



CITY COUNCIL MEETING

FEBRUARY 13, 2024 AT 6:00 PM

505 EAST 2600 N. | NORTH OGDEN, UT 84414

AGENDA

PUBLIC CAN ATTEND:

In-person OR: Click the link to join the Webinar: <https://us02web.zoom.us/j/85848984823>

Webinar ID: 858 4898 4823

Telephone Dial: 1 346 248 7799 or 1 669 900 9128 or 1 253 215 8782

YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos>

Welcome: Mayor Berube

Invocation/Thought & Pledge of Allegiance: Council Member Cevering

CONSENT AGENDA

1. Call for Conflict of Interest Disclosure
2. Discussion and/or action to consider the approval of the following City Council Meeting Minutes:
 - January 9, 2024
 - January 16, 2024
 - January 23, 2024
3. Discussion and/or action to release Council Member Christina Watson from the General Plan Advisory Committee per City Council Rules and Procedures XIV4

ACTIVE AGENDA

4. Public Comments*
5. Discussion and/or action to consider Resolution 02-2024 to amend the Consolidated Fee Schedule
Presenter: Jami Jones, Finance Director
6. Discussion and/or action to approve the 2024 Municipal Wastewater Planning Program
Presenter: Trent Wilkins, Sewer Supervisor
7. Discussion and/or action to approve Ordinance 2024-04, correcting inconsistencies, and aligning Title 11 Land Use Code and North Ogden Public Works Standards regarding the Site Triangle Clearance Area
Presenter: Ryan Nunn, Planner

***Please see notes regarding Public Comments rules and procedure**

The Council at its discretion may rearrange the order of any item(s) on the agenda. Final action may be taken on any item on the agenda. The Council reserves the right to enter into a closed meeting at any time in accordance with 52-4-204. In compliance with the Americans with Disabilities Act, those needing special accommodation (including auxiliary communicative aids and service) during the meeting should notify the City Recorder at 801-782-7211 at least 48 hours prior to the meeting. In accordance with State Statute, City Ordinance, and Council Policy, one or more Council Members may be connected via speakerphone or may by a two-thirds vote to go into a closed meeting.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda were posted within the North Ogden City limits on this 8th day of February, 2024 at North Ogden City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website at <https://www.utah.gov/pmn/>, and at <http://www.northogdencity.com>. The 2024 meeting schedule was posted December 13, 2023.
Rian Santoro, North Ogden City Recorder.

8. Major Project 2550 Relocation - Discussion and/or action to approve an agreement with NRCS for the Federal Grant Funding Program
Presenter: Jon Call, City Manager/Attorney
9. Discussion and/or action to approve the Grading Permit Expansion Agreement to include rock-crushing within the Northview Estates Subdivision - Phase 9
Presenter: Jon Call, City Manager/Attorney
10. Discussion on the North Ogden City Military Banners
Presenter: Phillip Swanson
11. Council Department Reports:
 - a. Council Member Dalpias– Police Department
 - b. Council Member Cevering – Building & Planning and Legislative updates
 - c. Council Member Barker – Parks
12. Public Comments*
13. Mayor/Council/Staff Comments
14. Adjournment

Public Comments/Questions

- a. Time is made available for anyone in the audience to address the Council and/or Mayor concerning matters pertaining to City business.
- b. When a member of the audience addresses the Mayor and/or Council, he or she will come to the podium and state his or her name and city residing in.
- c. Citizens will be asked to limit their remarks/questions **to five (5) minutes each.**
- d. The Mayor shall have discretion as to who will respond to a comment/question.
- e. In all cases the criteria for response will be that comments/questions must be pertinent to City business, that there are no argumentative questions and no personal attacks.
- f. Some comments/questions may have to wait for a response until the next regular Council Meeting.
- g. The Mayor will inform a citizen when he or she has used the allotted time.

NORTH OGDEN CITY COUNCIL MEETING MINUTES

January 9, 2024

The North Ogden City Council convened on January 9, 2024, at 6:00 p.m. at the North Ogden City Office at 505 East 2600 North.

Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah State Website on January 4, 2024.

Notice of the annual meeting schedule was posted on the bulletin board at the municipal office and posted to the Utah State Website on December 13, 2023.

Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos> or by requesting a copy of the audio file from the North Ogden City Recorder.

PRESENT:

S. Neal Berube	Mayor
Ryan Barker	Council Member
Blake Cevering	Council Member
Jay D Dalpiaz	Council Member
Chris Pulver	Council Member
Christina Watson	Council Member

STAFF PRESENT:

Jon Call	City Manager/Attorney
Rian Santoro	City Recorder
Jami Jones	Finance Director
Scott Hess	Community and Economic Development Director
Dave Espinoza	Public Works Director/Assistant City Manager
Nate Davis	Building Inspector
Dirk Quinney	Chief of Police
Bryce Nelson	Administrative Services Manager/Treasurer

VISITORS:

David Shupe	Neisha Westbrook
Kevin Burns	Jason Westbrook
Sandy Cochran	Jered Sewell
Brenda Ashdown	Merrill Sunderlund
Doug Anderson	Susan Clements
Phillip Swanson	Susan Kilborn
Stef Casey	

Mayor Berube called the meeting to order. Council Member Barker offered the invocation and led the audience in the Pledge of Allegiance.

CONSENT AGENDA

1. CALL FOR CONFLICT OF INTEREST DISCLOSURE

0:01:48 No conflict of interest was disclosed.

2. APPOINTMENT OF THE MOSQUITO ABATEMENT BOARD MEMBER

0:02:00 Mayor Berube recommended that Ryan Barker continue to serve on the Mosquito Abatement Board.

Council Member Cevering motioned to approve City Council Member Ryan Barker to serve on the Mosquito Abatement Board. Council Member Watson seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpiaz	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

ACTIVE AGENDA

3. PUBLIC COMMENTS

0:04:10 Phillip Swanson, a North Ogden resident commented on agenda item #4 regarding winter commercial parking restrictions. He began by reminding the Council that restrictions are in place for the safety and well-being of the community at large and with any variances made, it is important to determine if the variance is improving or

reducing safety. He stated the proposed variance of the winter parking for Big O is a safety issue as the business is on a very busy road. Phillip Swanson then commented that semi-trucks are still parked on 300 East and reported seeing 4 to 5 semis parked there. He asked that this issue be addressed as it is a public street, not a commercial parking zone.

0:06:01 Jason Westbrook, a North Ogden resident and owner of Big O Tires provided a rebuttal to Phillip Swanson's comment stating that his business monitors the street and has cameras dedicated to the street where vehicles are parked. Jason said that his employees have been parking their vehicles on the street in front of his business for 23 years and he can count on one hand the number of times he has seen a snowplow come down that road during the day. He clarified that with the variance he is requesting, he is asking for on-street parking to be allowed from 6:30 a.m. to 6:30 p.m. Noting that there would not be any overnight parking, and if for any reason those vehicles need to be moved, his employees could move those vehicles.

0:07:46 Dave Shupe, a North Ogden business owner addressed the Council by explaining that a North Ogden Police Officer approached him over a complaint that the sidewalk at his business, Cold Water Animal Hospital, had not been shoveled and that it was a safety issue for the kids going to and from school. Mr. Shupe clarified that the sidewalk that runs along Pleasant View Drive was installed by North Ogden City and asked why he is required to maintain the sidewalk when his property ends at the grass. It is his feeling that if North Ogden City put the sidewalk in, they should maintain it. He read the Code that states that if his property abuts a public walkway, then he is responsible for clearing it. He said that if the City requires his time to clear that sidewalk, then he will charge the City for his time. Liability was questioned on who would be responsible if a slip or fall were to occur on the sidewalk. Mr. Shupe then provided a list of proposed solutions which included deeding the sidewalk property to him, North Ogden City providing the equipment to remove the snow, or North Ogden City being responsible for maintaining the sidewalk.

0:12:50 Kevin Burns, a North Ogden resident spoke to agenda item #4, the change to the winter parking restrictions. He began by stating he was opposed to changing that ordinance for the same reasons Phil Swanson spoke to. Kevin suggested that if businesses will be allowed to park on the road, possibly hindering snow plowing, then some sort of agreement should be entered into to hold the City harmless if an accident of some kind were to occur. He said that after reading through the ordinance, he noted that it specifies "employee parking" and feels it would be difficult to distinguish between employees of the business and its customers and this isn't something Law Enforcement should have to do. Kevin also suggested that the employees of Big O Tires park on the north side of 1900 North and then coordinate with the City so that the eastbound lane can be plowed,

then the employees would move their cars to the other side of the road to be plowed. He also mentioned safety as people are still using the roadways to walk and cycle despite the cold weather.

4. **DISCUSSION AND/OR ACTION TO CONSIDER ORDINANCE 2024-01**
AMENDING CITY CODE TITLE 7-3-4 UPDATING WINTER COMMERCIAL
PARKING RESTRICTIONS

0:16:02 Community and Economic Development Director Scott Hess started by explaining that there are two City Codes, the City Code and the Land Use Code, and explained that the City Code goes directly to the City Council for the legislative decision-making processes which differs from the Land Use Code as there is no formal application process for changes. The proposed changes to the language in this Ordinance will solve this issue as requested by the business owner. The residential driveways on 1900 North limit the parking availability of the road due to the proximity of the intersection.

Council Member Pulver asked if there is a deviation that can be made to the business's parking lot to add more parking stalls. Scott Hess stated that he sat down with the business owner and looked over the original site plan which had 8 or 9 additional stalls that would nose out to Washington Blvd without having a landscaping buffer between the sidewalk and the parking lot. Scott Hess explained that this buffer has been held consistent by the City in applying that to the setbacks of all the commercial businesses located along Washington Blvd. This would require another application to change the City Code but noted it could be a long-term fix for this highly functioning and successful business that has outgrown its original site. The City Council then engaged in a high-level discussion on possible solutions to this issue. Mayor Berube thanked Scott Hess for his efforts in trying to help the business owner with this issue. He suggested postponing the item to a later meeting date so that the Council can discuss solutions further. In the event there is a snowstorm prior to a solution being made, the City can accommodate the business owners moving any vehicles parked on the roadway before a snowplow comes by.

Council Member Dalpiaz motioned to postpone amending City Code Title 7-3-4 updating winter commercial parking restrictions until the January 23, 2024, City Council Meeting. Council Member Barker seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpias	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

5. DISCUSSION AND/OR ACTION TO CONSIDER RESOLUTION 01-2024 FOR UPDATES ON CITY COUNCIL RULES AND PROCEDURES

0:32:09 City Manager/Attorney Jon Call summarized the proposed City Council Rules and Procedures changes. The council provided feedback on each proposed change, engaging in a high-level discussion on the time limit for public comments staying at 5 minutes or reducing the limit to 3 minutes.

Responses made by City Employees on official North Ogden City social media accounts were discussed at length. The Council was asked to consider having an automated response to all social media inquiries with instructions to contact the City Council for an official response. Mayor Berube said that the City's Facebook page should be used for informational purposes and supported the idea of having an automated response to any direct messages received through social media.

Council Member Pulver motioned to postpone Resolution 01-2024 updating the City Council Rules and Procedures to a future City Council Meeting. Council Member Cevering seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpias	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

6. COUNCIL DEPARTMENT REPORTS:

A. COUNCIL MEMBER CEVERING – BUILDING AND PLANNING

1:03:44 Council Member Cevering reported that revenues are under at this point in the budget year and all building reviews and inspections are up to date. He said in the first 9 days of 2024, the City has received 10 permits for new homes to be built. The State Legislature kicks off next week and the Planning Director encourages the Mayor, Council, and others to tune into the ULCT Legislative Policy Committee Meetings.

B. COUNCIL MEMBER DALPIAS – POLICE DEPARTMENT

1:05:06 Council Member Dalpías began by recognizing January 9th as National Law Enforcement Appreciation Day and expressed the Council's gratitude to the City's Police Officers and Department. He encouraged those in attendance to thank the officers for their service. He announced that Chief Quinney and other local Police Chiefs have been invited to participate in a forum hosted by the Weber County League of Women Voters and the NAACP Ogden Branch on January 10, 2024, at 6:00 p.m. to discuss crime rates, gun violence, Weber County crime statistics, current challenges, public engagement, and the answering of questions. Council Member Dalpías announced that the Weber County Citizen's Police Academy will begin on March 8, 2024, and explained the commitment to is one night a week for 7 weeks. The North Ogden Police Department hosts and teaches the taser portion of that academy. For those citizens interested in attending, they are encouraged to get more information by calling the Police Department. Council Member Dalpías reported that it is time to license dogs for 2024; Dog License renewals can be done over the phone and new licenses must be done in person at the Police Department. Lastly, the Council Member reminded everyone of the Winter Parking Restrictions that are currently in effect; no parking on streets between 12:00 a.m. and 6:00 a.m., or during or 24 hours after a snowstorm.

City Manager/Attorney Jon Call provided an update on the Public Safety Building by stating that it is set to be completed by the end of January 2024. He commented on the lion's effort made by staff to get this project across the finish line, expressing gratitude to Nate Davis, Bryce Nelson, and all the other staff working above and beyond to make that building come together.

Mayor Berube asked Council Member Dalpias to provide an update on the Barker Park Committee. Council Member Dalpias stated that the first Barker Park Committee meeting will be held on Wednesday, January 24, 2024, at 6:00 p.m.

C. COUNCIL MEMBER BARKER - PARKS

1:10:25 Council Member Barker announced that two RAMP Grants are being completed for the playground at the North Shore Aquatic Center and the trail connection on Mountain Road. He reminded those in attendance that the Park employees also do snow removal.

7. PUBLIC COMMENTS

1:10:37 Doug Anderson, a North Ogden resident, addressed the commercial winter parking restriction issue by asking if it would be possible for the City and the Business Owner to enter into a “gentleman’s agreement” to allow parking for this particular business with a sticker to park on the south side of the road only, from a defined distance from the corner, and a defined length of time, with the understanding that the business would move the vehicles within one hour of the north side of the street being plowed. He ended by suggesting that some sort of agreement be entered into tonight to help the business now. This led to a high-level discussion on what solutions could be made without violating any City Ordinances.

1:16:20 Brenda Ashdown, a North Ogden resident commented on the City Council postponing each item that was discussed at the meeting that evening, noting that the Council does this often without a solution being made. She suggested that the Council do their research prior to the meetings so that solutions can be made to the issues brought to them. Brenda spoke to the City Council Rules and Procedures and the proposal to reduce the public comment time from 5 minutes to 3 minutes. She stated she is against reducing the time for public comments as it is difficult to express concerns in such a short amount of time. Brenda also mentioned sending emails to the City Council in the past and having those emails go unanswered.

1:18:28 Sandy Cochran, a North Ogden resident asked if when a developer’s plans and agreements are approved, if snow removal is considered in those plans. She provided the community she lives in as an example, Prominence Point, and stated that there is very little room for residents to put the snow from their driveways let alone the snow removed from the roads by the plows. Regarding the City Council Rules and Procedures, Sandy expressed her support for leaving the public comments time at 5 minutes.

1:21:21 Dave Shupe, a North Ogden business owner addressed the Council with more plausible solutions to his sidewalk snow removal issue. Mr. Shupe suggested removing the sidewalk and placing it on the other side of the street where the park is located so that the City employees can maintain it. He also suggested placing a gap to get rid of the abutment or changing the code. Lastly, he suggested that public volunteers plow the section of the walkway as it benefits the public right-of-way. The City Manager/Attorney explained that the sidewalk was installed per the engineering standard requirements as a safety consideration. At the time of development, a subdivision was not required, therefore, sidewalk installation was not part of the requirement at that time. He further explained that the ordinance to clear sidewalks is imposed on all North City residents. He noted that this ordinance has been in place since 1987, most recently being amended in 2006. He then addressed the liability issue of keeping the sidewalks clear by stating that each case is different, however, cities are required to have a snow removal plan and in North Ogden City, the burden of clearing the sidewalks is on the neighboring property owners and is unaware of any landowners in Utah being held liable in court due to an injury on an unplowed sidewalk. It was explained that the sidewalk in question is on the City's right-of-way and prior to the sidewalk being installed, there was grass in that location which Coldwater Animal Hospital maintained. Mayor Berube addressed Mr. Shupe by stating that until there is a change to the ordinance, he is required to maintain that abutting sidewalk and invited him to petition for that change to the ordinance to be made. Mr. Shupe pointed out to the Council that he drove around the City and noted that the McDonald's sidewalk is not being cleared as well as the sidewalk abutting 711.

1:34:33 Merrill Sunderlund, a North Ogden resident addressed the proposed changes to the City Council Rules and Procedures by saying that abstaining from voting should not count as a yes or a no vote. It means there was no vote. Mr. Sunderlund then spoke about the winter parking restrictions by saying the ordinance should not be changed and said that any consideration given to one business on bending the rules should be given to others.

1:37:29 Jason Westbrook, a North Ogden resident and business owner, and his business partner, Jason Sewell addressed the Council by noting the difference between keeping sidewalks clear and having a place for employees to park. Easement and Green Space requirements were discussed in some detail between the two business owners and the Council. Mayor Berube asked the owners why employees have not been parking on Washington Blvd, stating he does not believe the Utah Department of Transportation (UDOT) has the same parking restrictions in place as the City.

Jason Sewell commented that parking on Washington Blvd feels less safe to park on due to the busyness of the road. Chief Dirk Quinney clarified that city ordinances also apply to state roads located within a city's jurisdiction. The option of employees parking across Washington Blvd at King's Plaza was discussed as well as the safety issue of getting the employees across the busy road.

1:45:00 Mayor Berube announced that the City Recorder and City Manager/Attorney have developed a way to track postponed agenda items and get them rescheduled.

1:45:28 Susan Kilborn, a North Ogden resident spoke about her desire to get more residents engaged and to attend the City Council meetings; she invited Council Member Pulver to help her in getting the community more involved. Both Council Members Pulver and Watson agreed with Mrs. Kilborn that they would like to see more people involved in the public meetings.

8. **MAYOR/COUNCIL/STAFF COMMENTS**

1:49:20 City Manager/Attorney Call reminded the Council of the Work Session scheduled on January 16, 2024, where each department will do an introduction to their department's roles and responsibilities, and then the Council will discuss the 5-year capital project plan as an intro to the budget.

1:50:42 Council Member Pulver reminded everyone that as they clear their sidewalks, they should not put the snow back into the street. He mentioned attending a Code Enforcement Hearing and watching the Judge rule that developers are in charge of clearing the Developer Protection Strips on their property despite not living there. Council Member Pulver encouraged everyone to read Connection Magazine, noting that he attended the last Weber County Citizen's Police Academy and said there is a good article in the magazine regarding that.

1:52:35 Council Member Cevering asked about the status of All West Fiber's installation. City Manager/Attorney Call answered by stating that the main conduits are installed through most of the City with the exception of the northern end and that connections to houses are being made as approved. Council Member Cevering stated he would like to see the prescriptive easement of the Coldwater Canyon trail scheduled. The City Manager/Attorney said they have been coordinating with individuals to meet with the landowners to address the issue. Lastly, Council Member Cevering explained that Grant Protzman and Susan Clements have done an incredible job at totaling the number of

hours worked on Barker Park and that they will be submitting a RAMP Grant application for the park.

1:55:22 Council Member Barker announced that Northview Fire Department will be doing a Strategic Plan over the next month over social media and encouraged everyone to get involved.

1:55:56 Mayor Berube commented on the North Pole event at the North Ogden City Amphitheatre and asked that the traffic flow into the amphitheater be addressed as it could be a safety issue. He asked the City Manager/Attorney to look into that issue as well as whether the event qualifies as a city-sponsored event and explained that there could be ramifications for that. The Mayor then announced the members of the 2024 Citizen Budget Subcommittee as follows:

Brenda Ashdown
Doug Anderson
Kyle Nordfors
Chris McIntyre
Kristy Pack
Brad Dee
Phil Swanson

It was explained that the committee will be overseen by Council Member Pulver. The processes and intent of the Budget Subcommittee were explained, and any other citizens interested in serving on the Budget Subcommittee were encouraged to join.

9. **ADJOURNMENT**

Council Member Watson motioned to adjourn the meeting.

The meeting adjourned at 8:01 p.m.

S. Neal Berube, Mayor

Rian Santoro
City Recorder

Date Approved

DRAFT

NORTH OGDEN CITY COUNCIL WORK SESSION MINUTES

January 16, 2024

The North Ogden City Council convened on January 16, 2024, at 6:00 p.m. at the North Ogden City Office at 505 East 2600 North.

Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah State Website on January 11, 2024.

Notice of the annual meeting schedule was posted on the bulletin board at the municipal office and posted to the Utah State Website on December 13, 2023.

Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos> or by requesting a copy of the audio file from the North Ogden City Recorder.

PRESENT:

S. Neal Berube	Mayor
Ryan Barker	Council Member (Excused)
Blake Cevering	Council Member
Jay D Delpias	Council Member
Chris Pulver	Council Member
Christina Watson	Council Member

STAFF PRESENT:

Jon Call	City Manager/Attorney
Rian Santoro	City Recorder
Jami Jones	Finance Director
Scott Hess	Community and Economic Development Director
Dave Espinoza	Public Works Director/Assistant City Manager
Nate Davis	Building Inspector
Dirk Quinney	Chief of Police
Bryce Nelson	Administrative Services Manager/Treasurer
Katie Gerard	Human Resources Director

VISITORS:

Brenda Ashdown
Sandy Cochran
Stef Casey
Susan Kilborn

Mayor Berube called the meeting to order. Council Member Pulver offered the invocation and led the audience in the Pledge of Allegiance.

CONSENT AGENDA

1. CALL FOR CONFLICT OF INTEREST DISCLOSURE

0:01:53 No conflict of interest was disclosed.

ACTIVE AGENDA

2. PUBLIC COMMENTS

0:02:26 Brenda Ashdown, a North Ogden Resident, asked if there would be an Open House upon completion of the new Public Safety Building. The Mayor answered by stating that no official date has been set but it is the plan to hold an Open House sometime in February or March 2024.

3. DISCUSSION ON THE NORTH OGDEN CITY DEPARTMENTS

0:03:00 Mayor Berube invited the City Department Heads to provide oversight on what their departments do to gain an understanding of the Budget.

- **Public Works Department - Public Works Director/Assistant City Manager Dave Espinoza**

Dave began by explaining that Public Works consists of 9 departments and each department cross-trains and works together on projects.

- **Water**

- Seven employees
- 7,171 meters
- North Ogden is 100 self-sufficient, using the City's water
- Three springs in the City which provide 80% of the City's water
- Four wells, 2 are capped
- Four one-million-gallons, One two-million-gallon, and two half-million-gallon water tanks
- 32 monthly samples
- 200 notifications

- Monitor 62 PRVs/Pressure Relief Valves (115 miles)
- Manage 7 reservoir sites, 3 times a week for water quality

Water impact fees and upcoming water projects in the City were discussed in detail.

▪ **Sewer**

- Two employees
- Cleans, T.V. (records), and monitors half of the City's system each year
- Two trunk lines transport sewer to Central Weber Sewer District for treatment
- Sewer lining projects have been ongoing over the last 11 years

There was discussion regarding the specifics of the sewer lining projects and their costs, which are budgeted at about \$400,000 annually.

▪ **Storm Water**

- Three employees, Street sweeping, leaf truck, and snow removal at the detention basins are included in those employees' responsibilities
- 88 ponds
- 100 miles of stormwater pipe run through the City
- Projects include the lining and the ponds

▪ **Inspections**

- Three employees
- Inspect City utilities in new developments and City right-of-ways
- 4,000 Blue Stakes issued annually
- 150 Stormwater Pollution Prevention (SWPP) and infrastructure Permits issued monthly

▪ **Solid Waste**

- Two employees
- 150 garbage can work orders issued monthly
- Public services and recycling
- Waste transported to the Weber County Transfer Station
- Green Waste Facility

- **Streets**

- One employee
- 100 lane miles in the City
- 150 miles of sidewalk in the City
- Street signs
- Streetlights
- Street banners
- Two street light signals
- 12 crosswalk/school zone systems

Mayor Berube discussed reinstating the \$3.00 monthly Transportation Utility Fee as the B&C road funds are not covering the needs of the City.

- **Fleet/Building Maintenance**

- Three full-time employees and one part-time employee
- 112 vehicles
- 175 pieces of equipment
- Nine buildings
- Cleaning and maintenance of four buildings

- **Parks**

- Six full-time employees
- 8-15 seasonal employees
- 15 facilities
- Maintenance of 9 parks, totaling 70 acres of ground
- Nine playgrounds to inspect and maintain
- Holiday decorations

Mayor Berube facilitated a discussion about Barker Park and the 30 acres of ground the City purchased at that location.

- **Administration**

- Three full-time, two part-time
- Utility Billing
- Work Orders

It was explained that all of the employees listed above assist in snowplowing. The City has 12 big snowplow truck routes and nine cul-de-sac truck routes. 21 drivers are plowing at a given time. Other employees are called in to do snow removal of the sidewalks at parks and city facilities.

- **Engineering Department – City Engineer Eric Casperson 0:42:58**
 - In charge of the Public Works Standards in regard to infrastructure
 - Collaborates with six local engineering firms:
 - CRS
 - Jones & Associates
 - ESI
 - Sunrise
 - JUB
 - Wasatch Civil
 - Drainage of easements
 - Subdivision plat review
 - Subdivision inspections and approvals
 - Low Impact Development
 - Storm Water Management
 - Street design/widths
 - Traffic-related issues/improvements
 - Natural waterway maintenance
 - Capital Improvement Projects
 - Grants
 - Technical Advisory Committee for WFRC
 - Blasting permits

Mayor Berube explained that a lot of cities utilize outside engineers, however, due to the number of projects in North Ogden City, it is effective for the City to have its own Engineer. The Mayor noted the completion of the Trailhead project and thanked Eric Casperson for his good work on that project.

- **Planning and Building Department – Community and Economic Development Director Scott Hess and Building Official Nate Davis 0:51:59**
 - Two employees
 - Planning and Zoning for the City
 - Economic development
 - Land Use decision-making (Legislative and Administrative)
 - Writing and administering Land Use Rules
 - Maintains and updates the General Plan
 - Maintains and updates the Zoning Map, including each parcel in the City
 - Current population of North Ogden is approximately 21,500, build-out of the City is estimated at 40,000
 - Planning Commission is the Land Use Authority

- Land Use and Development Act
 - Land Use permits
 - Business License review
 - American Planning Association member and Legislative Co-Chair
 - Utah League of Cities and Towns (ULCT)
 - Largely supported by the General Fund
- **Building Department**
 - Three and a half employees
 - Building Permits
 - Inspection and Impact Fees
 - Final determination on structures for safety and code compliance
 - Project management of the new Public Safety Building

Mayor Berube facilitated the discussions of the Public Safety Building, bonds, the Building Department's budget, the Affordable Housing Plan, as well as the expected significant changes to housing legislation. He thanked both Scott and Nate for their efforts. Council Member Dalpias expressed how fortunate the Council is to have Scott Hess representing North Ogden City on the ULCT Task Force.

- **Police Department – Chief Dirk Quinney 1:06:00**

The Chief presented the Council with an Organizational Chart of the Police Department (*See Attachment A – North Ogden Police Department Organizational Chart 2024*)

- **Patrol Division**
 - Day to day calls for service
 - K9 Handler
 - Two officers serve on the Weber County Crash Team
 - Traffic enforcement/traffic accident investigation
- **Investigations**
 - Victim Advocate
 - Community Service Officers
 - Animal Control
 - Code Enforcement
 - Evidence
 - Non-criminal calls for service
 - Speed trailers

- School Resource Officer
 - Major crime investigation
 - Sex/family crime investigation
 - Weber County Homicide Task Force
 - Community and business presentations
 - ATF and Health Department undercover alcohol and tobacco buys
 - Sex Offender registry and compliance checks
- **Administrative**
 - Chief
 - Two Lieutenants
 - Executive Assistant
 - Record Division
 - Records requests
 - Daily reports
 - Citations
 - Fingerprints
 - Body Cam footage requests
 - Trainings
 - Peer Support Teams
 - Drone pilots
 - Public relations events
 - National Night Out
 - Kids Safety Fair
 - 911 Project
 - Drug Take Back

It was explained that the City contributes to the Weber County Crime Scene Investigation (CSI) through an Interlocal Agreement as well as the Weber County Narcotic Strike Force. Mayor Berube discussed the Ordinance which allocates 100% of the City's property taxes to fund Public Safety, noting that it only covers 56% of the City's public safety needs. He then facilitated discussions on the funding of Public Safety, the City's expected growth, and the competitive nature of hiring Public Safety Responders. The Mayor ended by stating that the #1 job of the City Council is Public Safety.

- **Recorder's Department – City Recorder Rian Santoro 1:28:55**
 - One full-time employee and one part-time employee
 - The department is funded by the General Fund
 - Local Elections Officials
 - Notice open seats
 - Candidacy Declarations
 - Candidate Orientation
 - Candidate Financial Disclosures
 - Ballot collection
 - Election Canvass Report
 - Assist the Legislative Body (City Council)
 - Compliance Officer for the Open and Public Meetings Act
 - Scheduling meetings
 - Agenda posting
 - Minutes
 - Trainings
 - Planning Commission
 - Compliance Officer for the Open and Public Meetings Act
 - Scheduling meetings
 - Agenda posting
 - Minutes
 - Trainings
 - Custodian of City Seal
 - Oversees adoption and publication of Municipal Code (Ordinances and Resolutions)
 - Records management and records requests
 - Record documents with Weber County Recorder's Office
 - Annexations
 - Support services to the Mayor, Council, Commissions, and Administration
 - Utah Municipal Clerk's Association
- **Human Resources Department – HR Director Katie Gerard 1:33:00**
 - Maintain the City's personnel files
 - Onboarding and offboarding of employees
 - Employee verification and background checks
 - Pre-employment testing
 - Retirement plan management
 - Benefits administration

- Affordable Care Act (ACA) reporting
- Worker's Compensation management
- Long-term and short-term disability management
 - FMLA
- City Volunteer Background checks
- HR records management
- Job descriptions and compensation
- Maintain City website
- Social Media management
- Connection Magazine
- Employee morale and appreciation
- Team building
- Employee Social Fund Committee
- City Events

The Mayor credited Katie Gerard for being the “City Listener” and said that the HR Director has a lot to do with the City’s culture and expressed his gratitude to Katie.

- **Administrative Service, Treasury Department, and IT – Administrative Services Manager/Treasurer Bryce Nelson** [1:37:04](#)

- **Administrative Services**

- Four full-time employees
 - Two part-time employees
 - Customer service
 - Phone system
 - Risk Management Committee
 - Facility reservations
 - Receive Building Permits
 - Business Licenses

- **Treasurer**

- Daily cash balancing
 - Monthly utility lockbox balancing
 - Online payments
 - City investments
 - State reporting
 - Payment issues
 - Accounts receivable
 - Petty Cash

- Collections
- **IT**
 - Works with Contracted IT Company, TechServe
 - User Management
 - Order equipment
 - Equipment troubleshooting
 - Software management

The Mayor spoke on the work Bryce does with the City's Investment Advisor and discussed how that plays into the budget.

1:41:55 City Manager/City Attorney Jon Call provided overviews of the following departments:

- **Recreation**
 - Aquatic Center
 - Provides 100 summer jobs for the community's youth
 - Swim lessons
 - Reservations
 - Weber High Swim Team
 - Aerobics
 - Lap Swimming
 - Senior Center
 - Daily meals
 - Tax preparation assistance
 - Daily activities
 - Fundraising
 - Events
 - Cherry Days
 - Easter egg hunt
 - Trunk-or-Treat
 - North Pole
 - Recreation programs
- **Justice Court**
 - Class B or C Misdemeanors and Infractions
 - Small claims

Mayor Berube highlighted Jon Call's role as the City Attorney, saying the City is fortunate to have him on staff. He described Jon's role as the "Chief Operating Officer" of the City as he coordinates what happens city-wide on a daily basis.

- **Finance Department – Finance Director Jami Jones 1:46:33**
 - One and a half employees
 - Budget
 - Audit
 - Quarterly Audit Committee Report
 - Monthly Financial Reports
 - State and Federal Budget Compliance
 - Report to State Auditor’s Office
 - Fraud Risk Management
 - Internal Controls
 - General Liability Insurance
 - General Accounting
 - Accounts payable
 - Reconciliation
 - General Ledger
 - Fixed Assets
 - Payroll, noting that 242 W2S were sent out in 2023

4. DISCUSSION ON THE FISCAL YEAR 2024-2025 BUDGET AND CAPITAL PROJECT 5-YEAR PLAN

1:50:10 Finance Director Jones presented a slideshow presentation detailing the 2024-2025 North Ogden City Budget Season. The Mayor, Council, and City Staff engaged in a high-level discussion regarding the budget schedule, City funds, and future projects planned in the City.

(See Attachment B: North Ogden City FY 2024-2025 Budget Season)

5. PUBLIC COMMENTS

2:52:51 Brenda Ashdown, a North Ogden resident asked what happened to the Economic Development meetings. Mayor Berube answered by explaining that attendance at the meetings was an issue. Ms. Ashdown then asked if there was a deadline for the park to be built near the old City shops. City Manager/Attorney Jon Call answered by stating that the deadline is from when the plat is recorded, and that has yet to be done; he noted the RAMP funding deadline for that park is July 2024.

2:55:01 Sandy Cochran, a North Ogden resident, stated that after going through comments on the City's Facebook page, she hopes the City is budgeting for the flowers on Washington Blvd which led to a short discussion on RDA subsidies.

6. **MAYOR/COUNCIL/STAFF COMMENTS**

2:56:34 Council Member Blake Cevering discussed the winter commercial parking issue. He said after researching what other cities are doing, he found that Ogden City had included an exemption in their ordinance which gave the Mayor or the Mayor's designee the right to designate a street or subdivision as exempt.

2:57:59 Council Member Delpias commented on the sidewalk snow removal issue discussed in last week's meeting. Council Member Delpias stated he called the non-emergency number to report 7-Eleven and McDonalds as their sidewalks are still not shoveled.

2:58:52 Council Member Pulver commented on the City Snowplow drivers, stating he drove with a city employee over the weekend where they finished plowing at 1:00 a.m. The employee then went back to the City shops to sleep for a little while, on a cot, and then went out again to plow the roads. He noted the tremendous amount of dedication, work, and effort of the City's snowplow drivers. He also discussed the phenomenal equipment the city has on their snowplows with curb finders, etc. The importance of residents not putting snow on the streets and the enforcement of that was also noted and briefly discussed.

