



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

**TUESDAY, JUNE 21, 2022**

**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, June 21, 2022. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the EOC. The meeting is open to the public; anyone interested is welcome to attend. 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](https://www.facebook.com/southogdencity).

## **WORK SESSION AGENDA**

**I. CALL TO ORDER – Mayor Russell Porter**

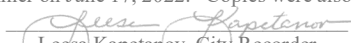
**II. REVIEW OF AGENDA**

**III. DISCUSSION ITEMS**

- A. FY2023 Budget
- B. Employee Sick Leave Buy Back Policy
- C. Use of American Rescue Plan Act Funds

**IV. ADJOURN**

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted to the State of Utah Public Notice Website, on the City's website ([southogdencity.gov](https://southogdencity.gov)) and emailed to the Standard Examiner on June 17, 2022. 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.

# AMERICA RESCUE PLAN ACT

Description	Estimated Cost	Notes/Comments
<b>Administration</b>		
Network Backup Servers	\$ 70,000	Recommended
<b>Fire</b>		
Ladder Truck	\$ 1,778,639	Future year lease
Ambulance	\$ 200,000	Future year lease
Remodel Station 82 Kitchen	\$ 30,000	Recommended
<b>Buildings</b>		
City Hall upgrades (paint, xeriscape, carpet)	\$ 100,000	Recommended
*Public Works Buildings & Yard Remodel	\$ 750,000	Recommended
<b>Public Works</b>		
Wash Basin at Shop	\$ 15,000	Recommended
Brine Solution Maker	\$ 90,000	Future year purchase
International Dump w/plow & salter	\$ 143,000	Future year lease
International roll off w/ dumpsters	\$ 265,000	Future year lease
Gas Pumps	\$ 250,000	Not Recommended
<b>Parks</b>		
*Prepare Dev. & Funding Plan for Skate Park	\$ 500,000	Recommended
*Complete Burch Cr. & Club Hgts.Park signage (Logo & RAMP)	\$ 100,000	Recommended
*Trail prep for winter maintenance	\$ 250,000	Recommended
Friendship security cameras	\$ 20,000	Recommended
40th Bowery & concrete	\$ 175,000	Future year project
Central Control sprinklers	\$ 190,000	Future year project
*Improve sidewalk connections where gaps exist	\$ 150,000	Recommended
*Complete a Park Master Plan for Meadows Park	\$ 10,000	Recommended
<b>Total all requests</b>	<b>\$ 5,086,639</b>	
<b>Total recommended</b>	<b>\$ 1,995,000</b>	

\*Item identified in the City's Strategic Plan



## NOTICE AND AGENDA (Amended) SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, JUNE 21, 2022

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, June 21, 2022. 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; anyone interested is welcome to attend. The meeting will also be streamed live over [www.facebook.com/southogdencity](https://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 Jeanette Smyth

#### II. REPORT

Lenette Girres, OWTC Scholarship Recipient

- III. **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.

#### IV. RESPONSE TO PUBLIC COMMENT

#### V. CONSENT AGENDA

Approval of May 31, 2022 Special Work Session Minutes and June 7, 2022 Council Meeting Minutes

#### VI. PUBLIC HEARING

To Receive and Consider Comments on the Following Items:

- A. Proposed Amendments to the FY2022 Budget
- B. Proposed FY2023 Acting Budget

**VII. DISCUSSION / ACTION ITEMS**

- A. Consideration of **Ordinance 22-10** – Dissolving the 36<sup>th</sup> Street Community Redevelopment Project Area
- B. Consideration of Previously Tabled **Resolution 22-16** – Amending the FY2022 Budget
- C. Consideration of **Resolution 22-19** – Adopting the Acting Budget
- D. Consideration of **Resolution 22-20** – Declaring the City’s Intent to Adjust It’s Boundary With Weber County
- E. Consideration of Noise Ordinance Exception Permit Application by Highmark Construction for The Gardens Apartments Located at 955 Country Hills Drive
- F. Discussion on Splash Pad

**VIII. OPEN AND PUBLIC MEETING TRAINING**

**IX. STAFF REPORT**

Steve Liebersbach - Fraud Risk Assessment

**X. REPORTS/DIRECTION TO CITY MANAGER**

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

**XI. RECESS INTO COMMUNITY DEVELOPMENT AND RENEWAL AGENCY BOARD MEETING**

See separate agenda

**XII. RECONVENE SOUTH OGDEN CITY COUNCIL MEETING**

**XIII. RECESS INTO CLOSED EXECUTIVE SESSION**

In Accordance With UCA 52-4-205(1)(a) to Discuss the Character, Professional Competence, or Physical or Mental Health of an Individual

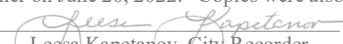
**XIV. RECONVENE SOUTH OGDEN CITY COUNCIL MEETING**

**XV. DISCUSSION/ACTION ITEMS**

Consideration of **Resolution 22-21**- Approving the City Manager’s Contract

**XVI. ADJOURN**

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted to the State of Utah Public Notice Website, on the City’s website (southogdencity.gov) and emailed to the Standard Examiner on June 20, 2022. 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 WORK SESSION

MAY 31, 2022 – 5:30 pm

CITY HALL  
3950 ADAMS AVE.,  
SOUTH OGDEN, UTAH, 84403

## COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Sallee Orr, Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth

## STAFF MEMBERS PRESENT

City Manager Matt Dixon, Parks and Public Works Director Jon Andersen, Police Chief Darin Parke, Deputy Fire Chief Clinton Miner, Finance Director Steve Liebersbach, Assistant City Manager Doug Gailey, and Recorder Leesa Kapetanov. Note: Deputy Chief Miner attended via the Microsoft Teams meeting app.

## OTHERS PRESENT

No one from the public attended this meeting.

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

[https://files4.1.revize.com/southogden/document\\_center/Sound%20Files/2022/CC220531\\_1734.mp3](https://files4.1.revize.com/southogden/document_center/Sound%20Files/2022/CC220531_1734.mp3)  
or by requesting a copy from the office of the South Ogden City Recorder.

## I. CALL TO ORDER/WELCOME

At 5:35 pm, Mayor Porter welcomed everyone and called for a motion to begin the meeting.

00:00:00

Council Member Howard so moved. Council Member Smyth seconded the motion. Council Members Orr, Strate, Stewart, Howard, and Smyth all voted aye.

## II. DISCUSSION ITEMS

### A. Further Review of Sustainability Model With Fred Philpot, Lewis, Young & Burningham

- Staff overview 00:00:35
- Review of sustainability model by Mr. Philpot

00:02:22

45 **B. FY2023 Budget**

- 46 • Discussion on the budget was led by Finance Director Steve Liebersbach. Much of the  
47 time was spent discussing employee wages.

48 01:18:35

49  
50 Note: Mayor Porter left the meeting at 7:07 pm during Mr. Liebersbach's presentation.  
51 Mayor Pro Tem Strate took charge of the meeting.  
52

53  
54  
55 **III. ADJOURN**

- 56 • At 7:53 pm, Mayor Pro Tem Strate called for a motion to adjourn

57 02:18:04

58  
59 **Council Member Smyth so moved, followed by a second from Council Member Howard.**  
60 **The voice vote was unanimous in favor of the motion.**  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83

84 I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Council  
85 Strategic Planning Meeting held May 31, 2022.  
86

87   
88 Kapetanov, City Recorder

\_\_\_\_\_  
Date Approved by the City Council Leesa



**MINUTES OF THE  
SOUTH OGDEN  
CITY COUNCIL MEETING**

**TUESDAY, JUNE 7, 2022  
6 PM IN COUNCIL ROOM**

**COUNCIL MEMBERS PRESENT**

Mayor Pro Tem Sallee Orr, Council Members Susan Stewart, Mike Howard, and Jeanette Smyth

**COUNCIL MEMBERS EXCUSED**

Mayor Russell Porter and Council Member Brent Strate

**STAFF MEMBERS PRESENT**

City Manager Matt Dixon, Assistant City Manager Doug Gailey, Parks and Public Works Director Jon Andersen, Fire Chief Cameron West, Police Chief Darin Parke, Communications and Events Coordinator Jamie Healy, and Recorder Leesa Kapetanov

**MEMBERS OF THE PUBLIC PRESENT**

Peggie Ambrey, Paula Simonson, Bonnie Harger, Bruce & Joyce Hartman

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

[https://files4.1.revize.com/southogden/document\\_center/Sound%20Files/2022/CC220607\\_1758.mp3](https://files4.1.revize.com/southogden/document_center/Sound%20Files/2022/CC220607_1758.mp3)

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

**I. OPENING CEREMONY**

**A. Call To Order**

- At 6:00 pm, Mayor Pro Tem Orr called the meeting to order. She excused Mayor Porter and Council Member Strate who were both out of town. She then entertained a motion to open the meeting 00:00:20

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

**B. Prayer/Moment of Silence**

The mayor pro tem led those present in a moment of silence

**C. Pledge Of Allegiance**

Council Member Howard led everyone in the Pledge of Allegiance.

## II. PUBLIC COMMENTS

<u>Peggy Ambrey</u>	00:02:18	Asked that splash pad be opened
<u>Paula Simonson</u>	00:06:30	“
<u>Bonnie Harger</u>	00:08:42	“

## III. RESPONSE TO PUBLIC COMMENT 00:10:50

- During her response, Mayor Pro Tem Orr asked that consideration to open the splash pad be placed on the next agenda

## IV. CONSENT AGENDA

- Approval of May 17, 2022 Council Minutes
- Set Date for Public Hearing (June 21, 2022 at 6 pm or as soon as the agenda permits) to Receive and Consider Comments on the Following Items:
  - Proposed Amendments to the FY2022 Budget
  - The Proposed FY2023 Acting Budget

- Council Member Stewart pointed out some changes that needed to be made on the minutes  
00:16:32
- Mayor Pro Tem Orr called for a motion to approve the consent agenda with the changes to the minutes pointed out by Council Member Stewart  
00:17:36

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

## V. PUBLIC HEARING

To Receive and Consider Comments on Proposed Amendments to the FY2022 Budget

- The mayor called for a motion to open the public hearing  
00:18:29

**Council Member Howard so moved, followed by a second from Council Member Smyth. All present voted aye.**

- Mayor Pro Tem Orr asked if anyone present wanted to speak. No one came forward. She indicated online public comment would remain open to 6:25 pm. She then called for a motion to close the public hearing but leave online comments open until 6:25.

00:18:54

Council Member Smyth so moved. Council Member Howard seconded the motion. The voice vote was unanimous to close the public hearing.

## VI. DISCUSSION / ACTION ITEMS

### A. Consideration of Resolution 22-16 – Amending the FY2022 Budget

- Staff overview 00:20:00
- Questions/discussion 00:32:52
- During discussion, the Council determined to table the resolution due to some unanswered questions
- Mayor Pro Tem Orr called for a motion to table Resolution 22-16

00:37:54

Council Member Stewart so moved. The motion was seconded by Council Member Smyth. The vote was then called.

Council Member Smyth - Yes

Council Member Howard - Yes

Council Member Stewart - Yes

Council Member Orr - Yes

The resolution was tabled.

- At this point in the meeting Mayor Pro Tem Orr was informed there had been no online comments for the public hearing

00:38:44

### B. Consideration of Resolution 22-17 – Approving an Interlocal Agreement with Weber County For Use of Ballot Box Security Cameras

- Staff overview 00:38:55
- Questions/Discussion 00:42:18
- Mayor Pro Tem Orr called for a motion to approve Resolution 22-17.

00:36:49

Council Member Howard so moved. Council Member Smyth seconded the motion. The mayor pro tem called the vote:

Council Member Howard - Yes

Council Member Stewart - Yes

125 Council Member Smyth - Yes  
126 Council Member Orr - Yes  
127

128 Resolution 22-17 was adopted.  
129  
130

131 C. Consideration of Resolution 22-18 – Approving an Agreement with CT Davis for  
132 Construction of the Oak Drive Water Line Project

- 133 • Staff overview 00:43:12
- 134 • Questions/Discussion 00:47:18
- 135
- 136 • The mayor pro tem called for a motion to approve Resolution 22-18.
- 137 00:50:19
- 138

139 Council Member Smyth so moved, followed by a second from Council Member Howard.  
140 Mayor Pro Tem Orr made a roll call vote:  
141

142 Council Member Stewart - Yes  
143 Council Member Smyth - Yes  
144 Council Member Howard - Yes  
145 Council Member Orr - Yes  
146

147 The agreement was approved.  
148  
149  
150

151 VII. REPORTS/DIRECTION TO CITY MANAGER

152 A. City Council Members

- 153 • Council Member Howard - 00:50:55
- 154 • Council Member Stewart - 00:51:46
- 155 • Council Member Smyth - 00:52:40

156 B. City Manager 00:53:54

157 C. Mayor Pro Tem 00:55:55  
158  
159  
160

161 VI. ADJOURN

- 162 • At 6:57 pm, Mayor Pro Tem Orr called for a motion to adjourn the meeting
- 163 00:57:21
- 164

165 Council Member Smyth so moved, followed by a second from Council Member Howard. All  
166 present voted aye.  
167  
168

169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200

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, June 7, 2022.

  
Leesa Kapetanov, City Recorder

\_\_\_\_\_  
Date Approved by the City Council

## **ORDINANCE NO. 22-10**

### **AN ORDINANCE DISSOLVING THE 36<sup>th</sup> STREET REDEVELOPMENT PROJECT AREA AND RENOUNCING SOUTH OGDEN CITY'S ADOPTION OF THE 36TH STREET NEIGHBORHOOD DEVELOPMENT PLAN**

**WHEREAS**, the South Ogden City Community Development and Renewal Agency (the “**Agency**”) and South Ogden City adopted a Project Area Plan (the “**Project Area Plan**”) for the 36th Street Redevelopment Project Area (the “**Project Area**”) pursuant to the Utah Limited Purpose Local Government Entities – Community Reinvestment Agency Act, Title 17C of the Utah Code Annotated (“**UCA**”) and its predecessor statutes (the “**Act**”), on June 9, 1992; and

**WHEREAS**, the Agency has adopted a resolution dissolving the Project Area and renouncing its adoption of the Project Area Plan; and

**WHEREAS**, UCA § 17C-1-702(1)(b) of the Act mandates that the Project Area remains in existence until the community legislative body adopts an ordinance dissolving the Project Area; and

**WHEREAS**, the City Council of South Ogden City desires to dissolve the Project Area and renounce its adoption of the Project Area Plan.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of South Ogden as follows:

1. South Ogden City hereby dissolves the 36th Street Redevelopment Project Area, the respective boundaries of which are shown and described on the legal descriptions and map attached hereto as **Exhibit A** and incorporated herein by this reference.
2. South Ogden City hereby renounces its adoption of the 36th Street Neighborhood Development Plan, as renounced by the Agency on this same date.
3. City and Agency staff are hereby authorized and directed to take all actions necessary to dissolve the Project Area pursuant to UCA § 17C-1-702.
4. This ordinance takes effect upon its publication and recording, but not sooner than 15 days from this date.



**DATED** this 21<sup>st</sup> day of June, 2022.

---

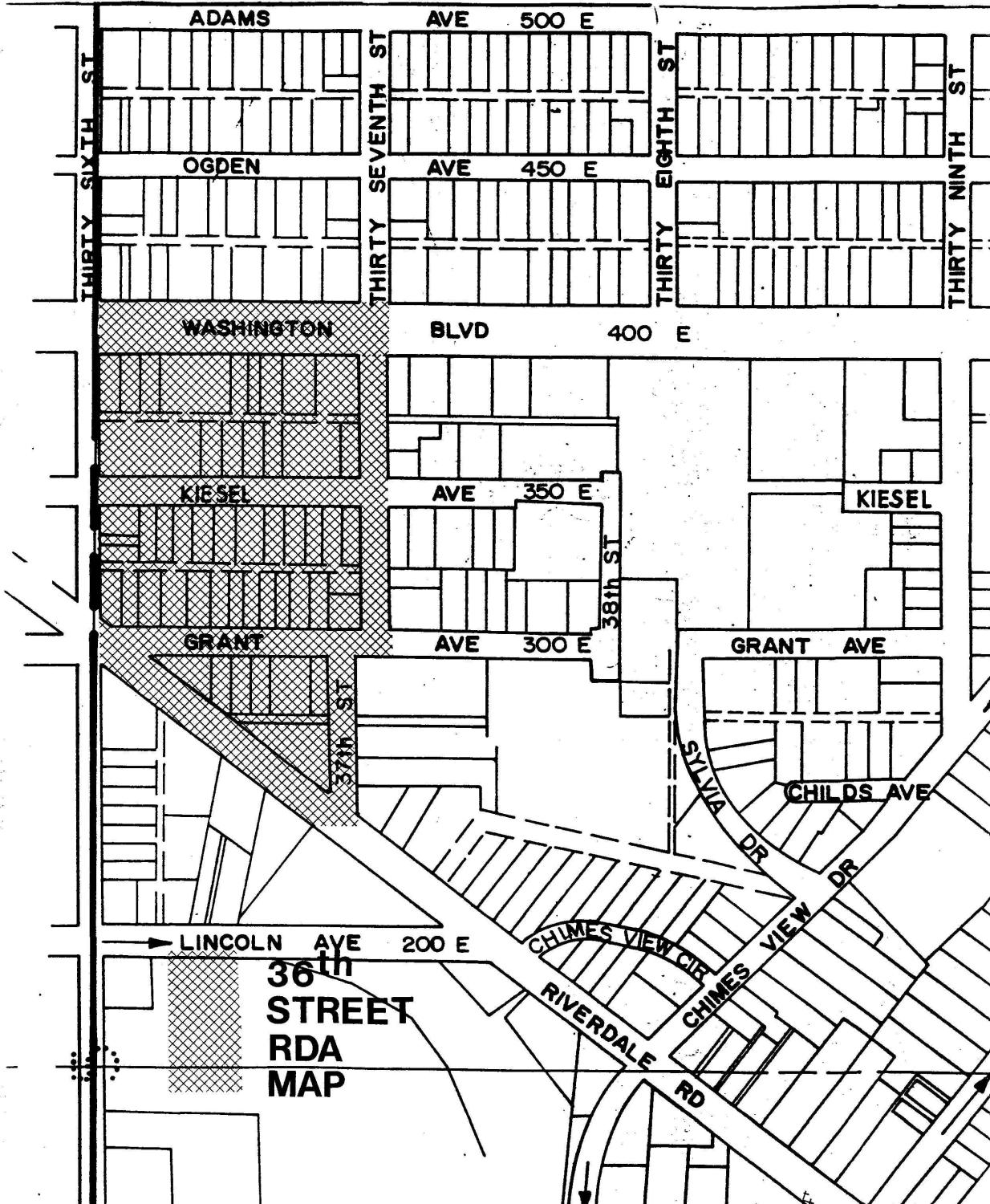
Russell L. Porter, Mayor

Attested and recorded:

---

Leesa Kapetanov, CMC  
City Recorder

Exhibit A  
Project Area Map



*Project Area Legal Description*

**Boundary Description  
36th Street RDA**

Beginning at the North City limits of South Ogden City and the Northeast intersection of 36th Street and Washington Boulevard, continuing South approximately 725 feet along the East side of Washington Boulevard to the Southeast intersection of 37th Street and Washington Boulevard, thence West along the South side of 37th Street 1230 feet more or less to the North side of Riverdale road, thence along the North side of Riverdale road to the North City limits of South Ogden City, and 36th Street, thence East along the North City limits of South Ogden City and 36th Street 780 feet more or less to the point of beginning. Containing approximately 11.2 acres of privately owned property.

