



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

**TUESDAY, MARCH 19, 2024, 5PM**

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled work session at 5 pm Tuesday, March 19, 2024. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the EOC. The meeting is open to the public; anyone interested is welcome to attend. No action will be taken on any items discussed during the pre-council work session. Discussion of agenda items is for clarification only. Some members of the council may be attending the meeting electronically.

## **WORK SESSION AGENDA**

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

**II. REVIEW OF COUNCIL MEETING AGENDA**

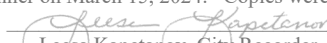
**III. PRESENTATIONS / DISCUSSION**

**A.** Ben Sehy, Meeder Investments- Investment Diversification

**B.** Ben Bailey, Keddington and Christensen – Audit Overview and Q&A

**IV. ADJOURN**

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted to the State of Utah Public Notice Website, on the City's website (southogdencity.gov) and emailed to the Standard Examiner on March 15, 2024. Copies were also delivered to each member of the governing body.

  
Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 24 hours in advance.



PUBLIC FUNDS ADVISORY

# Customized Investment Portfolios

Prepared for South Ogden, UT

PRESENTED BY:  
BEN SEHY  
DIRECTOR, ADVISORY SERVICES

MARCH 19, 2024



MEEDER  
PUBLIC FUNDS

## Firm Overview

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**1974** Founded in 1974. SEC Registered Investment Advisor serving public entities since 1990.



More than 350 public entity clients.



Customized solutions for states, counties, cities, schools, townships, libraries, higher education, and special districts.

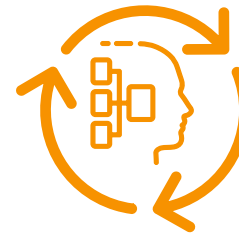
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**\$48B**

Over \$48 billion in public funds assets under advisement (12/31/22).



Seasoned Fixed Income Team specializes in working with public entities.



Focus on management of operating and project funds.

## Firm Overview



We provide the following services to public entities

<b>Investment Policy Review</b>	The Investment Policy would be reviewed to ensure it is in line with state law.
<b>Cash Flow Analysis/Modeling</b>	Throughout the year we will help you monitor your cash flows to determine the proper amount to have invested compared to liquid in cash.
<b>Investment Strategy</b>	You will have access to our professional investment team that will strategically formulate a custom investment plan to meet your needs as well as the ever-changing interest rate environment.
<b>Execution of Trades</b>	We utilize our purchasing power and expansive broker network to ensure best price execution.
<b>Monthly Reporting and Review</b>	We provide consolidated reporting of your assets, including transactions summaries, monthly and quarterly reports, and custom reports for your board, council, or commissioners to keep everyone up to speed on changes in the portfolio and economy. Additionally, we will provide you with annual GASB reporting to aid you with your year-end processes.
<b>Compliance Monitoring</b>	We have a best-in-class compliance monitoring system. This allows us to build rules for your investment policy, state law, and any additional restrictions placed on the portfolio, allowing us to run both pre- and post-trade compliance monitoring.
<b>Credit Research</b>	Our in-house research team monitors corporate issuers in the marketplace, determining our approved issuer list and keeping you apprised of any changes.
<b>Banking and Custody</b>	In the event you would look to establish a new banking or custody relationship, we are here to provide assistance through the process.