7. **ADJOURNMENT**

Council Member Watson motioned to adjourn the meeting.

The meeting adjourned at 9:01 p.m.

ATTACHMENTS

All Publicly distributed materials associated with this meeting are noted as the following attachments:

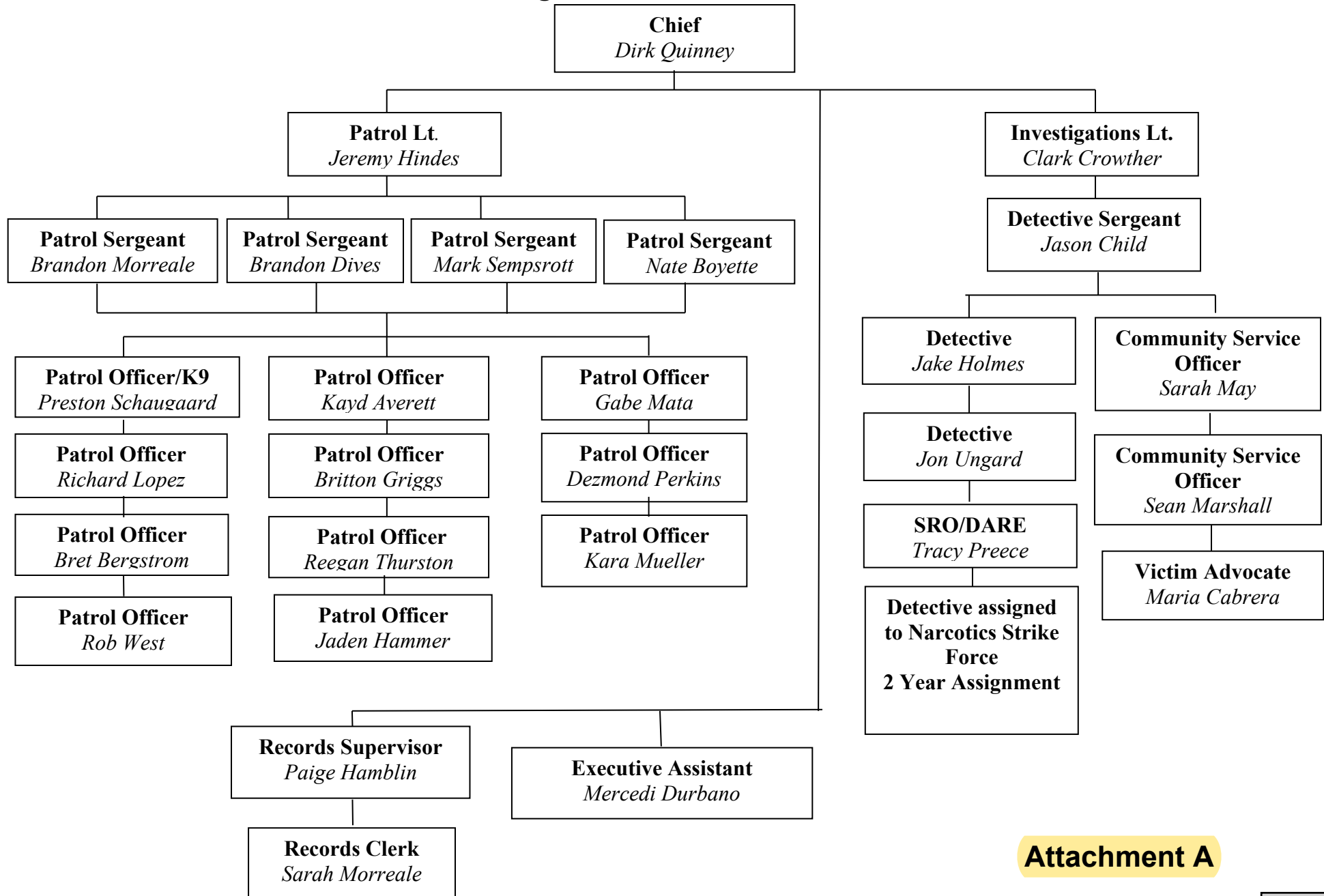
- A. North Ogden Police Department Organizational Chart 2024
- B. North Ogden City FY 2024-2025 Budget Season

S. Neal Berube, Mayor

Rian Santoro
City Recorder

Date Approved

North Ogden Police Department Organizational Chart 2024



Attachment A

NORTH OGDEN CITY
FY 2024-2025 BUDGET SEASON

F Y 2024-2025
BUDGET
SCHEDULE

Date		Topic
March	26	Budget Highlights, Revenues, Priorities, and Future Plan
April	9	Enterprise Funds & Administration
April	23	Parks & Public Safety
May	7	Fund Balance and Final Priorities Review
May	14	Approve Tentative Budget
June	11	Public Hearing & Approve Final Budget

CITY FUNDS

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds

General Fund Revenues

- Property Tax
- Sales Tax
- Franchise Tax
- Motor Vehicle Tax
- Licenses
- Permits
- Intergovernmental
- Charges for Services
- Fines & Forfeitures
- Miscellaneous/Grants/Donations

General Fund Expenditures

- Legislative
- Administration
 - Treasurer/Admin
 - Recorder
 - Human Resources
 - Finance
- Public Safety (Police, Code Enforcement, Admin)
- Court
- Building Inspection
- Planning
- Streets/PW Inspection
- Parks
- Recreation and Events

Special Revenue Funds

- Cherry Days
- Capital Projects
- Parks Impact Fee
- Aquatic Center
- 400/450 E Improvement Fund
- Transportation Utility Fund
- Transportation Sales Tax Fund
- Transportation Impact Fee Fund
- RDA/CDA

Enterprise Funds

- Water Fund
- Sanitary Sewer Fund
- Storm Water Fund
- Solid Waste Fund

Internal Service Funds

- Motor Pool
- Police Motor Pool

Revenue	+	2	2	General Fund Balance – capped 35%
Expenditures	-	-2	-1	
Fund Balance	=	0	1	
			?	
			Capital Projects	

Fund Balances at June 30, 2023				
		General Fund	\$ 3,352,692	
		B&C Road Fund	\$ 502,762	\$ 3,855,454
		Special Revenue Funds		
		Cherry Days	\$ 57,024	
		Aquatic Center	\$ 176,214	
		Capital Projects	\$ 10,879,143	
		400/450 E Improvement Fund	\$ 600,162	
		Transportation Utility Fee Fund	\$ 809,224	
		Transportation Sales Tax Fund	\$ 1,344,316	
		Transportation Impact Fee Fund	\$ 1,731,464	
		Parks Impact Fee Fund	\$ -	
		RDA	\$ 2,625,394	
		CDA	\$ (62,262)	
				\$ 18,160,680
		Internal Service Funds		
		Motor Pool	\$ 177,441	
		Public Safety Motor Pool	\$ 349,022	\$ 526,463
		Enterprise Funds		
		Water Fund	\$ 5,566,774	
		Water Impact Fee Fund	\$ 295,896	
		Sewer Fund	\$ 1,485,076	
		Sewer Impact Fee Fund	\$ 760,914	
		Storm Water Fund	\$ 1,741,383	
		Storm Water Impact Fee Fund	\$ 2,313,904	
		Solid Waste Fund	\$ 334,314	\$ 12,498,261
		Total		\$ 35,040,858

What is Depreciation?

Setting aside funds for future replacement of infrastructure and equipment/vehicles.

	Cost	Years	Depreciation						
100ft Water Pipe	\$100	50	\$2	=	Depreciation Expense				

	Cost	Years	Depreciation						
100ft Water Pipe	\$100	50	\$2	=	Depreciation Expense				

Operating Revenue	+	\$ 4
Operating Expenditures	-	\$ (1)
Depreciation Expense	-	\$ (2)
Fund Balance	=	\$ 1
Fund Balance	+	\$ 1
Depreciation Expense	+	\$ 2
New Fund Balance	=	\$ 3

Capital Projects - CIP Fund North Ogden City								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Parks Development								
Lomond View Pickleball Court	300,000							
Barker Park Audio & Theatrical Equip (RAMP)	295,000							
Water Works Park	450,000							
Patriot Point Community Pond Park	1,000,000							
Canal Trail Crossing at Mtn Rd		280,000						Ramp Applied
Barker Park								
McGriff Trail connection		20,000						
Parks Playground Replacements								
Lomond View (2024)	250,000							
Orton Park (2025)		200,000						
Barker Park (2026)			200,000					
Mountain View Park (2027)				150,000				
Oaklawn Park (2025)		200,000						
North Ogden - East (2029)						200,000		
North Ogden - West (2030)							200,000	
McGriff (replaced 2022)								
Parks Parking Lot Maintenance			560,000					
Parks Track Maintenance		120,000						
Park Landscaping, Fence, Field, Bowery, Scoreboards, RR's		240,000						
Total Parks	2,295,000	1,060,000	760,000	150,000	-	200,000	200,000	4,665,000
City Wide								
Public Safety Building	5,082,550							
Public Safety Parking lot	1,000,000							
Senior Center Parking Lot	400,000							
Public Safety Landscaping	200,000							
2750 N Mtn Rd Trailhead	352,000							
450 E Phase 2			3,000,000					
Washinton Blvd lights, sidewalk crosswalk upgrades			80,000					
1700 N Reconstruction (curb& gutter, sidewalk)							1,000,000	
2100 N & Fruitland Dr							200,000	
Total City Wide	7,034,550	-	3,080,000	-	-	-	1,200,000	11,314,550
Buildings								
Senior Center Roofing	80,000							
Senior Center Flooring								
City Hall Renovation		200,000						
Old PW Shop clean up		100,000						
Total Buildings	80,000	300,000	-	-	-	-	-	380,000
Total Projects by Fiscal Year		9,409,550	1,360,000	3,840,000	150,000	-	200,000	16,359,550
Beginning Fund Balance June 30, 2023		10,879,143	2,210,663	1,120,663	1,189,588	1,309,588	1,579,588	1,649,588
Plus GF Transfer (original budget)	357,850	300,000	300,000	300,000	300,000	300,000	300,000	
Plus GF Transfer (2023 Reduce Fund Balance to 25%)	775,000							
Parks Donation (2024)	55,000							
Insurance claim (2024)	80,000							
Transportation Impact fee (2026)			2,250,000					
Transportation Sales Tax Fund							200,000	
Rental Property Funds (2026)			750,000					
Ramp Grants (2024)	996,515	Submitted						
Donations - Century Farms Agreement (Not Rec'd)	115,000							
CIP Funds Available	13,258,508	2,510,663	4,420,663	1,489,588	1,609,588	1,879,588	2,149,588	
Reserved								
Capital Reserve	(1,000,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
Restricted 450 E Ph2	(638,295)		638,925					
Ending Balance	2,210,663	1,120,663	1,189,588	1,309,588	1,579,588	1,649,588	719,588	

Public Works Projects by year North Ogden City FY Ended: June 30, 2023									
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Streets									
Class C Road Projects		450,000				450,000	450,000	450,000	
Message Boards				20,000	20,000				
Pedestrian Crosswalk				100,000	24,000	20,000	20,000	25,000	
Traffic Signal 3100n		80,000							
Street Lighting Addition				30,000	30,000	30,000	30,000	30,000	
Fruitland Intersection Upgrade		1,500,000							
Mtn Rd 2600 to 2750					1,300,000				IF eligible
Monroe		???							
Total by Fiscal Year		450,000	80,000	1,650,000	1,374,000	500,000	500,000	505,000	
Fund Balance at June 30, 2023		-	-	610,000	459,224	224	415,224	830,224	5,059,000
B&C Road Funds		450,000	450,000	450,000	450,000	450,000	450,000	450,000	
BalanceTransportation Impact Fee Used in CIP	1,344,316			Used in CIP	225,000	225,000	225,000	225,000	@ 225k/yr
Balance Transportation Utility Fee	809,224		240,000	1,049,224	240,000	240,000	240,000	240,000	
Fund Balance		-	610,000	459,224	224	415,224	830,224	1,240,224	

Public Works Projects by year North Ogden City FY Ended: June 30, 2023							
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Water Projects							
2M Gal Reservoir w/ property	4,000,000						
Fruitland Dr Booster Station			1,000,000				
Equipt canyon well				450,000			
Equipt North 1050e well					650,000		
upgrade varies 4" and 6" pipe to 8" standard		600,000	600,000	600,000	600,000	600,000	600,000
pump house upgrades (SCADA)			600,000				
1700n Waterline replacement 12"		1,000,000					
Flow Meters on 2 reservoir sites			80,000				
PRV	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Zone 1 Well Project				1,400,000			
Outlet Meter Station		115,000					
Meter Change Out - \$4,000,000						450,000	450,000
Total by Fiscal Year	4,110,000	1,825,000	2,390,000	2,560,000	1,360,000	1,160,000	1,160,000
Fund Balance at June 30, 2023	5,566,774	2,591,774	1,946,774	786,774	(490,226)	(511,226)	(291,226)
Impact fees	335,000	330,000	330,000	330,000	330,000	330,000	330,000
Depreciation	800,000	800,000	800,000	800,000	800,000	800,000	800,000
3% Annual Increase		50,000	100,000	153,000	209,000	250,000	300,000
Fund Balance	2,591,774	1,946,774	786,774	(490,226)	(511,226)	(291,226)	(21,226)

Public Works Projects by year
North Ogden City
FY Ended: June 30, 2023

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Sewer								
Lining Project		400,000	400,000	400,000	400,000	400,000	400,000	
Manhole Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Add'l Manhole to System		50,000	50,000	50,000				
3100 N 12" Main from 750 E to 950 E		580,000						
Equipment								
Sewer Truck					550,000			
Camera Trailer						200,000		
Dump Truck		300,000						
Total by Fiscal Year	50,000	1,380,000	500,000	500,000	1,000,000	650,000	450,000	4,530,000
Fund Balance at June 30	1,485,076	1,735,076	1,264,207	1,125,052	1,018,793	446,655	246,655	
Depreciation	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
Impact Fee		580,000						
Annual Rate Increase 3%		29,131	60,845	93,741	127,863	150,000	180,000	
Fund Balance	\$ 1,735,076	\$ 1,264,207	\$ 1,125,052	\$ 1,018,793	\$ 446,655	\$ 246,655	\$ 276,655	

Public Works Projects by year North Ogden City FY Ended: June 30, 2023								
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Storm Water								
Multi Functional Community Pond		313,000						
3100n 1080e bubble up box			70,000					
1700n bubble up box	30,000							
Drying Pad			100,000					
1500n Monroe basin					1,500,000			
Mud Creek Detention basin		1,000,000						
Lining Project		100,000	100,000	100,000	100,000	100,000	100,000	
Storm Water upgrade 2100 N	280,000							
Equipment								
Vac Truck							400,000	
Sweeper			300,000					
Leaf Truck				400,000				
Total by Fiscal Year	310,000	1,413,000	570,000	500,000	1,600,000	100,000	500,000	4,993,000
Fund Balance at June 30, 2023	1,741,383	2,011,383	2,211,383	1,941,383	1,741,383	941,383	1,141,383	
Impact fees	280,000	1,313,000			500,000			
Depreciation	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
Rate Increase								
Fund Balance	2,011,383	2,211,383	1,941,383	1,741,383	941,383	1,141,383	941,383	

Questions?

NORTH OGDEN CITY COUNCIL MEETING MINUTES

January 23, 2024

The North Ogden City Council convened on January 23, 2024, at 6:00 p.m. at the North Ogden City Office at 505 East 2600 North.

Notice of time, place, and agenda of the meeting was posted on the bulletin board at the municipal office and posted to the Utah State Website on January 18, 2024.

Notice of the annual meeting schedule was posted on the bulletin board at the municipal office and posted to the Utah State Website on December 13, 2023.

Note: The time stamps indicated in blue correspond with the recording of this meeting, which can be located on YouTube: <https://www.youtube.com/channel/UCriqbePBxTucXEzRr6fclhQ/videos> or by requesting a copy of the audio file from the North Ogden City Recorder.

PRESENT:

S. Neal Berube	Mayor
Ryan Barker	Council Member
Blake Cevering	Council Member
Jay D Dalpiaz	Council Member
Chris Pulver	Council Member
Christina Watson	Council Member

STAFF PRESENT:

Jon Call	City Manager/Attorney
Rian Santoro	City Recorder
Jami Jones	Finance Director
Scott Hess	Community and Economic Development Director
Ryan Nunn	Planner
Eric Casperson	City Engineer
Dave Espinoza	Public Works Director/Assistant City Manager
Nate Davis	Building Inspector
Dirk Quinney	Chief of Police
Bryce Nelson	Administrative Services Manager/Treasurer

VISITORS:

Kevin Burns	Mike Makey
Stef Casey	Dan Wheatley
Sandy Cochran	Bob Wallace
Phillip Swanson	Jered Sewell
Doug Anderson	Brenda Ashdown
Jason Westbrook	Susan Kilborn
Colette Makey	

Mayor Berube called the meeting to order. Pastor Lewis Franco from the Northview Church in Farr West, Utah offered the invocation, thought, and led the audience in the Pledge of Allegiance.

CONSENT AGENDA

1. CALL FOR CONFLICT OF INTEREST DISCLOSURE

0:01:48 No conflict of interest was disclosed.

2. APPOINTMENT OF THE NORTH OGDEN CITY PLANNING COMMISSIONER

0:05:24 Mayor Berube stated the City received several applications from qualified individuals to serve on the Planning Commission. The Mayor has received and accepted the recommendation for Chad Bailey to serve on the Planning Commission.

Council Member Cevering motioned to approve Chad Bailey to serve on the North Ogden City Planning Commission. Council Member Pulver seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Delpias	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

ACTIVE AGENDA

3. PUBLIC COMMENTS

0:07:25 Phillip Swanson, a North Ogden resident, spoke regarding agenda item six. He began by referencing comments made by the Administrative Hearing Officer during the Variance Hearing that was held and are pertinent to tonight's decision; noting that the applicant has built an accessory structure on the property that houses the workshop in the

garage without obtaining a building permit. The Hearing Officer made the decision that the applicant created a self-imposed hardship by constructing an accessory building without a Building Permit. There are no physical constraints on the property that would have prohibited the applicant from construction in compliance with the North Ogden City Code. Mr. Swanson reminded the Council that their job is not to provide favors or to rescue people from circumstances that they put themselves into, adding that this is self-created. If the individual had gotten a building permit in the beginning, as they knew that they should, then there wouldn't be a problem. In the Planning Commission Hearing that was held in November, the applicant admitted that if he had done things correctly, then there wouldn't be this problem. He urged the Council not to change how things are done City-wide just because an individual doesn't follow the ordinances.

4. **FISCAL YEAR 2023 AUDIT REPORT**

0:10:17 Ron Stewart, partner with Gilbert and Stewart CPAs, in Provo, expressed his gratitude to be part of North Ogden City performing the audit this year for 2023. He then explained the role of the auditors, the conclusions they came to, and how they came to those conclusions. The Auditor announced his findings that North Ogden City is in compliance with State Law and doing well. He said that the Finance Director, Jami Jones, and her staff do a great job and thanked her for her work.

(See Attachment A – North Ogden FY 2023 Financial Statements.)

0:18:36 Council Member Pulver asked the Auditor about the Utah Retirement System (URS) Pensions and deferred outflow resources, asking if that is something the City needs to worry about at the present time. The Auditor answered no and explained the significant change from an asset to liability depends upon the market and how well securities are performing.

0:21:52 Finance Director Jones noted that the Audit Report is available on the City's website. She also pointed out that the total net position increased by 11.4 million, meaning the City is able to meet ongoing obligations to its citizens, IT systems, and creditors. The Mayor noted that a major contribution to that 11 million was the contribution of assets from developer's roads and pipes, and the City did not accumulate that money. He thanked Finance Director Jones for her good work on the audit.

**5. DISCUSSION AND/OR ACTION TO CONSIDER ORDINANCE 2024-01
AMENDING CITY CODE TITLE 7-3-4 UPDATING WINTER COMMERCIAL
PARKING RESTRICTIONS**

0:27:05 Council Member Cevering motioned to approve amending City Code Title 7-3-4 updating winter commercial parking restrictions. Council Member Barker seconded the motion.

0:27:39 Council Member Watson expressed concerns regarding the empty lot across the street from the property in question [Big O Tires] noting that once the property is developed it won't be easy to determine whose employees park on the road as that property would follow the same ordinance, creating a potential safety issue. The Mayor noted that there is parking on both sides of the road as it is now, noting that staff will have to enforce the ordinance.

0:30:00 Council Member Pulver said that the main intent of the ordinance is to make sure the plows clear the road safely, noting this ordinance applies to commercially zoned businesses in daylight hours. He continued by stating that City rules apply to UDOT roads. City Manager/Attorney Jon Call clarified that the current rule is no parking on a public street, including UDOT roads during an active snowstorm.

0:32:49 Council Member Barker explained his reasoning for seconding the motion, stating Big O has been parking on the street for 23 years with no problem - and whenever there's a snowstorm, they move their vehicles and there is no reason to believe this will not continue. He believes the wording in the ordinance works great.

0:32:49 Council Member Watson asked how far back from a stop sign a vehicle must park. City Manager/Attorney Call advised that is State Law and that it is 30 feet from a stop sign. Council Member Watson added that if that law is strongly followed it would help with safety on the road.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpiaz	nay
Council Member Pulver	aye
Council Member Watson	nay

The motion passed by a 3 to 2 vote.

6. **DISCUSSION AND/OR ACTION TO CONSIDER LEGISLATIVE AMENDMENT TO AMEND ACCESSORY BUILDING STANDARDS CITYWIDE**

0:35:34 Community and Economic Development (CED) Director Hess presented the Council with a request from a citizen, Bob Wallace, who was in attendance, to amend an ordinance within Title 11, regarding the accessory building standards. He went on to explain that a building was built without a building permit, and a “stop work order” was put in, leading to the citizen applying for a variance. Due to the Land Use Law specifications, it was not eligible for a variance which in turn led to the application of this Zoning Text Amendment. He further explained that the Planning Commission had a robust discussion regarding this application. The CED Director then presented drawings to help in showing the Planning Commission's recommendations. Discussion between CED Director Hess and the Council centered around the height of accessory building standards recommendations, proposed changes to the ordinance, and the fact that a building permit was not applied for by the applicant.

0:49:33 The applicant, Bob Wallace, addressed the Council, explaining the reasons a building permit was not applied for and the reasons why this Zoning Text Amendment should be approved. This led to a high-level discussion between the Mayor, Council, and Staff.

Council Member Pulver motioned to approve Ordinance 2024-02, amending accessory building standards Citywide. Council Member Barker seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpiaz	nay
Council Member Pulver	aye
Council Member Watson	aye

The motion passed by a 4 to 1 vote.

7. **DISCUSSION AND/OR ACTION TO CONSIDER ORDINANCE 2024-03
AMENDING PRIVATE TO PUBLIC WATER CULINARY SYSTEM
CONNECTION STANDARDS**

0:49:33 Planner Ryan Nunn explained that his Text Amendment came from the City Engineer, Eric Casperson, and explained that the intent is to allow connections between public and private water connections to protect the water and the city water system. He noted that the amendment would provide protection to the City connections. The Mayor facilitated discussion between the City and Staff.

Council Member Barker motioned to approve Ordinance 2024-03, amending private to public water culinary system connection standards. Council Member Dalpiaz seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpiaz	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

8. **DISCUSSION AND/OR ACTION TO CONSIDER RESOLUTION 01-2024 FOR
UPDATES ON CITY COUNCIL RULES AND PROCEDURES**

1:03:55 City Manager/Attorney Jon Call detailed the changes being proposed to the City Council Rules and Procedures which led to a high-level discussion between the Council. It was noted that rules on Media are not included in the Council Rules and Procedures and the role of the Public Information Officer (PIO) was addressed. Council Member Barker highlighted the time limits of public comments set by several surrounding cities, noting that they are all 3 minutes, and several do not allow 2 public comment opportunities during their Council meetings as North Ogden City does.

Council Member Cevering motioned to approve Resolution 01-2024 updating the City Council Rules and Procedures. Council Member Watson seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Delpias	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

9. DISCUSSION AND/OR REVIEW OF CITY SALARY POLICY

1:21:58 City Manager/Attorney Call began by stating that Mayor Berube was on the Salary Committee 10 -11 years ago and since that time, the Council has been involved heavily in the process. He explained that the process includes comparing salaries of similar positions in cities of similar size (populations of 10,000 – 25,000). The commitment has been that the salaries are reviewed and compared every 6 months as the goal is to keep the City’s employees fairly compensated. He noted that there are about 18 employees who show as underpaid, and it would cost the City roughly \$48,500 over the next 6 months to rectify that; that is a continuing expense and would cost \$97,000 in next year’s budget. In order to fund this, it would require dipping into the fund balance. The Council was advised that the market is always moving and the City must budget for that adjustment. The question was asked how the City should do that and when. This led to a high-level discussion regarding a fair and adequate compensation policy. It was ultimately decided to address the issue after meeting with the Department Heads on their budgets in July of 2024.

10. DISCUSSION AND/OR ACTION TO CONSIDER THE CAPITAL PROJECT 2550 POND WATERSHED AGREEMENT

2:00:51 City Manager/Attorney Call requested that this agenda item be postponed as the final agreement was not received in time.

Council Member Dalpias motioned to postpone the Capital Project 2550 Pond Water Shed Agreement until the final agreement is received. Council Member Barker seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpias	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

11. COUNCIL DEPARTMENT REPORTS:

A. COUNCIL MEMBER PULVER – PUBLIC WORKS

2:01:50 Council Member Pulver reported riding along with one of the City snow plow drivers, saying it was very eye-opening. He reminded everyone to remove the snow from their sidewalks, to not put snow in the street, and to remove vehicles from the street during and after a snowstorm.

B. COUNCIL MEMBER WATSON – ADMINISTRATION AND RECREATION

2:02:22 Council Member Watson reported that the Special Olympics event, the North Ogden Polar Plunge, held at the Aquatic Center on January 20, 2024, was a great success. She advised that the Aquatic Center is currently hiring lifeguards and the class to certify for that position is in the middle of February.

She reported that the Recorder's Office is now writing the meeting minutes, noting the time commitment on the City Recorder and Deputy Recorder's plates.

In Events, it is the hope that in the upcoming year, each Council Member will be assigned to participate by representing the City and providing a service at one of the events.

She ended by saying that she attended the Leadership Day at the Capital with the Youth Council and that was very successful.

C. MAYOR BERUBE - FINANCE

2:05:33 Mayor Berube reported that he went over the financial statements in detail with Finance Director Jones where he asked questions about anything with revenues showing less than 45% or greater than 55%. He reported feeling very comfortable with that discussion. It was explained that the principal and interest payments have already been made on the debt service and currently, there are lower volumes of revenues being collected in inspections and building permits, but these are expected to smooth out over time. He encouraged anyone interested in looking at the variances and miscellaneous income to look at the financial statements, noting that interest income continues to be vibrant. Mayor Berube said that the City will not be able to continually fund the deficit concerning the Aquatic Center as the RDA funds dissipate and costs continue to rise. He ended by saying that the Sales Tax Report would be presented at a later meeting date.

D. CITY MANAGER/ATTORNEY JON CALL – CAPITAL PROJECTS

2:09:19 City Manager/Attorney Call advised that the 2550 Detention Basin is currently in the environmental analysis stage and signatures are required from the Natural Resources Conservation Services (NRCS). A meeting has been set up to shorten the 6-month design phase and the construction phase will follow.

The Lomond View Pickleball Courts and playground are on hold due to the 10 inches of snow to avoid compaction issues underneath the pad. The Parks Department is currently looking over designs for the playground. Both should be installed by July 2024.

The Consultant is wrapping up their analysis for the South Town area and a final document will be presented in an upcoming City Council meeting, the survey received a lot of participation with 700 comments.

The Public Safety Building is almost finished. The City will be doing a walk-through this week.

The Water Reservoir is currently being leak tested and will be completed soon, making the City's fire protection and other systems more robust.

The design for the Waterworks Park has been received on both the water and concrete portions of the park. He noted that City employees will be doing a lot of the work on that park for cost savings and team building.

12. PUBLIC COMMENTS

2:13:33 Doug Anderson, a North Ogden City resident thanked the Council for keeping the comment period at 5 minutes. He continued by commenting on the winter parking ordinance, stating he was disappointed with the loose wording used in the ordinance stating the term “employee” needs to be clearer, giving the example of “employees of a certain business”. He also suggested giving a 30-minute window before and after business hours for people to be able to move their vehicles. Mr. Anderson expressed his disappointment with the building ordinance allowing the change of the height and the angle of buildings with the net effect of allowing taller buildings to be built closer to the property lines. As a resident of North Ogden, he enjoys the open spaces and does not relish the idea of taller buildings encroaching on the beautiful sky and mountains that are here. He said that is one of the nice things about living in North Ogden, not being surrounded by taller and closer buildings. Mr. Anderson commented on the principle of someone knowingly violating an ordinance and then coming to get permission to proceed and stated there is something wrong with the principle of that. He ended by stating that decisions have consequences.

2:18:23 Stef Casey, a North Ogden resident stated she did not know how to feel about the meeting tonight. She expressed her belief that laws and ordinances should be equally applied to all residents. She continued by saying the feeling now is that she can do whatever she wants and wonders why the City has ordinances and rules, noting that she listened to the Planning Commission work through accessory dwelling units for over a year.

2:19:32 Sandy Cochran, a North Ogden resident echoed what was said by Stef Casey, stating she could not believe how the Council voted on the accessory building standards ordinance. She continued by stating that the applicant actually admitted to knowing he should get a building permit and didn't. She voiced her appreciation for Council Member Dalpiaz who stated that the Council had not given the issue enough thought and that something could come up in the future that was not yet considered. She proposed that there could be citizens who wanted to have a building closer to their property line but followed the rules and didn't do that. She asked about fines for people who do not do the right thing and noted there was no fine in this issue.

2:21:07 Brenda Ashdown, a North Ogden resident expressed appreciation to the Council for keeping the public comment period to 5 minutes. She posed the question that if she were to build a building without a permit, would she be fined?

City Manager/Attorney Call answered by stating that fines have been issued, far and few between, in the past to those who have refused to comply, but the City's goal is compliance with the process. Ms. Ashdown stated her frustration and asked why there are ordinances if that is the case. She ended by stating that the citizen who violated the ordinance should, at the very least, be fined for not getting a permit or following the ordinance.

2:23:22 Jason Westbrook, a North Ogden resident and owner of Big O Tires, thanked the City Council for their time and consideration on the winter parking ordinance changes. He said he wanted the Council to know that he and his employees take into consideration what is happening on the road to ensure safety. He addressed Council Member Watson's question about the law of parking behind a stop sign and advised that there is no parking from the business' driveway to that stop sign, located on the south side of the road. He also ensured consideration of snow removal. He said in the future, he would like to propose a change in the Code relating to parking. He stated that as of now, the code states that parking is to be 20 feet back from the property line from Washington Blvd and said that if that were to be changed the business could add another 10 to 15 parking stalls. He was advised to follow the same process he followed to request a change to the winter parking ordinance.

13. **MAYOR/COUNCIL/STAFF COMMENTS**

2:26:58 City Manager/Attorney Call said that the State Legislators are looking hard into local zoning rules and encouraged everyone to get involved and educated in that process. The current proposal is 8 units to the acre everywhere. Mayor Berube said he has spoken to each of the City's Representatives, and they may be the minority, but they are not in favor of the State taking over the zoning rules, he encouraged those in attendance and watching to contact their legislators.

2:28:56 Council Member Watson explained her thought process on her vote on the building ordinance stating affordable housing was on her mind and that she is in favor of the opportunity to have a starter home above a garage in the future. She expressed gratitude for everyone's comments.

2:29:08 Council Member Dalpiaz took the opportunity to explain that Council Members have the opportunity after a vote has taken place to raise their hand and explain why they chose to vote the way they did.

2:29:45 Council Member Cevering advised that 16 proposed bills in this year's Legislative Session could affect North Ogden City in one form or another. He was asked by Mayor Berube to provide updates on those bills when he provides his monthly reports on the Planning Department. Mayor Berube explained that the City has three votes in the Legislative Policy Committee which are comprised of himself, Jon Call, and Scott Hess.

2:30:58 Council Member Pulver explained his journey to be on the City Council was due to a retaining wall that had been constructed. He said that ordinances are made to be changed and the importance of the intent of the ordinances should be considered.

2:32:13 in accordance with Utah Code §52-4-205(1)(a), regarding the character, professional competence, or physical or mental health of an individual, the mayor announced that North Ogden City Council would enter into a closed portion of the meeting.

Council Member Dalpiaz motioned to move into a closed meeting in accordance with Utah Code §52-4-205(1)(a) regarding the character, professional competence, or physical or mental health of an individual with a 5-minute recess prior. Council Member Cevering seconded the motion.

Voting on the motion:

Council Member Barker	aye
Council Member Cevering	aye
Council Member Dalpiaz	aye
Council Member Pulver	aye
Council Member Watson	aye

The motion passed unanimously.

The regular meeting adjourned at 8:32 p.m.

The meeting reconvened at 10:05 p.m.

14. ADJOURNMENT

Council Member Watson motioned to adjourn the meeting.

The meeting adjourned at 10:06 p.m.

ATTACHMENTS

All Publicly distributed materials associated with this meeting are noted as the following attachments:

A. North Ogden FY 2023 Financial Statements

S. Neal Berube, Mayor

Rian Santoro
City Recorder

Date Approved



NORTH OGDEN CITY

— SETTLED 1851 —

Financial Statements

With Auditor's Report

June 30, 2023

NORTH OGDEN CITY
BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2023
Together with Independent Auditor's Report

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
North Ogden, Utah

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of North Ogden City, Utah (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023 and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our objectives to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, and the required supplementary information regarding pensions, as noted in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
December 12, 2023

**NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2023**

MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of North Ogden City's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2023. This report is in conjunction with the City's financial statements.

The purpose of the City is to provide general services to its residents which includes general government, public safety, public health, highways and public improvements, and parks and recreation.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows as of the close of the most recent year. Of this amount, the unrestricted net position in the governmental funds and in the business-type funds may be used to meet the governments ongoing obligations to citizens and creditors.

Total Assets and Deferred Outflows	\$ 146,988,791
Total Liabilities and Deferred Inflows	\$ 21,247,232
Net Position	\$ 125,741,559

Governmental Activities - Unrestricted Net Position	\$ 5,431,073
Business-type Activities - Unrestricted Net Position	\$ 6,740,093

- The government's total net position changed as indicated below.

