53,045	-	-	-	-
Building & Grounds	PW Gas Pumps	1	2021	\$250,000	\$257,500	-	-	\$257,500	-	-	-	-	-
Building & Grounds	HVAC _Seniors	0	2020	\$33,000	\$33,000	-	-	-	-	-	-	-	-
Building & Grounds	Signs (OCH & Seniors)	0	2020	\$20,000	\$20,000	-	-	-	-	-	-	-	-
Building & Grounds	Public Works Remodel	1	2022	\$500,000	\$530,450	-	-	-	\$530,450	-	-	-	-
Building & Grounds	Water Heaters (OCH)	0	2020	\$5,000	\$5,000	-	-	-	-	-	-	-	-
Building & Grounds	Water Heaters - city hall	1	2022	\$11,000	\$11,670	-	-	-	\$11,670	-	-	-	-
Building & Grounds	HVAC Pumps - city hall	1	2022	\$15,000	\$15,914	-	-	-	\$15,914	-	-	-	-
Building & Grounds	HVAC A/C Single room (#) - city hall	1	2022	\$15,000	\$15,914	-	-	-	\$15,914	-	-	-	-
Fire	Fire Hose Tester	1	2020	\$4,000	\$4,000	-	\$4,000	-	-	-	-	-	-
Fire	Radios	1	2020	\$38,000	\$38,000	-	\$38,000	-	-	-	-	-	-
Inspection Services	Permitting Program - \$2,500 annual O&M	0	2020	\$5,000	\$5,000	-	-	-	-	-	-	-	-
Inspection Services	Computers	1	2024	\$2,300	\$2,589	-	-	-	-	-	\$2,589	-	-
Parks	Playground - Friendship Park ADA	1	2022	\$250,000	\$265,225	-	-	-	\$265,225	-	-	-	-
Parks	New Properties (unless bond falls through)	0	2021	\$125,000	\$128,750	-	-	-	-	-	-	-	-
Parks	Resurface tennis & basketball	1	2022	\$35,000	\$37,132	-	-	-	\$37,132	-	-	-	-
Parks	Ball field lights	0	2020	\$85,000	\$85,000	-	-	-	-	-	-	-	-
Parks	Restrooms	0	2020	\$10,000	\$10,000	-	-	-	-	-	-	-	-
Parks	40th sprinklers (make three systems one)	1	2020	\$20,000	\$20,000	-	\$20,000	-	-	-	-	-	-
Building & Grounds	Seniors Roof	0	2021	\$65,000	\$66,950	-	-	-	-	-	-	-	-
Building & Grounds	HVAC (OCH)	0	2021	\$25,000	\$25,750	-	-	-	-	-	-	-	-
Building & Grounds	HVAC _Seniors	0	2021	\$33,000	\$33,990	-	-	-	-	-	-	-	-
Building & Grounds	Station 82 - HVAC	1	2022	\$40,000	\$42,436	-	-	-	\$42,436	-	-	-	-
Building & Grounds	Control Valves - City Hall	1	2022	\$16,000	\$16,974	-	-	-	\$16,974	-	-	-	-
Fire	Commercial Washer/Dryer for Turnouts	1	2022	\$8,000	\$8,487	-	-	-	\$8,487	-	-	-	-
Fire	Nozzles	1	2022	\$4,000	\$4,244	-	-	-	\$4,244	-	-	-	-
Fire	Computers	1	2022	\$7,800	\$8,275	-	-	-	\$8,275	-	-	-	-
Fire	Extraction Equipment	1	2022	\$30,000	\$31,827	-	-	-	\$31,827	-	-	-	-
Fire	PPV Fans	1	2022	\$2,500	\$2,652	-	-	-	\$2,652	-	-	-	-
Parks	Bowery - Club Heights	1	2022	\$95,000	\$100,786	-	-	-	\$100,786	-	-	-	-
Parks	Parking lot Club heights	1	2022	\$125,000	\$132,613	-	-	-	\$132,613	-	-	-	-
Parks	Restrooms	0	2021	\$10,000	\$10,300	-	-	-	-	-	-	-	-
Parks	Madison Sprinklers	1	2022	\$70,000	\$74,263	-	-	-	\$74,263	-	-	-	-
Parks	Dog Area landscape & Sprinklers	0	2021	\$30,000	\$30,900	-	-	-	-	-	-	-	-
Parks	Bowery - Madison	1	2022	\$50,000	\$53,045	-	-	-	\$53,045	-	-	-	-
Parks	Splash Pad updates	1	2022	\$25,000	\$26,523	-	-	-	\$26,523	-	-	-	-
Building & Grounds	Heaters City Hall (tube)	1	2024	\$20,000	\$22,510	-	-	-	-	-	\$22,510	-	-
Building & Grounds	HVAC Compressors	1	2024	\$42,000	\$47,271	-	-	-	-	-	\$47,271	-	-
Fire	Station 82 Appliances	1	2023	\$3,000	\$3,278	-	-	-	-	\$3,278	-	-	-
Inspection Services	Replace Scanner	1	2024	\$8,000	\$9,004	-	-	-	-	-	\$9,004	-	-
Parks	Club Heights - Sprinklers	1	2024	\$85,000	\$95,668	-	-	-	-	-	\$95,668	-	-
Parks	Meadows - Sprinklers	1	2024	\$85,000	\$95,668	-	-	-	-	-	\$95,668	-	-
Parks	Basketball Court - Meadows	1	2024	\$65,000	\$73,158	-	-	-	-	-	\$73,158	-	-

South Ogden General Fund CFSP
General Capital Expenditure Summary

Inflation		3%											
Base Year		2020											
Department	Description	Trigger	Year	Cost	Budget Year Cost	2019	2020	2021	2022	2023	2024	2025	2026
Parks	Splash Pad Updates	1	2024	\$25,000	\$28,138	-	-	-	-	-	\$28,138	-	-
Parks	Nature Park Tables & Benches	1	2024	\$15,000	\$16,883	-	-	-	-	-	\$16,883	-	-
Parks	Central Controller	1	2024	\$50,000	\$56,275	-	-	-	-	-	\$56,275	-	-
Parks	Club Heights Outfield Fence	1	2024	\$60,000	\$67,531	-	-	-	-	-	\$67,531	-	-
Parks	Grasshopper (moved to LeaseSummary)	0	2023	\$16,700	\$18,249	-	-	-	-	-	-	-	-
Parks	Club Heights Park Lights	1	2022	\$80,000	\$84,872	-	-	-	\$84,872	-	-	-	-
Parks	Trails Spot Repair w/overlay	1	2022	\$200,000	\$212,180	-	-	-	\$212,180	-	-	-	-
Fire	Thermal Imager	1	2023	\$10,000	\$10,927	-	-	-	-	\$10,927	-	-	-
Fire	Chain Saw	1	2023	\$3,000	\$3,278	-	-	-	-	\$3,278	-	-	-
Fire	Station 81 Appliance	1	2023	\$3,000	\$3,278	-	-	-	-	\$3,278	-	-	-
Fire	K-12 Saw	1	2024	\$2,000	\$2,251	-	-	-	-	-	\$2,251	-	-
Fire	Copy Machine	1	2024	\$5,000	\$5,628	-	-	-	-	-	\$5,628	-	-
Fire	High Angle Rescue Equipment	1	2024	\$5,000	\$5,628	-	-	-	-	-	\$5,628	-	-
Fire	Station Furniture	1	2025	\$5,000	\$5,796	-	-	-	-	-	-	\$5,796	-
Fire	Copy Machine	1	2025	\$5,000	\$5,796	-	-	-	-	-	-	\$5,796	-
Fire	Mule Replacement (moved to LeaseSummary)	0	2025	\$7,000	\$8,115	-	-	-	-	-	-	-	-
Fire	Station 81 Mowers/Edgers	1	2027	\$1,400	\$1,722	-	-	-	-	-	-	-	-
Total				\$3,569,100	\$3,766,754	\$145,146	\$93,500	\$515,000	\$1,927,337	\$53,544	\$528,201	\$11,593	-

Streets Projects Summary

3%
2019

2018	2019	2020	2021	2022	2023	2024	2025	2026
-	\$175,000	-	-	-	-	-	-	-
-	\$192,500	-	-	-	-	-	-	-
-	\$100,000	-	-	-	-	-	-	-
-	\$150,000	-	-	-	-	-	-	-
-	\$250,000	-	-	-	-	-	-	-
-	\$100,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	\$259,431	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	\$579,076	-	-	-	-	-	-
-	-	\$324,450	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$491,727	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$136,591	-	-	-	-
-	-	-	-	-	\$140,689	-	-	-
-	-	-	-	\$382,454	-	-	-	-
-	-	-	-	-	\$281,377	-	-	-
-	-	-	-	\$54,636	-	-	-	-
-	-	-	-	-	-	-	\$352,138	-
-	-	-	-	-	-	-	\$352,138	-
-	-	-	-	-	-	-	\$352,138	-
-	-	-	-	-	\$140,689	-	-	-
-	-	-	-	-	-	\$586,338	-	-
-	-	-	-	-	-	\$173,891	-	-
-	-	-	-	-	-	\$602,150	-	-
-	-	-	-	-	-	\$115,927	-	-
-	-	-	-	-	-	-	\$77,613	-
-	-	-	-	-	-	-	\$179,108	-
-	-	-	-	-	-	-	\$119,405	-
-	-	-	-	\$393,928	-	-	-	-
-	-	\$758,544	-	-	-	-	-	-
-	-	-	-	-	-	-	-	\$122,987
-	-	-	-	-	-	-	-	\$122,987
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-	\$967,500	\$1,162,958	\$758,544	\$1,065,409	\$956,682	\$1,478,306	\$1,432,540	\$245,979

South Ogden General Fund CFSP
Lease Expenditure Summary

Inflation	3.00%
Base Year	2020
Interest	3.20%

Need to add Garbage Department and show purchase of Green Waste Trailers (2) for \$20,000 & Dump Bed (1) for

Police Lease	Base Year Cost	Inflated Costs	Trigger	Year	Lease Term	
Computers	28,115	-	0	2019	4	-
Ford F-150	37,000	-	0	2019	5	-
1 Explorer	36,000	-	0	2018	5	-
1 Explorer	36,000	34,951	1	2019	5	7,675
1 Explorer	36,000	34,951	1	2019	5	7,675
Patrol Laptops & Printers	70,000	72,100	1	2021	5	15,833
Patrol Cameras	120,000	116,505	1	2019	5	25,585
Patrol Fleet	580,000	563,107	1	2019	5	123,660
2 Explorers	72,000	72,000	1	2020	5	15,811
2 Detective Cars	50,000	50,000	1	2020	5	10,980
Ford Ranger - Animal Services (2021)	45,000	47,741	1	2022	5	10,484
F-150 WT Animal Control Truck/Equipment	45,000	47,741	1	2022	5	10,484
Computers - will be budgeted for in non-departmental	28,115	-	0	2022	4	-
Ford Escape XLT	27,000	28,644	1	2022	5	6,290
Patrol Laptops & Printers	70,000	83,584	1	2026	5	18,355
Tasers	79,362	84,195	1	2022	5	18,490
Ford F-150	37,000	40,431	1	2023	5	8,879
3 Explorers	108,000	118,015	1	2023	5	25,916
Patrol Fleet	580,000	652,795	1	2024	5	143,356
Computers - will be budgeted for in non-departmental	28,115	-	0	2025	4	-

	2019	2020	2021	2022	2023	2024	2025	2026
Computers	-	-	-	-	-	-	-	-
Ford F-150	-	-	-	-	-	-	-	-
1 Explorer	-	-	-	-	-	-	-	-
1 Explorer	7,675.44	7,675.44	7,675.44	7,675.44	7,675.44	-	-	-
1 Explorer	7,675.44	7,675.44	7,675.44	7,675.44	7,675.44	-	-	-
Patrol Laptops & Printers	-	-	15,833.38	15,833.38	15,833.38	15,833.38	15,833.38	-
Patrol Cameras	25,584.82	25,584.82	25,584.82	25,584.82	25,584.82	-	-	-
Patrol Fleet	123,659.95	123,659.95	123,659.95	123,659.95	123,659.95	-	-	-
2 Explorers	-	15,811.42	15,811.42	15,811.42	15,811.42	15,811.42	-	-
2 Detective Cars	-	10,980.15	10,980.15	10,980.15	10,980.15	10,980.15	-	-
F-150 WT Animal Control Truck/Equipment	-	-	-	10,483.96	10,483.96	10,483.96	10,483.96	10,483.96
Computers - will be budgeted for in non-departmental	-	-	-	-	-	-	-	-
Patrol Laptops & Printers	-	-	-	-	-	-	-	18,355.22
Tasers	-	-	-	18,489.51	18,489.51	18,489.51	18,489.51	18,489.51
Ford F-150	-	-	-	-	8,878.75	8,878.75	8,878.75	8,878.75
3 Explorers	-	-	-	-	25,916.34	25,916.34	25,916.34	25,916.34
Patrol Fleet	-	-	-	-	-	143,355.77	143,355.77	143,355.77
Computers - will be budgeted for in non-departmental	-	-	-	-	-	-	-	-
	164,595.65	191,387.22	207,220.60	236,194.06	270,989.15	249,749.27	222,957.70	225,479.55
Expiration of Current Lease						-		
Increase	164,595.65	26,791.57	15,833.38	28,973.46	34,795.09	-	-	2,521.85

South Ogden General Fund CFSP
Lease Expenditure Summary

Fire Lease			Trigger	Year	Lease Term	
Chief 81 Command Vehicle	40,000	37,704	1	2018	5	8,280
Engine	850,000	825,243	1	2019	5	181,226
Brush Truck	85,000	-	0	2020	5	-
Chief 82 Command Vehicle	40,000	40,000	1	2020	5	8,784
Ambulance 82 Ford F-350 Horton	75,000	79,568	1	2022	5	17,473
Brush Truck 82	189,000	200,510	1	2022	5	44,033
Kubota side-by-side	30,000	31,827	1	2022	5	6,989
Ladder 81	1,200,000	1,311,272	1	2023	5	287,959
Mule Replacement	7,500	8,695	1	2025	5	1,909
Engine	850,000	1,142,329	1	2030	5	250,859

	2019	2020	2021	2022	2023	2024	2025	2026
Chief 81 Command Vehicle	-	-	-	-	-	-	-	-
Engine	181,225.78	181,225.78	181,225.78	181,225.78	181,225.78	-	-	-
Brush Truck	-	-	-	-	-	-	-	-
Chief 82 Command Vehicle	-	8,784.12	8,784.12	8,784.12	8,784.12	8,784.12	-	-
Ladder 81	-	-	-	-	287,959.37	287,959.37	287,959.37	287,959.37
Mule Replacement	-	-	-	-	-	-	1,909.35	1,909.35
Engine	-	-	-	-	-	-	-	-
	181,225.78	190,009.91	190,009.91	190,009.91	477,969.27	296,743.49	289,868.72	289,868.72
Expiration of Current Lease								
Increase	181,225.78	8,784.12	-	-	287,959.37	-	-	-

Inspection Lease				Trigger	Year	Lease Term		
New Truck (Ford F-150)	33,000	-	0	2020	5	-		
			1	2018	5	-		
	2019	2020	2021	2022	2023	2024	2025	2026
New Truck (Ford F-150)	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Expiration of Current Lease								
Increase	-	-	-	-	-	-	-	-

South Ogden General Fund CFSP
Lease Expenditure Summary

Streets Lease			Trigger	Year		Lease Term	
Ten Wheeler	53,000	51,456	1	2019		5	11,300
Loader	26,000	25,243	1	2019		5	5,543
Back Hoe	17,000	16,505	1	2019		5	3,625
3 Ton	190,000	179,093	1	2018		5	39,329
3 Ton	190,000	179,093	1	2018		5	39,329
F-150	33,000	31,106	1	2018		5	6,831
F-150	38,000	40,314	1	2022		5	8,853
F-150	38,000	40,314	1	2022		5	8,853
F-150	38,000	40,314	1	2022		5	8,853
F-150 Super Crew	42,000	44,558	1	2022		5	9,785
F-150 Super Crew	38,000	35,819	1	2018		5	7,866
Ingersoll Roller DD32	45,000	43,689	1	2019		5	9,594
International	230,000	223,301	1	2019		5	49,038
International 3 Ton w/ Dump & Plow	200,000	212,180	1	2022		5	46,595
Mini Excavator	72,000	76,385	1	2022		5	16,774
Elgin Sweeper	235,000	256,791	1	2023		5	56,392
Cat IT 286 Front End Loader	150,000	145,631	1	2019		5	31,981
Stepp Hot Box	30,000	33,765	1	2024		5	7,415
Water Pump	25,000	25,000	1	2020		5	5,490
F-550 (garbage)	75,000	75,000	1	2020		5	16,470
F-150 (streets)	33,000	33,000	1	2020		5	7,247
Back Hoe	55,000	60,100	1	2023		5	13,198
F-550 (water leak truck with trailer)	103,000	109,273	1	2022		5	23,997
Loader	26,000	29,263	1	2024		5	6,426
Crafco Crack & Seal	-	-	1	2024		5	-
Tarco Leaf Vac	40,000	37,704	1	2018		5	8,280
Bandit Tree Chipper	28,000	26,393	1	2018		5	5,796
Welder 250	-	-	1	2020		5	-
Lincoln Portable Welder	-	-	1	2020		5	-
Utility Fund Equipment	108,200	101,989	1	2018		5	22,397

	2019	2020	2021	2022	2023	2024	2025	2026
Ten Wheeler	11,299.96	11,299.96	11,299.96	11,299.96	11,299.96	-	-	-
Loader	5,543.38	5,543.38	5,543.38	5,543.38	5,543.38	-	-	-
Back Hoe	3,624.52	3,624.52	3,624.52	3,624.52	3,624.52	-	-	-
3 Ton	-	-	-	-	-	-	-	-
3 Ton	-	-	-	-	-	-	-	-
F-150	-	-	-	-	-	-	-	-
F-150	-	-	-	8,853.12	8,853.12	8,853.12	8,853.12	8,853.12
F-150	-	-	-	8,853.12	8,853.12	8,853.12	8,853.12	8,853.12
F-150 Super Crew	-	-	-	-	-	-	-	-
Ingersoll Roller DD32	9,594.31	9,594.31	9,594.31	9,594.31	9,594.31	-	-	-
International	49,037.57	49,037.57	49,037.57	49,037.57	49,037.57	-	-	-
International 3 Ton w/ Dump & Plow	-	-	-	46,595.37	46,595.37	46,595.37	46,595.37	46,595.37
Mini Excavator	-	-	-	16,774.33	16,774.33	16,774.33	16,774.33	16,774.33
Elgin Sweeper	-	-	-	-	56,392.04	56,392.04	56,392.04	56,392.04
Cat IT 286 Front End Loader	31,981.02	31,981.02	31,981.02	31,981.02	31,981.02	-	-	-
Stepp Hot Box	-	-	-	-	-	7,414.95	7,414.95	7,414.95
Water Pump	-	5,490.08	5,490.08	5,490.08	5,490.08	5,490.08	-	-
F-550 (garbage)	-	16,470.23	16,470.23	16,470.23	16,470.23	16,470.23	-	-
F-150 (streets)	-	7,246.90	7,246.90	7,246.90	7,246.90	7,246.90	-	-
Back Hoe	-	-	-	-	13,198.14	13,198.14	13,198.14	13,198.14
F-550 (water leak truck with trailer)	-	-	-	23,996.61	23,996.61	23,996.61	23,996.61	23,996.61

South Ogden General Fund CFSP
Lease Expenditure Summary

Loader	-	-	-	-	-	6,426.29	6,426.29	6,426.29
Crafco Crack & Seal	-	-	-	-	-	-	-	-
Tarco Leaf Vac	-	-	-	-	-	-	-	-
Bandit Tree Chipper	-	-	-	-	-	-	-	-
Welder 250	-	-	-	-	-	-	-	-
Lincoln Portable Welder	-	-	-	-	-	-	-	-
Utility Fund Equipment	-	-	-	-	-	-	-	-
	111,080.75	140,287.95	140,287.95	245,360.50	314,950.68	217,711.18	188,503.98	188,503.98
Expiration of Current Lease								
Increase	111,080.75	29,207.20	-	105,072.55	69,590.18	-	-	-

South Ogden General Fund CFSP
Lease Expenditure Summary

Parks & Recreation Lease			Trigger	Year	Lease Term	
1-ton w/plow & Sander (2)	136,000	128,193	1	2018	5	28,152
Slope Mower	25,000	23,565	1	2018	5	5,175
Jacobsen Mower	61,900	58,347	1	2018	5	12,813
Jacobsen Mower	65,000	71,027	1	2023	5	15,598
Kubota 3600L Tractor	42,000	40,777	1	2019	5	8,955
Ford F150	33,000	33,000	1	2020	5	7,247
Ford F150	33,000	33,000	1	2020	5	7,247
Bobcat Utility Vehicle (Mule)	35,000	33,981	1	2019	5	7,462
Bobcat Utility Vehicle (Mule)	35,000	39,393	1	2024	5	8,651
Ford F150	33,000	-	0	2022	5	-
Ford Ranger (Rec)	32,000	33,949	1	2022	5	7,455
Man lift/ Bucket Truck	107,000	107,000	1	2020	5	23,498
Grasshoppers (2)	33,400	33,400	1	2020	5	7,335
Grasshoppers (2)	33,400	37,592	1	2024	5	8,255
Slope Mower Attachments	40,000	40,000	1	2020	5	8,784

	2019	2020	2021	2022	2023	2024	2025	2026
1-ton w/plow & Sander (2)	-	-	-	-	-	-	-	-
Slope Mower	-	-	-	-	-	-	-	-
Jacobsen Mower	-	-	-	-	-	-	-	-
Jacobsen Mower	-	-	-	-	15,597.80	15,597.80	15,597.80	15,597.80
Kubota 3600L Tractor	8,954.69	8,954.69	8,954.69	8,954.69	8,954.69	-	-	-
Ford F150	-	7,246.90	7,246.90	7,246.90	7,246.90	7,246.90	-	-
Ford F150	-	7,246.90	7,246.90	7,246.90	7,246.90	7,246.90	-	-
Bobcat Utility Vehicle (Mule)	7,462.24	7,462.24	7,462.24	7,462.24	7,462.24	-	-	-
Bobcat Utility Vehicle (Mule)	-	-	-	-	-	8,650.78	8,650.78	8,650.78
Ford F150	-	-	-	-	-	-	-	-
Man lift/ Bucket Truck	-	23,497.52	23,497.52	23,497.52	23,497.52	23,497.52	-	-
Grasshoppers (2)	-	7,334.74	7,334.74	7,334.74	7,334.74	7,334.74	-	-
Grasshoppers (2)	-	-	-	-	-	8,255.32	8,255.32	8,255.32
Slope Mower Attachments	-	8,784.12	8,784.12	8,784.12	8,784.12	8,784.12	-	-
	16,416.92	70,527.11	70,527.11	70,527.11	86,124.90	86,614.07	32,503.89	32,503.89
Expiration of Current Lease								
Increase	16,416.92	54,110.18	-	-	15,597.80	489.17	-	-

Total	\$118,893.07	\$15,833.38	\$134,046.02	\$407,942.43	\$489.17	-	\$2,521.85
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NOTICE AND AGENDA (Amended) SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, DECEMBER 15, 2020

WORK SESSION – 5 PM

REGULAR COUNCIL MEETING - 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled council meeting at 6 pm Tuesday, December 15, 2020. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; however, the city will abide by all COVID-19 restrictions in place at the time of the meeting, including social distancing, wearing of masks, and number of people allowed to gather in one place. Some members of the council may be attending the meeting electronically. The meeting will also be streamed live over www.facebook.com/southogdencity.

CITY COUNCIL MEETING AGENDA

I. OPENING CEREMONY

- A. **Call to Order** – Mayor Russell Porter
- B. **Prayer/Moment of Silence** -
- C. **Pledge of Allegiance** – Council Member Sallee Orr

- II. **PUBLIC COMMENTS** – This is an opportunity to address the mayor and council with any concerns, suggestions, or praise. No action can or will be taken at this meeting on comments made.
Please limit your comments to three minutes.

III. RESPONSE TO PUBLIC COMMENT

IV. RECOGNITION OF SCOUTS AND STUDENTS

V. CONSENT AGENDA

- A. Approval of November 30, 2020 Special Council Meeting and December 1, 2020 Council Meeting Minutes

VI. AUDIT REPORT

Ben Bailey, Keddington & Christensen

VII. PUBLIC HEARING

To Receive and Consider Comments on Proposed Amendments to FY2021 Budget

VIII. DISCUSSION / ACTION ITEMS

- A. Consideration of **Resolution 20-35** – Amending the FY2021 Budget
- B. Consideration of **Ordinance 20-25** – Approving the 2021 City Council Meeting Schedule
- C. Consideration of **Ordinance 20-26** – Amending the City Center CRA Plan
- D. Discussion/Direction on RAMP Grant Applications

IX. RECESS INTO COMMUNITY DEVELOPMENT RENEWAL AGENCY BOARD MEETING

See separate agenda.

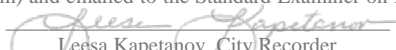
X. REPORTS/DIRECTION TO CITY MANAGER

- A. City Council Members
- B. City Manager
- C. City Attorney
- D. Mayor

XI. ADJOURN

Posted to the State of Utah Website December 11, 2020

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on December 11, 2020. Copies were also delivered to each member of the governing body.


Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.



MINUTES OF THE SOUTH OGDEN CITY COUNCIL SPECIAL MEETING

MONDAY, NOVEMBER 30, 2020
6 PM IN COUNCIL ROOM

SPECIAL MEETING MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Sallee Orr, Brent Strate, Mike Howard, and Jeanette Smyth Note: The mayor and members of the council joined the meeting via the Microsoft Teams meeting app.

COUNCIL MEMBERS EXCUSED

Susan Stewart

STAFF MEMBERS PRESENT

City Manager Matt Dixon, Assistant City Manager Doug Gailey, Adam Long, City CDRA Attorney, and City Planner Mark Vlasic Note: Mr. Long and Mr. Vlasic joined the meeting remotely.

CITIZENS PRESENT

Matt Glasmann, Sean Alibrando

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking the link

https://www.southogdencity.gov/document_center/Sound%20Files/2020/CC201130_1805.mp3

or by requesting a copy from the office of the South Ogden City Recorder.

I. OPENING CEREMONY

A. Call to Order

- Mayor Porter called the meeting to order at 6:05 pm and asked for a motion to begin
00:00:00

Council Member Howard so moved, followed by a second from Council Member Smyth. Council Members Orr, Strate, Howard, and Smyth all voted aye.

37 **B. Prayer/Moment of Silence**

- 38 • The mayor led everyone in a moment of silence

39 **C. Pledge of Allegiance**

- 40 • Council Member Howard led everyone in the Pledge of Allegiance

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44 **II. PUBLIC HEARING**

45 To Receive and Consider Comments on the Proposed Vacation of Lincoln Avenue between 36th
46 Street and Riverdale Road

- 47
48 • The mayor called for a motion to open the public hearing for the proposed vacation of Lincoln
49 Avenue between 36th Street and Riverdale Road

50 00:01:13

51
52 **Council Member Smyth so moved. The motion was seconded by Council Member Howard.**
53 **The voice vote was unanimous in favor of the motion.**

- 54
55 • The mayor opened the floor for comment from the public either in person or on line

56 00:01:49

- 57
58 • No one present came forward. Mayor Porter called for a motion to close the public hearing but
59 keep online public comment open for five more minutes

60 00:03:22

61
62 **Council Member Howard so moved. Council Member Smyth seconded the motion. All present**
63 **voted aye.**

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67 **III. DISCUSSION/ACTION ITEMS**

68 **A. Consideration of Ordinance 20-23 – Vacating Lincoln Avenue between 36th Street and Riverdale**
69 **Road**

- 70 • Overview 00:03:37

- 71 • Discussion 00:10:30

- 72 • The mayor asked if there had been any online public comments. Assistant City Manager
73 Doug Gailey said no comments had been submitted.

74 00:13:15

- 75 • Motion 00:13:23

Council Member Smyth moved to approve Ordinance 20-23. The motion was seconded by Council Member Howard. The mayor asked if there was any more discussion. Council Member Orr asked if the property owners had been notified about the vacation. Mr. Dixon said they had. She asked if anyone had called in about it. Mr. Dixon indicated the developer, Mr. Alibrando, had been in contact with the property owners. Ms. Orr then asked about the timing of the ordinance and how things would play out. **Mayor Porter called the vote:**

Council Member Orr-	Yes
Council Member Howard-	Yes
Council Member Smyth-	Yes
Council Member Strate-	Yes

Ordinance 20-23 was approved.

B. Consideration of Resolution 20-39 – Approving 2020 Moderate Income Housing Report

- Overview 00:18:31
- Discussion 00:26:25
- Motion 00:32:06

Council Member Howard moved to approve the 2020 Moderate Income Housing Report, followed by a second from Council Member Smyth. The mayor asked if there were any further discussion, and seeing none, he called the vote:

Council Member Smyth-	Yes
Council Member Howard-	Yes
Council Member Orr-	Yes
Council Member Strate-	Yes

The motion stood.

IV. ADJOURN

At 6:38, Mayor Porter called for a motion to adjourn.

Council Member Smyth so moved. The motion was seconded by Council Member Howard. The voice vote was unanimous in favor of the motion.

00:33:12

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Not Approved

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Special Council Meeting held Tuesday, November 30, 2020.


Leesa Kapetanov, City Recorder

Date Approved by the City Council



MINUTES OF THE SOUTH OGDEN CITY COUNCIL WORK SESSION AND CITY COUNCIL MEETING

TUESDAY, DECEMBER 1, 2020

WORK SESSION – 5 PM IN COUNCIL ROOM

COUNCIL MEETING – 6 PM IN COUNCIL ROOM

WORK SESSION MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Sallee Orr, Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth Note: Only the mayor and Council Member Stewart were at the meeting in person. The rest of the council joined the meeting via the Microsoft Teams meeting app.

STAFF MEMBERS PRESENT

City Manager Matthew Dixon, Assistant City Manager Doug Gailey, City Attorney Ken Bradshaw, Parks and Public Works Director Jon Andersen, Fire Chief Cameron West, Police Chief Darin Park, and Special Events Coordinator Jamie Healy

Note: City Attorney Ken Bradshaw, Fire Chief Cameron West, Police Chief Darin Parke, Parks and Public Works Director Jon Andersen, and Special Events Coordinator Jamie Healy joined the meeting via Microsoft Teams.

CITIZENS PRESENT

Jim Larkin and Reed Richards, Representing Sons of Utah Pioneers

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking the link:

https://www.southogdencity.gov/document_center/Sound%20Files/2020/CC201201_1658.mp3 or by requesting a copy from the office of the South Ogden City Recorder.