# STAFF REPORT



**SUBJECT:** FY 2022 Budget Amendment  
**AUTHOR:** Steve Liebersbach  
**DEPARTMENT:** Finance  
**DATE:** June 21, 2022

---

## RECOMMENDATION

Staff recommends the City Council consider the budget amendment as presented in Resolution 22-16.

## BACKGROUND

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

This amendment is presented a bit differently than those in the past. I have requested the Department Head making the budget amendment request to provide "why the line item is over-spent & where they are proposing the new funding come from". I will try to include the information they provided me the best I can.

Items have been added to the amendment since the June 7<sup>th</sup> meeting when this was first reviewed. I will be able to go over any questions you may have and the department heads should also be available to answer any questions that come up in regards to their respective departments.

## ANALYSIS

This amendment is addressing some budgetary clean-up items. It is also addressing some line items that need additional monies due to the inflationary costs the City is experiencing in its normal course of operations. Other items are areas that the departments are requesting more monies for various reasons as displayed in the explanations they have provided.

## SIGNIFICANT IMPACTS

Yes, there are financial impacts as a result of some of these budget amendment requests.

## ATTACHMENTS

The budget amendment proposal is attached for your review. The first 1 3/4 pages are listed as "GENERIC" and many of them are just re-allocating monies that have already been budgeted, although some are adding in new monies. After that they are categorized by the department head making the amendment request. Again, the newest portion of the amendment will be labeled "GENERIC".

## **RESOLUTION NO. 22-16**

### **A RESOLUTION OF SOUTH OGDEN CITY, UTAH, AMENDING THE CITY'S FISCAL YEAR 2021-2022 BUDGET BY MAKING CERTAIN CHANGES TO SEVERAL 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 1 - 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,

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SOUTH OGDEN THAT THE SOUTH OGDEN CITY BUDGET AND STAFFING DOCUMENT FOR FISCAL YEAR 2021-2022 BE, AND THE SAME HEREBY IS, AMENDED AS FOLLOWS:**

#### **SECTION 2 - CHANGES TO BUDGET**

Those changes set out in **Attachment "A"** dated the 21<sup>st</sup> day of June, 2022, attached hereto, and incorporated as if fully 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 2021- 2022 Budget for South Ogden City.

The foregoing recitals are fully incorporated herein.

### **SECTION 3 - 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 4 - 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 any of this Ordinance Amendment, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

### **SECTION 5 - 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 have the effect of rendering 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 Resolution shall be effective on 21<sup>st</sup> day of June, 2022, and after publication or posting as required by law.

DATED this 21<sup>st</sup> day of June, 2022.

SOUTH OGDEN, a municipal corporation

by: \_\_\_\_\_  
Russell Porter, Mayor

Attested and recorded

\_\_\_\_\_  
Leesa Kapetanov, CMC  
City Recorder

## **ATTACHMENT "A"**

### **RESOLUTION NO. 22-16**

A Resolution Of South Ogden City, Utah, Amending The City's Fiscal Year 2021-2022 Budget  
By Making Certain Changes To Several 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

21 June 22

# South Ogden City

June 07, 2022

Fiscal Year 2022

## Budget Amendment

GENERIC	Current Budget	New Budget	Difference +/-
10-55-649 Lease Interest/Taxes - Police Dept	\$0.00	\$7,128.00	\$7,128.00
10-55-650 Lease Payments - Police Dept	\$40,000.00	\$102,573.00	\$62,573.00
10-80-160 Reserve for Fund Balance - G/F Transfers	\$561,401.00	\$190,330.00	(\$371,071.00)
10-57-649 Lease Interest/Taxes - Fire Dept	\$14,978.00	\$17,851.00	\$2,873.00
10-57-650 Lease Payments - Fire Dept	\$137,876.00	\$163,091.00	\$25,215.00
10-60-649 Lease Interest/Taxes - Street Dept	\$0.00	\$20,909.00	\$20,909.00
10-60-650 Lease Payments - Streets Dept	\$9,500.00	\$193,054.00	\$183,554.00
10-70-649 Lease Interest/Taxes - Parks Dept	\$0.00	\$7,038.00	\$7,038.00
10-70-650 Lease Payments - Parks Dept	\$4,500.00	\$66,281.00	\$61,781.00
* Re-allocate Zions lease pymt #4 - FY 2019 lease			
10-55-649 Lease Interest/Taxes - Police Dept	\$7,128.00	\$8,478.00	\$1,350.00
10-55-650 Lease Payments - Police Dept	\$102,573.00	\$116,187.00	\$13,614.00
10-80-160 Reserve for Fund Balance - G/F Transfers	\$190,330.00	\$122,079.00	(\$68,251.00)
10-57-649 Lease Interest/Taxes - Fire Dept	\$17,851.00	\$18,570.00	\$719.00
10-57-650 Lease Payments - Fire Dept	\$163,091.00	\$170,347.00	\$7,256.00
10-58-649 Lease Interest/Taxes - Inspection Dept	\$0.00	\$78.00	\$78.00
10-58-650 Lease Payments - Inspection Dept	\$5,000.00	\$5,781.00	\$781.00
10-70-649 Lease Interest/Taxes - Parks Dept	\$7,038.00	\$11,046.00	\$4,008.00
10-70-650 Lease Payments - Parks Dept	\$66,281.00	\$106,726.00	\$40,445.00
* Re-allocate Zions lease pymt #2 - FY 2021 lease			
10-55-649 Lease Interest/Taxes - Police Dept	\$8,478.00	\$10,086.00	\$1,608.00
10-55-650 Lease Payments - Police Dept	\$116,187.00	\$137,573.00	\$21,386.00
10-80-160 Reserve for Fund Balance - G/F Transfers	\$122,079.00	\$9,969.00	(\$112,110.00)
10-60-649 Lease Interest/Taxes - Street Dept	\$20,909.00	\$26,633.00	\$5,724.00
10-60-650 Lease Payments - Streets Dept	\$193,054.00	\$269,198.00	\$76,144.00
10-71-649 Lease Interest/Taxes - Recreation Dept	\$0.00	\$507.00	\$507.00
10-71-650 Lease Payments - Recreation Dept	\$0.00	\$6,741.00	\$6,741.00
51-40-649 Lease Interest/Taxes - Water Fund	\$2,856.00	\$5,617.00	\$2,761.00
51-40-650 Lease Payments - Water Fund	\$56,951.00	\$93,683.00	\$36,732.00
51-30-890 Appropriation of Fund Balance - Water Fund	\$1,065,323.00	\$1,104,816.00	\$39,493.00
53-40-649 Lease Interest/Taxes - Storm Drain Fund	\$2,013.00	\$3,636.00	\$1,623.00
53-40-650 Lease Payments - Storm Drain Fund	\$40,822.00	\$62,404.00	\$21,582.00
53-30-890 Appropriation of Fund Balance - Storm Drain Fund	\$924,980.00	\$948,185.00	\$23,205.00
54-40-649 Lease Interest/Taxes - Garbage Fund	\$1,570.00	\$1,979.00	\$409.00
54-40-650 Lease Payments - Garbage Fund	\$21,622.00	\$27,061.00	\$5,439.00
54-40-990 Retained Earnings - Garbage Fund	\$1,138.00	\$0.00	(\$1,138.00)
54-30-890 Appropriation of Fund Balance - Garbage Fund	\$0.00	\$4,710.00	\$4,710.00
* Accrue Zions lease pymt #1 - FY 2022 lease			
10-33-600 State/Local Grants	\$475,899.00	\$492,899.00	\$17,000.00
10-80-275 Transfer to South Ogden Days Fund	\$50,000.00	\$66,500.00	\$16,500.00
12-30-400 Transfer in from General Fund - SOD Fund	\$50,000.00	\$66,500.00	\$16,500.00
10-49-599 Easter Egg Hunt - Non-Departmental	\$3,081.00	\$3,581.00	\$500.00
* Recognize \$10,000 RAMP grant for SOD			
* Recognize \$6,500 SOD grant from CTC (Communities that Care)			
* Recognize \$500 Easter grant from CTC (Communities that Care)			



# South Ogden City

## June 07, 2022

### Fiscal Year 2022

### Budget Amendment (Cont.)

GENERIC	Current Budget	New Budget	Difference +/-
12-30-200 Sponsor Donations - SOD	\$0.00	\$27,500.00	\$27,500.00
12-30-225 Vendor Booth Rentals - SOD	\$0.00	\$3,000.00	\$3,000.00
12-30-260 Pickleball Registration Fees - SOD	\$0.00	\$1,500.00	\$1,500.00
12-30-320 In-Kind Donations - SOD	\$0	\$2,000	\$2,000.00
12-40-375 Equipment Rentals - SOD	\$0	\$50,500	\$50,500
* Bring SOD budget more in line with reality			
10-55-300 Gas - Police Department	\$55,458	\$88,640	\$33,182
10-57-300 Gas - Fire Department	\$12,324	\$28,695	\$16,371
10-58-300 Gas - Inspection Department	\$1,027	\$2,356	\$1,329
10-60-300 Gas - Streets Department	\$20,540	\$24,072	\$3,532
10-70-300 Gas - Parks Department	\$7,189	\$15,713	\$8,524
10-39-800 Appropriation of Fund Balance - General Fund	\$1,488,679	\$1,551,617	\$62,938
51-40-300 Gas - Water Fund	\$10,270	\$10,664	\$394
51-30-890 Appropriation of Fund Balance - Water Fund	\$1,104,816	\$1,105,210	\$394
52-40-300 Gas - Sewer Fund	\$4,108	\$4,463	\$355
52-30-890 Appropriation of Fund Balance - Sewer Fund	\$510,910	\$511,265	\$355
53-40-300 Gas - Storm Drain Fund	\$6,676	\$8,401	\$1,725
53-30-890 Appropriation of Fund Balance - Storm Drain Fund	\$948,185	\$949,910	\$1,725
54-40-300 Gas - Garbage Fund	\$3,081	\$3,715	\$634
54-30-890 Appropriation of Fund Balance - Garbage Fund	\$4,710	\$5,344	\$634
* Address the City-wide issue with escalating fuel costs			
10-52-310 Professional & Technical - Planning & Zoning	\$77,025	\$115,448	\$38,423
10-34-725 Engineering Review Fees	\$0	\$18,314	\$18,314
10-39-800 Appropriation of Fund Balance - General Fund	\$1,551,617	\$1,571,726	\$20,109
* Landmark Design & Wasatch Civil Engineering fees			
10-44-750 Capital Outlay - Admin	\$0	\$2,184	\$2,184
10-49-750 Capital Outlay - Non-Departmental	\$203,045	\$206,195	\$3,150
10-51-750 Capital Outlay - Building & Grounds	\$60,081	\$97,354	\$37,273
10-55-750 Capital Outlay - Police Department	\$140,991	\$146,524	\$5,533
10-60-750 Capital Outlay - Streets Department	\$424,148	\$464,148	\$40,000
10-49-400 Unreserved - Non-Departmental	\$360,302	\$272,162	(\$88,140)
* Re-allocate monies from Unreserved already budgeted			
* Admin - computer - Non-Departmental - 2 computers			
* Police - 2 Toughbook computers -			
* Bldgs & Grounds - generator			
* Streets - emergency signs			
51-30-800 Lease Financing - Water Fund	\$142,750	\$155,102	\$12,352
51-40-750 Capital Outlay - Water Fund	\$142,750	\$155,102	\$12,352
53-30-870 Lease Financing - Storm Drain Fund	\$110,350	\$77,104	(\$33,246)
53-40-750 Capital Outlay - Storm Drain Fund	\$110,350	\$77,104	(\$33,246)
* Adjust to actual based on FY 2022 Zions lease purchases			
53-40-248 Vehicle Maintenance - Storm Drain Fund	\$6,162	\$8,164	\$2,002
53-30-925 Miscellaneous Revenue - Storm Drain Fund	\$0	\$2,002	\$2,002
* Insurance proceeds from smashed vehicle			

# South Ogden City

## June 07, 2022

### Fiscal Year 2022

### Budget Amendment (Cont.)

		Current Budget	New Budget	Difference +/-
<b>DOUG</b>	10-49-323 City-Wide Telephone - Non-Departmental	\$5,854	\$7,474	\$1,620
	*REASON - this line item is overspent because the cost of phone service has dramatically increased. To make it through the fiscal year an increase of \$1,620 needs to be made.			
	*FUNDING SOURCE PROPOSED - none suggested			
	10-39-800 Appropriation of Fund Balance - General Fund	\$1,571,726	\$1,573,346	\$1,620
	10-43-240 Office Supplies - Court Department	\$3,054	\$4,010	\$956
	*REASON - there has been a dramatic increase in the number of passport applications that the City has processed. As a result we have had to purchase more stamps & envelopes to send off the applications.			
	*FUNDING SOURCE PROPOSED - additional revenue generated by processing the passports			
	10-36-900 Miscellaneous Revenue - General Fund	\$13,844	\$14,800	\$956
<b>CAMERON</b>	10-57-112 Over-time - Fire Department	\$103,022	\$218,022	\$115,000
	*REASON - decrease in PT personnel working			
	*FUNDING SOURCE PROPOSED - general fund balance			
	10-57-250 Vehicle Maintenance - Fire Department	\$23,621	\$38,621	\$15,000
	*REASON - L-81 is aging and requires additional maintenance to keep it in service			
	*FUNDING SOURCE PROPOSED - general fund balance			
	10-39-800 Appropriation of Fund Balance - General Fund	\$1,573,346	\$1,703,346	\$130,000
	58-40-112 Over-time - Ambulance Fund	\$11,448	\$26,448	\$15,000
	*REASON - decrease in PT personnel working			
	*FUNDING SOURCE PROPOSED - additional revenues being collected by GoldCross Collections			
	58-40-270 GoldCross Billing Fees - Ambulance Fund	\$19,513	\$39,513	\$20,000
	*REASON - increase in revenue for the ambulance fund			
	*FUNDING SOURCE PROPOSED - additional revenues being collected by GoldCross Collections			
	58-40-310 Professional & Technical - Ambulance Fund	\$49,516	\$56,701	\$7,185
	*REASON - the budgeted amount for this line item was not enough to cover: Image Trend, Physician, State of Utah ambulance assessment & Career Cert.			
	*FUNDING SOURCE PROPOSED - additional revenues being collected by GoldCross Collections			
	58-40-312 PMA Fees - Ambulance Fund	\$52,377	\$77,377	\$25,000
	*REASON - an increase in PMA and an increase in the PMA fees are outlined by the State			
	*FUNDING SOURCE PROPOSED - additional revenues being collected by GoldCross Collections			
	58-30-201 Ambulance Fees - Ambulance Fund	\$575,318	\$642,503	\$67,185