Increase (Decrease) in Total Net Position	\$ 11,482,388
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- At the close of the current year, the governmental funds reported ending fund balances as noted below. The Unassigned Fund Balance is available for spending at the city's discretion.

Governmental Funds		Percentage
Nonspendable	\$ 116,099	0.53%
Restricted Fund Balance	12,067,799	54.81%
Committed Fund Balance	176,214	0.80%
Assigned Fund Balance	6,150,133	27.93%
Unassigned Fund Balance	3,505,898	15.92%
Total Governmental Funds, Fund Balance	<u>\$ 22,016,143</u>	

- At the end of the current year, unassigned fund balance for the General Fund was as follows:

General Fund Unassigned Fund Balance	\$ 3,505,898
(As a percent of total General Fund Expenditures)	41.13%

- The City's total debt and lease liability changed as indicated below. The decrease was due to payments in the current year exceeding the amount of the new lease agreement entered into.

Increase (Decrease) in total debt and lease liabilities	\$ (247,233)
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**NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023**

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business.

The Statement of Net Position presents information on all of the City's assets, deferred outflows, liabilities, deferred inflows and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the City include general government, public safety, streets and road, parks and recreation, and economic development. In addition, the internal service funds are included in the governmental activities. The business-type activities of City are the water, sewer, storm water, and solid waste.

Refer to the table of contents for the location of the government-wide financial statements.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statement, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balance of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains four governmental funds: 1) General Fund, which is always a major fund; 2) RDA/CDA Special Revenue Fund ; 3) Aquatic Center Special Revenue Fund; 4) Capital Projects Fund.

**NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023**

The City adopts an annual appropriated budget for all its governmental funds. A budgetary comparison statement has been provided to demonstrate legal compliance with the adopted budget for the General Fund and major Special Revenue Funds.

Refer to the table of contents for the location of the basic governmental fund financial statements.

Proprietary Funds

The City maintains four proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses Enterprise funds to account for its 1) water operations; 2) sewer operations; 3) storm water operations and 4) the solid waste operations. In addition, the City reports the internal service motor pool funds as Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. All of these funds are considered major funds of the City.

Refer to the table of contents for the location of the basic proprietary fund financial statements.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are part of the basic financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities at the close of the most recent fiscal year as indicated below.

Total Assets and Deferred Outflows	\$ 146,988,791
Total Liabilities and Deferred Inflows	\$ 21,247,232
Net Position	\$ 125,741,559

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

NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

North Ogden City's Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 28,537,075	\$ 30,208,054	\$ 13,167,819	\$ 12,436,800	\$ 41,704,894	\$ 42,644,854
Capital assets	55,869,878	46,705,812	48,159,963	44,329,989	104,029,841	91,035,801
Total assets	84,406,953	76,913,866	61,327,782	56,766,789	145,734,735	133,680,655
Deferred outflows of resources	1,065,761	807,918	188,295	126,414	1,254,056	934,332
Long-term liabilities	10,084,513	9,336,099	104,513	40,980	10,189,026	9,377,079
Other liabilities	3,937,969	2,666,396	3,331,832	1,848,178	7,269,801	4,514,574
Total liabilities	14,022,482	12,002,495	3,436,345	1,889,158	17,458,827	13,891,653
Deferred inflows of resources	2,674,805	4,949,784	1,113,600	1,514,379	3,788,405	6,464,163
Net investment in capital assets	51,276,555	45,599,073	47,048,119	43,188,334	98,324,674	88,787,407
Restricted	12,067,799	14,378,276	3,177,920	3,177,920	15,245,719	17,556,196
Unrestricted	5,431,073	792,156	6,740,093	7,123,412	12,171,166	7,915,568
Total net position	\$ 68,775,427	\$ 60,769,505	\$ 56,966,132	\$ 53,489,666	\$ 125,741,559	\$ 114,259,171

Governmental Activities

Governmental activities changed the City's net position as noted below.

Prior year Governmental Activities Net Position	\$ 60,769,505
Current year Governmental Activities Net Position	\$ 68,775,427

Key elements of this change are as follows:

North Ogden City's Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues:						
Charges for services	\$ 1,651,972	\$ 1,697,579	\$ 7,570,473	\$ 7,254,619	\$ 9,222,445	\$ 8,952,198
Operating grants and contributions	1,215,881	1,071,576	-	-	1,215,881	1,071,576
Capital grants and contributions	5,022,347	3,009,687	3,089,602	1,101,998	8,111,949	4,111,685
General Revenues:						
Property taxes	3,647,395	2,854,125	-	-	3,647,395	2,854,125
Sales taxes	4,929,040	4,687,489	-	-	4,929,040	4,687,489
Other taxes	1,256,376	1,125,785	-	-	1,256,376	1,125,785
Other	1,391,035	271,594	599,070	77,816	1,990,105	349,410
Total revenues	\$ 19,114,046	\$ 14,717,835	\$ 11,259,145	\$ 8,434,433	\$ 30,373,191	\$ 23,152,268

NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Expenses:						
General government	\$ 1,384,485	\$ 1,451,124	\$ -	\$ -	\$ 1,384,485	\$ 1,451,124
Public safety	4,709,368	3,735,675	-	-	4,709,368	3,735,675
Streets and roads	2,410,935	1,795,855	-	-	2,410,935	1,795,855
Parks and recreation	2,022,174	1,998,594	-	-	2,022,174	1,998,594
Economic development	383,319	104,436	-	-	383,319	104,436
Interest on long-term debt	196,186	117,164	-	-	196,186	117,164
Water	-	-	2,900,541	2,513,284	2,900,541	2,513,284
Sewer	-	-	2,397,030	2,129,133	2,397,030	2,129,133
Storm water	-	-	1,076,913	1,009,741	1,076,913	1,009,741
Solid waste	-	-	1,409,852	1,269,950	1,409,852	1,269,950
Total expenses	11,106,467	9,202,848	7,784,336	6,922,108	18,890,803	16,124,956
Increase (decrease) in net position before transfers	8,007,579	5,514,987	3,474,809	1,512,325	11,482,388	7,027,312
Transfers	(1,657)	-	1,657	-	-	-
Increase (decrease) in net position	8,005,922	5,514,987	3,476,466	1,512,325	11,482,388	7,027,312
Net position - beginning	60,769,505	55,254,518	53,489,666	51,977,341	114,259,171	107,231,859
Net position - ending	<u>\$ 68,775,427</u>	<u>\$ 60,769,505</u>	<u>\$ 56,966,132</u>	<u>\$ 53,489,666</u>	<u>\$ 125,741,559</u>	<u>\$ 114,259,171</u>

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services except for the expenses related to road improvements.

Business-type Activities

Business-type activities changed the City's net position as noted below.

Prior year Business-type Activities Net Position	\$ 53,489,666
Current year Business-type Activities Net Position	\$ 56,966,132

Key elements of the changes are shown above and on the previous page.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

At the end of the year, the City's governmental funds reported the information at the top of the next page. Unassigned fund balance is available for spending at the City's discretion. The Restricted and Nonspendable Fund Balances are not available for new spending because they have already been restricted or spent as noted below. The Assigned Fund Balance have been assigned as noted below.

NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

Governmental Funds, Fund Balances		Percentage
Nonspendable	\$ 116,099	0.53%
Restricted Fund Balance	12,067,799	54.81%
Committed Fund Balance	176,214	0.80%
Assigned Fund Balance	6,150,133	27.93%
Unassigned Fund Balance	3,505,898	15.92%
Total Governmental Funds, Fund Balance	<u>\$ 22,016,143</u>	
Prior years Total Governmental Funds, Fund Balance	\$ 24,189,491	
		Percent Change
Increase (Decrease) in Total Gov Funds, Fund Balance	\$ (2,173,348)	-8.98%
Nonspendable		
Prepaid Expenses	\$ 116,099	
Restricted Fund Balances		
Road improvements	3,033,944	
Unspent bond proceeds	4,739,258	
Impact fees	1,731,464	
Economic development	2,563,133	
Committed Fund Balances		
Aquatic Center	176,214	
Assigned Fund Balances		
Capital projects/debt service	6,150,133	

The General Fund is the chief operating fund. At the end of the current year, Fund Balances are indicated below. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The in-relation percentages below are the percentage of fund balance compared to the total of the General Fund expenditures.

General Fund, Fund Balances		
Nonspendable	\$ 116,099	1.36%
Restricted Fund Balance	290,484	3.41%
Unassigned Fund Balance	3,505,898	41.13%
Total General Fund, Fund Balance	<u>\$ 3,912,481</u>	45.90%

Proprietary Funds

Proprietary funds provide the same type of information found in the government-wide financial statements but in more detail.

Unrestricted net position of the proprietary funds at the end of the year was shown below. Other factors concerning the finances of these funds has already been addressed in the discussion of business-type activities.

Proprietary Funds, Unrestricted Net Position	\$ 6,894,383
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**NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023**

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget related to expenditures are noted below:

Increase in general government expenditures due to an increase in emergency management expenditures	\$ 646,000
Increase in public safety and highways and streets expenditures due to an increase for personnel costs	\$ 303,000

A comparison of final budgeted revenues and expenditures to the actual amounts received and spent is below:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Total Revenues	\$ 11,272,650	\$ 11,195,707	\$ (76,943)
Total Expenditures	<u>9,647,976</u>	<u>8,523,106</u>	<u>1,124,870</u>
Net Increase (Decrease)	<u>\$ 1,624,674</u>	<u>\$ 2,672,601</u>	<u>\$ 1,047,927</u>

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental activities as of June 30, 2023, is shown below. This investment in capital assets includes land, buildings, improvements other than buildings, equipment and infrastructure, which includes roads, highways and sidewalks. The total net increase in governmental activities' investment in capital assets for the current year is indicated below. Major capital assets events during the current year included the following:

- Completion of phase 1 of the 400/450 east road project
- Continuing construction of a new public safety building
- Contribution of assets (infrastructure) from completed developments

The City's investment in capital assets for its business-type activities as of June 30, 2023, is shown below. This investment includes water shares, buildings, and improvements other than buildings, such as water and sewer systems.

NORTH OGDEN CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2023

North Ogden City's Capital Assets
(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Capital assets not being depreciated						
Land and water stock	\$ 11,469,787	\$ 6,205,763	\$ 1,395,180	\$ 3,601,832	\$ 12,864,967	\$ 9,807,595
Construction in progress	7,420,973	10,095,530	354,208	241,008	7,775,181	10,336,538
Capital assets being depreciated						
Buildings	16,916,028	16,916,028	418,425	418,425	17,334,453	17,334,453
Infrastructure	24,747,686	17,394,575	66,849,461	59,435,953	91,597,147	76,830,528
Park improvements	3,902,580	3,781,384	-	-	3,902,580	3,781,384
Machinery and equipment	6,111,743	6,064,790	5,344,152	5,291,640	11,455,895	11,356,430
Leased machinery and equipment	358,898	120,193	-	-	358,898	-
Total	70,927,695	60,578,263	74,361,426	68,988,858	145,289,121	129,446,928
Less accumulated depreciation and amortization	(15,057,817)	(13,872,451)	(26,201,463)	(24,658,869)	(41,259,280)	(38,531,320)
Total capital assets, net	<u>\$ 55,869,878</u>	<u>\$ 46,705,812</u>	<u>\$ 48,159,963</u>	<u>\$ 44,329,989</u>	<u>\$ 104,029,841</u>	<u>\$ 90,915,608</u>

Long-Term Debt

At the end of the current year, the City had total long-term debt outstanding of as noted below.

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue bonds	\$ 9,084,000	\$ 9,500,000	\$ -	\$ -	\$ 9,084,000	\$ 9,500,000
Financed purchase	-	39,194	-	-	-	39,194
Lease liability	293,281	85,320	-	-	293,281	85,320
Net pension liability	1,047,459	-	104,513	-	1,151,972	-
Compensated absences	439,665	493,805	85,337	102,451	525,002	596,256
Total	<u>\$ 10,864,405</u>	<u>\$ 10,118,319</u>	<u>\$ 189,850</u>	<u>\$ 102,451</u>	<u>\$ 11,054,255</u>	<u>\$ 10,220,770</u>

Additional information on the City's long-term debt can be found in the notes of the financial statements.

Economic Factors

The city continues to approach budgeting revenues and expenditures conservatively and considers regional and national economic forecasts as a component in the budgeting process, along with long-term capital plans. During fiscal year 2023, sales tax revenues remained steady at an increase of 5% over last year. Building permit revenue decreased by 24% compared to the previous year, and the city expects slow growth for fiscal year 2024. On August 9, 2022, the city held a truth-in-taxation hearing, and Council subsequently approved a property tax revenue increase of 24.5%. Other rates and fees remained constant for fiscal year 2023.

Request for Information

This financial report is designed to provide a general overview of City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the North Ogden City Finance Director, 505 East 2600 North, North Ogden Utah 84414.

BASIC FINANCIAL STATEMENTS

NORTH OGDEN CITY
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:			
Current assets:			
Cash and cash equivalents	\$ 12,353,495	\$ 8,746,409	\$ 21,099,904
Accounts receivable, net	2,674,314	677,977	3,352,291
Intergovernmental receivables	973,795	51,904	1,025,699
Inventory	42,282	86,154	128,436
Prepaid expenses	116,099	7,813	123,912
Total current assets	<u>16,159,985</u>	<u>9,570,257</u>	<u>25,730,242</u>
Non-current assets:			
Restricted cash and cash equivalents	11,720,838	3,751,852	15,472,690
Restricted receivables	501,962	-	501,962
Internal Balances	154,290	(154,290)	-
Capital assets:			
Not being depreciated	18,890,760	1,749,388	20,640,148
Net of accumulated depreciation and amortization	<u>36,979,118</u>	<u>46,410,575</u>	<u>83,389,693</u>
Total non-current assets	<u>68,246,968</u>	<u>51,757,525</u>	<u>120,004,493</u>
Total assets	<u>84,406,953</u>	<u>61,327,782</u>	<u>145,734,735</u>
Deferred outflows of resources:			
Pensions	<u>1,065,761</u>	<u>188,295</u>	<u>1,254,056</u>
Total assets and deferred outflows of resources	<u>\$ 85,472,714</u>	<u>\$ 61,516,077</u>	<u>\$ 146,988,791</u>

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
STATEMENT OF NET POSITION (Continued)
June 30, 2023

	Governmental Activities	Business-Type Activities	Total
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES:			
Current liabilities:			
Accounts payable	\$ 1,643,880	\$ 755,846	\$ 2,399,726
Accrued liabilities	712,333	90,863	803,196
Payable from restricted assets	5,276	51,560	56,836
Accrued interest payable	33,540	-	33,540
Unearned revenue	98,198	2,340,896	2,439,094
Performance bonds and deposits	664,850	7,330	672,180
Compensated absences, current portion	299,031	85,337	384,368
Lease liability, current portion	76,861	-	76,861
Bonds payable, current portion	404,000	-	404,000
Total current liabilities	3,937,969	3,331,832	7,269,801
Non-current liabilities:			
Compensated absences, non-current portion	140,634	-	140,634
Lease liability, non-current portion	216,420	-	216,420
Bonds payable, non-current portion	8,680,000	-	8,680,000
Net pension liability	1,047,459	104,513	1,151,972
Total non-current liabilities	10,084,513	104,513	10,189,026
Total liabilities	14,022,482	3,436,345	17,458,827
Deferred inflows of resources:			
Deferred property tax revenue	2,650,315	-	2,650,315
Pensions	24,490	1,756	26,246
System agreements	-	1,111,844	1,111,844
Total deferred inflows of resources	2,674,805	1,113,600	3,788,405
NET POSITION:			
Net investment in capital assets	51,276,555	47,048,119	98,324,674
Restricted for:			
Road improvements	3,033,944	3,177,920	6,211,864
Unspent bond proceeds	4,739,258	-	4,739,258
Impact fees	1,731,464	-	1,731,464
Economic development	2,563,133	-	2,563,133
Unrestricted	5,431,073	6,740,093	12,171,166
Total net position	68,775,427	56,966,132	125,741,559
Total Liabilities, deferred inflows of resources, and net position	<u>\$ 85,472,714</u>	<u>\$ 61,516,077</u>	<u>\$ 146,988,791</u>

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

	Program Revenues				Net (Expense) Revenue & Changes in Net Position		
	Charges for	Operating	Capital Grants		Governmental	Business-type	
Expenses	Services	Grants and	and		Activities	Activities	Total
		Contributions	Contributions				
FUNCTIONS/PROGRAMS:							
Primary government:							
Governmental activities:							
General government	\$ 1,384,485	\$ 305,588	\$ 14,062	\$ -	\$ (1,064,835)	\$ -	\$ (1,064,835)
Public safety	4,709,368	502,264	125,170	-	(4,081,934)	-	(4,081,934)
Streets and roads	2,410,935	251,456	1,018,840	4,455,751	3,315,112	-	3,315,112
Parks and recreation	2,022,174	592,664	57,707	566,596	(805,207)	-	(805,207)
Economic development	383,319	-	102	-	(383,217)	-	(383,217)
Interest on long-term debt	196,186	-	-	-	(196,186)	-	(196,186)
Total governmental activities:	11,106,467	1,651,972	1,215,881	5,022,347	(3,216,267)	-	(3,216,267)
Business-type activities:							
Water	2,900,541	2,504,641	-	1,168,606	-	772,706	772,706
Sewer	2,397,030	2,584,438	-	888,768	-	1,076,176	1,076,176
Storm water	1,076,913	1,104,571	-	1,032,228	-	1,059,886	1,059,886
Solid waste	1,409,852	1,376,823	-	-	-	(33,029)	(33,029)
Total business-type activities	7,784,336	7,570,473	-	3,089,602	-	2,875,739	2,875,739
Total primary government	\$ 18,890,803	\$ 9,222,445	\$ 1,215,881	\$ 8,111,949	(3,216,267)	2,875,739	(340,528)
General Revenues:							
					3,647,395	-	3,647,395
Property taxes					4,929,040	-	4,929,040
Sales tax					1,256,376	-	1,256,376
Other taxes					963,871	373,950	1,337,821
Unrestricted investment earnings					366,758	130,123	496,881
Gain on sale of capital assets					60,406	94,997	155,403
Miscellaneous					(1,657)	1,657	-
Transfers							
					11,222,189	600,727	11,822,916
Total general revenues and transfers							
Change in net position					8,005,922	3,476,466	11,482,388
Net position - beginning					60,769,505	53,489,666	114,259,171
Net position - ending					\$ 68,775,427	\$ 56,966,132	\$ 125,741,559

The accompanying notes are an integral part of the financial statements.

**NORTH OGDEN CITY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023**

		Special Revenue				Total
	General Fund	RDA/CDA Funds	Aquatic Center	Debt Service Fund	Capital Projects Funds	Governmental Funds
ASSETS:						
Cash and cash equivalents	\$ 3,699,991	\$ -	\$ 249,843	\$ 1	\$ 7,877,197	\$ 11,827,032
Receivables:						
Property taxes	2,535,667	-	-	-	-	2,535,667
Due from other governments	973,795	-	-	-	-	973,795
Other	-	-	61,690	-	29,890	91,580
Prepaid expenses	116,099	-	-	-	-	116,099
Restricted assets:						
Restricted cash and cash equivalents	54,825	2,559,890	-	-	9,106,123	11,720,838
Restricted receivables	240,273	153,496	-	-	108,193	501,962
TOTAL ASSETS	\$ 7,620,650	\$ 2,713,386	\$ 311,533	\$ 1	\$17,121,403	\$27,766,973
LIABILITIES:						
Accounts payable	\$ 184,106	\$ -	\$ 58,172	\$ -	\$ 1,391,090	\$ 1,633,368
Accrued liabilities	319,986	-	39,161	-	339,676	698,823
Payable from restricted assets	4,614	528	-	-	134	5,276
Customer and developer deposits	647,003	-	-	-	17,847	664,850
Unearned revenue	51,870	-	37,986	-	8,342	98,198
TOTAL LIABILITIES	1,207,579	528	135,319	-	1,757,089	3,100,515
DEFERRED INFLOWS OF RESOURCES:						
Deferred property tax revenue	2,500,590	149,725	-	-	-	2,650,315
FUND BALANCES:						
Nonspendable:						
Prepaid assets	116,099	-	-	-	-	116,099
Restricted for:						
Road improvements	290,484	-	-	-	2,743,460	3,033,944
Unspent bond proceeds	-	-	-	-	4,739,258	4,739,258
Impact fees	-	-	-	-	1,731,464	1,731,464
Economic development	-	2,563,133	-	-	-	2,563,133
Committed for:						
Aquatic center	-	-	176,214	-	-	176,214
Assigned for:						
Capital projects/debt service	-	-	-	1	6,150,132	6,150,133
Unassigned	3,505,898	-	-	-	-	3,505,898
TOTAL FUND BALANCES	3,912,481	2,563,133	176,214	1	15,364,314	22,016,143
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 7,620,650	\$ 2,713,386	\$ 311,533	\$ 1	\$17,121,403	\$27,766,973

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total Fund Balance for Governmental Funds	\$22,016,143
Total net assets reported for governmental activities in the statement is different because:	
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds:	
Capital assets, at cost	65,973,216
Less accumulated depreciation and amortization	(12,268,917)
Deferred outflows of resources - pensions, a consumption of net position that applies to future periods, is not shown in the funds statements.	1,018,642
Deferred inflows of resources - pensions, acquisition of net position that applies to future periods, is not reported in the fund statements.	(24,050)
Long-term liabilities, for funds other than enterprise funds, are recorded in the government-wide statements but not in the fund statements:	
Revenue bonds payable	(9,084,000)
Interest accrued but not yet paid on long-term debt	(33,540)
Compensated absences	(426,162)
Net pension liability	(1,021,306)
Internal service funds are used by management to charge the cost of vehicle replacement to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities of the statement of net position.	2,625,401
Total Net Position of Governmental Activities	<u>\$68,775,427</u>

NORTH OGDEN CITY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Special Revenue		Debt Service Fund	Capital Projects Funds	Total Governmental Funds
		RDA/CDA Funds	Aquatic Center			
REVENUES:						
Taxes	\$ 8,370,188	\$ 139,457	\$ -	\$ -	\$ 394,683	\$ 8,904,328
Licenses and permits	403,914	-	-	-	-	403,914
Intergovernmental revenues	1,171,143	928,483	-	-	725,376	2,825,002
Charges for services	387,830	-	490,685	-	168,215	1,046,730
Fines and forfeitures	195,908	-	-	-	-	195,908
Other	64,988	-	102	-	-	65,090
Impact fees	-	-	-	-	544,461	544,461
Interest	536,191	72,380	-	-	343,461	952,032
Donations	24,281	-	-	-	-	24,281
Miscellaneous revenue	41,264	-	12,499	-	80	53,843
Total revenues	11,195,707	1,140,320	503,286	-	2,176,276	15,015,589
EXPENDITURES:						
Current:						
General government	1,369,696	-	-	-	10,026	1,379,722
Public safety	4,875,437	-	-	-	-	4,875,437
Streets and roads	1,041,116	-	-	-	838,021	1,879,137
Parks and recreation	1,236,857	-	588,115	-	-	1,824,972
Economic development	-	383,319	-	-	-	383,319
Debt service:						
Principal	-	-	-	416,000	-	416,000
Interest	-	-	-	187,833	-	187,833
Capital Outlay:						
Public safety	-	-	-	-	6,430,363	6,430,363
Streets and roads	-	-	-	-	262,071	262,071
Parks and recreation	-	-	-	-	188,378	188,378
Total expenditures	8,523,106	383,319	588,115	603,833	7,728,859	17,827,232
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,672,601	757,001	(84,829)	(603,833)	(5,552,583)	(2,811,643)
Other Financing Sources and (Uses):						
Sale of general capital assets	-	-	-	-	638,295	638,295
Transfers in	18,000	-	84,830	603,834	1,140,000	1,846,664
Transfers out	(1,743,834)	(102,830)	-	-	-	(1,846,664)
Total other financing sources and (uses)	(1,725,834)	(102,830)	84,830	603,834	1,778,295	638,295
Net Change in Fund Balances	946,767	654,171	1	1	(3,774,288)	(2,173,348)
Fund balance - beginning of year	2,965,714	1,908,962	176,213	-	19,138,602	24,189,491
Fund balance - end of year	\$ 3,912,481	\$ 2,563,133	\$ 176,214	\$ 1	\$15,364,314	\$22,016,143

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Net Change in Fund Balances - Total Governmental Funds **\$ (2,173,348)**

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with a material cost are capitalized and the cost is allocated over their estimated useful and reported as depreciation expense.

Capital outlays purchased	6,773,997
Capital contributed	3,713,297
Depreciation expense	(1,037,143)

Governmental funds have proceeds from the sale of assets as revenue. However, the statement of activities reports the gain or loss on the sale of assets.	(423,520)
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The Statement of Activities show pension benefits and pension expenses from the adoption of GASB 68 that are not shown in the fund statements.	314,803
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Payment of debt principal and accrued interest are expenditures in the governmental funds, but reduce the long-term liabilities in the statement of net position

Long-term debt principal repayments	416,000
Change in accrued interest	(4,469)

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.

Change in compensated absence liability	57,295
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An internal service fund is used by management to charge the cost of fleet management to individual funds. The net expense of the internal service is reported within the governmental activities.

Change in internal service fund	369,010
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Change in Net Position of Governmental Activities	\$ 8,005,922
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NORTH OGDEN CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2023

	Business-type Activities - Enterprise Funds				Total	Governmental
	Water Fund	Sewer Fund	Storm Water Fund	Solid Waste Fund	Enterprise Funds	Internal Service Funds
ASSETS:						
Current assets:						
Cash and cash equivalents	\$ 5,237,196	\$ 1,433,516	\$ 1,741,383	\$ 334,314	\$ 8,746,409	\$ 526,463
Accounts receivable, net	218,071	233,278	98,577	128,051	677,977	47,067
Grant receivables	-	-	51,904	-	51,904	-
Inventories	86,154	-	-	-	86,154	42,282
Prepaid items	4,813	-	3,000	-	7,813	-
Total current assets	<u>5,546,234</u>	<u>1,666,794</u>	<u>1,894,864</u>	<u>462,365</u>	<u>9,570,257</u>	<u>615,812</u>
Non-current assets:						
Restricted cash and cash equivalents	625,474	812,474	2,313,904	-	3,751,852	-
Capital assets:						
Land, rights, and water stock	142,025	-	212,183	-	354,208	-
Construction in progress	659,080	-	736,100	-	1,395,180	-
Buildings and structures	345,949	-	-	72,476	418,425	337,565
Systems	35,651,302	14,716,688	16,481,471	-	66,849,461	-
Vehicles and equipment	1,986,477	617,678	1,550,988	1,189,009	5,344,152	4,258,016
Leased vehicles and equipment	-	-	-	-	-	358,898
Less accumulated depreciation and amortization	<u>(14,495,220)</u>	<u>(4,668,462)</u>	<u>(5,884,149)</u>	<u>(1,153,632)</u>	<u>(26,201,463)</u>	<u>(2,788,901)</u>
Total non-current assets	<u>24,915,087</u>	<u>11,478,378</u>	<u>15,410,497</u>	<u>107,853</u>	<u>51,911,815</u>	<u>2,165,578</u>
Total assets	<u>30,461,321</u>	<u>13,145,172</u>	<u>17,305,361</u>	<u>570,218</u>	<u>61,482,072</u>	<u>2,781,390</u>
DEFERRED OUTFLOWS OF RESOURCES:						
Pensions	110,451	26,680	42,247	8,917	188,295	47,119
Total assets and deferred outflows of resources	<u>\$30,571,772</u>	<u>\$13,171,852</u>	<u>\$17,347,608</u>	<u>\$ 579,135</u>	<u>\$61,670,367</u>	<u>\$ 2,828,509</u>

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2023

	Business-type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities Internal Service Funds
	Water Fund	Sewer Fund	Storm Water Fund	Solid Waste Fund		
LIABILITIES:						
Current liabilities:						
Accounts payable	\$ 631,259	\$ 4,790	\$ 7,169	\$ 112,628	\$ 755,846	\$ 10,508
Accrued liabilities	73,573	6,224	8,200	2,866	90,863	13,510
Payable from restricted assets	-	51,560	-	-	51,560	-
Unearned revenue	2,340,896	-	-	-	2,340,896	-
Customer security deposits	7,330	-	-	-	7,330	-
Compensated absences, current portion	32,490	23,931	18,730	10,186	85,337	13,503
Lease liability, current portion	-	-	-	-	-	76,861
Total current liabilities	3,085,548	86,505	34,099	125,680	3,331,832	114,382
Non-current liabilities:						
Lease liability, long-term	-	-	-	-	-	216,420
Net pension liability	61,306	14,809	23,449	4,949	104,513	26,153
Total non-current liabilities	61,306	14,809	23,449	4,949	104,513	242,573
Total liabilities	3,146,854	101,314	57,548	130,629	3,436,345	356,955
DEFERRED INFLOWS OF RESOURCES:						
Pensions	1,030	249	394	83	1,756	440
System agreements	1,111,844	-	-	-	1,111,844	-
Total deferred inflows of resources	1,112,874	249	394	83	1,113,600	440
NET POSITION:						
Net investment in capital assets	23,177,769	10,665,904	13,096,593	107,853	47,048,119	1,949,158
Restricted for:						
Impact fees	349,389	702,175	2,126,356	-	3,177,920	-
Unrestricted	2,784,886	1,702,210	2,066,717	340,570	6,894,383	521,956
Total net position	26,312,044	13,070,289	17,289,666	448,423	57,120,422	2,471,114
Total liabilities, deferred inflows of resources, and net position	\$30,571,772	\$13,171,852	\$17,347,608	\$ 579,135		\$ 2,828,509
Adjustment to report the cumulative internal balance for the net effect of the activity between the internal service fund and the enterprise funds over time					(154,290)	
Net Position of business-type activities					\$ 56,966,132	

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION PROPRIETARY FUNDS
For The Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds				Total	Governmental
	Water Fund	Sewer Fund	Storm Water Fund	Solid Waste Fund	Enterprise Funds	Internal Service Funds
Operating income:						
Charges for services	\$ 2,394,363	\$ 2,580,126	\$ 1,094,037	\$ 1,338,622	\$ 7,407,148	\$ 1,033,854
Connection fees	52,278	4,312	-	-	56,590	-
Special fees	-	-	-	26,912	26,912	-
Sale of materials and supplies	-	-	-	-	-	2,615
Miscellaneous	58,000	-	10,534	11,289	79,823	3,948
Total operating income	2,504,641	2,584,438	1,104,571	1,376,823	7,570,473	1,040,417
Operating expenses:						
Salaries and benefits	641,609	192,927	249,845	50,081	1,134,462	291,174
Sewer fees	-	1,396,641	-	-	1,396,641	-
Materials and Supplies	823,918	123,510	112,457	93,552	1,153,437	170,228
Internal service lease	34,985	15,614	22,306	6,885	79,790	-
Contract services	2,250	18,211	3,078	1,065,706	1,089,245	-
Administrative service fees	427,299	317,148	306,747	167,836	1,219,030	-
Depreciation and amortization expense	891,533	340,142	392,712	28,950	1,653,337	331,684
Total operating expenses	2,821,594	2,404,193	1,087,145	1,413,010	7,725,942	793,086
Net operating income (loss)	(316,953)	180,245	17,426	(36,187)	(155,469)	247,331
Non-operating income (expense):						
Grant revenue	94,997	-	-	-	94,997	-
Sale of fixed assets	58,792	15,572	36,472	19,287	130,123	151,983
Interest income	173,689	74,529	117,570	8,162	373,950	11,840
Interest on long-term debt	-	-	-	-	-	(3,884)
Grant expense	(94,997)	-	-	-	(94,997)	-
Total non-operating income (expense)	232,481	90,101	154,042	27,449	504,073	159,939
Income (loss) before contributions and transfers:	(84,472)	270,346	171,468	(8,738)	348,604	407,270
Capital contributions	833,899	833,485	907,353	-	2,574,737	-
Impact fees	334,707	55,283	124,875	-	514,865	-
Transfers in	76,807	23,854	-	-	100,661	-
Transfers out	(46,065)	(29,085)	(23,854)	-	(99,004)	(1,657)
Change in net position	1,114,876	1,153,883	1,179,842	(8,738)	3,439,863	405,613
Net position - beginning	25,197,168	11,916,406	16,109,824	457,161		2,065,501
Net position - ending	\$26,312,044	\$13,070,289	\$17,289,666	\$ 448,423		\$ 2,471,114
Adjustment for the net effect of the current year activity between the internal service funds and the enterprise funds					36,603	
Change in net position of business-type activities					\$ 3,476,466	

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
For The Year Ended June 30, 2023

	Business-type Activities - Enterprise Funds				Total	Governmental
	Water Fund	Sewer Fund	Storm Water Fund	Solid Waste Fund	Enterprise Funds	Activities Internal Service Funds
Cash flows from operating activities:						
Cash received from customers - service	\$ 2,506,964	\$ 2,571,620	\$ 1,102,641	\$ 1,362,395	\$ 7,543,620	\$ 6,563
Cash received from interfund services provided	-	-	-	-	-	1,033,287
Cash paid to suppliers	(713,317)	(1,898,674)	(432,897)	(1,278,815)	(4,323,703)	(176,206)
Cash paid to employees	(663,784)	(201,006)	(257,509)	(57,936)	(1,180,235)	(296,033)
Cash paid for interfund services	(34,985)	(15,614)	(22,306)	(6,885)	(79,790)	-
Net cash provided (used) in operating activities	1,094,878	456,326	389,929	18,759	1,959,892	567,611
Cash flows from capital and related financing activities:						
Cash from impact fees	334,707	55,283	124,875	-	514,865	-
Cash from sale of fixed assets	144,199	53,500	107,000	43,600	348,299	293,950
Cash from grants	1,122,949	-	-	-	1,122,949	-
Cash payments for capital assets	(2,298,762)	(514,968)	(311,363)	-	(3,125,093)	(420,540)
Cash payments for long-term debt principal	-	-	-	-	-	(39,194)
Cash payments for long-term debt interest	-	-	-	-	-	(4,893)
Cash payments for leases	-	-	-	-	-	(30,744)
Cash payments on system reimbursements	(29,811)	-	-	-	(29,811)	-
Cash flows provided (used) in capital and related financing activities	(726,718)	(406,185)	(79,488)	43,600	(1,168,791)	(201,421)
Cash flows from investing activities:						
Cash received from interest earned	173,689	74,529	117,570	8,162	373,950	11,840
Net cash provided (used) in investing activities	173,689	74,529	117,570	8,162	373,950	11,840
Net increase (decrease) in cash	541,849	124,670	428,011	70,521	1,165,051	378,030
Cash balance, beginning	5,320,821	2,121,320	3,627,276	263,793	11,333,210	148,433
Cash balance, ending	\$ 5,862,670	\$ 2,245,990	\$ 4,055,287	\$ 334,314	\$12,498,261	\$ 526,463
Cash reported on the statement of net position:						
Cash and cash equivalents	\$ 5,237,196	\$ 1,433,516	\$ 1,741,383	\$ 334,314	\$ 8,746,409	\$ 526,463
Non-current restricted cash	625,474	812,474	2,313,904	-	3,751,852	-
Total cash and cash equivalents	\$ 5,862,670	\$ 2,245,990	\$ 4,055,287	\$ 334,314	\$12,498,261	\$ 526,463
Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:						
Net operating income (expense)	\$ (316,953)	\$ 180,245	\$ 17,426	\$ (36,187)	\$ (155,469)	\$ 247,331
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:						
Depreciation and amortization	891,533	340,142	392,712	28,950	1,653,337	331,684
Pension expense adjustment	(33,724)	(7,773)	(12,365)	(3,885)	(57,747)	(14,104)
Changes in assets and liabilities:						
(Increase) decrease in receivables- net	1,643	(11,483)	5,677	(17,086)	(21,249)	(567)
(Increase) decrease in inventory	225,434	-	-	-	225,434	2,665
(Increase) decrease in prepaid items	(1,139)	-	(3,000)	-	(4,139)	-
Increase (decrease) in accounts payables	315,855	(43,164)	(7,615)	48,279	313,355	(8,643)
Increase (decrease) in accrued liabilities	29,088	(1,335)	(7,607)	2,658	22,804	6,089
Increase (decrease) in customer deposits	680	-	-	-	680	-
Increase (decrease) in compensated absences	(17,539)	(306)	4,701	(3,970)	(17,114)	3,156
Net cash provided (used) in operating activities	\$ 1,094,878	\$ 456,326	\$ 389,929	\$ 18,759	\$ 1,959,892	\$ 567,611
Noncash capital and related financing activities:						
Developer contributions	\$ 833,899	\$ 833,485	\$ 907,353	\$ -	\$ 2,574,737	\$ -
Intangible asset additions from lease obligations	-	-	-	-	-	238,705

The accompanying notes are an integral part of the financial statements.