I. CALL TO ORDER

- Mayor Porter called the meeting to order at 5:02 pm and asked for a motion to convene
00:00:00

Council Member Howard so moved, followed by a second from Council Member Smyth. Council Members Orr, Strate, Stewart, Howard, and Smyth all voted aye

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II. REVIEW OF AGENDA

- City Manager Dixon suggested Item A under “Discussion/Action” items, be moved until after the discussion on the budget 00:00:35

III. DISCUSSION ITEMS

A. RAMP Grant Applications

- Overview 00:02:16
- Discussion 00:02:35
- Mayor Porter requested a field trip to the parks be arranged; the council would make a decision after the field trip 00:34:12
- Further discussion 00:35:45

The discussion included comments by Mr. Larkin and Mr. Reed

IV. ADJOURN

At 5:50 pm, Mayor Porter called for a motion to adjourn the work session.

Council Member Howard so moved, followed by a second from Council Member Smyth. The voice vote was unanimous in favor of the motion.

00:48:49

COUNCIL MEETING MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Sallee Orr, Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth Note: The mayor and Council Members Strate and Stewart attended in person. All others joined the meeting via the Microsoft Teams meeting app.

STAFF MEMBERS PRESENT

City Manager Matthew Dixon, City Attorney Ken Bradshaw, Finance Director Steve Liebersbach, Parks and Public Works Director Jon Andersen, Fire Chief Cameron West, Police Chief Darin Parke, Special Events Coordinator Jamie Healy, and Recorder Leesa Kapetanov

Note: City Manager Matthew Dixon, Assistant Manager Doug Gailey, Finance Director Steve Liebersbach, and Recorder Leesa Kapetanov were the only ones attending in person. All other staff joined the meeting via Microsoft Teams.

CITIZENS PRESENT

Matthew Flitton, Bill Bate

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking these links:

https://www.southogdencity.gov/document_center/Sound%20Files/2020/CC201201_1759_01.mp3

https://www.southogdencity.gov/document_center/Sound%20Files/2020/CC201201_1759_02.mp3

or by requesting a copy from the office of the South Ogden City Recorder. The first link covers the first portion of the meeting up to Item VI. C. The second link covers the rest of the meeting.

I. OPENING CEREMONY

A. Call To Order

- At 6:03 pm, Mayor Porter called the meeting to order and asked for a motion to convene
00:00:06

Council Member Smyth so moved. The motion was seconded by Council Member Howard. In a voice vote Council Members Orr, Strate, Stewart, Howard, and Smyth all voted aye.

B. Prayer/Moment of Silence

The mayor led those present in a moment of silence.

C. Pledge Of Allegiance

Council Member Mike Howard led the Pledge of Allegiance.

II. PUBLIC COMMENTS

<u>Matthew Flitton</u>	00:01:53	Spoke about height of buildings and parks
<u>Bill Bate</u>	00:06:15	Spoke about high density housing
<u>James Minster (online)</u>	00:09:00	Did not receive notice about water shut-offs
<u>Skyler Lowe (online)</u>	00:09:34	Commented on streets around Meadows Park

III. RESPONSE TO PUBLIC COMMENT 00:11:02

IV. RECOGNITION OF SCOUTS/STUDENTS PRESENT

No scouts or students were present.

V. CONSENT AGENDA

A. Approval of November 17, 2020 Council Minutes

B. Set Date for Public Hearing (December 15, 2020 at 6 pm or as soon as the agenda permits) To Receive and Consider Comments on Proposed Amendments to the FY2021 Budget

- Mayor Porter read the items on the consent agenda and asked if there were any comments. There were no comments so he called for a motion to approve.

00:13:56

Council Member Howard moved to approve the consent agenda, followed by a second from Council Member Strate. The voice vote was unanimous in favor of the motion.

- City Manager Dixon responded to some of the public comments made

00:14:28

- Mayor Porter announced they would go to item B first

00:15:46

144 **VI. DISCUSSION/ACTION ITEMS**

145 **B. Consideration of Resolution 20-36 – Acknowledging the Existence of Deeds to Glasmann Park**
146 **and Authorizing Their Issuance As Required**

- 147 • Overview 00:15:56
- 148 • Discussion There was no discussion on this item.
- 149 • Motion 00:17:45

150
151 **Council Member Strate moved to approve Resolution 20-36. The motion was seconded by**
152 **Council Member Smyth. The mayor asked if there was further discussion. No one**
153 **responded. He then called the vote:**

155	Council Member Orr-	Yes
156	Council Member Strate-	Yes
157	Council Member Stewart-	Yes
158	Council Member Howard-	Yes
159	Council Member Smyth-	Yes

160
161 **Resolution 20-36 was adopted.**

162
163 Note: Click on second link to hear recording for the rest of the meeting.

164 **C. Consideration of Resolution 20-37 – Amending a Lease Agreement With T-Mobile for the**
165 **Installation of a Fiber and Utility Easement**

- 166 • Overview 00:00:00
- 167 • Discussion 00:01:03
- 168 • Motion 00:06:48

169
170 **Council Member Howard moved to approve Resolution 20-37, followed by a second from**
171 **Council Member Strate. Mayor Porter asked if there was any further discussion. Council**
172 **Member Stewart stated if they were getting more space, it seemed they should pay more money**
173 **as well. Council Member Orr said she would like to know more about the shed. City Attorney**
174 **Bradshaw commented the original lease agreement allowed them to do what they needed to do.**
175 **Mayor Porter stated they had a good working relationship with T-Mobile, and everyone wanted**
176 **good cell service; sometimes the price that needed to be paid was a box or shed in the park. There**
177 **was more discussion on the existing shed and the deal the city had made with T-Mobile about**
178 **adding to it. After several minutes of various discussion, Council Member Strate called the**
179 **question (00:13:49.) The mayor then called the vote:**

181	Council Member Stewart-	Yes
182	Council Member Howard-	Yes
183	Council Member Orr-	No
184	Council Member Smyth-	Yes
185	Council Member Strate-	Yes

186
187 **The motion carried.**

- Additional questions/comments by Council Member Orr
00:14:52

D. Consideration of Resolution 20-38 – Approving an Agreement with Compass Minerals

- Overview 00:17:15
- Discussion There was no discussion on this item
- Motion 00:18:50

Council Member Smyth moved to approve Resolution 20-38. Council Member Stewart seconded the motion. There was no further discussion. Mayor Porter called the vote:

Council Member Strate-	Yes
Council Member Howard-	Yes
Council Member Orr-	Yes
Council Member Smyth-	Yes
Council Member Stewart-	Yes

The agreement was approved.

E. Consideration of Ordinance 20-24 – Rezoning 236, 225, and 229 40th Street, 4011 Hillcrest Circle, and Approximately 202 and 206 Country Club Drive from R-1-6 to 40th Street General and O-1

- Overview 00:19:20
- Discussion 00:22:03
- Motion 00:41:30

Council Member Strate moved to approve Ordinance 20-24. The motion was seconded by Council Member Smyth. Mayor Porter asked if there was further discussion, and seeing none, he called the vote:

Council Member Howard-	Yes
Council Member Smyth-	Yes
Council Member Orr-	No
Council Member Stewart-	No
Council Member Strate-	Yes

The motion stood.

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III. DISCUSSION ITEMS

Overview/Discussion of Upcoming FY2021 Budget Amendments
00:42:14

VII. DISCUSSION/ACTION ITEMS (continued)

- A. Consideration of Previously Tabled Item on Strategic Goal 2.2 Having To Do With Updates to Employee Compensation and Benefits
- Discussion 01:20:53
 - The council directed staff to give full-time employees a \$500 bonus, permanent part-time employees a \$250 bonus, and part-time temporary employees a \$50 bonus
01:44:26
 - Comments by City Manager Dixon
01:44:35

IX. REPORTS/DIRECTION TO CITY MANAGER

- A. City Council Members
- Council Member Stewart - 01:44:35
 - Council Member Howard - 01:50:03
 - Council Member Smyth - 01:51:45
 - Council Member Orr - 01:53:18
 - Council Member Strate - 01:54:30
- B. City Manager 01:58:22
- C. Mayor Porter 02:07:18

X. ADJOURN

At 8:31 pm, Mayor Porter called for a motion to adjourn.
02:11:51

Council Member Strate so moved, followed by a second from Council Member Smyth. Council Members Orr, Strate, Stewart, and Howard all voted aye.

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Not Approved

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Pre-Council Work Session and Council Meeting held Tuesday, December 1, 2020.


Kapetanov, City Recorder

Leesa
Date Approved by the City Council

STAFF REPORT



SUBJECT: FY 2020 Audit Report Presentation
AUTHOR: Steve Liebersbach
DEPARTMENT: Finance
DATE: 12/15/2020

RECOMMENDATION

It is the recommendation of staff that the City Council accept the Audit Report for the year ending June 30, 2020.

BACKGROUND

The City is required to be independently audited annually and have the report completed within 180 days after the fiscal year end. The City is also required to file the report with the State Auditor's Office within that same time line.

ANALYSIS

Keddington & Christensen L.L.C. performed the City's audit this year and Ben Bailey from their firm will oversee tonight's presentation and discussion. Marcus Arbuckle will also be joining the meeting remotely.

SIGNIFICANT IMPACTS

There are no financial impacts associated with this.

ATTACHMENTS

Attached you will find the Audit Report as well as the Supplementary Reports.

CITY OF SOUTH OGDEN

BASIC FINANCIAL STATEMENTS

For the Year Ended June 30, 2020

Together with Independent Auditor's Report



KEDDINGTON & CHRISTENSEN, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF SOUTH OGDEN

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KEDDINGTON & CHRISTENSEN, CPAS

CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
South Ogden, Utah

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Ogden, Utah as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of South Ogden, Utah's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type-activities, each major fund, and the aggregate remaining fund information of the City of South Ogden, Utah as of June 30, 2020, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and the Major Special Revenue Funds, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of proportionate share of the net pension liability, the pension schedule of contributions, the schedule of changes in the total OPEB liability and related ratios, and the notes to required supplementary information, as noted on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of South Ogden, Utah's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 4, 2020, on our consideration of South Ogden City, Utah's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of South Ogden, Utah's internal control over financial reporting and compliance.

Keddington & Christensen, LLC

Salt Lake City, Utah
December 4, 2020

**SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2020**

This document is a narrative overview and analysis of the financial activities of South Ogden City for the fiscal year ending June 30, 2019. South Ogden City management encourages readers to consider the information presented here in conjunction with the financial statements which follow this section.

Financial Highlights:

At the close of the most recent fiscal year the assets of South Ogden City exceeded its liabilities by \$54,745,303.

As of June 30, 2020, South Ogden City's governmental funds reported a combined ending fund balance of \$7,351,557. Of this amount, \$65,479 is available for spending at the City's discretion, while the remaining balance of \$7,286,078 is classified in accordance with GASB No. 54.

The greatest portion of the City's total long-term debt is comprised of the 2019 Series Sales & Franchise Tax Revenue and Refunding Bonds. This bond issuance was used to refund the 2015 Series. The City also added \$4.3 million to be used to complete the construction of the Burch Creek Park and begin phase I of the construction on the Club Heights Park. The 2012 Series Bonds have 2 more years of life and were issued to finance road construction. The 2009 Series has been fully retired. The total combined principal outstanding as of June 30, 2020 is \$9,187,000; all bonds will be fully retired by 2039.

Overview of the Financial Statements:

This discussion and analysis is intended to serve as an introduction to South Ogden City's basic financial statements. The City's basic financial statements include three component parts: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This portion of the audit report also contains required supplementary information, and other supplementary information in addition to the basic financial statements themselves.

1.) Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of South Ogden City's finances in a format similar to what is provided by private-sector businesses.

The Statement of Net Position presents information pertaining to all of South Ogden City's assets and liabilities. The difference between the two is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. However, other non-financial factors need to be considered as well.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The City's financial statements are distinguished by two different functions. First, governmental activities are those principally supported by taxes and intergovernmental revenues. Second, City business-type activities are those that recover all or a significant portion of their costs through user fees and charges. The governmental activities of South Ogden City include general government, public safety (police & fire), streets, public works, parks and recreation. The business-type activities of the City include providing water, sewer, solid waste, storm drain, and ambulance service.

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

2.) Fund financial statements: A fund is defined as a grouping of related accounts that is used to maintain control over resources that are segregated for specific activities or objectives. South Ogden City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

There are three fund types in which all individual fund classifications can be categorized: Governmental Funds, Proprietary Funds and Fiduciary Funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's short-term financing requirements. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City has identified four major governmental funds that are reported separately. They are the general fund, one special revenue fund, a debt service fund and a capital projects fund. There are two non-major funds included within this report.

South Ogden City adopts an annual budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with State budget statutes.

Proprietary Funds: Proprietary funds account for the same functions and utilize the same accounting methods reported as business-type activities in the government-wide financial statements. Full accrual accounting methods are used and provide both long and short-term financial information. The City uses enterprise funds, one type of proprietary fund, to account for its business-type activities which, as previously stated, are water, sewer, solid waste, storm drain, and ambulance service. The City has identified five enterprise funds (as determined by generally accepted accounting principles) that meet the criteria for major fund classification. There are not any enterprise funds classified as non-major within this report. Internal Service Funds are also a form of Proprietary Fund and they are used to report activities that provide services and supplies internally for a City. South Ogden City has no Internal Service Funds.

Fiduciary Funds: Fiduciary funds are used to account for assets held by a City in a trustee capacity or as an agent for individuals, private organizations and other governmental units. A City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. There are four fiduciary fund types: Pension (and other employee benefits) Trust Funds, Investment Trust Funds, Private-Purpose Trust Funds, and Agency Funds. South Ogden City has no fiduciary funds.

3.) Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 29 through 55 of this report.

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

Differences between Government-Wide and Fund Statements

Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements. Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements. Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements. Those revenues are deferred on the governmental fund statements. Government-wide statements provide users with a broad overview of the City's finances in a fashion similar to a private-sector business.

Government-wide Financial Analysis

As previously noted, an increase or decrease in net position, when viewed over a period of time, may serve as a useful indicator of whether the financial position of a City is improving or deteriorating. In the case of South Ogden City, net position was \$54,745,303 at the close of fiscal year 2020, whereas, at the close of fiscal year 2019, the City's net position was \$52,066,794.

The largest portion of South Ogden City's net position is \$46,038,434 in net investment in capital assets. This reflects its investments in land, buildings, machinery and equipment, less any related debt used to acquire those assets that is still outstanding. South Ogden City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although South Ogden City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

South Ogden City's Net Position

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 13,967,809	\$ 9,351,759	\$ 8,338,491	\$ 6,831,168	\$ 22,306,300	\$ 16,182,927
Capital assets	47,846,920	45,132,029	8,320,562	7,980,906	56,167,482	53,112,935
Total Assets	61,814,729	54,483,788	16,659,053	14,812,074	78,473,782	69,295,862
Deferred Outflows of Resources	746,911	1,676,269	163,042	289,556	909,953	1,965,825
Current and other liabilities	4,726,691	2,344,943	807,770	561,380	5,534,461	2,906,323
Long-term liabilities	13,681,106	12,042,205	655,434	872,652	14,336,540	12,914,857
Total Liabilities	18,407,797	14,387,148	1,463,204	1,434,032	19,871,001	15,821,180
Deferred Inflows of Resources	4,562,425	3,329,324	205,006	44,389	4,767,431	3,373,713
Net position:						
Net investment in capital assets	37,820,863	35,952,793	8,217,571	7,886,855	46,038,434	43,839,648
Restricted	1,819,278	622,037	728,966	558,142	2,548,244	1,180,179
Unrestricted	(48,723)	1,868,755	6,207,348	5,178,212	6,158,625	7,046,967
Total Net Position	<u>\$ 39,591,418</u>	<u>\$ 38,443,585</u>	<u>\$ 15,153,885</u>	<u>\$ 13,623,209</u>	<u>\$ 54,745,303</u>	<u>\$ 52,066,794</u>

At the end of the fiscal year, the City was able to report positive balances in net position, for total government activities and for the separate governmental and business-type activities.

Governmental Activities: Governmental activities are reflected in the government-wide activities statement. The governmental activities had a increase, including prior period adjustments, in total net position of \$1,147,833 in 2020.

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

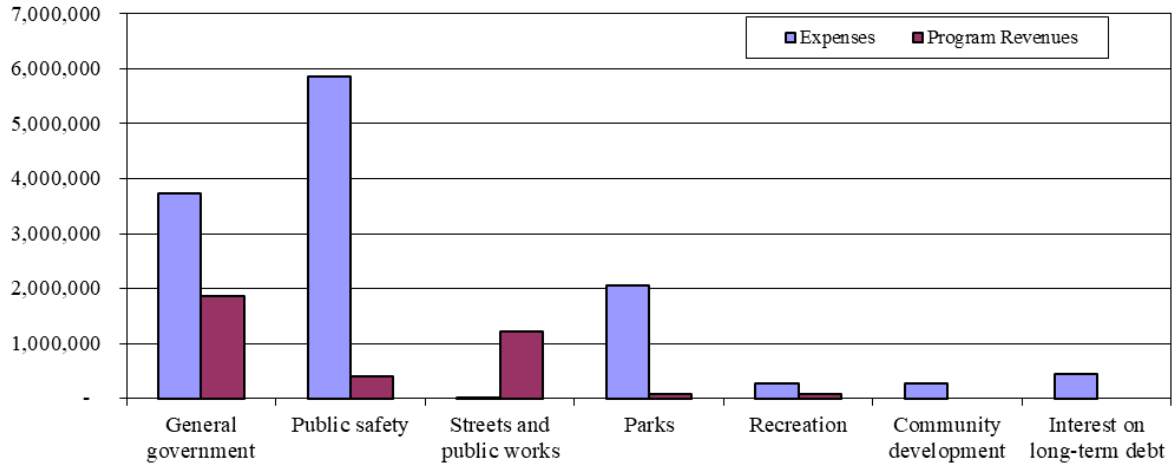
Taxes are the main source of revenue in the General Fund consisting of 50.73% of total revenue in 2020. The City receives six kinds of taxes (property, sales, delinquent property, fee-in-lieu, franchise, and Prop 1 taxes). Current year property taxes and sales tax revenues account for 32.64% and 44.98% respectively of total taxes collected in 2020. The goal of the City's governing body to be more diversified and not overly dependent upon one type of revenue stream. The sales tax revenues of the City have been growing steadily but the City Council has invested a great deal of time and energy in developing an overall sustainability model for the City. Part of that model includes maintaining the certified tax rate at a constant level if possible. However, in doing so, as property values continue to increase it is then considered a property tax increase at the County and State level. The Council feels a small increase annually is much more fiscally responsible versus doing nothing for years and then implementing a very large increase. The majority of residents also are more amicable to such a process as they understand the cost of doing business and providing the high level of service they are accustomed to also goes up a little bit each year. That is the overall concept, yet the Council is mindful of economic conditions and other factors impacting the residents. In light of that the Council actually voted in a small tax decrease for FY 2020. As mentioned, sales tax revenues continue to increase as local sales continue to be strong and the City is able to add some new businesses. The City also continues to experience a small amount of property tax growth due to new construction. The gap between these two revenues will narrow as the City will again be implementing a small property tax increase as it looks ahead to fiscal year 2021. A new County-wide tax was imposed in 2017 after being voted in by the residents and is referred to as Prop 1 Highway Tax. It is one-tenth of one percent sales tax and is designated to be spent on streets, sidewalks and trails within the City. In fiscal year 2020 the City received \$331,387 of Prop 1 monies.

South Ogden City's Changes in Net Position

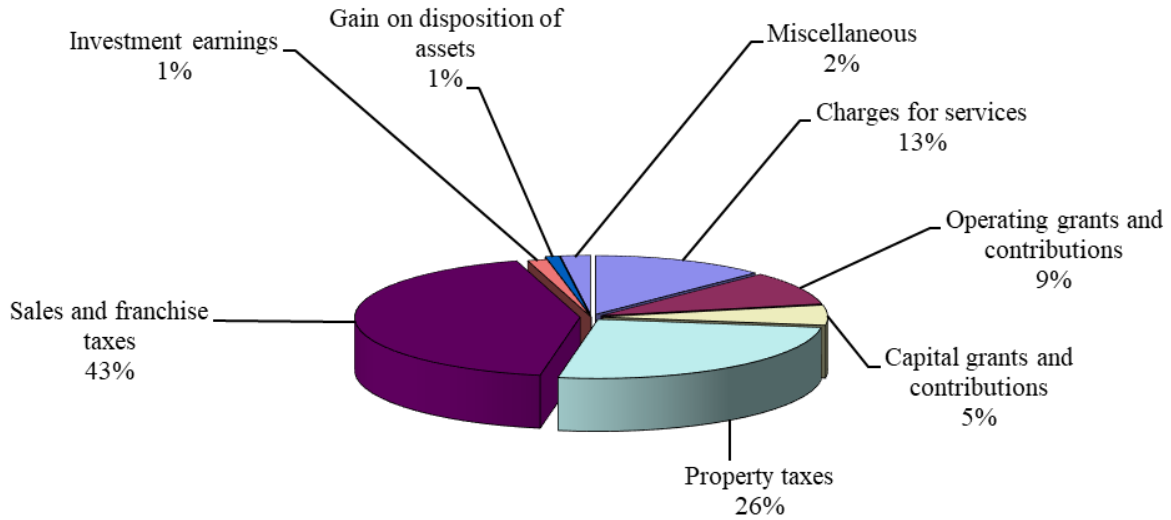
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 1,672,837	\$ 1,802,993	\$ 6,792,174	\$ 6,328,775	\$ 8,465,011	\$ 8,131,768
Operating grants and contributions	1,235,642	535,358	-	-	1,235,642	535,358
Capital grants and contributions	725,101	1,012,189	97,963	54,598	823,064	1,066,787
General revenues:						
Property taxes	3,416,243	3,390,926	-	-	3,416,243	3,390,926
Sales and franchise taxes	5,689,298	5,249,109	-	-	5,689,298	5,249,109
Investment earnings	187,258	174,248	137,915	138,127	325,173	312,375
Gain on disposition of assets	133,882	477,293	50,500	40,000	184,382	517,293
Miscellaneous	285,750	112,545	74,127	57,377	359,877	169,922
Total Revenues	13,346,011	12,754,661	7,152,679	6,618,877	20,498,690	19,373,538
Expenses:						
General government	3,740,025	3,559,826	-	-	3,740,025	3,559,826
Public safety	5,859,951	5,452,420	-	-	5,859,951	5,452,420
Streets and public works	9,085	73,159	-	-	9,085	73,159
Parks	2,051,266	1,309,000	-	-	2,051,266	1,309,000
Recreation	263,671	351,641	-	-	263,671	351,641
Community development	267,304	169,163	-	-	267,304	169,163
Interest on long-term debt	451,366	283,248	-	-	451,366	283,248
Water	-	-	1,248,936	1,024,272	1,248,936	1,024,272
Sewer	-	-	1,899,001	1,948,667	1,899,001	1,948,667
Storm drain	-	-	685,527	699,663	685,527	699,663
Solid waste	-	-	927,858	875,517	927,858	875,517
Ambulance	-	-	416,191	673,300	416,191	673,300
Total Expenses	12,642,668	11,198,457	5,177,513	5,221,419	17,820,181	16,419,876
Change in net position before transfers	703,343	1,556,204	1,975,166	1,397,458	2,678,509	2,953,662
Transfers	444,490	247,460	(444,490)	(247,460)	-	-
Change in Net Position	1,147,833	1,803,664	1,530,676	1,149,998	2,678,509	2,953,662
Net Position, Beginning	38,443,585	36,639,921	13,623,209	12,473,211	52,066,794	49,113,132
Net Position, Ending	<u>\$ 39,591,418</u>	<u>\$ 38,443,585</u>	<u>\$ 15,153,885</u>	<u>\$ 13,623,209</u>	<u>\$ 54,745,303</u>	<u>\$ 52,066,794</u>

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

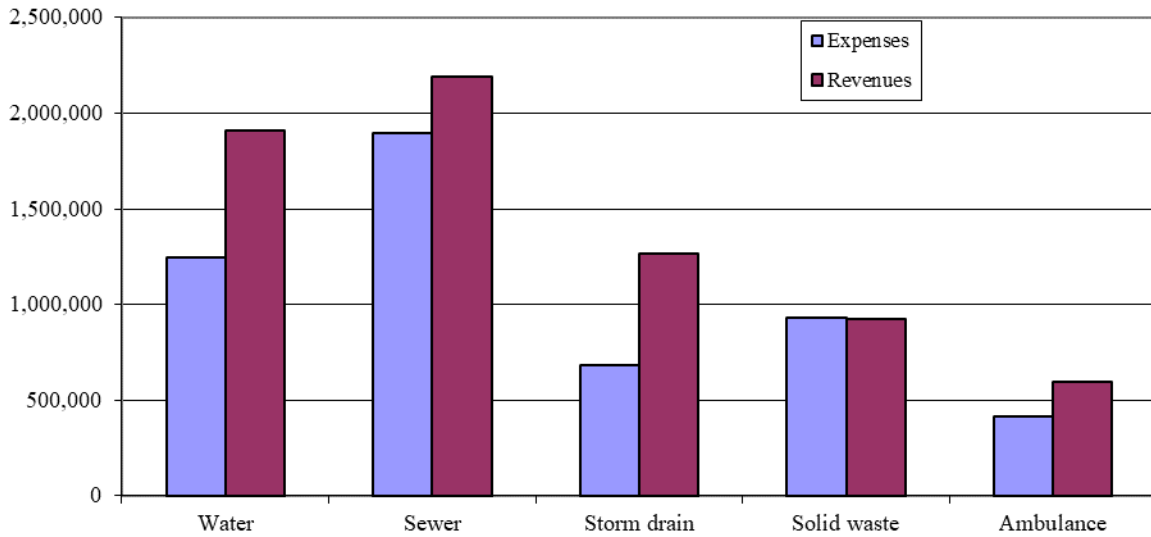


SOUTH OGDEN CITY
MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

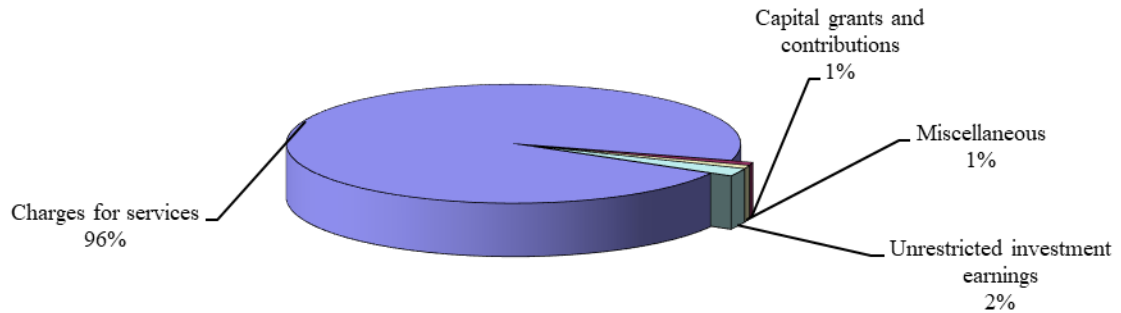
Business-type Activities: Business-type activities have increased, including prior period adjustments, the City’s net position by \$1,530,676 during fiscal year 2020.

The majority of revenues in the business-type activities are in charges for services, which account for 95.42% of the revenues for fiscal year 2020.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

Financial Analysis of Governmental Funds:

The focus of the City's governmental funds is to provide information on short-term inflows, outflows and balances of resources available to spend. Such information is useful in assessing the City's financing requirements.

As of June 30, 2020, the City's governmental funds reported a combined ending fund balances of \$7,351,557. The General Fund is the chief operating fund of the City. All activities which are not required to be accounted for in separate funds, either by state or local ordinance or by a desire to maintain a matching of revenues and expenses, are accounted for in this fund.

As stated earlier, the City maintains several enterprise funds to account for the business-type activities of the City. The separate fund statements included in this report provide the same information for the business-type activities as is provided in the government-wide financial statements. However, the difference is that these fund statements provide more detail.

General Fund Budgetary Highlights:

The original budget adopted in fiscal year 2020 for the general fund totaled \$15,421,391. The City Council approved budget amendments during the year bringing the modified total general fund budget to \$23,044,001.

Explanation of variances between original budgeted amounts and final budgeted amounts:

- The variances on the revenue & expenditure side are mostly associated with some additional revenues that were received and the corresponding expenditures that are tied to the new revenues such as:
 - Reimbursement of police overtime
 - Donations received by the City
 - Small grants received & an adjustment to the City's sales tax revenues
 - Proceeds from the sale of surplus vehicles
- There was an adjustment made to account for excessive overtime in the fire department.
- There was a large dollar amendment made to incorporate the Bond Refunding and the additional bond proceeds for the construction on Burch Creek Park.
- There was an amendment to incorporate a potential \$2,500,000 transfer to the Capital Project Fund from the General Fund.

Capital Assets and Debt Administration:

As of June 30, 2020, the City has invested \$56,167,482 net of accumulated depreciation in capital assets for its governmental and business-type activities. This amount is \$3,054,547 more than 2019. The City feels that its ability to increase capital assets will improve moving forward. The City Council put in place for the fiscal year 2020 budget process some significant revenue generating steps to work towards fiscal sustainability. The governing body is committed to continue working towards fiscal sustainability for FY 2021. These new monies will allow for infrastructure projects to be undertaken, heavy equipment and vehicles to be replaced as well as additional resources allocated to the City's streets for repairs and maintenance.