**M E E D E R**  
PUBLIC FUNDS

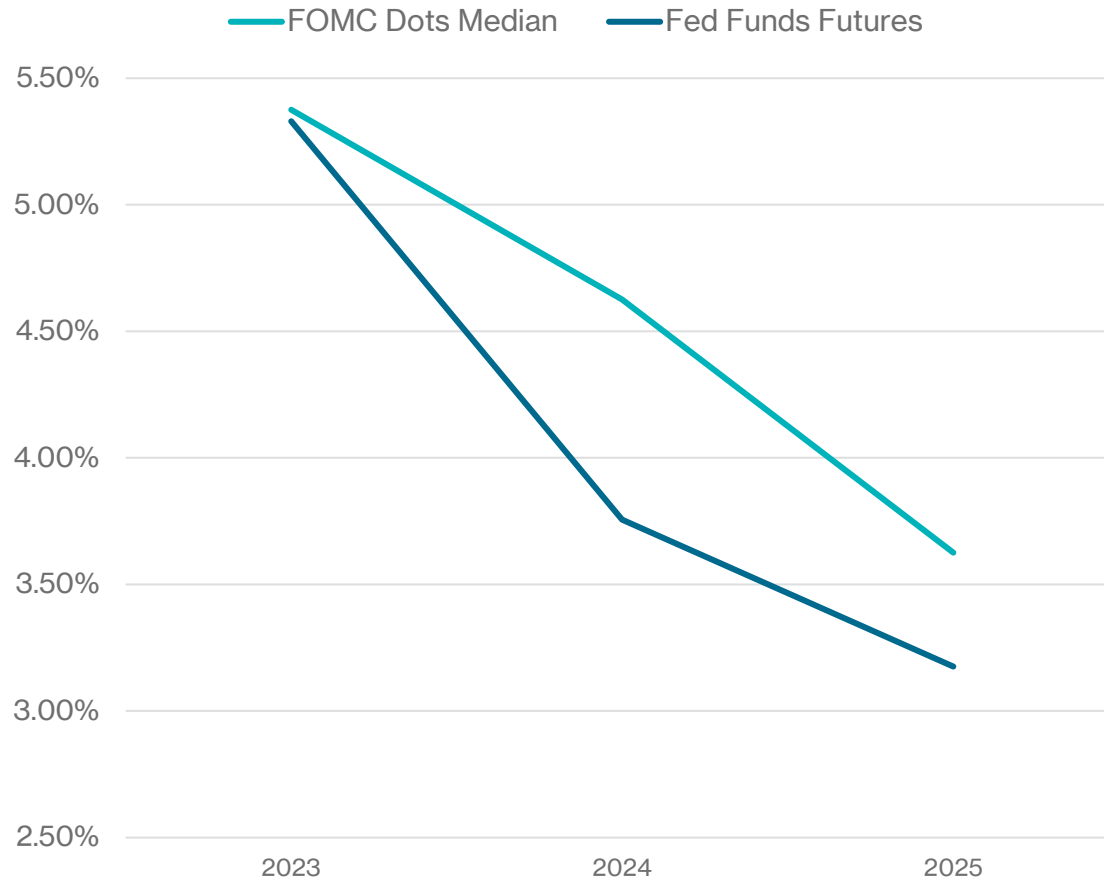
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# Review and Recommendations