# South Ogden City

## June 07, 2022

### Fiscal Year 2022

### Budget Amendment (Cont.)

		Current Budget	New Budget	Difference +/-
<b>JON</b>	10-58-315 Professional & Technical - Inspections Dept	\$23,262	\$54,762	\$31,500
	*REASON - due to the increase in building permits it has increased the professional & technical for inspections			
	*FUNDING SOURCE PROPOSED - general fund balance			
	10-39-800 Appropriation of Fund Balance - General Fund	\$1,703,346	\$1,734,846	\$31,500
	10-60-260 Building & Grounds Maintenance - Streets Department	\$10,270	\$51,043	\$40,773
	*REASON - the overage as due to an accident to the building			
	*FUNDING SOURCE PROPOSED - general fund balance, possible insurance reimbursement or Class 'c' funds			
	10-39-800 Appropriation of Fund Balance - General Fund	\$1,734,846	\$1,775,619	\$40,773
	10-70-549 Construction Mgmt - Burch Creek Park - Parks Dept	\$4,439	\$7,439	\$3,000
	*REASON - cost to complete the park			
	*FUNDING SOURCE PROPOSED - general fund balance			
	10-70-550 Burch Creek Park Construction - Parks Department	\$92,157	\$113,657	\$21,500
	*REASON - cost to complete the park			
	*FUNDING SOURCE PROPOSED - general fund balance			
	10-39-800 Appropriation of Fund Balance - General Fund	\$1,775,619	\$1,800,119	\$24,500
	10-71-241 Comp League Expenses - Recreation Department	\$7,081	\$13,081	\$6,000
	*REASON - this expense has gone up due to running more leagues since the Covid restrictions have been lifted.			
	*FUNDING SOURCE PROPOSED - recreation revenue has increased to help with the costs			
	10-71-350 Officials Fees - Recreation Department	\$29,225	\$48,225	\$19,000
	*REASON - this expense has gone up due to running more leagues since the Covid restrictions have been lifted.			
	*FUNDING SOURCE PROPOSED - recreation revenue has increased to help with the costs			
	10-34-352 Comp Youth Basketball - registration fees	\$59,285	\$84,285	\$25,000
<b>JON - WATER FUND</b>				
	51-40-310 Professional & Technical - Water Fund	\$16,780	\$39,780	\$23,000
	*REASON - the overage is due to a project closed out for fiscal year end and more bills coming the following fiscal year			
	*FUNDING SOURCE PROPOSED - water fund fund balance			
	51-40-550 Weber Basin Exchange Water	\$301,345	\$312,345	\$11,000
	*REASON - the overage is due to Weber Basin increases			
	*FUNDING SOURCE PROPOSED - water fund fund balance			
	51-30-890 Appropriation of Fund Balance - Water Fund	\$1,105,210	\$1,139,210	\$34,000
<b>JON - SEWER FUND</b>				
	52-40-310 Professional & Technical - Sewer Fund	\$10,270	\$20,667	\$10,397
	*REASON - the overage is due to the completion of the Sewer CIP, we don't collect a sewer impact fee to pay this item.			
	*FUNDING SOURCE PROPOSED - sewer fund fund balance			
	52-30-890 Appropriation of Fund Balance - Sewer Fund	\$511,265	\$521,662	\$10,397
<b>JON - STORM DRAIN FUND</b>				
	53-40-310 Professional & Technical - Storm Drain Fund	\$25,235	\$41,235	\$16,000
	*REASON - none provided			
	*FUNDING SOURCE PROPOSED - none provided			
	53-30-890 Appropriation of Fund Balance - Storm Drain Fund	\$949,910	\$965,910	\$16,000



# South Ogden City

## June 07, 2022

### Fiscal Year 2022

### Budget Amendment (Cont.)

GENERIC	Current Budget	New Budget	Difference +/-
10-80-275 Transfer to South Ogden Days Fund	\$66,500	\$67,000	\$500
12-30-400 Transfer in from General Fund - SOD Fund	\$66,500	\$67,000	\$500
10-49-599 Easter Egg Hunt - Non-Departmental	\$3,581	\$3,081	(\$500)
12-40-375 Equipment Rentals - SOD	\$50,500	\$51,000	\$500
* BCTC grant going to SOD not the Easter program			
10-33-600 State/Local Grants	\$492,899	\$503,803	\$10,904
10-36-601 Donations to South Ogden City	\$0	\$5,525	\$5,525
10-36-900 Miscellaneous Revenue - General Fund	\$14,800	\$15,700	\$900
10-55-112 Overtime - Police Department	\$38,508	\$41,836	\$3,328
10-55-247 Animal Control Costs - Police Department	\$21,824	\$26,599	\$4,775
10-57-230 Travel & Training - Fire Department	\$13,605	\$21,181	\$7,576
10-57-246 Special Dept. Supplies - Fire Department	\$11,189	\$11,489	\$300
10-49-599 Easter Egg Hunt - Non-Departmental	\$3,081	\$3,531	\$450
10-49-291 Newsletter Printing - Non-Departmental	\$8,319	\$9,219	\$900
* Police o/t reimbursements from the State			
* donations received for the animal shelter			
* training monies & donation received for the fire dept.			
* donations received for the Easter program			
* paid advertisements in the newsletter			
10-51-750 Capital Outlay - Building & Grounds	\$97,354	\$236,060	\$138,706
10-51-270 New City Hall Maintenance - Building & Grounds	\$30,810	\$56,836	\$26,026
10-49-400 Unreserved - Non-Departmental	\$272,162	\$107,430	(\$164,732)
* re-allocated monies from Unreserved already budgeted to fix the cooling system			
10-41-110 Salaries & Wages - Council	\$65,241	\$65,841	\$600
10-41-130 Employee Benefits - Council	\$7,840	\$9,840	\$2,000
10-43-110 Salaries & Wages - Court	\$165,326	\$174,826	\$9,500
10-44-110 Salaries & Wages - Administration	\$546,813	\$586,813	\$40,000
10-44-130 Employee Benefits - Administration	\$213,495	\$228,495	\$15,000
10-55-110 Salaries & Wages - Police Department	\$1,782,182	\$1,832,182	\$50,000
10-55-115 Animal Control Wages - Police Department	\$49,670	\$51,170	\$1,500
10-57-130 Employee Benefits - Fire Department	\$600,020	\$685,020	\$85,000
10-58-110 Salaries & Wages - Inspection Department	\$83,002	\$86,002	\$3,000
10-58-130 Employee Benefits - Inspection Department	\$27,941	\$37,941	\$10,000
10-60-130 Employee Benefits - Streets Department	\$94,443	\$98,443	\$4,000
10-71-110 Salaries & Wages - Recreation Department	\$60,691	\$62,691	\$2,000
10-71-130 Employee Benefits - Recreation Department	\$42,938	\$49,438	\$6,500
10-39-800 Appropriation of Fund Balance - General Fund	\$1,800,119	\$2,029,219	\$229,100
51-40-110 Salaries & Wages - Water Fund	\$235,222	\$239,222	\$4,000
51-40-130 Employee Benefits - Water Fund	\$138,878	\$134,878	(\$4,000)
53-40-110 Salaries & Wages - Storm Drain Fund	\$270,936	\$276,936	\$6,000
53-40-130 Employee Benefits - Storm Drain Fund	\$149,098	\$160,098	\$11,000
53-30-890 Appropriation of Fund Balance - Storm Drain Fund	\$965,910	\$982,910	\$17,000
58-40-130 Employee Benefits - Ambulance Fund	\$66,670	\$76,670	\$10,000
58-30-890 Appropriation of Fund Balance - Ambulance Fund	\$0	\$10,000	\$10,000
* Fund wages & benefits through the end of the fiscal year			
10-49-130 Retirement Benefits - Non-Departmental	\$24,705	\$49,705	\$25,000
10-36-900 Miscellaneous Revenue - General Fund	\$15,700	\$40,700	\$25,000
* Fund additional retirements in FY 2022			
10-58-650 Lease Payments - Inspection Department	\$5,781	\$8,581	\$2,800
10-34-700 Plan Check Fees	\$33,890	\$36,690	\$2,800
* Rectify HP lease mess			
10-60-600 Siemens Street Light Lease - Streets Department	\$45,694	\$46,750	\$1,056
10-36-900 Miscellaneous Revenue - General Fund	\$40,700	\$41,756	\$1,056
* Correct error on quarterly lease calculation			
54-40-440 Additional Cleanups - Garbage Fund	\$7,600	\$12,600	\$5,000
54-30-890 Appropriation of Fund Balance - Garbage Fund	\$5,344	\$10,344	\$5,000
* Account for additional debris disposals from around the City			

# STAFF REPORT



**SUBJECT:** FY 2023 Acting Budget  
**AUTHOR:** Steve Liebersbach  
**DEPARTMENT:** Finance  
**DATE:** 6/21/2022

---

## RECOMMENDATION

Staff recommends City Council to adopt Resolution 22-19 Adopting the FY2023 Acting Budget

## BACKGROUND

As South Ogden City is going through the Truth In Taxation process it is by State Law allotted additional time to adopt the City's final budget in order to have the required public hearing and also more budget discussions. The City's Truth In Taxation public hearing is scheduled for Tuesday, August 02, 2022 at 6:00 pm or as soon thereafter as possible.

## ANALYSIS

The City's Acting Budget is an improvement on the Tentative Budget that the City Council adopted on May 03, 2022. Various modifications, additions and deletions have been incorporated but this will serve as the City's Acting Budget document until the final one is approved in August after the Truth In Taxation process.

## SIGNIFICANT IMPACTS

This document sets many revenue and expenditure parameters for the City financially to be used as a guide.

## ATTACHMENTS

The FY 2023 Acting Budget is attached and covers all of the applicable funds the City utilizes.

**Resolution No. 22-19**

**A RESOLUTION OF THE CITY OF SOUTH OGDEN CITY, UTAH,  
ADOPTING THE ACTING BUDGET, TOGETHER WITH ITS  
ASSOCIATED FORMS, SCHEDULES, AND ATTACHMENTS, FOR  
SOUTH OGDEN CITY FOR THE TIME PERIOD OF JULY 1, 2022 TO  
JUNE 30, 2023, OR UNTIL SUCH TIME AS THE FY2022-2023 BUDGET  
CONTEMPLATING AN INCREASE IN PROPERTY TAXES IS  
ADOPTED, AND PROVIDING THAT THIS RESOLUTION SHALL  
TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND  
DEPOSIT WITH THE CITY RECORDER.**

**WHEREAS**, the City Council finds that at a regularly scheduled meeting of the City Council of South Ogden City, held during May, 2022, under the Uniform Fiscal Procedures act for Utah Cities, Utah Code (“UC”) §10-6-101, et. seq., as amended, the Finance Director submitted to the City Council of South Ogden City the proposed Operating Budget; Capital improvements Budget; Enterprise Funds Budgets; and the Water, Sewer, and Garbage Budgets, and his budget message, including certain changes that should be made to the city's consolidated fee schedule, for the fiscal year of July 1, 2022 to June 30, 2023, as required by statute ; and,

**WHEREAS**, the City Council now has chosen to go through the “Truth in Taxation” process in contemplation of enacting a property tax increase under UC §59-2-919 through §59-2-923; and,

**WHEREAS**, the City Council finds that under the “Truth in Taxation” process the Fiscal Year 2022-2023 Budget does not have to be adopted before September 1, 2022; and,

**WHEREAS**, the City Council finds that the current fiscal year budget ends June 30, 2022; and,

**WHEREAS**, the City Council finds they now wish to adopt an Acting Budget to cover the time period of July 1, 2022 to August 30, 2022, or until whatever date the Fiscal Year 2023 Budget is adopted; and,

**WHEREAS**, the City Council finds that after due publication of notice on the public notice website, the city’s website, and posted in at least three public places in South Ogden City of the public hearing held on June 21, 2022 at 6:00 pm; and,

**WHEREAS**, the City Council finds that after holding a public hearing and receiving and considering comments on the Acting Budget ; and,

**WHEREAS**, the City Council finds that all conditions precedent to the adoption of the Acting Budget have been accomplished;

**NOW, THEREFORE, Be it Resolved** by the City Council of South Ogden City :

**SECTION 1 - FINDINGS OF GOVERNING BODY**

The City Council finds that the Acting Budget, as depicted and detailed in **Attachment “A”**, as attached and incorporated by this reference as if set out fully, is adopted, with all identified funds and allocations thereto created, re-created, or reaffirmed and made the official budget of South Ogden City for the fiscal year of July 1, 2022 To June 30, 2023, or until such time as another fiscal year budget contemplating an increase in property taxes may be adopted before September 1, 2022

**SECTION 2 - EFFECTIVE DATE.**

This Resolution shall take effect immediately upon its adoption, posting, and deposit with the City Recorder, who shall forthwith certify a copy thereof to the City Manager. A copy of the final budget for each fund shall also be certified by the City Recorder shall be filed with the state auditor within 30 days after adoption of this Resolution.

**SECTION 3 – PUBLICATIONS**

No publication of this Resolution is required.

**PASSED AND ADOPTED AND ORDERED POSTED** by the City Council of South Ogden City, Utah this 21<sup>ST</sup> day of June, 2022.

**SOUTH OGDEN CITY**

---

Russell L. Porter, Mayor

**ATTEST:**

---

Leesa Kapetanov, CMC  
City Recorder

## **ATTACHMENT "A"**

### **Resolution No. 22-19**

A Resolution Of The City Of South Ogden City, Utah, Adopting The Acting Budget, Together With Its Associated Forms, Schedules, And Attachments, For South Ogden City For The Time Period Of July 1, 2022 To June 30, 2023, Or Until Such Time As The Fy2022-2023 Budget Contemplating An Increase In Property Taxes Is Adopted, And Providing That This Resolution Shall Take Effect Immediately Upon Its Adoption And Deposit With The City Recorder.

21 Jun 22



*South Ogden City*

*FY 2023*

*Acting Budget*

*Adopted*

*June 21, 2022*

Resolution – 22-19

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>GENERAL FUND</b>					
<b>TAX REVENUE</b>					
10-31-100	Property Tax Collections CY	3,404,244	3,774,999	3,287,546	4,039,249
10-31-105	Prop 1 Tax Increment	382,274	373,300	313,453	413,638
10-31-200	Property Tax - Delinquent	101,803	63,266	79,476	63,266
10-31-250	Motor Vehicle & Personal Prop.	223,307	213,664	203,728	213,664
10-31-300	General Sales and Use Taxes	4,797,312	4,503,597	3,931,334	5,035,472
10-31-400	Utility Franchise Fee	367,287	392,048	317,375	392,048
10-31-500	Franchise Tax	248,293	253,400	146,093	243,208
10-31-550	Municipal Energy Use Tax	886,862	866,831	810,825	924,581
Total TAX REVENUE:		10,411,381	10,441,105	9,089,830	11,325,126
<b>LICENSES &amp; PERMITS</b>					
10-32-100	Business Licenses	136,314	102,108	133,779	127,000
10-32-200	Building Permits	186,019	83,313	278,375	83,313
10-32-300	Animal Licenses	11,746	11,366	9,512	9,060
10-32-325	Micro-Chipping Fees	740	930	1,220	970
10-32-350	Animal Adoptions	17,225	19,118	15,750	16,540
10-32-375	Animal Shelter Fees	4,808	6,387	4,027	4,808
Total LICENSES & PERMITS:		356,852	223,222	442,663	241,691
<b>INTERGOVERNMENTAL REVENUE</b>					
10-33-100	CARES Act Funding	1,461,761	.00	.00	.00
10-33-150	State Liquor Fund Allotment	19,905	19,906	20,554	21,211
10-33-200	ARPA - American Rescue Plan	.00	.00	.00	80,000
10-33-600	State/Local Grants	710,334	492,899	49,539	478,296
10-33-900	Class "C" Road Fund Allotment	686,267	625,346	551,227	692,423
10-33-925	Resource Officer Contract	46,875	49,241	46,875	46,875
Total INTERGOVERNMENTAL REVENUE:		2,925,143	1,187,392	668,194	1,318,805
<b>RECREATION &amp; PLANNING FEES</b>					
10-34-200	Baseball Revenue	11,370	1,840	13,270	12,840
10-34-250	Soccer	3,947	1,642	4,778	4,722
10-34-300	Spike/Kickball Fees	90	90	110	.00
10-34-350	Basketball Fees	14,420	14,628	17,315	17,315
10-34-352	Comp Youth Basketball	84,135	84,285	91,580	91,580
10-34-354	Comp Adult Basketball	3,605	.00	10,800	11,700
10-34-375	Flag Football	2,440	2,440	3,043	3,043
10-34-450	Volleyball Registration	790	790	4,537	4,537
10-34-500	Football	18,885	10,910	11,802	3,677
10-34-505	Football Apparel	1,222	1,222	3,100	3,100
10-34-550	Tennis / Pickleball	1,460	400	280	280
10-34-700	Plan Check Fee	99,618	33,890	161,745	34,400
10-34-725	Engineering Review Fees	2,471	18,314	18,314	13,500
10-34-726	Zoning/Subdivision Fees	6,835	4,268	7,595	2,400
10-34-750	Street Cut Fee	8,786	7,298	4,443	4,400
10-34-850	Bowery Rental	1,150	300	3,150	1,800
10-34-875	Sex Offender Registration Fee	600	425	575	500
10-34-900	Public Safety Reports	14,964	12,630	18,622	14,100
Total RECREATION & PLANNING FEES:		276,787	195,372	374,838	223,894

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>FINES &amp; FORFEITURES</b>					
10-35-200	Fines- Regular	375,885	390,248	368,519	384,000
10-35-300	Alarm Fines/Permits	5,550	6,600	3,700	5,200
Total FINES & FORFEITURES:		381,435	396,848	372,219	389,200
<b>MISCELLANEOUS REVENUE</b>					
10-36-100	Interest	46,682	58,622	30,922	38,200
10-36-105	Cash Over/Short	31-	.00	55	.00
10-36-200	Sub 4 Santa	.00	.00	20	.00
10-36-400	Sales of Fixed Assets	103,622	.00	2,309	.00
10-36-500	75th Anniversary Sales	20	.00	20	.00
10-36-601	Donations to South Ogden City	7,816	.00	6,300	.00
10-36-700	Contractual Agreement Reven	162,346	167,033	165,221	172,378
10-36-900	Misc. Revenue	180,610	14,800	86,102	24,600
10-36-950	Traffic School	25	25	.00	.00
Total MISCELLANEOUS REVENUE:		501,091	240,480	290,949	235,178
<b>CHARGE FOR SERVICE &amp; TRANSFERS</b>					
10-39-150	Lease Financing	.00	583,900	.00	.00
10-39-242	Transfer in from Sewer Fund	10,418	11,043	.00	11,043
10-39-244	Transfer in from Storm Drain	15,048	15,950	.00	15,950
10-39-250	Transfer in from Water Fund	54,404	57,668	.00	57,668
10-39-300	Transfer In From CPF	2,663,277	.00	.00	.00
10-39-350	Charge for Service - CDRA	5,734	5,502	4,210	3,730
10-39-400	Charge for Service - Water Fnd	247,080	268,670	223,890	277,267
10-39-410	Charge for Service - Sewer Fnd	283,644	230,822	192,350	238,208
10-39-420	Charge for Svc - Storm Drn Fnd	161,460	188,110	156,750	194,130
10-39-430	Charge for Service - Grbge Fnd	100,092	97,711	81,420	100,838
10-39-440	Charge for Service - Amb Fnd	64,800	66,568	55,470	68,698
10-39-700	Appropriated Fund Bal-Class C	.00	50,000	.00	50,000
10-39-800	Appropriated Fund Balance	.00	1,800,119	.00	1,522,337
Total CHARGE FOR SERVICE & TRANSFERS:		3,605,957	3,376,063	714,090	2,539,869
Total Revenue:		18,458,645	16,060,482	11,952,782	16,273,763
<b>COUNCIL</b>					
10-41-110	Salaries and Wages	113,427	65,241	65,031	72,313
10-41-130	Employee Benefits	17,623	7,840	9,519	8,632
10-41-210	Books, Subscrip. & Memberships	10,685	11,297	11,298	12,484
10-41-230	Travel & Training	4,231	6,676	5,598	6,890
10-41-240	Supplies	2	514	.00	530
10-41-700	Small Equipment	.00	771	.00	796
Total COUNCIL:		145,967	92,339	91,445	101,645
<b>LEGAL DEPARTMENT</b>					
10-42-110	Salaries and Wages	63,217	19,937	14,237	33,041
10-42-130	Employee Benefits	9,369	1,526	1,147	2,528
10-42-210	Books, Subscriptions & Member	1,779	1,027	.00	1,060
10-42-230	Travel & Training	.00	514	.00	1,530
10-42-240	Supplies	.00	514	.00	530
10-42-280	Telephone	375	925	.00	955
10-42-310	Outside Legal Counsel	16,776	65,000	29,910	67,080