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

South Ogden City's Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 10,955,991	\$ 10,955,991	\$ 412,413	\$ 412,413	\$ 11,368,404	\$ 11,368,404
Construction in progress	4,285,708	255,123	418,676	57,470	4,704,384	312,593
Building and improvements	8,184,336	8,417,250	9,616	-	8,193,952	8,417,250
Machinery and equipment	3,129,101	3,082,579	446,754	420,813	3,575,855	3,503,392
Infrastructure	21,291,784	22,421,086	7,033,103	7,090,210	28,324,887	29,511,296
Total Capital Assets	<u>\$ 47,846,920</u>	<u>\$ 45,132,029</u>	<u>\$ 8,320,562</u>	<u>\$ 7,980,906</u>	<u>\$ 56,167,482</u>	<u>\$ 53,112,935</u>

As of June 30, 2020, the City's Governmental Activities had a long-term debt outstanding balance of \$12,872,945. This amount is comprised of the following component parts:

2019 Sales & Franchise Tax Revenue & Refunding Bonds - \$8,720,000 – retires in 2039
2012 Road Revenue Bonds - \$467,000 – retires in 2022
Capital leases - \$1,810,819
Compensated absences - \$621,750
Other post-employment benefits - \$623,625
Weber School District Property Lease - \$374,319

As of June 30, 2020, the City's Business-type Activities had a long-term debt outstanding balance of \$512,070. This amount is comprised of the following component parts:

Compensated absences - \$68,302
Other post-employment benefits - \$188,335
Capital Leases - \$255,433

South Ogden City's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Bonds payable	\$ 10,263,086	\$ 7,079,000	\$ -	\$ -	\$ 10,263,086	\$ 7,079,000
Notes payable	374,320	421,747	-	-	374,320	421,747
Capital leases	1,810,819	1,658,259	255,433	122,125	2,066,252	1,780,384
Compensated absences	621,752	597,519	68,302	58,336	690,054	655,855
Other post employment benefits	623,625	720,151	188,335	231,484	811,960	951,635
Total	<u>\$ 15,400,045</u>	<u>\$ 13,669,078</u>	<u>\$ 776,883</u>	<u>\$ 955,655</u>	<u>\$ 16,176,928</u>	<u>\$ 14,624,733</u>

Economic Factors and Next Year's Budget and Rates:

Economic indicators for the state are currently stabilizing. Construction of commercial buildings as well as single and multi-family dwellings is still moving at a brisk pace. The local area and the State of Utah were hit hard in the Spring of 2020 by the economic shut-down spawned by the COVID-19 pandemic. As was every sector of the country. The State continues to work through this process but has seen some significant signs of improvement in certain areas. As of July 2020, Utah's unemployment rate was 4.5%, the lowest in the country. The nation's unemployment rate for the same period was 10.2. Utah has recently been ranked as one of the top states in the nation for businesses.

SOUTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended June 30, 2020

The City's budget for fiscal year 2021 will be aggressive yet cautious. The City has a number of projects that have been started in FY 2020 and the construction will be finished in FY 2021. There are also some new projects that have been saved up for and will be undertaken as well. The City is being very cautious as we continue to navigate the stormy waters created by the COVID-19 pandemic. Elected officials and City staff are taking all health recommendations and necessary protocols very seriously as we strive to move the City forward in a very productive, safe and responsible manner.

The Council continues to be proactive in maintaining and growing the City's revenue streams in an effort to aggressively undertake infrastructure projects. The development of the 12.74 acre Burch Creek Park will be completed in FY 2021 and phase I of the Club Heights Park project will begin as well. The City has been working hard on an in-depth fiscal sustainability analysis and inventory of the needs for street repairs and utility infrastructure and put in to place some funding sources to continue the sustainability process. During the fiscal year 2021 budget process the City Council voted to maintain the utility fee structure as is due to the COVID-19 pandemic meaning the fees for water, sewer, storm drain, garbage and recycling will not be changing. They also are continuing the road improvement fee which was implemented on January 01, 2018. Both the Council and the residents of the City are committed to maintaining and improving the services provided and the quality of life that South Ogden City provides for its residents.

Request for Information:

This financial report is designed to provide a general overview of South Ogden City's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to:

South Ogden City
Finance Director
3950 Adams Avenue Suite #1
South Ogden, UT 84403

BASIC FINANCIAL STATEMENTS

SOUTH OGDEN CITY
STATEMENT OF NET POSITION
June 30, 2020

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 6,220,860	\$ 6,358,932	\$ 12,579,792
Accounts receivable - net	185,505	1,026,275	1,211,780
Due from other governmental units	107,427	-	107,427
Taxes receivable	4,369,907	-	4,369,907
Prepaid expenses	99,058	80,356	179,414
Internal Balances	20,919	(20,919)	-
Restricted cash and cash equivalents	2,720,096	866,732	3,586,828
Capital assets, not being depreciated:			
Land	10,955,991	412,413	11,368,404
Construction in progress	4,285,708	418,676	4,704,384
Capital assets, net of accumulated depreciation:			
Buildings and improvements	8,184,336	9,616	8,193,952
Machinery and equipment	3,129,101	446,754	3,575,855
Infrastructure	21,291,784	7,033,103	28,324,887
Net pension asset	244,037	27,115	271,152
Total Assets	61,814,729	16,659,053	78,473,782
Deferred Outflows of Resources:			
Pensions	734,323	154,108	888,431
Other post employment benefits	12,588	8,934	21,522
Total Deferred Outflows of Resources	746,911	163,042	909,953
Total Assets and Deferred Outflows of Resources	\$ 62,561,640	\$ 16,822,095	\$ 79,383,735

The notes to the financial statements are an integral part of this statement

SOUTH OGDEN CITY
STATEMENT OF NET POSITION (Continued)
June 30, 2020

	Governmental Activities	Business-type Activities	Total
Liabilities			
Accounts payable	\$ 1,517,979	\$ 502,015	\$ 2,019,994
Accrued liabilities	346,598	42,731	389,329
Accrued interest payable	104,357	-	104,357
Unearned Revenue	829,886	3,809	833,695
Payable from restricted assets:			
Accounts payable	191,387	136,866	328,253
Developer and customer deposits	17,545	900	18,445
Noncurrent liabilities:			
Due within one year	1,718,939	121,449	1,840,388
Due in more than one year	13,681,106	655,434	14,336,540
Total Liabilities	18,407,797	1,463,204	19,871,001
Deferred Inflows of Resources:			
Deferred property tax revenue	3,468,820	-	3,468,820
Pensions	987,319	165,723	1,153,042
Other post employment benefits	106,286	39,283	145,569
Total Deferred Inflows of Resources	4,562,425	205,006	4,767,431
Net Position:			
Net investment in capital assets	37,820,863	8,217,571	46,038,434
Restricted for:			
Roads	164,699	-	164,699
Impact fees	102,086	728,966	831,052
Debt	1,545,749	-	1,545,749
State grants	6,744	-	6,744
Unrestricted	(48,723)	6,207,348	6,158,625
Total Net Position	39,591,418	15,153,885	54,745,303
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 62,561,640	\$ 16,822,095	\$ 79,383,735

The notes to the financial statements are an integral part of this statement

SOUTH OGDEN CITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General government	\$ 3,740,025	\$ 656,830	\$ 1,215,128	\$ -	\$ (1,868,067)	\$ -	\$ (1,868,067)
Public safety	5,859,951	387,579	20,514	-	(5,451,858)	-	(5,451,858)
Streets and public works	9,085	557,283	-	656,740	1,204,938	-	1,204,938
Parks	2,051,266	1,400	-	68,361	(1,981,505)	-	(1,981,505)
Recreation	263,671	69,745	-	-	(193,926)	-	(193,926)
Community development	267,304	-	-	-	(267,304)	-	(267,304)
Interest on long-term debt	451,366	-	-	-	(451,366)	-	(451,366)
Total Governmental Activities	12,642,668	1,672,837	1,235,642	725,101	(9,009,088)	-	(9,009,088)
Business-type Activities:							
Water	1,248,936	1,892,629	-	20,206	-	663,899	663,899
Sewer	1,899,001	2,189,575	-	-	-	290,574	290,574
Storm drain	685,527	1,188,455	-	77,757	-	580,685	580,685
Solid waste	927,858	924,275	-	-	-	(3,583)	(3,583)
Ambulance	416,191	597,240	-	-	-	181,049	181,049
Total Business-type Activities	5,177,513	6,792,174	-	97,963	-	1,712,624	1,712,624
Total Government	\$ 17,820,181	\$ 8,465,011	\$ 1,235,642	\$ 823,064	(9,009,088)	1,712,624	(7,296,464)
General Revenues:							
Property taxes					3,416,243	-	3,416,243
Sales taxes					4,547,992	-	4,547,992
Franchise taxes					1,141,306	-	1,141,306
Interest					187,258	137,915	325,173
Gain on disposal of assets					133,882	50,500	184,382
Miscellaneous					285,750	74,127	359,877
Transfers					444,490	(444,490)	-
Total General Revenues and Transfers					10,156,921	(181,948)	9,974,973
Change in Net Position					1,147,833	1,530,676	2,678,509
Net Position, Beginning					38,443,585	13,623,209	52,066,794
Net Position, Ending					\$ 39,591,418	\$ 15,153,885	\$ 54,745,303

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2020

	General Fund	Special Revenue CDRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 1,184,738	\$ 141,607	\$ 10,916	\$ 4,827,413	\$ 56,186	\$ 6,220,860
Taxes receivable	4,196,622	173,285	-	-	-	4,369,907
Due from other governmental units	107,427	-	-	-	-	107,427
Accounts receivable	133,885	-	-	-	51,620	185,505
Prepaid items	99,058	-	-	-	-	99,058
Due from other funds	1,023,233	-	-	-	-	1,023,233
Restricted cash and cash equivalents	2,603,852	-	744	115,500	-	2,720,096
Total Assets	\$ 9,348,815	\$ 314,892	\$ 11,660	\$ 4,942,913	\$ 107,806	\$ 14,726,086
Liabilities:						
Accounts payable	\$ 1,226,598	\$ 91,238	\$ -	\$ 200,135	\$ 8	\$ 1,517,979
Accrued liabilities	346,598	-	-	-	-	346,598
Payable from restricted assets:						
Accounts payable	177,973	-	-	13,414	-	191,387
Developer deposits	17,545	-	-	-	-	17,545
Unearned revenue	829,886	-	-	-	-	829,886
Due to other funds	660,335	341,979	-	-	-	1,002,314
Total Liabilities	3,258,935	433,217	-	213,549	8	3,905,709
Deferred Inflows of Resources						
Deferred property tax revenue	\$ 3,329,520	\$ 139,300	\$ -	\$ -	\$ -	\$ 3,468,820

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
BALANCE SHEET - GOVERNMENTAL FUNDS (Continued)
June 30, 2020

	<u>General Fund</u>	<u>Special Revenue CDRA</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:						
Nonspendable:						
Prepaid items	\$ 99,058	\$ -	\$ -	\$ -	\$ -	\$ 99,058
Restricted:						
Class "C" roads	164,699	-	-	-	-	164,699
Impact fees	-	-	-	102,086	-	102,086
Unspent bond proceeds	1,545,005	-	-	-	-	1,545,005
Debt service	-	-	744	-	-	744
State grants	6,744	-	-	-	-	6,744
Committed:						
Employee benefits	621,750	-	-	-	-	621,750
Assigned:						
Special revenue funds	-	-	-	-	107,798	107,798
Debt service	-	-	10,916	-	-	10,916
Capital projects	-	-	-	4,627,278	-	4,627,278
Unassigned	323,104	(257,625)	-	-	-	65,479
Total Fund Balances	<u>2,760,360</u>	<u>(257,625)</u>	<u>11,660</u>	<u>4,729,364</u>	<u>107,798</u>	<u>7,351,557</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,348,815</u>	<u>\$ 314,892</u>	<u>\$ 11,660</u>	<u>\$ 4,942,913</u>	<u>\$ 107,806</u>	<u>\$ 14,726,086</u>

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2020

**Amounts reported for governmental activities in the Statement of Net Position
are different because:**

Total Fund Balances - Governmental Funds	\$ 7,351,557
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	47,846,920
Deferred outflows of resources related to pensions and other postemployment benefits are not an available resource and, therefore, are not reported in the funds.	746,911
Deferred inflows of resources related to pensions and other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds.	(1,093,605)
Interest expense is not due and payable in the current period and, therefore, is not recorded in the funds.	(104,357)
Long-term liabilities, including bonds, capital leases, net pension, and net other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(15,400,045)</u>
Total Net Position - Governmental Activities	<u><u>\$ 39,591,418</u></u>

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	<u>General Fund</u>	<u>Special Revenue CDRA</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:						
Property taxes	\$ 3,306,873	\$ 109,370	\$ -	\$ -	\$ -	\$ 3,416,243
Sales taxes	4,401,038	146,954	-	-	-	4,547,992
Franchise taxes	1,141,306	-	-	-	-	1,141,306
Licenses and permits	317,947	-	-	-	-	317,947
Intergovernmental	1,860,674	-	-	-	-	1,860,674
Charges for services	146,461	-	-	93,553	551,474	791,488
Fines and forfeitures	507,865	-	-	-	-	507,865
Interest	144,331	9,750	3,715	29,463	-	187,259
Miscellaneous	208,025	-	-	-	-	208,025
Total Revenues	<u>12,034,520</u>	<u>266,074</u>	<u>3,715</u>	<u>123,016</u>	<u>551,474</u>	<u>12,978,799</u>
Expenditures:						
Current:						
General government	1,695,325	-	1,500	-	6,772	1,703,597
Public safety	5,671,393	-	-	-	-	5,671,393
Streets and public works	893,793	-	-	-	-	893,793
Parks	797,228	-	-	-	-	797,228
Recreation	232,313	-	-	-	-	232,313
Community development	-	267,304	-	-	-	267,304
Debt service:						
Principal	460,379	-	7,392,000	-	-	7,852,379
Interest	64,144	4,082	437,575	-	-	505,801
Capital outlay	3,762,354	-	-	1,411,575	-	5,173,929
Total Expenditures	<u>\$ 13,576,929</u>	<u>\$ 271,386</u>	<u>\$ 7,831,075</u>	<u>\$ 1,411,575</u>	<u>\$ 6,772</u>	<u>\$ 23,097,737</u>

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – GOVERNMENTAL FUNDS (Continued)
For the Year Ended June 30, 2020

	<u>General Fund</u>	<u>Special Revenue CDRA</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (1,542,409)	\$ (5,312)	\$ (7,827,360)	\$ (1,288,559)	\$ 544,702	\$ (10,118,938)
Other Financing Sources (Uses):						
Capital lease proceeds	565,511	-	-	-	-	565,511
Refunding bonds issued	4,300,000	-	5,200,000	-	-	9,500,000
Premium on bonds issued	-	-	1,175,040	-	-	1,175,040
Sale of capital assets	171,729	-	-	-	-	171,729
Transfers in	444,490	37,038	1,169,648	3,876,417	57,504	5,585,097
Transfers out	(4,588,813)	-	-	-	(551,794)	(5,140,607)
Total Other Financing Sources (Uses)	892,917	37,038	7,544,688	3,876,417	(494,290)	11,856,770
Net Change in Fund Balances	(649,492)	31,726	(282,672)	2,587,858	50,412	1,737,832
Fund Balance, Beginning	3,409,852	(289,351)	294,332	2,141,506	57,386	5,613,725
Fund Balance, Ending	<u>\$ 2,760,360</u>	<u>\$ (257,625)</u>	<u>\$ 11,660</u>	<u>\$ 4,729,364</u>	<u>\$ 107,798</u>	<u>\$ 7,351,557</u>

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balances - Total Governmental Funds	\$ 1,737,832
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets with an initial cost of more than \$1,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	2,714,891
The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt uses current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:	(3,289,219)
In the statement of activities, accrued interest on debt is recorded.	(44,519)
In the statement of activities, current changes to the net pension asset account to decrease pension expense. The Governmental Funds do not adjust pension contribution expense.	244,037
In the statement of activities, current changes to the net pension liability account to increase pension expense. The Governmental Funds do not adjust pension contribution expense.	1,485,959
In the statement of activities, the current year's pension contributions from January to June are removed from pension expense and shown on the statement of net position as deferred outflows of resources - pensions. The Governmental Funds do not adjust pension contribution expense.	(933,578)
In the statement of activities, the differences between expected and actual results and changes in assumptions decrease pension expense and are shown on the statement of net position as deferred inflows of resources - pensions. The Governmental Funds do not adjust for these differences.	(747,514)
Some expenses (accrued leave, other post employment benefits) reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(20,056)
Changes in net position of governmental activities	<u>\$ 1,147,833</u>

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Property taxes	\$ 3,314,553	\$ 3,314,553	\$ 3,306,873	\$ (7,680)
Sales taxes	4,050,423	4,107,923	4,401,038	293,115
Franchise taxes	1,181,712	1,181,712	1,141,306	(40,406)
Licenses and permits	302,861	307,659	317,947	10,288
Intergovernmental	1,761,430	2,019,299	1,860,674	(158,625)
Charges for services	194,449	194,449	146,461	(47,988)
Fines and forfeitures	636,779	636,779	507,865	(128,914)
Interest	134,490	134,490	144,331	9,841
Miscellaneous	320,198	329,444	208,025	(121,419)
Total Revenues	<u>11,896,895</u>	<u>12,226,308</u>	<u>12,034,520</u>	<u>(191,788)</u>
Expenditures:				
General government:				
City council	168,558	177,690	173,963	3,727
Legal	96,472	97,827	91,871	5,956
Municipal court	447,669	450,101	360,548	89,553
Administrative	79,861	85,202	56,431	28,771
Non-departmental	720,658	779,495	673,490	106,005
Building and grounds	237,181	242,681	202,582	40,099
Planning and zoning	157,050	172,050	136,440	35,610
Public safety:				
Police	3,436,606	3,543,890	3,420,201	123,689
Fire	2,013,499	2,216,732	2,104,731	112,001
Inspection and planning	138,190	142,683	146,461	(3,778)
Streets and public works	808,410	1,029,509	893,793	135,716
Parks	867,210	876,008	797,228	78,780
Recreation	267,540	267,540	232,313	35,227
Debt service:				
Principal	263,837	612,060	460,379	151,681
Interest	1,256	47,854	64,144	(16,290)
Capital Outlay	1,714,543	6,014,543	3,762,354	2,252,189
Total Expenditures	<u>\$ 11,418,540</u>	<u>\$ 16,755,865</u>	<u>\$ 13,576,929</u>	<u>\$ 3,178,936</u>

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND (Continued)
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 478,355</u>	<u>\$ (4,529,557)</u>	<u>\$ (1,542,409)</u>	<u>\$ 2,987,148</u>
Other Financing Sources (Uses):				
Capital lease proceeds	576,927	576,927	565,511	(11,416)
Refunding bonds issued	-	4,300,000	4,300,000	
Sale of capital assets	-	136,419	171,729	35,310
Transfers in	1,239,983	1,189,983	444,490	(745,493)
Transfers out	<u>(1,911,010)</u>	<u>(4,521,874)</u>	<u>(4,588,813)</u>	<u>(66,939)</u>
Total Other Financing Sources (Uses)	<u>(94,100)</u>	<u>1,681,455</u>	<u>892,917</u>	<u>(788,538)</u>
Net Change in Fund Balance	<u><u>\$ 384,255</u></u>	<u><u>\$ (2,848,102)</u></u>	<u>(649,492)</u>	<u><u>\$ 2,198,610</u></u>
Fund Balance, Beginning			<u>3,409,852</u>	
Fund Balance, Ending			<u><u>\$ 2,760,360</u></u>	

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – COMMUNITY DEVELOPMENT
AND RENEWAL AGENCY – SPECIAL REVENUE FUND
For the Year Ended June 30, 2020

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
Revenues:				
Property taxes	\$ 128,000	\$ 128,000	\$ 109,370	\$ (18,630)
Sales taxes	128,000	128,000	146,954	18,954
Interest	-	-	9,750	9,750
Total Revenues	<u>256,000</u>	<u>256,000</u>	<u>266,074</u>	<u>10,074</u>
Expenditures:				
Community development	159,300	159,300	267,304	(108,004)
Debt Service:				
Principal	100,000	100,000	-	100,000
Interest	3,700	3,700	4,082	(382)
Total Expenditures	<u>263,000</u>	<u>263,000</u>	<u>271,386</u>	<u>(8,386)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,312)</u>	<u>1,688</u>
Other Financing Sources (Uses):				
Transfers in	-	-	37,038	37,038
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>37,038</u>	<u>37,038</u>
Net Change in Fund Balance	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	<u>31,726</u>	<u>\$ 38,726</u>
Fund Balance, Beginning			<u>(289,351)</u>	
Fund Balance, Ending			<u>\$ (257,625)</u>	

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2020

	Business-type Activities - Enterprise Funds					Total
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	
Assets:						
Current Assets:						
Cash and cash equivalents	\$ 3,238,107	\$ 1,339,695	\$ 1,432,026	\$ 341,481	\$ 7,623	\$ 6,358,932
Accounts receivable, net	303,422	337,563	114,754	94,502	176,034	1,026,275
Prepays	80,356	-	-	-	-	80,356
Due from other funds	373,726	300,355	-	-	-	674,081
Total Current Assets	3,995,611	1,977,613	1,546,780	435,983	183,657	8,139,644
Noncurrent Assets:						
Restricted cash and cash equivalents	108,660	129,330	628,242	500	-	866,732
Capital assets not being depreciated:						
Land	295,405	16,274	100,734	-	-	412,413
Construction in progress	156,024	12,753	249,899	-	-	418,676
Capital assets, net of accumulated depreciation:						
Buildings and improvements	9,616	-	-	-	-	9,616
Machinery and equipment	166,390	83,121	68,119	91,671	37,453	446,754
Infrastructure	3,666,051	1,723,272	1,643,780	-	-	7,033,103
Net pension asset	-	-	-	-	27,115	27,115
Total Noncurrent Assets	4,402,146	1,964,750	2,690,774	92,171	64,568	9,214,409
Total Assets	8,397,757	3,942,363	4,237,554	528,154	248,225	17,354,053
Deferred Outflows of Resources:						
Pensions	52,985	41,050	38,953	-	21,120	154,108
Other post employment benefits	8,934	-	-	-	-	8,934
Total Deferred Outflows of Resources	61,919	41,050	38,953	-	21,120	163,042
Total Assets and Deferred Outflows of Resources	\$ 8,459,676	\$ 3,983,413	\$ 4,276,507	\$ 528,154	\$ 269,345	\$ 17,517,095

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2020

	Business-type Activities - Enterprise Funds					
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	Total
Liabilities:						
Current Liabilities:						
Accounts payable	\$ 204,182	\$ 19,039	\$ 190,135	\$ 83,192	\$ 5,467	\$ 502,015
Accrued wages & benefits	13,355	10,458	10,512	-	8,406	42,731
Unearned revenue	-	-	-	-	3,809	3,809
Payable from restricted assets:						
Accounts payable	-	129,330	7,536	-	-	136,866
Customer deposits	400	-	-	500	-	900
Compensated absences	19,113	14,013	14,311	-	-	47,437
Capital lease	27,251	-	16,923	16,512	-	60,686
Other post employment benefits	13,326	-	-	-	-	13,326
Due to other funds	-	-	-	-	695,000	695,000
Total Current Liabilities	277,627	172,840	239,417	100,204	712,682	1,502,770
Noncurrent Liabilities:						
Compensated absences	8,093	5,350	7,422	-	-	20,865
Capital lease	90,049	-	40,057	64,641	-	194,747
Other post employment benefits	49,355	65,485	60,169	-	-	175,009
Net pension liability	105,186	81,494	77,330	-	803	264,813
Total Noncurrent Liabilities	252,683	152,329	184,978	64,641	803	655,434
Total Liabilities	530,310	325,169	424,395	164,845	713,485	2,158,204
Deferred Inflows of Resources:						
Pensions	56,482	43,760	41,524	-	23,957	165,723
Other post employment benefits	13,810	13,017	12,456	-	-	39,283
Total Deferred Inflows of Resources	70,292	56,777	53,980	-	23,957	205,006
Net Position:						
Net investment in capital assets	4,203,437	1,835,420	2,022,475	91,671	64,568	8,217,571
Restricted for impact fees	108,260	-	620,706	-	-	728,966
Unrestricted	3,547,377	1,766,047	1,154,951	271,638	(532,665)	6,207,348
Total Net Position	7,859,074	3,601,467	3,798,132	363,309	(468,097)	15,153,885
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 8,459,676	\$ 3,983,413	\$ 4,276,507	\$ 528,154	\$ 269,345	\$ 17,517,095

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION – PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds					
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	Total
Operating Revenues:						
Charges for services	\$ 1,892,629	\$ 2,189,575	\$ 1,188,455	\$ 924,275	\$ 597,240	\$ 6,792,174
Miscellaneous	26,607	6,000	-	1,320	40,200	74,127
Total Operating Revenues	1,919,236	2,195,575	1,188,455	925,595	637,440	6,866,301
Operating Expenses:						
Personnel services	317,200	372,331	389,917	-	157,734	1,237,182
Contractual services	490,189	1,312,730	137,976	906,157	137,099	2,984,151
Materials and supplies	269,305	93,534	79,542	10,645	98,721	551,747
Depreciation	171,451	120,406	76,863	11,056	22,637	402,413
Total Operating Expenses	1,248,145	1,899,001	684,298	927,858	416,191	5,175,493
Operating Income (Loss)	671,091	296,574	504,157	(2,263)	221,249	1,690,808
Nonoperating Revenues (Expenses):						
Interest income	66,307	30,916	32,649	8,020	23	137,915
Interest expense	(791)	-	(1,229)	-	-	(2,020)
Gain on sale of capital assets	25,000	4,500	13,300	7,700	-	50,500
Total Nonoperating Revenues (Expenses)	90,516	35,416	44,720	15,720	23	186,395
Income (Loss) Before Capital Contributions and Transfers	761,607	331,990	548,877	13,457	221,272	1,877,203
Capital Contributions:						
Impact fees	20,206	-	77,757	-	-	97,963
Transfers Out	(163,616)	(140,087)	(85,391)	(55,396)	-	(444,490)
Change in Net Position	618,197	191,903	541,243	(41,939)	221,272	1,530,676
Net Position, Beginning	7,240,877	3,409,564	3,256,889	405,248	(689,369)	13,623,209
Net Position, Ending	\$ 7,859,074	\$ 3,601,467	\$ 3,798,132	\$ 363,309	\$ (468,097)	\$ 15,153,885

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds					
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	Total
Cash Flows From Operating Activities:						
Receipts from customers	\$ 1,846,727	\$ 2,194,617	\$ 1,173,865	\$ 924,795	\$ 607,785	\$ 6,747,789
Receipts of customer deposits	400	-	-	(900)	-	(500)
Payments to suppliers	(427,057)	(1,213,776)	88,481	(798,366)	(178,536)	(2,529,254)
Payments to employees and related benefits	(329,112)	(349,415)	(363,356)	-	(248,990)	(1,290,873)
Payments for interfund services used	(244,452)	(248,844)	(137,976)	(120,708)	(57,528)	(809,508)
Net cash provided (used) by operating activities	846,506	382,582	761,014	4,821	122,731	2,117,654
Cash Flows From Non-Capital Financing Activities:						
Payments (to) from other funds	87,302	73,804	-	-	(127,000)	34,106
Transfers to other funds	(109,212)	(129,669)	(70,343)	(55,396)	-	(364,620)
Net cash provided (used) by non-capital financing activities	(21,910)	(55,865)	(70,343)	(55,396)	(127,000)	(330,514)
Cash Flows From Capital and Related Financing Activities:						
Purchase of capital assets	(352,344)	(14,925)	(293,646)	(81,153)	-	(742,068)
Proceeds from sale of capital assets	25,000	4,500	13,300	7,700	-	50,500
Proceeds from capital lease	80,607	-	-	81,153	-	161,760
Principal paid on capital lease	(11,145)	-	(17,307)	-	-	(28,452)
Interest paid on capital lease	(791)	-	(1,229)	-	-	(2,020)
Impact fees	20,206	-	77,757	-	-	97,963
Net cash provided (used) by capital and related financing activities	(238,467)	(10,425)	(221,125)	7,700	-	(462,317)
Cash Flows From Investing Activities:						
Interest on investments	66,307	30,916	32,649	8,020	23	137,915
Net cash provided by investing activities	66,307	30,916	32,649	8,020	23	137,915
Net Increase (Decrease) In Cash	652,436	347,208	502,195	(34,855)	(4,246)	1,462,738
Cash and Cash Equivalents, Beginning	2,694,331	1,121,817	1,558,073	376,836	11,869	5,762,926
Cash and Cash Equivalents, Ending	\$ 3,346,767	\$ 1,469,025	\$ 2,060,268	\$ 341,981	\$ 7,623	\$ 7,225,664

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)
For the Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds					
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 671,091	\$ 296,574	\$ 504,157	\$ (2,263)	\$ 221,249	\$ 1,690,808
Adjustments to reconcile operating income (loss) to net cash from (used) by operating activities:						
Depreciation	171,451	120,406	76,863	11,056	22,637	402,413
Revenue from General Fund for service not billed	(54,404)	(10,418)	(15,048)	-	-	(79,870)
(Increase) decrease in assets:						
Accounts receivable	(18,105)	9,460	458	(800)	(33,464)	(42,451)
Prepays	(9,125)	-	-	-	-	(9,125)
Net pension asset	-	-	-	-	(27,115)	(27,115)
Deferred outflows	45,662	29,661	16,278	-	34,913	126,514
Increase (decrease) in liabilities:						
Accounts payable	97,110	(56,356)	168,023	(2,272)	(244)	206,261
Accrued liabilities	6,958	6,623	2,810	-	(8,052)	8,339
Unearned revenue	-	-	-	-	3,809	3,809
Customer deposits	400	-	-	(900)	-	(500)
Net OPEB liability	(22,486)	(10,549)	(10,114)	-	-	(43,149)
Net pension liability	(94,738)	(49,770)	(27,613)	-	(106,776)	(278,897)
Deferred inflows	52,692	46,951	45,200	-	15,774	160,617
Net cash provided (used) by operating activities	\$ 846,506	\$ 382,582	\$ 761,014	\$ 4,821	\$ 122,731	\$ 2,117,654

The notes to the financial statements are an integral part of this statement.

SOUTH OGDEN CITY NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

South Ogden City (the City) was incorporated in July 1936. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety (police, fire, inspection and animal control), streets and highways, public utilities (water, sewer, storm water, solid waste, and ambulance), parks, recreation, and general administrative services. The financial statements of South Ogden City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

(A) The Reporting Entity

As required by generally accepted accounting principles, these financial statements present South Ogden City (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of its operation or financial relationships with the City.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the related GASB Statement No. 14, *The Financial Reporting Entity*, as amended. The basic, but not the only, criterion for including a potential component unit within the reporting agency is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability of fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibilities.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the government's operations.

The City is not a component unit of any other entity. The City's basic financial statements include all City operations.

(B) Blended Component Unit

The South Ogden City Community Development and Renewal Agency (CDRA) serves all the citizens of the City and is governed by the Mayor and City Council. Although it is legally separate from the City, it is reported as if it were part of the primary government. The CDRA's sole purpose is to redevelop areas within the City thereby generating additional property tax and sales tax revenue. In conformity with accounting principles generally accepted in the United States of America, the financial statements of the CDRA have been included in the financial reporting entity as a blended component unit. No separate financial statements are available for the CDRA.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(C) Government-Wide and Fund Financial Statements

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities and interfund services provided.

The Statement of Net Position presents the City's assets and liabilities, with the difference reported as net position. Net Position is restricted when constraints placed upon it are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The City does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(D) Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are shown as assets in the government-wide financial statements, rather than reported as expenditures in the governmental fund financial statements. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source in the governmental fund financial statements. Amounts paid to reduce long-term debt in the government-wide financial statements are reported as a reduction of the related liability, rather than expenditures in the governmental fund statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The emphasis of the governmental fund financial statements is on major funds. All remaining governmental funds are aggregated and reported as nonmajor funds. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (generally within sixty days) to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under the accrual method of accounting. However, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded when payment is due.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(D) Measurement Focus and Basis of Accounting (Continued)

Sales and use taxes, franchise taxes and earned but not yet reimbursed state and federal grants associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. Property taxes are measurable as of the date levied and available only when cash is received by the county treasurer prior to the City's fiscal year end and remitted to the City within sixty days of its fiscal year end.