NORTH OGDEN CITY

NOTES TO FINANCIAL STATEMENTS

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of North Ogden City (the City) is presented to assist in understanding the City's financial statements. The financial statements and notes are the representation of the City's management, which is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles, as applicable to governmental organizations. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles.

A. Reporting entity

North Ogden City was incorporated in 1934. The City (a municipal corporation) operates under a traditional council/mayor form of government and provides the following services as authorized by its charter: public safety, public utilities, highways and streets, sanitation, social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

North Ogden Redevelopment Agency - The North Ogden Redevelopment Agency (RDA) is governed by the Mayor and City Council. Although it is legally separate from the City, the RDA is reported as if it were part of the primary government because its sole purpose is to redevelop areas within the City thereby generating additional property tax and sales tax. The RDA does not prepare separately issued financial statements. Financial information for the RDA may be obtained at the City Administrative Offices.

North Ogden City Downtown Community Development Project Area. The North Ogden city Redevelopment Agency Board of Directors has established the North Ogden City Downtown Project Area, also called the Community Development Area, or CDA. A plan for this area was approved. In order to promote economic development within the Project Area and to increase the property tax base within the Project Area through the development of commercial, retail, and residential spaces within the Project Area. The CDA does not prepare separately issues financial statements and is combined with the RDA in the statements of the City. Financial information for the CDA may be obtained at the City Administrative office.

B. Government-wide and fund financial statements

Government-wide Financial Statements

The government-wide financial statements, consisting of the statement of net position and the statement of activities report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The *statement of net position* reports the financial position of the governmental and business-type activities of the City and its discretely presented component units (if any) at year-end.

The *statement of activities* reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect expenses are not allocated. All expenses are included in the applicable function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

benefit from goods, services, or privilege provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

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

C. Measurement focus, basis of accounting and financial statement presentation

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification of internal activity (between or within funds). However, internal eliminations do not include utility services provided to City departments or payments to the general fund by other funds for providing administrative and billing services for such funds. Reimbursements are reported as reductions to expenses. Proprietary and any fiduciary fund financial statements are also reported using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when the grantor eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments, if any, receivable within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating income and expense reported in proprietary fund financial statements include those revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services, including administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund balance flow assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

D. Fund types and major funds

Governmental funds

The City reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special revenue funds* account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City has two Special Revenue Funds. The combined RDA/CDA fund is used to provide information on the operation of the Redevelopment Agency and Community Development Project Area. The Fund receives revenues from a tax increment for property in the areas covered. The Aquatic Center is also operated as a Special Revenue Fund to show activity of the Center. Revenue is received from pool admissions and rents. The Center also receives a transfer from the RDA/CDA as a subsidy to operations.

The *debt service fund* accounts for financial resources used for debt service on the City's revenue bonds.

The *capital projects funds* account for financial resources used for the acquisition or construction of the capital facilities of the City (other than those of the enterprise funds).

Proprietary funds

The City reports the following major proprietary funds:

Enterprise funds - Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City operates its water, sewer, storm drainage, and solid waste fund as enterprise funds. Each is considered a major proprietary fund.

Internal service funds - The internal service funds are used to provide financing of goods and services provided by one department or agency to other departments or agencies of the government, or other governments on a cost-reimbursements basis. The City maintained internal service funds for motor vehicle fleet operations. Internal service funds are reported as a single column on the enterprise fund statements and are combined with governmental activities on the government-wide statements.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Fund Balance

Deposit and Investments

Cash includes cash on hand, demand deposits with banks, and deposits in cash management pools that have the general characteristics of demand deposit accounts. City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the Utah Public Treasurer's Investment Fund (the PTIF) and other investments allowed by the State of Utah's Money Management Act.

The Utah Public Treasurer's Investment Fund operates in accordance with State laws and regulations. The reported value of the Fund is amortized cost which is approximately equal to fair value.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the City considers short-term, highly liquid investments with a maturity of three months or less from the purchase date to be cash equivalents.

Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "interactivity receivable or interactivity payable". Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in hand financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available resources.

Accounts receivable for services related to government activities and trade accounts receivable for business-type activities are shown net of allowance for doubtful accounts. The allowance is calculated using a percentage of total accounts receivable in conjunction with an evaluation of items over 180 days.

Accounts receivable other than property taxes and intergovernmental receivables are from customers primarily for utility services. Property tax and intergovernmental receivables are considered collectible. Customer accounts are reported net of an allowance for uncollectible accounts. The allowance amount is estimated using accounts receivable past due more than 90 days.

Property taxes are assessed and collected for the City by Weber County and remitted to the City shortly after collection. Property taxes become a lien on January 1 and are levied on the first Monday in August. Taxes are due and payable on November 1 and are delinquent after November 30. All dates are in the year of levy.

Restricted Assets

Certain assets are classified as restricted because their use is restricted by law or regulations.

Inventories and Prepaid items

Inventories in governmental funds are not reported. These consist of immaterial amounts of expendable supplies for consumption. Such supplies are acquired as needed. Proprietary fund inventories consist of immaterial amounts of expendable supplies for consumption and so no inventory balance is reported.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid items record payments to vendors that benefit future reporting and are reported on the consumption basis. Both inventories and prepayments are similarly reported in government-wide and fund financial statements.

Capital Assets

Capital assets includes property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life more than two years. Such assets are recorded at historical cost or at estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Infrastructure is depreciated.

The cost of normal maintenance and repairs that does not add to the value of an asset or materially extend the assets' life is not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives.

Property, plant, and equipment of the primary government, as well as the component units if any, is depreciated using the straight-line method over the following estimated useful lives:

Buildings	25-50 years
Water distribution system	50 years
Sewer collection system	50 years
Equipment and machinery	3-10 years
Infrastructure and other improvements	10-40 years
Wells and related structures	5-10 years
Vehicles	4-10 years

Water Rights and Stock

The City does not place a limitation on the life of the water rights, an intangible capital asset, and does not expect to cease utilizing the water rights in the foreseeable future. The water rights are recorded at historical cost and are considered to have an indefinite useful life.

Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond discounts or premiums, and the difference between the reacquisition price and the net carrying value of refunded debt are deferred and amortized over the terms of the respective bonds. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are reported as expenses.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated absences

It is the City's policy to allow employees to accumulate earned but unused vacation, compensatory time, and sick leave benefits. Compensated absences are reported in governmental funds only if an employee has resigned or retired and the accrued leave has not been paid out. The accumulated vacation and compensatory time that is not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. Accumulated vacation and compensatory time of proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements. Year-end liabilities for compensated absences are accrued at the employees' current hourly rate for the maximum possible separation benefit.

Sick leave amounts are charged to expenditures when incurred. Employees may accumulate sick leave to a total of nine hundred sixty hours. Regular employees accumulated sick leave benefits at the rate of twelve days per year. The City has implemented an unused sick leave incentive to increase productivity and encourage longevity within the City. The incentive allows for converting a portion of unused sick leave to either annual leave or cash. The incentive is elected annually in December and requires employees to meet strict criteria to be eligible. Employees who retire or separate under favorable conditions are paid a portion of unused sick leave based on years of service and accumulated sick leave hours.

Pensions

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

Net Position/Fund Balance

Government-wide Financial Statements

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

Net investment in capital assets - Restricted capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

Nonspendable fund balance - Amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories, prepaid expenditures, and endowments are classified as nonspendable.

Restricted fund balance - Net fund resources that are subject to external constraints that have been placed on the use of the resources either a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of the government or b) imposed by law through constitutional provisions or enabling legislation.

In specific, the following are restricted for the following purposes:

Impact Fees:

Restricted for Transportation Impact Fees - The City collects transportation impact fees, these fees are only expended on transportation expansion and improvements. Any unexpended funds that have been received at the end of the fiscal year are to be used for subsequent years.

Restricted for Water Impact Fees- The City collects water impact fees, these fees are to be expended only on the water system expansion and improvements. Any unexpended funds that have been received at the end of the fiscal year are to be used for the subsequent years.

Restricted for Sewer Impact Fees- The City collects sewer impact fees, these fees are to be expended only on the sewer expansion and improvements. Any unexpended funds that have been received at the end of the fiscal year are to be used for the subsequent years.

Restricted for Storm Drain Impact Fees - The City Council passed an ordinance providing for storm drain impact fees on all new construction. These fees collected are to be restricted for future storm drain expansion and improvements.

Road Improvements:

Restricted for Utility Sales Tax - The City receives additional sales tax which can only be expended on public transit and highway construction & maintenance. Any unexpended funds that have been received at the end of the fiscal year are restricted and are to be used for subsequent years.

Restricted for Transportation Street Widening-The City received grants to acquire property to be used for street widening along 400 and 450 East in the City. The City is renting property acquired for the project and the net rental income as well as original grants are restricted and will be used in subsequent years for these projects.

Restricted for B&C Roads - The City receives a grant from UDOT which can only be expended on public transit and highway construction & maintenance. Any unexpended funds that have been received at the end of the fiscal year are restricted and are to be used for subsequent years.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed fund balance - Amounts that can only be used for specific purposes established by formal action of the City Council, which is the City's highest level of decision-making authority. Fund balance commitments can only be removed or changed by the same type of action (for example resolution) of the City Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance - Amounts that the City intends to be used for a specific purpose but are neither restricted nor committed. These are established by the City Council or management. This category includes the remaining positive fund balances for governmental funds other than the General Fund.

Unassigned fund balance - This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, in other governmental funds that may carry a negative fund balance at year-end, it may be necessary to report this as unassigned.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The city reports deferred outflows of resources related to pensions and impact fee payments.

In addition to liabilities, the statement of net position will sometimes include a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. Property taxes to be collected in November were unavailable in the current fiscal year. Accordingly, these property taxes are deferred and will be recognized as an inflow of resources in the period that the amounts become available. The city also reports deferred inflows of resources related to pensions as required by GASB 68. In addition, the City reports a deferred inflow of resources for two system reimbursement agreements for asset acquisition to be funded by future impact fees.

Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

Budgetary data

Annual budgets are prepared by the Budget Officer and adopted by ordinance by total for each department, in accordance with State law, by the Mayor and City Council on or before June 22 for the following fiscal year beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in the General Fund. The level of the City's budgetary control (the level at which the City's expenditures cannot legally exceed appropriations) is established at the department level. Each department head is responsible for operating within the budget for their department. All annual budgets lapse at fiscal year-end.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Utah State law prohibits the appropriation of unreserved General Fund balance to an amount less than 5% of the General Fund revenues. The 5% reserve that cannot be budgeted is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Any unreserved General Fund balance greater than 35% of the current year's actual revenues must be appropriated within the following two years.

Once adopted, budget amendments which increase total expenditures must be approved by the City Council following a public hearing. With the consent of the City Manager, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year. Budgets for the General Fund are prepared on the modified accrual basis of accounting. Encumbrances are not used.

NOTE 2 – DEPOSITS AND INVESTMENTS

Cash and investments as of June 30, 2023, consist of the following:

	<u>Carry Value</u>
Demand deposits - checking	\$ 756,513
Deposits - PTIF	<u>35,816,081</u>
Total cash	<u>\$ 36,572,594</u>

As reported in the statement of net position:

Cash and cash equivalents (current)	\$ 21,099,904
Restricted cash and cash equivalents (noncurrent)	<u>15,472,690</u>
Total cash and cash equivalents	<u>\$ 36,572,594</u>

The Utah Money Management Act (UMMA) establishes specific requirements regarding deposits of public funds by public treasurers. UMMA requires that city funds be deposited with a qualified depository which includes any depository institution which has been certified by the Utah State Commissioner of Financial Institutions as having met the requirements specified in UMMA Section 51, Chapter 7. UMMA provides the formula for determining the amount of public funds which a qualified depository may hold in order to minimize risk of loss and also defines capital requirements which an Institution must maintain to be eligible to accept public funds. UMMA lists the criteria for investments and specifies the assets which are eligible to be invested in, and for some investments, the amount of time to maturity.

UMMA enables the State Treasurer to operate the Public Treasurer's Investment Pool (PTIF). PTIF is managed by the Utah State Treasurer's investment staff and comes under the regulatory authority of the Utah Money Management Council. This council is comprised of a select group of financial professionals from units of local and state government and financial institutions doing business in the state. PTIF operations and portfolio composition is monitored at least semi-annually by the Utah Money Management Council. PTIF is unrated by any nationally recognized statistical rating organizations. Deposits in PTIF are not insured or otherwise guaranteed by the State of Utah. Participants share proportionally in any realized gains or losses on investments which are recorded on an amortized cost basis. The balance available for withdrawal is based on the accounting records maintained by PTIF. The fair value of the investment pool is approximately equal to the value of the pool shares.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Deposit and Investment Risk

The City maintains no investment policy containing any specific provisions intended to limit the City's exposure to interest rate risk, credit risk, and concentration of credit risk other than that imposed by UMMA. The City's compliance with the provisions of UMMA addresses each of these risks.

Deposits

Custodial credit risk - Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk. As of June 30, 2023, \$2,039,401 of the City's bank balances of \$2,297,617 was uninsured and uncollateralized.

Investments

Fair Value of Investments

For the year ended June 30, 2023, the city had deposits (carrying value which is the amortized cost) of \$35,816,081 with the Utah Public Treasurer's Investment Fund, with the fair value of these investments being \$35,818,773, using a fair value factor of 1.00007516, which is provided by the Utah State Treasurer's office.

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

- Level 1 – Quoted prices for identical investments in active markets
- Level 2 – Observable inputs other than quoted market prices
- Level 3 – Unobservable inputs

At June 30, 2023, the City had the following recurring fair value measurements:

Investments by fair value level	Fair Value	Level 1	Level 2	Level 3
Utah Public Treasurer's Investment Fund	\$ 35,818,773	\$ -	\$ 35,818,773	\$ -
Total investments	<u>\$ 35,818,773</u>	<u>\$ -</u>	<u>\$ 35,818,773</u>	<u>\$ -</u>

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. As of June 30, 2023, the City held the following investments by maturity:

Investment Type	Fair Value	Investment Maturities (in Years)		Weighted Avg Maturity (days)
		Less Than 1	1-5	
Utah Public Treasurer's Investment Fund	\$ 35,818,773	\$ 35,818,773	\$ -	120.30
Total investments	<u>\$ 35,818,773</u>	<u>\$ 35,818,773</u>	<u>\$ -</u>	

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Credit risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligations. At June 30, 2023, the City had the following investments by rating:

Investments by fair value level	Fair Value	AAA	AA	A	Unrated
Utah Public Treasurer's Investment Fund	\$ 35,818,773	\$ -	\$ -	\$ -	\$ 35,818,773
Total investments	<u>\$ 35,818,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,818,773</u>

Custodial risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The city manages this risk by investing in only those that short to medium length investments and highly rated.

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio. At June 30, 2023, all of the City's investments were invested in the PTIF.

NOTE 3 – ACCOUNTS RECEIVABLE

Receivables as of June 30, 2023 for the City's individual major funds and non-major funds in the aggregate, including the applicable allowances for uncollectable accounts, are as follows:

		Special Revenue				Internal	
	General Fund	RDA/CDA Funds	Aquatic Center	Capital Projects	Enterprise Funds	Service Funds	Total
Customers	\$ -	\$ -	\$ -	\$ -	\$ 701,377	\$ -	\$ 701,377
Asset sale	-	-	-	-	-	47,067	47,067
Property taxes	2,535,667	153,496	-	-	-	-	2,689,163
Due from other governments	1,214,068	-	-	108,193	51,904	-	1,374,165
Other receivables	-	-	61,690	29,890	-	-	91,580
Total receivables, gross	3,749,735	153,496	61,690	138,083	753,281	47,067	4,903,352
Allowance for uncollectible	-	-	-	-	23,400	-	23,400
Total receivables, net	\$ 3,749,735	\$ 153,496	\$ 61,690	\$ 138,083	\$ 729,881	\$ 47,067	\$ 4,879,952

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the governmental activities was as follows:

Governmental activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 10,095,530	\$ 1,797,777	\$ (423,520)	\$ 11,469,787
Construction in progress	6,205,763	6,652,801	(5,437,591)	7,420,973
Total capital assets, not being depreciated	16,301,293	8,450,578	(5,861,111)	18,890,760
Capital assets, being depreciated:				
Buildings	16,916,028	-	-	16,916,028
Infrastructure	17,394,575	7,353,111	-	24,747,686
Park improvements	3,781,384	121,196	-	3,902,580
Machinery and equipment	6,064,790	539,948	(492,995)	6,111,743
Leased machinery and equipment	120,193	238,705	-	358,898
Total capital assets, being depreciated	44,276,970	8,252,960	(492,995)	52,036,935
Less accumulated depreciation and amortization for:				
Buildings	6,177,628	321,533	-	6,499,161
Infrastructure	3,117,332	570,606	-	3,687,938
Park improvements	1,206,140	101,338	-	1,307,478
Machinery and equipment	3,361,576	342,575	(183,462)	3,520,689
Leased machinery and equipment	9,775	32,776	-	42,551
Total accumulated depreciation and amortization	13,872,451	1,368,828	(183,462)	15,057,817
Total capital assets being depreciated, net	30,404,519	6,884,132	(309,533)	36,979,118
Governmental activities, capital assets, net	\$ 46,705,812	\$ 15,334,710	\$ (6,170,644)	\$ 55,869,878

Capital assets in the statement of net position also include capital assets of the internal service funds of \$2,165,578 (net of accumulated depreciation).

The leased machinery and equipment amortization is presented as amortization expense on the Statement of Revenues, Expenses and Changes in Fund Net Position related to the City's intangible asset of leased vehicles and equipment, which is included in the above table. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this Statement requires the lessee to recognize a lease liability and an intangible right to use asset.

Depreciation and amortization expense was charged to functions/programs of the primary government governmental activities was follows:

Governmental activities:	
General government	\$ 106,259
Public safety	136,453
Streets and roads	798,044
Parks and recreation	328,072
Total	\$ 1,368,828

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 – CAPITAL ASSETS (Continued)

Capital asset activity for the business-type activities was as follows:

Business-type activities	Beginning Balance	Additions	Retirements	Ending Balance
Capital assets, not being depreciated:				
Land, rights, and water stock	\$ 241,008	\$ 113,200	\$ -	\$ 354,208
Construction in progress	3,601,832	1,735,755	(3,942,407)	1,395,180
Total capital assets, not being depreciated	3,842,840	1,848,955	(3,942,407)	1,749,388
Capital assets, being depreciated:				
Buildings and structures	418,425	-	-	418,425
Systems	59,435,953	7,413,508	-	66,849,461
Vehicles and equipment	5,291,640	596,703	(544,191)	5,344,152
Total capital assets, being depreciated	65,146,018	8,010,211	(544,191)	72,612,038
Less accumulated depreciation for:				
Buildings and structures	337,095	12,230	-	349,325
Systems	21,214,295	1,335,994	-	22,550,289
Vehicles and equipment	3,107,479	305,113	(110,743)	3,301,849
Total accumulated depreciation	24,658,869	1,653,337	(110,743)	26,201,463
Total capital assets being depreciated, net	40,487,149	6,356,874	(433,448)	46,410,575
Business-type activities, capital assets, net	\$ 44,329,989	\$8,205,829	\$ (4,375,855)	\$ 48,159,963

Depreciation expense was charged to functions/programs of the primary government business-type activities was follows:

Business-type activities:	
Water system	\$ 891,533
Sewer system	340,142
Strom water system	392,712
Solid waste	28,950
Total	\$1,653,337

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 4 – LONG-TERM DEBT

Long-term debt activity for the governmental activities was as follows:

Governmental activities:	Original Principal	% Rate	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Bonds from Direct Placements:							
Sales Tax Revenue, Series 2021	\$ 6,750,000	0.50 to 2.80	\$ 6,750,000	\$ -	\$ (299,000)	\$ 6,451,000	\$ 300,000
Sales Tax Revenue, Series 2022	2,750,000	2.30 to 4.65	2,750,000	-	(117,000)	2,633,000	104,000
Financed Purchases from Direct Borrowings:							
Two snow plow trucks	228,575	1.95	39,194	-	(39,194)	-	-
Other Long-term liabilities:							
Lease liability			85,320	238,705	(30,744)	293,281	76,861
Net pension liability			-	1,047,459	-	1,047,459	-
Compensated absences			493,805	338,350	(392,490)	439,665	299,031
Total governmental activity long-term liabilities			\$10,118,319	\$1,624,514	\$ (878,428)	\$10,864,405	\$ 779,892
Business-type activities:							
Other Long-term liabilities:							
Net pension liability			-	104,513	-	104,513	-
Compensated absences			102,451	70,053	(87,167)	85,337	85,337
Total business-type activity long-term liabilities			\$ 102,451	\$ 174,566	\$ (87,167)	\$ 189,850	\$ 85,337

Revenue Bonds from Direct Placements

Sales Tax Revenue, Series 2021 – On December 15, 2021 the City issued \$6,750,000 in sales tax revenue bonds. The proceeds will be used to construct the City's new public safety building. The bonds carry an interest rate of 0.50% to 2.80% and will mature in fiscal year 2042. The bonds are secured by sales tax revenues.

Sales Tax Revenue, Series 2022 – On June 30, 2022 the City issued \$2,750,000 in sales tax revenue bonds. The proceeds will be used to construct the City's new public safety building. The bonds carry an interest rate of 2.30% to 4.65% and will mature in fiscal year 2042. The bonds are secured by sales tax revenues.

The annual debt service requirements to maturity for these bonds as of June 30, 2023, are as follows:

Year	Revenue Bonds from Direct Placements		
	Principal	Interest	Total
2024	\$ 404,000	\$ 199,017	\$ 603,017
2025	408,000	194,261	602,261
2026	414,000	188,938	602,938
2027	420,000	183,097	603,097
2028	426,000	176,724	602,724
2029-2033	2,248,000	767,717	3,015,717
2034-2038	2,501,000	512,993	3,013,993
2039-2042	2,263,000	148,889	2,411,889
Total	\$9,084,000	\$2,371,636	\$ 11,455,636

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 5 – LEASE OBLIGATIONS PAYABLE

\$358,898 has been recorded as intangible right to use assets in the Internal Service Funds for equipment leased under agreements that met the criteria of lease under GASB Statement No. 87. These assets will be amortized over the lease terms of three to five years since they are shorter than the useful lives and the City is not taking ownership of the equipment. There are no residual value guarantees in the lease provisions. The leases will end in 2025 to 2030, with the final payments due in 2024 to 2029.

The city entered into one lease during the year ended June 30, 2023 for a snow plow and recorded an intangible right to use asset and lease liability for \$238,705.

A summary of the principal and interest amounts for the remaining leases is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 76,861	\$ 2,641	\$ 79,502
2025	46,143	10,475	56,618
2026	48,377	8,241	56,618
2027	38,729	5,900	44,629
2028	40,603	4,026	44,629
2029	42,568	2,060	44,628
Total	\$ 293,281	\$ 33,343	\$ 326,624

NOTE 6 – TRANSFERS AND INTERFUND PAYABLES/RECEIVABLES

Transfers

The operating transfers among the funds were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
<i>Governmental activities:</i>		
General Fund	\$ 18,000	\$ 1,743,834
RDA/CDA	-	102,830
Aquatic Center	84,830	-
Capital Projects Fund	1,140,000	-
Debt Service Fund	603,834	
Internal Service Funds	-	1,657
<i>Business-type activities:</i>		
Water Fund	76,807	46,065
Sewer Fund	23,854	29,085
Storm Water Fund	-	23,854
	\$1,947,325	\$1,947,325

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 6 – TRANSFERS AND INTERFUND PAYABLES/RECEIVABLES (Continued)

During the year ended June 30, 2023, the City made the following transfers:

- The General Fund transferred \$400,000 to the Capital Projects Fund to assist with future construction projects.
- The General Fund also transferred \$740,000 to the Capital Projects Fund to fund street projects.
- The General Fund transferred \$603,834 to the Debt Service Fund for debt service payments on the Series 2021 and Series 2022 Sales Tax Revenue Bonds.
- The RDA/CDA Fund transferred \$84,830 to the Aquatic Center for operations.
- The RDA/CDA Fund also transferred \$18,000 to the General Fund to replace the reduction in sales tax related to homeless shelters.
- The Sewer Fund and Internal Service Funds transferred vehicles to the Water Fund, which were subsequently traded in on new vehicles.
- The Water Fund transferred vehicles to the Internal Service Funds, which were subsequently traded in on new vehicles.
- The Storm Water Fund transferred a vehicle to the Sewer Fund, which was subsequently traded in on a new vehicle.

Interfund Receivables and Payables

Activity between funds that represents lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” All other outstanding balances between funds are also reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmentwide financial statements as “internal balances.”

At June 30, 2023, there was an interfund receivable and payable of \$70,000 between the North Ogden CBD and the Downtown Community Development project areas.

NOTE 7 – RISK MANAGEMENT

North Ogden City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; and natural disaster for which the government carries commercial insurance. Deductibles on claims are paid for out of the department experiencing the damage or loss. Liabilities are reported when it is probable that a loss has occurred and the amount for the loss can be reasonably estimated.

Liabilities include an amount for claims that have been incurred but not reported (IBNRs). At June 30, 2023, there were no outstanding claims or judgements against the City. Settlements did not exceed insurance coverage for each of the past three years.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 8 – REDEVELOPMENT AGENCY AND COMMUNITY DEVELOPMENT AREA

In accordance with Utah State Code, municipalities that have established Redevelopment Agencies and Community Developments entities are required to disclose certain revenues and expenditures associated with the various project areas. The revenues and expenditures associated with the projects are as follows:

	North Ogden CBD	Downtown Community Development
Revenues:		
Property tax - city portion	\$ 103,807	\$ 35,650
Tax increment - other entities	747,959	180,524
	<u>\$ 851,766</u>	<u>\$ 216,174</u>
Expenditures:		
Project expenditures	\$ 383,319	\$ -
Transfer to General Fund	18,000	-
Transfer to Aquatic Center	84,830	-
	<u>\$ 486,149</u>	<u>\$ -</u>

NOTE 9 – PENSION

General Information about the Pension Plan

Plan description:

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

Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple-employer, cost-sharing, public employee retirement system;

Public Safety Retirement System (Public Safety System) is a multiple-employer, cost-sharing, public employee retirement system;

Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple-employer, cost-sharing, public employee retirement system;

Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) is a multiple-employer, cost-sharing, public employee retirement system;

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

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

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

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

Benefits provided:

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

System	Final Average Salary	Years of Service Required and/or Age Eligible for Benefit	Benefit Percentage per Year of Service	COLA**
Noncontributory System	Highest 3 Years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 Years	20 years any age 10 years, age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4 % depending upon employer
Tier 2 Public Employees System	Highest 5 Years	35 years any age 20 years, age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 Years	25 years, any age 20 years, age 60* 10 years age 62* 4 years age 65	1.5% per year to June 30, 2020; 2.0% per year July 1, 2020 to present	Up to 2.5%

* Actuarial reductions are applied.

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

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Contributions Rate Summary

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

Contribution rates as of June 30, 2023, are as follows:

	Employee	Employer	Employer 401(k)
Contributory System			
111 Local Government Div - Tier 1	6.00%	13.96%	-
111 Local Government Div - Tier 2	-	16.01%	0.18%
Noncontributory System			
15 Local Government Div - Tier 1	-	17.97%	-
Public Safety System Contributory			
122 Tier 2 DB Hybrid Public Safety	2.59%	26.99%	-
Public Safety System Noncontributory			
75 Other Div A with 4% COLA	-	35.71%	-
Tier 2 DC Only			
211 Local Government	-	6.19%	10.00%
222 Public Safety	-	12.99%	14.00%

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

For fiscal year ended June 30, 2023, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 293,826	-
Public Safety System	236,018	-
Tier 2 Public Employees System	231,879	-
Tier 2 Public Safety and Firefighter	237,056	22,584
Tier 2 DC Only System	19,706	-
Tier 2 DC Public Safety and Firefighter	8,060	-
Total Contributions	\$ 1,026,545	\$ 22,584

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

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

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

At June 30, 2023, we reported a net pension asset of \$0 and a net pension liability of \$1,151,972.

(Measurement Date): December 31, 2022

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2021	Change (Decrease)
Noncontributory System	\$ -	\$ 356,050	0.2078820%	0.2079960%	(0.0001140%)
Public Safety System	-	705,414	0.5455320%	0.5230025%	0.0225295%
Tier 2 Public Employees System	-	67,788	0.0622543%	0.0562857%	0.0059686%
Tier 2 Public Safety and Firefighter	-	22,720	0.2723437%	0.2623869%	0.0099568%
Total	<u>\$ -</u>	<u>\$ 1,151,972</u>			

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2023, we recognized pension expense of \$639,566.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 157,746	\$ 10,224
Changes in assumptions	113,648	3,870
Net difference between projected and actual earnings on pension plan investments	449,261	-
Changes in proportion and differences between contri- butions and proportionate share of contributions	45,187	12,152
Contributions subsequent to the measurement date	488,214	-
	<u>\$ 1,254,056</u>	<u>\$ 26,246</u>

\$488,214 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (147,658)
2024	(3,770)
2025	182,950
2026	667,174
2027	7,338
Thereafter	33,562

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognized pension expense of \$191,719.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 120,767	\$ -
Changes in assumptions	58,352	1,422
Net difference between projected and actual earnings on pension plan investments	234,854	-
Changes in proportion and differences between contri- butions and proportionate share of contributions	12,524	-
Contributions subsequent to the measurement date	137,997	-
	<u>\$ 564,494</u>	<u>\$ 1,422</u>

\$137,997 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2023	\$ (41,659)
2024	11,737
2025	94,332
2026	360,665
2027	-
Thereafter	-

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognize pension expense of \$219,206.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,123	\$ -
Changes in assumptions	18,920	-
Net difference between projected and actual earnings on pension plan investments	163,504	-
Changes in proportion and differences between contri- butions and proportionate share of contributions	15,201	6,381
Contributions subsequent to the measurement date	111,897	-
	<u>\$ 312,645</u>	<u>\$ 6,381</u>

\$111,897 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2023	\$ (112,101)
2024	(28,394)
2025	68,159
2026	266,703
2027	-
Thereafter	-

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognize pension expense of \$129,874.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 22,896	\$ 2,690
Changes in assumptions	22,007	172
Net difference between projected and actual earnings on pension plan investments	27,330	-
Changes in proportion and differences between contri- butions and proportionate share of contributions	10,424	2,840
Contributions subsequent to the measurement date	116,456	-
	<u>\$ 199,113</u>	<u>\$ 5,702</u>

\$116,456 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2023	\$ 3,807
2024	8,113
2025	12,939
2026	24,594
2027	5,782
Thereafter	21,720

Tier 2 Public Safety and Firefighter System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, we recognize pension expense of \$98,767.

At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 10,960	\$ 7,534
Changes in assumptions	14,369	2,276
Net difference between projected and actual earnings on pension plan investments	23,573	-
Changes in proportion and differences between contri- butions and proportionate share of contributions	7,038	2,931
Contributions subsequent to the measurement date	121,865	-
	<u>\$ 177,805</u>	<u>\$ 12,741</u>

\$121,865 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2022.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year.

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31,	Net Deferred Outflows (Inflows) of Resources
2023	\$ 2,295
2024	4,775
2025	7,520
2026	15,212
2027	1,557
Thereafter	11,840

Actuarial assumptions:

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based on gender, occupation and age, as appropriate, with projected improvements using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers, and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022, valuation were based on an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

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

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

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

Asset Class	Target Asset Allocation	Expected Return Arithmetic Basis	
		Real Return Arithmetic Basis	Long Term Expected Portfolio Real Rate of Return
Equity securities	35.00%	6.58%	2.30%
Debt securities	20.00%	1.08%	0.22%
Real assets	18.00%	5.72%	1.03%
Private equity	12.00%	9.80%	1.18%
Absolute return	15.00%	2.91%	0.44%
Cash and cash equivalents	0.00%	-0.11%	0.00%
Totals	100.00%		5.17%
Inflation			2.50%
Expected arithmetic nominal return			7.67%

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.