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
10-42-320	Prosecutorial Fees	15,400	30,000	27,500	30,960
Total LEGAL DEPARTMENT:		106,916	119,443	72,794	137,684
<b>Court Department</b>					
10-43-110	Salaries & Wages	172,528	165,326	162,443	202,885
10-43-130	Employee Benefits	52,836	57,179	56,029	62,724
10-43-210	Books, Subscriptions, & Mbrshp	.00	514	349	530
10-43-230	Travel & Training	108	1,541	818	1,590
10-43-240	Office Supplies	2,854	4,010	4,009	3,152
10-43-275	State Surcharge	97,335	123,092	87,644	127,031
10-43-280	Telephone	300	309	275	319
10-43-300	Public Defender Fees	14,500	15,405	10,800	15,898
10-43-305	Wasatch Constable Contract	1,938	26,702	1,067	27,556
10-43-310	Professional & Technical	1,516	3,595	1,924	3,710
10-43-329	Computer Repairs	.00	257	50	265
10-43-330	Witness Fees	37	1,438	.00	1,484
10-43-700	Small Equipment	332	309	230	319
10-43-750	Capital Outlay	1,439	.00	.00	.00
Total Court Department:		345,723	399,677	325,638	447,463
<b>ADMINISTRATION</b>					
10-44-110	Salaries and Wages	596,979	546,813	551,985	711,030
10-44-130	Employee Benefits	215,871	213,495	222,417	259,230
10-44-210	Books, Subscriptions & Member	3,057	4,108	3,605	4,239
10-44-230	Travel & Training	6,961	19,000	14,682	19,608
10-44-240	Office Supplies & Miscell	3,989	6,676	2,985	6,890
10-44-247	Car Allowance	6,804	6,988	6,237	6,804
10-44-248	Vehicle Maintenance	51	514	.00	530
10-44-280	Telephone	4,499	5,115	4,248	5,279
10-44-300	Gas	81	771	373	796
10-44-310	Professional & Technical	25,776	22,771	11,554	23,500
10-44-329	Computer Repairs	319	257	.00	265
10-44-600	Service Charges	44,636	48,948	42,127	50,514
10-44-700	Small Equipment	1,200	2,529	45	2,610
10-44-750	Capital Outlay	.00	2,184	2,184	.00
Total ADMINISTRATION:		910,221	880,169	862,441	1,091,295
<b>NON-DEPARTMENTAL</b>					
10-49-130	Retirement Benefits	40,206	24,705	46,360	56,000
10-49-220	Public Notices	3,993	5,135	1,710	5,299
10-49-250	Unemployment	.00	2,054	2,423	2,120
10-49-255	Ogden Weber Chamber Fees	3,000	3,081	3,000	3,180
10-49-260	Workers Compensation	77,729	85,485	88,725	98,221
10-49-290	City Postage	30,000	55,972	25,000	57,763
10-49-291	Newsletter Printing	7,440	8,319	8,004	8,585
10-49-310	Auditors	12,550	15,865	11,855	16,373
10-49-320	Professional & Technical	69,801	100,810	82,880	104,036
10-49-321	I/T Supplies	2,231	3,081	381	3,180
10-49-322	Computer Contracts	74,781	72,298	66,684	74,612
10-49-323	City-wide Telephone	6,663	7,474	8,022	6,041
10-49-324	City-wide Internet	6,667	6,532	6,116	6,741
10-49-329	Server Repairs	100	5,135	.00	5,299
10-49-400	Unreserved	.00	272,162	.00	35,000

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
10-49-430	Sales Tax Admin Fee	31,250	27,551	25,602	28,433
10-49-450	Homeless Shelter State Fee	33,416	32,767	27,359	33,816
10-49-500	City Safety/Wellness Program	12,142	12,324	4,092	12,718
10-49-510	Insurance	164,530	189,995	136,496	196,075
10-49-515	City Donations	4,100	4,155	4,153	4,100
10-49-520	Employee Assistance Plan	3,680	3,698	3,740	4,080
10-49-550	COVID - 19/ CARES ACT	943,589	.00	4,633	.00
10-49-596	Holiday Dinner	.00	5,649	5,269	5,830
10-49-597	Employee Recognition Prog	3,651	10,270	4,571	10,599
10-49-598	OFFH	.00	6,314	4,057	6,516
10-49-599	Easter Egg Hunt	1,249	3,581	2,067	3,180
10-49-600	Community Programs	12,923	6,208	5,248	6,407
10-49-605	Continuing Education	2,651	7,189	6,000	7,000
10-49-607	Soba	.00	1,233	.00	.00
10-49-610	Government Immunity	500	6,676	.00	6,890
10-49-700	Small Equipment	549	2,054	.00	2,120
10-49-750	Capital Outlay	2,816	206,195	90,309	80,000
Total NON-DEPARTMENTAL:		1,552,207	1,193,967	674,758	890,214
<b>ELECTIONS</b>					
10-50-240	Supplies	.00	13,100	8,197	.00
Total ELECTIONS:		.00	13,100	8,197	.00
<b>BUILDING AND GROUNDS</b>					
10-51-263	Fire Station #82 Utilities	7,651	8,216	8,440	8,479
10-51-264	Station #82 Maintenance	2,742	2,054	1,561	2,120
10-51-265	Cleaning Contract	18,496	27,729	16,781	28,607
10-51-266	Elevator Maintenance	12,053	12,068	6,570	12,454
10-51-270	New City Hall Maintenance	54,025	30,810	27,542	31,796
10-51-275	New City Hall Utilities	125,773	118,445	69,169	122,235
10-51-750	Capital Outlay	79,449	97,354	37,272	60,081
Total BUILDING AND GROUNDS:		300,189	296,676	167,334	265,772
<b>PLANNING &amp; ZONING</b>					
10-52-120	Commission Allowance	5,275	6,471	6,050	6,678
10-52-210	Books, Subscrip, Memberships	.00	257	18	265
10-52-230	Travel & Training	.00	514	.00	530
10-52-310	Professional & Technical Servi	76,554	115,448	104,939	79,490
10-52-330	General Plan Revision	24,762	4,700	.00	39,100
Total PLANNING & ZONING:		106,591	127,390	111,007	126,063
<b>POLICE SERVICES</b>					
10-55-110	Full time wages - Police	1,241,070	1,782,182	1,746,219	2,106,337
10-55-111	Part time wages - Police	36,898	38,947	16,709	28,064
10-55-112	Overtime wages - Police	43,851	38,508	45,484	42,474
10-55-115	Animal Control Wages	46,350	49,670	49,020	56,491
10-55-116	Crossing Guards	15,030	24,330	12,608	27,087
10-55-130	Benefits - Police	946,812	1,126,628	1,097,033	1,251,924
10-55-131	WTC - A/C Contract	67,472	71,615	69,470	65,471
10-55-132	Liquor Funds Expenditures	22,586	23,197	23,054	21,211
10-55-150	Death Benefit Ins. - Police	2,322	2,460	285	2,350
10-55-210	Mbrshps, Bks & Sub - Police	6,415	7,053	7,039	7,253

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
10-55-230	Travel & Training - Police	15,009	11,919	8,392	16,428
10-55-240	Office Supplies - Police	7,537	6,162	3,607	6,359
10-55-245	Clothing Contract - Police	21,221	11,540	6,615	21,198
10-55-246	Special Dept Supplies - Police	7,134	11,028	7,711	14,477
10-55-247	Animal Control Costs	24,324	21,824	21,728	7,042
10-55-248	Vehicle Maintenance - Police	11,361	19,513	14,474	20,137
10-55-250	Equipment Maintenance - Police	.00	2,054	.00	2,120
10-55-280	Telephone/Internet - Police	22,343	20,108	18,131	23,847
10-55-300	Gas	65,841	88,640	71,331	103,848
10-55-310	Professional & Tech - Police	26,283	19,936	17,818	29,862
10-55-323	MDT/Radio Repairs	3,077	3,168	1,039	3,269
10-55-329	Computer Repairs - Police	.00	1,438	679	1,484
10-55-350	Crime Scene Investigations	33,939	35,379	35,373	37,935
10-55-400	Weber/Morgan Strike Force	17,146	17,609	17,063	18,172
10-55-450	K-9	1,606	2,054	589	2,120
10-55-470	Community Education/Programs	382	1,002	.00	1,060
10-55-649	Lease Interest/Taxes	8,567	10,086	8,477	.00
10-55-650	Lease Payments - Police	121,686	137,573	120,220	40,000
10-55-700	Small Equipment - Police	9,931	8,464	774	8,735
10-55-750	Capital Outlay - Police	136,671	146,524	20,416	.00
Total POLICE SERVICES:		2,962,864	3,740,611	3,441,357	3,966,755
<b>FIRE PROTECTION</b>					
10-57-110	Salaries & Wages	842,624	1,275,954	1,189,746	1,469,213
10-57-111	Part Time Wages	184,741	196,685	178,895	199,276
10-57-112	Overtime	275,297	218,022	223,987	100,208
10-57-130	Employee Benefits	512,535	600,020	669,900	673,556
10-57-210	Memberships, Books & Subscrip	766	1,555	1,555	2,598
10-57-230	Travel & Training	3,497	13,605	13,574	9,539
10-57-240	Office Supplies & Expense	777	1,154	731	2,120
10-57-245	Clothing Contract	27,054	23,621	19,689	24,377
10-57-246	Special Department Supplies	10,684	11,189	10,859	17,223
10-57-250	Vehicle Maintenance	54,832	38,621	36,554	24,377
10-57-255	Other Equipment Maintenance	8,106	8,270	7,660	10,599
10-57-280	Telephone/Internet	11,757	9,540	9,864	9,845
10-57-300	Gas	22,020	28,695	23,537	30,930
10-57-310	Professional & Technical	24,221	12,533	9,147	12,934
10-57-330	Fire Prevention/ Community Edu	.00	1,541	1,235	1,590
10-57-400	Emergency Management Planning	6,336	6,162	5,693	6,359
10-57-649	Lease Interest/Taxes	21,347	18,570	3,591	15,457
10-57-650	Lease Payments	34,707	170,347	42,537	137,876
10-57-700	Small Equipment	9,138	15,784	14,088	15,242
10-57-750	Capital Outlay	1,419	44,299	44,298	.00
Total FIRE PROTECTION:		2,051,859	2,696,167	2,507,141	2,763,319
<b>INSPECTION SERVICES</b>					
10-58-110	Salaries and Wages	87,891	83,002	81,654	93,884
10-58-130	Employee Benefits	22,301	27,941	37,492	46,619
10-58-210	Books, Subscrip. & Memberships	185	1,168	694	689
10-58-230	Travel & Training	235	3,922	1,025	4,770
10-58-240	SUPPLIES	175	514	.00	530
10-58-245	Clothing Allowance	33	309	.00	319
10-58-248	Vehicle Maintenance	.00	714	605	530
10-58-280	CELLULAR PHONE	1,284	600	550	600

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
10-58-300	Gas	1,337	2,356	1,989	2,202
10-58-315	PROFESSIONAL & TECHNICAL	49,828	54,762	49,529	24,006
10-58-649	Lease Interest/Taxes	67	78	77	.00
10-58-650	Lease Payments	4,541	5,781	8,488	5,000
10-58-700	Small Equipment	40	.00	.00	.00
Total INSPECTION SERVICES:		167,916	181,147	182,104	179,149
<b>STREETS</b>					
10-60-110	Salaries and Wages	241,247	250,814	229,005	284,801
10-60-112	Overtime	2,886	5,101	1,449	5,626
10-60-130	Employee Benefits	87,603	94,443	93,858	122,224
10-60-210	Books, Subscrip. Memberships	1,104	1,541	298	1,590
10-60-230	Travel & Training	2,591	4,399	1,747	5,830
10-60-240	Office Supplies & Expense	850	1,777	1,613	1,060
10-60-245	Clothing/Uniform/Equip. Allow.	2,164	4,930	1,585	5,088
10-60-248	Vehicle Maintenance	23,467	25,675	19,149	26,497
10-60-260	Building & Grounds Maintenance	9,362	51,043	51,042	10,599
10-60-270	Utilities	39,863	51,350	38,258	52,993
10-60-280	Telephone	3,550	4,095	3,954	3,710
10-60-300	Gas	19,298	24,072	20,235	23,028
10-60-310	Professional	15,034	22,891	14,430	23,624
10-60-329	Computer Repairs	.00	514	.00	530
10-60-400	Class C Maintenance	78,115	100,000	96,961	100,000
10-60-480	Special Department Supplies	18,683	22,594	10,313	23,317
10-60-600	Siemens Streetlight Lease	44,492	45,694	46,749	11,845
10-60-649	Lease Interest/Taxes	21,700	26,633	20,909	.00
10-60-650	Lease Payments	201,395	269,198	193,620	9,500
10-60-700	Small Equipment	735	7,189	.00	7,419
10-60-725	Sidewalk Replacements	11,877	50,000	2,604	50,000
10-60-730	Street Light Maintenance	32,836	25,919	12,730	26,784
10-60-750	Capital Outlay	45,790	464,148	50,357	.00
Total STREETS:		904,643	1,554,020	910,867	796,065
<b>PARKS</b>					
10-70-110	Salaries and Wages	211,406	281,173	234,864	341,586
10-70-112	Overtime	5,423	5,060	5,813	5,581
10-70-120	Temporary - Parks	3,088	6,492	11,144	7,161
10-70-130	Employee Benefits	151,899	172,300	167,173	210,267
10-70-210	Books, Subscriptions & Mbrshps	570	1,233	750	1,272
10-70-230	Travel & Training	200	4,149	1,827	5,830
10-70-240	Special Dept. Supplies - Parks	46,741	42,621	29,889	43,985
10-70-244	Office Supplies Expense	63	1,027	223	1,060
10-70-245	Clothing/Uniform/Equip. Allow.	3,225	6,135	2,152	6,331
10-70-248	Vehicle Maintenance	13,908	13,824	13,217	12,718
10-70-260	Building Maintenance	557	5,135	2,547	5,299
10-70-270	Utilities	52,132	48,310	18,732	49,856
10-70-275	Off Leash Dog Area	1,883	3,595	1,206	3,710
10-70-280	Telephone/Internet	3,233	6,162	5,143	6,359
10-70-300	Gas	17,077	15,713	12,861	17,118
10-70-310	Professional & Technical	7,235	51,297	8,477	11,659
10-70-320	Urban Forestry Commission	.00	1,027	.00	1,000
10-70-329	2020 Wind Disaster	312,482	.00	37-	.00
10-70-549	Construction Mgmt - Burch Creek	17,683	7,439	6,544	.00
10-70-550	Burch Creek Park Constr	2,663,653	113,657	112,307	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
10-70-551	Club Heights lights (AT&T)	.00	180,954	.00	180,954
10-70-552	Constrctn Mgmt - Club Heights	32,998	37,894	2,075	.00
10-70-553	Club Heights Park Constr	752,545	624,488	328,619	.00
10-70-600	Secondary Water Fees	29,302	32,605	30,808	33,648
10-70-649	Lease Interest/Taxes	10,777	11,046	11,045	.00
10-70-650	Lease Payments	108,475	106,726	105,851	5,500
10-70-700	Small Equipment	2,195	28,135	1,605	28,299
10-70-750	Capital Outlay- Parks	228,066	93,360	.00	525,108
Total PARKS:		4,676,816	1,901,557	1,114,836	1,504,301
<b>RECREATION</b>					
10-71-110	Salaries & Wages	59,196	60,691	58,835	121,957
10-71-125	Temporary - Recreation	93,148	76,728	97,223	34,728
10-71-130	Employee Benefits	41,961	42,938	47,902	46,709
10-71-210	Books, Subscriptions & Mbrshps	503	4,585	803	5,299
10-71-230	Travel & Training	.00	2,604	2,089	2,120
10-71-240	Office Supplies Expense	74	1,233	301	1,272
10-71-241	Comp League Expenses	13,097	13,081	13,204	7,308
10-71-242	Special Dept. Supplies	7,774	9,243	5,244	9,539
10-71-248	Vehicle Maintenance	30	1,027	.00	1,060
10-71-250	Gym Facility Utilities/Opertns	5,696	6,573	.00	6,783
10-71-280	Telephone/Internet	1,276	3,595	949	3,710
10-71-300	Gas	.00	1,027	.00	1,060
10-71-310	Professional & Technical	6,407	9,243	5,742	9,539
10-71-329	Computer Repairs	.00	514	.00	530
10-71-350	Officials Fees	28,221	48,225	42,618	30,160
10-71-649	Lease Interest/Taxes	.00	507	.00	.00
10-71-650	Lease Payments	.00	6,741	.00	.00
10-71-700	Small Equipment	228	2,568	.00	2,650
10-71-750	Capital Outlay	190,988	34,700	.00	.00
Total RECREATION:		448,143	325,823	274,910	284,424
<b>TRANSFERS</b>					
10-80-160	Reserve for Fund Balance	.00	9,969	.00	1,408,822
10-80-169	Transfer to City Center CRA	.00	12,500	.00	.00
10-80-170	Transfer Prop 1 to CPF	382,274	373,300	311,080	413,638
10-80-190	Trans Utility F/F to CPF	183,643	196,024	163,350	196,024
10-80-230	Trans to Capital Improv Fund	1,500,000	125,000	.00	.00
10-80-235	Trans to CPF - Class 'C'	262,572	282,949	235,790	592,423
10-80-240	Transfer Class 'c' to Debt Ser	242,184	242,397	201,990	.00
10-80-250	Transfer to Debt Service Fund	1,041,204	1,047,957	873,290	1,047,707
10-80-251	Transfer to Ambulance Fund	64,489	51,000	.00	.00
10-80-260	CARES to Weber County	459,226	.00	.00	.00
10-80-275	Trnfr to South Ogden Days Fund	50,004	66,500	41,660	50,000
10-80-330	Transfer CDRA Sales Tax	157,483	130,800	44,302	11,000
Total TRANSFERS:		4,343,080	2,538,396	1,871,462	3,719,614
Total Expenditure:		19,023,135	16,060,482	12,616,292	16,273,763
GENERAL FUND Revenue Total:		18,458,645	16,060,482	11,952,782	16,273,763
GENERAL FUND Expenditure Total:		19,023,135	16,060,482	12,616,292	16,273,763