The City reports the following major governmental funds:

General Fund – The General Fund is used to account for all financial resources of the City not accounted for by a separate, specialized fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed for specified purposes. The City has one major special revenue funds, the Community Development and Renewal Agency (CDRA) Fund. The CDRA Fund is used to report revenues and expenses related to the CDRA's redevelopment activities. The CDRA Fund exceeded its budgeted expenditures during the year by \$8,386.

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays. The City accounts for various projects in a capital project fund.

The City reports the following major proprietary funds:

Enterprise Funds – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business. The intent of the governing body is that the costs of providing goods and services be financed and recovered primarily through user charges. The City operates Water, Sewer, Storm Drain, Garbage, and Ambulance Funds as Enterprise Funds.

As a rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues are the sales of goods and services to the customers, while the principal expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

(E) Budgetary Data

Annual budgets are prepared and adopted before June 22 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, capital projects and debt service funds are legally required and prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(E) Budgetary Data (Continued)

The Budgetary Comparison schedules presented in this section of the report are for the City's general fund and major special revenue funds. Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to July 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Utah State law prohibits the appropriation of the sum of unassigned, assigned, and committed General Fund balance until it exceeds 5% of the General Fund revenues. Until the sum of the stated fund balance categories is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balance categories in any amount greater than 25% of the current year's budgeted revenues.

(F) Taxes

The City's tax rate is adopted before June 30, or September 1 if there is a rate increase, and the City is to certify the tax rate to the County Auditor before June 30 (September 1). Budgets for the general, special revenue, debt service and capital projects funds are adopted in accordance with generally accepted accounting principles (GAAP). The above procedures are authorized by the Utah code Sections 10-6-109 through 10-6-135.

All property taxes levied by the City are collected by Weber County. Tax liens are attached as of January 1, are levied as of October 1, and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid, a lien is attached to the property, and the amount of taxes and penalties bears interest until paid. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County monthly.

(G) Capital Assets

Capital assets, which include land, buildings, property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost if purchased or estimated historical cost if constructed. Donated capital assets are recorded at acquisition value.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. Depreciation of these assets is computed by the use of the straight-line method over their estimated useful lives as follows:

Buildings and improvements	10-50 Years
Sewer collection system	50 Years
Water distribution systems	50 Years
Infrastructure and improvements	10-30 Years
Machinery and equipment	4-15 Years
Other improvements	10-40 Years

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(H) Long-term Obligations

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and gain or loss on refunding are deferred and amortized over the life of the applicable debt.

(I) Cash and cash equivalents

For purposes of the Statement of Cash Flows, the City considered all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

(J) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(K) Equity Classifications

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

- (1) Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- (2) Restricted net position – consists of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- (3) Unrestricted net position – All other net position that do not meet the definition of “restricted” or “Net investment in capital assets”.

The City collects impact fees to offset the costs of improvements to the City’s infrastructure as a result of new development. Impact fees are imposed through the passing of legislation by the City Council and can only be used for the specific infrastructure projects outlined in the respective Capital Facilities Plan. As of June 30, 2020, the portion of restricted net position that was due to enabling legislation was \$831,052.

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned.

- (1) Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- (2) Restricted fund balance classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditor, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- (3) Committed fund balance classification include those funds that can only be used for specific purpose pursuant to constraints imposed by formal action (City Resolution) of the city council, which is government’s highest level of decision making authority.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(K) Equity Classifications (Continued)

- (4) Assigned fund balance classification includes amounts that are constrained by the government's intent to use the funds for specific purposes, but are neither restricted nor committed, as established by the Finance Director. It also includes all remaining amounts that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, nor committed and are intended to be used for specific purposes.
- (5) Unassigned fund balance classification is for all other spendable amounts.

Proprietary Fund equity is classified the same as in the government-wide statements.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, or unassigned resources are available for use, it is the city's policy to use committed resources first, followed by assigned resources, then unassigned resources as they are needed.

(L) Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported fair value.

(M) Deferred Outflows/Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows related to pensions (discussed above) in this category.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred revenue from property taxes (described more fully in Note 13) and deferred inflows related to pension (discussed above) in this category.

NOTE 2 CASH AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Investments are stated at cost, which approximate fair value. Each fund's portion of this pool is displayed on the combined balance sheet as "cash and cash equivalents" and "restricted cash and cash equivalents," which includes cash accounts that are separately held by several of the City's funds.

The City's deposit and investment policy is to follow the Utah Money Management Act; however, the City does not have a separate deposit and investment policy that addresses specific types of deposit and investment risks to which the City is exposed.

SOUTH OGDEN CITY

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND INVESTMENTS (Continued)

Components of cash and investments (including interest earning deposits) at June 30, 2020 are as follows:

Cash on hand and on deposit:	
Petty Cash	\$ 450
Cash on Deposit	484,899
PTIF Investment	<u>15,681,271</u>
Total cash and investments	<u>\$ 16,166,620</u>
 Cash and investments are included in the accompanying combined statement of net position as follows:	
Cash and cash equivalents	\$ 12,579,792
Restricted cash and cash equivalents	<u>3,586,828</u>
Total cash and investments	<u>\$ 16,166,620</u>

The City's cash and cash equivalents and investments are exposed to certain risks as outlined below:

Custodial credit risk – deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2020, \$314,477 of the City's \$681,030 balance of deposits was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments is the risk that in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City's investment in the Utah Public Treasurer's Investment Fund has no custodial credit risk.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for limiting the credit risks of investments is to comply with the Utah Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard and Poor's; banker acceptance obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations as defined by the Act.

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The City manages its exposure by investing mainly in the Utah Public Treasurer's Investment Fund and by adhering to the Utah Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment in the Utah Public Treasurer's Investment Fund has no concentration of credit risk.

SOUTH OGDEN CITY NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 CASH AND INVESTMENTS (Continued)

The City invests in the Public Treasurer's Investment Fund (PTIF) which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and, therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF allocates income and issues statements on a monthly basis. Additional information is available at the Utah State Treasurer's Office.

For the year ended June 30, 2020, the City had investments of \$15,681,271 with the PTIF. This investment matures in less than one year and is not rated.

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

At June 30, 2020, the City had the following cash and investments:

	<u>Carrying Value</u>	<u>Fair Value Factor</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Avg. Maturity (Years)</u>
Cash on hand and on deposit:					
Cash on hand	\$ 450	1	\$ 450	N/A	N/A
Cash on deposit	484,899	1	484,899	N/A	N/A
Utah State Treasurer's investment pool accounts	<u>15,681,271</u>	1.002448	<u>15,719,666</u>	N/A	< 3 mos.
Total cash on hand and deposit	<u><u>\$16,166,620</u></u>		<u><u>\$16,205,015</u></u>		

The City's PTIF investments is classified as level 2 and is calculated by applying the June 30, 2020 fair value factor, as calculated by the Utah State Treasurer, to the City's balance in the fund.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 RESTRICTED CASH AND CASH EQUIVALENTS

Certain assets are restricted as follows as of June 30, 2020:

	Amount
Impact fees	\$ 831,052
Unspent bond proceeds	1,545,005
Debt service	744
Central Weber Sewer Improvement District impact fees payable	129,330
Developer and customer deposits	18,445
Road funds	164,699
State liquor allotment	6,744
Retainage payable	198,923
Unearned revenue	691,886
Total restricted cash and cash equivalents	\$ 3,586,828

NOTE 4 CAPITAL ASSETS

The Governmental Activities property, plant and equipment consist of the following at June 30, 2020:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 10,955,991	\$ -	\$ -	\$ 10,955,991
Construction in progress	255,123	4,030,585	-	4,285,708
Total capital assets, not being depreciated	11,211,114	4,030,585	-	15,241,699
Capital assets, being depreciated:				
Buildings and improvements	12,031,369	-	-	12,031,369
Machinery and equipment	8,923,064	659,687	(704,588)	8,878,163
Infrastructure	51,903,062	660,789	-	52,563,851
Total capital assets, being depreciated	72,857,495	1,320,476	(704,588)	73,473,383
Less accumulated depreciation for:				
Buildings and improvements	(3,614,119)	(232,914)	-	(3,847,033)
Machinery and equipment	(5,840,485)	(575,318)	666,741	(5,749,062)
Infrastructure	(29,481,976)	(1,790,091)	-	(31,272,067)
Total accumulated depreciation	(38,936,580)	(2,598,323)	666,741	(40,868,162)
Total capital assets, net of accumulated depreciation	33,920,915	(1,277,847)	(37,847)	32,605,221
Governmental activities capital assets, net	\$ 45,132,029	\$ 2,752,738	\$ (37,847)	\$ 47,846,920

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 CAPITAL ASSETS (Continued)

Governmental activities depreciation expense was charged to functions/programs as follows:

Governmental activities

General government	\$ 2,069,258
Public Safety	284,497
Streets and public works	147,935
Parks	93,717
Recreation	<u>2,916</u>
Total depreciation expense - governmental activities	<u><u>\$ 2,598,323</u></u>

The Business-type Activities property, plant and equipment consist of the following at June 30, 2020:

Business-type Activities:	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020
Capital assets, not being depreciated:				
Land and water rights	\$ 412,413	\$ -	\$ -	\$ 412,413
Construction in progress	<u>76,368</u>	<u>342,308</u>	<u>-</u>	<u>418,676</u>
Total capital assets, not being depreciated	<u>488,781</u>	<u>342,308</u>	<u>-</u>	<u>831,089</u>
Capital assets, being depreciated:				
Buildings and improvements	95,212	10,351	-	105,563
Machinery and equipment	2,285,886	165,733	(191,762)	2,259,857
Infrastructure	<u>13,756,390</u>	<u>223,677</u>	<u>-</u>	<u>13,980,067</u>
Total capital assets, being depreciated	<u>16,137,488</u>	<u>399,761</u>	<u>(191,762)</u>	<u>16,345,487</u>
Less accumulated depreciation for:				
Buildings and improvements	(95,212)	(735)	-	(95,947)
Machinery and equipment	(1,883,971)	(120,894)	191,762	(1,813,103)
Infrastructure	<u>(6,666,180)</u>	<u>(280,784)</u>	<u>-</u>	<u>(6,946,964)</u>
Total accumulated depreciation	<u>(8,645,363)</u>	<u>(402,413)</u>	<u>191,762</u>	<u>(8,856,014)</u>
Total capital assets, net of accumulated depreciation	<u>7,492,125</u>	<u>(2,652)</u>	<u>-</u>	<u>7,489,473</u>
Business-type activities capital assets, net	<u><u>\$ 7,980,906</u></u>	<u><u>\$ 339,656</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,320,562</u></u>

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 CAPITAL ASSETS (Continued)

The Business-type activities depreciation consists of the following at June 30, 2020:

Business-type activities

Water	\$ 171,451
Sewer	120,406
Storm Drain	76,863
Solid Waste	11,056
Ambulance	<u>22,637</u>
Total depreciation expense - business-type activities	<u><u>\$ 402,413</u></u>

NOTE 5 ACCOUNTS RECEIVABLE

Accounts receivable are recorded net of the allowance for doubtful accounts. As of June 30, 2020, the allowance for all funds is \$13,698.

NOTE 6 LONG-TERM LIABILITIES

The following is a summary of long-term liability transactions of the City for the year ended June 30, 2020:

	June 30, 2019	Additions	Deletions	June 30, 2020	Due Within One Year
Governmental Activities:					
Revenue bonds	\$ 820,000	\$ 9,500,000	\$ (1,600,000)	\$ 8,720,000	\$ 665,000
Unamortized Premium	-	1,175,040	(98,954)	1,076,086	
Revenue bonds from direct placements	6,259,000	-	(5,792,000)	467,000	231,000
Notes payable from direct borrowings	421,747	-	(47,427)	374,320	48,851
Capital leases	1,658,259	565,511	(412,951)	1,810,819	437,896
Compensated absences	597,519	382,527	(358,294)	621,752	314,049
Other post employment benefits	720,151	-	(96,526)	623,625	22,143
Net pension liability	<u>3,192,402</u>	<u>-</u>	<u>(1,485,959)</u>	<u>1,706,443</u>	<u>-</u>
Governmental activities long-term liabilities	<u>13,669,078</u>	<u>11,623,078</u>	<u>(9,892,111)</u>	<u>15,400,045</u>	<u>1,718,939</u>
Business-type Activities:					
Capital leases	122,125	161,760	(28,452)	255,433	60,686
Compensated absences	58,336	61,757	(51,791)	68,302	47,437
Other post employment benefits	231,484	-	(43,149)	188,335	13,326
Net pension liability	<u>543,710</u>	<u>-</u>	<u>(278,897)</u>	<u>264,813</u>	<u>-</u>
Business-type activities long-term liabilities	<u>955,655</u>	<u>223,517</u>	<u>(402,289)</u>	<u>776,883</u>	<u>121,449</u>
	<u><u>\$ 14,624,733</u></u>	<u><u>\$ 11,846,595</u></u>	<u><u>\$ (10,294,400)</u></u>	<u><u>\$ 16,176,928</u></u>	<u><u>\$ 1,840,388</u></u>

Compensated absences, other postemployment benefits and the net pension liability for governmental activities are liquidated by the general fund.

SOUTH OGDEN CITY

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM LIABILITIES (Continued)

Governmental Activities:

Revenue Bonds

Series 2019 Sales and Franchise Tax Revenue and Refunding Bonds, original issue of \$9,500,000 with a net premium of \$1,175,040, principal due in annual installments beginning May 2019, interest at 2.00% to 5.00% due in semi-annual installments beginning May 2019, with the final payment due May 2029. The bonds were issued to refund the Series 2009 and Series 2015 Sales and Excise Tax Revenue Bonds and to finance the construction of park improvements. The refunding resulted in an economic gain of \$352,884 and a cash flow savings of \$444,484. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

\$ 8,720,000

Unamortized premium

1,076,086

Total Revenue Bonds - Governmental Activities

\$ 9,796,086

Revenue Bonds from Direct Placements

Series 2012 Road Revenue Bonds, original issue of \$2,166,000, principal due in annual installments beginning May 2013, interest at 2.075% due in semi-annual installments. The final payment is due May 2022. The bonds were issued to finance road construction. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

\$ 467,000

Notes Payable from Direct Borrowings

Weber School District note, original issue of \$247,500, interest at 3.00%, principal and interest due in annual installments beginning July 2017, with the final payment due July 2026. The note was issued to finance the acquisition of land. The note is secured by land with a carrying value of \$203,969. Contains a provision that in the event the City does not budget and appropriate funds for the required annual payments, lender may begin non-judicial foreclosure proceedings against any interest the City has in the land.

\$ 180,769

Weber School District note, original issue of \$265,000, interest at 3.00%, principal and interest due in annual installments beginning July 2017, with the final payment due July 2026. The note was issued to finance the acquisition of land. The note is secured by land with a carrying value of \$399,900. Contains a provision that in the event the City does not budget and appropriate funds for the required annual payments, lender may begin non-judicial foreclosure proceedings against any interest the City has in the land.

193,551

Total Notes Payable from Direct Borrowings - Governmental Activities

\$ 374,320

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM LIABILITIES (Continued)

The City's Revenue Bonds are payable solely by a pledge and assignment of their associated revenue sources. The current revenue recognized during the period for Revenue bonds was \$4,478,820 compared to principal and interest of \$1,458,566. Principal and interest are 32.5% of pledged revenues for the year ending June 30, 2020. No interest was capitalized during the year; interest incurred and charged to expense totaled \$493,585.

The annual debt service requirements to maturity, including principal and interest for long-term debt, as of June 30, 2020, are as follows:

Year Ending June 30,	Governmental Activities					
	Revenue Bonds		Revenue Bonds from Direct Placements		Notes Payable from Direct Borrowings	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 665,000	\$ 376,206	\$ 231,000	\$ 9,690	\$ 48,851	\$ 11,230
2022	705,000	342,956	236,000	4,897	50,317	9,764
2023	740,000	307,706	-	-	51,826	8,255
2024	780,000	270,706	-	-	53,381	6,700
2025	630,000	231,706	-	-	54,982	5,098
2026-2030	3,055,000	655,031	-	-	114,963	5,199
2031-2035	1,130,000	219,969	-	-	-	-
2036-2039	1,015,000	69,744	-	-	-	-
	<u>\$ 8,720,000</u>	<u>\$ 2,474,025</u>	<u>\$ 467,000</u>	<u>\$ 14,587</u>	<u>\$ 374,320</u>	<u>\$ 46,246</u>

Capital Leases

The City has entered into lease agreements as lessee for financing the acquisition of equipment for the City. The lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The capital assets acquired through capital leases are as follows. All amortization expense for the capital leases has been included in depreciation expense.

	<u>Amount</u>
Machinery and equipment	\$ 2,356,681
Less: Accumulated depreciation	<u>(383,037)</u>
	<u>\$ 1,973,644</u>

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 LONG-TERM DEBT (Continued)

Capital Leases (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2020 were as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 550,854
2022	553,110
2023	518,206
2024	485,201
2025	<u>99,669</u>
Total minimum lease payment	2,207,040
Less: amount representing interest	<u>(140,788)</u>
Present value of minimum lease payments	<u><u>\$ 2,066,252</u></u>

NOTE 7 COMPENSATED ABSENCES

Accumulated unpaid vacation, compensatory leave pay and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). The total compensated absences are reported in the government-wide financial statements as long-term debt in accordance with the Governmental Accounting Standards. Based off historical experience, the City estimates that \$361,486 of the compensated absences balance will be due in the next year.

NOTE 8 OTHER POST EMPLOYMENT BENEFITS

Plan Description

In addition to providing pension benefits through the Utah Retirement Systems (URS), the City provides other postemployment benefits (OPEB) through a single-employer defined benefit OPEB plan (the plan) that is administered by the City. The benefits, benefits levels, employee contributions and employer contributions were adopted by the City Council and can be amended by the City Council at any time.

Employees of the City hired before February 18, 1997, who meet the conditions for retirement as determined by the City-sponsored retirement plan may elect to receive City-paid medical, dental and/or pension benefits for a period of five years from retirement or until age 65 in the case of health benefits. The plans are closed to new entrants.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 OTHER POST EMPLOYMENT BENEFITS (Continued)

Public Safety Employees

Public safety employees with at least 20 years of safety employment with the City but fewer than 25 years of service under the URS Public Safety Retirement Program have the option of receiving either (i) a pension equal to 10 percent of the employee's highest annual base salary for the last five years of City employment, to be paid for five years after retirement, or (ii) medical and dental insurance for retiree and covered dependents for the lesser of five years or until age 65.

Public safety employees with at least 20 years of safety employment with the City and at least 25 years of service under the URS Public Safety Retirement Program may receive both benefits described in the preceding paragraph.

Public Employees

Public employees of the City other than public safety employees who have been employed for at least 25 years with the City, who retire under the URS Public Employee Retirement Program, and who exercise their rights under URS to buy additional credit to qualify for a 30-year retirement under URS, may receive both the 10 percent pension and the medical and dental benefits described above for public safety employees. Pension benefits continue for five years from retirement and health benefits continue for the lesser of five years or until age 65.

The plan does not issue a separate report. The activity of the plan is reported in the City's financial statements.

Funding Policy

The funding policy for this benefit is a "pay-as-you-go" method. The City will fund benefit payments at the time they are required and no assets are accumulated in a trust.

Net OPEB liability, deferred outflow and deferred inflows of resources related to OPEB and OPEB expense

At June 30, 2020 the City did not have a net asset because of its funding method. The City reported a net OPEB liability of \$811,960, which was measured as June 30, 2020 by an actuarial valuation using generally accepted actuarial procedures.

At June 30, 2020 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,635	\$ 114,725
Changes in assumptions	15,887	30,844
Net difference between projected and actual earnings on OPEB plan investments	-	-
	<u>\$ 21,522</u>	<u>\$ 145,569</u>

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 OTHER POST EMPLOYMENT BENEFITS (Continued)

The amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2021	\$ (24,008)
2022	(24,008)
2023	(24,008)
2024	(24,763)
2025	(27,260)
Thereafter	<u>-</u>
	<u>\$ (124,047)</u>

For the year ending June 30, 2020, the City recognized an actuarially calculated OPEB expense of \$30,082.

OPEB plan covered employees

As of June 30, 2020, the City had three inactive employees receiving benefits, no inactive employees entitled to but not receiving benefits, and 13 active employees in the plan.

Actuarial Assumptions

The actuarial valuation calculating the total net OPEB liability as of June 30, 2020 was determined using the following actuarial assumptions with a measurement date of June 30, 2020.

Inflation rate	2.75%
Discount Rate	2.20%
Health Care Trend Rate	4.00%

Mortality rates were based on the Society of Actuaries' RP-2014 Mortality for Active Employees.

Discount rate

The discount rate used to measure the total OPEB liability was 2.20 percent. This rate was based on Bond Buyer 20-Bond General Obligation Index.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability calculated using the discount rate of 2.20 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.20 percent) or 1-percentage-point higher (3.20 percent) than the current rate:

	<u>1% Decrease (1.20%)</u>	<u>Discount Rate (2.20%)</u>	<u>1% Increase (3.20%)</u>
Net OPEB liability as June 30, 2020	\$ 855,241	\$ 811,960	\$ 768,630

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 OTHER POST EMPLOYMENT BENEFITS (Continued)

Sensitivity of the net OPEB liability to changes in the health care trend rate

The following presents the net OPEB liability calculated using the health care trend rate of 4.00 percent, as well as what the net OPEB liability would be if it were calculated using a health care trend rate that is 1-percentage-point lower (3.00 percent) or 1-percentage-point higher (5.00 percent) than the current rate range:

	1% Decrease (3.00%)	Current Rates (4.00%)	1% Increase (5.00%)
Net OPEB liability as June 30, 2020	\$ 750,601	\$ 811,960	\$ 878,815

Net OPEB liability

The following is the schedule of changes in the OPEB liability for the actuarial measurement date of June 30, 2020:

Total OPEB Liability (TOL)

Service cost at beginning of year	\$ 20,754
Interest on TOL plus service cost, less 1/2 benefit payments	33,336
Changes of benefit terms	-
Difference between actual and expected experience	(137,670)
Changes of assumptions	(37,013)
Benefit payments	<u>(19,082)</u>
Net Change in Total OPEB Liability	(139,675)
Total OPEB Liability, Beginning	<u>951,635</u>
Total OPEB Liability, Ending	<u><u>\$ 811,960</u></u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the actuarially determined contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

NOTE 9 COMMITMENTS AND CONTINGENCIES

The City believes that possible contingencies (contingencies incurred but not reported) where the loss cannot be reasonably estimated are immaterial to the financial statements of the City. The City has \$5,177,393 in outstanding construction commitments at June 30, 2020.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS

Plan description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System); and Firefighters Retirement System (Firefighters System) are multiple-employer, cost-sharing public employee retirement systems.
- The Public Safety Retirement System (Public Safety System) is a multiple-employer, cost-sharing, public retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); and the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple-employer, cost-sharing, public employee retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS (Continued)

Benefits provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percentage per year of service	COLA**
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer
Firefighters System	Highest 3 Years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.50% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year to June 2020 2.00% per year thereafter	Up to 2.5%

* with actuarial reductions

** All post-retirement cost-of living adjustments are non-compounding and are based on the original benefit except for Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contribution Rate Summary

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS (Continued)

Contribution rates as of June 30, 2020 are as follows:

Utah Retirement Systems	Employee	Employer	Employer 401(k)
Contributory System:			
111 Local Government Div - Tier 2	N/A	15.66%	1.03%
Noncontributory System			
15 Local Government Div - Tier 1	N/A	18.47%	N/A
Public Safety System			
Contributory			
122 Tier 2 DB Hybrid Public Safety	N/A	24.29%	0.70%
Noncontributory			
75 Other Div A with 4% COLA	N/A	35.71%	N/A
Firefighters Retirement System			
31 Other Division A	15.05%	4.61%	N/A
132 Tier 2 DB Hybrid Firefighters	N/A	11.38%	0.70%
Tier 2 DC Only			
211 Local Government	N/A	6.69%	10.00%
222 Public Safety	N/A	12.99%	12.00%
232 Firefighters	N/A	0.08%	12.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial liability of the Tier 1 plans.

For fiscal year ended June 30, 2020, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 326,173	N/A
Public Safety System	33,740	-
Firefighters System	63,525	110,149
Tier 2 Public Employees System	367,350	-
Tier 2 Public Safety and Firefighter	105,006	-
Tier 2 DC Only System	8,378	N/A
Tier 2 DC Public Safety and Firefighter System	8,515	N/A
Total Contributions	\$ 912,687	\$ 110,149

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS (Continued)

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Relating to Pensions

At June 30, 2020, we reported a net pension asset of \$271,152 and a net pension liability of 1,971,256.

<u>Measurement Date: December 31, 2019</u>					
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2018	Change (Decrease)
Noncontributory System	\$ -	\$ 734,850	0.1949790%	0.1960667%	-0.0010877%
Public Safety System	-	1,201,244	0.7481508%	0.7785005%	-0.0303497%
Firefighters System	271,152	-	2.1863623%	2.0822122%	0.1041501%
Tier 2 Public Employees System	-	6,261	0.0278401%	0.0248852%	0.0029549%
Tier 2 Public Safety and Firefighter	-	28,901	0.3072518%	0.3410389%	-0.0337871%
	<u>\$ 271,152</u>	<u>\$ 1,971,256</u>			

The net pension asset and liability were measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2019 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2020, we recognized pension expense of \$813,964.

At June 30, 2020 we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 150,811	\$ 76,282
Changes in assumptions	243,975	22,375
Net difference between projected and actual earnings on pension plan investments	-	971,303
Changes in proportion and differences between contributions and proportionate share of contributions	34,009	83,082
Contributions subsequent to the measurement date	459,636	-
	<u>\$ 888,431</u>	<u>\$ 1,153,042</u>

\$459,636 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2019.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS (Continued)

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2020	\$ (223,937)
2021	(228,690)
2022	53,822
2023	(348,852)
2024	5,700
Thereafter	<u>17,710</u>
	<u><u>\$ (724,247)</u></u>

Actuarial Assumptions

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2019 valuation were based on the results of an actual experience study for the five-year period ending December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class and is applied consistently to each defined benefit pension plan. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long Term expected portfolio real rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 2,295,193	\$ 734,850	\$ (566,460)
Public Safety System	3,111,688	1,201,244	(351,360)
Firefighters System	554,511	(271,152)	(940,937)
Tier 2 Public Employees System	53,995	6,261	(30,628)
Tier 2 Public Safety and Firefighter	102,098	28,901	(25,435)
Total	\$ 6,117,485	\$ 1,700,104	\$ (1,914,820)

SOUTH OGDEN CITY

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 10 RETIREMENT PLANS (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contributions Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401(k), 457(b), and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

South Ogden City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401(k) Plan
- 457 (b) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plan for fiscal year ended June 30, were as follows:

	2020	2019	2018
<i>401(k) Plan</i>			
Employer Contributions	\$ 57,631	\$ 80,189	\$ 83,531
Employee Contributions	101,228	99,261	99,537
<i>457(b) Plan</i>			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	94,600	87,256	74,019
<i>Roth IRA Plan</i>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 9,163	\$ 7,180	\$ 6,580

NOTE 11 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries commercial insurance. This insurance covers all of these risks except natural disasters. The City participates in the Utah Local Government Insurance Trust (Trust), a public entity risk pool to manage its risk of loss. The City pays an annual premium to the trust for its general insurance coverage. As of June 30, 2020, there were no outstanding unpaid claims. Also, the City has no claim settlements during the three years ending June 30, 2020 which exceeded its insurance coverage.

SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 12 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2020 is as follows:

	<u>Interfund Receivable</u>			Total Interfund Payables
	General Fund	Water	Sewer	
Interfund Payable				
General Fund	\$ -	\$ 366,853	\$ 293,482	\$ 660,335
CDRA	103,233	6,873	6,873	116,979
CDRA	225,000	-	-	225,000
Ambulance	695,000	-	-	695,000
Total Interfund Receivables	<u>\$ 1,023,233</u>	<u>\$ 373,726</u>	<u>\$ 300,355</u>	<u>\$ 1,697,314</u>

The interfund balances between the General Fund and the Water, and Sewer Funds are due to a loan for the purchase of a purchase of a transport engine. The interest rate is 2.797% with principal and interest payments due annually through 2025.

The interfund balances between the CDRA and the General, Water, and Sewer Funds is due to a loan for the creation of the 36th Street Project Area and to supplement shortfalls in the tax increment needed for debt service. The interest is variable and equals the PTIF rate as of June 30 of each year. Principal and interest payments are due annually until balance is paid off.

The interfund balances between the CDRA and the General Fund are due to a loan for the acquisition of property. The loan bears no interest, and the principal is due on December 31, 2025.

The interfund balances between the General Fund and the Ambulance Fund are for the cash flow needs of the Ambulance Fund.

Interfund transfers for the year ended June 30, 2020 were as follows:

	<u>Transfers In</u>					Total Transfers Out
	General Fund	CDRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	
Transfers Out						
General Fund	\$ -	\$ 37,038	\$ 1,169,648	\$ 3,324,623	\$ 57,504	\$ 4,588,813
Nonmajor Governmental Funds	-	-	-	551,794	-	551,794
Water	163,616	-	-	-	-	163,616
Sewer	140,087	-	-	-	-	140,087
Storm Drain	85,391	-	-	-	-	85,391
Solid Waste	55,396	-	-	-	-	55,396
Total Transfers In	<u>\$ 444,490</u>	<u>\$ 37,038</u>	<u>\$ 1,169,648</u>	<u>\$ 3,876,417</u>	<u>\$ 57,504</u>	<u>\$ 5,585,097</u>

SOUTH OGDEN CITY

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 12 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The transfer from the General Fund to the Nonmajor Funds is to provide funding for the South Ogden Days celebration. The transfers from the General, and Nonmajor Funds to the Capital Projects Fund is to provide funds for various road projects. The transfer from the General Fund to the Debt Service Fund is to provide the necessary funds to pay debt payments. The transfer from the General Fund to the CDRA Fund is for the sales tax commitment of a participation agreement. The transfers from the Water, Sewer, Storm Drain, and Solid Waste Funds to the General Fund are for franchise fees and unbilled services.