ANALYSIS SPECIFIC TO YOU

# Market Expectations

## The Most Recent FOMC Meeting Saw A Dovish Pivot

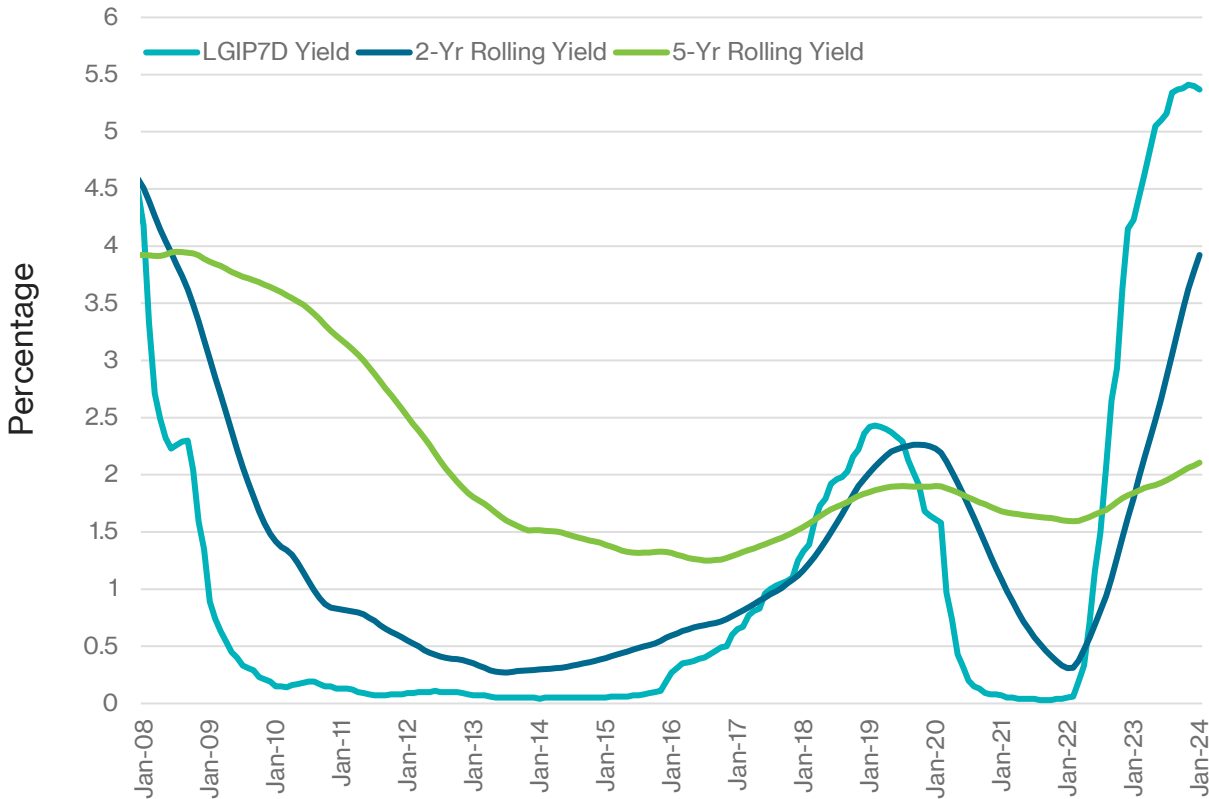


- Chairman Jerome Powell took every opportunity at the December FOMC meeting to signal rate cuts in 2024
- Since the meeting, several FOMC members have stated they expect rate cuts in 2024