		2020-21	2021-22	2021-22	2022-23
Account Number	Account Title	Prior year Actual	Current year Budget	Current year Actual	Future year Budget
Net Total GENERAL FUND:		564,490-	.00	663,510-	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>South Ogden Days Fund</b>					
<b>Revenue</b>					
12-30-200	Sponsor Donations	11,500	27,500	16,950	.00
12-30-225	Vendor Booth Rentals	3,210	3,000	3,425	.00
12-30-260	Pickleball Registration Fees	920	1,500	670	.00
12-30-320	In-Kind Donations	100	2,000	.00	.00
12-30-325	Miscellaneous Sales & Fees	185	.00	.00	.00
12-30-400	Transfer in from General Fund	50,004	66,500	41,660	50,000
Total Revenue:		65,919	100,500	62,705	50,000
Total Revenue:		65,919	100,500	62,705	50,000
<b>Expenditures</b>					
12-40-112	S/O Days Overtime	8,926	.00	.00	.00
12-40-300	Entertainment	22,738	.00	21,221	.00
12-40-325	Fireworks	10,000	.00	10,000	.00
12-40-350	Printing & Banners	749	.00	1,787	.00
12-40-375	Equipment Rentals	28,179	50,500	11,305	.00
12-40-400	T-shirt Printing	1,189	.00	1,960	.00
12-40-410	Awards	1,326	.00	691	.00
12-40-475	Miscellaneous Expenses	6,343	50,000	2,900	50,000
Total Expenditures:		79,450	100,500	49,864	50,000
Total Expenditure:		79,450	100,500	49,864	50,000
South Ogden Days Fund Revenue Total:		65,919	100,500	62,705	50,000
South Ogden Days Fund Expenditure Total:		79,450	100,500	49,864	50,000
Net Total South Ogden Days Fund:		13,531-	.00	12,841	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>DEBT SERVICE FUND</b>					
<b>REVENUE</b>					
31-30-100	Transfer in - Park Impact Fees	.00	200,000	.00	500,000
31-30-150	Transfer in from Class 'c'	242,184	242,397	201,990	.00
31-30-300	Transfer From General Fund	1,041,204	1,047,957	873,290	1,047,707
31-30-455	Interest Earned - Trustee Acct	154	100	403	.00
31-30-800	Appropriated Fund Balance	.00	1,400	.00	2,000
Total REVENUE:		1,283,542	1,491,854	1,075,683	1,549,707
Total Revenue:		1,283,542	1,491,854	1,075,683	1,549,707
<b>EXPENDITURES</b>					
31-40-100	Administrative & Professional	3,000	3,000	3,000	2,000
31-40-150	Bond Payment - Principal	896,000	941,000	941,000	740,000
31-40-200	Interest on Bond	385,897	347,854	347,853	307,707
31-40-980	Retained Earnings	.00	200,000	.00	500,000
Total EXPENDITURES:		1,284,897	1,491,854	1,291,853	1,549,707
Total Expenditure:		1,284,897	1,491,854	1,291,853	1,549,707
DEBT SERVICE FUND Revenue Total:		1,283,542	1,491,854	1,075,683	1,549,707
DEBT SERVICE FUND Expenditure Total:		1,284,897	1,491,854	1,291,853	1,549,707
Net Total DEBT SERVICE FUND:		1,355-	.00	216,171-	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>CAPITAL IMPROVEMENTS</b>					
<b>REVENUE</b>					
40-30-100	WACOG/CDBG Grants	204,600	.00	.00	.00
40-30-110	Traffic Impact Fees	11,527	23,000	120,600	56,000
40-30-120	Park Impact Fees	217,320	434,000	554,676	275,000
40-30-200	Interest	5,601	1,100	7,955	2,600
40-30-205	Interest Earned - Traffic I/F	26	200	85	100
40-30-210	Interest Earned - Park I/Fees	396	400	525	400
40-30-300	Transfer In G/F - Prop 1	382,274	373,300	311,080	413,638
40-30-400	Transfer In From General Fund	1,500,000	125,000	.00	.00
40-30-450	Trans From G/F- Class 'C' Rev	262,572	282,949	235,790	592,423
40-30-500	Transfer in Util F/F - G/F	183,643	196,024	163,350	196,024
40-30-600	Transfer in RIF	556,733	569,360	488,135	569,360
40-30-798	Appropriate Parks I/F F/B	.00	200,000	.00	500,000
Total REVENUE:		3,324,694	2,205,333	1,882,197	2,605,545
Total Revenue:		3,324,694	2,205,333	1,882,197	2,605,545
<b>EXPENDITURES</b>					
40-40-122	40th St & Chimes View Dr.	39,790	68,000	57,075	.00
40-40-124	FY 2023 Road/Sidewalk Projects	.00	.00	.00	1,771,445
40-40-125	FY 2022 Road/Sidewalk Proj	.00	1,353,633	961,984	.00
40-40-129	2020/2021 Road/Sidewalk Proj.	1,311,668	.00	.00	.00
40-40-475	Skatepark Seed Money	.00	126,100	.00	2,600
40-40-480	Transfer to General Fund	2,663,277	.00	.00	.00
40-40-500	Transfer to DSF - Park Imp/Fee	.00	200,000	.00	500,000
40-40-550	Park Impact Fee Projects	.00	434,400	.00	275,400
40-40-700	Traffic Impact Fee Projects	.00	23,200	.00	56,100
Total EXPENDITURES:		4,014,735	2,205,333	1,019,059	2,605,545
Total Expenditure:		4,014,735	2,205,333	1,019,059	2,605,545
CAPITAL IMPROVEMENTS Revenue Total:		3,324,694	2,205,333	1,882,197	2,605,545
CAPITAL IMPROVEMENTS Expenditure Total:		4,014,735	2,205,333	1,019,059	2,605,545
Net Total CAPITAL IMPROVEMENTS:		690,041-	.00	863,137	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>WATER FUND</b>					
<b>REVENUE</b>					
51-30-100	Interest	21,617	15,000	11,863	11,000
51-30-105	Interest Earned I/Fees	448	400	215	300
51-30-150	Hydrant Rentals	1,000	800	1,000	800
51-30-200	Water Sales	1,877,582	1,988,848	1,695,919	1,988,848
51-30-210	Connection Fees Water	710	500	6,510	2,000
51-30-220	Water Impact Fees	46,791	92,000	118,187	120,000
51-30-225	Late Fees	22,471	24,928	20,630	22,500
51-30-800	Lease Financing	.00	155,102	.00	.00
51-30-875	Transfer in from Storm Drain	.00	8,521	.00	8,521
51-30-890	Appropriation of Fund Balance	.00	1,139,210	.00	824,629
51-30-925	Misc. Revenue	1,234	71,320	11,349	71,320
Total REVENUE:		1,971,853	3,496,629	1,865,672	3,049,918
Total Revenue:		1,971,853	3,496,629	1,865,672	3,049,918
<b>EXPENDITURES</b>					
51-40-110	Salaries and Wages	260,165	235,222	230,056	267,481
51-40-112	Overtime	15,748	12,144	14,219	13,395
51-40-130	Employee Benefits	18,590	138,878	128,603	120,981
51-40-140	Franchise Fee	109,287	119,331	93,043	119,331
51-40-210	Books, Subscript. & Membership	2,913	3,781	3,778	3,180
51-40-230	Travel & Training	4,163	8,216	2,826	8,479
51-40-240	Office Supplies	844	2,568	1,231	2,650
51-40-245	Clothing/Uniform/Equip. Allow.	2,667	4,930	1,748	5,088
51-40-248	Vehicle Maintenance	5,688	10,270	7,138	10,599
51-40-280	Telephone	5,495	5,135	2,970	5,299
51-40-290	Building Maintenance	4,289	7,703	1,049	7,950
51-40-300	Gas	7,461	10,664	8,660	12,030
51-40-310	Professional & Technical Servi	9,766	39,780	37,642	17,317
51-40-311	Bad Debts Expense	4,396	.00	.00	.00
51-40-320	Blue Stake Service	2,283	2,054	2,054	2,120
51-40-329	Computer Repairs	.00	514	.00	530
51-40-330	Valve Repair	26,925	34,300	10,968	35,000
51-40-400	PRV Maintenance	460	20,000	14,750	20,000
51-40-480	Special Department Supplies	46,246	41,080	39,868	42,395
51-40-490	Water Sample Testing	5,008	8,216	4,744	8,479
51-40-550	Weber Basin Exchange Water	281,630	312,345	312,270	320,725
51-40-560	Power and Pumping	5,432	10,000	5,727	10,000
51-40-610	h2o Tank Inspection/Maint	2,313	10,000	2,417	10,000
51-40-649	Lease Interest/Taxes	2,368	5,617	2,855	2,648
51-40-650	Lease Payments	3,000	93,683	27,107	57,159
51-40-657	PRV Replace @ Panarama	.00	214,103	7,647	207,924
51-40-667	Radio Read Maintenance	20,515	25,000	17,571	25,000
51-40-680	Charge for Services - G/F	247,080	268,670	223,890	277,267
51-40-705	42nd Reconnect - WBWCD	.00	13,600	286	13,314
51-40-706	Service line disconnect/recon	.00	50,000	.00	50,000
51-40-707	PRV Scada instal - 40th & 900E	.00	50,000	.00	50,000
51-40-708	Oak Dr. 875 E - 785 E	.00	697,345	131,175	575,363
51-40-709	Ben Lomond - 875 E to Chambers	.00	343,480	.00	343,480
51-40-710	40th & Chimes - FY 2023	.00	28,658	.00	28,658
51-40-749	Small Equipment	.00	4,108	183	4,108
51-40-750	Capital Outlay	.00	155,102	155,102	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
51-40-770	Water Impact Fee Projects	47	92,400	.00	120,300
51-40-790	Transfer to General Fund	54,404	57,668	.00	57,668
51-40-970	Depreciation	187,282	194,000	161,660	194,000
51-40-980	Contingency	.00	166,064	189,056	.00
Total EXPENDITURES:		1,336,466	3,496,629	1,842,290	3,049,918
Total Expenditure:		1,336,466	3,496,629	1,842,290	3,049,918
WATER FUND Revenue Total:		1,971,853	3,496,629	1,865,672	3,049,918
WATER FUND Expenditure Total:		1,336,466	3,496,629	1,842,290	3,049,918
Net Total WATER FUND:		635,386	.00	23,382	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>SANITARY SEWER</b>					
<b>REVENUE</b>					
52-30-100	Interest Earned	14,305	10,700	7,989	5,100
52-30-200	Sewer Sales	2,183,031	2,307,973	2,048,043	2,307,973
52-30-250	Connection Fees Sewer	300	200	2,400	300
52-30-890	Appropriation of Fund Balance	.00	521,662	.00	496,374
52-30-925	Misc. Revenue	6,124	63,056	6,000	63,056
Total REVENUE:		2,203,760	2,903,591	2,064,432	2,872,803
Total Revenue:		2,203,760	2,903,591	2,064,432	2,872,803
<b>EXPENDITURES</b>					
52-40-110	Salaries and Wages	228,270	236,364	210,834	253,857
52-40-112	Overtime	5,859	12,650	4,989	13,953
52-40-130	Employee Benefits	125,063	141,317	136,988	153,022
52-40-140	Franchise Fee	130,384	138,478	111,917	138,478
52-40-210	Memberships	225	719	363	742
52-40-230	Traveling & Training	1,604	5,135	2,915	5,299
52-40-240	Office Supplies	402	4,108	1,060	4,239
52-40-245	Clothing/Uniform/Equip. Allow.	2,778	4,930	1,968	5,088
52-40-248	Vehicle Maintenance	2,596	5,135	2,454	5,299
52-40-280	Telephone	1,888	4,108	3,013	4,239
52-40-290	Building Maintenance	4,289	5,135	1,049	5,299
52-40-300	Gas	2,436	4,463	3,730	4,398
52-40-310	Professional & Technical	11,017	20,667	19,955	10,599
52-40-311	Bad Debts Expense	305	.00	.00	.00
52-40-315	Sewer Lines Cleaning Service	10,741	50,000	19,650	50,000
52-40-320	Blue Stake Service	.00	822	.00	848
52-40-400	Transfer to General Fund	10,418	11,043	.00	11,043
52-40-480	Maintenance Supplies	755	15,508	820	16,004
52-40-550	Central Weber Sewer Pre-Trea	12,372	12,748	12,748	13,249
52-40-610	Central Weber Sewer Fees	1,069,800	1,089,684	1,073,580	1,171,792
52-40-650	Manhole Replacement @ 36th St	.00	20,000	777	20,000
52-40-665	Video & Fix Trouble Spots	5,117	25,000	3,151	25,000
52-40-680	Charge for Services - G/F	283,644	230,822	192,350	238,208
52-40-700	Small Equipment	.00	5,135	.00	5,299
52-40-704	Lining 40th to Country Club	.00	250,000	3,588	246,731
52-40-705	Replace 700 E/H Guy Child	.00	342,117	197	342,117
52-40-750	Capital Outlay	.00	26,955	.00	.00
52-40-970	Depreciation	119,319	128,000	106,660	128,000
52-40-980	Sewer Contingency	.00	112,548	112,547	.00
Total EXPENDITURES:		2,029,283	2,903,591	2,027,301	2,872,803
Total Expenditure:		2,029,283	2,903,591	2,027,301	2,872,803
SANITARY SEWER Revenue Total:		2,203,760	2,903,591	2,064,432	2,872,803
SANITARY SEWER Expenditure Total:		2,029,283	2,903,591	2,027,301	2,872,803
Net Total SANITARY SEWER:		174,477	.00	37,131	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>STORM DRAIN FUND</b>					
<b>REVENUE</b>					
53-30-100	Interest	5,283	2,000	7,605	4,100
53-30-105	Interest Earned I/Fees	1,959	500	288	400
53-30-200	Storm Drain Revenue	1,196,893	1,258,675	1,142,844	1,258,675
53-30-220	Storm Drain Impact Fees	61,978	123,000	118,671	71,000
53-30-870	Lease Financing	.00	77,104	.00	.00
53-30-890	Appropriation of Fund Balance	.00	965,910	.00	833,084
53-30-925	Misc. Revenue	.00	2,002	2,002	.00
Total REVENUE:		1,266,113	2,429,191	1,271,410	2,167,259
Total Revenue:		1,266,113	2,429,191	1,271,410	2,167,259
<b>EXPENDITURES</b>					
53-40-110	Salaries and Wages	259,769	270,936	264,055	312,464
53-40-112	Overtime	10,787	11,132	14,825	12,279
53-40-130	Employee Benefits	137,402	149,098	155,391	161,383
53-40-140	Franchise Fee	70,911	75,520	62,314	75,520
53-40-210	BOOKS,SUBSCRIPT. & MEMBERSHIP	2,600	4,108	2,813	4,239
53-40-230	Travel & Training	1,633	5,649	.00	5,830
53-40-240	Office Supplies	497	1,541	959	1,590
53-40-245	Clothing/Uniform/Equip. Allow.	3,975	6,162	2,533	6,359
53-40-248	Vehicle Maintenance	3,706	8,164	7,909	6,359
53-40-280	Telephone	499	2,568	520	2,650
53-40-290	Building Maintence	4,289	8,216	1,992	8,479
53-40-300	Gas	9,162	8,401	7,361	6,228
53-40-310	Prof & Tech Services	10,676	41,235	26,426	26,043
53-40-311	Bad Debts Expense	39	.00	.00	.00
53-40-320	Blue Stake Service	.00	719	.00	742
53-40-400	System Maintenance Program	19,861	40,000	30,020	40,000
53-40-480	Special Department Supplies	2,608	6,162	991	6,359
53-40-649	Lease Interest/Taxes	1,580	3,636	2,013	2,013
53-40-650	Lease Payments	.00	62,404	17,671	40,822
53-40-655	Transfer to Water Fund	.00	8,521	.00	8,521
53-40-657	850 E 45th to Vista	.00	178,776	209,451	149,119
53-40-660	42ns St - Liberty to Adams	.00	903,190	.00	903,190
53-40-670	Transfer to General Fund	15,048	15,950	.00	15,950
53-40-680	Charge for Services - G/F	161,460	188,110	156,750	194,130
53-40-700	Small Equipment	.00	1,541	.00	1,590
53-40-750	Capital Outlay	.00	77,104	77,103	.00
53-40-970	Depreciation	78,238	104,000	86,660	104,000
53-40-980	Contingency	41,647	122,848	124,317	.00
53-40-981	Impact Fee Projects	4,109	123,500	26,060	71,400
Total EXPENDITURES:		840,495	2,429,191	1,278,133	2,167,259
Total Expenditure:		840,495	2,429,191	1,278,133	2,167,259
STORM DRAIN FUND Revenue Total:		1,266,113	2,429,191	1,271,410	2,167,259
STORM DRAIN FUND Expenditure Total:		840,495	2,429,191	1,278,133	2,167,259
Net Total STORM DRAIN FUND:		425,618	.00	6,723-	.00