Discount rate:

The discount rate used to measure the total pension liability was 6.85 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate:

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.85 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

System	1% Decrease (5.85%)	Discount Rate (6.85%)	1% Increase (7.85%)
Noncontributory System	\$ 2,243,944	\$ 356,050	\$ (1,221,386)
Public Safety System	2,271,789	705,414	(568,418)
Tier 2 Public Employees System	296,198	67,788	(108,172)
Tier 2 Public Safety and Firefighter	181,868	22,720	(103,765)
Total	\$ 4,993,799	\$ 1,151,972	\$ (2,001,741)

NORTH OGDEN CITY
NOTES TO FINANCIAL STATEMENTS (Continued)

Item2.

NOTE 9 – PENSION (Continued)

Pension plan fiduciary net position:

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

Defined Contribution Savings Plan:

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

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

- 401(k) Plan

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

	2023	2022	2021
401(k) Plan			
Employer Contributions	\$ 43,342	\$ 45,003	\$ 41,736
Employee Contributions	14,780	9,931	6,160

NOTE 10 – COMMITMENTS

At June 30, 2023, the city had two commitments with external parties to complete infrastructure projects in the capital projects fund. The city estimates the remaining commitments related to these projects was approximately \$1,300,000.

NOTE 11 – SUBSEQUENT EVENTS

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through December 12, 2023, the date the financial statements were available to be used.

REQUIRED SUPPLEMENTARY INFORMATION

NORTH OGDEN CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Item2.

Budgetary Comparison Schedules

The Budgetary Comparison Schedules presented in this section of the report are for General Fund, the RDA/CDA Special Revenue Fund, and the Aquatic Center Special Revenue Fund. The basis of budgeting is the same as GAAP.

Budgeting and Budgetary Control

Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to the beginning of the year. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the Council through formal resolution. Final budgets do not include unexpended balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

Changes in Assumptions Related to Pensions

No changes were made in actuarial assumptions from the prior year's valuation.

NORTH OGDEN CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
REVENUES:				
Taxes	\$ 7,861,314	\$ 8,011,314	\$ 8,370,188	\$ (358,874)
Licenses and permits	542,200	382,200	403,914	(21,714)
Intergovernmental revenues	1,090,291	1,785,708	1,171,143	614,565
Charges for services	489,600	348,503	387,830	(39,327)
Fines and forfeitures	183,600	183,600	195,908	(12,308)
Other	12,000	12,000	64,988	(52,988)
Interest	20,000	502,575	536,191	(33,616)
Donations	110,000	36,750	24,281	12,469
Miscellaneous revenue	10,000	10,000	41,264	(31,264)
Total revenues	10,319,005	11,272,650	11,195,707	76,943
EXPENDITURES:				
General government:				
Legislative	57,468	65,595	52,907	12,688
Judicial	221,031	223,506	195,683	27,823
Recorder	114,936	118,711	109,329	9,382
Finance	179,325	179,325	143,077	36,248
Administration	267,193	282,639	274,834	7,805
Human resources	111,576	112,951	105,504	7,447
Non-departmental	435,531	1,014,504	372,212	642,292
General government buildings	130,687	155,521	116,150	39,371
Public Safety:				
Police department	3,949,639	4,085,341	4,025,074	60,267
Planning	321,349	263,828	258,775	5,053
Inspection	488,885	438,140	429,397	8,743
Animal control	206,843	206,843	162,191	44,652
Streets and Roads:				
Streets and roads	919,810	1,096,566	1,041,116	55,450
Parks and recreation:				
Administration	331,852	297,196	257,997	39,199
Parks	912,217	923,816	792,605	131,211
Recreation	201,843	183,494	186,255	(2,761)
Debt service:				
Principal	416,000	-	-	-
Interest	187,834	-	-	-
Total expenditures	9,454,019	9,647,976	8,523,106	1,124,870
Excess (Deficiency) of Revenues Over (Under) Expenditures	864,986	1,624,674	2,672,601	(1,047,927)
Other financing sources and (uses):				
Transfers in	26,000	26,000	18,000	8,000
Transfers out	(890,986)	(1,843,834)	(1,743,834)	100,000
Total other financing sources and (uses)	(864,986)	(1,817,834)	(1,725,834)	(92,000)
Net change in fund balances	-	(193,160)	946,767	(1,139,927)
Fund balances - beginning of year			2,965,714	
Fund balances - end of year			\$ 3,912,481	

NORTH OGDEN CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
RDA/CDA SPECIAL REVENUE FUND
For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
REVENUES:				
Property tax	\$ 1,025,000	\$ 1,025,000	\$ 139,457	\$ 885,543
Property tax increment	-	-	928,483	(928,483)
Interest income	5,000	5,000	72,380	(67,380)
Total revenues	1,030,000	1,030,000	1,140,320	(110,320)
EXPENDITURES:				
Economic development	918,000	933,824	383,319	550,505
Total expenditures	918,000	933,824	383,319	550,505
Excess (Deficiency) of Revenues Over (Under) Expenditures	112,000	96,176	757,001	(660,825)
Other financing sources and (uses):				
Transfers in	100,000	100,000	-	100,000
Transfers out	(206,000)	(190,176)	(102,830)	87,346
Total other financing sources and (uses)	(106,000)	(90,176)	(102,830)	12,654
Net change in fund balances	6,000	6,000	654,171	(648,171)
Fund balances - beginning of year			1,908,962	
Fund balances - end of year			\$ 2,563,133	

NORTH OGDEN CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL
AQUATIC CENTER SPECIAL REVENUE FUND
For the Year Ended June 30, 2023

	Budgeted Original	Budgeted Final	Actual	Variance with Final Budget
REVENUES:				
Admissions	\$ 405,000	\$ 405,000	\$ 467,098	\$ (62,098)
Concessions	15,000	15,000	15,377	(377)
Rentals	6,000	6,000	8,210	(2,210)
Miscellaneous	4,000	4,000	12,601	(8,601)
Total revenues	430,000	430,000	503,286	(73,286)
EXPENDITURES:				
Salaries and benefits	366,847	351,023	384,934	(33,911)
Materials, supplies and services	102,153	102,153	42,993	59,160
Maintenance and repairs	37,000	37,000	31,488	5,512
Utilities	64,000	64,000	76,362	(12,362)
Chemicals	40,000	40,000	52,338	(12,338)
Total expenditures	610,000	594,176	588,115	6,061
Excess (Deficiency) of Revenues Over (Under) Expenditures	(180,000)	(164,176)	(84,829)	(79,347)
Other financing sources and (uses):				
Transfers in	180,000	164,176	84,830	79,346
Total other financing sources and (uses)	180,000	164,176	84,830	79,346
Net change in fund balances	-	-	1	(1)
Fund balances - beginning of year			176,213	
Fund balances - end of year			\$ 176,214	

NORTH OGDEN CITY
SCHEDULE OF THE PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
Utah Retirement Systems
June 30, 2023 – Last 10 Measurement Dates*

Measurement Date December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Noncontributory System					
2022	0.2078820%	\$ 356,050	\$ 1,650,818	21.57%	97.5%
2021	0.2079960%	(1,191,215)	1,665,786	(71.51%)	108.7%
2020	0.1994393%	102,301	1,594,522	6.42%	99.2%
2019	0.1982006%	746,992	1,579,410	47.30%	93.7%
2018	0.1781850%	1,312,105	1,412,103	92.92%	87.0%
2017	0.1664153%	729,115	1,323,128	55.11%	91.9%
2016	0.1602462%	1,028,977	1,315,547	78.22%	87.3%
2015	0.1631476%	923,168	1,367,806	67.49%	87.8%
2014	0.1663092%	722,154	1,419,455	50.88%	90.2%
Public Safety System					
2022	0.5455320%	\$ 705,414	\$ 622,492	113.32%	93.6%
2021	0.5300250%	(424,753)	606,318	(70.05%)	104.2%
2020	0.5489677%	455,776	699,986	65.11%	95.5%
2019	0.5146921%	826,399	636,232	129.89%	90.9%
2018	0.5020646%	1,291,604	686,924	188.03%	84.7%
2017	0.4979801%	781,161	731,633	106.77%	90.2%
2016	0.4669401%	947,550	688,814	137.56%	86.5%
2015	0.4473629%	801,339	656,851	122.00%	87.1%
2014	0.4268607%	536,813	622,523	86.23%	90.5%

NORTH OGDEN CITY
SCHEDULE OF THE PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY (Continued)
Utah Retirement Systems
June 30, 2023 – Last 10 Measurement Dates*

Measurement Date December 31,	Proportion of the net pension liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Proportionate share of the net pension liability (asset) as a percentage of its covered- employee payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
Tier 2 Public Employees Retirement Systems					
2022	0.0622543%	\$ 67,788	\$ 1,355,353	5.00%	92.3%
2021	0.0562857%	(23,822)	1,044,777	(2.28%)	103.8%
2020	0.0649270%	9,338	1,038,164	0.90%	98.3%
2019	0.0704546%	15,846	978,829	1.62%	96.5%
2018	0.0686548%	29,403	800,443	3.67%	90.8%
2017	0.0656528%	5,788	642,222	0.90%	97.4%
2016	0.0632419%	7,055	518,631	1.36%	95.1%
2015	0.0485772%	(106)	313,867	(0.03%)	100.2%
2014	0.0380994%	(1,155)	186,997	(0.62%)	103.5%
Tier 2 Public Safety and Firefighter Retirement System					
2022	0.2723437%	\$ 22,720	\$ 837,942	2.71%	96.4%
2021	0.2623869%	(13,262)	627,466	(2.11%)	102.8%
2020	0.2317115%	20,783	461,529	4.50%	93.1%
2019	0.2578145%	24,251	424,943	5.71%	89.6%
2018	0.2118440%	5,308	283,520	1.87%	95.6%
2017	0.2211418%	(2,559)	233,449	(1.10%)	103.0%
2016	0.2481679%	(2,154)	205,040	(1.05%)	103.6%
2015	0.3053124%	(4,461)	181,652	(2.46%)	110.7%
2014	0.3480897%	(5,149)	143,783	(3.58%)	120.5%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

NORTH OGDEN CITY
SCHEDULE OF CONTRIBUTIONS*
Utah Retirement Systems
June 30, 2023 – Last 10 Fiscal Years

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Noncontributory System					
2023	\$ 293,826	\$ 293,826	\$ -	\$ 1,635,880	17.96%
2022	295,061	295,061	-	1,610,986	18.32%
2021	287,534	287,534	-	1,630,543	17.63%
2020	281,493	281,493	-	1,618,935	17.39%
2019	262,866	262,866	-	1,511,185	17.39%
2018	230,882	230,882	-	1,333,107	17.32%
2017	235,424	235,424	-	1,330,504	17.69%
2016	233,522	233,522	-	1,330,911	17.55%
2015	245,610	245,610	-	1,391,385	17.65%
2014	235,539	235,539	-	1,414,290	16.65%
Public Safety System					
2023	\$ 236,018	\$ 236,018	\$ -	\$ 660,929	35.71%
2022	206,376	206,376	-	577,923	35.71%
2021	236,539	236,539	-	662,389	35.71%
2020	238,038	238,038	-	666,586	35.71%
2019	225,924	225,924	-	641,979	35.19%
2018	237,534	237,534	-	728,521	32.60%
2017	226,756	226,756	-	715,974	31.67%
2016	206,900	206,900	-	655,343	31.57%
2015	204,537	204,537	-	644,757	31.72%
2014	184,402	184,402	-	603,659	30.55%
Tier 2 Public Employees System*					
2023	\$ 231,879	\$ 231,879	\$ -	\$ 1,450,672	15.98%
2022	182,987	182,987	-	1,140,309	16.05%
2021	162,726	162,726	-	1,032,006	15.77%
2020	164,079	164,079	-	1,047,757	15.66%
2019	137,724	137,724	-	887,129	15.52%
2018	107,562	107,562	-	711,861	15.11%
2017	88,842	88,842	-	596,662	14.89%
2016	57,781	57,781	-	388,167	14.89%
2015	36,188	36,188	-	242,222	14.94%
2014	27,326	27,326	-	195,322	13.99%

NORTH OGDEN CITY
SCHEDULE OF CONTRIBUTIONS* (Continued)
Utah Retirement Systems
June 30, 2023 – Last 10 Fiscal Years

As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
Tier 2 Public Safety and Firefighter System					
2023	\$ 237,056	\$ 237,056	\$ -	\$ 878,311	26.99%
2022	204,296	204,296	-	756,930	26.99%
2021	136,022	136,022	-	504,307	26.97%
2020	108,792	108,792	-	448,915	24.23%
2019	84,912	84,912	-	350,390	24.23%
2018	60,905	60,905	-	256,659	23.73%
2017	54,393	54,393	-	229,895	23.66%
2016	42,978	42,978	-	181,644	23.66%
2015	38,270	38,270	-	161,406	23.71%
2014	33,152	33,152	-	148,198	22.37%
Tier 2 Public Employees DC Only system*					
2023	\$ 19,706	\$ 19,706	\$ -	\$ 320,008	6.16%
2022	24,997	24,997	-	373,656	6.69%
2021	21,709	21,709	-	324,496	6.69%
2020	18,656	18,656	-	278,860	6.69%
2019	16,429	16,429	-	245,574	6.69%
2018	10,480	10,480	-	156,650	6.69%
2017	8,482	8,482	-	126,787	6.69%
2016	8,242	8,242	-	123,199	6.69%
2015	6,563	6,563	-	97,671	6.72%
2014	2,942	2,942	-	52,727	5.58%
Tier 2 Public Safety and Firefighter DC Only System*					
2023	\$ 8,060	\$ 8,060	\$ -	\$ 62,047	12.99%
2022	1,087	1,087	-	8,364	13.00%
2021	-	-	-	-	-
2020	-	-	-	-	-
2019	-	-	-	-	-
2018	-	-	-	-	-
2017	-	-	-	-	-
2016	-	-	-	-	-
2015	-	-	-	-	-
2014	-	-	-	-	-

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

SUPPLEMENTARY INFORMATION

**NORTH OGDEN CITY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
June 30, 2023**

	Capital Projects Fund	Transportation Utility Fund	Transportation Impact Fee Fund	Transportation Sales Tax Fund	400/450 Improvement Fund	Total Capital Project Funds
ASSETS:						
Cash and cash equivalents	\$ 7,851,008	\$ -	\$ -	\$ -	\$ 26,189	\$ 7,877,197
Receivables:						
Accounts	-	-	-	-	10,245	10,245
Other receivables	19,645	-	-	-	-	19,645
Restricted assets:						
Restricted cash and cash equivalents	4,739,258	809,224	1,731,464	1,272,664	553,513	9,106,123
Restricted receivables	-	-	-	71,652	36,541	108,193
TOTAL ASSETS	\$12,609,911	\$ 809,224	\$ 1,731,464	\$ 1,344,316	\$ 626,488	\$17,121,403
LIABILITIES:						
Accounts payable	\$ 1,391,090	\$ -	\$ -	\$ -	\$ -	\$ 1,391,090
Accrued liabilities	339,676	-	-	-	-	339,676
Payable from restricted assets	-	-	-	-	134	134
Customer/Developer deposits	-	-	-	-	17,847	17,847
Unearned revenue	-	-	-	-	8,342	8,342
TOTAL LIABILITIES	1,730,766	-	-	-	26,323	1,757,089
FUND BALANCES:						
Restricted:						
Road improvements	-	809,224	-	1,344,316	589,920	2,743,460
Unspent bond proceeds	4,739,258	-	-	-	-	4,739,258
Impact fees	-	-	1,731,464	-	-	1,731,464
Assigned for:						
Capital projects	6,139,887	-	-	-	10,245	6,150,132
TOTAL FUND BALANCES	10,879,145	809,224	1,731,464	1,344,316	600,165	15,364,314
TOTAL LIABILITIES AND FUND BALANCES	\$12,609,911	\$ 809,224	\$ 1,731,464	\$ 1,344,316	\$ 626,488	\$17,121,403

NORTH OGDEN CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – CAPITAL PROJECTS FUNDS
For the Year Ended June 30, 2023

	Capital Projects Fund	Transportation Utility Fund	Transportation Impact Fee Fund	Transportation Sales Tax Fund	400/450 Improvement Fund	Total Capital Project Funds
REVENUES:						
Taxes	\$ -	\$ -	\$ -	\$ 394,683	\$ -	\$ 394,683
Intergovernmental revenues	725,376	-	-	-	-	725,376
Charges for services	-	1	-	-	168,214	168,215
Impact fees	166,598	-	377,863	-	-	544,461
Interest	225,157	23,491	43,759	35,640	15,414	343,461
Miscellaneous revenue	80	-	-	-	-	80
Total revenues	1,117,211	23,492	421,622	430,323	183,628	2,176,276
EXPENDITURES:						
Current:						
General government	11,603	(1,577)	-	-	-	10,026
Streets and roads	799,646	-	-	-	38,375	838,021
Capital Outlay						
Public safety	6,430,363	-	-	-	-	6,430,363
Streets and roads	262,071	-	-	-	-	262,071
Parks and recreation	188,378	-	-	-	-	188,378
Total expenditures	7,692,061	(1,577)	-	-	38,375	7,728,859
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,574,850)	25,069	421,622	430,323	145,253	(5,552,583)
Other Financing Sources and (Uses):						
Sale of general capital assets	638,295	-	-	-	-	638,295
Transfers in	1,140,000	-	-	-	-	1,140,000
Total other financing sources and (uses)	1,778,295	-	-	-	-	1,778,295
Net Change in Fund Balances	(4,796,555)	25,069	421,622	430,323	145,253	(3,774,288)
Fund balances - beginning of year	15,675,700	784,155	1,309,842	913,993	454,912	19,138,602
Fund balances - end of year	\$10,879,145	\$ 809,224	\$ 1,731,464	\$ 1,344,316	\$ 600,165	\$15,364,314

NORTH OGDEN CITY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
June 30, 2023

	Motor Pool Fund	Police Motor Pool Fund	Total Internal Service Funds
ASSETS:			
Current assets:			
Cash and cash equivalents	\$ 177,441	\$ 349,022	\$ 526,463
Accounts receivable	47,067	-	47,067
Inventories	42,282	-	42,282
Total current assets	266,790	349,022	615,812
Non-current assets:			
Capital assets:			
Buildings and structures	337,565	-	337,565
Vehicles and equipment	3,115,273	1,142,743	4,258,016
Leased vehicles and equipment	358,898	-	358,898
Less accumulated depreciation	(2,007,698)	(781,203)	(2,788,901)
Total non-current assets	1,804,038	361,540	2,165,578
Total assets	2,070,828	710,562	2,781,390
DEFERRED OUTFLOWS OF RESOURCES:			
Pensions	47,119	-	47,119
Total assets and deferred outflows of resources	\$ 2,117,947	\$ 710,562	\$ 2,828,509
LIABILITIES:			
Current liabilities:			
Accounts payable	\$ 2,883	\$ 7,625	\$ 10,508
Accrued liabilities	13,510	-	13,510
Compensated absences	13,503	-	13,503
Lease liability, current portion	76,861	-	76,861
Total current liabilities	106,757	7,625	114,382
Non-current liabilities:			
Lease liability, long-term	216,420	-	216,420
Net pension liability	26,153	-	26,153
Total non-current liabilities	242,573	-	242,573
Total liabilities	349,330	7,625	356,955
DEFERRED INFLOWS OF RESOURCES:			
Pensions	440	-	440
Total liabilities and deferred inflows of resources	349,770	7,625	357,395
NET POSITION:			
Net investment in capital assets	1,587,618	361,540	1,949,158
Unrestricted	180,559	341,397	521,956
Total net position	1,768,177	702,937	2,471,114
Total liabilities, deferred inflows of resources, and net position	\$ 2,117,947	\$ 710,562	\$ 2,828,509

NORTH OGDEN CITY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2023

	Motor Pool Fund	Police Motor Pool Fund	Total Internal Service Funds
Operating income:			
Charges for services	\$ 473,854	\$ 560,000	\$ 1,033,854
Sale of materials and supplies	2,615	-	2,615
Miscellaneous	3,948	-	3,948
Total operating income	480,417	560,000	1,040,417
Operating expenses:			
Salaries and benefits	291,174	-	291,174
Materials and Supplies	63,012	107,216	170,228
Depreciation expense	205,413	126,271	331,684
Total operating expenses	559,599	233,487	793,086
Net operating income (loss)	(79,182)	326,513	247,331
Non-operating income (expense):			
Sale of fixed assets	126,533	25,450	151,983
Interest income	4,640	7,200	11,840
Interest on long-term debt	(3,884)	-	(3,884)
Total non-operating income (expense)	127,289	32,650	159,939
Income (loss) before transfers:	48,107	359,163	407,270
Transfers in	160,219	-	160,219
Transfers out	(47,722)	(114,154)	(161,876)
Change in net position	160,604	245,009	405,613
Net position - beginning	1,607,573	457,928	2,065,501
Net position - ending	\$ 1,768,177	\$ 702,937	\$ 2,471,114

NORTH OGDEN CITY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2023

	Motor Pool	Police Motor Pool	Total Internal Service Funds
Cash flows from operating activities:			
Cash received from customers - service	\$ 6,563	\$ -	\$ 6,563
Cash received from interfund services provided	473,287	560,000	1,033,287
Cash paid to suppliers	(66,855)	(109,351)	(176,206)
Cash paid to employees	(296,033)	-	(296,033)
Net cash provided (used) in operating activities	116,962	450,649	567,611
Cash flows from noncapital financing activities:			
Interfund balances - transfer in/(out)	114,154	(114,154)	-
Net cash provided (used) in noncapital financing activities	114,154	(114,154)	-
Cash flows from capital and related financing activities:			
Cash from sale of fixed assets	262,450	31,500	293,950
Cash payments for capital assets	(332,702)	(87,838)	(420,540)
Cash payments for long-term debt principal	(39,194)	-	(39,194)
Cash payments for long-term debt interest	(4,893)	-	(4,893)
Cash payments for leases	(30,744)	-	(30,744)
Cash flows provided (used) in capital and related financing activities	(145,083)	(56,338)	(201,421)
Cash flows from investing activities:			
Cash received from interest earned	4,640	7,200	11,840
Net cash provided (used) in investing activities	4,640	7,200	11,840
Net increase (decrease) in cash	90,673	287,357	378,030
Cash balance, beginning	86,768	61,665	148,433
Cash balance, ending	\$ 177,441	\$ 349,022	\$ 526,463
Cash reported on the statement of net position:			
Cash and cash equivalents	\$ 177,441	\$ 349,022	\$ 526,463
Total cash and cash equivalents	\$ 177,441	\$ 349,022	\$ 526,463

NORTH OGDEN CITY
COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS
For the Year Ended June 30, 2023

	<u>Motor Pool</u>	<u>Police Motor Pool</u>	<u>Total Internal Service Funds</u>
Reconciliation of Operating Income to Net Cash Provided (Used) in Operating Activities:			
Net operating income (expense)	\$ (79,182)	\$ 326,513	\$ 247,331
Adjustments to reconcile operating income or (loss) to net cash provided (used) in operating activities:			
Depreciation and amortization	205,413	126,271	331,684
Pension expense adjustment	(14,104)	-	(14,104)
Changes in assets and liabilities:			
(Increase) decrease in inventory	2,665	-	2,665
(Increase) decrease in receivables	(567)	-	(567)
Increase (decrease) in accounts payables	(6,508)	(2,135)	(8,643)
Increase (decrease) in accrued liabilities	6,089	-	6,089
Increase (decrease) in compensated absences	3,156	-	3,156
Net cash provided (used) in operating activities	<u>\$ 116,962</u>	<u>\$ 450,649</u>	<u>\$ 567,611</u>
Noncash capital and related financing activities:			
Intangible asset additions from lease obligations	\$ 238,705	\$ -	\$ 238,705

STAFF REPORT

TO: MAYOR AND CITY COUNCIL

FROM: JAMI JONES, FINANCE DIRECTOR

SUBJECT: CONSOLIDATED FEE SCHEDULE AMENDMENTS

DATE: 02/08/2024

Items to be considered on the Consolidated Fee Schedule:

Administration Department:

- Updating Annexation City Fee to include Planning Department review.
 - \$935.00 to \$1,312.00.

North Shore Aquatic Center

- Updating pricing – please see page 8.

RESOLUTION -202~~43~~

Style Definition: TOC 1

CONSOLIDATED FEE SCHEDULE

A RESOLUTION TO AMEND THE CONSOLIDATED FEES CHARGED BY NORTH OGDEN CITY, UTAH, FOR THE VARIOUS SERVICES, PERMITS, AND MATERIALS. THE CITY PROVIDES IN ITS OPERATIONS AND FUNCTIONS AS A MUNICIPALITY IN THE STATE OF UTAH AND MAKES SUCH FEES EFFECTIVE ~~NOVEMBER~~ **FEBRUARY 13~~28~~, 202~~43~~**.

WHEREAS North Ogden City desires to charge fees to the users of its various services, utilities, and programs.

NOW, THEREFORE, be it resolved by the North Ogden Council:

CONSOLIDATED FEE SCHEDULE

~~All fees include a~~ Applicable sales tax ~~and~~ credit card service fees of up to 3% may apply.

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(Hold Ctrl Key and click on a heading to go directly to the related fee)

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Administration Department

Municipal Code	\$150.00
Municipal Code Update Annual Fee	\$50.00
Credit Card Service Fee for Government Services	Up to 3%
Annexation City Fee	\$1,312.00 \$935.00 plus actual cost of postage & publication
Copies, Per Page	\$0.10
City Map, 11" x 17"	\$1.00
City Map, 26" x 34"	\$5.00
Zoning Map, 26" x 34"	\$5.00
Cookbooks	\$10.00 + tax
Return Check Fee	\$20.00
Certified Copy	\$5.00
Notary	\$5.00
Facsimiles	
• First Page, Local Number	\$1.00
• Each Additional Page, Local Number	\$0.50
• First Page, Long Distance	\$2.00
• Each Additional Page, Long Distance	\$1.00
Green Waste Pit Card Fee	
• 10 Punches	\$25.00
• One-entry Pass	\$3.00
• Contractors	\$100 per load + \$100 refundable deposit
Existing Public Document, 8.5" x 11", Per Page	\$0.10
Prepare a Letter or Document, Per Page	\$1.00
GRAMA Request – Records, Research Compilation, Editing, etc.	
• First 30 Minutes	No charge
• Addition Time Per Hour	Lowest wage employee who can get information
Business Banners – Set up to hang and use our brackets	\$15.00
Audit	\$10.00 each
Budget	\$10.00 each
Military Banner (Hero's Blvd)	Market Rate

Building Department

For Impact Fees, see Impact Fee Summary on page 14
(Water, Sewer, Parks, Transportation, Fire, Central Weber Sewer, Storm Water)

Water Connections	
• Water Connection, 1" Meter, In a Subdivision	\$545.00
• Water Connection, 1.5" Meter, In a Subdivision	\$2,167.00
• Water Connection, 2" Meter, In a Subdivision	\$2,167.00
• Water Connection, larger than 2" Meter required	Call for Pricing
Sanitary Sewer Connections	
• In a Subdivision	\$56.00

Building Permit Fees

Initial Waste Containers	Market Rate
Construction Water Connection	\$54.08
Single-Family Residential Permit and Commercial Building Permit Fees	1997 version of the Uniform Building Code, Section 107.2 Table 1A plus 20%
Residential Plan Check Fee Deposit	\$500.00
Temporary Power Inspection	\$56.40
Minimum Building Permit Fee	\$56.40
Re-inspection Fee	\$56.40
After-Hours/Emergency Inspection	\$125.00
Stop Work (Red Tag) - Failure to obtain a Building Permit – regardless of the type of project unless emergency related.	\$250.00 1 st Offense, \$1,000/each additional offense
Single-Family Residential Plan Check	50% of Permit Fee
Commercial Building Plan Check	65% of Permit Fee
State Fee	1% of Permit Fee
Deposit for Off-Site Improvements (New Homes Charged with Building Permit)	\$1000.00
Excavation Permit	\$75.00 + Road Cut Fee
Road Cut Fee	\$2.50 per Sq Ft
• Taxing Entities, e.g., Special Districts & Government	75% of standard fee
• Cash Bond	\$300.00
• Performance Bond	\$2,000.00
Blasting Permit	\$50.00
Grading Permit	\$150.00
SWPPP Violation Red Tag Removal	\$300.00
SWPPP Violation Clean Up	
• Vac Truck	\$500/2 hours + \$205/additional hours
• Sweeper	\$350/2 hours + \$185 additional hours
• Concrete Washout	\$500 Each Offense
Mining/Crushing Permit	\$1,000.00
No SWWPP Plan on site	\$50.00
Dumpster Relocation	\$100.00
Missing Storm Water Protection Barrier (BMP)	Employee time + cost of protective material (BMP)

Illegal Stockpiling of any Material in Public Right of Way if not moved within seven days after written warning.	\$100.00
Track out Pad/ADA Access	\$500.00
Portable Toilet Relocation	\$100.00

Business Licenses

Commercial Business/High-Impact Home Occupation/Residential Rental	
• New Application Base Fee	\$100.00
• Renewal Base Fee	\$75.00
Temporary	\$100.00
Fireworks Stand	\$125.00
Solicitor's License	\$100.00 each
Beer Licenses, Class "A" and "B"	
• New Application	\$125.00
• Renewal	\$25.00
• Renewal with Background Checks	\$100.00
In addition to the above Business License fees, the following fees apply:	
Temporary license for businesses with a combined display and building area covering more than 400 square feet	License Fee + \$250.00 refundable deposit
Temporary license for businesses with a combined display and building area covering less than 400 square feet	License fee + \$150.00 refundable deposit
Late Fees:	
• Business License renewal fees are due one year from the date the certificate of license is issued at the close of business (North Ogden City Code 4-1-5A)	
• Any license fee not paid within two (2) months of the due date, a penalty of twenty-five percent (25%) of the amount of the license fee shall be added to the original amount thereof, and if not paid within four (4) months of the due date, an additional penalty of twenty-five percent (25%) shall be added to the original amount (North Ogden City Code 4-1-5B)	

Civil Penalties

Abatement of property in violation of North Ogden City Municipal Code	\$100.00
Administrative Hearing Fee	\$20.00
Civil Citation Fees:	
• Paid before 10 days from date of citation	\$25.00
• Paid after 10 days but before 20 days from date of citation	\$50.00
• Paid after 20 days but before 30 days from date of citation	\$100.00
• Late fee to be added to fines paid after 30 days up to a maximum of \$1000.00 in fees and late fees	\$10.00
Storm Water and Drainage:	
• Notice of Violation Issued, 1 st day, 24-hour remediation	No Charge
• 2 nd Day	\$100.00
• 3 rd Day	\$200.00
• Each Subsequent Day	\$250.00

Planning Department

General Plan, Bound Copy	\$25.00
• Per Page	\$0.10
Zoning Ordinance, in Binder	\$50.00
• Per Page, not in Binder	\$0.10
• Additional Updates, per year	\$10.00
Subdivision Ordinance, in Binder	\$25.00
• Per Page, Not in Binder	\$0.10
Subdivision Fees:	
• Preliminary Approval	\$800.00 + \$50.00 per lot
• Final Approval	\$1,000.00 + \$30.00 per lot
Minor Subdivision:	
• City Fee	\$750.00
• Without Technical Review	\$580.00
Vacation or Amendment of Subdivision	
• City Fee	\$695.00
Subdivision Application Extension	
• City Fee	\$200.00
Expired Subdivision Application Renewal – No changes required	
• City Fee	\$200.00
Boundary Line Adjustment	
• City Fee	\$675.00
North Hillside Study	\$25.00
Zoning/Subdivision Amendment	
• Text	\$350.00
• Map	\$875.00
Site Plan Review:	\$1,390.00
• City Fee (with technical review)	\$875.00
• City Fee (no technical review)	
Planned Residential Unit Development (PRUD)	
• City Fee	\$1,695.00
Conditional Use Permit:	
• City Fee (with technical review)	\$1,550.00
• City Fee (no technical review)	\$730.00
Appearance Before Administrative Hearing Officer	\$565.00
Plat Maps, 8" x 11" copy	\$0.15
Plat Maps, 11" x 17" copy	\$0.25
Chicken License Application	\$5.00 annually
Subdivision Special Exception Application	\$835.00
Zoning Verification Letter	\$25.00
Land Use Permits	\$40.00
Re-build Letter	\$25.00

Parks & Recreation

These fees include applicable sales tax and credit card service fees

Community Garden	\$26.00 per box/per year
North Ogden City Park & Field Reservation Time Periods and Reservation Fees	
Bowery Reservation	All Day (8 am – 10 pm)
• North Ogden Resident or Church Group that Meets Regularly	\$36.00
• Non-Resident or Church Group that Does Not Meet Regularly	\$77.00
• Commercial or Corporate Group	\$77.00
Amphitheater Rental - Daily	
• Apron Only – Door Down	\$258.00/\$129.00 Non-profit
• Apron and Stage – Door Up	\$515.00/\$258.00 Non-profit
• Event Supervisor (Required for Door Up)	\$26.00/hour (4 hour minimum)
• Two Dressing Rooms	\$52.00
• Green Room	\$52.00
Amphitheater Rental - Hourly	
• Apron Only – Door Down	\$52.00/\$26.00 Non-profit
• Apron and Stage – Door Up	\$103.00/\$52.00 Non-profit
• Event Supervisor (Required for Door Up)	\$26.00/hour (4 hour minimum)
• Two Dressing Rooms	\$52.00/day
• Green Room	\$52.00/day
Amphitheater Rental – Audio Visual Equipment	
• Preset Lighting	No Charge
• Sound Package	\$150.00 per day
o Installed Sound System	
o Connections for iPod, MP3, or other digital devices	
o One Wireless Microphone	
• Additional Sound Items	
o Wireless Microphone	\$20.00
o Wired Microphone	\$5.00
• AV Labor to hang, position, and run lights/sound system	\$50.00/hour
• Additional charges for other equipment needed, or labor costs	As charged by 3 rd party
Amphitheater Rental - Miscellaneous	
• Garbage Cans (1 per 100 people)	\$10.00 each
• Deposit – Apron Only	\$206.00
• Deposit – Apron and Stage	\$515.00
• Late Change Request (less than 2 weeks prior to event)	\$26.00
Equestrian Park Fees	
• Junior Posse	No Charge
• North Ogden 4-H Groups	\$2.00 per rider
• Non-North Ogden Horse Group meeting regularly in North Ogden	\$52.00/day
• Non-Resident or Church Group not meeting regularly in North Ogden	\$52.00/day+\$2 per rider
• Commercial or Corporate Group	\$103.00/day+\$2 per rider
• One Day Per Week all Season	\$361.00
North View Senior Center Rental – NOC & Pleasant View Residents:	
• Auditorium/kitchen – 4 hours	\$155.00 + \$200.00 deposit
• Auditorium/kitchen – additional per hour	\$52.00
North View Senior Center Rental – Non-Resident:	