# Hypothetical Illustration

## Value of a long-term plan

### Monthly Yield Comparison



### Growth of \$50 million

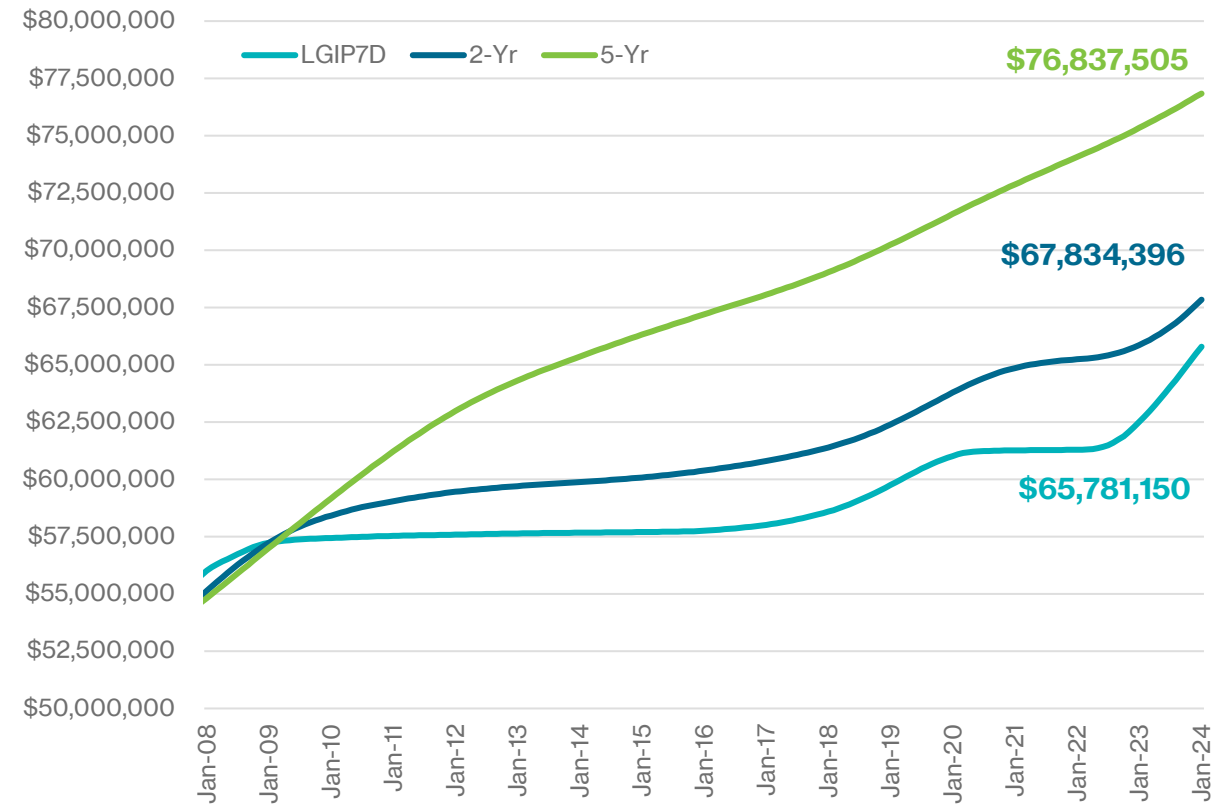
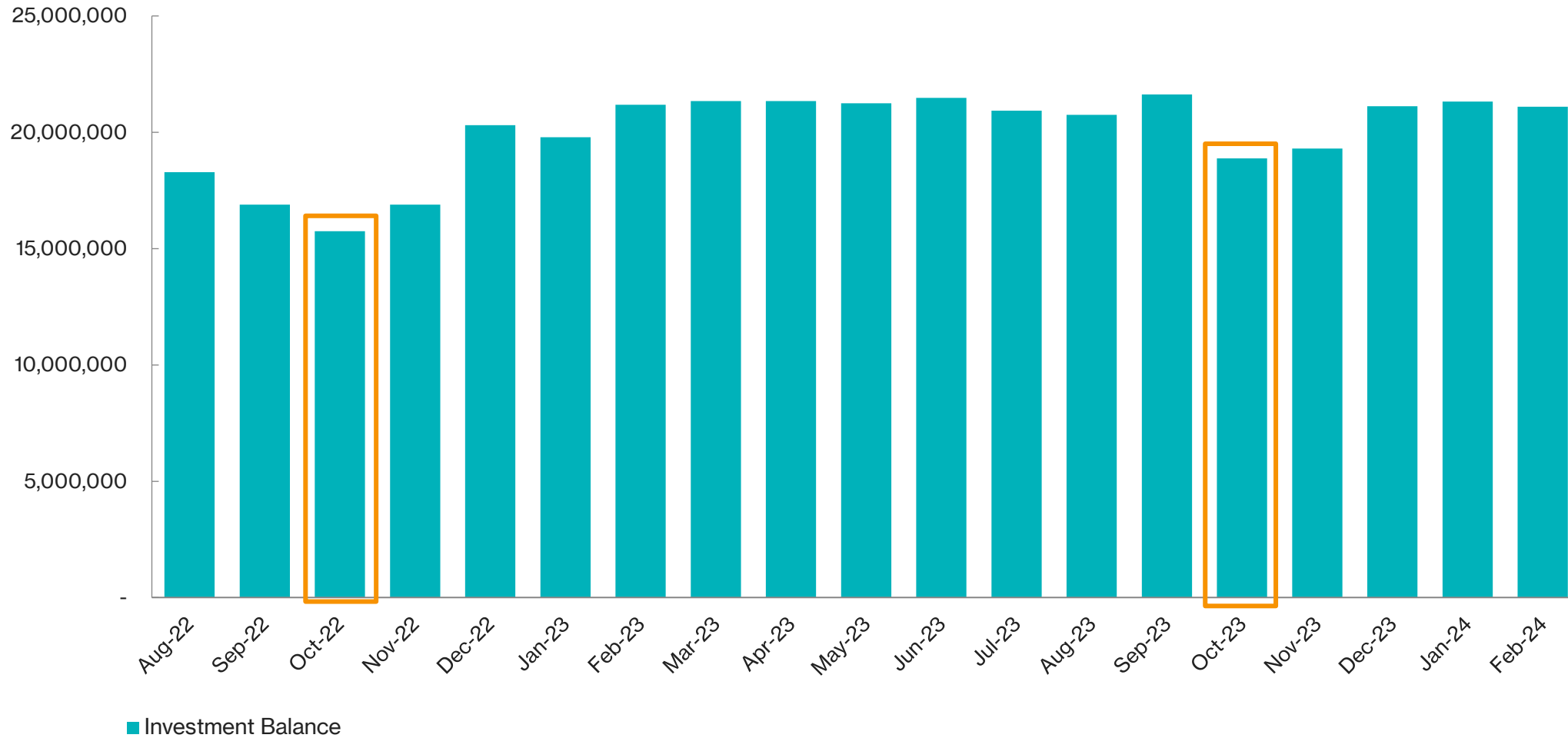