Account Number	Account Title	2020-21	2021-22	2021-22	2022-23
		Prior year	Current year	Current year	Future year
		Actual	Budget	Actual	Budget

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>GARBAGE FUND</b>					
<b>REVENUE</b>					
54-30-100	Interest Earned	1,287	750	1,237	750
54-30-200	Garbage Fees	723,940	746,402	705,375	746,402
54-30-205	Recycling Fees	221,150	232,254	213,912	232,254
54-30-850	Misc. Rental	2,810	1,400	1,795	1,400
54-30-885	Lease Financing	.00	28,000	.00	.00
54-30-890	Appropriate Fund Balance	.00	5,344	.00	26,585
Total REVENUE:		949,186	1,014,150	922,319	1,007,391
Total Revenue:		949,186	1,014,150	922,319	1,007,391
<b>EXPENDITURES</b>					
54-40-140	Franchise Fee	56,705	58,719	50,101	58,719
54-40-240	Office Supplies	344	2,568	939	2,650
54-40-248	Vehicle Maintenance	7,602	3,081	3,113	3,180
54-40-280	Telephone	.00	1,541	.00	1,590
54-40-290	Building Maintenance	1,433	5,135	1,049	5,299
54-40-300	Gas	2,948	3,715	3,295	2,526
54-40-310	Prof & Teach Services	412	1,027	482	1,060
54-40-311	Bad Debts Expense	51	.00	.00	.00
54-40-420	Republic Services - Contract	488,468	480,636	473,242	496,016
54-40-425	Recycled Earth Contract	38,430	27,113	24,464	27,981
54-40-430	Tipping Fees	276,237	227,994	188,449	235,290
54-40-440	Additional Cleanups	12,516	7,600	12,006	7,843
54-40-450	Construction Materials Tipping	1,298	6,162	1,489	6,359
54-40-520	Tree Removal	13,500	15,405	3,730	15,898
54-40-615	Junk Ordinance Enforcement	.00	7,703	125-	7,950
54-40-649	Lease Interest/Taxes	1,360	1,979	1,569	1,360
54-40-650	Lease Payments	.00	27,061	15,834	21,832
54-40-680	Charge for Services - G/F	100,092	97,711	81,420	100,838
54-40-750	Capital Outlay	.00	28,000	.00	.00
54-40-970	Depreciation	16,885	11,000	9,170	11,000
Total EXPENDITURES:		1,018,282	1,014,150	870,227	1,007,391
Total Expenditure:		1,018,282	1,014,150	870,227	1,007,391
GARBAGE FUND Revenue Total:		949,186	1,014,150	922,319	1,007,391
GARBAGE FUND Expenditure Total:		1,018,282	1,014,150	870,227	1,007,391
Net Total GARBAGE FUND:		69,096-	.00	52,092	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>ROAD IMPROVEMENT FEE FUND</b>					
<b>REVENUE</b>					
55-30-200	Road Improvement Fees	554,179	569,360	541,192	569,360
Total REVENUE:		554,179	569,360	541,192	569,360
Total Revenue:		554,179	569,360	541,192	569,360
<b>EXPENDITURES</b>					
55-40-311	Bad Debt Expense	340	.00	.00	.00
55-40-550	Transfer RIF to CPF	556,733	569,360	488,135	569,360
Total EXPENDITURES:		557,073	569,360	488,135	569,360
Total Expenditure:		557,073	569,360	488,135	569,360
ROAD IMPROVEMENT FEE FUND Revenue Total:		554,179	569,360	541,192	569,360
ROAD IMPROVEMENT FEE FUND Expenditure Total:		557,073	569,360	488,135	569,360
Net Total ROAD IMPROVEMENT FEE FUND:		2,894-	.00	53,057	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2022-23 Future year Budget
<b>AMBULANCE FUND</b>					
<b>REVENUE</b>					
58-30-100	Interest Earned	9	12	9	11
58-30-201	Ambulance Fees - S/O - DPS	710,528	642,503	832,836	810,528
58-30-210	Miscellaneous Revenue	21,035	7,000	2,882	.00
58-30-850	State/Local Grants	7,738	.00	.00	7,000
58-30-870	Transfer from General Fund	64,489	51,000	.00	.00
Total REVENUE:		803,799	700,515	835,727	817,539
Total Revenue:		803,799	700,515	835,727	817,539
<b>EXPENDITURES</b>					
58-40-110	Salaries and Wages	94,042	144,218	132,166	163,246
58-40-111	Part Time Wages	19,941	21,855	19,877	24,106
58-40-112	Overtime	30,706	26,448	24,907	12,627
58-40-130	Employee Benefits	49,312	66,670	74,472	75,104
58-40-210	Memberships	1,177	595	595	552
58-40-230	Travel & Training	3,590	2,041	1,540	1,590
58-40-240	Office Supplies	372	271	.00	796
58-40-245	Uniform Allowance	2,406	3,954	3,954	4,081
58-40-248	Vehicle Maintenance	10,838	9,243	8,729	9,539
58-40-250	Equipment Maintenance	4,037	4,116	2,781	6,890
58-40-270	GoldCross Billing Fees	30,453	39,513	47,395	40,000
58-40-280	Telephone	90	771	83	796
58-40-300	Gas	5,293	6,676	4,188	5,538
58-40-310	Professional & Technical	50,895	56,701	56,701	51,101
58-40-312	PMA Fees	67,602	77,377	72,929	54,053
58-40-330	EMS Education	1,050	1,027	808	1,060
58-40-480	Special Department Supplies	288	3,179	1,817	3,281
58-40-490	Disposable Medical Supplies	28,040	30,229	30,445	28,616
58-40-680	Charge for Services - G/F	64,800	66,568	55,470	68,698
58-40-970	Depreciation	31,920	28,000	23,330	28,000
58-40-980	Retained Earnings	.00	111,063	.00	237,865
Total EXPENDITURES:		496,853	700,515	562,185	817,539
Total Expenditure:		496,853	700,515	562,185	817,539
AMBULANCE FUND Revenue Total:		803,799	700,515	835,727	817,539
AMBULANCE FUND Expenditure Total:		496,853	700,515	562,185	817,539
Net Total AMBULANCE FUND:		306,946	.00	273,542	.00
Net Grand Totals:		201,020	.00	428,779	.00

# STAFF REPORT



**SUBJECT:** Resolution 22-20 - Boundary Adjustment With  
Weber County  
**AUTHOR:** Leesa Kapetanov  
**DEPARTMENT:** Administration  
**DATE:** June 21, 2022

---

## RECOMMENDATION

Based on the Council's desire to move forward with the boundary adjustment, staff recommends approval of Resolution 22-20.

## BACKGROUND

Staff was approached by a resident who owns two pieces of property next to each other; one in South Ogden and the other next to it in Weber County. The resident would like to build a large shed on his property, but the location he has chosen would be across the property line between his two properties. Neither Weber County nor South Ogden City can allow any building to be built across a property line, even if both properties are owned by the same person. So why not just combine the two properties into one? Unfortunately, Weber County will not allow two parcels to be combined if they each have different taxing rates.

## ANALYSIS

The Weber County Commission has looked at the boundary adjustment and indicated they are agreeable to it. The first step in the boundary adjustment process involves both entities (South Ogden and Weber County) to pass resolutions declaring their intent to adjust their common boundary. Each will then have 60 days to give notice of and hold a public hearing concerning the boundary adjustment. If there are no objections to the adjustment, both entities can then pass an ordinance to approve the adjustment. The adjustment then needs to be filed with the Lieutenant Governor's office, and if everything looks good, they will issue a certificate for the boundary adjustment. The certificate will then be recorded with the County and the adjustment will be final.

## SIGNIFICANT IMPACTS

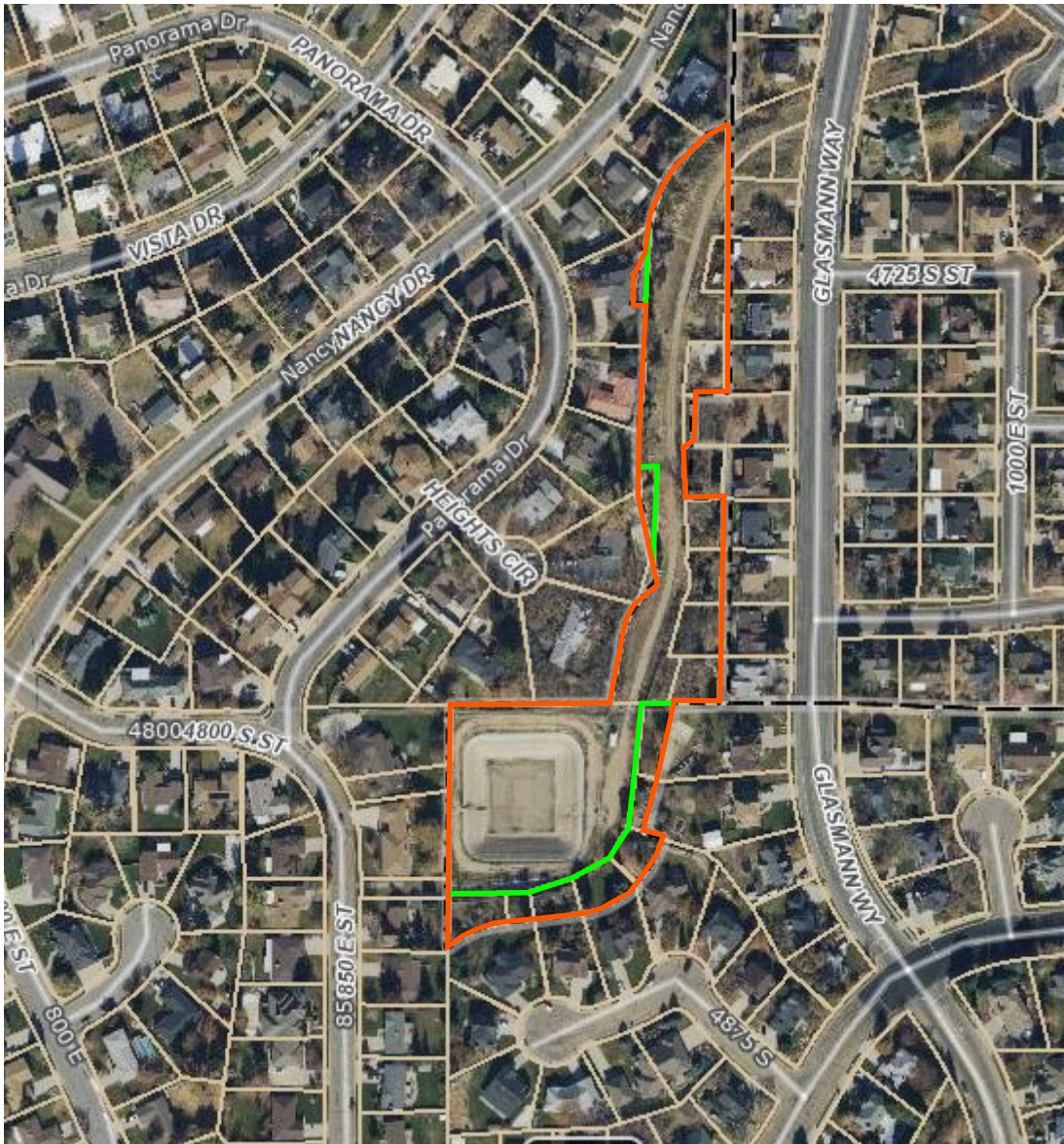
None.

## ATTACHMENTS

Map of properties that will be affected by proposed boundary adjustment.

# MAP 1

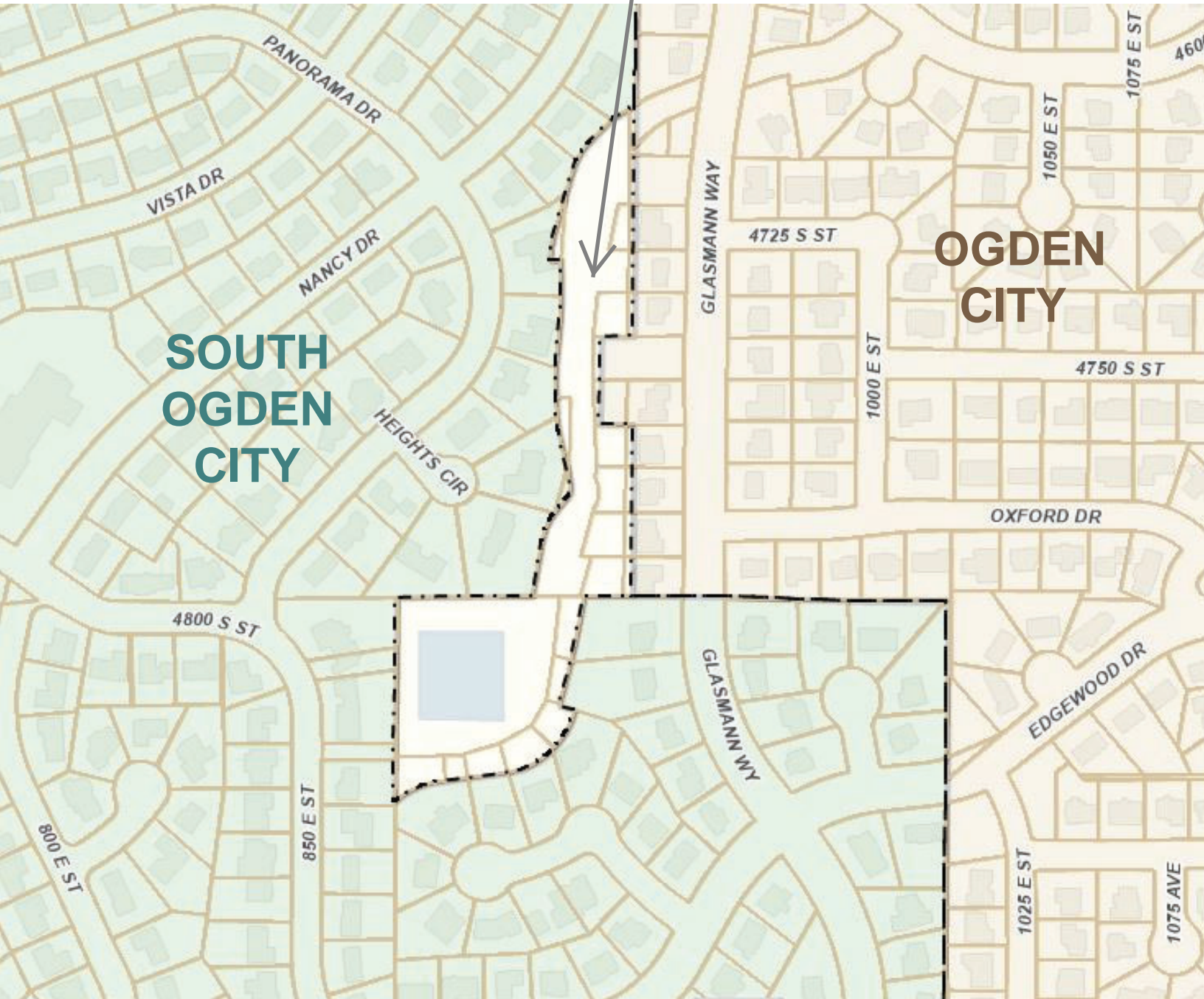
- Current Boundary Line
- Boundary Changes Due to Adjustment





# MAP 2

WEBER  
COUNTY



**Resolution No. 22-20**

**A RESOLUTION OF THE SOUTH OGDEN CITY COUNCIL  
DECLARING ITS INTENT TO ADJUST THE CURRENT  
BOUNDARIES OF SOUTH OGDEN CITY AND WEBER COUNTY BY  
RELOCATING THEIR MUTUAL BOUNDARY, THEREBY  
ELIMINATING FROM UNINCORPORATED WEBER COUNTY  
AREAS BEING SERVED BY SOUTH OGDEN CITY.**

**SECTION 1 - RECITALS**

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

**WHEREAS**, Weber County ("County") is a county corporation duly organized and existing under the laws of the State of Utah; and,

**WHEREAS**, certain properties currently within the boundaries of unincorporated Weber County are incapable of being served by the County and are being served by the City, which properties are described in Exhibit A attached hereto and incorporated herein by reference (the "Property");

**WHEREAS**, the City and County desire to take such measures as are required under the laws of the State of Utah to withdraw the Property from unincorporated Weber City and add the Property to the boundaries of South Ogden City.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of South Ogden City, Utah, that the City Council hereby declares its intent to adjust its mutual boundary with unincorporated Weber County, in accordance with the provisions of §10-2-419, Utah Code Annotated, in order to provide for the withdrawal of the Property, described herein, from the boundaries of unincorporated Weber County. Pursuant to such intent, the City Council hereby directs that a public hearing be set, at the earliest opportunity, but no less than sixty (60) days after passage of this resolution, to consider the proposed boundary adjustment, and that notice be provided as required by State law.

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

**SECTION 2 - REPEALER OF CONFLICTING ENACTMENTS:**

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



**SECTION 3 - PRIOR RESOLUTIONS:**

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

**SECTION 4 - SAVINGS CLAUSE:**

If any provision of this Resolution 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 whatever, this Resolution and this Resolution being deemed the separate independent and severable act of the City Council of South Ogden City.