NOTE 13 DEFERRED INFLOWS OF RESOURCES

Deferred Property Taxes

Property taxes attach as an enforceable lien on property as of the first day of January, taxes are levied on October 1, and then are due and payable at November 30. The City has a legal right to collect the taxes when the lien is placed on the property on January 1, 2019, but these funds will be used to fund activities in the subsequent reporting period. GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as amended, requires that the City record the assets related to these property taxes in the year ended June 30, 2020, but not record the revenue until the subsequent reporting period. In conjunction with these requirements, the City has recorded a property tax receivable and a deferred inflow of resources in the General Fund and CDRA Fund in the amounts of \$3,329,520 and \$139,300, respectively.

NOTE 14 REDEVELOPMENT AGENCY OF THE CITY OF SOUTH OGDEN

For the year ended June 30, 2020, the following activity occurred in the City's Redevelopment Agency:

Property Tax Increment Received:

Project Area 1

36th street	\$	87,708
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Project Area 2

Automall Community		21,662
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Total tax increment received by RDA	\$	<u>109,370</u>
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Property Tax Increment Expended:

Administrative costs	\$	120,350
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Outstanding loans to finance RDA projects		83,323
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Total tax increment expended by RDA	\$	<u>203,673</u>
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SOUTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 15 TAX ABATEMENTS

The CDRA is authorized by Title 17C of the Utah State Code Annotated to enter into agreements for the purpose of attracting or retaining businesses. Additionally, an interlocal agreement with the City provides for the CDRA to offer an abatement of the City's .05% sales tax to Young Subaru (Participant) for the purpose of the Participant operating a new and used full-service Subaru car dealership within the City. The abatement is subject to the Participant:

- Being the fee title owner of the location,
- Opening a full-service new and used Subaru car dealership,
- Operating the dealership consistently and without unreasonable interruption for a significant majority of each year,
- Employing, on an average basis each year, at least 25 full-time equivalent employees,
- Paying the employees an average annual wage of at least 100% of the Weber County average annual wage (as reported by the Utah Department of Workforce Services for non-farm wages),
- Generating at least \$15,240,332 point-of-sale taxable sales each year, and
- Timely paying all property taxes each year.

Provided that the Participant meets these objectives, the City is to transfer the first \$40,000 and half of the remaining .05% sales tax collected from January 1 to December 31 as a result of the Participant's operations to the CDRA for payment back to the Participant. This agreement is in effect until December 31, 2035 or until \$1,275,000 has been paid out to the Participant. For the year ended June 30, 2020, the CDRA abated sales taxes totaling \$136,149 under this program, which is the amount received from the City.

NOTE 16 SUBSEQUENT EVENT

On October 20, 2020, the City transferred real property with an appraised value of \$480,00 to the CDRA in exchange for a promissory note with a face value \$480,000 due on December 31, 2026 at an interest rate of zero percent per annum.

REQUIRED SUPPLEMENTARY INFORMATION

SOUTH OGDEN CITY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
UTAH RETIREMENT SYSTEMS
Last 10 Fiscal Years*

Measurement date: December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory Retirement System					
2019	0.1949790%	\$ 734,850	\$ 1,721,742	42.68%	93.70%
2018	0.1960667%	1,443,780	1,715,168	84.18%	87.00%
2017	0.1874685%	821,356	1,623,412	50.59%	91.90%
2016	0.1896824%	1,217,993	1,639,191	74.30%	87.30%
2015	0.1857427%	1,051,023	1,575,175	66.72%	87.80%
2014	0.1815122%	788,169	1,544,571	51.03%	90.20%
Public Safety System					
2019	0.7481508%	\$ 1,201,244	\$ 1,088,782	110.33%	90.90%
2018	0.7785005%	2,002,759	1,124,336	178.13%	84.70%
2017	0.8382768%	1,314,971	1,246,344	105.51%	90.20%
2016	0.8234270%	1,670,961	1,174,421	142.28%	86.50%
2015	0.7793397%	1,395,993	1,101,150	126.78%	87.10%
2014	0.8169367%	1,027,366	1,138,360	90.25%	90.50%
Firefighters Retirement System					
2019	2.1863623%	\$ (271,152)	\$ 729,871	-37.15%	105.00%
2018	2.0822122%	270,370	722,656	37.41%	94.30%
2017	2.1346254%	(133,317)	696,916	-19.13%	103.00%
2016	2.1497992%	(16,948)	673,790	-2.52%	100.40%
2015	2.1927969%	(39,714)	652,606	-6.09%	101.00%
2014	2.1834989%	(124,599)	633,885	-19.66%	103.50%
Tier 2 Public Employees Retirement System					
2019	0.0278401%	\$ 6,261	\$ 386,927	1.62%	96.50%
2018	0.0248852%	10,658	290,305	3.67%	90.80%
2017	0.0233803%	2,061	228,917	0.90%	97.40%
2016	0.0327885%	3,658	268,890	1.36%	95.10%
2015	0.0362875%	(79)	234,438	-0.03%	100.20%
2014	0.0364228%	(1,104)	178,846	-0.62%	103.50%
Tier 2 Public Safety and Firefighters Retirement					
2019	0.3072518%	\$ 28,901	\$ 506,367	5.71%	89.60%
2018	0.3410389%	8,545	456,604	1.87%	95.60%
2017	0.3334788%	(3,859)	351,953	-1.10%	103.00%
2016	0.3640513%	(3,160)	300,793	-1.05%	103.60%
2015	0.3038292%	(4,439)	180,832	-2.45%	110.70%
2014	0.0288238%	(4,264)	119,069	-3.58%	120.50%

**The 10-year schedule will be built prospectively. The schedule above is only for the years listed.*

**SOUTH OGDEN CITY
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
Last 10 Fiscal Years***

For the fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2020	\$ 326,173	\$ 326,173	\$ -	\$ 1,765,963	18.47%
2019	316,107	316,107	-	1,713,706	18.45%
2018	306,971	306,971	-	1,664,139	18.45%
2017	308,630	308,630	-	1,673,026	18.45%
2016	289,328	289,328	-	1,568,579	18.45%
2015	287,003	287,003	-	1,566,898	18.32%
2014	264,666	264,666	-	1,539,134	17.20%
Public Safety System					
2020	\$ 367,350	\$ 367,350	\$ -	\$ 1,072,076	34.27%
2019	379,354	379,354	-	1,102,631	34.40%
2018	404,904	404,904	-	1,171,971	34.55%
2017	439,344	439,344	-	1,251,091	35.12%
2016	397,728	397,728	-	1,114,356	35.69%
2015	402,017	402,017	-	1,125,782	35.71%
2014	384,138	384,138	-	1,124,194	34.17%
Firefighters System					
2020	\$ 33,740	\$ 33,740	\$ -	\$ 731,883	4.61%
2019	30,824	30,824	-	737,607	4.18%
2018	24,973	24,973	-	711,589	3.51%
2017	24,151	24,151	-	692,110	3.49%
2016	23,962	23,962	-	666,039	3.60%
2015	21,686	21,686	-	629,264	3.45%
2014	16,719	16,719	-	624,671	2.68%
Tier 2 Public Employees System**					
2020	\$ 63,525	\$ 63,525	\$ -	\$ 405,655	15.66%
2019	53,354	53,354	-	343,336	15.54%
2018	37,837	37,837	-	250,533	15.10%
2017	37,756	37,756	-	253,222	14.91%
2016	38,012	38,012	-	254,941	14.91%
2015	31,748	31,748	-	212,505	14.94%
2014	20,566	20,566	-	147,002	13.99%
Tier 2 Public Safety and Firefighter System**					
2020	\$ 105,006	\$ 105,006	\$ -	\$ 609,868	17.22%
2019	78,689	78,689	-	463,093	16.99%
2018	64,631	64,631	-	417,828	15.47%
2017	45,308	45,308	-	321,831	14.08%
2016	35,620	35,620	-	240,708	14.80%
2015	20,601	20,601	-	137,453	14.99%
2014	15,402	15,402	-	107,325	14.35%

**SOUTH OGDEN CITY
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS (Continued)
Last 10 Fiscal Years***

For the fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Tier 2 Public Employees DC Only System**					
2020	\$ 8,378	\$ 8,378	\$ -	\$ 125,230	6.69%
2019	7,802	7,802	-	116,619	6.69%
2018	7,582	7,582	-	113,339	6.69%
2017	5,632	5,632	-	84,185	6.69%
2016	1,500	1,500	-	22,421	6.69%
2015	-	-	-	-	0.00%
2014	-	-	-	-	0.00%
Tier 2 Public Safety and Firefighter DC Only System**					
2020	\$ 8,515	\$ 8,515	\$ -	\$ 115,440	7.38%
2019	5,856	5,856	-	78,412	7.47%
2018	1,857	1,857	-	14,298	12.99%
2017	-	-	-	-	0.00%
2016	-	-	-	-	0.00%
2015	-	-	-	-	0.00%
2014	-	-	-	-	0.00%

**The 10-year schedule will be built prospectively. The schedule above is only for the years listed*

***Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.*

SOUTH OGDEN CITY
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY
AND RELATED RATIOS
Last 10 Fiscal Years*

Total OPEB Liability (TOL)	2020	2019	2018
Service cost at beginning of year	\$ 20,754	\$ 14,190	\$ 14,687
Interest on TOL plus service cost, less 1/2 benefit payments	33,336	35,859	32,797
Changes of benefit terms	-	-	-
Difference between actual and expected experience	(137,670)	(5,738)	2,929
Changes of assumptions	(37,013)	12,459	(12,990)
Benefit payments	(19,082)	(26,567)	(21,748)
Net Change in Total OPEB Liability	(139,675)	30,203	15,675
Total OPEB Liability, Beginning	951,635	921,432	905,757
Total OPEB Liability, Ending	<u>\$ 811,960</u>	<u>\$ 951,635</u>	<u>\$ 921,432</u>
Covered-employee Payroll	\$ 919,305	\$ 944,194	\$ 989,754
Total OPEB Liability as a Percentage of Covered-employee Payroll	88.32%	100.79%	93.10%

**The 10-year schedule will be built prospectively. The schedule above is only for the years listed.*

SOUTH OGDEN CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2020

NOTE 1 CHANGES IN ASSUMPTIONS – PENSION PLAN

As a result of the passage of SB129, the retirement rates for members in the Tier 2 Public Safety and Firefighter Hybrid System have been modified to be the same as the assumption used to model the retirement pattern in the Tier 1 Public Safety and Firefighter Systems, except for a 10% load at first eligibility for unreduced retirement prior to age 65.

NOTE 2 ACTUARIAL ASSUMPTIONS – OTHER POSTEMPLOYMENT BENEFITS

The actuarial valuation calculating the total net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense for the year ended June 30, 2020, was determined using the following actuarial methods and assumptions:

Actuarial cost method.....	Entry Age
Amortization method.....	Level Percentage of Payroll
Salary Increases.....	2.75%
Discount rate.....	2.20%, net of investment expense, including inflation, based on Bond Buyer 20-Bond General Obligation Index
Health care trend rates.....	4.00%
Retirees' share of cost.....	Retiree assumes all OPEB costs upon attainment of Medicare eligibility age (65). Pensions may continue beyond age 65 for the remainder of the 5-year benefit period.
Inflation.....	2.75%
Mortality	Based on the Society of Actuaries' RP-2014 Mortality for Active Employees
Pre-retirement turnover.....	Public Safety Employees - 2.0% per year until eligible to retire; according to retirement rates thereafter. Public Employees - 2.5% per year until eligible to retire; according to retirement rates thereafter.

NOTE 3 FUNDING – OTHER POSTEMPLOYMENT BENEFITS

The OPEB plan does not have assets accumulated in a trust to meet the required needs of this plan. The City has determined to fund the benefits on a “Pay-As-You-Go” basis.

SUPPLEMENTARY INFORMATION

SOUTH OGDEN CITY
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

	<u>Special Revenue</u>		<u>Total Nonmajor Governmental Funds</u>
	<u>Road Improvement Fee</u>	<u>South Ogden Days</u>	
Assets:			
Cash and cash equivalents	\$ -	\$ 56,186	\$ 56,186
Accounts receivable	51,620	-	51,620
Total Assets	<u>\$ 51,620</u>	<u>\$ 56,186</u>	<u>\$ 107,806</u>
Liabilities:			
Accounts payable	\$ -	\$ 8	8
Total Liabilities	<u>-</u>	<u>8</u>	<u>8</u>
Assigned:			
Road Improvement	51,620	-	51,620
South Ogden Days	-	56,178	56,178
Total Fund Balances	<u>51,620</u>	<u>56,178</u>	<u>107,798</u>
Total Fund Balances	<u>\$ 51,620</u>	<u>\$ 56,186</u>	<u>\$ 107,806</u>

SOUTH OGDEN CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
June 30, 2020

	Special Revenue		Total Nonmajor Governmental Funds
	Road Improvement Fee	South Ogden Days	
Revenues:			
Charges for services	\$ 551,474	\$ -	\$ 551,474
Total Revenues	<u>551,474</u>	<u>-</u>	<u>551,474</u>
Expenditures:			
Current:			
Recreation	-	6,772	6,772
Total Expenditures	<u>-</u>	<u>6,772</u>	<u>6,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>551,474</u>	<u>(6,772)</u>	<u>544,702</u>
Other Financing Sources (Uses):			
Transfers in	-	57,504	57,504
Transfers out	(551,794)	-	(551,794)
Total Other Financing Sources (Uses)	<u>(551,794)</u>	<u>57,504</u>	<u>(494,290)</u>
Net Change in Fund Balances	<u>(320)</u>	<u>50,732</u>	<u>50,412</u>
Fund Balance, Beginning	<u>51,940</u>	<u>5,446</u>	<u>57,386</u>
Fund Balance, Ending	<u><u>\$ 51,620</u></u>	<u><u>\$ 56,178</u></u>	<u><u>\$ 107,798</u></u>

CITY OF SOUTH OGDEN
SUPPLEMENTARY REPORTS
For the Year Ended June 30, 2020



KEDDINGTON & CHRISTENSEN, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

**SOUTH OGDEN CITY
SUPPLEMENTARY REPORTS
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KEDDINGTON & CHRISTENSEN, CPAS

CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and
Members of the City Council
South Ogden, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Ogden, Utah as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City of South Ogden, Utah's basic financial statements and have issued our report thereon dated December 4, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of South Ogden, Utah's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of South Ogden, Utah's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of South Ogden, Utah's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of South Ogden, Utah's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Keddington & Christensen, LLC

Salt Lake City, Utah

December 4, 2020



KEDDINGTON & CHRISTENSEN, CPAS

CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE STATE COMPLIANCE AUDIT GUIDE**

Honorable Mayor and
Members of City Council
South Ogden, Utah

Report on Compliance

We have audited the City of South Ogden, Utah's compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2020.

State compliance requirements were tested for the year ended June 30, 2020 in the following areas:

Budgetary Compliance
Fund Balance
Justice Courts
Restricted Taxes and Related
Restricted Revenues
Open and Public Meetings Act

Fraud Risk Assessment
Enterprise Fund Transfers,
Reimbursements, Loans,
and Services
Impact Fees

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion on Compliance

In our opinion, the City of South Ogden, Utah complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described in the accompanying Schedule of Findings and Recommendations as item 2019-002. Our opinion on compliance is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Recommendations. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or to detect and correct, noncompliance with a state compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Keddington & Christensen, LLC

Salt Lake City, Utah
December 4, 2020

South Ogden City
Schedule of Findings and Recommendations
For the Year Ended June 30, 2020

2019-002: Deficit Fund Balance - State Compliance – Re-issued and re-worded

Condition: During the test work for state compliance it was noted that at the end of June 30, 2020, the City's CDRA Fund had a deficit fund balance of \$257,626.

Criteria: Utah State Code 10-6-117 states, "If there is a deficit fund balance in a fund at the close of the last completed fiscal year, the governing body of a city shall include an item of appropriation for the deficit in the current budget of the fund equal to: (a) at least 5% of the total revenue of the fund in the last completed fiscal year; or (b) if the deficit is equal to less than 5% of the total revenue of the fund in the last completed fiscal year, the entire amount of the deficit."

Cause: The CDRA fund did not have an appropriation to retire the deficit fund balance in the subsequent budget year.

Effect: The City was out of compliance with state law.

Recommendation: We recommend the City comply with the code section listed above.

City Response: The City and CDRA Board have been working on the creation of a new CDRA project area. That process has generated a number of expenses that the CDRA Fund has paid for and initially did not seek a subsidy from the General Fund because the set-up costs will be recouped once the project is up and running. The project area has now been established and the paperwork with the County has been completed but the trigger date is not set to kick in until January 1, 2022. Based on that the City will prepare an amendment to its current FY 2021 budget and incorporate a transfer equivalent to the 5% requirement but anticipate being reimbursed those monies once the tax increment from the project area starts to come in. 5% of the deficit comes to \$12,882 and will be the amount of the amendment.

STAFF REPORT



SUBJECT: Public Hearing on FY 2021 Budget Amendment
AUTHOR: Steve Liebersbach
DEPARTMENT: Finance
DATE: December 15, 2020

RECOMMENDATION

Staff recommends the City Council approve the budget amendments as presented in Resolution 20-35.

BACKGROUND

City Council can approve budget amendments at any time throughout the fiscal year to modify the adopted budget to incorporate necessary changes.

ANALYSIS

The budget amendment will cover a broad range of areas that the City operates within. However, the primary focus will be dealing with the CARES-ACT funding.

SIGNIFICANT IMPACTS

Impacts are outlined in the budget amendment.

ATTACHMENTS

The budget amendment proposal is attached for your review.

RESOLUTION NO. 20-35

A RESOLUTION OF SOUTH OGDEN CITY, UTAH, AMENDING THE CITY'S 2020-2021 BUDGET BY MAKING CERTAIN CHANGES TO VARIOUS OF THE CITY'S FUNDS AND COMPENSATION PLANS; ACCOUNTING FOR REVENUE AND EXPENDITURE CHANGES; MODIFYING PRIOR CITY ORDINANCES AS NECESSARY, BY THESE ACTIONS; AND ESTABLISHING AN EFFECTIVE DATE.

SECTION I - RECITALS

WHEREAS, the City of South Ogden City ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the city Council finds that in conformance with Utah Code (UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS, the city Council finds that in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, the city Council finds that certain exigencies of city governmental operations require amendments be made to the current city budget and related documents; and,

WHEREAS, the city Council finds that UC §10-6-119 provides authority for amending the City's budget as necessary; now,

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SOUTH OGDEN THAT THE SOUTH OGDEN CITY BUDGET AND STAFFING DOCUMENT FOR FISCAL YEAR 2020-2021 BE, AND THE SAME HEREBY IS, AMENDED AS FOLLOWS:

SECTION II - CHANGES TO BUDGET

Those changes set out in **Attachment "A"** of the 15th day of December, 2020, attached, and incorporated as if set out, as those changes affect and adjust the previously authorized budgets and staffing provisions, including compensation schedules of various city departments and funds represented, ought to be, and the same are, amended, re-adopted and enacted as amendments to the fiscal year 2020-2021 Budget for South Ogden City.

The foregoing recitals are fully incorporated herein.

SECTION III - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, together with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION IV - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with this Ordinance Amendment, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION V - SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not render any other invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Ordinance shall be effective on the 15th day of December, 2020, and after publication or posting as required by law.

DATED this 15th day of December, 2020

SOUTH OGDEN, a municipal corporation

by: _____
Russell Porter, Mayor

Attested and recorded

Leesa Kapetanov, CMC
City Recorder

ATTACHMENT “A”

RESOLUTION NO. 20-35

A Resolution Of South Ogden City, Utah, Amending The City’s 2020-2021 Budget By Making Certain Changes To Various Of The City’s Funds And Compensation Plans; Accounting For Revenue And Expenditure Changes; Modifying Prior City Ordinances As Necessary, By These Actions; And Establishing An Effective Date.

15 Dec 20

[Attachment to be provided by Finance Director]

South Ogden City

December 15, 2020

Fiscal Year 2021

Budget Amendment

Current Budge New Budget Difference +/-

A.	10-80-160 Reserve for Fund Balance - General Fund	\$506,362	\$60,090	(\$446,272)
	10-55-649 Lease Interest/Taxes - Police Dept	\$0	\$8,567	\$8,567
	10-55-650 Lease Payment - Police Dept	\$42,000	\$120,735	\$78,735
	10-57-649 Lease Interest/Taxes - Fire Dept	\$18,470	\$21,349	\$2,879
	10-57-650 Lease Payment - Fire Dept	\$136,883	\$164,032	\$27,149
	10-58-649 Lease Interest/Taxes - Inspections Dept	\$0	\$68	\$68
	10-58-650 Lease Payment - Inspections Dept	\$6,000	\$6,791	\$791
	10-60-649 Lease Interest/Taxes - Streets Dept	\$0	\$21,701	\$21,701
	10-60-650 Lease Payment - Streets Dept	\$18,000	\$208,504	\$190,504
	10-70-649 Lease Interest/Taxes - Parks Dept	\$0	\$10,778	\$10,778
	10-70-650 Lease Payment - Parks Dept	\$6,000	\$111,100	\$105,100
	51-40-649 Lease Interest/Taxes - Water Fund	\$0	\$2,369	\$2,369
	51-40-650 Lease Payment - Water Fund	\$6,000	\$30,871	\$24,871
	51-40-980 Contingency - Water Fund	\$250,000	\$222,760	(\$27,240)
	53-40-649 Lease Interest/Taxes - Storm Drain Fund	\$0	\$1,581	\$1,581
	53-40-650 Lease Payment - Storm Drain Fund	\$0	\$13,875	\$13,875
	53-30-890 Appropriation of Fund Balance - Storm Drain Fund	\$852,825	\$868,281	\$15,456
	54-40-649 Lease Interest/Taxes - Garbage Fund	\$0	\$1,360	\$1,360
	54-40-650 Lease Payment - Garbage Fund	\$0	\$16,044	\$16,044
	54-30-890 Appropriation of Fund Balance - Garbage Fund	\$39,305	\$56,709	\$17,404

*Re-allocate monies for Zions equipment & vehicle leases

B.	10-33-600 State/Local Grants	\$205,186	\$196,561	(\$8,625)
	10-52-330 General Plan Revision - Planning & Zoning	\$38,040	\$29,415	(\$8,625)
	10-55-112 Overtime - Police Dept	\$37,310	\$47,561	\$10,251
	10-33-600 State/Local Grants	\$196,561	\$206,812	\$10,251

* Correcting WFRG general plan grant FY 2021 = \$29,415

* Police overtime reimbursement

C.	10-36-601 Donations to South Ogden City	\$0	\$780	\$780
	10-32-375 Animal Shelter Fees	\$10,103	\$12,840	\$2,737
	10-55-247 Animal Control Costs	\$29,883	\$33,400	\$3,517

* Donations received for animal shelter

* Pet clinic proceeds on 10/10/2020

D.	10-34-350 Basketball Fees	\$7,016	\$12,904	\$5,888
	10-34-352 Comp Youth Basketball	\$13,649	\$20,945	\$7,296
	10-71-125 Temporary Recreation - Wagers	\$33,111	\$46,295	\$13,184

* Recognition of some rec programs

South Ogden City

December 15, 2020

Fiscal Year 2021

Budget Amendment

	Current Budge	New Budget	Difference +/-
E.			
10-36-700 Contractual Revenue - General Fund	\$150,657	\$165,057	\$14,400
10-36-400 Sale of Fixed Assets - General Fund	\$0	\$84,049	\$84,049
10-44-310 Professional & Technical - Admin	\$13,500	\$13,895	\$395
10-55-310 Professional & Technical - Police	\$23,727	\$28,175	\$4,448
10-60-310 Professional & Technical - Streets	\$15,800	\$18,637	\$2,837
10-80-160 Reserve for Fund Balance - General Fund	\$60,090	\$150,859	\$90,769
* AT & T tower lease recalculation - \$14,400 (125)			
* Sale proceeds of 10 vehicles - \$76,369			
F.			
10-36-900 Miscellaneous Revenue - General Fund	\$11,000	\$132,664	\$121,664
10-70-329 2020 Wind Disaster	\$500	\$122,164	\$121,664
* Insurance proceeds for wind damage			
G.			
10-49-130 Retirement Benefits - Non-Departmental	\$33,479	\$40,845	\$7,366
10-58-110 Salaries & Wages - Inspections Dept	\$77,293	\$66,082	(\$11,211)
10-58-130 Employee Benefits - Inspections Dept	\$29,444	\$26,460	(\$2,984)
10-80-160 Reserve for Fund Balance - General Fund	\$150,859	\$157,688	\$6,829
* Restructure impacts of Inspections Dept			
H.			
10-49-400 Unreserved - Non-Departmental	\$25,000	\$15,080	(\$9,920)
10-49-750 Capital Outlay - Non-Departmental	\$0	\$1,292	\$1,292
10-49-750 Capital Outlay - Non-Departmental	\$1,292	\$2,816	\$1,524
10-55-750 Capital Outlay - Police Dept	\$0	\$2,584	\$2,584
10-44-700 Small Equipment - Admin Dept	\$1,500	\$2,462	\$962
10-55-700 Small Equipment - Police Dept	\$7,000	\$8,241	\$1,241
10-57-750 Capital Outlay - Fire Dept	\$0	\$1,420	\$1,420
10-49-322 Computer Contracts - Non-Departmental	\$69,500	\$70,397	\$897
* Re-allocate monies for computer purchases			
J.			
10-70-553 Club Height Park Constr	\$682,902	\$858,714	\$175,812
10-80-160 Reserve for Fund Balance - General Fund	\$157,688	\$0	(\$157,688)
10-39-800 Appropriated Fund Balance - General Fund	\$1,455,078	\$1,473,202	\$18,124
* Budget project = to Hogan contract			
K.			
10-33-100 CARES - ACT Funding - grant	\$0	\$1,461,760	\$1,461,760
10-39-800 Appropriated Fund Balance - General Fund	\$1,473,202	\$1,013,976	(\$459,226)
10-49-550 COVID - 19/CARES - ACT Expenditures	\$0	\$86,680	\$86,680
10-55-110 Full Time Wages - Police Dept	\$1,705,314	\$1,246,946	(\$458,368)
10-57-110 Salaries & Wages - Fire Dept	\$1,141,944	\$821,434	(\$320,510)
58-40-110 Salaries & Wages - Ambulance Fund	\$128,328	\$92,716	(\$35,612)
10-55-130 Benefits - Police Dept	\$1,115,804	\$1,045,853	(\$69,951)
10-57-130 Employee Benefits - Fire Dept	\$535,893	\$507,621	(\$28,272)
58-40-130 Employee Benefits - Ambulance Fund	\$59,544	\$56,403	(\$3,141)
10-80-160 Reserve for Fund Balance - General Fund	\$0	\$915,854	\$915,854
10-49-550 COVID - 19/CARES - ACT Expenditures	\$86,680	\$1,002,534	\$915,854
* Allocate CARES - ACT monies for public safety			
in accordance with City Council Official Declaration 01-2020			
L.			
10-80-169 Transfer to City Center CRA	\$0	\$12,882	\$12,882
10-80-160 Reserve for Fund Balance - General Fund	\$915,854	\$902,972	(\$12,882)
68-30-200 Transfer in from General Fund - City Center CRA	\$0	\$12,882	\$12,882
68-40-400 Professional & Technical - City Center CRA	\$25,000	\$37,882	\$12,882
* Address finding from FY 2020 audit			

ORDINANCE NO. 20-25

AN ORDINANCE OF THE CITY OF SOUTH OGDEN CITY, UTAH SETTING THE MEETING SCHEDULE FOR THE CITY COUNCIL FOR CY2021 AND PROVIDING FOR AN EFFECTIVE DATE.

Section 1 - Recitals:

WHEREAS, the City Council finds that the City of South Ogden City ("City") is a municipal corporation and a city duly organized and existing under the laws of Utah; and,

WHEREAS, the City Council finds that in conformance with Utah Code ("UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS, the City Council finds that in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control, or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, the City Council finds that in conformance with UC §10-3-502, the governing body of shall by ordinance prescribe the time and place for holding its regular meeting which shall be held at least once each month; and,

WHEREAS, the City Council finds that the public convenience and necessity, public safety, health and welfare is at issue and requires action by the City as noted above;

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, UTAH that the following meeting schedule is established for South Ogden City:

<u>Body</u>	<u>When</u>	<u>Time</u>
City Council	1 st & 3 rd Tuesday of each month	6:00 p.m.

The foregoing recitals are fully incorporated.

Section 2 - Repealer of Conflicting Enactments:

All orders, ordinances and resolutions regarding the changes enacted and adopted which have been adopted by the City, or parts, which conflict with this Ordinance, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part, repealed.

Section 3 - Prior Ordinances and Resolutions:

The body and substance of all prior Ordinances and Resolutions, with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

Section 4 - Savings Clause:

If any provision of this Ordinance shall be held or deemed or shall be invalid, inoperative or unenforceable such reason shall render no other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed the separate independent and severable act of the City Council of South Ogden City.

Section 5 - Date of Effect

This Ordinance shall be effective on the 15th day of December, 2020, and after publication or posting as required by law.

PASSED, ADOPTED AND ORDERED POSTED by the City Council of South Ogden City, Utah this 15th day of December, 2020.

SOUTH OGDEN CITY, a municipal corporation

by: _____
Russell Porter
Mayor

Attested and recorded

Leesa Kapetanov, CMC
City Recorder

**SOUTH OGDEN CITY
ORDINANCE NO. 20-26**

**AN ORDINANCE OF SOUTH OGDEN CITY AMENDING THE COMMUNITY
REINVESTMENT PROJECT AREA PLAN FOR THE SOUTH OGDEN CITY CENTER
COMMUNITY REINVESTMENT PROJECT AREA.**

WHEREAS, the South Ogden City Community Development and Renewal Agency (the “**Agency**”), adopted the Project Area Plan (the “**Plan**”) for the City Center Community Reinvestment Project Area (the “**Project Area**”) pursuant to Utah Code Annotated (“**UCA**”) § 17C-5 on March 17, 2020; and

WHEREAS, on April 21, 2020 the City adopted the Plan for the Project Area via Ordinance 20-14; and

WHEREAS, the Agency has approved, on this same date, an amendment to the Plan to remove a parcel from the Project Area that is no longer necessary or desirable to the Project Area; and

WHEREAS, Section 17C-5-109 of the Utah Limited Purpose Local Government Entities – Community Reinvestment Agency Act (the “**Act**”) mandates that before an amended community reinvestment project area plan approved by an agency under UCA § 17C-5 may take effect it must be adopted by ordinance of the legislative body of the community that created the agency; and

WHEREAS, the Act also requires that certain notice is to be given by the community legislative body upon its adoption of an amended community reinvestment project area plan under UCA § 17C-5-110.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of South Ogden that:

1. The City Council of South Ogden City hereby adopts and designates the amended City Center Community Reinvestment Project Area Plan dated December 15, 2020, as approved by the Agency on this same date, as the *Official Community Reinvestment Project Area Plan for the South Ogden City Center Community Reinvestment Project Area* (the “**Official Plan**”).