ILLUSTRATION IS HYPOTHETICAL IN NATURE, DOES NOT REFLECT ACTUAL INVESTMENT RESULTS, AND DOES NOT GUARANTEE FUTURE RETURNS. Charts illustrate the yield and related performance of three sample yield curves over time. Growth of \$50 million chart assumes reinvestment of monthly income. LGIP 7D Yield represents the S&P LGIP Index of rated LGIP programs that maintain a stable net asset value of \$1 per share. The 2 Yr and 5 Yr Rolling Yield figures represent the constant maturity yield on Treasury securities at the indicated maturity derived from the daily yield curve for non-inflation indexed Treasury securities

The hypothetical chart does not project investment income from any investment or portfolio and is intended solely to illustrate that portfolios comprised of longer duration securities will produce more income over time than portfolios utilizing shorter durations over the selected period. Yield assumptions were developed with the benefit of hindsight and the securities purchased for such an account may generate more or less than the illustrated yield. Clients cannot invest directly in these indexes and the actual yield for any portfolio invested consistently with the illustration will vary from the hypothetical data shown here. Unmanaged Index returns do not reflect any advisory fees or expenses

# SOUTH OGDEN MONTHLY CASH FLOW ANALYSIS





# Hypothetical Portfolio Illustration

South Ogden City portfolio invested as of date 03/11/2024

## Sample Portfolio

Public Treasurer's Investment Fund  
Securities  
Total Portfolio

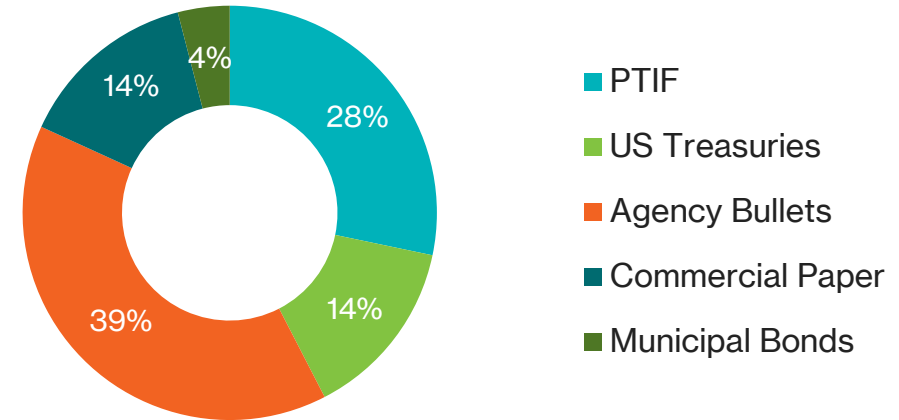
\$6,100,962  
\$15,000,000  
\$21,100,962