**SECTION 5- DATE OF EFFECT:**

This Resolution shall be effective on the 21<sup>st</sup> day of June, 2022, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 21<sup>st</sup> day of June, 2022.**

**SOUTH OGDEN CITY**

---

Russell L. Porter, Mayor

**ATTEST:**

---

Leesa Kapetanov, CMC  
City Recorder

# NOISE ORDINANCE EXEMPTION PERMIT APPLICATION

## CONSTRUCTION SITE AND UTILITY PROJECTS



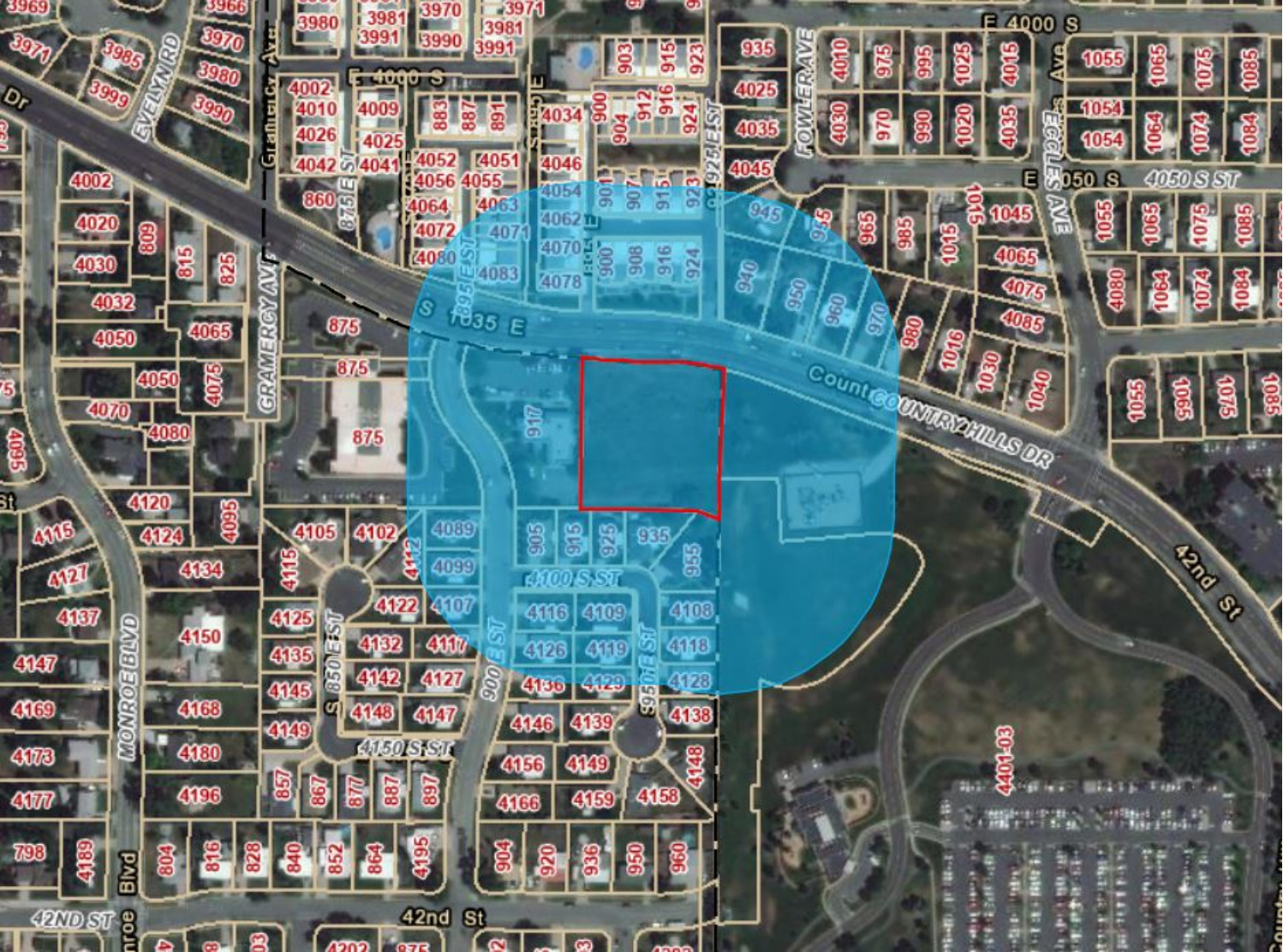
\*\* APPLICATIONS MUST BE RECEIVED AT LEAST TEN DAYS PRIOR TO EVENT.

Application must include a map of event site showing adjacent properties

Please return completed application to the South Ogden City Recorder

lkapetanov@southogdencity.com

Project Manager: <span style="color: blue;">brian gilbert</span>		Today's Date: <span style="color: blue;">6/17/22</span>	
Company Name: <span style="color: blue;">highmark</span>		Company Address: <span style="color: blue;">1034 w. rsi drive #130</span>	
City: <span style="color: blue;">logan</span>	State: <span style="color: blue;">ut</span>	Zip code: <span style="color: blue;">84321</span>	
Phone: <span style="color: blue;">435-994-2727</span>	Fax:	E-mail: <span style="color: blue;">brian@highmark.email</span>	
Alternate Contact Name: <span style="color: blue;">nate k</span>		Cell Phone: <span style="color: blue;">435-881-0729</span> E-mail: <span style="color: blue;">nate@highmark.email</span>	
Job Site address: <span style="color: blue;">955 countryhills dr. south ogden, UT. 84403</span>			
Dates of Work (month/day/year): <span style="color: blue;">june 21- nov 21 2022</span>		Time(s) of work: <span style="color: blue;">4 a.m</span>	
<b>Receive Permit Via:</b> <div style="display: flex; justify-content: space-around; align-items: center;"> <span>Pick Up <input checked="" type="checkbox"/> **</span> <span>Fax <input type="checkbox"/></span> <span>Mail <input type="checkbox"/></span> <span>E-mail <input checked="" type="checkbox"/> **</span> </div>			
<b>Description of work. List specific equipment, quantity and processes:</b> - <span style="color: blue;">pouring concrete at 4 AM periodically a total of approximately 9 times throughout 2022.</span> <span style="color: blue;">usage of pump truck, cement mixer, forklift</span>			
<b>Explanation of why this work cannot be done during normal work hours:</b> - <span style="color: blue;">our concrete will set and impossible to work due to the summer heat.</span>			
<b>Describe steps that will be taken to minimize noise:</b> <span style="color: blue;">no loud laughter or music will be tolerated. machinery operator will be respectfull. workers briefed on rules.</span>			
<b>Additional information:</b> <div style="display: flex;"> <div style="flex: 1;"> <p>(1) Provide the notification letter to be sent to the property owners along with a map for those property owners that shall receive the letter. The minimum distance to impacted properties is a 300 foot radius around the project site. The City reserves the right to expand the area of impacted properties to receive a letter.</p> <p>(2) Provide documentation on the decibels to be generated by the equipment if requested by the City.</p> <p>(3) Provide a detailed schedule with dates work will be completed and the hours of anticipated work.</p> <p>(4) Provide a project location map.</p> </div> <div style="flex: 1; color: blue; font-style: italic;"> <p>Unable to provide schedule. We are told by the concrete company when concrete will be available with only 3-5 days notice.</p> </div> </div>			
<b>For Office Use Only:</b>  <div style="display: flex; justify-content: space-between;"> <div> Date Received: _____   Date Approved: _____   Signature: _____ </div> <div style="text-align: right;"> South Ogden City  3950 Adams Ave., Ste. 1  South Ogden UT 84403  (801) 622-2709  email: lkapetanov@southogdencity.com </div> </div>			



# STAFF REPORT



**SUBJECT:** Open and Public Meeting Training  
**AUTHOR:** Leesa Kapetanov  
**DEPARTMENT:** Administration  
**DATE:** June 21, 2022

---

## RECOMMENDATION

It is a state requirement that City Council members complete this training once a year. Staff recommends each council member comply.

## BACKGROUND

Staff has developed a method to complete this yearly training in a method that will be quick and as least painful as possible.

## ANALYSIS

We have included two ways for you to complete this training on your own time when it is most convenient:

Method 1- Go through slide presentation made to the 2010 State Legislature for their own training. The presentation is included in your packet. [Click here](#) to be taken to it.

Method 2- Watch the video by Dave Church. [Click this link](#) to watch the video.

Also, if you have attended any other trainings or meetings that included Open Meetings Training between July 1, 2021 and June 20, 2022, you can note it on your affirmation and will not have to do anything more.

Once you have completed your training, please fill out the Unsworn Affirmation of Training in your packet and give it to me at the council meeting.

## SIGNIFICANT IMPACTS

Gain a better understanding of what it means to be 'transparent'.

## ATTACHMENTS

None



# Open and Public Meetings Act\*

## Title 52, Chapter 4, Utah Code

What is a public body?

Why conduct business in an open meeting?

What are the penalties?

What is a meeting?

What is the 24-hour requirement?

What if an emergency meeting is needed?

What must be included in a public notice?

What minutes and recordings must be kept?

When can a closed meeting be held?



# Open Meetings

\*This briefing is provided for the convenience of the Legislature, other public bodies, and citizens. Users should consult the Utah Code for definitive provisions of the Open and Public Meetings Act.

May 2010

 **OLRGC**  
Office of Legislative Research and General Counsel



# Open and Public Meetings Act

## Training

“The presiding officer of the public body shall ensure that the members of the public body are provided with annual training on the requirements of this chapter.”

# Open and Public Meeting Act

## Purpose

*The Legislature finds and declares that...*

- ◆ State agencies and political subdivisions:
  - ▶ exist to aid in the conduct of the people's business
  - ▶ must take their actions openly
  - ▶ must conduct their deliberations openly



# Key Definitions

- ◆ “Meeting” = the convening of a public body
  - ▶ With a quorum present
  - ▶ To discuss, receive comments, or act on a matter over which it has jurisdiction or advisory power
- ◆ “Convening” = calling of a meeting of a public body,
  - ▶ by an authorized person,
  - ▶ to discuss a subject over which it has jurisdiction or advisory power
- ◆ “Public body” = any administrative, advisory, executive, or legislative body that:
  - ▶ Is created by Utah Constitution, statute, rule, ordinance, or resolution;
  - ▶ Consists of two or more persons;
  - ▶ Expends, disburses, or is supported in whole or in part by tax revenue; and
  - ▶ Is vested with the authority to make decisions regarding the public’s business



# Key Definitions – Continued

## ◆ “Meeting” ≠

- ▶ A chance meeting
- ▶ A social meeting; or
- ▶ A convening solely for discussion or implementation of administrative or operational matters if:
  - no formal action is taken or
  - the matters would not come before the body for discussion or action

## ◆ “Public body” ≠

- ▶ Political party, political group or political caucus or
- ▶ Conference committee, rules committee, or sifting committee of the Legislature

# Meetings are Open

A meeting is open to the public unless closed in accordance with the act

- ◆ Open meetings include:
  - ▶ Regular meetings
  - ▶ Special meetings
  - ▶ Workshops
  - ▶ Executive sessions
  - ▶ Site visits
  - ▶ Traveling tours
- ◆ Closed meetings have specific restrictions



# Closed Meeting – Generally

A meeting is open to the public unless...

- ◆ A closed meeting may be held if:
  - ▶ a quorum is present
  - ▶ 2/3 of the members present vote, at an open meeting, to approve closing the meeting (with certain exceptions)
- ◆ The reasons and location of the closed meeting shall be announced and entered into the minutes of the open meeting
- ◆ Only certain matters may be discussed in a closed meeting
- ◆ Certain meetings to review child welfare reports on the death of a child are required to be closed



# Closed Meeting – Permitted Purposes

A closed meeting may only be held for:

- ◆ Discussion of the character, competence or health of an individual
- ◆ Strategy sessions for:
  - ▶ Collective bargaining
  - ▶ Pending or imminent litigation
  - ▶ Purchase, exchange, or lease of real property including water rights and shares
  - ▶ Sale of real property including water rights or shares
- ◆ Discussion of security
- ◆ Investigations regarding allegations of criminal conduct
- ◆ Certain Legislative ethics complaint matters
- ◆ Discussion by a county legislative body of certain commercial taxpayer information

Source: Section 52-4-205 Utah Code

May 2010





# Closed Meetings – Vote Exceptions

2/3 vote to close a meeting exceptions:

- ◆ No vote is required to close a meeting for the Independent Legislative Ethics Commission to review an ethics complaint
- ◆ A majority vote is required to close a meeting for an ethics committee of the Legislature to obtain legal advice on legal, evidentiary, or procedural matters or for conducting deliberations on a complaint
- ◆ A majority vote is required to close a meeting that is required to be closed which includes certain reviews of child welfare reports on the death of a child under Section 62A-16-301



# Public Notice

“A public body shall give not less than 24 hours public notice of each meeting”

- ◆ The public notice must include:
  - ▶ the agenda (providing reasonable specificity to notify the public as to the topics to be considered - listed as agenda items)
  - ▶ the date, time, and place
- ◆ The public notice must be:
  - ▶ posted at the principal office of the public body, or if none exists, at the building where the meeting is to be held
  - ▶ posted on the Utah Public Notice Website (see [www.utah.gov/pmn](http://www.utah.gov/pmn)) (with exceptions for certain small entities)
  - ▶ provided to:
    - at least one newspaper of general circulation within the jurisdiction; or
    - a local media correspondent
- ◆ Public notice of an annual meeting schedule must be provided if the public body holds regular meetings



# Topics Not Listed on the Agenda

A topic raised by the public may be discussed during an open meeting, but the public body may not take final action on the topic at the meeting, unless it is an emergency meeting

# Minutes and Recordings

- ◆ Open meetings:
  - ▶ written minutes and a recording shall be kept of all open meetings, except a recording is not required to be kept of:
    - a site visit if no action is taken; and
    - a meeting of a small local districts (\$50,000 budget or less)
- ◆ Closed meetings:
  - ▶ a recording must be made of the closed meeting, unless:
    - the closed meeting is exclusively for:
      - discussion of the character, competence or health of an individual; or
      - discussion of security; and
    - the person presiding signs a sworn statement that the closed meeting was solely for the purposes outlined above



# Minutes and Recordings – continued

- ◆ **For open meetings**, the written minutes are the official record of action taken and must include:
  - ▶ the date, time, place, and the names of all members present and absent
  - ▶ the substance of all matters discussed which may include a summary of comments made by the members
  - ▶ a record of each vote of each member
  - ▶ the name of each person who, after being recognized, provided comments and the substance in brief of each person's comments
  - ▶ other information that is a record of the proceedings that a member requests to be entered in the minutes
- ◆ A recording shall be complete and unedited from start to finish of the meeting **open or closed** and be properly labeled
- ◆ **For closed meetings**, the recording and any minutes must include:
  - ▶ The date, time, and place and names of all members present and absent
  - ▶ The names of all other present except where the disclosure would infringe on necessary confidentiality to fulfill the purpose of the closed meeting



# Minutes and Recordings – continued

- ◆ Written minutes and recordings of **open meetings** are public records under GRAMA
- ◆ A public body must establish procedures for approval of written minutes
- ◆ Written minutes prepared in a form awaiting only formal approval are a public record
- ◆ Written minutes shall be available with a reasonable time after the meeting
- ◆ A recording of an open meeting shall be available to the public for listening within three business days after the meeting
- ◆ **Closed meetings** minutes and recordings are protected or private records under GRAMA



# Emergency Meetings

- ◆ An emergency meeting may not be held unless:
  - ▶ an attempt has been made to notify all members of the public body; and
  - ▶ a majority of the members vote to approve the meeting
- ◆ The 24 hour public notice requirements may be disregarded if:
  - ▶ unforeseen circumstance cause a need to hold an emergency meeting to consider emergency or urgent matters; and
  - ▶ the best notice practicable is given of the time, place and topics to be considered



# Electronic Meetings

A public body may not hold an electronic meeting unless it has adopted procedures for conducting it  
(the Utah Legislature has not adopted procedures)

- ◆ “Electronic meeting means a public meeting convened or conducted by means of a conference using electronic communications”
- ◆ Adopted procedures may include consideration of budget, logistics, presence of a quorum at an anchor location, vote to establish an electronic meeting, notice requirements, etc.



# Penalties

The attorney general and the county attorneys shall enforce this chapter

- ◆ Any final action taken in violation of the act is voidable by a court
  - ▶ A suit to void a final action must be commenced within 90 days after the action (30 days for bonding instruments)
- ◆ A closed meeting violation is a class B misdemeanor
- ◆ If closed meeting is challenged, a court shall review the recording or minutes (in private) and determine whether a violation occurred
  - ▶ If the judge determines a violation occurred, the judge shall publicly disclose all information about the portion of the meeting that was illegally closed

## UNSWORN AFFIRMATION OF TRAINING

In accordance with the requirements of UCA §52-4-104 et. seq., Utah's Open and Public Meetings Act and pursuant to the provisions of UCA §78B-5-705,

I \_\_\_\_\_ make this written declaration upon  
(please print)  
oath, subscribed and dated under penalty as provided by said section and affirm as follows:

I have completed the required annual training as a member of the

- ☐ City Council
- ☐ Planning Commission
- ☐ Urban Forestry Commission
- ☐ Other Covered Body: \_\_\_\_\_

By way of the following:

- ☐ Review of the 2010 State Legislature presentation (found in packet)
- ☐ 2016 video presentation by Dave Church found online at <https://www.youtube.com/watch?v=15V3WZY7ljs>
- ☐ Other: \_\_\_\_\_

Executed and Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Signature

# STAFF REPORT



**SUBJECT:** FY 2022 Fraud Risk Assessment  
**AUTHOR:** Steve Liebersbach  
**DEPARTMENT:** Finance  
**DATE:** 6/17/2021

---

## RECOMMENDATION

There is no recommendation at this time, this is only a discussion item.

## BACKGROUND

This is an item that is now required by the State Auditor's Office as part of the state compliance items that are part of the City's annual audit. It requires that the attached Fraud Risk Assessment be presented to council by the end of June.

## ANALYSIS

There are a number of areas to look at within the assessment that I will touch on and make comments as this item is discussed.

## SIGNIFICANT IMPACTS

There are no financial impacts of this discussion.

## ATTACHMENTS

The Fraud Risk Assessment and Implementation Guide are attached.