<ul style="list-style-type: none"> Auditorium/kitchen – 4 hours Auditorium/kitchen – additional per hour Staffing Fee 	\$515.00 + \$300.00 deposit \$103.00 \$10/hour
Athletic Fields: Field Reservation: <ul style="list-style-type: none"> 1 to 50 hours 51 to 90 hours 91 to 1000 hours 1,001 and above hours Field Preparation Fee (available Monday-Saturday) Staffing (per employee, when requested)	 \$10.00/hour \$5.00/hour \$1.00/hour \$0.50/hour \$31.00 \$10.00/hour

Recreation Programs

Youth Basketball: <ul style="list-style-type: none"> Kindergarten Co-ed Basketball Boys Grades 1-2 Boys Grades 3-9 Girls Grades 1-9 Late Fee 	\$41.00/player \$41.00/player \$49.00/player \$49.00/player \$5.00/player
Youth Baseball/Softball: <ul style="list-style-type: none"> Kickball Pre-kindergarten T-Ball Kindergarten Grades 1-3 Grades 4-9 Late Fee 	\$31.00/player \$41.00/player \$41.00/player \$49.00/player \$5.00/player
Football: <ul style="list-style-type: none"> Flag Tackle (youth) Late Fee 	\$41.00/player \$130.00/player \$5.00/player
Adult Softball	\$213.00/team
Adult Basketball	\$374.00/team
Adult Volleyball, indoor	\$22.00/player
Refund Administration Fee (no refund after first game)	\$5.00
Refund Administration Fee for Races (must apply before event)	\$10.00
Snowshoe Rental: Weekday Individual Rates (Monday-Friday) <ul style="list-style-type: none"> Resident Non-Resident Weekend Individual Rates (Friday-Next Business Day) <ul style="list-style-type: none"> Resident Non-Resident Group Rate (5 or More)	 \$8.00/pair/day \$10.00/pair/day \$12.00/pair \$15.00/pair \$1.00 off/pair
5K Runs/Walks: <ul style="list-style-type: none"> Pre-Registered Late and Day of Run Registration 	 \$21.00-\$26.00/runner \$31.00-\$36.00/runner
Half Marathon: <ul style="list-style-type: none"> Pre-Registered Late and Day of Run Registration 	 \$46.00/runner \$57.00/runner

Youth Camps and Craft Programs: <ul style="list-style-type: none"> • Lil' Tykes and Special Needs Sports Camp • Day Camps • Arts Summer Camps – Resident • Arts Summer Camps – Non-Resident 	\$36.00/person \$52.00/person \$82.00/person \$124.00/person
Registration Services: <ul style="list-style-type: none"> • For Private Lessons/Clinics to NOC Plus the Instructor's Fee 	\$5.00/per person, session, or clinic
Non-Resident Fee (Youth baseball, softball, basketball & camps)	\$15.00 additional

North Shore Aquatic Center

Daily Passes: <ul style="list-style-type: none"> • 3 Years and Under (with swim diaper and plastic pants) • <u>4 Years and Up, North Ogden Residents</u> <u>Group Discounts</u> <ul style="list-style-type: none"> ○ <u>10+ Group</u> ○ <u>30+ Group</u> • 4 Years and Up, Non-Resident • Senior Citizens (55 years and over) • <u>Military and Family</u> • <u>Adaptive Needs</u> • <u>Adaptive Needs - Assistant</u> • Swim Check • Last Hour of Open Swim • Flick N' Float – moved to "Special Events" section • Flick N' Float (with season pass) • Swim Diaper • Plastic Pants • <u>Daily Fitness Class</u> • <u>Picnic Pass – Non-swimmer</u> 	Free \$8.00 \$6.00 \$7.50/pp \$6.50/PP \$6.50 \$6.00 \$5.00 \$3.50 \$4.50 \$4.00 Free \$6.50 \$5.00 \$3.50 \$2.00 \$3.00 As posted As posted \$4.00 \$5.00 \$4.00
Special Events: <ul style="list-style-type: none"> • Double Dip Mondays & Wednesday (6pm-8pm) • <u>Flick N' Float</u> 	2 for the price of 1 \$4.00
Passes: <ul style="list-style-type: none"> • Individual Season Pass • Individual Season Pass Purchased between October-April • 4 + Group Individual Season Pass <u>(purchased together)</u> • Picnic Pass – Moved to "Daily Passes" section • 10-Punch Pass – Resident • 10-Punch Pass – <u>Open Swim</u> - Non-Resident • <u>10-Punch Pass - Fitness</u> • <u>Season Pass not available for use during special events</u> 	\$100.00 \$70.00 \$60.00 \$95.00 \$60.00 /each \$3.50 \$70.00 \$55.00 \$75.00 \$60.00 \$50.00

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Facility Rentals Group Reservation:	
1.5 Hour Facility Rental <u>Group Reservation</u> Based Upon Capacity (Wednesday)	\$400.00 <u>\$300.00</u>
• 200 People <u>Group</u>	\$750.00 <u>\$450.00</u>
• 400 People <u>Group</u>	\$1,100.00 <u>\$675.00</u>
• 600 People <u>Group</u>	\$1,550.00 <u>\$900.00</u>
• 800 People <u>Group</u>	\$1,620.00
• 800 People (3.0 Hour Facility Rental Based Upon Capacity)	
2.0 Hour Group Reservation Based upon Capacity (Tuesday or Thursday)	\$535.00
• 200 Group	\$1,000.00
• 400 Group	\$1,465.00
• 600 Group	\$1,820.00
• 800 Group	
2.0 Hour Group Reservation Based on Capacity (Friday or Saturday)	\$1,200.00
• 400 Group	\$2,120.00
• 800 Group	
Age Group Swimming, Full Lap Pool 1.5 Hours	\$1,000.00 <u>\$515.00</u> /month
Swim Lessons:	
• Standard Group Lessons, Resident	\$45.00/person
• Standard Group Lessons, Non-Resident	\$60.00/person
• Ducky Dipper	\$21.00/person
Water Fitness Programs: <u>Moved to "Daily Passes" section</u>	
• Water Walking, Lap Swimming, Water Aerobics	\$3.00/per session
• Land	\$4.00/per session
Bowery Rentals During Open Swim Hours	\$50.00 <u>\$45.00</u> /2 hours
Birthday Parties (Pool Rental plus Concessions charged at market rate)	Market Rate <u>\$100.00</u> +concessions

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Cherry Days

Cherry Days Booth Rental:	
• Provide Own Canopy	\$62.00
• We Provide Canopy	\$103.00
• Electricity	\$15.00/outlet
• Late Fee	\$10.00
Cherry Days Parade Fee:	
• Entry Fee	\$21.00
• North Ogden Business	\$15.00
• Schools	\$10.00
• Late Fee	\$10.00
Cherry Days Book Advertising:	
• Full Page – Color	\$520.00
• Half Page – Color	\$320.00
• Quarter Page – Color	\$200.00
• Inside Cover	\$700.00
• Outside Cover	\$850.00

Police Public Safety Department

Administration	
• Missionary Clearance Letter	No Charge
• Notary	\$5.00
• Fingerprint, Resident (per card)	\$10.00
• Fingerprint, Non-Resident (per card)	\$15.00
• Utah Criminal History Report (background check)	\$25.00
• Incident Report	\$25.00
• Video/Digital Police Record (per source)	\$25.00
• Color Photos (per photo)	\$1.00
Charges for Services	
• Officer special event requests	\$75.00/hour
Chapter 10, Section 24 (Off-Road Vehicle Operation)	
• First Offense (Juveniles up to 18 years of age who are attending school may go to Youth Court for First Offense)	\$25.00
• Second Offense	\$50.00
• Third Offense	\$100.00
• Subsequent Offenses – Determined by NO Justice Court Judge	TBD
Unspecified Criminal Infraction Penalty	
• First Offense	\$50.00
• Same Offense, Second Time	\$100.00
• Same Offense, Third Time	\$200.00
Unspecified Criminal Class 8 Misdemeanor Penalty	\$100.00
Unspecified Criminal Class C Misdemeanor Penalty	\$75.00
Construction Noise Criminal Violation:	
• First Offense	\$250.00
• Same Individual, Second Offense	\$500.00
• Same Individual, Third Offense	\$750.00
Vehicle Towing Regulations – The owner of any vehicle, trailer, recreational vehicle, or other personal items, removed from the public right-of-way shall pay the actual fee charged by the company hired to remove the item (fee set by State Statute)	
	TBD
Animal Control Fines:	
• Restraint	\$50.00
• Expired Dog License/Unlicensed	\$50.00
• Licensed Dog Not Wearing License	
• Public Nuisance (Barking Dog) – Each Offense	\$50.00
• Unnecessary Punishment	\$100.00
• Violation of Dog/Cat Limit	\$25.00
• Animal Attacking Person/Animal – Each Offense	\$100.00
• Animal in Park	\$25.00
• Animal in Park – Second Offense	\$50.00
• Vicious Dog Roaming	\$100.00
• Expired Rabies Vaccination	\$50.00
• Exotic Animals	\$100.00
• Female Animal in Heat	\$25.00
• Public Nuisance (Damage/Odors/Unsanitary Conditions/Defecates)	\$25.00

<ul style="list-style-type: none"> Chases Vehicles or Person – Each Offense Public Nuisance 	<p>\$25.00</p> <p>100.00</p>
Animal Impound Fees: <ul style="list-style-type: none"> First Offense Second Offense Third Offense Impound of a Dog, Per Day, After First Day Relinquishing a Dog or Cat Euthanasia Transportation of Animals Quarantined Animal Disposal of Expired Cat or Dog Livestock Impound Livestock Transportation, Per Trip Animal Trap Rental, Per Week 	<p>\$50.00</p> <p>\$100.00</p> <p>\$100.00</p> <p>\$12.00</p> <p>\$50.00</p> <p>\$40.00</p> <p>\$50.00</p> <p>\$120.00</p> <p>\$12.00</p> <p>\$150.00</p> <p>\$75.00</p> <p>\$0.00</p>
Animal Licenses (Per Year) – Due March 1st: <ul style="list-style-type: none"> Dog, Unneutered or Unspayed Dog, Neutered or Spayed New Dog, Part of Year (after July 1st), Unneutered or Unspayed New Dog, Part of Year (After July 1st), Neutered or Spayed Duplicate License and Transfer Tags (NOC Only) Dog, Late Fees <p>Fees are waived for dogs used as guide dogs for the blind or hearing impaired and police service dogs.</p>	<p>\$30.00</p> <p>\$10.00</p> <p>\$15.00</p> <p>\$5.00</p> <p>\$2.00</p> <p>\$15.00</p>

Public Works

Solid Waste

<ul style="list-style-type: none"> Residential Dwelling, Resident, Per Month Residential Dwelling, Non-Resident, Per Month Each Extra Blue Container, Resident, Per Month Each Extra Blue Container, Non-Resident, Per Month Each Extra Black Container, Resident, Per Month Each Extra Black Container, Non-Resident, Per Month Non-Residential 90-gallon Container, Once-a-week Collection Garbage Can Replacement (90-Gallon) 	<p>\$14.29</p> <p>\$23.51</p> <p>\$16.20</p> <p>\$20.88</p> <p>\$40.32</p> <p>\$18.39</p> <p>Market Rate</p>
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Culinary Water

Single-Family & Multi-Family Dwellings, Per Unit, Base Fee for Resident	\$19.62
<ul style="list-style-type: none"> Per 1,000 Gallons of Usage, Up to 6,000 Gallons Per 1,000 Gallons of Usage, from 6,001 Gallons to 12,000 Gallons Per 1,000 Gallons of Usage, from 12,001 Gallons to 18,000 Gallons Per 1,000 Gallons of Usage, Beginning at 18,001 Gallons 	<p>\$1.81</p> <p>\$2.81</p> <p>\$7.24</p> <p>\$11.55</p>

Single-Family & Multi-Family Dwellings, Per Unit, Base Fee for Non-Resident	\$28.27
• Per 1,000 Gallons of Usage, up to 6,000 Gallons	\$2.89
• Per 1,000 Gallons of Usage, from 6,001 Gallons to 12,000 Gallons	\$3.89
• Per 1,000 Gallons of Usage, from 12,001 Gallons to 18,000 Gallons	\$9.40
• Per 1,000 Gallons of Usage, Beginning at 18,001 Gallons	\$14.25
Non-Residential User, Base Fee	\$27.22
• Per 1,000 Gallons of Usage, up to 6,000 Gallons	\$1.81
• Per 1,000 Gallons of Usage, from 6,001 Gallons to 12,000 Gallons	\$2.81
• Per 1,000 Gallons of Usage, from 12,001 Gallons to 18,000 Gallons	\$3.81
• Per 1,000 Gallons of Usage, beginning at 18,001 Gallons	\$4.81
Leak Rate Per 1,000 Gallons (As Approved by Water Department Superintendent)	\$1.81
Additional Usage Rates: Adjusted each July, or as energy costs change per Rocky Mtn Power rate summary.	
• Water Zone 7 Per Month	\$6.75
• Water Zone 8-10 Per Month	\$7.41
Water Usage by Contractor During Construction of New Building Paid at Building Permit Time	\$54.08
If Meter Ring and/or Cover Assembly is Damaged at Time of Meter Installation:	
• Contractor/Property Owner Will be Charged Per Assembly (To be withheld from the off-site improvement bond when released)	\$60.00
If Jumper is Damaged or Missing at Time of Meter Installation:	
• Contractor/Property Owner Will be Charged Per Jumper (To be withheld from the off-site improvement bond when released)	\$21.00
Utility Account Multiple Billing Addresses (monthly charge)	\$1.00
Reconnection Charge if water is turned off for non-payment	
If paid between 9:00 am and 4:30 am of the day water is shut off:	
• For 1 st time in a 12-month period	\$25.00
• For 2 nd + time in a 12-month period	\$50.00
If the water department is called out after 4:30 pm to restore water:	
• For 1 st time in a 12-month period	\$50.00
• For 2 nd + time in a 12-month period	\$100.00
Delinquent Account Processing Fee – will be assessed the month following a bill becoming delinquent under Section 13.04.030 North Ogden Code	\$10.00
Before Water Service is restored, the customer must either:	
• Pay the account in full, including all processing, collection, and reconnection fees. The Utility Billing Department shall receive all payments before water service is restored, OR	
• Execute a written water restoration agreement with the city. Payments under a water restoration agreement shall be made monthly, and the payment schedule shall be made as negotiated. Payments made under the water restoration agreement shall be applied first to processing, collection, and reconnection fees and then to reducing the principal balance owing on the account.	
If the City retains a professional collection agency or attorney to collect the charges on any customer's overdue utility account, the City shall impose this collection fee.	Up to 30% of Outstanding balance
If the meter valve lock assembly is damaged or lost	
• Property owner will be charged per lock assembly	\$20.00

Illegal Use of Culinary Water:	
• First offense	\$0.00 (warning)
• Second offense	\$250.00
• Third offense	\$500.00
• Fourth offense	Fine set by the Court
Fire hydrant meter rental fees (\$900.00 deposit is required)	
Short-term meter rental and equipment (1-3 days)	\$20.00 plus Consumption rate
• Consumption charged at up to 15,000 gallons	\$50.00
• 15,001 gallons or greater	\$4.19/thousand gallons
Weekly meter rental and equipment	\$25.00 plus Consumption rate
• Consumption charged at up to 15,000 gallons	\$50.00
• 15,001 gallons or greater	\$4.81/thousand gallons
Fees for lost, broken, or for equipment not returned:	
• Hydrant meter	\$900.00
• Hydrant key	\$35.00
• Damaged or new	\$1,200.00

Storm Water

Storm Water (9-6-1 of the North Ogden City Municipal Code)	
Single-family residential parcel or lot, per month	\$11.20
Multi-family residential parcel or lot, per month	
• First unit on the property	\$11.20
• Each additional unit on the property	\$6.68
Commercial/business – Per Equivalent Residential Unit	\$6.27
Institutional – Per Equivalent Residential Unit	\$4.86
Miscellaneous:	
Sandbags (flood control) – burlap or disposable bags	\$0.50 per bag

Sanitary Sewer

Central Weber Sewer	
Residential Unit in City limits, per month	\$20.09
Residential Unit outside of City limits, per month	\$20.09
Non-residential connection based on culinary water use, per month:	\$20.09
• First 10,000 gallons, per 1,000 gallons	\$1.60
• 11,000 gallons to 29,000 gallons, per 1,000 gallons	\$0.56
• 30,000 gallons, but less than 50,000 gallons, per 1,000 gallons	\$0.52
• 50,000 gallons, but less than 100,000 gallons, per 1,000 gallons	\$0.44
100,000 gallons or greater, per 1,000 gallons	\$0.42
Sanitary Sewer:	
• Residential Unit in City limits, per month	\$11.56
• Residential unit outside of City limits, per month	\$19.41
• Non-residential connection	\$11.56

Impact Fee Summary

	Single Family Residential	Multi-Family Units	Additional Dwelling Unit (ADU)
Storm Water	\$1,474.40	\$0.527/sq ft of hard surface & roof area	\$0.527/sq ft of hard surface & roof area
Water	\$3,312.29	\$2,235.79 per multi-family unit All other types of connections based on water service line size: 1" = 1.0 ERU 1¼" = 1.6 ERU 1½" = 2.2 ERU 2" = 3.9 ERU 2½" = 6.0 ERU 3" = 8.5 ERU 4" = 18.5 ERU 6" = 41.4 ERU 8" = 73.2 ERU	\$1,159.29
Sewer (North Ogden City)	\$546.00	\$368.55 per multi-family unit All other types of connections based on water service line size: 1" = 1.0 ERU 1¼" = 1.6 ERU 1½" = 2.2 ERU 2" = 3.9 ERU 2½" = 6.0 ERU 3" = 8.5 ERU 4" = 18.5 ERU 6" = 41.4 ERU 8" = 73.2 ERU	\$191.10
Sewer (Collected for Central Weber Improvement Sewer District (CWSID))	\$2,631.00	Determined by CWSID	Determined by CWSID
Parks	\$2,677.00	\$1,601.00 per unit for multi-family units	\$624.00
Transportation	\$2,297.37	\$1,604.78 per multi-family unit \$888.06 per Senior housing unit Fees for other uses (not including ADU) are calculated using the Institute of Transportation Engineers (ITE) Trip Generation (9 th Edition) handbook and the adopted impact fee calculation per trip generated of \$482.64	\$915.19
Fire (Collected for North View Fire District)	\$225.56	\$162.48 per multi-family/mobile home park unit \$101.08 per 1,000 sq ft commercial building \$17.72 per 1,000 sq ft commercial building apparatus fee \$149.72 per 1,000 sq ft institutional building	\$99.40

North Ogden City Street Cuts Fee

Fee Per Sq Ft of Road Cut	\$2.50 per sq ft
Excavation Permit Charge	\$75.00
New Road Cut Additional Fee	\$500.00
If the City retains a professional collection agency or attorney to collect the charges on any customer's overdue accounts receivable account, the City shall impose this collection fee.	Up to 30% of Outstanding Balance

NOTE: This schedule applies to rights of way 60 feet or less. On 66-foot rights of way, fees will be 15% more. On 80-foot plus rights of way, fees will be 30% more. A new pavement cut fee of \$500.00 will be assessed for new and newly surfaced roads two (2) years old or less. Penalty for failure to obtain a permit before excavation is \$100.00. In the opinion of the City Engineer and/or Public Works Director, undo degradation will occur to the road surface due to the street cut or cuts, patching of the road cut, and a full street overlay may be required.

PASSED and ADOPTED this 13th day of FEBRUARY 2024.

North Ogden City:

S. Neal Berube
North Ogden City Mayor

CITY COUNCIL VOTE AS RECORDED:

	Aye	Nay
Council Member Barker:	_____	_____
Council Member Cevering:	_____	_____
Council Member Dalpiaz:	_____	_____
Council Member Pulver:	_____	_____
Council Member Watson:	_____	_____

(In event of a tie vote of the Council):

Mayor Berube: _____

ATTEST:

Rian Santoro
City Recorder

2024 MWPP Survey Questions

This document is provided to assist in gathering the appropriate responses for the survey.

The following questions are populated into a spreadsheet. Each question is numbered by the letter of the column that it falls in. If it so happens that you need to change a response to a question after submitting the form call Harry Campbell at 385-501-9583, identify your facility, report the question label (B, C, D, etc. in front of the question), and provide the correct response.

B. Email ____twilkins@nogden.org____ (email of facility contact)

Section 1. General Information

C. Name of Facility? __North Ogden City _____

D. What is the name of the person responsible for this organization? __Trent Wilkins

E. What is the title of the person responsible for this organization? __Sewer Superintendent

F. What is the email Address for the person responsible for this organization?
____twilkins@nogden.org_____

G. What is the phone number for the person responsible for this organization? _____801-782-8111_____

H. Facility Location? Please provide either Longitude and Latitude, address, or a written description of the location (with area or point). _____505 E 2600 N, North Ogden City, Utah 84414_____

Federal Facility Section

I. Are you a federal facility? A federal facility is a military base, a national park, a facility associated with the forest service, etc. Yes No

"If Yes" you will go to the Collection Section

"If No" you will go to the Financial Section

Financial Evaluation Section

J. This form is completed by [name]? ____Jami Jones _____

Part I General Questions - Please answer the following questions regarding GENERAL QUESTIONS.

K. Are sewer revenues maintained in a dedicated purpose enterprise/district account? Yes No

L. Are you collecting 95% or more of your anticipated sewer revenue? Yes No

M. Are Debt Service Reserve Fund requirements being met? Yes No

N. Where are sewer revenues maintained? General Fund Combined Utilities Fund Other

O. What was the average annual User Charge for 2023? If there is more than one rate divide the total municipal yearly User Charge collected, by the total number of connections.

_____ \$28.80 _____

P. Do you have a water and/or sewer customer assistance program (CAP)? Yes No

Part II: OPERATING REVENUES AND RESERVES - Please answer the following questions regarding OPERATING REVENUES AND RESERVES.

Q. Are property taxes or other assessments applied to the sewer systems? Yes No

R. Revenue from these taxes = _____

S. Are sewer revenues sufficient to cover operations & maintenance costs, and repair & replacement costs (OM&R) at this time? Yes No

T. Are projected sewer revenues sufficient to cover operation, maintenance, and repair (OM&R) costs for the next five years? Yes No

U. Does the sewer system have sufficient staff to provide proper OM&R? Yes No

V. Has a repair and replacement sinking fund been established for the sewer system? Yes No

W. Is the repair & replacement sinking fund sufficient to meet anticipated needs? Yes No

Part III: Capital Improvements, Revenues and Reserves. - Please answer the following questions regarding Capital Improvements, Revenues and Reserves.

X. Are sewer revenues sufficient to cover all costs of current capital improvements projects? Yes No

Y. Has a Capital Improvements Reserve Fund been established to provide for anticipated capital improvement projects? Yes No

Z. Are projected Capital Improvements Reserve Funds sufficient for the next five years? Yes No

AA. Are projected Capital Improvements Reserve Funds sufficient for the next ten years? Yes No

AB. Are projected Capital Improvements Reserve Funds sufficient for the next twenty years? Yes No

Part IV: FISCAL SUSTAINABILITY REVIEW - Please answer the following questions regarding FISCAL SUSTAINABILITY REVIEW.

AC. Have you completed a rate study within the last five years? Yes No

AD. Do you charge Impact fees? Yes No

AE. Impact Fee (if not a flat fee, use average of all collected fees) = _____ \$546.00 _____

AF. Have you completed an impact fee study in accordance with UCA 11-36a-3 within the last five years? Yes No

AG. Do you maintain a Plan of Operations? Yes No

AH. Have you updated your Capital Facility Plan within the last five years? Yes No

AI. In what year was the Capital Facility Plan last updated? 2023

AJ. Do you use an Asset Management system for your sewer systems? **Yes** No

AK. Do you know the total replacement cost of your sewer system capital assets? **Yes** No

AL. Replacement Cost = \$15,334,000

AM. Do you fund sewer system capital improvements annually with sewer revenues at 2% or more of the total replacement cost? **Yes** **No**

AN. What is the sewer/treatment system annual asset renewal cost as a percentage of its total replacement cost? \$34.38 LF, 2023 (Don't know the replacement cos per LF)

AO. Describe the Asset Management System. Check all that apply

- ☐ **Spreadsheet**
- ☐ **GIS**
- ☐ **Accounting Software**
- ☐ Specialized Software

AP. Please answer the following: - 2023 Capital Assets Cumulative Depreciation?
\$4,668,000

AQ. Please answer the following: - 2023 Capital Assets Book Value? Book Value = total cost - accumulated depreciation \$10,666,000

Part V: PROJECTED CAPITAL INVESTMENT COSTS - Please answer the following questions regarding PROJECTED CAPITAL INVESTMENT COSTS.

AR. Cost of projected capital improvements - Please enter a valid numerical value. - 2023?
\$460,000

AS. Cost of projected capital improvements - Please enter a valid numerical value. - 2024 through 2028?
\$2,580,000

AT. Cost of projected capital improvements - Please enter a valid numerical value. - 2029 through 2033?
\$1,300,000

AU. Cost of projected capital improvements - Please enter a valid numerical value. - 2034 through 2038?
N/A

AV. Cost of projected capital improvements - Please enter a valid numerical value. - 2039 through 2043?
N/A

AW. Purpose of Capital Improvements - 2023? Check all that apply.

- ☐ **Replace/Restore**
- ☐ New Technology
- ☐ Increased Capacity

AX. Purpose of projected Capital Improvements - 2024 through 2028? - Check all that apply.

- ☐ Replace/Restore
- ☐ New Technology
- ☐ Increased Capacity

AY. Purpose of projected Capital Improvements - 2029 through 2033 Check all that apply.?

- ☐ Replace/Restore
- ☐ New Technology
- ☐ Increased Capacity

AZ. Purpose of projected Capital Improvements - 2034 through 2038? - Check all that apply.

- ☐ Replace/Restore
- ☐ New Technology
- ☐ Increased Capacity

BA. Purpose of projected Capital Improvements from 2039 through 2043? - Check all that apply.

- ☐ Replace/Restore
- ☐ New Technology
- ☐ Increased Capacity

BB. To the best of my knowledge, the Financial Evaluation section is completed and accurate. **True**
False

Note: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of the assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

BC. Do you have a collection system?

The answer to this question is obvious in most cases, but for clarification, some wastewater systems consist of only wastewater collections (answer Yes). Some wastewater systems do not have a collection system but receive wastewater from separate collection system jurisdictions (answer No). Some wastewater systems have treatment and collections and consider their entire system as one entity (answer Yes). Some wastewater systems have treatment and collections, but consider their collections a separate entity from treatment (answer No). If you have treatment but have an independent collection system and you answered "No," you must enter your collection system separately as an independent response to the survey. **Yes** No

"If Yes" you will go to the Collection Section

"If No" you will go to a choice of which Treatment section

Collection System - The collection of wastewater in a system of pipes and possibly pump stations that deliver wastewater to a treatment system that may or may not be independent of the treatment system.

BD. This form is completed by [name]? - The person completing this form may receive Continuing Education Units (CEUs). Trent Wilkins

Part I: SYSTEM DESCRIPTION - Please answer the following questions regarding SYSTEM DESCRIPTION.

BE. What is the largest diameter pipe in the collection system? - Please enter the diameter in inches.

21

BF. What is the average depth of the collection system? - Please enter the depth in feet.

8

BG. What is the total length of sewer pipe in the collection system? - Please enter the length in miles.

95

BH. How many lift/pump stations are there in the collection system? 0

BI. What is the largest capacity lift/pump station in the collection system? - Please enter the design capacity in gpm. N/A

BJ. Do seasonal daily peak flows exceed the average peak daily flow by 100 percent or more? Yes No

BK. What year was your collection system first constructed (approximately)?

1955

BL. In what year was the largest diameter sewer pipe in the collection system constructed, replaced or renewed? If more than one, cite the oldest. 1979

Part II: DISCHARGES - Please answer the following questions regarding DISCHARGES.

BM. How many days last year was there a sewage bypass, overflow or basement flooding in the system due to rain or snowmelt? 0

BN. How many days last year was there a sewage bypass, overflow or basement flooding due to equipment failure (except plugged laterals)? 0

Sanitary Sewer Overflow (SSO)

Class 1 - a Significant SSO means a SSO backup that is not caused by a private lateral obstruction or problem that:

- a) affects more than five private structures;
- b) affects one or more public, commercial or industrial structure(s);
- c) may result in a public health risk to the general public;
- d) has a spill volume that exceeds 5,000 gallons, excluding those in single private structures; or
- e) discharges to Waters of the State.

Class 2 - a Non-Significant SSO means a SSO or backup that is not caused by a private lateral obstruction or problem that does not meet the Class 1 SSO criteria

BO. What is the number of Class 1 SSOs in Calendar year 2023? 0

BP. What is the number of Class 2 SSOs in Calendar year 2023? 1

BQ. Please indicate what caused the SSO(s) in the previous question. _____ Chunks of concrete _____

BR. Please specify whether the SSOs were caused by contract or tributary community, etc.
_____ N/A _____

Part III: NEW DEVELOPMENT - Please answer the following questions regarding NEW DEVELOPMENT.

BS. Did an industry or other development enter the community or expand production in the past two years, such that flow or wastewater loadings to the sewerage system increased by 10% or more? Yes **No**

BT. Are new developments (industrial, commercial, or residential) anticipated in the next 2 - 3 years that will increase flow or BOD5 loadings to the sewerage system by 25% or more? Yes **No**

BU. What is the number of new commercial/industrial connections in 2023? ____3 Commercial permits that paid sewer impact fees in 2023 _____

BV. What is the number of new residential sewer connections added in 2023? ____70 permits for new homes, one permit for an addition, 2 sewer connection permits for 2 different homes, they all paid sewer impact fees, _____

BW. How many equivalent residential connections are served? ____7,182 _____

Part IV: OPERATOR CERTIFICATION - Please answer the following questions regarding OPERATOR CERTIFICATION.

BX. How many collection system operators do you employ? ____6 _____

BY. What is the approximate population served? ____22,000 _____

BZ. State of Utah Administrative Rules require all public system chief operators considered to be in Direct Responsible Charge (DRC) to be appropriately certified at no less than the Facility's Grade. List the designated Chief Operator/DRC for the Collection System by: First and Last Name, Grade, and email. Grades: Grade I, Grade II, Grade III, and Grade IV. ____Wallace Trent Wilkins Grade III, twilkins@nogden.org _____

CA. Please list all other Collection System operators with DRC responsibilities in the field, by name and certification grade. Please separate names and certification grade for each operator by commas. Grades: Grade I, Grade II, Grade III, and Grade IV. _____ N/A _____

CB. Please list all other Collection System operators by name and certification grade. Please separate names and certification grades for each operator by commas. Grades: Grade I, Grade II, Grade III, and Grade IV.

_____Kade Skeen I; Lee Cahoon I; Brian Galvez III; Bruce Higley IV; Bryce Nelson IV

CC. Is/are your collection DRC operator(s) currently certified at the appropriate grade for this facility?
 Yes No

Part V: FACILITY MAINTENANCE - Please answer the following questions regarding FACILITY MAINTENANCE.

CD. Have you implemented a preventative maintenance program for your collection system? Yes No

CE. Have you updated the collection system operations and maintenance manual within the past 5 years? Yes No

CF. Do you have a written emergency response plan for sewer systems? Yes No

CG. Do you have a written safety plan for sewer systems? Yes No

CH. Is the entire collections system TV inspected at least every 5 years? Yes No

CI. Is at least 85% of the collections system mapped in GIS? Yes No

Part VI: SSMP EVALUATION - Please answer the following questions regarding SSMP EVALUATION.

CJ. Have you completed a Sewer System Management Plan (SSMP)? Yes No

CK. Has the SSMP been adopted by the permittee's governing body at a public meeting? Yes No

CL. Has the completed SSMP been public noticed? Yes No

If "yes" then the question below.

CM. Date of Public Notice? _____3/31/2015

If "no" then the question below.

CN. When will the SSMP be public noticed? _____

CO. During the annual assessment of the SSMP, were any adjustments needed based on the performance of the plan? Yes No

CP. What adjustments were made to the SSMP (i.e. line cleaning, CCTV inspections, manhole inspections, and/or SSO events)? _____

CQ. During 2023, was any part of the SSMP audited as part of the five-year audit? Yes No

CR. If yes, what part of the SSMP was audited and were changes made to the SSMP as a result of the audit?

CS. Have you completed a System Evaluation and Capacity Assurance Plan (SECAP) as defined by the Utah Sewer Management Plan? **Yes** No

Part VII: NARRATIVE EVALUATION - Please answer the following questions regarding NARRATIVE EVALUATION.

CT. Describe the physical condition of the sewerage system: (lift stations, etc. included) _____ Our sewer system is in good shape, as we tv lines and find any broken pipe or any thing that needs to be repaired we get it done. We also continue to use CIPP (cured in place pipe) in our concrete lines to rehab them, and make the lines last longer. North Ogden City has 0 lift stations. _____

CU. What sewerage system capital improvements does the utility need to implement in the next 10 years? _____ We should add a few more manholes at the end of some sewer lines that are currently just clean out dead ends

CV. What sewerage system problems, other than plugging, have you had over the last year? _____
 _____ Nothing

CW. Is your utility currently preparing or updating its capital facilities plan? **Yes** No

CX. Does the municipality/district pay for the continuing education expenses of operators?

- ☒ **100%**
- ☐ Partially
- ☐ Does not pay

CY. Is there a written policy regarding continued education and training for wastewater operators? **Yes**
 No

CZ. Do you have any additional comments?

_____ N/A _____

DA. To the best of my knowledge, the Collections System section is completed and accurate. True
 False

Note: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of the assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

You have either just completed or just bypassed questions about a Collection System. This section (the questions below) determines the next set of questions that you will be presented based on the choice you make for treatment.

DB. What kind of wastewater treatment do you have in your wastewater treatment system?

If you have treatment, you must choose from Mechanical Plant, Discharging Lagoon, or Non-Discharging Lagoon. If you don't have treatment then choose "No Treatment." Choose only one answer.

- ☐ Mechanical Plant
 - ☐ Discharging Lagoon
 - ☐ Non-Discharging Lagoon
 - ☐ No Treatment of Wastewater
-

Mechanical Plant

DC. Form completed by [name]? - The person completing this form may receive Continuing Education Units (CEUs).