## Sample Portfolio

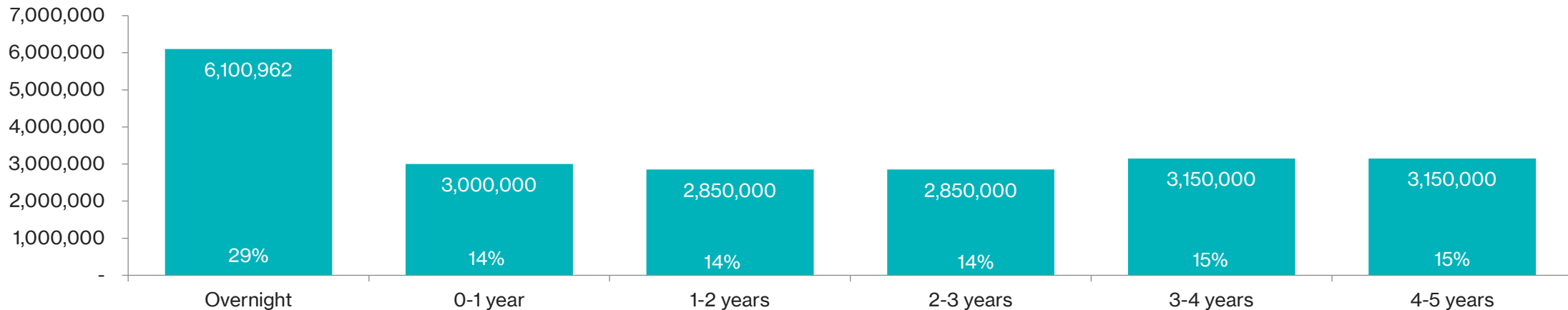
Weighted Average Maturity

1.84 years

## Sample Asset Allocation



## Sample Maturity Distribution



PORTFOLIO ILLUSTRATION IS HYPOTHETICAL IN NATURE, DOES NOT REFLECT ACTUAL INVESTMENT RESULTS, AND DOES NOT GUARANTEE FUTURE RETURNS.

THE PORTFOLIO ILLUSTRATION PROJECTS THE WEIGHTED AVERAGE YIELD OF A HYPOTHETICAL PORTFOLIO INVESTED ON THE DATE SHOWN AND ALLOCATED ACROSS THE INDICATED ASSET CLASSES AND MATURITIES. THE ILLUSTRATION UTILIZES APPROPRIATE INDEXES AND BENCHMARKS TO PROJECT THE AVERAGE WEIGHTED YIELD OF THE ILLUSTRATED PORTFOLIO. CLIENTS INVESTED CONSISTENTLY WITH THE PORTFOLIO MAY HAVE EXPERIENCED INVESTMENT RESULTS MATERIALLY DIFFERENT FROM THOSE PORTRAYED IN THE ILLUSTRATION. ACTUAL YIELD FOR ANY PORTFOLIO INVESTED IN ACCORDANCE WITH THE ILLUSTRATION WILL VARY FROM THE HYPOTHETICAL DATA SHOWN HERE. NET INCOME REPRESENTS GROSS PROJECTED INCOME REDUCED BY THE PROPOSED INVESTMENT ADVISORY FEE OF .10% ON \$0 - \$25,000,000, .08% ON \$25,000,000 - \$50,000,000, .06% ON \$50,000,000 - \$100,000,000 AND .04% OVER \$100,000,000. FEES ARE INCLUSIVE OF PREFERRED CUSTODIAN

# Disclosures



## PAST PERFORMANCE IS NOT INDICATIVE OF FUTURE RESULTS.

Opinions and forecasts regarding markets, securities, products, portfolios or holdings are given as of the date provided and are subject to change at any time. No offer to sell, solicitation, or recommendation of any security or investment product is intended. Certain information and data has been supplied by unaffiliated third-parties as indicated. Although Meeder believes the information is reliable, it cannot warrant the accuracy, timeliness or suitability of the information or materials offered by third-parties.

Net interest income is illustrated net of investment advisory fees proposed for the assets under management. Fees are illustrated at the rate of 0.10% for the first \$25,000,000 under management, 0.08% for sums of \$25,000,000 to \$50,000,000 under management, .06% for sums of \$50,000,000 - \$100,000,000 and .04% for sums over \$100,000,000. Investment advisory fees include custody fee credit.

Estimates and illustrations of expected yield for illustrated portfolios is hypothetical in nature, does not reflect actual investment results, and does not guarantee future returns. Hypothetical illustrations are offered to illustrate the yield expected from classes of securities and do not reflect actual securities available for investment. Estimates of current yield are generated from indexes and other information deemed by the adviser to provide a reliable estimate of the current yield available from investments in that asset class. Securities indices are unmanaged and investments cannot be made directly in an index. Yield assumptions were developed with the benefit of hindsight and the securities purchased for such an account may generate more or less than the illustrated yield.