# Fraud Risk Assessment

Continued

\*Total Points Earned: 275/395 \*Risk Level: 

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?		200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?		5
b. Procurement?		5
c. Ethical behavior?		5
d. Reporting fraud and abuse?		5
e. Travel?		5
f. Credit/Purchasing cards (where applicable)?		5
g. Personal use of entity assets?		5
h. IT and computer security?		5
i. Cash receipting and deposits?		5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		20
a. Do any members of the management team have at least a bachelor's degree in accounting?		10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?		20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?		20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?		20
7. Does the entity have or promote a fraud hotline?		20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?		20

\*Entity Name: South Ogden City

\*Completed for Fiscal Year Ending: 6/30/2022 \*Completion Date: 6/17/2022

\*CAO Name: Matt Dixon \*CFO Name: Steve Liebersbach

\*CAO Signature: Matthew J. Dixon \*CFO Signature: Steve Liebersbach

\*Required



# Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✓			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	✓			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".			✓	
4. Are all the people who have access to blank checks different from those who are authorized signers?	✓			
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✓			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✓			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	✓			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	✓			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	✓			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?			✓	
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	✓			

\* MC = Mitigating Control



## Basic Separation of Duties

### Continued

**Instructions:** Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

### Definitions:

**Board Chair** is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

**Clerk** is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

**Chief Administrative Officer (CAO)** is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

**General Ledger** is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

**Mitigating Controls** are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

**Original Bank Statement** means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

**Treasurer** is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.



## Fraud Risk Assessment

### INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.





## Fraud Risk Assessment

### Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

### Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

## Recommended Measures

### 1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

### 2. Require a Commitment of Ethical Behavior

#### **Purpose**

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

#### **Overview**

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

## **Implementation**

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

### **3. Adopt and Put Into Practice Written Policies**

#### **Overview**

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at [resources.auditor.utah.gov](http://resources.auditor.utah.gov).

#### **a. Conflict of Interest**

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
  - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
  - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
  - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
  - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
  - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel

1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
3. Establishes a reporting structure with senior management reporting to the governing body.
4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
6. Communicates the public nature of purchase records.
7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards

1. Credit/purchase card issuance should be approved by governing body.
2. Establishes procedures for independent review and reconciliation of each card.
3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets

1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security

1. Establishes allowable uses of information systems, computer equipment, and the internet.
2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit

1. Establishes a timeline for entering receipts into the accounting system.
2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).



3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

## **4. Hire and Train Qualified Staff**

### **Purpose**

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

### **Overview**

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

### **Implementation**

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at [resources.auditor.utah.gov](https://resources.auditor.utah.gov). The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

## 5. Provide Effective Training

### **Overview**

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

### **Implementation**

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see [training.auditor.utah.gov](https://training.auditor.utah.gov)). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

## 6. Implement a Hotline

### **Definition**

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

## Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

## Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
  - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
  - b. Audit committee:
    - i. Reviews available evidence.
    - ii. Determines if further investigation is merited. If so;
      - Sets the scope of audit
      - Sets a budget
      - Sets a timeline
      - Provides resources
  - c. Audit results are reported to the audit committee.
  - d. Audit committee approves findings and recommendations.
  - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
  - f. Feedback provided to the complainant, if requested.

## 7. Implement an Internal Audit Function

### Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

## **Overview**

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

## **Implementation**

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

## **Adaptation for small entities**

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

# **8. Use an Audit Committee**

## **Purpose**

An audit committee assists the governing body in its financial oversight responsibilities.

## **Membership**

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

## Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

## Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

## **Resolution No. 22-21**

### **RESOLUTION OF SOUTH OGDEN CITY AUTHORIZING AMENDMENT OF THE AGREEMENT PRESENTLY EXISTING BETWEEN THE CITY AND THE CITY MANAGER; AUTHORIZING THE MAYOR TO SIGN THE RESOLUTION OF AMENDMENT ON BEHALF OF THE CITY; AND, PROVIDING FOR AN EFFECTIVE DATE.**

#### **SECTION 1 - RECITALS**

**WHEREAS**, the City Council of SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

**WHEREAS**, in conformance with UCA § 10-3-717, the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property; and,

**WHEREAS**, the City Council has previously entered into an employment agreement with the City Manager; and,

**WHEREAS**, the City Council now desires to amend that agreement by extending the term and duration; and,

**WHEREAS**, the City finds that the public convenience and necessity requires the actions contemplated,

**NOW, THEREFORE, BE IT RESOLVED** by the City of South Ogden as follows:

#### **SECTION 2 - CONTRACT AMENDMENTS:**

1. That the employment agreement existing between the City and the City Manager is amended to extend the term of that employment for a thirty-six month period to run from the 1<sup>st</sup> day of July, 2022.
2. That the Mayor may sign any documents necessary to effect this amendment.

#### **SECTION 3 - PRIOR ORDINANCES AND 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 4 - REPEALER OF CONFLICTING ENACTMENTS:**

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

#### **SECTION 5 - SAVINGS CLAUSE:**

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

#### **SECTION 6 - DATE OF EFFECT**

This Resolution shall be effective on the 21st day of June, 2022, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY,  
STATE OF UTAH, on this 21<sup>st</sup> day of June, 2022.**

**SOUTH OGDEN CITY**

---

Russell Porter, Mayor

**ATTEST:**

---

Leesa Kapetanov, CMC  
City Recorder



## **ATTACHMENT "A"**

### **Resolution No. 22-21**

Resolution Of South Ogden City Authorizing Amendment Of The Agreement  
Presently Existing Between The City And The City Manager; Authorizing The Mayor  
To Sign The Resolution Of Amendment On Behalf Of The City; And, Providing For  
An Effective Date.

21 Jun 22

## AGREEMENT

**THIS AGREEMENT** made and entered into shall be and effective as of the 1st day of July, ~~2019~~,2022, by and between **SOUTH OGDEN CITY**, STATE OF UTAH, Municipal Corporation of Utah, called "The City", and **MATTHEW J. DIXON**, called "Manager".

### WITNESSETH

**WHEREAS**, the City desires to continue the employment of Matthew J. Dixon as City Manager of South Ogden City as provided by Ordinance No. 875; and,

**WHEREAS**, it is the desire of the Mayor and the City Council of South Ogden City as the governing body of the City, called "Council", to provide certain benefits and establish certain conditions of employment; and,

**WHEREAS**, it is the desire of the Council to:

- (1) Secure and retain the services of the Manager and to provide inducement for him to remain in such employment,
- (2) To make possible full work productivity by assuring the Manager's morale and peace of mind regarding future security; and,
- (3) To Provide a just means for terminating the Manager's services when he might be unable, fully, to discharge his duties or when the City-Council may otherwise desire to terminate his employment, and

**WHEREAS**, the Manager desires to accept employment as City Manager of said City,

**NOW THEREFORE**, in consideration of the mutual covenants contained, the parties agree as follows:

**SECTION 1. DUTIES.** The City-Council agrees to employ MATTHEW J. DIXON as City Manager ("Manager") of said City, to perform the functions and duties specified in said Ordinance No. 875, and to perform other legally permissible and proper duties and functions as the Council has assigned and may, from time to time assign. The Manager shall serve as chief administrative officer of the City and shall oversee the day to day operations of all City departments. The Manager shall advise the ~~Mayor and~~ Council on matters of policy, procedure and business affecting the City.

**SECTION 2. TERM.** The term of employment under this agreement shall be for a period, of thirty-six (36) months said term to run from July 1, ~~2022~~2019 through June 30, ~~2025~~2022. Absent any subsequent modification by the parties to the contrary, the term of this agreement will be determined by subsequent

negotiation of the parties. Otherwise, this Agreement may be terminated as set out ~~at-in~~ Section 4, below.

**SECTION 3. PERFORMANCE EVALUATION.** The ~~Mayer and~~ Council shall, at least annually, review and evaluate the performance of the Manager based on goals and objectives developed in writing and presented to and agreed upon by the Manager. Said review and evaluation shall be conducted under criteria developed jointly by the ~~City Council~~ and the Manager as set out, and as may otherwise be agreed, in writing, by the parties. The ~~governing body~~ Council shall provide the Manager with an adequate opportunity to read, review, and discuss his evaluation with the Council.

**SECTION 3: ETHICAL COMMITMENTS.** The Council expects the Manager to adhere to the highest professional standards. The Manager's actions will always comply with those standards. The Manager agrees to follow the Code of Ethics of the International City/County Management Association (ICMA) and the ethics rules, regulations, and laws of the State of Utah. Consistent with the standards outlined in the Code, the Manager shall not endorse candidates, make financial contributions, sign or circulate petitions, or participate in fundraising activities for individuals seeking or holding elected office, nor seek or accept any personal enrichment or profit derived from confidential information or misuse of public time. The Council shall support the Manager in keeping these commitments by refraining from any order, direction or request that would require the Manager to violate the ICMA Code of Ethics. Neither the Council nor any individual member thereof shall request the Manager to endorse any candidate, make any financial contribution, sign or circulate any petition, or participate in any fundraising activity for individuals seeking or holding elected office, nor to handle any matter of personnel on a basis other than fairness, impartiality, and merit.

**Commented [MD1]:** New language below from ICMA model agreement

#### **SECTION 4. TERMINATION AND SEVERANCE PAY.**

**Termination:** For the purpose of this Agreement, termination shall occur when:

- a) The ~~Governing Body of the City may at its pleasure, and~~ Council, by majority vote, ~~votes to~~ remove the Manager from office ~~or to not renew Manager's contract.~~
- b) The Council, citizens or legislature acts to amend any provisions of Ordinance No. 875 pertaining to the role, powers, duties, authority, or responsibilities of the Manager's position that substantially changes the form of government.
- c) If the Council reduces the base salary, compensation or any other financial benefit of the Manager, unless such reduction is applied in no greater percentage than the average reduction of all Department Directors.

- d) If the Manager resigns following an offer to accept resignation, whether formal or informal, by the Council as representative of the majority of the Council that the Manager resign.
- e) Manager's refusal to comply with a directive that violates the ICMA Code of Ethics.

**Severance:** Except in the case of removal-termination for proven malfeasance in office, severance shall be paid to the Manager when employment is terminated according to this Agreement. The Council shall cause the Manager, upon his removal, to be paid any unpaid balance of his salary due to the date of his termination-removal together with his salary and benefits at the same rate for the next six calendar months following the date of his removal or as otherwise provided below. Severance shall be paid in a lump sum or in a continuation of the salary and benefit payments at the time of termination.

The amount of aggregate salary and benefits payable at termination as defined in this Section shall increase by one (1) month for each year of service rendered by the Manager, after completion of the third (3rd) year of employment with the city, to a maximum of twelve (12) months aggregate salary and benefits, including applicable contributions to URS and 401(k), including up to 50% of accrued sick leave not to exceed 480 hours, payable at termination.

Anything to the contrary notwithstanding, the Manager shall give the city Council not less than 30 days advance notice in the case of his resignation.

**SECTION 5. DISABILITY TERMINATION.** If the Manager is permanently disabled or otherwise unable to perform his duties because of sickness, accident, injury, mental incapacity or other reasons for a period of three successive weeks beyond any accrued sick leave, or for twenty working days over a thirty working day period, the City shall, consistent with the then applicable provisions of federal and state law (by way of example but not limitation, the Americans with Disabilities Act and/or any similar state statutes) have the option, but not the obligation, to terminate this Agreement, subject to the severance requirements set out above.

**SECTION 6. SALARY.** The City agrees to pay the Manager for his services an annual base salary of \$144,726.40 and as it may, from time to time, be adjusted by the Governing Body-Council or as required by the City's Salary and Compensation Guidelines, which salary shall be payable in installments at the same time as other employees of the City are paid.

While the Manager is employed by the City-Council, the parties, by mutual consent, may change the base salary or any other provision of this Agreement and the Council-City may, when deemed appropriate by the Mayor and Council, compensate the Manager above the terms of this Agreement for extraordinary and/or special services rendered.



**SECTION 7. FRINGE BENEFITS.** All provisions of the City's Personnel Policies and all other lawful rules and regulations relating to vacation, sick leave, retirement, pension system contributions, holidays, health and life insurance, executive leave, and other fringe benefits and working conditions as they now exist or may be amended or adopted, shall also apply to the Manager as they would to employees of the City including, but not limited to, the following:

- (a) Allowance For Use of Private Automobile. ~~City-Council~~ will pay to Manager an automobile allowance per month as presently constituted, for use of the Manager's private automobile as presently provided. This amount shall be additional to, and to be included with Manager's annual salary.
- (b) Vacation. Manager shall be credited 200 hours of vacation leave annually or as otherwise provided to all other department heads.
- (c) Sick Leave. The Manager shall accrue sick leave annually as otherwise provided to all other department heads as though manager had 10 years of tenure.
- (d) 401(k) Salary Match. The ~~City-Council~~ agrees it will provide a "dollar for dollar match" into the then active and applicable 401(k) plan of the Manager up to an amount not to exceed three percent (3%) of Manager's total annual salary.
- (e) Phone Allowance. The manager shall be paid a telephone allowance of \$150 per month under the same terms and conditions as other department heads receiving a telephone allowance.

Notwithstanding any provisions of this section or this Agreement to the contrary, nothing in the City's Personnel Policies or any other lawful rules or regulations of the City shall modify or change the Manager's professional status or standing under the Fair Labor Standards Act, or similar legislation or rule.

**SECTION 8. PROFESSIONAL STATUS.** The manager is an educated and trained professional and consistent with the requirements of the position of City Manager, his working hours will vary. The Manager must devote much time outside of normal office hours attending the business of the City and, to that end, the Manager shall be allowed to schedule his time as he deems appropriate to accommodate the varying demands of such job-required activities as evening meetings, council meetings, legislative lobbying activities, and necessary weekend and holiday work.

**SECTION 9. DUES AND SUBSCRIPTIONS.** The ~~City-Council~~ agrees to budget and pay for the professional dues and subscriptions of the Manager as the ~~City Council~~ may deem appropriate for his continuation and full participation in

associations and organizations necessary and desirable for his continued professional participation, growth and advancement and for the good of the City.

**SECTION 10. PROFESSIONAL DEVELOPMENT AND GENERAL EXPENSES.** The ~~City-Council~~ agrees, as it deems appropriate, to budget and pay for the costs of travel, lodging, miscellaneous and subsistence expenses of the Manager for professional and official travel. In addition to the foregoing, Manager is authorized to receive advance pay or reimbursement, at his discretion, for travel, lodging and subsistence expenses in order for a family member to accompany him on not more than one professional development trip per year within the continental United States.

**SECTION 11. ~~OUTSIDE ACTIVITIES~~EMPLOYMENT.** ~~The employment provided by this agreement shall be the Manager's primary employment. Recognizing that certain outside consulting or teaching opportunities provide indirect benefits to the City and the community, the Manager may elect to accept limited teaching, consulting or other business opportunities with the understanding that such arrangements must neither constitute interference with nor a conflict of interest with the Manager's responsibilities under this Agreement, agrees to devote the time and attention necessary to perform his duties in a satisfactory manner and shall not, during the term of this Agreement, seek or perform outside consulting work without the express written approval of the Mayor.~~

**Commented [MD2]:** Language taken from ICMA model agreement

**SECTION 12. INDEMNIFICATION.** The ~~City-Council~~ shall defend, save harmless, and indemnify Manager against any tort, professional liability claim, or other legal action or claim arising out of an alleged act or omission in performing the Manager's duties as City Manager. The ~~City-Council~~ shall provide necessary insurance to cover the Manager, including errors and omissions coverage as may reasonably be required to give full effect to this indemnification covenant.

**SECTION 13. BONDING.** The ~~City-Council~~ shall pay the cost of a fidelity bond or other bonds required of the Manager as may those requirements may be established by applicable law or as may deemed advisable by the Manager or the ~~City-Council~~ to obtain to protect the parties hereto.

**SECTION 14. OTHER TERMS AND CONDITIONS OF EMPLOYMENT.** The Council, in consultation with the Manager may fix any such other terms and conditions of employment as it may, from time to time, determine; provided such terms and conditions are not in conflict with the City Manager Ordinance or state or other applicable law.

No Reduction of Benefits. The ~~CouncilCity~~ shall not during the term of the Agreement reduce the salary, compensation, or other financial benefits of the Manager, except to the degree of such a reduction across-the-board for all employees of the City.

**SECTION 15. NOTICES.** Notices under this Agreement shall be given by deposit in the U.S. Mail, postage prepaid, and certified, return receipt requested, addressed as follows:

The City:

South Ogden City Mayor and Council  
3950 South Adams Ave.  
South Ogden, Utah 84403

and

The Manager:

\_\_Matthew J. Dixon  
\_\_2008 N. 3900 W.  
\_\_Plain City, Utah 84404

**SECTION 16. ENTIRE AGREEMENT.** The terms as set out constitute the entire agreement between the parties and any changes hereto shall be reduced to writing and agreed upon by both parties. This Agreement shall be binding upon and inure to the benefit of the heirs, executors, and assigns of the parties. This Agreement shall become effective immediately upon signing by both parties and the terms shall be effective as of July 1, ~~2022~~2019.

If any provision or portion of this Agreement is or becomes invalid or unenforceable, then the remainder of the Agreement or portion shall be deemed severable and shall not be affected and remain in full force and effect.

**IN WITNESS WHEREOF, SOUTH OGDEN CITY** has caused this Agreement to be signed and executed in its behalf by its Mayor and duly attested by its City Recorder, and the Manager has signed and executed this Agreement, both in duplicate the day and year first above written.

DATED this ~~18th~~ day of ~~June~~, ~~2022~~2019

SOUTH OGDEN, a municipal corporation

by: \_\_\_\_\_  
Russ Porter, Mayor

Attest:

\_\_\_\_\_  
Leesa Kapetanov, CMC  
City Recorder

| DATED this ~~18th~~ \_\_\_\_ day of ~~June, 2022~~2019

\_\_\_\_\_  
Matthew J. Dixon, City Manager

DRAFT