DD. What is the design basis or rated capacity for average daily flow in MGD? _____

DE. What is the design basis or rated capacity for average daily BOD loading in lb/day?

DF. What is the design basis or rated capacity for average daily TSS loading in lb/day?

DG. What was the 2023 average daily flow in MGD? _____

DH. What was the 2023 average daily loading for BOD in lb/day? _____

DI. What was the 2023 average daily loading for TSS in lb/day? _____

DJ. What is the percent of capacity used by the 2023 average daily flow? _____

DK. What is the percent of capacity used by the 2023 average daily BOD load? _____

DL. What is the percent of capacity used by the 2023 average daily TSS? _____

Part II: EFFLUENT INFORMATION - Please answer the following questions regarding EFFLUENT INFORMATION.

DM. How many Notices of Violations (NOVs) did you receive for this facility in 2023?

DN. How many days in the past year was there a bypass or overflow of wastewater at the facility due to high flows? _____

Part III: FACILITY AGE - Please answer the following questions regarding FACILITY AGE.

DO. In what year was your HEADWORKS evaluated? _____

DP. In what year was your HEADWORKS most recently constructed, upgraded, or renewed?

DQ. What is the age of your HEADWORKS? _____

DR. In what year was your PRIMARY TREATMENT evaluated? _____

DS. In what year was your PRIMARY TREATMENT constructed, upgraded or renewed?

DT. What is the age of your PRIMARY TREATMENT? _____

DU. In what year was your SECONDARY TREATMENT evaluated? _____

DV. In what year was your SECONDARY TREATMENT constructed, upgraded or renewed?

DW. What is the age of your SECONDARY TREATMENT? _____

DX. In what year was your TERTIARY TREATMENT evaluated? _____

DY. In what year was your TERTIARY TREATMENT constructed, upgraded or renewed?

DZ. What is the age of your TERTIARY TREATMENT? _____

EA. In what year was your SOLIDS HANDLING evaluated? _____

EB. In what year was your SOLIDS HANDLING constructed, upgraded or renewed?

EC. What is the age of your SOLIDS HANDLING? _____

ED. In what year was your DISINFECTION evaluated? _____

EE. In what year was your DISINFECTION constructed, upgraded or renewed? _____

EF. What is the age of your DISINFECTION? _____

EG. In what year was your LAND APPLICATION/DISPOSAL evaluated? _____

EH. In what year was your LAND APPLICATION/DISPOSAL constructed, upgraded or renewed?

EI. What is the age of your LAND APPLICATION/DISPOSAL? _____

Part IV: DISCHARGES - Please answer the following questions regarding DISCHARGES.

EJ. How many days in the last year was there a bypass or overflow of wastewater at the facility due to equipment failure? _____

Part V: BIOSOLIDS HANDLING - Please answer the following questions regarding BIOSOLIDS HANDLING.

EK. Biosolids disposal (check all that apply)

- ☐ Landfill
- ☐ Land Application
- ☐ Give Away/Other Distribution

Part VI: NEW DEVELOPMENT - Please answer the following questions regarding NEW DEVELOPMENT.

EL. Number of new commercial/industrial connections in the last year? _____

EM. Number of new residential sewer connections added in the last year? _____

EN. Equivalent residential connections served? _____

Part VII: OPERATOR CERTIFICATION

EO. How many treatment system operators do you employ? _____

EP. State of Utah Administrative Rules require all public system chief operators considered to be in Direct Responsible Charge (DRC) to be appropriately certified at no less than the Facility's Grade. List the designated Chief Operator/DRC for the Treatment System by: First and Last Name, Grade, and email.

Grades: Grade I, Grade II, Grade III, and Grade IV. _____

EQ. Please list all other wastewater treatment system operators with DRC responsibilities in the field, by name and certification grade. Please separate names and certification grade for each operator by commas.

Grades: Grade I, Grade II, Grade III, and Grade IV. _____

ER. Please list all other wastewater treatment operators by name and certification grade. Please separate names and certification grades for each operator by commas.

Grades: Grade I, Grade II, Grade III, and Grade IV. _____

ES. Is/are your DRC operator(s) currently certified at the appropriate grade for this facility? Yes No

Part VIII: FACILITY MAINTENANCE - Please answer the following questions regarding FACILITY MAINTENANCE.

ET. Have you implemented a written preventative maintenance program for your treatment system?
Yes No

EU. Have you updated the treatment system operations and maintenance manual within the past 5 years? Yes No

EV. Please identify (below) the types of treatment equipment and processes installed at your facility.

Indicate as many as you need.

- ☐ Screens
- ☐ Grit Removal
- ☐ Primary Clarifier
- ☐ Imhoff Tanks
- ☐ Fixed Film Reactor

- ☐ Activated Sludge
- ☐ Aerobic Suspended Growth Variations
- ☐ Anaerobic Suspended Growth Variations
- ☐ Physical-Chemical Systems for Organic Removal w/o Secondary Treatment
- ☐ Physical-Chemical Systems for Organic Removal Following Secondary Treatment
- ☐ Membrane Filtration
- ☐ Suspended-Growth Nitrification and Denitrification
- ☐ Air Stripping
- ☐ Phosphorus Removal - Chemical
- ☐ Phosphorus Removal - Biological
- ☐ Ion Exchange
- ☐ Reverse Osmosis
- ☐ Media Filtration
- ☐ Dissolved Air Flotation
- ☐ Micro Screens
- ☐ Chlorine Disinfection
- ☐ UV Disinfection
- ☐ Effluent Use/Reuse

EW. To the best of my knowledge, the Mechanical Plant section is completed and accurate. True False

Note: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of the assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

Discharging Lagoon

EX. This form is completed by [name]? The person completing this form may receive Continuing Education Units (CEUs). _____

Part I: Influent Information - Please answer the following questions regarding INFLUENT into your lagoon.

EY. What is the design basis or rated capacity for average daily flow in MGD? _____

EZ. What is the design basis or rated capacity for average daily BOD loading in lb/day?

FA. What is the design basis or rated capacity for average daily TSS loading in lb/day?

FB. What was the 2023 average daily flow in MGD? _____

FC. What was the 2023 average daily loading for BOD in lb/day? _____

FD. What was the 2023 average daily loading for TSS in lb/day? _____

FE. What is the percent of capacity used by the 2023 average daily flow? _____

FF. What is the percent of capacity used by the 2023 average daily BOD load? _____

FG. What is the percent of capacity used by the 2023 average daily TSS? _____

Part II: EFFLUENT INFORMATION. - Please answer the following questions regarding EFFLUENT.

FH. How many notices of violation (NOV)s did you receive for this facility in 2023?

Part III: DISCHARGES - Please answer the following questions regarding DISCHARGES.

FI. How many days in the past year was there a bypass or overflow of wastewater at the facility due to high flows? _____

FJ. How many days in the past year was there a bypass or overflow of wastewater at the facility due to equipment failure? _____

Part IV: FACILITY AGE - Please answer the following questions about FACILITY AGE. If your plant does not have the treatment unit please enter N/A.

FK. In what year was your HEADWORKS evaluated? _____

FL. In what year was your HEADWORKS most recently constructed, upgraded, or renewed?

FM. What is the age of your HEADWORKS? _____

FN. In what year was your LAGOON evaluated? _____

FO. In what year was your LAGOONS (including aeration) most recently constructed, upgraded, or renewed? _____

FP. What is the age of your LAGOONS (including aeration)? _____

FQ. In what year was your DISINFECTION SYSTEM evaluated? _____

FR. In what year was your DISINFECTION SYSTEM most recently constructed, upgraded, or renewed?

FS. What is the age of your DISINFECTION SYSTEM? _____

FT. In what year was your LAND APPLICATION/DISPOSAL evaluated? _____

FU. In what year was your LAND APPLICATION/DISPOSAL most recently constructed, upgraded, or renewed? _____

FV. What is the age of your LAND APPLICATION/DISPOSAL? _____

Part V: NEW DEVELOPMENT - Please answer the following questions regarding NEW DEVELOPMENT.

FW. How many commercial/industrial connections were added in 2023? _____

FX. How many residential sewer connections were added in 2023? _____

FY. How many equivalent residential connections did you serve in 2023? _____

Part VI: OPERATOR CERTIFICATION - Please answer the following questions regarding OPERATOR CERTIFICATION

FZ. How many treatment operators do you employ? _____

GA. Utah administrative rules require all public system chief operators with Direct Responsible Charge (DRC) to be appropriately certified at no less than the facility's grade. Please list the designated Chief Operator/DRC for the Wastewater Treatment system below. Please give their first and last name, grade level, and email address. Grades: Grade I, Grade II, Grade III, and Grade IV. _____

GB. Please list all other Wastewater Treatment system operators with DRC responsibilities in the field, by name and certification grade. Please separate names and certification grade for each operator by commas. Grades: Grade I, Grade II, Grade III, and Grade IV. _____

GC. Please list all other Wastewater Treatment operators by name and certification grade. Please separate names and certification grades for each operator by commas.

Grades: Grade I, Grade II, Grade III, and Grade IV. Include operators with no certification. _____

GD. Is/are all your DRC operators currently certified at the appropriate grade level for this facility? Yes No

Part VII: FACILITY MAINTENANCE - Please answer the following questions regarding FACILITY MAINTENANCE.

GE. Have you implemented a preventative maintenance program for your treatment system? Yes No

GF. Have you updated the treatment system operations and maintenance manual within the past five years? Yes No

GG. Identify the types of treatment units at your facility.

- ☐ Screening
- ☐ Grit Removal
- ☐ Lagoon Variations
- ☐ Phosphorous Treatments
- ☐ Chlorine Disinfection
- ☐ UV Disinfection
- ☐ Land Application/Disposal

GH. To the best of my knowledge I certify the discharging lagoon portion of the MWPP survey to be correct and accurate. True False

Note: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of the assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

Non-Discharging Lagoon

GI. This form is completed by [name]? The person completing this form may receive Continuing Education Units (CEUs). _____

Part I: INFLUENT INFORMATION - Please answer the following questions regarding INFLUENT into your lagoon.

GJ. What is the design basis or rated capacity for average daily flow in MGD? _____

GK. What is the design basis or rated capacity for average daily BOD loading in lb/day? _____

GL. What is the design basis or rated capacity for average daily TSS loading in lb/day? _____

GM. What was the 2023 average daily flow in MGD? _____

GN. What was the 2023 average daily loading for BOD in lb/day? _____

GO. What was the 2023 average daily loading for TSS in lb/day? _____

GP. What was the percent capacity used by the 2023 average daily flow? _____

GQ. What was the percent capacity used by the 2023 daily average BOD? _____

GR. What was the percent capacity used by the 2023 daily average TSS? _____

Part II: FACILITY AGE - Please answer the following questions about FACILITY AGE. If your plant does not have the treatment unit please enter N/A.

GS. In what year was your HEADWORKS most recently evaluated? _____

GT. In what year was your HEADWORKS most recently constructed, upgraded, or renewed? _____

GU. What is the age of your HEADWORKS? _____

GV. In what year was your LAGOONS (including aeration) evaluated? _____

GW. In what year was your LAGOONS (including aeration) most recently constructed, upgraded, or renewed? _____

GX. What is the age of your LAGOONS (including aeration)? _____

GY. In what year was your DISINFECTION SYSTEM evaluated? _____

GZ. In what year was your DISINFECTION SYSTEM evaluated? _____

HA. What is the age of your DISINFECTION SYSTEM? _____

HB. In what year was your LAND APPLICATION/DISPOSAL evaluated? _____

HC. In what year was your LAND APPLICATION/DISPOSAL most recently constructed, upgraded, or renewed? _____

HD. What is the age of your LAND APPLICATION/DISPOSAL? _____

Part III: DISCHARGES - Please answer the following questions regarding DISCHARGES.

HE. How many days in the past year was there a bypass or overflow of wastewater at the facility due to high flows? _____

HF. How many days in the past year was there a bypass or overflow of wastewater at the facility due to equipment failure? _____

Part IV: NEW DEVELOPMENT - Please answer the following questions regarding NEW DEVELOPMENT.

HG. How many commercial/industrial connections were added in 2023? _____

HH. How many residential sewer connections were added in 2023? _____

HI. How many equivalent residential connections did you serve in 2023? _____

Part V: OPERATOR CERTIFICATION - Please answer the following question regarding OPERATOR CERTIFICATION.

HJ. How many treatment operators do you employ? _____

HK. Utah administrative rules require all public system chief operators with Direct Responsible Charge (DRC) to be appropriately certified at no less than the facility's grade. Please list the designated Chief Operator/DRC for the wastewater treatment system below. Please give their first and last name, grade level, and email address. Grades: Grade I, Grade II, Grade III, and Grade IV. _____

HL. Please list all other wastewater treatment system operators with DRC responsibilities in the field, by name and certification grade. Please separate names and certification grade for each operator by commas. Grades: Grade I, Grade II, Grade III, and Grade IV. _____

HM. Please list all other wastewater treatment operators by name and certification grade. Please separate names and certification grades for each operator by commas. Grades: Grade I, Grade II, Grade III, and Grade IV. Include operators that are not certified. _____

HN. Is/are all your DRC operators currently certified at the appropriate grade level for this facility? Yes
No

Part VI: FACILITY MAINTENANCE - Please answer the following questions regarding FACILITY MAINTENANCE.

HO. Have you implemented a preventative maintenance program for your treatment system? Yes No

HP. Have you updated the treatment system operations and maintenance manual within the past five years? Yes No

HQ. To the best of my knowledge I certify the non-discharging lagoon portion of the MWPP survey to be correct and accurate. **True** False

Note: This questionnaire has been compiled for your benefit to assist you in evaluating the technical and financial needs of your wastewater systems. If you received financial assistance from the Water Quality Board, annual submittal of this report is a condition of the assistance. Please answer questions as accurately as possible to give you the best evaluation of your facility. If you need assistance please send an email to wqinfodata@utah.gov and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

Adopt & Sign

HR. I have reviewed this report and to the best of my knowledge the information provided in this report is correct. True False

HS. Has this been adopted by the City Council or District Board? Yes No

"If No"

HT. What date will it be presented to the City Council or District Board? _____

"If Yes"

HU. What date was this adopted by City Council or District Board? _____

(At this point you can choose to have a copy of your responses sent to you in a report, if you turn it on before you submit.)

THE END



NORTH OGDEN CITY

SETTLED 1851

Staff Report to the North Ogden Planning Commission

SYNOPSIS / APPLICATION INFORMATION

Application Request: Public hearing, consideration, and recommendation on a legislative amendment to amend Site Triangle references in Title 11.

Agenda Date: September 6, 2023, Planning Commission
February 13, 2024, City Council

Applicant: North Ogden City Staff

File Number: ZTA 2023-05

PUBLIC NOTICE:

Mailed Notice: N/A

City Website: February 8, 2024

STAFF INFORMATION

Ryan Nunn
rnunn@nogden.org
 (801) 737-2202

APPLICABLE ORDINANCES

North Ogden Zoning Ordinance Title 11-9M-15: Residential Fence Regulations

North Ogden Zoning Ordinance Title 11-19-3: Design and Location of Parking Spaces

LEGISLATIVE DECISION

When the City is considering a legislative matter, the Planning Commission acts as a recommending body to the City Council. The City has wide discretion in taking legislative action. Examples of legislative actions are the general plan, zoning map, and land use text amendments. Legislative actions require that the Planning Commission give a recommendation to the City Council. Typically, the criteria for making a decision, related to a legislative matter, require compatibility with the general plan and existing codes.

BACKGROUND

North Ogden updated and reorganized the entire Title 11 Zoning Code in 2022. It was discovered through using the Code that there is an inconsistent reference to the size and location of Site Triangles. North Ogden Public Works Standards establishes a clear Site Triangle Clearance area, and the Planning Staff would like to align Title 11 with the Public Works Standards. The Planning Department has sponsored this zoning text amendment to correct this inconsistent reference.

ANALYSIS

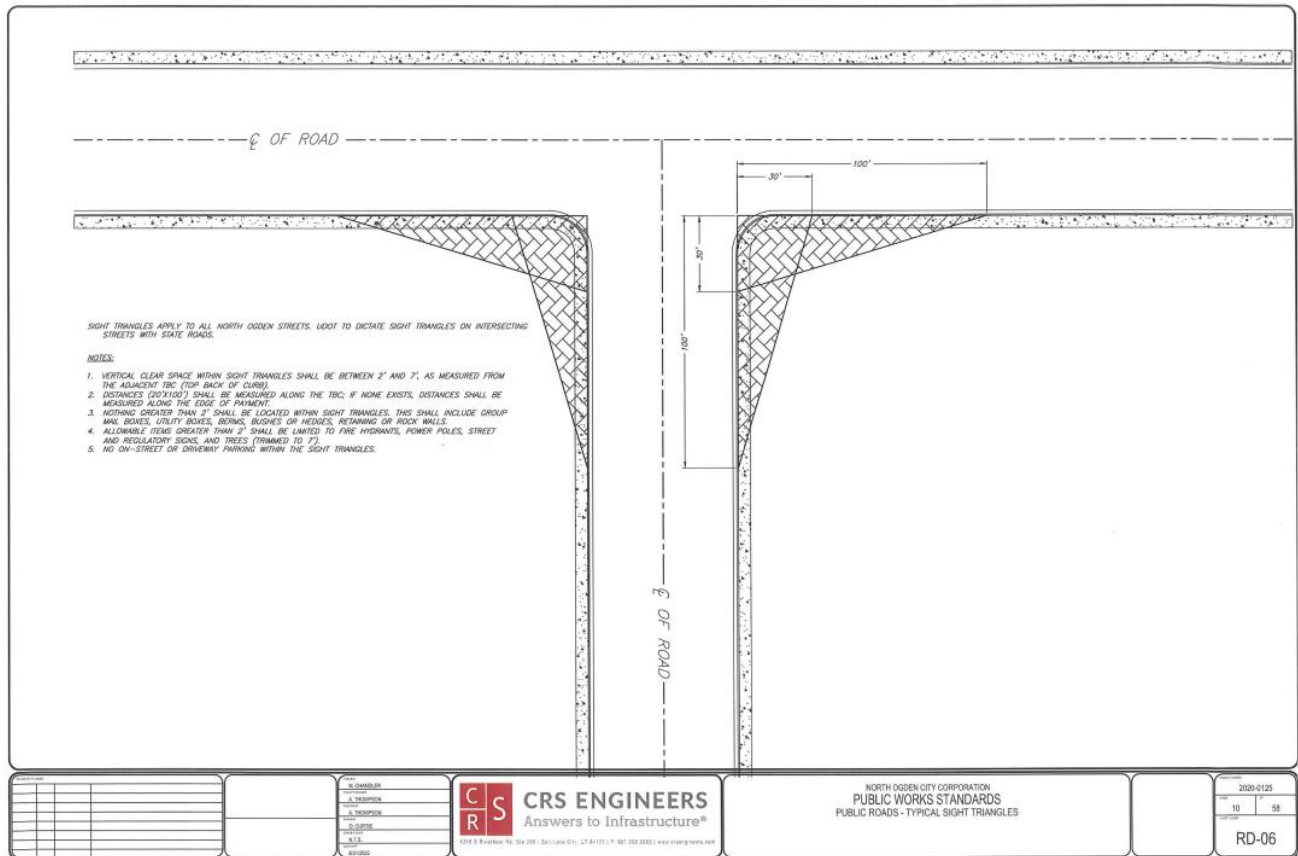
The North Ogden City Public Works Standards establish roadway and right-of-way standards found here:

https://www.northogdencity.com/sites/default/files/fileattachments/utilities/_public_works/page/149/approved_public_works_standards_2022.pdf

These Standards are adopted by Ordinance, and are referenced in several places throughout City Code, including Title 11. Staff has done a search in Title 11 for places that reference the incorrect Sight Triangle, and we believe we have found the incorrect references.

For reference, the currently adopted Sight Triangle Standard is below:

Public Works Standards: Public Roads – Typical Sight Triangles, Sheet RD-06:

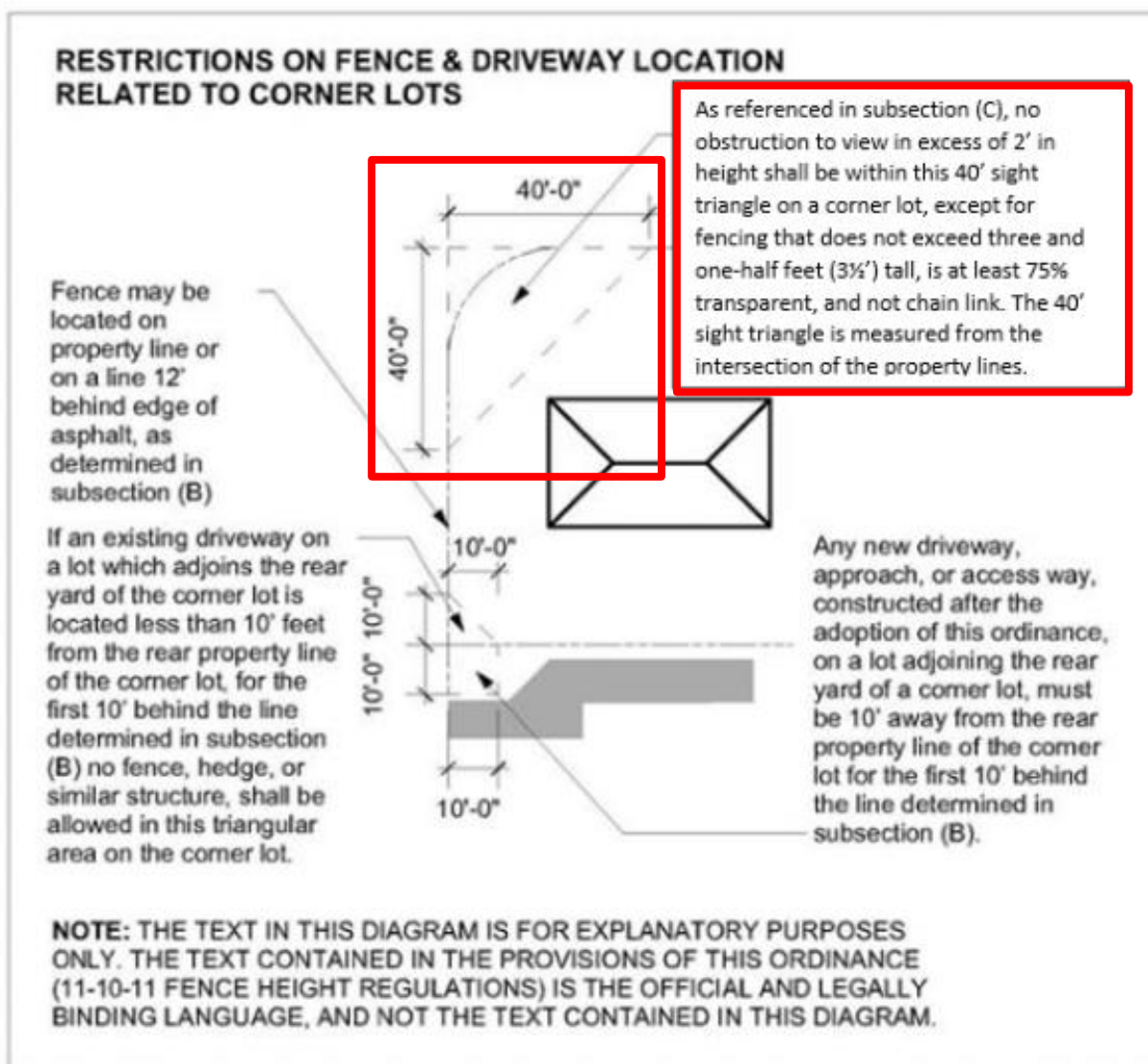


DRAFT CODE LANGUAGE

Draft Code Language is below: (Red Text is New, ~~Strike Through Text~~ is recommended to be eliminated)

North Ogden Zoning Ordinance Title 11-9M-15: Residential Fence Regulations

Staff Recommends updating the drawn diagram with the correct 30x100 Sight Triangle, and changing the text to reference the Public Works Standards.



- A. Purpose and Intent. The purpose of this section is to provide standards for location and size of fencing for all residential applications.
- B. Front, Side and Rear Yards. Except as otherwise stated in subsections, D, E, and F of this section, no fence, hedge or other similar structure shall be erected in any required front

yard of a lot to a height in excess of three feet (3'); nor shall any fence or other similar structure be erected in any side or rear yard to a height in excess of six feet (6'), or as stated in other provisions in this Title. Fence posts or similar structure may exceed the maximum fence height. Hedges shall not exceed seven feet (7') in height in the side and rear yard. Hedge provisions in this Code Section apply only to hedges used in place of a fence or acting as a fence as defined in (CCNO 11-7 Definitions).

- C. Corner Lots. No fence, hedge or other similar structure shall be erected to a height in excess of six feet (6') in the rear or side yard of a corner lot. Hedge provisions in this Code Section apply only to hedges used in place of a fence or acting as a fence as defined in (CCNO 11-7 Definitions). All such fencing, shall maintain appropriate sight lines on the corner of the intersecting streets, as per D 1.
- D. Fences located in a side yard or portion of a rear yard of a corner lot which adjoins a street or public right-of-way, may be solid in appearance, or may preserve a degree of visibility between slats or similar elements, and may be located either on the property line or on a line located twelve feet (12') behind the edge of the asphalt in the street; whichever of these locations is farther away from the edge of the asphalt. The fence may also be located at a distance farther behind the edge of the asphalt than the distance determined from among the two listed above to be the farthest from the edge of the asphalt. (While not required, a three-foot (3') distance behind the sidewalk is recommended, if a sidewalk is present, in order to provide an increase in space for snow storage, safety, practical usability of the entire width of the sidewalk by pedestrians, and aesthetic value.) Along the rear boundary of the corner lot, the fence may be located on the rear property line. A fence located in a side yard or portion of a rear yard of a corner lot which adjoins a street a public right-of-way, shall have the following additional limitations and requirements.
 - 1. Any fence erected in a side yard of a corner lot, that encroaches into the ~~forty-foot (40') triangular area~~ **Typical Sight Triangle as referenced in the City's Public Works Standards** a required for visibility on a corner lot, as specified in subsection (C) of this section, shall not exceed three and one-half feet (3 1/2') tall, shall be at least 75% transparent, and shall not be chain link.
 - 2. On any corner lot where a driveway on an adjoining lot is located less than ten feet (10') from the rear property line of the corner lot, any fence constructed in a side yard or portion of a rear yard of that corner lot, which adjoins a street or public right of way, after the date of adoption of this ordinance, shall preserve a clear view through a triangular area on a portion of the rear yard of the corner lot (in addition to and separate from the ~~40'~~ triangular area specified in subsection C of this section), wherein no fence, hedge, similar structure, or other obstruction to view shall be allowed. This triangular area shall be determined by measuring a line ten feet (10') in length, starting at the point where the rear property line of the corner lot intersects the public right-of-way or the line twelve feet (12') behind the edge of the asphalt (whichever has been determined to be farther behind the edge of asphalt), along the rear property line of the corner lot, and then measuring another line ten feet (10') in length, also starting at the same point as the first line mentioned immediately above, along the public right-of-way, or the line twelve

- feet (12') behind the edge of the asphalt (whichever has been determined to be farther behind the edge of asphalt), towards the front of the corner lot, and then connecting the farthest points of the two ten foot (10') lines with a straight line.
3. Any lot which is adjacent to the rear yard of a corner lot and which does not have a driveway, approach, or access way within ten feet (10') of the rear property line of the corner lot, shall not (upon the construction of a home, a new or expanded garage, or at any other time) after the date of adoption of this ordinance, be allowed to have a new driveway, approach, or access way constructed on it which is less than ten feet (10') from the rear property line of a corner lot which adjoins the two lots, for the first ten feet (10') behind the line mentioned above whereon a fence on a corner lot, in a side yard or portion of a rear yard which adjoins a street or public right-of-way, may be located, as described earlier in this subsection. Further, a clear view shall be maintained through this same ten-foot (10') by ten foot (10') area, as well as the area directly between this ten foot (10') by ten foot (10') area and the edge of the asphalt, wherein no fence, hedge, similar structure, or other obstruction to view shall be allowed.
 - E. Obstruction to View. In all zones, no obstruction to view in excess of two feet (2') in height as measured from the top of the curb or edge of the hard street surface, shall be placed on any corner lot within the **Typical Sight Triangle as referenced in the City's Public Works Standards** ~~a triangular area formed by the street property lines and a line connecting them at points forty feet (40') from the intersection of the street lines~~, or at any other location which would obstruct the vision of street and regulatory signs or oncoming vehicles by automobile drivers, except a reasonable number of trees pruned high enough to permit an unobstructed view of street and regulatory signs or oncoming vehicles by automobile drivers, or fencing that does not exceed three and one-half feet (3 1/2') tall, is at least 75% transparent, and not chain link.

North Ogden Zoning Ordinance Title 11-19-3: Design and Location of Parking Spaces

Parking shall meet the following standards.

1. The dwelling unit has the minimum number of required off street parking spaces as stipulated by CCNO 11-17-3.
2. The parking area is at least eight feet (8') wide, and in the case of corner lots, a maximum of twelve feet (12') wide in the side yard area and is of sufficient length to accommodate the vehicle with no portion of the vehicle extending more than ten feet (10') forward of the front face of the dwelling. In the case of a corner lot, no vehicle shall be parked in the ~~forty foot (40') sight triangle~~ **Typical Sight Triangle as referenced in the City's Public Works Standards**.

CONFORMANCE WITH THE GENERAL PLAN

The Vision for North Ogden in the General Plan reads: "North Ogden will continue to be a community of beautiful homes and friendly people that capitalizes on the impressive setting beneath the slopes of Ben Lomond peak. North Ogden will strive to:

- Assure that North Ogden remains a beautiful place to live, work, and recreate;
- Preserve the essential characteristics of a family-friendly community that assures an enduring legacy, small-town feel, and high quality of life in North Ogden.

Staff believes that the Planning Commission can find the proposed Code language to be in conformance with the General Plan, but also that the existing ordinance meets the intent of the General Plan. The Planning Commission should determine if aligning Title 11 and the Public Works Standards is in the City's best interest.

SUMMARY OF LAND USE AUTHORITY CONSIDERATIONS

These guiding principles should be considered before there is a change in code standards.

- Is the request a positive change for a specific property or does it make sense for the entire city?
- Is there additional language that is appropriate for this ordinance?
- Is the proposal consistent with the General Plan?

PLANNING COMMISSION RECOMMENDATION

The Planning Commission recommended unanimously that the ordinance be approved. Staff recommends that the City Council conduct a review of and discussion regarding the proposed ordinance amendment and consider whether they believe the ordinance amendment should be adopted.

EXHIBITS

- A. 9-6-23 PC Minutes Legislative Item 6
- B. Approved Public Works Standards 2022 pg. 10
- C. Draft Ordinance – Site Triangle Corrections

6. ZTA 2023-05 PUBLIC HEARING, CONSIDERATION, AND RECOMMENDATION ON A LEGISLATIVE APPLICATION TO AMEND SITE TRIANGLE REFERENCES IN TITLE 11.

Community Development Director Hess explained North Ogden updated and reorganized the entire Title 11 Zoning Code in 2022. It was discovered through use of the Code that there is an inconsistent reference to the size and location of Site Triangles. North Ogden Public Works Standards establishes a clear Site Triangle Clearance area, and the Planning Staff would like to align Title 11 with the Public Works Standards. This zoning text amendment has been sponsored by the Planning Department in order to correct this inconsistent reference. Mr. Hess summarized the proposed text amendment to address the inconsistency and concluded staff recommends that the Planning Commission conduct the public hearing, consider the proposed ordinance, and make a recommendation to the City Council.

a. Vice Chairman Mason opened the Public Hearing at 6:40 p.m.

Chris Pulver, North Ogden resident, asked if the two-foot rule is applicable for properties on a slope. Mr. Hess stated that the height of the item in the site triangle would be measured perpendicular to the point of measurement rather than downhill from the item. Mr. Pulver referenced a dangerous site triangle on 575 E. 3100 North; the fence obstructs the view of motorists, and they are forced to inch out into the roadway to view oncoming traffic.

There were no additional persons appearing to be heard.

Commissioner Green made a motion to close the Public Hearing. Commissioner Barker seconded the motion.

Voting on the motion:

Chairman Thomas	absent
Vice Chairman Mason	aye
Commissioner Barker	aye
Commissioner Nancarrow	aye
Commissioner Webb	absent
Commissioner Watson	absent
Commissioner Green	aye

The motion carried.

The Public Hearing was closed at 6:42 p.m.