2. The boundaries of the City Center Community Reinvestment Project Area, as amended, are as shown on the map attached hereto as **Exhibit A** and described by the legal description attached hereto as **Exhibit B**.

3. City and Agency Staff are hereby authorized and directed to publish or cause to be published the notice required by UCA § 17C-5-110, whereupon the Official Plan shall become effective under UCA § 17C-5-110.

4. Pursuant to the Act, the Agency may proceed to carry out the Official Plan as soon as it becomes effective.

5. All orders, ordinances, and resolutions regarding the subject matter of this ordinance that have been adopted by the City, or parts, which conflict with this ordinance, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order, or resolution, or part, that has been previously repealed.

6. The body and substance of any and all prior ordinances and resolutions, with their specific provisions, where not otherwise in conflict with this ordinance, are reaffirmed and readopted.

7. If any provision of this ordinance shall be held or deemed or shall be invalid, inoperative, or unenforceable, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative, or unenforceable to any extent whatsoever, this ordinance being deemed the separate, independent, and severable act of the City Council of South Ogden City.

8. This ordinance takes effect upon its publication and recording, but not sooner than 15 days from this date.

DATED the 15th day of December, 2020.

by: _____
Russell L. Porter, Mayor

Attested and recorded:

Leesa Kapetanov, CMC
City Recorder

EXHIBIT A
City Center CRA Map (as amended)

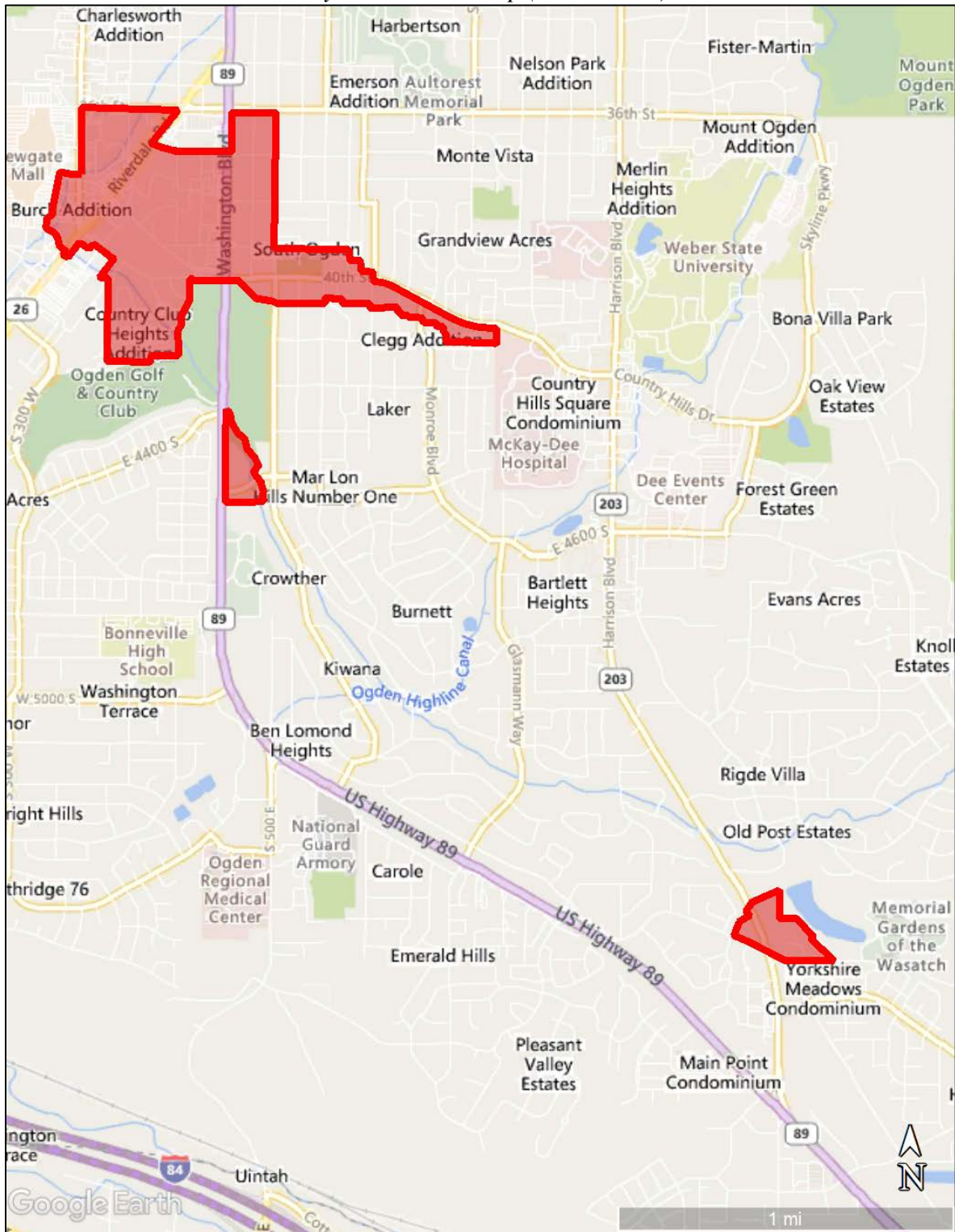


EXHIBIT B

City Center CRA Legal Description (as amended)

Beginning North 89°46'20 West 524.92 feet and South 00°58'00" West 1,008.13 feet from the Northeast corner of the Southwest Quarter of Section 5, Township 5 North, Range 1 West, SLBM, said point being the Northeast corner of Parcel #051390054; thence westerly along the north boundary of said parcel to the Northwest corner of said parcel; thence southerly along the west boundary of said parcel and Parcels #051390015, 051390077, 051390020, 051400014, 051400017, 051390023, 051390092 to the Southwest corner of Parcel #051390092; thence southeasterly along the south boundary of Parcel #051390092 to the Southeast corner of Parcel #051390124; thence southeasterly along the boundary of South Ogden City and across Riverdale Road to the Southwest corner of Parcel #052070001 which is also the east right-of-way of Riverdale Road; thence northeasterly along the west boundary of Parcel #052070001 to the Southwest corner of Parcel #051410042; thence southeasterly along the south boundary of said parcel to the Southeast corner of said parcel; thence northeasterly to the Northeast corner of said parcel; thence southeasterly along the north boundary of Parcel #052070001 to the Northeast corner of said parcel; thence southwesterly to the Southwest corner of Parcel #051380057; thence along the south boundary of said parcel to the Southeast corner of said parcel; thence southerly across Palmer Road to the Southwest corner of Lot 53, Block 2 of the Country Club Heights Subdivision; thence southerly along the west boundary of said subdivision to the Southwest corner of Parcel #060220009; thence southerly across 4150 South Street to the Northwest corner of Parcel #060220007; thence southerly to the Southwest corner of Parcel #060220007; thence easterly along the south boundary of the Country Club Heights Subdivision to the Southeast corner of Parcel #060210015 of said subdivision; thence northerly along the east boundary of said subdivision to the east right of way line of Country Club Drive; thence northerly along the east right of way line of said subdivision to the intersection of County Club Drive and 40th Street; thence easterly along the south right of way line of 40th Street to the Northeast corner of Parcel #051340023; thence easterly across Washington Boulevard to the Northwest corner of Parcel 060190031; thence easterly to the Northwest corner of Parcel #060190030; thence southeasterly along the west boundary of said parcel to the Northwest corner of Parcel #060190006; thence southeasterly along the south boundary of said parcel to the Southeast corner of said parcel; thence southeasterly across Adams Avenue to the Southwest corner of Parcel #060830007; thence easterly along the south boundary of said parcel to the Southeast corner of Parcel #060830015; thence easterly across Porter Avenue to the Southwest corner of Parcel #060830021; thence easterly along the south border of said parcel to the Southeast corner of Parcel #060830027; thence southeasterly across Jefferson Avenue to the Southwest corner of Parcel #060840026; **then northerly to the Southwest corner of Parcel #060840001; then easterly to the Southeast corner of Parcel #060840001; thence; thence southerly to the Southeast corner of Parcel #063150011; thence easterly to the Northeast corner of Parcel #060840026; thence southerly to the Southeast corner of Parcel #060840026; thence easterly to the Southeast corner of Parcel #060840017; thence southeasterly across Madison Avenue to the Southwest corner of Parcel #060360002; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence northerly to the Northwest corner of Parcel #060510016; thence easterly along the north boundary of said parcel to the Northeast corner of said parcel; thence southerly along the east boundary of said parcel to the Southeast corner of said parcel; thence easterly across Liberty Avenue to the Northwest corner of Parcel #060510022; thence southerly along the west boundary of said parcel to the Southwest corner of said parcel; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence southerly to the Southwest corner of Parcel #060350012; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence easterly across Monroe Boulevard to the Northwest corner of Parcel #060350006; thence southerly to the Southwest corner of said parcel; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence southerly along the west boundary of Parcel #060350021 to the Southwest corner of said parcel; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence northerly along the east boundary of said parcel the Northeast corner of said parcel; thence east to the Northeast corner of Parcel #060350007; thence southerly along the east boundary of said parcel to the Southwest corner of Gramercy Avenue; thence easterly to the Northeast corner of Parcel #060320064; thence southerly along the east boundary of said parcel to the Southwest corner of Parcel #060740015; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel;**

thence easterly across 900 East Street to the Southwest corner of Parcel #060740014; thence easterly along the south boundary of said parcel to the Southeast corner of Parcel #060740001; thence northerly along the east boundary of said parcel to the Northeast corner of said parcel and the south right of way of 40th Street; thence westerly along the north boundary of said parcel and right of way to the Northwest corner of Parcel #060740014; thence westerly across 900 East Street to the Northeast corner of Parcel #060740015; thence westerly along the north boundary of said parcel to the Northeast corner of said parcel; thence westerly across Gramercy Avenue to the Northeast corner of Parcel #06035008; thence westerly along the south right of way of 40th Street to the Northwest corner of Parcel #060350001; thence westerly across Monroe Boulevard to the Northeast corner of Parcel #060350015; thence westerly along the south right of way of 40th Street to the Northwest corner of Parcel #060510026; thence westerly across Liberty Avenue to the Northeast corner of Parcel #060510012; thence westerly to the Northwest corner of Parcel #060510028; thence northerly across 40th Street to the Southeast corner of Parcel #050820017; thence northerly along the east boundary of said parcel to the Northeast corner of said parcel; thence westerly along the north boundary of said parcel to the Northwest corner of said parcel; thence northwesterly to the Northeast corner of Parcel #050920014; thence northerly to the Northeast corner of Parcel #050920012; thence westerly along the north boundary of said parcel to the Northwest corner of said parcel; thence northerly to the Northwest corner of Parcel #050920010; thence westerly across Orchard Avenue to the south right of way of 39th Street and the Northeast corner of Parcel #050920008; thence westerly along the south right of way of said street to the west right of way of Adams Avenue and the Northeast corner of Parcel #051350031; thence northerly along the west right of way of Adams Avenue to the intersection of Adams Avenue and 36th Street and the Northeast corner of Parcel #051260048; thence westerly along the south right of way of 36th Street to the East right-of-way of Washington Boulevard said point being the Northwest corner of Parcel #050650003; thence southerly along said right-of-way to the Southwest corner of Parcel #051260034 which is also the intersection of Washington Boulevard and 37th South Street and the north right-of-way of 37th South Street; thence westerly across Washington Boulevard to the Southeast corner of Parcel #051690003; thence along the north right-of-way of 37th South Street to the Southwest corner of Parcel #051670006 which is also the east right-of-way of Riverdale Road; thence northeasterly along said right-of-way to the intersection of Riverdale Road and 36th South Street; thence westerly to the west right-of-way of Riverdale Road which is the Northeast corner of Parcel #051220003; thence westerly to the east right of way of Wall Avenue and the Northwest corner of Parcel #051390009; thence southerly along the east right of way of Wall Avenue to the Southwest corner of Parcel #051390125; thence southwesterly across Wall Avenue to the Point of Beginning.

Also, beginning North 89°08'18" West 800.78 feet and North 01°17'42" East 1670.66 feet from the Southeast corner of Section 8, Township 5 North, Range 1 West, SLBM, said point also being the Southwest corner of Parcel #060190028; thence easterly along the south boundary of said parcel to the east boundary of Parcel #060190027; thence northerly along the east boundary of said parcel to the Northeast corner of said parcel; thence northerly across 4400 South Street to the Southeast corner of Parcel #060190040; thence northerly along the east boundary of said parcel to the Southeast corner of Parcel #060190039; thence northwesterly along the east boundary of said parcel to the Northwest corner of said parcel and the east right of way of Washington Boulevard; thence south along the east right of way of said boulevard to the Southwest corner of Parcel #060190017; thence southerly across 4400 South Street to the Northwest corner of Parcel #060190028; thence southerly to the Point of Beginning.

Also, beginning 1,126.2 feet north of the Southeast corner of the Southwest Quarter of Section 15, Township 5 North, Range 1 West, SLBM, said point also being the Northeast corner of Parcel #070040053; thence southwesterly along the north boundary of said parcel to the Northwest corner of said parcel; thence southwesterly to the Northeast corner of Parcel #070040028; thence southwesterly to the Southwest corner of said parcel; thence southwesterly to the east right of way of 5600 South Street and the Southwest corner of Parcel #070040041; thence southeasterly along the right of way of said street to the intersection of said street and Harrison Boulevard; thence southeasterly across said boulevard to the Southwest corner of Parcel #070040038; thence southeasterly to the north right of way of Combe Road; thence easterly along said right of way to the Southeast corner of Parcel #070070017; thence northwesterly along the east boundary of said parcel to the Northeast corner of said parcel; thence northeasterly to the Southeast corner of Parcel #070070016; thence northwesterly along the east boundary of said parcel to the

Northeast corner of said parcel; thence westerly to the Northwest corner of Parcel #077110020; thence northerly along the east boundary of said parcel to the Point of Beginning.



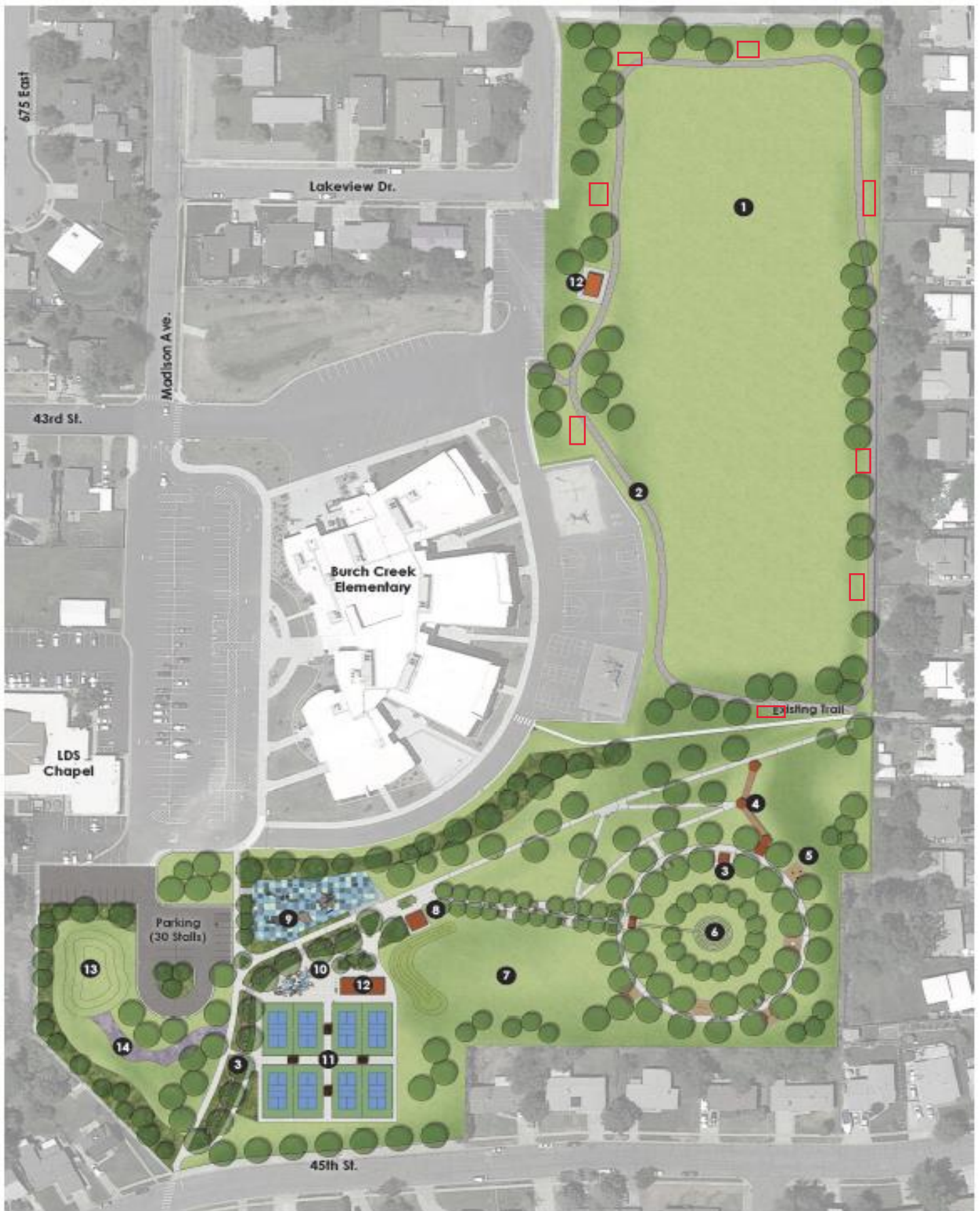
Legend

400 ft

Friendship Park

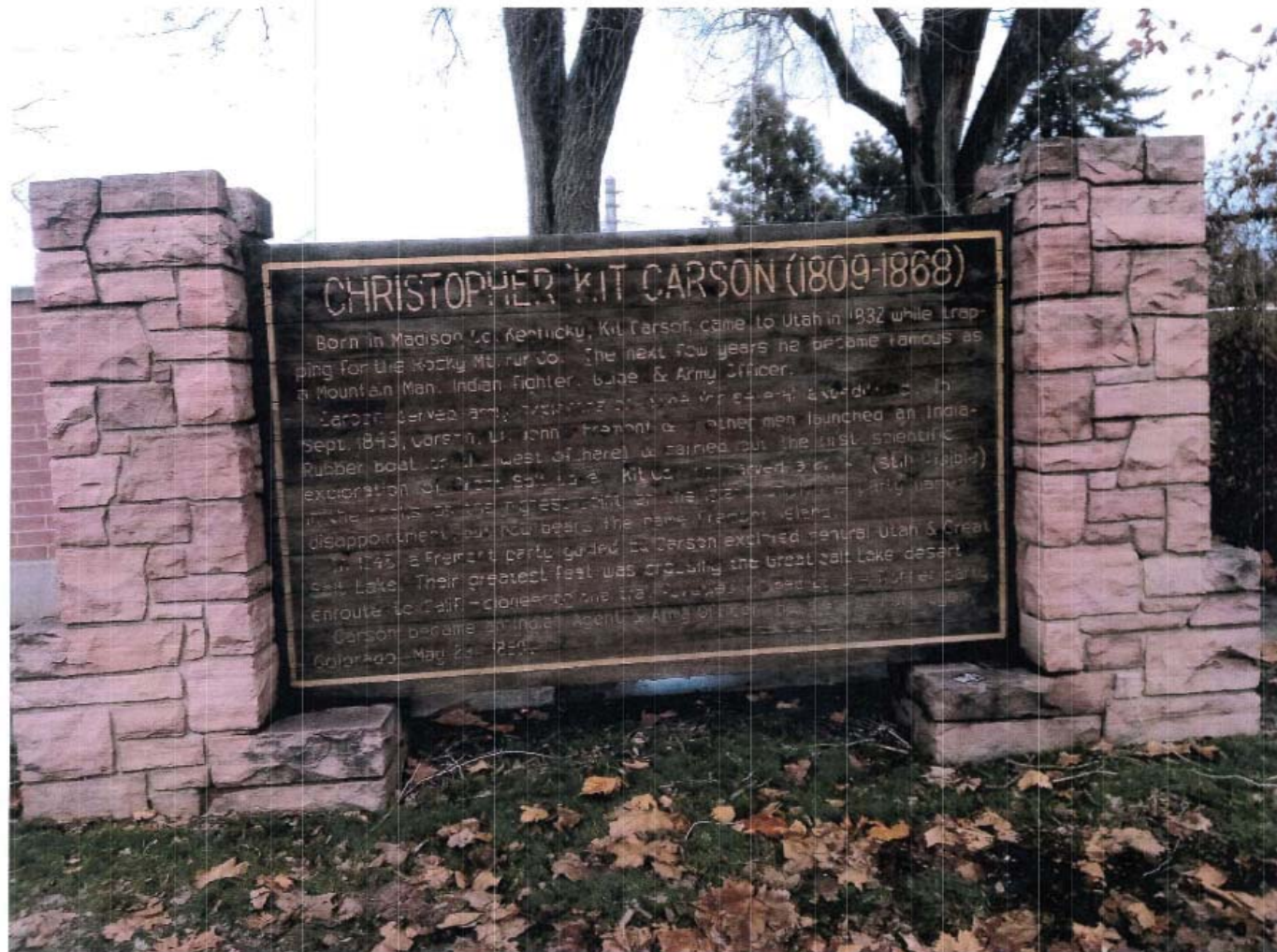
Google Earth

© 2020 Google



Burch Creek Park Master Plan
January 18, 2019





CHRISTOPHER 'KIT' CARSON (1809-1868)

Born in Madison Co. Kentucky, Kit Carson came to Utah in 1832 while trapping for the Rocky Mountain Co. The next few years he became famous as a Mountain Man, Indian fighter, Guide & Army Officer.

Carson, Peter Henry, William H. and John W. Gentry, assisted by John Smith, Sept. 1843, Carson, Lt. John Fremont & other men launched an Indian Rubber boat on the west of here & gained but the first scientific excavation of Great Salt Lake. Kit Carson, Carson & Smith (Smith) in the ruins of the Indian settlement of the Great Salt Lake. Carson's disappointment, but for years the name Fremont's Lake.

In 1845 a Fremont party guided by Carson explored natural Utah & Great Salt Lake. Their greatest feat was crossing the Great Salt Lake desert enroute to Calif. - discovered the lake & crossed it. Carson's party.

Carson became an Indian Agent & Army Officer. He died in Colorado. May 24, 1868.

KIT CARSON

Christopher "Kit" Carson was born in Madison, Kentucky on December 24, 1809. Kit was a frontiersman joining a trappers party in 1829 going to California. He traveled to Santa Fe joining with Thomas Fitzpatrick trapping all over Utah and the mountain states. In 1836 Carson married an Arapaho Indian woman Josefa Jararmillo and had three children. John C. Fremont chose Kit Carson as his guide to explore and map routes to the west coast. On their second expedition along the Oregon Trail, Kit showed John Northern Utah. They traveled through Weber County mapping out the land and rivers in 1843. Kit followed the Weber and Ogden Rivers to the Great Salt Lake where they floated out to Disappointment Island now renamed Fremont Island. On the highest peak Fremont sketch and mapped out the boundaries of the Great Salt Lake. Kit carved a cross under a rock which can be seen today. On their 3rd

expedition in 1844-5 Kit took Fremont through Utah through the gorge to Nevada and California. In 1846 Kit served in the Mexican War in the Battle of San Pascual. Kit served as an Indian Agent in Colorado. During the Civil War, Kit was appointed Lt. Colonel of the New Mexico Regiment fighting at the Battle of Val Verde. Kit was promoted to Brigadier General by the wars end. Kit was placed in charge of Fort Lyon, Colorado where he died May 23, 1868. Kit was buried in the Kit Carson Cemetery, Taos, New Mexico.

Concept 1

Rectangle (Front)

CHRISTOPHER "KIT" CARSON (1809 - 1868)

Born in Madison Co. Kentucky, Kit Carson came to Utah in 1833 while trapping for the Rocky Mountain Fur Co. The next few years he became famous as a Mountain Man, Indian fighter, guide & Army officer.

Carson served army explorers as guide for several expeditions. In Sept. 1843, Carson, Lt. John Fremont and other men launched an India - Rubber boat (to the west of here) and carried out the first scientific exploration of the Great Salt Lake. Kit Carson carved 3 crosses (still visible) in the rocks of the nearest point on the island which the party named "Isappointment" but now bears the name "Fremont Island".

In 1845 a Fremont party, guided by Carson, explored Central Utah & Great Salt Lake. Their greatest feat was crossing the Great Salt Lake Desert, enroute to California - pioneering the trail followed in 1846 by the Donner party.



Carson became an Indian Agent & Army officer.
He died at Fort Lyon, Colorado, May 23, 1868.





MHB

MARK H. BOTT CO.

A Family Tradition Since 1873



CHRISTOPHER "KIT" CARSEN PROJECT

10 NOVEMBER, 2020

DESIGN 1

COLOR: BARRE GRAY
SIZE: W 10'
D 1' 6"
H 5' 10"
WGT 7,360 LBS
PRICE \$ 22,975.00

DESIGN 2

COLOR: BARRE GRAY
SIZE: W 8'
D 1' 4"
H 5' 6"
WGT 4,160 LBS
PRICE \$ 17,787.00

MHB - REINFORCED CONCRETE FOUNDATION

OPTION 1 \$ 2,160.00 OPTION 2 \$ 2,000.00

OTHER

POST DESIGN 3 SIDES
\$ 2,800



NOTICE AND AGENDA

SOUTH OGDEN CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY BOARD MEETING

TUESDAY, DECEMBER 15, 2020 – 6:00 P.M.

Notice is hereby given that the South Ogden City Community Development and Renewal Agency Board will hold a meeting on, Tuesday, December 15, 2020 beginning at 6:00 p.m. in the Council Chambers located at 3950 So. Adams Avenue, South Ogden, Utah. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; however, the city will abide by all COVID-19 restrictions in place at the time of the meeting, including social distancing, wearing of masks, and number of people allowed to gather in one place. Some members of the CDRA Board may be attending the meeting electronically. The meeting will also be streamed live over www.facebook.com/southogdencity.

I. CALL TO ORDER – Chairman Russell Porter

II. CONSENT AGENDA
Approval of the October 20, 2020 CDRA Minutes

III. PUBLIC HEARING
To Receive and Consider Comments on the following items:

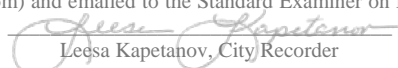
- A. Proposed Amendment to the City Center Community Reinvestment Area
- B. Proposed Amendments to the CDRA FY2021 Budget

IV. DISCUSSION/ACTION ITEMS
A. Consideration of **CDRA Resolution 20-15** – Amending the City Center CRA
B. Consideration of **CDRA Resolution 20-16** – Amending the CDRA FY2021 Budget

V. ADJOURN

Posted to the State of Utah Website December 11, 2020

The undersigned, duly appointed Board Secretary, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on December 11, 2020. Copies were also delivered to each member of the governing body.


Ledsa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.



**MINUTES OF THE
SOUTH OGDEN CITY COMMUNITY DEVELOPMENT
AND RENEWAL AGENCY BOARD MEETING**

TUESDAY, OCTOBER 20, 2020 – 5:00 P.M.

COUNCIL CHAMBERS, CITY HALL

BOARD MEMBERS PRESENT

Chairman Russell Porter, Board Members Sallee Orr, Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth Note: Board Member Smyth joined the meeting via the Microsoft Teams meeting app.

STAFF MEMBERS PRESENT

City Attorney Ken Bradshaw, Parks and Public Works Director Jon Andersen, Deputy Fire Chief Clinton Minor, Police Chief Darrin Parke, Special Events Coordinator Jaime Healy, and Recorder Leesa Kapetanov

Note: Parks and Public Works Director Jon Andersen and Police Chief Darrin Parke joined the meeting via Microsoft Teams

CITIZENS PRESENT

Carol Winkler, Dawn Parent, CM Wost, Bruce and Joyce Hartman, Matthew Flitton

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking this link

https://www.southogdencity.gov/document_center/Sound%20Files/2020/CC201020_1759.mp3

or by requesting a copy from the office of the South Ogden City Recorder.

Motion from council meeting to enter CDRA Board Meeting:

00:24:29

Council Member Howard so moved, followed by a second from Council Member Orr. Council Members Orr, Strate, Stewart, Howard, and Smyth all voted aye.

I. CALL TO ORDER

Chair Porter called the meeting to order at 6:25 pm and moved to the consent agenda.

II. CONSENT AGENDA

A. Approval of September 1, 2020 CDRA Minutes

- The chair asked if there were any comments or corrections to the minutes. Seeing none, he called for a motion to approve them

00:24:59

Board Member Smyth moved to approve the September 1, 2020 CDRA minutes, followed by a second from Board Member Strate. The voice vote was unanimous in favor of the motion.

III. DISCUSSION/ACTION ITEMS

A. Consideration of CDRA Resolution 20-14* – Accepting Transfer of Real Property from South Ogden City

- Board Member Orr pointed out a typo on the resolution and asked that if it did pass, the typo be corrected 00:25:10
- Motion 00:25:41

Board Member Smyth moved to adopt CDRA Resolution 20-14 with the amendment of changing “three parcels” to “one parcel” in the fourth “Whereas” paragraph. Board Member Howard seconded the motion. There was no further discussion. The chair called the vote:

Board Member Stewart -	No
Board Member Howard -	Yes
Board Member Strate -	Yes
Board Member Orr -	No
Board Member Smyth -	Yes

CDRA Resolution 20-14 was approved.

*The agenda and motion in the meeting indicated this was CDRA Resolution 20-11; however, it was discovered after the meeting that the resolution was miss-numbered. It should have been CDRA Resolution 20-14. The written minutes have been modified to indicate the correct numbering.

IV. ADJOURN

- Chair Porter called for a motion to adjourn 00:26:11


Board Member Howard moved to adjourn the CDRA Board meeting and reconvene as the South Ogden City Council, followed by a second from Board Member Orr. All present voted aye.

The meeting adjourned at 6:27 pm.

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Not Approved

129 I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Community
130 Development and Renewal Agency Board Meeting held Tuesday, October 20, 2020.
131

132 
133 Leesa Kapetanov, City Recorder, Board Secretary

Date Approved by Board

CDRA Resolution No. 20-15

A RESOLUTION OF THE SOUTH OGDEN CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY AMENDING THE PROJECT AREA PLAN FOR THE SOUTH OGDEN CITY CENTER COMMUNITY REINVESTMENT PROJECT AREA

WHEREAS, pursuant to the provisions of the Utah Limited Purpose Local Government Entities - Community Reinvestment Agency Act (the “**Act**”), specifically Utah Code Annotated (“**UCA**”) § 17C-5, the South Ogden City Community Development and Renewal Agency (the “**Agency**”) the Agency and South Ogden City adopted the Project Area Plan (the “**Plan**”) for the City Center Community Reinvestment Project Area (the “**Project Area**”) on March 17, 2020 via CDRA Resolution 20-05 (the “**Adopting Resolution**”) and

WHEREAS, the Agency now desires to remove a single parcel from the Project Area pursuant to a request from the owner of said property; and

WHEREAS, the City supports this change as removing said parcel from the Project area will eliminate two nonconforming lots within the City; and

WHEREAS, pursuant to Utah Code § 17C-5-112(5)(b), no public hearing is required for this amendment; and

WHEREAS, the Agency now desires to amend the Plan accordingly.

THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH OGDEN CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY AS FOLLOWS:

1. Legal Description.

The boundaries of the Project Area are described in the Project Area Plan, attached hereto as **Exhibit A**.

2. The Agency’s Purposes and Intent with Respect to the Project Area.

The purposes and intent of the Agency with respect to the Project Area are as stated in the Adopting Resolution.

3. Designation, Adoption, and Incorporation of the Plan.

The amended Plan for the City Center Community Reinvestment Project Area (attached as **Exhibit A**) is hereby designated the *Official Plan for the City Center Community Reinvestment Project Area* (the “**Official Plan**”), and is incorporated herein by this reference.

The Agency hereby officially approves and adopts the Official Plan for the City Center Community Reinvestment Project Area.

4. Required Findings.

The Agency hereby adopts and restates the findings in the Adopting Resolution. The Agency also finds that the parcel being removed is no long necessary or desirable to the Project Area.

5. Submission of the Official Plan to the South Ogden City Council for Adoption by Ordinance.

Pursuant to Utah Code §§ 17C-5-104 & -109, the Agency Board hereby submits the Official Plan to the South Ogden City Council for review and adoption.

6. Recording and Transmittal.

6.1. Pursuant to Utah Code § 17C-5-111, Agency Staff are hereby directed and authorized to take the following actions within 30 days after adoption of the Official Plan by the City Council:

a. to record with the Weber County Recorder a document containing a description of the land within the Project Area, a statement that the amended Plan for the Project Area has been adopted, and the date of its adoption by the City Council; and

b. to transmit a copy of the description of the land within the Project Area, as amended, a copy of the City Council ordinance adopting the Official Plan, and a map indicating the boundaries of the Project Area to each of entity described in Utah Code § 17C-5-111(3).

7. Execution of the Plan.

Following adoption of the Official Plan by the City Council, the Agency shall proceed to carry out the Plan.

8. Directions to Agency Staff.

The Agency staff are hereby directed and authorized to take all such actions as necessary to effectuate the purposes and aims of this resolution.

9. Effective Date

This Resolution shall take effect upon its adoption.

APPROVED AND ADOPTED on the 15th day of December, 2020.

Russel L. Porter, Chair
*South Ogden City Community Development
and Renewal Agency*

Attest:

Leesa Kapetanov, Secretary

EXHIBIT A

Amended City Center Community Reinvestment Project Area Plan

South Ogden City Center Community Reinvestment Project Area Plan

Adopted March 17, 2020

Amended December 15, 2020



Prepared by:

the South Ogden City Community Development and Renewal Agency
with the assistance of Smith Hartvigsen, PLLC

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1. Introduction, Adoption of Project Area Plan

This Plan was amended on December 15, 2020 in order to remove a single parcel (Weber County Parcel #06-084-0026) from the Project Area as requested by the property owner. Exhibit D to this Plan shows the parcel that was removed from the Project Area and the amended portion of the legal description is shown in bold font at the top of Page 3.

The Agency Board requested that the South Ogden City Community Development and Renewal Agency (the “**Agency**”), with the assistance of hired consultants and staff, prepare a Community Reinvestment Project Area Plan pursuant to the provisions of Chapters 1 and 5 of the Utah Community Reinvestment Agency Act, Title 17C of the Utah Code Annotated 1953, as amended (the “**Act**”). The requirements of the Act, including notice and hearing obligations, have been scrupulously observed at all times throughout the establishment of the Project Area, and this Plan. This Community Reinvestment Project Area Plan (the “**Project Area Plan**” or the “**Plan**”) is for a development located entirely within the boundaries of South Ogden City. The specific boundaries and proposed development that is expected to occur within these boundaries are set forth in this Project Area Plan. This Plan shall be titled “South Ogden City Center Community Reinvestment Project Area Plan” and has been adopted on the date shown on the cover page.

A map of the Community Reinvestment Area (“**CRA**” or “**Project Area**”) is included as **Exhibit A**.

The Agency has determined that the area meets the criteria for creation of a CRA. The area offers the opportunity to bring new development to South Ogden that will attract private capital investment, contribute to the tax base, and otherwise contribute to the economic vitality and prosperity of South Ogden City.

Creation of the CRA will allow property owners within the project area the opportunity to request incentives from the Agency in order to make various projects financially viable and to bring jobs, property tax revenue, and sales tax revenue to South Ogden City.

This document is prepared in good faith as a current reasonable estimate of the economic impact of this Project. Fundamental economic and other circumstances may influence the actual impact. With these assumptions, the information contained within this report represents the reasonable expectations of the Project. The Agency makes no guarantee that the projections contained in this Plan document or in the Budget for the Project Area accurately reflect the future development within the Project Area. Further, the Agency specifically reserves all powers granted to it under the Act, as amended; this Plan shall not be interpreted to limit or restrict the powers of the agency as granted by the Act.

The ordering of sections of this Project Area Plan document is consistent with the presentation of requirements and other criteria for CRA development as set forth in Utah Code § 17C-5-105.

Contacts: South Ogden City Community Development and Renewal Agency
Attn: Matt Dixon

3950 S Adams Ave.
South Ogden, UT 84403
(801) 622-2702
mdixon@southogdencity.com
Smith Hartvigsen, PLLC
Attn: Adam S. Long
257 E 200 S, Suite 500
Salt Lake City, Utah 84111
(801) 413-1600
along@shutah.law

2. Community Reinvestment Project Area Boundaries

The Project Area is located within South Ogden, Utah and contains approximately 304 acres. A map of the Project Area is attached as **Exhibit A** and incorporated herein.

The land contained within the CRA is owned by a number of private people and entities; some parcels within the Project Area are currently owned by the City and may be transferred to the Agency to encourage project area development. The legal description of the Project Area is below:

Beginning North 89°46'20" West 524.92 feet and South 00°58'00" West 1,008.13 feet from the Northeast corner of the Southwest Quarter of Section 5, Township 5 North, Range 1 West, SLBM, said point being the Northeast corner of Parcel #051390054; thence westerly along the north boundary of said parcel to the Northwest corner of said parcel; thence southerly along the west boundary of said parcel and Parcels #051390015, 051390077, 051390020, 051400014, 051400017, 051390023, 051390092 to the Southwest corner of Parcel #051390092; thence southeasterly along the south boundary of Parcel #051390092 to the Southeast corner of Parcel #051390124; thence southeasterly along the boundary of South Ogden City and across Riverdale Road to the Southwest corner of Parcel #052070001 which is also the east right-of-way of Riverdale Road; thence northeasterly along the west boundary of Parcel #052070001 to the Southwest corner of Parcel #051410042; thence southeasterly along the south boundary of said parcel to the Southeast corner of said parcel; thence northeasterly to the Northeast corner of said parcel; thence southeasterly along the north boundary of Parcel #052070001 to the Northeast corner of said parcel; thence southwesterly to the Southwest corner of Parcel #051380057; thence along the south boundary of said parcel to the Southeast corner of said parcel; thence southerly across Palmer Road to the Southwest corner of Lot 53, Block 2 of the Country Club Heights Subdivision; thence southerly along the west boundary of said subdivision to the Southwest corner of Parcel #060220009; thence southerly across 4150 South Street to the Northwest corner of Parcel #060220007; thence southerly to the Southwest corner of Parcel #060220007; thence easterly along the south boundary of the Country Club Heights Subdivision to the Southeast corner of Parcel #060210015 of said subdivision; thence northerly along the east boundary of said subdivision to the east right of way line of Country Club Drive; thence northerly along the east right of way line of said subdivision to the intersection of Country Club Drive and 40th Street; thence easterly along the south right of way line of 40th Street to the Northeast corner of Parcel #051340023; thence easterly across Washington Boulevard to the Northwest corner of Parcel 060190031; thence easterly to the Northwest corner of Parcel #060190030; thence southeasterly along the west boundary of said parcel to the Northwest corner of Parcel #060190006; thence southeasterly along the south boundary of said parcel to the Southeast corner of said parcel; thence southeasterly across Adams Avenue to the Southwest corner of Parcel #060830007; thence easterly along the south boundary of said parcel to the Southeast corner of Parcel #060830015; thence easterly across Porter Avenue to the Southwest corner of Parcel #060830021;

thence easterly along the south border of said parcel to the Southeast corner of Parcel #060830027; thence southeasterly across Jefferson Avenue to the Southwest corner of Parcel **#060840026; then northerly to the Southwest corner of Parcel #060840001; then easterly to the Southeast corner of Parcel #060840001; thence; thence southerly to the Southeast corner of Parcel #063150011; thence easterly to the Northeast corner of Parcel #060840026; thence southerly to the Southeast corner of Parcel #060840026; thence easterly** to the Southeast corner of Parcel #060840017; thence southeasterly across Madison Avenue to the Southwest corner of Parcel #060360002; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence northerly to the Northwest corner of Parcel #060510016; thence easterly along the north boundary of said parcel to the Northeast corner of said parcel; thence southerly along the east boundary of said parcel to the Southeast corner of said parcel; thence easterly across Liberty Avenue to the Northwest corner of Parcel #060510022; thence southerly along the west boundary of said parcel to the Southwest corner of said parcel; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence southerly to the Southwest corner of Parcel #060350012; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence easterly across Monroe Boulevard to the Northwest corner of Parcel #060350006; thence southerly to the Southwest corner of said parcel; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence southerly along the west boundary of Parcel #060350021 to the Southwest corner of said parcel; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence northerly along the east boundary of said parcel the Northeast corner of said parcel; thence east to the Northeast corner of Parcel #060350007; thence southerly along the east boundary of said parcel to the Southwest corner of Gramercy Avenue; thence easterly to the Northeast corner of Parcel #060320064; thence southerly along the east boundary of said parcel to the Southwest corner of Parcel #060740015; thence easterly along the south boundary of said parcel to the Southeast corner of said parcel; thence easterly across 900 East Street to the Southwest corner of Parcel #060740014; thence easterly along the south boundary of said parcel to the Southeast corner of Parcel #060740001; thence northerly along the east boundary of said parcel to the Northeast corner of said parcel and the south right of way of 40th Street; thence westerly along the north boundary of said parcel and right of way to the Northwest corner of Parcel #060740014; thence westerly across 900 East Street to the Northeast corner of Parcel #060740015; thence westerly along the north boundary of said parcel to the Northeast corner of said parcel; thence westerly across Gramercy Avenue to the Northeast corner of Parcel #060350008; thence westerly along the south right of way of 40th Street to the Northwest corner of Parcel #060350001; thence westerly across Monroe Boulevard to the Northeast corner of Parcel #060350015; thence westerly along the south right of way of 40th Street to the Northwest corner of Parcel #060510026; thence westerly across Liberty Avenue to the Northeast corner of Parcel #060510012; thence westerly to the Northwest corner of Parcel #060510028; thence northerly across 40th Street to the Southeast corner of Parcel #050820017; thence northerly along the east boundary of said parcel to the Northeast corner of said parcel; thence westerly along the north boundary of said parcel to the Northwest corner of said parcel; thence northwesterly to the Northeast corner of Parcel #050920014; thence northerly to the Northeast corner of Parcel #050920012; thence westerly along the north boundary of said parcel to the Northwest corner of said parcel; thence northerly to the Northwest corner of Parcel #050920010; thence westerly across Orchard Avenue to the south right of way of 39th Street and the Northeast corner of Parcel #050920008; thence westerly along the south right of way of said street to the west right of way of Adams Avenue and the Northeast corner of Parcel #051350031; thence northerly along the west right of way of Adams Avenue to the intersection of Adams Avenue and 36th Street and the Northeast corner of Parcel #051260048; thence westerly along the south right of way of 36th Street to the East right-of-way of Washington Boulevard said point being the Northwest corner of Parcel #050650003; thence southerly along said right-of-way to the Southwest corner of Parcel #051260034 which is also the intersection of Washington Boulevard and 37th South Street and the north right-of-way of 37th South Street; thence westerly across Washington Boulevard to the Southeast corner of Parcel #051690003; thence along the north right-of-way of 37th South Street to the Southwest corner of Parcel #051670006 which is also the east right-of-way of Riverdale Road; thence northeasterly along said right-of-way to the intersection of Riverdale Road and 36th South Street; thence westerly to the west right-of-way of Riverdale Road which is the Northeast corner of Parcel #051220003; thence westerly to the east right of way of Wall Avenue and the Northwest corner of

Parcel #051390009; thence southerly along the east right of way of Wall Avenue to the Southwest corner of Parcel #051390125; thence southwesterly across Wall Avenue to the Point of Beginning.

Also, beginning North 89°08'18" West 800.78 feet and North 01°17'42" East 1670.66 feet from the Southeast corner of Section 8, Township 5 North, Range 1 West, SLBM, said point also being the Southwest corner of Parcel #060190028; thence easterly along the south boundary of said parcel to the east boundary of Parcel #060190027; thence northerly along the east boundary of said parcel to the Northeast corner of said parcel; thence northerly across 4400 South Street to the Southeast corner of Parcel #060190040; thence northerly along the east boundary of said parcel to the Southeast corner of Parcel #060190039; thence northwesterly along the east boundary of said parcel to the Northwest corner of said parcel and the east right of way of Washington Boulevard; thence south along the east right of way of said boulevard to the Southwest corner of Parcel #060190017; thence southerly across 4400 South Street to the Northwest corner of Parcel #060190028; thence southerly to the Point of Beginning.

Also, beginning 1,126.2 feet north of the Southeast corner of the Southwest Quarter of Section 15, Township 5 North, Range 1 West, SLBM, said point also being the Northeast corner of Parcel #070040053; thence southwesterly along the north boundary of said parcel to the Northwest corner of said parcel; thence southwesterly to the Northeast corner of Parcel #070040028; thence southwesterly to the Southwest corner of said parcel; thence southwesterly to the east right of way of 5600 South Street and the Southwest corner of Parcel #070040041; thence southeasterly along the right of way of said street to the intersection of said street and Harrison Boulevard; thence southeasterly across said boulevard to the Southwest corner of Parcel #070040038; thence southeasterly to the north right of way of Combe Road; thence easterly along said right of way to the Southeast corner of Parcel #070070017; thence northwesterly along the east boundary of said parcel to the Northeast corner of said parcel; thence northeasterly to the Southeast corner of Parcel #070070016; thence northwesterly along the east boundary of said parcel to the Northeast corner of said parcel; thence westerly to the Northwest corner of Parcel #077110020; thence northerly along the east boundary of said parcel to the Point of Beginning.

3. Summary of Existing Land Use, Principal Streets, Population Densities and Building Intensities

Existing Land Use Map

A map of existing zoning in the Project Area is included as **Exhibit B** and is incorporated herein. A map indicating the layout of principal streets serving the area is included as **Exhibit C**.

The Project Area consists of three distinct areas. The northerly area is known as the North Area and is approximately 253 acres. The southerly area is known as the South Area and is approximately 18.7 acres. The portion of the Project Area between the North Area and the South Area is known as the Central Area and is approximately 12 acres.

The majority of the land within the Project Area is controlled by the City's form-based code. The form-based code was adopted in 2016 and generally covers the South Ogden City center area and the corridor along 40th Street. The goal of the form-based code is to create a walkable city center and a livable transit corridor along 40th Street. This form-based code will ensure that as redevelopment occurs, new development will be based on traditional commercial development principles that emphasize walkability and pedestrians, rather than parking and automobiles.

Portions of the following subdistricts are included within the Project Area:

- 40th Street General
- City Center Core
- City Center General
- Edge
- Gateway Core
- Gateway General
- Neighborhood Commercial
- Riverdale Road General

Small portions of the Project Area are also zoned for single- and two-family residential development. The Agency does not anticipate that significant changes to existing zoning will be required to accommodate desirable development within the Project Area.

Access to the Project Area is generally via Riverdale Road, Washington Boulevard, and Harrison Boulevard. These major streets lead to a number of secondary streets that also provide access to the Project Area. These streets are major thoroughfares and provide good access to the Project Area and can generally accommodate any traffic that may come as a result of future development. The Agency does not anticipate any significant changes to existing streets or traffic patterns as a result of development within the Project Area.

General Description of surrounding property

The North Area includes some of the City's main retail and commercial areas, some existing residential areas, and also City Hall. To the west, the North Area abuts commercial areas (in Ogden City). To the north is a mix of small commercial and residential areas. To the east is primarily existing residential areas. To the south is the Ogden Country Club and existing residential developments.

The Central Area is zoned as neighborhood commercial and includes some existing businesses. To the east and west are existing residential areas. To the north is Ogden Country Club and to the south is industrial property and a cemetery.

The South Area is bordered on the north and east by an irrigation reservoir and undeveloped property. To the west is single family residential and to the south are commercial and multi-family developments.

The expected development of the Project Area in compliance with applicable standards and regulations will not impose any public health, safety, or general welfare issues. The Agency anticipates that the contemplated development within the Project Area will be beneficial to the existing businesses within the Project Area and in the vicinity. Additionally, the Agency expects that the contemplated development within the Project Area will not be negatively affected by the other nearby uses.

Population Density in the Project Area

The Project Area contains a mix of low-density residential development, multi-family housing, and commercial areas. The Agency expects that various types of projects will develop within different portions of the Project Area. At least some development in the Project Area will likely involve multi-family residential development—including such development as part of a larger mixed-use project—and that population density will increase accordingly as development occurs.

Building Density in the Project Area

In general, the land within the Project Area is mostly built out. However, some prime undeveloped land remains vacant and certain parcels could be utilized more efficiently. As increasing density is usually a key aspect of new development in an existing city like South Ogden, the Agency generally expects that density will increase in areas of new development; however, density may correspondingly decrease in areas dedicated to open or public space as part of new development projects.

Impact of Development on Land Use, Population, and Building Density

As noted, population and building density within the Project Area will probably increase with new development. In general, the Agency expects that development within the Project Area will increase the density as compared to current uses. The City may change existing zoning as appropriate to accommodate desirable development; however, any such changes are subject to all applicable City land use ordinances, regulations and processes.

4. Standards That Will Guide Development

Development in the Project Area will be subject to appropriate elements of the South Ogden City building permit process, conditional use permits (if applicable), and all applicable South Ogden City Ordinances. Development/expansion proposals shall be accompanied by site plans, development data, and other appropriate material clearly describing the extent of development/expansion proposed, and any other data that is required by the City's Building, Planning and Zoning Departments.

The following objectives, standards, and conditions, along with others, may be considered by the Agency in determining whether a particular project or development is desirable within the Project Area:

1. Removal of structurally substandard buildings or improvements to permit the return of land to its highest and best economic use. Provide for the correction of vacant buildings.
2. Removal of impediments to land disposition and development through assembly of land into reasonably sized and shaped parcels served by improved public utilities and infrastructure improvements. Provide for the correction of vacant land.
3. Rehabilitation and/or addition of commercial and multi-family structures; and rehabilitation of single-family homes if the historic quality can be retained or restored.

4. The elimination of environmental deficiencies, including irregular lot subdivision, inadequate drainage, weeds and excessive secluding vegetation, underutilized land, and soil contamination mitigation, if present.

5. Achievement of an environment which reflects appropriate architectural, landscape, and urban design principles consistent with zoning guidelines as well as the contributing character of historically significant homes and other buildings within the area. This type of environment should be developed through encouragement, guidance, appropriate enforcement and controls, ordinances, and professional assistance to owner participants and developers.

6. Promotion and marketing of the Project Area for development or investment that would be complimentary to existing businesses and residential areas or would enhance the economic base of the neighborhood through diversification.

7. Upgrade or replacement of utilities, streets, curbs, sidewalks, parking areas, landscaping, and lighting to give the area a refined look consistent with the objectives of the applicable zoning and in a manner that attracts business and residential activity.

8. Provide for the strengthening of the tax base and economic health of the entire community.

9. Provide improved public streets, road access, associated utilities, and pedestrian/bicycle access to the Area to facilitate better traffic circulation and reduce traffic hazards. Provide improved pedestrian circulation systems that create landscaped walkways through the inner block to provide attractive and safe pedestrian connections. The Agency shall work with the City to recommend ways to improve traffic and pedestrian circulation within and abutting the Project Area.

10. Provide for compatible relationships among land uses and quality standards for development, such that the area functions as a unified and viable center of social and economic activity for the City.

11. Coordinate and improve the public transportation system, including bus stops and other public transit services.

12. Eliminate the influences and factors that lead to the poor design, installation, and/or management of the façade zone area of residential properties. This area is defined as the area

between the front door and the back of curb and includes elements such as landscaping, paved surfaces, porches, lighting, siding, and utilities.

13. Recognize, promote and support the retention, restoration and appropriate reuse of existing buildings, groupings of buildings, and other physical features of those having significant historic and/or architectural value and ensure that new development is sensitive to these features.

14. Promote and encourage the practice and expansion of sustainable initiatives including, but not limited to, energy efficiency, LEED Certification, renewable energy projects, charging stations, ride-sharing programs, water conservation, recycling, historic reuse, and Low-Impact-Development (LID).

These and other applicable standards are intended to assure that the proposed use will be harmonious with neighboring uses, will comply with the General Plan and will impose no unreasonable demands for public services.

5. Description of How Purposes of the Act Will be Attained

Title 17C of the Utah Code contains the following definition of Project Area Development:

“Project area development” means activity within a project area that, as determined by the board, encourages, promotes, or provides development or redevelopment for the purpose of implementing a project area plan, including:

- (a) promoting, creating, or retaining public or private jobs within the state or a community;
- (b) providing office, manufacturing, warehousing, distribution, parking, or other facilities or improvements;
- (c) planning, designing, demolishing, clearing, constructing, rehabilitating, or remediating environmental issues;
- (d) providing residential, commercial, industrial, public, or other structures or spaces, including recreational and other facilities incidental or appurtenant to the structures or spaces;
- (e) altering, improving, modernizing, demolishing, reconstructing, or rehabilitating existing structures;
- (f) providing open space, including streets or other public grounds or space around buildings;
- (g) providing public or private buildings, infrastructure, structures, or improvements;
- (h) relocating a business;
- (i) improving public or private recreation areas or other public grounds;

- (j) eliminating blight or the causes of blight;
- (k) redevelopment as defined under the law in effect before May 1, 2006; or
- (l) any activity described in Subsections (47)(a) through (k) outside of a project area that the board determines to be a benefit to the project area.

(Utah Code § 17C-1-102(47)).

The creation of the Project Area furthers the attainment of the purposes of Title 17C by addressing the following objectives:

- Providing necessary public infrastructure to encourage and promote additional development activities within or near the Project Area.
- Providing additional employment opportunities, thus encouraging and promoting new development activities, such as residential developments for employees, commercial developments for suppliers, restaurateurs, and other businesses.
- Providing for the development of vacant land within the Project Area, as well as the development of existing structures.
- Providing for the restoration of historic structures.
- New development within the Project Area will meaningfully enhance South Ogden's property and sales tax base, thus increasing the resources available for performing basic governmental services.
- Support and encourage appropriate public and private development efforts in the community.

It is the intent of the Agency, with the assistance and participation of private property owners, to encourage and accomplish appropriate development within the Project Area by methods described in this Plan and as allowed by the Act. This includes the restoration/renovation of historical buildings, enhancement to existing buildings, the possible construction of new buildings, facilities and infrastructure, the diversification and stabilization of the housing stock, the creation of new jobs, and the use of incentives to maximize other appropriate development beneficial to the City and its citizens. By these methods, the private sector should be encouraged to undertake new development which will strengthen the tax base of the community in furtherance of the objectives set forth in the Act.

The Agency, in pursuing development strategies that will achieve the purposes of the Act and promote a more vibrant and economically healthy community, may utilize its resources to address substandard conditions and effectuate Project Area Development activities as defined in the Act and as allowable by law. Possible strategies available to facilitate development and

investment in the Area may include, but are not limited to, the acquisition, clearance, disposition, and rehabilitation of residential and commercial properties, as more fully described below:

1. Acquisition and Clearance: The Agency may acquire, but is not required to acquire, real property located in the Project Area for purposes of promoting project area development. The Agency may acquire property by negotiation, gift, devise, exchange, purchase, or other lawful method. Generally, personal property will not be acquired by the Agency. However, where necessary in the execution of the objectives of this Plan, the Agency shall be authorized to acquire personal property in the Project Area by any lawful means. The Agency intends that all property needed to be acquired within the Project Area will be acquired, if possible, by open negotiations between willing sellers and willing buyers. The creation of the Project Area and the adoption of this Plan do not give the Agency any eminent domain power within the Project Area

2. Property Disposition and Development: The Agency shall be authorized, by lawful means, to promote Project Area Development. The Agency shall be authorized, by lawful means, to demolish and clear buildings, structures, and other improvements from real property in the Project Area as necessary to carry out the purposes of this Plan. The Agency shall be authorized to install and construct, or to cause to be installed and constructed, the public improvements, public facilities, and public utilities, within the Project Area which are necessary or desirable to carry out this Plan. The Agency shall be authorized to prepare or cause to be prepared as building sites real property in the Project Area. The Agency shall also be authorized to rehabilitate or to cause to be rehabilitated any building or structure in the Project Area according to the appropriate legal means available.

3. Conditioned on approval by the Agency Board, the Agency shall be authorized to sell, lease, exchange, subdivide, transfer, assign, pledge, encumber by mortgage or deed of trust, grant or otherwise dispose of any interest in real property within the Project Area. If such authorization is given, the Agency shall be able to dispose of real property by gift, grant, leases or sales by negotiation with or without public bidding. Real property may be conveyed by the Agency to the City or any other public entity without charge. The Agency shall reserve such controls in the disposition and development documents as may be necessary to prevent transfer, retention, or use of property for speculative purposes and to ensure that development is carried out pursuant to this Plan and other associated plans, as applicable.

4. To the maximum possible extent, the objectives of this Plan are to be accomplished through Agency encouragement of, and assistance to, private owners and private enterprise in carrying out development activities. To the extent now or hereafter permitted by law, the Agency shall be authorized to pay for, develop, or construct any building, facility, structure, or other improvement either within or outside the Project Area for itself or for any public entity to the extent that such improvement would be of benefit to the Project Area.

5. Rehabilitation: Properties vacant, abandoned or otherwise determined to be in substandard condition by the City by any lawful means may be sufficiently rehabilitated by the property owner or others to insure a new or remaining economic life of twenty years.

6. Cooperation with the Community and Public Entities: The community and certain public entities are authorized by state law, with or without consideration, to assist and cooperate in the planning, undertaking, construction, or operation of projects within the Project Area. The Agency may seek the aid and cooperation of such public entities in order to accomplish the purposes of community reinvestment and the highest public good.

7. Private Investment. Known as the most common and effective means of capital, investment from private owners, developers, businesses, and citizens will have the most impactful and long-lasting effect on the Project Area. The Agency anticipates that the majority of the investment made within the Area will be made by private owners and business/development entities wishing to undertake Project Area Development activities within the Area. As authorized by the Act and approved by the Agency Board, the Agency may provide assistance to development projects within the Project Area.

6. Conformance of the CRA to the Community's General Plan

All development within the Project Area will be consistent with the South Ogden City General Plan. The General Plan discusses the need to maintain the character of established neighborhoods while also providing for new development that enhances the quality of life of City residents. The General Plan was significantly updated in 2008. The major goals of that update were to make South Ogden City distinct and identifiable from surrounding municipalities, create a distinct City Center or "heart of the community", facilitate the careful integration of new development and redevelopment in existing neighborhoods, and create places for the community to gather and events to draw residents to these places. The adoption of the form-based code for portions of the City was identified as an important tool to allow the City to accomplish these goals. The Agency's involvement within the Project Area will allow the Agency to encourage development in harmony with these General Plan goals.

Zoning Ordinances. The zoning within the Project Area is described above.

Building Code. All development within the Project Area will be constructed in accordance with all applicable South Ogden building codes. The creation of the Project Area will not restrict or alter the City's land use authority.

7. Specific Project Outline and Its Potential for Economic Development

The formation of the Project Area will provide South Ogden with the opportunity to encourage development of underutilized land in established portions of the City. The Agency expects that the creation of the Project Area will lead to significant capital investment and development within South Ogden. Without the creation of the CRA and project area development activities by the Agency, South Ogden would likely not experience significant development that is expected to benefit the City. Through the exercise of its statutory powers, the Agency expects that the Project Area will be attractive to a variety of projects—particularly multi-family and mixed-use

developments. Further, the Agency expects that development within the Project Area will have a positive effect on other nearby retail and commercial areas within South Ogden.

The Agency anticipates that the creation of this relatively-large Project Area will allow the Agency the flexibility to respond quickly to opportunities for desirable development.

The Agency anticipates that a significant portion of the Agency funds spent within the Project Area will be used for necessary infrastructure improvements to allow desirable development to occur. As South Ogden is mostly built out, impediments to redevelopment projects often exist, such as aging infrastructure, inadequate utility capacity, or unsuitable parcel boundaries. These impediments can make development within South Ogden more difficult and more costly than a similar development would be in a new or developing area. The use of tax increment and other Agency funds can be effectively used to address these impediments by making the necessary improvements or by reimbursing a particular developer or property owner for some portion of the extraordinary costs of pursuing a particular development project within the Project Area.

8. Selection of Participant

The Agency has engaged in preliminary discussions with several developers but has yet to formally engage with any potential developers for property within the Project Area. The Agency anticipates working with developers and property owners to bring desirable development to the Project Area. The Agency will require that any developer has sufficient experience, knowledge, resources, and financial wherewithal to develop the project as contemplated herein. Note that the Agency does not anticipate providing assistance to all projects within the Project Area; however, the Agency will continue to work with interested developers to identify those projects that may be particularly desirable and beneficial to South Ogden. The Agency may consider offering assistance to a desirable project that may not otherwise be financially viable. Based on past experience, many of these development projects will likely also be subject to a development agreement between the City and the developer.

9. Reasons for Selection of Project Area

The Project Area was selected by the Agency due to the immediate opportunity to strengthen the City's economic base and housing stock by enabling desirable development within the Project Area. The Agency believes that opportunities exist within the Project Area to enable and/or accelerate development within the Project Area through the provision of incentives or infrastructure by the Agency or through the exercise of other Agency powers as provided for in the Act. The Agency will also seek participation from various taxing entities for support of potential projects in the Project Area.