Investment advisory services provided by Meeder Public Funds, Inc.

### **Meeder Public Funds**

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Dublin, OH 43017

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South, Building 1, Suite  
300, Austin, Texas 78746

120 North Washington  
Square, Suite 300,  
Lansing, Michigan, 48933

111 West Ocean Blvd., 4th  
Floor Long Beach, CA  
90802

222 Main Street, 5th  
Floor, Salt Lake City, UT  
84101

10655 Park Run Drive,  
Suite 120, Las Vegas, NV  
89144

**meederpublicfunds.com**  
**866.633.3371**



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[MeederPublicFunds.com](http://MeederPublicFunds.com)



**SOUTH OGDEN CITY**

**BASIC FINANCIAL STATEMENTS**

**For the Year Ended June 30, 2023**

**Together with Independent Auditor's Report**

**SOUTH OGDEN CITY  
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CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of South 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, the 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 the respective budgetary comparison for the General Fund and the Major Special Revenue Funds, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

#### ***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 accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated February 20, 2024, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

**KYC, CPA<sub>2</sub>**

Woods Cross, Utah

February 20, 2024



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

This document is a narrative overview and analysis of the financial activities of South Ogden City for the fiscal year ending June 30, 2023. South Ogden City management encourages readers to consider the information presented here in conjunction with the financial statements which follow this section.

**Financial Highlights:**

At the close of the most recent fiscal year, the assets of South Ogden City exceeded its liabilities by \$69,551,444.

As of June 30, 2023, South Ogden City's governmental funds reported a combined ending fund balance of \$10,815,974. Of this amount, \$2,670,294 is available for spending at the City's discretion, while the remaining balance of \$8,145,680 is classified in accordance with GASB No. 54.

The greatest portion of the City's total long-term debt is comprised of the 2019 Series Sales & Franchise Tax Revenue and Refunding Bonds. This bond issuance was used to refund the 2015 Series. The City also added \$4.3 million to be used to complete the construction of the Burch Creek Park and begin phase I of the construction on the Club Heights Park. The total combined principal outstanding as of June 30, 2023 is \$6,610,000; all bonds will be fully retired by 2039.

**Overview of the Financial Statements:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.) Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 27 through 52 of this report.

**Differences between Government-Wide and Fund Statements**

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

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

**Government-wide Financial Analysis**

As previously noted, an increase or decrease in net position, when viewed over a period of time, may serve as a useful indicator of whether the financial position of a City is improving or deteriorating. In the case of South Ogden City, net position was \$69,551,444 at the close of fiscal year 2023, whereas, at the close of fiscal year 2022, the City's net position was \$64,409,305.

The largest portion of South Ogden City's net position is \$51,920,767 in net investment in capital assets. This reflects its investments in land, buildings, machinery and equipment, less any related debt used to acquire those assets that are still outstanding. South Ogden City uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although South Ogden City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**South Ogden City's Net Position**

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 20,942,843	\$ 18,871,716	\$ 9,531,364	\$ 9,694,534	\$ 30,474,207	\$ 28,566,250
Capital assets	46,904,010	48,388,080	12,443,833	11,309,444	59,347,843	59,697,524
Total Assets	67,846,853	67,259,796	21,975,197	21,003,978	89,822,050	88,263,774
Deferred Outflows of Resources	1,404,706	1,032,124	294,446	219,132	1,699,152	1,251,256
Current and other liabilities	5,154,883	4,461,502	1,122,341	1,307,139	6,277,224	5,768,641
Long-term liabilities	9,100,404	8,996,908	579,432	536,182	9,679,836	9,533,090
Total Liabilities	14,255,287	13,458,410	1,701,773	1,843,321	15,957,060	15,301,731
Deferred Inflows of Resources	5,969,378	9,140,084	43,320	663,910	6,012,698	9,803,994
Net position:						
Net investment in capital assets	39,651,422	39,489,604	12,269,345	11,505,091	51,920,767	50,994,695
Restricted	880,359	1,493,706	585,784	339,710	1,466,143	1,833,416
Unrestricted	8,495,113	4,710,116	7,669,421	6,871,078	16,164,534	11,581,194
Total Net Position	\$ 49,026,894	\$ 45,693,426	\$ 20,524,550	\$ 18,715,879	\$ 69,551,444	\$ 64,409,305