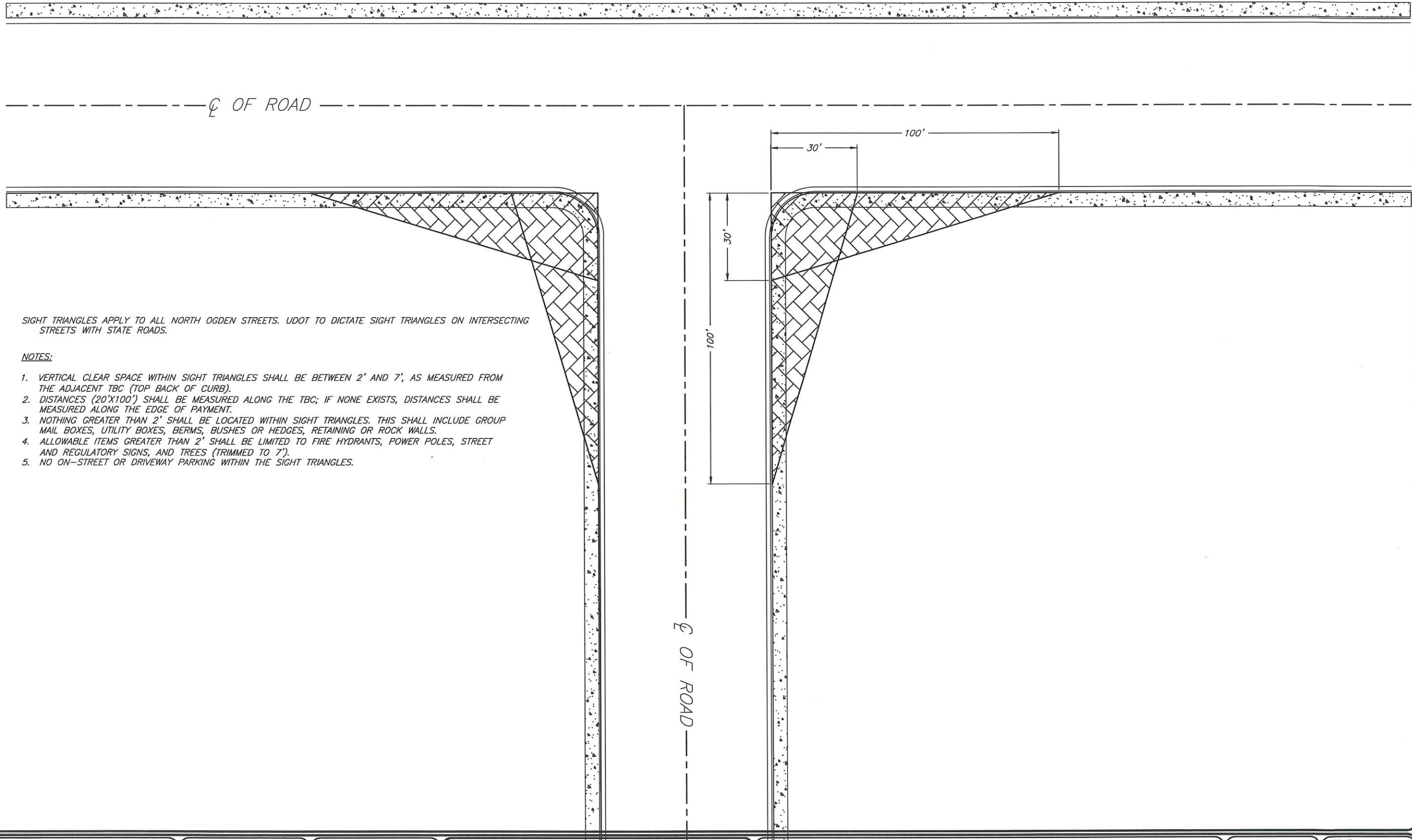
b. Consideration and recommendation

Commissioner Barker made a motion to forward a positive recommendation to the City Council for amendment of Site Triangle references in Title 11 as presented. Commissioner Green seconded the motion.

Voting on the motion:

Chairman Thomas	absent
Vice Chairman Mason	aye
Commissioner Barker	aye
Commissioner Nancarrow	aye
Commissioner Webb	absent
Commissioner Watson	absent
Commissioner Green	aye

The motion carried.



SIGHT TRIANGLES APPLY TO ALL NORTH OGDEN STREETS. UDOT TO DICTATE SIGHT TRIANGLES ON INTERSECTING STREETS WITH STATE ROADS.

NOTES:

1. VERTICAL CLEAR SPACE WITHIN SIGHT TRIANGLES SHALL BE BETWEEN 2' AND 7', AS MEASURED FROM THE ADJACENT TBC (TOP BACK OF CURB).
2. DISTANCES (20'X100') SHALL BE MEASURED ALONG THE TBC; IF NONE EXISTS, DISTANCES SHALL BE MEASURED ALONG THE EDGE OF PAYMENT.
3. NOTHING GREATER THAN 2' SHALL BE LOCATED WITHIN SIGHT TRIANGLES. THIS SHALL INCLUDE GROUP MAIL BOXES, UTILITY BOXES, BERMS, BUSHES OR HEDGES, RETAINING OR ROCK WALLS.
4. ALLOWABLE ITEMS GREATER THAN 2' SHALL BE LIMITED TO FIRE HYDRANTS, POWER POLES, STREET AND REGULATORY SIGNS, AND TREES (TRIMMED TO 7').
5. NO ON-STREET OR DRIVEWAY PARKING WITHIN THE SIGHT TRIANGLES.

REVISIONS			

DESIGNED BY	M. CHANDLER
CHECKED BY	A. THOMPSON
DATE	8/31/2022

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NORTH OGDEN CITY CORPORATION
PUBLIC WORKS STANDARDS
PUBLIC ROADS - TYPICAL SIGHT TRIANGLES

PROJECT NUMBER		2020-0125
SHEET	OF	58
10		
RD-06		

ORDINANCE 2024 - __

AN ORDINANCE OF NORTH OGDEN CITY AMENDING THE ZONING ORDINANCE OF NORTH OGDEN CITY, TITLE 11, CHAPTER 9, ARTICLE M, SECTION 15 RESIDENTIAL FENCE REGULATIONS, TO ALIGN TITLE 11 WITH THE PUBLIC WORKS STANDARDS.

WHEREAS; North Ogden City has inconsistent references in the city Land Use Code compared with the Public Works Standards regarding Site Triangle Clearance;

WHEREAS; North Ogden City Public Works Standards establishes roadway and right-of-way standards;

WHEREAS; The City regularly evaluates the City Code of North Ogden for nonconforming standards and ordinances; and

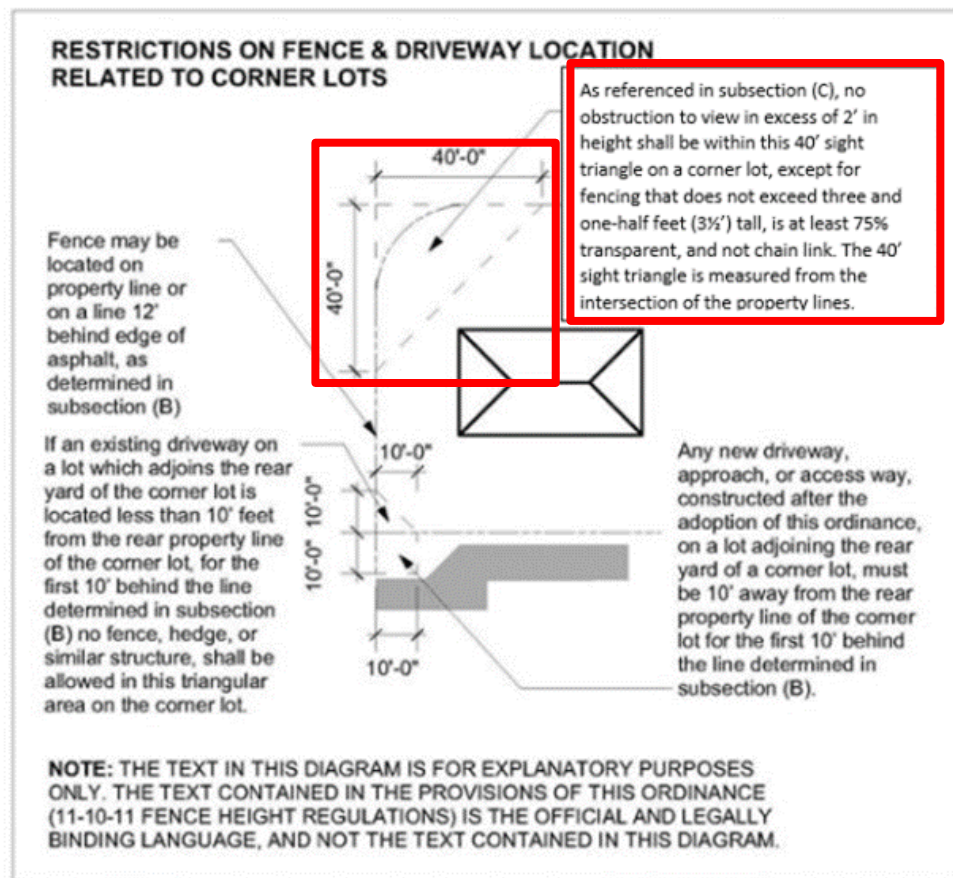
WHEREAS; The North Ogden City Planning Commission has reviewed these standards, conducted a public hearing on the amendment, and recommends the adoption of this amendment;

NOW THEREFORE, BE IT ORDAINED by the North Ogden City Council that the North Ogden City Code in 11-9M-15 and 11-19-3 be amended to change the Site Triangle standards as referenced in the North Ogden City Public Works Standards Public Roads – Typical Sight Triangles dated September 2022.

SECTION 1: Text to be amended in 11-9M-15: Residential Fence Regulations under Section D. 1., Section E., and the supporting diagram.

- D. Fences located in a side yard or portion of a rear yard of a corner lot which adjoins a street or public right-of-way, may be solid in appearance, or may preserve a degree of visibility between slats or similar elements, and may be located either on the property line or on a line located twelve feet (12') behind the edge of the asphalt in the street; whichever of these locations is farther away from the edge of the asphalt. The fence may also be located at a distance farther behind the edge of the asphalt than the distance determined from among the two listed above to be the farthest from the edge of the asphalt. (While not required, a three-foot (3') distance behind the sidewalk is recommended, if a sidewalk is present, in order to provide an increase in space for snow storage, safety, practical usability of the entire width of the sidewalk by pedestrians, and aesthetic value.) Along the rear boundary of the corner lot, the fence may be located on the rear property line. A fence located in a side yard or portion of a rear yard of a corner lot which adjoins a street a public right-of-way, shall have the following additional limitations and requirements.

1. Any fence erected in a side yard of a corner lot, that encroaches into the forty foot (40') triangular area **Typical Sight Triangle as referenced in the City's Public Works Standards** a required for visibility on a corner lot, as specified in subsection (C) of this section, shall not exceed three and one-half feet (3 1/2') tall, shall be at least 75% transparent, and shall not be chain link.
- E. Obstruction to View. In all zones, no obstruction to view in excess of two feet (2') in height as measured from the top of the curb or edge of the hard street surface, shall be placed on any corner lot within the **Typical Sight Triangle as referenced in the City's Public Works Standards** a triangular area formed by the street property lines and a line connecting them at points forty feet (40') from the intersection of the street lines, or at any other location which would obstruct the vision of street and regulatory signs or oncoming vehicles by automobile drivers, except a reasonable number of trees pruned high enough to permit an unobstructed view of street and regulatory signs or oncoming vehicles by automobile drivers, or fencing that does not exceed three and one-half feet (3 1/2') tall, is at least 75% transparent, and not chain link.



SECTION 2: Text to be amended in 11-19-3: Design and Location of Parking Spaces under A. 5. a & b

5. Parking shall meet the following standards.

- a. The dwelling unit has the minimum number of required off street parking spaces as stipulated by CCNO 11-17-3.
- b. The parking area is at least eight feet (8') wide, and in the case of corner lots, a maximum of twelve feet (12') wide in the side yard area and is of sufficient length to accommodate the vehicle with no portion of the vehicle extending more than ten feet (10') forward of the front face of the dwelling. In the case of a corner lot, no vehicle shall be parked in the ~~forty-foot (40') sight triangle~~ **Typical Sight Triangle as referenced in the City's Public Works Standards.**

SECTION 3: This ordinance shall take immediate effect upon the adoption of this ordinance.

PASSED and ADOPTED this th day of Feruary 2024.

North Ogden City:

S. Neal Berube
North Ogden City Mayor

CITY COUNCIL VOTE AS RECORDED:

	Aye	Nay
Council Member Barker:	_____	_____
Council Member Cevering:	_____	_____
Council Member Dalpias:	_____	_____
Council Member Pulver:	_____	_____
Council Member Watson:	_____	_____
(In the event of a tie vote of the Council):		
Mayor Berube	_____	_____

ATTEST:

Rian Santoro
City Recorder

NORTH OGDEN WATERSHED, UTAH WATERSHED WORK PLAN AGREEMENT

between

North Ogden City

and

Weber-Box Elder Conservation District
(Referred to herein as Sponsors)

and the

Natural Resources Conservation Service,
U.S. Department of Agriculture
(Referred to herein as NRCS)

Whereas, application has heretofore been made to the Secretary of Agriculture by North Ogden City, Utah and the Weber-Box Elder Conservation District for assistance in preparing a plan for works of improvement for the North Ogden Watershed, Utah, under the authority of the Watershed Protection and Flood Prevention Act, as amended (16 U.S.C. Sections 1001 to 1008, 1010, and 1012; and

Whereas, the responsibility for administration of the Watershed Protection and Flood Prevention Act (Public Law 83-566), as amended, has been assigned by the Secretary of Agriculture to the NRCS; and

Whereas, there has been developed through the cooperative efforts of the Sponsors and the NRCS a Watershed Work Plan and Environmental Assessment for works of improvement for the North Ogden Watershed, Utah, hereinafter referred to as the Watershed Project or Plan, which Plan is annexed to and made part of this agreement;

Now, therefore, the Secretary of Agriculture through the NRCS and the Sponsors hereby agree on this Watershed Plan and that the works of improvement for this project will be installed, operated, and maintained in accordance with the terms, conditions, and stipulations provided for in this Watershed Plan and including the following:

1. **Term.** The term of this agreement is for the installation period (2 years) and evaluated life of the project (100 years) and does not commit the NRCS to assistance of any kind beyond the end of the evaluated life (102 years).
2. **Costs.** The costs shown in this plan are preliminary estimates. Final costs to be borne by the parties hereto will be the actual costs incurred in the installation of works of improvement.
3. **Real Property.** The Sponsors will acquire such real property as will be needed in connection with the works of improvement. The amounts and percentages of the real property acquisition costs to be borne by the Sponsors and the NRCS are as shown in the cost-share table in section 5 hereof.

The Sponsors agrees that all land acquired for measures, other than land treatment practices, with financial or credit assistance under this agreement will not be sold or otherwise disposed of for the evaluated life of the project except to a public agency that will continue to maintain and operate the development in accordance with the operation and maintenance agreement.

4. **Uniform Relocation Assistance and Real Property Acquisition Policies Act.** The Sponsors hereby agrees to comply with all of the policies and procedures of the Uniform Relocation Assistance and Real Property Acquisition Policies Act (42 U.S.C. Section 4601 et seq. as further implemented through regulations in 49 CFR Part 24 and 7 CFR Part 21) when acquiring real property interests for this federally assisted project. If the Sponsors is legally unable to comply with the real property acquisition requirements, it agrees that, before any Federal financial assistance is furnished; it will provide a statement to that effect, supported by an opinion of the chief legal officer of the state containing a full discussion of the facts and law involved. This statement may be accepted as constituting compliance.
5. **Cost-Share for Watershed Project Plans.** Table 1 shows the cost-share percentages and amounts for the Watershed Project Plan implementation.
6. **Land Treatment Agreements.** The Sponsors will obtain agreements from owners of not less than 50 percent of the land above each multiple-purpose and floodwater-retarding structure. These agreements must provide that the owners will carry out farm or ranch conservation plans on their land. The Sponsors will ensure that 50 percent of the land upstream of any retention reservoir site is adequately protected before construction of the dam. The Sponsors will provide assistance to landowners and operators to ensure the installation of the land treatment measures shown in the Watershed Plan. The Sponsors will encourage landowners and operators to continue to operate and maintain the land treatment measures after the long-term contracts expire, for the protection and improvement of the watershed.
7. **Floodplain Management.** Before construction of any project for flood prevention, the Sponsors agrees to participate in and comply with applicable Federal floodplain management and flood insurance programs. The Sponsors is required to have development controls in place below low and significant hazard dams prior to NRCS or the Sponsors entering into a construction contract.
8. **Water and Mineral Rights.** The Sponsors will acquire or provide assurance that landowners or resource users have acquired such water, mineral, or other natural resources rights pursuant to State law as may be needed in the installation and operation of the works of improvement.
9. **Permits.** The Sponsors will obtain and bear the cost for all necessary Federal, State, and local permits required by law, ordinance, or regulation for installation of the works of improvement.

Table 1. Cost-share Table for Watershed Operation Projects

Works of Improvement	NRCS		Sponsors		Total
Cost-Sharable Items ^{1/}	Percent	Cost	Percent	Cost	Cost
Flood Prevention - Storage Reservoir, Pump Station, and Floodwater Pipelines (Flood Prevention)	100	\$2,598,488	0	\$0	\$2,598,488
Agricultural Water Management - Storage Reservoir, Pump Station, and Irrigation Pipelines (Agricultural Water Management)	75	\$5,872,055	25	\$1,957,352	\$7,829,407
Recreation - Trail, Pavilion, Restrooms, Open Space, Playground Equipment, Courts, and Parking Lot (Public Recreation)	50	\$1,252,633	50	\$1,252,633	\$2,505,267
Relocation ^{2/}	0	\$0	0	\$0	\$0
Subtotal: Cost-Sharable Costs		\$9,723,177		\$3,209,985	\$12,933,162
Non-Cost-Sharable Items	Percent	Cost	Percent	Cost	Cost
NRCS Technical Assistance/Engineering	100	\$1,799,397	0	\$0	\$1,799,397
Project Administration	97	\$449,849	3	\$12,000	\$461,849
Water, Mineral and Other Resource Rights	0	\$0	0	\$0	\$0
Permits	0	\$0	100	\$30,000	\$30,000
Real Property Rights	0	\$0	0	\$0	\$0
Relocation, Beyond Required Decent, Safe, Sanitary	0	\$0	0	\$0	\$0
Non-Project Costs	0	\$0	0	\$0	\$0
Subtotal: Non-Cost-Sharable Costs		\$2,249,246		\$42,000	\$2,341,246
Total		\$11,972,423		\$3,251,985	\$15,224,408

1/ The cost-share rate is the percentage of the average cost of installing the practice in the selected plan for the evaluation unit. During project implementation, the actual cost-share rate must not exceed the rate of assistance for similar practices and measures under existing national programs.

2/ Investigation of the watershed project area indicates that no displacements will be involved under present conditions. However, in the event that displacement becomes necessary at a later date, the cost of relocation assistance and payments will be cost-shared in accordance with the percentages shown.

- 10. NRCS Assistance.** This agreement is not a fund-obligating document. Financial and other assistance to be furnished by the NRCS in carrying out the plan is contingent upon the fulfillment of applicable laws and regulations and the availability of appropriations for this purpose.
- 11. Additional Agreements.** A separate agreement will be entered into between the Sponsors and the NRCS before either party initiates work involving funds of the other party. Such agreements will set forth in detail the financial and working arrangements and other conditions that are applicable to the specific works of improvement.
- 12. Amendments.** This plan may be amended or revised only by mutual agreement of the parties hereto, except that the NRCS may deauthorize or terminate funding at any time if it determines that the Sponsors has failed to comply with the conditions of this agreement or when the program funding or authority expires. In this case, the NRCS must promptly notify the Sponsors in writing of the determination and the reasons for the deauthorization of project funding, together with the effective date. Payments made to the Sponsors or recoveries by the NRCS must be in accordance with the legal rights and liabilities of the parties when project funding has been deauthorized. An amendment to incorporate changes affecting a specific measure may be made by mutual agreement between the Sponsors and the NRCS having specific responsibilities for the measure involved.
- 13. Prohibitions.** No member of or delegate to Congress, or resident commissioner, may be admitted to any share or part of this plan, or to any benefit that may arise therefrom; but this provision may not be construed to extend to this agreement if made with a corporation for its general benefit.
- 14. Operation and Maintenance (O&M).** The Sponsors will be responsible for the operation, maintenance, and any needed replacement of the works of improvement by performing the work or arranging for such work, in accordance with an O&M Agreement. An O&M agreement will be entered into before Federal funds are obligated and will continue for the project life 100 years. Although the Sponsors's responsibility to the Federal Government for O&M ends when the O&M agreement expires upon completion of the evaluated life of measures covered by the agreement, the Sponsors acknowledge that continued liabilities and responsibilities associated with works of improvement may exist beyond the evaluated life.
- 15. Emergency Action Plan.** Prior to construction, the Sponsors must prepare an Emergency Action Plan (EAP) for each dam or similar structure where failure may cause loss of life or as required by state and local regulations. The EAP must meet the minimum content specified in NRCS Title 180, National Operation and Maintenance Manual (NOMM), Part 500, Subpart F, Section 500.52, and meet applicable State agency dam safety requirements. The NRCS will determine that an EAP is prepared prior to the execution of fund obligating documents for construction of the structure. EAPs must be reviewed and updated by the Sponsors annually.

16. Nondiscrimination Provisions. In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at "How to File a Program Discrimination Complaint" and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: program.intake@usda.gov.

USDA is an equal opportunity provider, employer, and lender.

By signing this agreement, the recipient assures the USDA that the program or activities provided for under this agreement will be conducted in compliance with all applicable Federal civil rights laws, rules, regulations, and policies.

17. Certification Regarding Drug-Free Workplace Requirements (7 CFR Part 3021).

By signing this Watershed Agreement, the Sponsors is providing the certification set out below. If it is later determined that the Sponsors knowingly rendered a false certification, or otherwise violated the requirements of the Drug-Free Workplace Act, the NRCS, in addition to any other remedies available to the Federal Government, may take action as authorized under the Drug-Free Workplace Act.

Controlled substance means a controlled substance in Schedules I through V of the Controlled Substances Act (21 U.S.C. Section 812) and as further defined by regulation (21 CFR Sections 1308.11 through 1308.15);

Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statutes;

Criminal drug statute means a Federal or non-Federal criminal statute involving the manufacturing, distribution, dispensing, use, or possession of any controlled substance;

Employee means the employee of a grantee directly engaged in the performance of work under a grant, including: (i) all direct charge employees; (ii) all indirect charge employees unless their impact or involvement is insignificant to the performance of the grant; and, (iii) temporary personnel and consultants who are directly engaged in the performance of work under the grant and who are on the grantee's payroll. This definition does not include workers not on the payroll of the grantee (e.g., volunteers, even if used to meet a matching requirement; consultants or independent contractors not on the grantees' payroll; or employees of sub-recipients or sub-contractors in covered workplaces).

18. Certification:

- A. The Sponsors certifies that they will or will continue to provide a drug-free workplace by:
 - (1) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition.
 - (2) Establishing an ongoing drug-free awareness program to inform employees about:
 - (a) The danger of drug abuse in the workplace;
 - (b) The grantee's policy of maintaining a drug-free workplace;
 - (c) Any available drug counseling, rehabilitation, and employee assistance programs; and
 - (d) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace.
 - (3) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (1).
 - (4) Notifying the employee in the statement required by paragraph (1) that, as a condition of employment under the grant, the employee must:
 - (a) Abide by the terms of the statement; and
 - (b) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction.

- (5) Notifying the NRCS in writing, within 10 calendar days after receiving notice under paragraph (4)(b) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee on whose grant activity the convicted employee was working, unless the Federal agency has designated a central point for the receipt of such notices. Notice must include the identification numbers of each affected grant.
- (6) Taking one of the following actions, within 30 calendar days of receiving notice under paragraph (4) (b), with respect to any employee who is so convicted.
 - (a) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
 - (b) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency.
- (7) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (1), (2), (3), (4), (5), and (6).
- B. The Sponsors may provide a list of the sites for the performance of work done in connection with a specific project or other agreement.
- C. Agencies must keep the original of all disclosure reports in the official files of the agency.

19. Certification Regarding Lobbying (7 CFR Part 3018) (for projects > \$100,000)

- A. The Sponsors certifies to the best of their knowledge and belief, that:
 - (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsors, to any person for influencing or attempting to influence an officer or employee of an agency, Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned must complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The Sponsors must require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients must certify and disclose accordingly.

B. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C., Section 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

20. Certification Regarding Debarment, Suspension, and Other Responsibility Matters - Primary Covered Transactions (7 CFR Part 3017).

- A. The Sponsors certifies to the best of their knowledge and belief, that they and their principals:
 - (1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
 - (2) Have not within a 3-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (3) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph A(2) of this certification; and
 - (4) Have not within a 3-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

- B. Where the Sponsors is unable to certify to any of the statements in this certification, such prospective participant must attach an explanation to this agreement.

21. Clean Air and Water Certification. (Applicable if this agreement exceeds \$100,000, or a facility to be used has been subject of a conviction under the Clean Air Act (42 U.S.C. Section 7413(c)) or the Federal Water Pollution Control Act (33 U.S.C. Section 1319(c)) and is listed by EPA, or is not otherwise exempt.)

- A. The Sponsors signatory to this agreement certifies as follows:

- (1) Any facility to be utilized in the performance of this proposed agreement is (), is not (X) listed on the Environmental Protection Agency List of Violating Facilities.
- (2) To promptly notify the NRCS-State administrative officer prior to the signing of this agreement by the NRCS, of the receipt of any communication from the Director, Office of Federal Activities, U.S. Environmental Protection Agency, indicating that any facility which is proposed for use under this agreement is under consideration to be listed on the Environmental Protection Agency List of Violating Facilities.
- (3) To include substantially this certification, including this subparagraph, in every nonexempt sub-agreement.

- B. The Sponsors signatory to this agreement agrees as follows:

- (4) To comply with all the requirements of section 114 of the Clean Air Act as amended (42 U.S.C. Section 7414) and section 308 of the Federal Water Pollution Control Act (33 U.S.C. Section 1318), respectively, relating to inspection, monitoring, entry, reports, and information, as well as other requirements specified in section 114 and section 308 of the Air Act and the Water Act, issued there under before the signing of this agreement by the NRCS.
- (5) That no portion of the work required by this agreement will be performed in facilities listed on the EPA List of Violating Facilities on the date when this agreement was signed by the NRCS unless and until the EPA eliminates the name of such facility or facilities from such listing.
- (6) To use their best efforts to comply with clean air standards and clean water standards at the facilities in which the agreement is being performed.
- (7) To insert the substance of the provisions of this clause in any nonexempt sub- agreement.

- C. The terms used in this clause have the following meanings:

- (8) The term "Air Act" means the Clean Air Act, as amended (42 U.S.C. Section 7401 et seq.).

- (9) The term “Water Act” means Federal Water Pollution Control Act, as amended (33 U.S.C. Section 1251 et seq.).
- (10) The term “clean air standards” means any enforceable rules, regulations, guidelines, standards, limitations, orders, controls, prohibitions, or other requirements which are contained in, issued under, or otherwise adopted pursuant to the Air Act or Executive Order 11738, an applicable implementation plan as described in section 110 of the Air Act (42 U.S.C. Section 7414) or an approved implementation procedure under section 112 of the Air Act (42 U.S.C. Section 7412).
- (11) The term “clean water standards” means any enforceable limitation, control, condition, prohibition, standards, or other requirement which is promulgated pursuant to the Water Act or contained in a permit issued to a discharger by the Environmental Protection Agency or by a State under an approved program, as authorized by section 402 of the Water Act (33 U.S.C. Section 1342), or by a local government to assure compliance with pretreatment regulations as required by section 307 of the Water Act (33 U.S.C. Section 1317).
- (12) The term “facility” means any building, plant, installation, structure, mine, vessel, or other floating craft, location or site of operations, owned, leased, or supervised by a Sponsors, to be utilized in the performance of an agreement or sub-agreement. Where a location or site of operations contains or includes more than one building, plant, installation, or structure, the entire location will be deemed to be a facility except where the Director, Office of Federal Activities, Environmental Protection Agency, determines that independent facilities are collocated in one geographical area.

22. Assurances and Compliance. As a condition of the grant or cooperative agreement, the Sponsors assures and certifies that it is in compliance with and will comply in the course of the agreement with all applicable laws, regulations, Executive orders and other generally applicable requirements, including those set out below which are hereby incorporated in this agreement by reference, and such other statutory provisions as a specifically set forth herein.

State, Local, and Indian Tribal Governments: OMB Circular Nos. A-87, A-102, A-129, and A-133; and 7 CFR Parts 3015, 3016, 3017, 3018, 3021, and 3052.

Nonprofit Organizations, Hospitals, Institutions of Higher Learning: OMB Circular Nos. A-110, A-122, A-129, and A-133; and 7 CFR Parts 3015, 3017, 3018, 3019, 3021 and 3052.

23. Examination of Records. The Sponsors must give the NRCS or the Comptroller General, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to this agreement, and retains all records related to this agreement for a period of three years after completion of the terms of this agreement in accordance with the applicable OMB Circular.

24. Signatures

Sponsors: North Ogden City

Signature:

Name:

Title: Mayor

Date:

Address:

The signing of this plan was authorized by a resolution of the governing body of North Ogden City

Adopted at a meeting held on _____

Address _____

Secretary [or other Title]: _____

Date: _____

Sponsors: Weber-Box Elder Conservation District

Signature:

Name:

Title: President

Date:

Address:

The signing of this plan was authorized by a resolution of the governing body of the Weber-Box Elder Conservation District

Adopted at a meeting held on _____

Address _____

Secretary [or other Title]: _____

Date: _____



United States
Department of
Agriculture

Natural Resources Conservation Service

Approved By:

EMILY FIFE

Title: NRCS State Conservationist

Date:

This agreement ("Agreement") is made effective as of _____ by and between North Ogden City ("City"), residing at 505 E. 2600 N., North Ogden, UT 84414, and [Rock Crushing Company's Name] ("Company"), located at [Company's Address], collectively ("Parties").

1. Authorization:

- 1.1. City hereby grants permission and authorization to Company to engage in rock crushing activities and the production of road base within the Northview 9 subdivision, situated at approximately 670 E. Mountain Road for the purpose of onsite production of road base, backfill, and rock for the installation of retaining walls, roadways, and underground piping.
- 1.2. The Parties understand and agree that this is the expansion of a grading permit, not the authorization of a mining or mineral removal permit and it grants no additional vesting or opportunities under Utah Codes related to the removal or processing of critical infrastructure materials as defined in Utah Code. This agreement does not create a mine or opportunity to mine. All cuts and fills must meet the city codes related to such items.
 - 1.2.1. The City Engineer may impose depth and material quantities on the grading permit.

2. Scope of Work:

- 2.1. Company shall be responsible for all aspects of the rock crushing and road base production process, including but not limited to:
 - 2.1.1. Proper safety precautions and procedures including compliance with OSHA and other regulatory agencies.
 - 2.1.2. Obtaining a Small Source Exemption Permit, other permit, or exemption letter from Utah Division of Air Quality.
 - 2.1.3. Compliance with SWPPP plan and inspections.
 - 2.1.4. Procuring necessary equipment and materials.
 - 2.1.5. Conducting the crushing operations in compliance with all local, state, and federal regulations.
 - 2.1.6. Transporting and disposing of any waste materials generated in accordance with applicable laws and regulations.
 - 2.1.7. Strict use of the material for onsite use only. No processed material may leave the site or be stockpiled for future use in other phases of Northview Estates.
 - 2.1.8. Proper dust suppression, including payment for any use of city supplied water.
 - 2.1.9. Limiting operation of crushing/sorting equipment between the hours of 7 am and 5 pm on weekdays.
 - 2.1.10. Violation of sound ordinances
- 2.2. Company shall process up to the specific number of tons of materials outlined in the grading permit. Company shall keep tickets of materials processed and must present tickets immediately upon request by City.

3. Duration:

- 3.1. This authorization shall remain in effect from _____ for a period of 6 months, unless terminated earlier by mutual agreement of both parties and as otherwise provided

for in this Agreement. Month to month extensions may be granted at the sole discretion of the mayor, but in no case shall this Agreement be extended beyond Oct. 31, 2024.

4. Compensation:

- 4.1. The parties agree that the work required for verification of compliance is an increase in the burden on the City and that appropriate compensation is required. Compensation for the services provided under this Agreement shall be the payment of \$3,600 to cover approximately 24 site visits and inspections over the course of the contract. Additional months if the agreement is extended shall be billed at \$600 per month.

5. Indemnification:

- 5.1. Company agrees to indemnify, defend, and hold harmless City from and against all claims, damages, liabilities, costs, and expenses, including reasonable attorney's fees, arising out of or related to Company's activities under this Agreement.

6. Insurance:

- 6.1. Company shall maintain adequate insurance coverage, including general liability insurance, workers' compensation insurance, and any other insurance required by law or deemed necessary by City.

7. Compliance with Laws:

- 7.1. Company shall comply with all applicable laws, regulations, permits, and ordinances governing rock crushing and road base production activities in the Northview 9 subdivision.

8. Termination:

- 8.1. Either party may terminate this Agreement upon written notice to the other party in the event of a material breach of any provision herein. The Parties agree that violation of any of the following activities constitute a material breach and are subject to immediate revocation of this agreement. Material breaches may occur related to other provisions, but a notice and cure period of 3 business days is agreed to for all other items not specifically listed below.
- 8.2. Upon termination the rock crushing/sorting equipment shall be removed within 30 days, unless written approval for a later date is obtained from the City.

9. Strict Material Breach Provisions:

- 9.1. Operation of rock crusher/sorter prior to the hours of 7 am or after 5 pm on weekdays. This shall include the loading of the rock crusher/sorter machine but shall not include the moving of material nearby the machines during regular construction hours.
- 9.2. Violation of SWPPP plan and failure to remedy violation within 24 hours, or a repeat violation of a previously noticed item. This relates only to the area around the rock crushing/sorting machines, the rest of the subdivision shall be given the normal notices. A failure to remedy SWPPP issues in the entire subdivision phase within a reasonably time will terminate this Agreement.
- 9.3. Violation of state air quality standards as evidenced by a warning or action by a state agency.

- 9.4. Moving of processed material off site. Parties understand that unprocessed material and spoils from the process can be removed offsite. It shall be up to the City to determine whether the materials leaving the site are processed or spoils, with the mayor having the final say.
- 9.5. Failure to properly account for quantities using a ticket or other tracking system.

10. Governing Law:

- 10.1. This Agreement shall be governed by and construed in accordance with the laws of Utah.

11. Bond

- 11.1. The Parties agree that Company shall post a \$10,000 bond to be held by the City in the event of a material breach or a failure to remove the equipment as outlined above. City may use these funds to hire a third party to remove the equipment to the following address: (insert address). Any funds remaining after removal of the equipment from the site shall be returned to Company. Any excess costs associated with removal shall be reimbursed by Company to City including any administrative and legal costs associated with trying to recover the expended funds.

12. Attorney's Fees and Dispute Resolution

- 12.1. In the event of any dispute arising out of or relating to this contract, the prevailing party shall be entitled to recover reasonable attorney's fees and costs incurred in connection with the resolution of such dispute.

Furthermore, the parties agree to resolve any disputes arising out of or relating to this contract through binding arbitration in accordance with the Utah Uniform Arbitration Act. The arbitration shall take place in North Ogden, UT unless otherwise mutually agreed upon by the parties.

The decision of the arbitrator(s) shall be final and binding upon the parties, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof.

This provision shall not prevent either party from seeking injunctive relief or other equitable remedies from a court of competent jurisdiction to prevent irreparable harm pending the outcome of arbitration.

By signing this contract, the parties hereby waive any right to trial by jury with respect to any dispute arising out of or relating to this contract.

13. Entire Agreement:

- 13.1. This Agreement constitutes the entire understanding between the parties concerning the subject matter hereof and supersedes all prior agreements, whether written or oral, relating to the same.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

[City's Name] [Company's Name]

[City's Signature] [Company's Signature]

[Date] [Date]