10. Description of Physical, Social/Economic Conditions Existing in the Project Area

The Project Area is generally developed land located in three distinct areas of the City. The Project Area encompasses some of the key commercial areas in South Ogden as well as significant areas of older residential development. Based on the analysis of the Project Area by the Agency, the Agency believes that the creation of this Project Area is necessary to enable or accelerate the development within the Project Area and that future desirable growth within the Project Area can be accelerated through the involvement of the Agency. As the Project Area contains generally developed areas, development of significant new projects is often hindered by existing conditions such as inadequate parcel sizes, multiple owners, and inadequate infrastructure.

More generally, CRAs encourage development in areas that are underutilized, blighted, or under economic stress and where the Project will have a positive impact on the physical environment, as well as the socioeconomic characteristics of the surrounding area. The creation of the Project Area will increase capital investment in the area, increase the available housing stock, encourage other development, and potentially offer new shopping and employment opportunities for South Ogden residents.

11. Tax Incentives Offered to Private Entities for Development within the Project Area

The Agency may negotiate with the taxing entities in order to obtain a portion of the tax increment generated by new development within the Project Area. The amount of tax increment requested, if any, will depend on the specifics of proposed projects within the Project Area. The Agency expects that negotiations with the taxing entities will include discussions about the use of tax increment for particular purposes or projects based on the needs of the City and the surrounding areas. Actual development is dependent on many factors, including the overall economic climate and local demand; however, the Agency hopes to encourage and accelerate desirable development within the Project Area.

Any incentives and payments to participants will be on a post-performance basis and will be offered only according to the terms of a written Participation Agreement that adequately protects the Agency and the taxing entities by ensuring performance by the participant prior to the payment of any reimbursement or incentive from the Agency to the participant. Subject to the provisions of the Act, the Agency may agree to pay for eligible development costs and other items from such tax revenues for the period of time the Agency and the taxing entities may deem appropriate under the circumstances. The Agency expects that most payments to developers or property owners pursuant to participation agreements will be for the purpose of reimbursing certain infrastructure costs already incurred in connection with the particular development.

12. Results of Analysis of Anticipated Public Benefits from the Development

The Agency has not selected participants for projects within the Project Area; however, through discussions with various interested parties, the Agency can project near-term future development within the Project Area with acceptable accuracy. The projections in the Project Area Budget show expected financial benefits to the City and to the other taxing entities.

Generally, the Agency expects that a significant portion of new development within the City in the near future will occur within the boundaries of the Project Area. The Agency does not expect to be involved in every development project; however, the Agency will seek involvement in those projects that are deemed beneficial to the City and the surrounding community. Through the Agency's project area development efforts, the Agency hopes to promote development projects that are particularly beneficial or desirable projects that may not otherwise be viable without some participation by the Agency.

In addition to the financial benefits to the taxing entities through the generation of new tax revenues, new development within the Project Area will bring various other benefits to the Project Area and the City as a whole. Development within the Project Area will bring new construction and other economic activity to the City during the construction process. This activity will benefit local businesses and suppliers. On a long-term basis, new development within the Project Area will enhance key commercial and residential areas in the City and will provide for efficient use of currently underutilized property within the City. The installation of new and upgraded public infrastructure will likely enable further development

13. Other Matters

To the Agency's knowledge, there are no existing buildings or uses in the Project Area that are included in, or eligible for inclusion in, the National Register of Historic Places or the State Register. If such historic locations exist within the Project Area, the Agency will comply with the requirements of UCA § 17C-5-106 and other applicable laws.

The Project Area will not be subject to a Taxing Entity Committee; instead, the Agency may enter into interlocal agreements with the various taxing entities in order to obtain funding for project area development.

14. Exhibits

Exhibit A

Project Area Map

Exhibit B

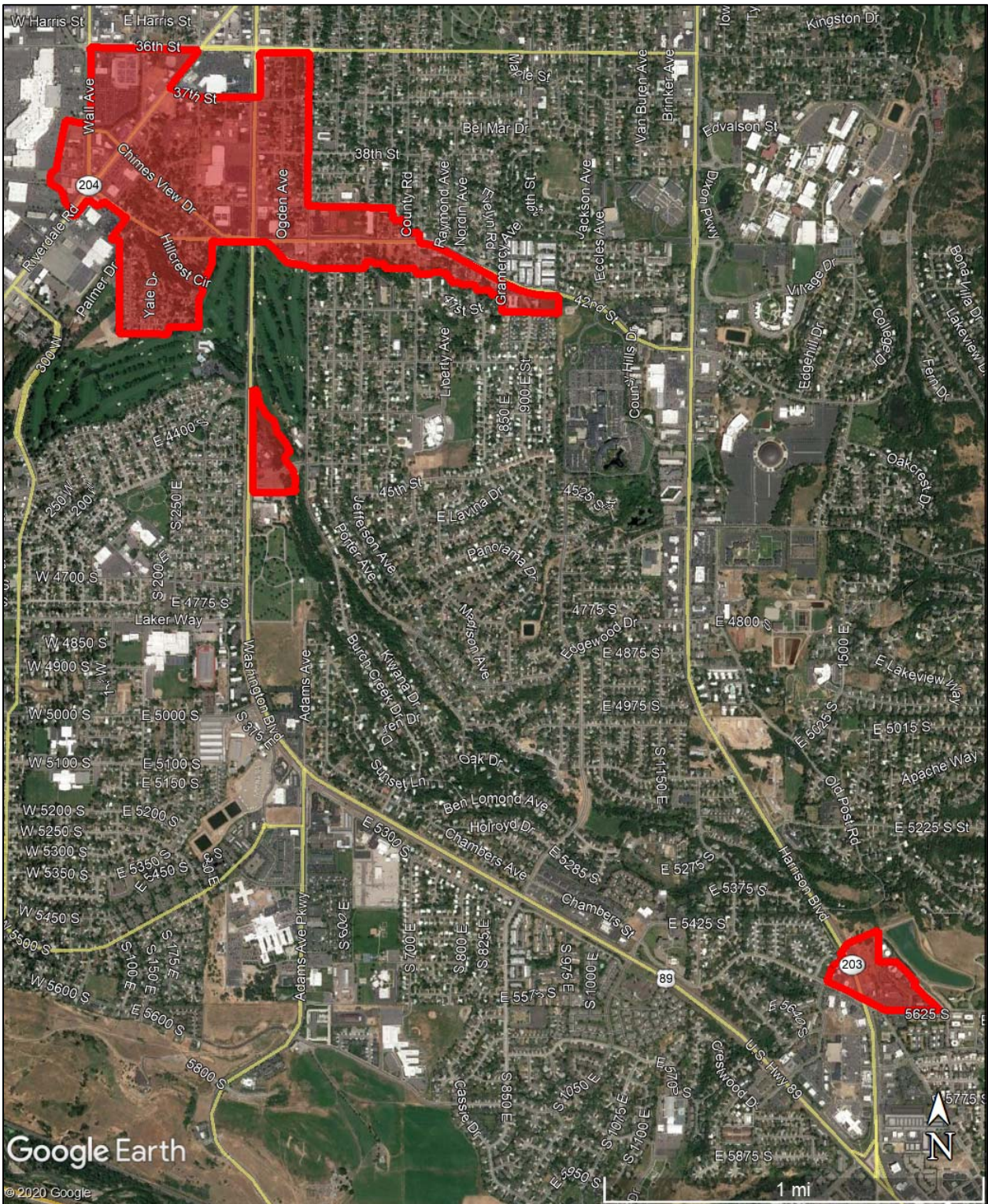
Zoning Map

Exhibit C

Principal Streets

Exhibit A
Project Area Maps

Overview Map



Detail Maps

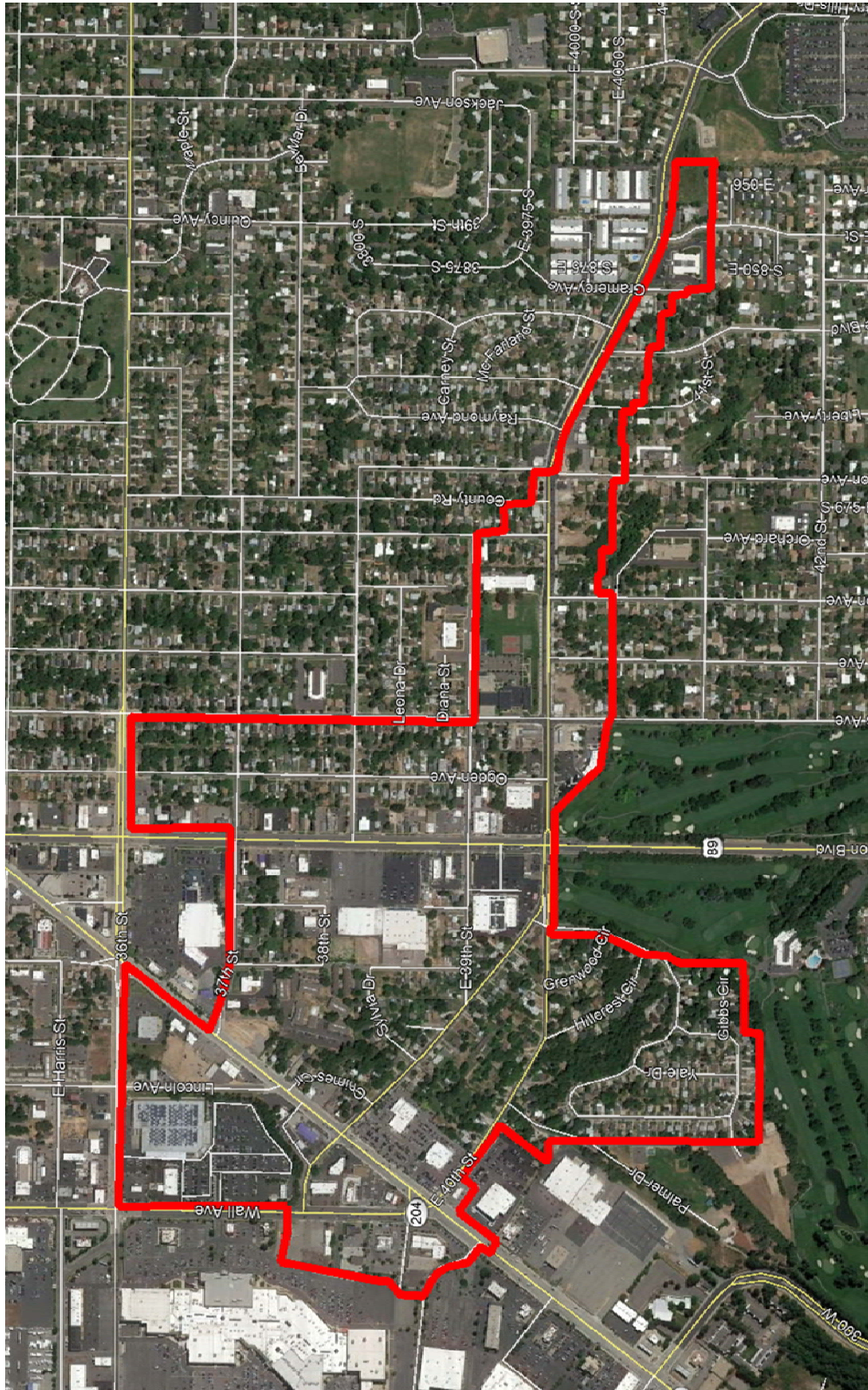
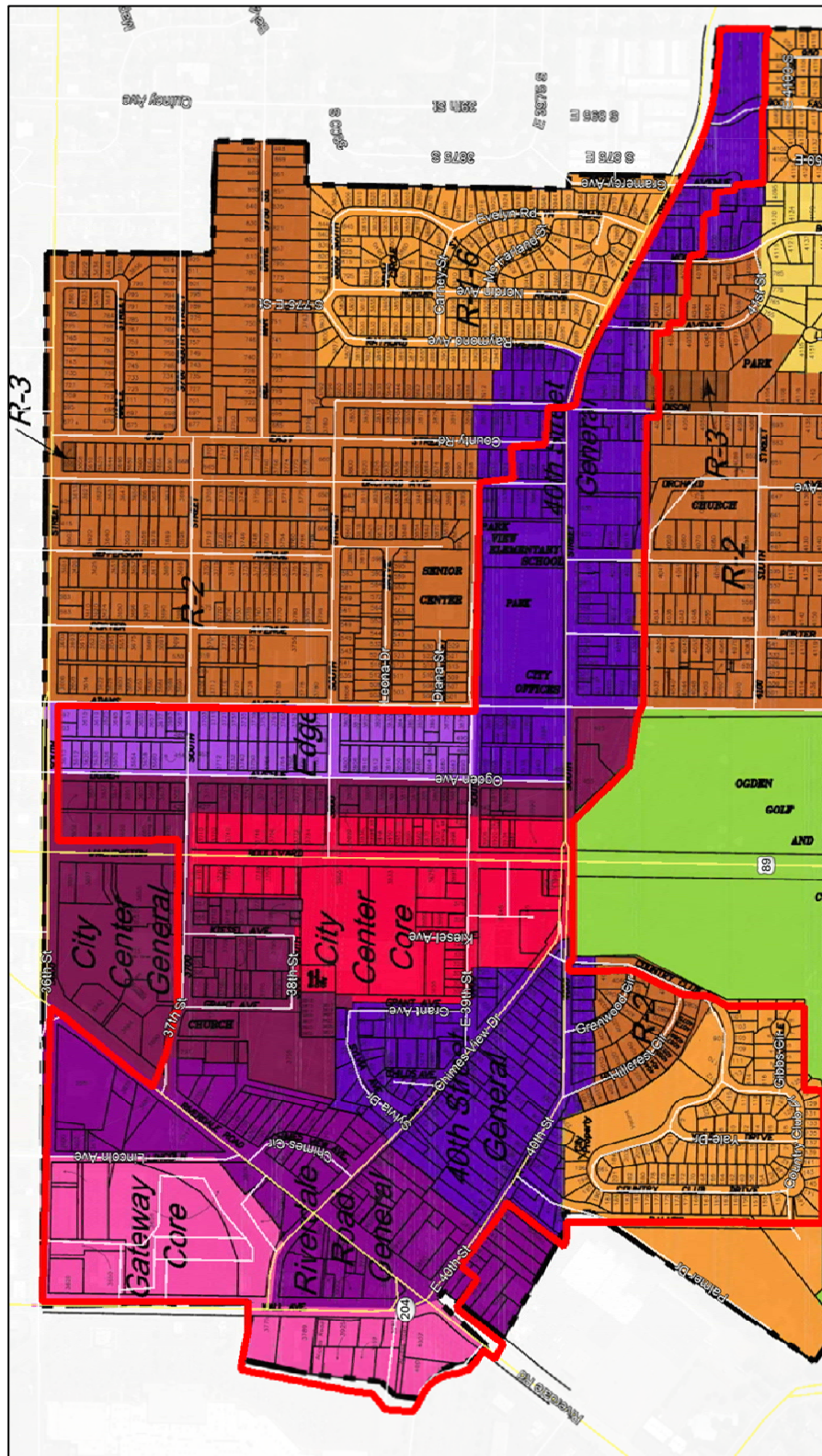






Exhibit B

Zoning Maps



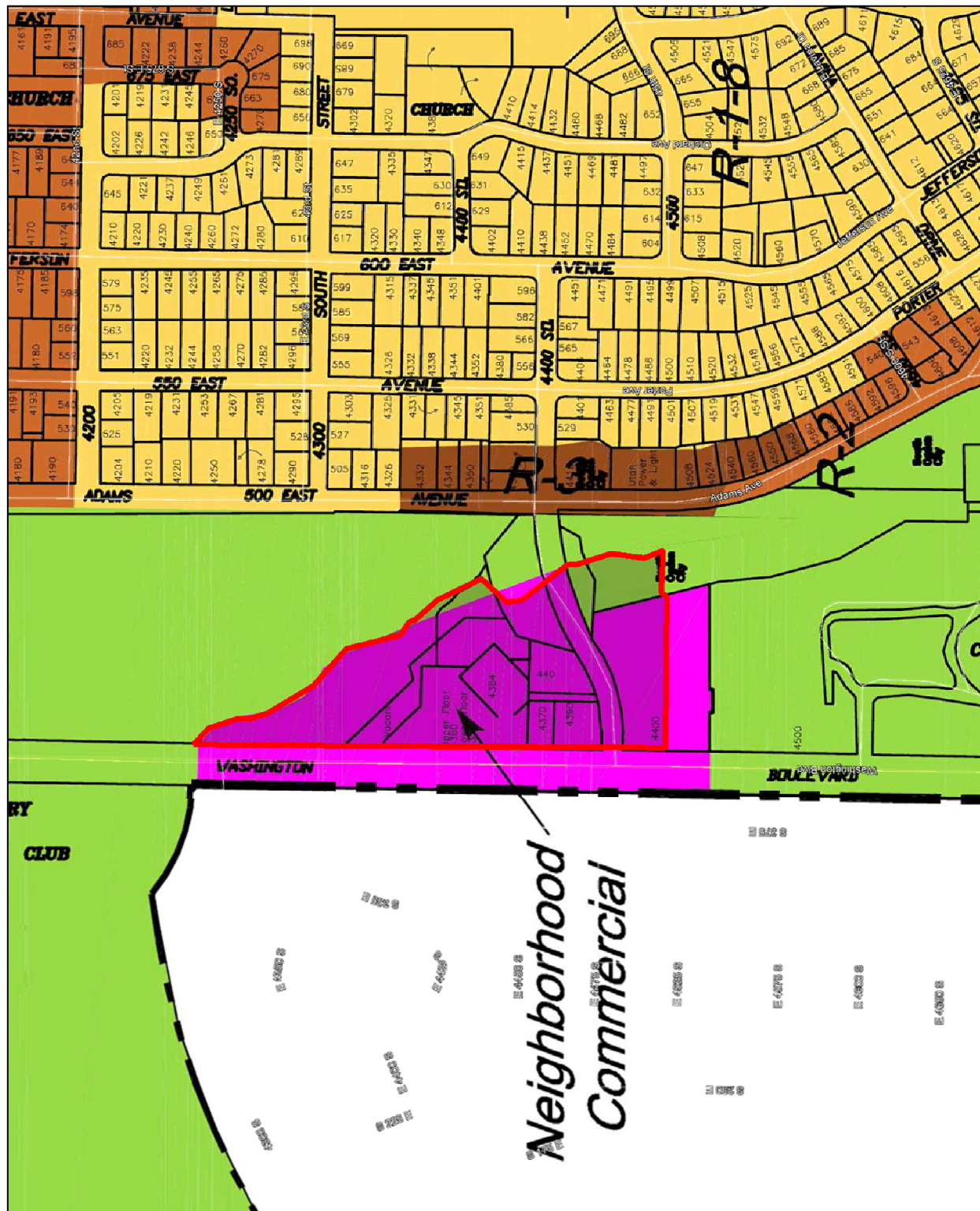


Exhibit C

Principal Streets

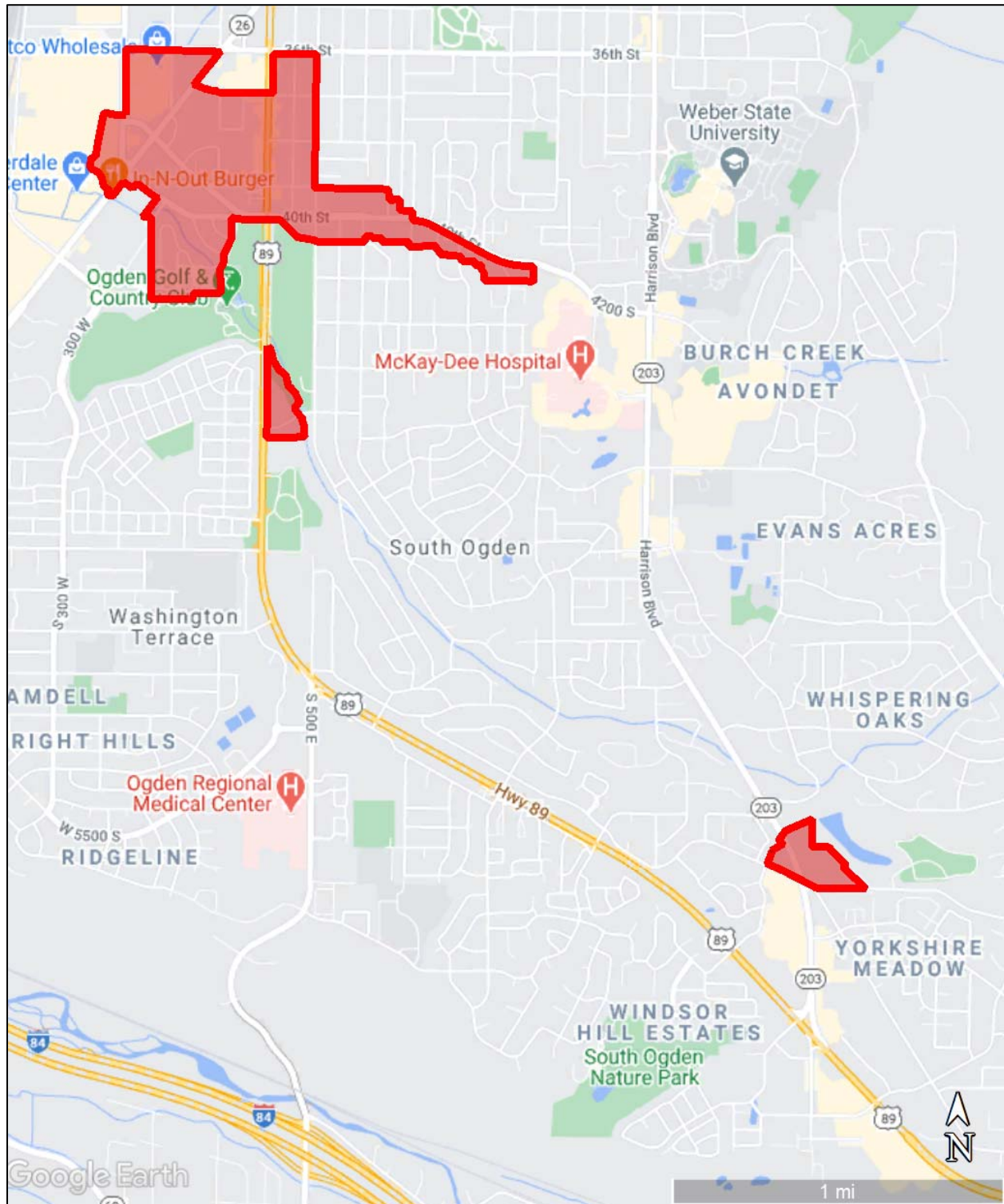
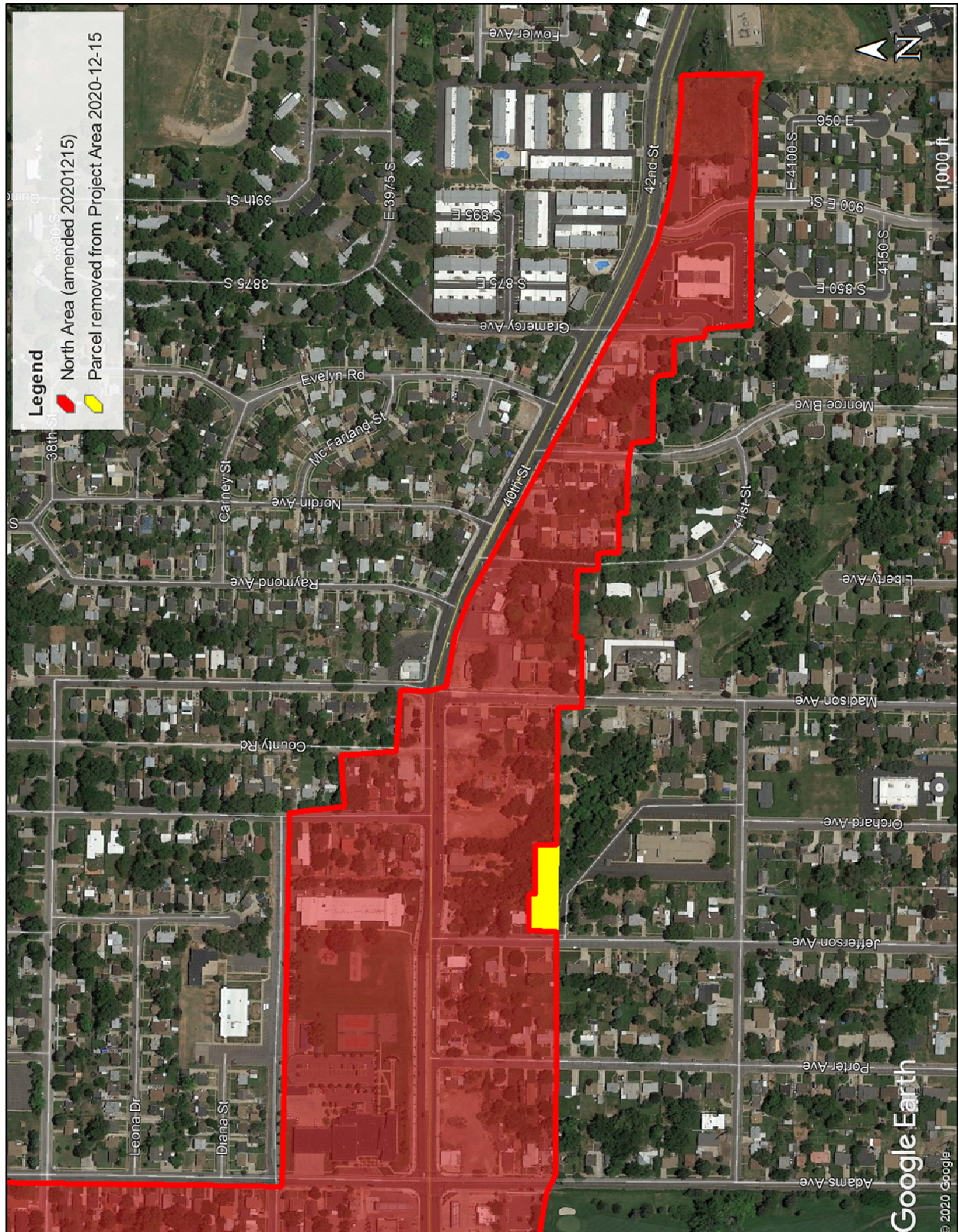


Exhibit D **Parcel removed from the Project Area on December 15, 2020**



STAFF REPORT



SUBJECT: FY 2021 CDRA Budget Amendment
AUTHOR: Steve Liebersbach
DEPARTMENT: Finance
DATE: 12/15/2020

RECOMMENDATION

It is the recommendation of staff that the CDRA Board approve Resolution 20-15, Approving Amendments to the FY 2021 Budget.

BACKGROUND

The CDRA Board can approve budget amendments at any time throughout the fiscal year to modify the adopted budget to incorporate necessary changes that have come up.

ANALYSIS

This budget amendment is the result of an audit finding in the FY 2020 Audit. This also aligns with the recommendation of the City's auditors.

SIGNIFICANT IMPACTS

Impacts are outlined in the budget amendment.

ATTACHMENTS

Budget amendment proposals are attached as Resolution 20-15.

RESOLUTION NO. 20-16

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, UTAH, AMENDING THE BUDGET FOR FY 2020-2021; PROVIDING THAT THE SAME SHALL BE AVAILABLE FOR PUBLIC REVIEW AND COMMENT; AND PROVIDING FOR AN EFFECTIVE DATE

SECTION 1 - RECITALS

WHEREAS, the Board of South Ogden Community Development And Renewal Agency (“Agency”) is a quasi municipal corporation and Community Development And Renewal Agency duly organized and existing under the laws of the State of Utah; and,

WHEREAS, the Board of Directors finds that in conformance with Utah Code (“UC”) §10-3-717, the governing body of the Agency may exercise all administrative powers by resolution; and,

WHEREAS, the Board of Directors finds that in conformance with UC §10-6-111, the governing body of the Agency adopted a tentative budget “on or before the first regularly scheduled meeting of the governing body in the last May of the current period”; and,

WHEREAS, the Board of Directors finds that in conformance with UC §10-6-111, the budget officer of the Agency has presented a final budget for the current fiscal year period, (FY 2020-2021) on forms provided by, or acceptable to, the state auditor, for each fund for which a budget is required; and,

WHEREAS, the Board of Directors finds that the Agency finds that certain exigencies of Agency governmental operations require that amendments be made to the current Agency budget and related documents; and,

WHEREAS, the Board of Directors finds that UC §10-6-119 provides authority for amending the Agency’s budget as necessary; now,

**Therefore, Be It Resolved By The Board Of Directors Of The South Ogden
Community Development And Renewal Agency That The Agency Budget And
Related Documents For Fiscal Year 2020-2021 Be, And The Same Hereby Are,
Amended As Follows:**

SECTION 2 – CHANGES TO BUDGET

Those changes set out in **Attachment “A”** of the 15th day of December, 2020, attached hereto, and incorporated as if fully set out, as those changes affect and adjust the previously authorized budget and other documents of various Agency departments and funds, ought to be, and the same are, adopted and enacted as amendments to the fiscal year 2020-2021 Budget for Board of Directors of the South Ogden City Community Development and Renewal Agency

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its passage.

SECTION 3 - REPEALER OF CONFLICTING ENACTMENTS:

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the Board, or parts thereof, which conflict with any of this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION 4 - PRIOR RESOLUTIONS:

The body and substance of all prior Resolutions, with their specific provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 5 - SAVINGS CLAUSE:

If any provision of this Resolution shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed to be the separate independent and severable act of the Board of Directors of South Ogden Board Community Development and Renewal Agency.

SECTION 6 - DATE OF EFFECT:

This Resolution shall be effective on the 15th day of December, 2020 and after publication or posting as required by law.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, STATE OF UTAH, on this 15th day of December, 2020

**SOUTH OGDEN COMMUNITY DEVELOPMENT AND
RENEWAL AGENCY**

Russell Porter
Board Chair

ATTEST:

Leesa Kapetanov, CMC
Board Recorder

ATTACHMENT "A"

RESOLUTION NO. 20-16

A Resolution Of The Board Of Directors Of The South Ogden Community Development And Renewal Agency, Utah, Amending The Budget For FY 2020-2021; Providing That The Same Shall Be Available For Public Review And Comment; And Providing For An Effective Date

15 Dec 20

[Attachment to be provided by Finance Director]

South Ogden City

December 15, 2020

Fiscal Year 2021

CDRA Budget Amendment

10-80-169 Transfer to City Center CRA	\$0	\$12,882	\$12,882
10-80-160 Reserve for Fund Balance - General Fund	\$915,854	\$902,972	
68-30-200 Transfer in from General Fund - City Center CRA	\$0	\$12,882	\$12,882
68-40-400 Professional & Technical - City Center CRA	\$25,000	\$37,882	\$12,882

* Address finding from FY 2020 audit