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

**Governmental Activities:** Governmental activities are reflected in the government-wide activities statement. The governmental activities had an increase in total net position of \$3,333,468 in 2023.

Taxes are the main source of revenue in the General Fund consisting of 72.49% of total revenue in 2023. The City receives six kinds of taxes (property, sales, delinquent property, fee-in-lieu, franchise, and Prop 1 taxes). Current year property taxes and sales tax revenues account for 36.91% and 48.93% respectively of total taxes collected in 2023. The goal of the City's governing body is to be more diversified and not overly dependent upon one type of revenue stream. The sales tax revenues of the City have been growing steadily but the City Council has invested a great deal of time and energy in developing an overall sustainability model for the City. Part of that model includes maintaining the certified tax rate at a constant level if possible. However, in doing so, as property values continue to increase, it is then considered a property tax increase at the County and State level. The Council feels a small increase annually is much more fiscally responsible versus doing nothing for years and then implementing a very large increase. The majority of residents also are more amicable to such a process. They understand the cost of doing business and providing the high level of service they are accustomed to also goes up a little bit each year. That is the overall

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

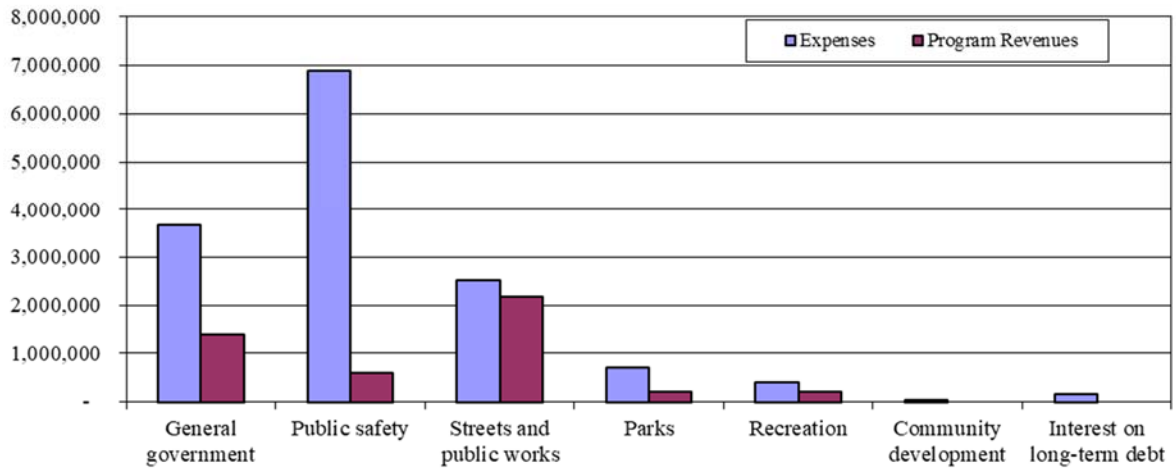
concept, yet the Council is mindful of economic conditions and other factors impacting the residents. A small tax increase was voted in by Council for fiscal year 2023. As mentioned, sales tax revenues continue to increase as local sales continue to be strong and the City is able to add some new businesses. The City also continues to experience a small amount of property tax growth due to new construction. The gap between these two revenues will narrow as the City will again be implementing a small property tax increase as it looks ahead to fiscal year 2024. A new County-wide tax was imposed in 2017 after being voted in by the residents and is referred to as Prop 1 Highway Tax. It is one-tenth of one percent sales tax and is designated to be spent on streets, sidewalks and trails within the City. In fiscal year 2023 the City received \$444,360 of Prop 1 monies.

**South Ogden City's Changes in Net Position**

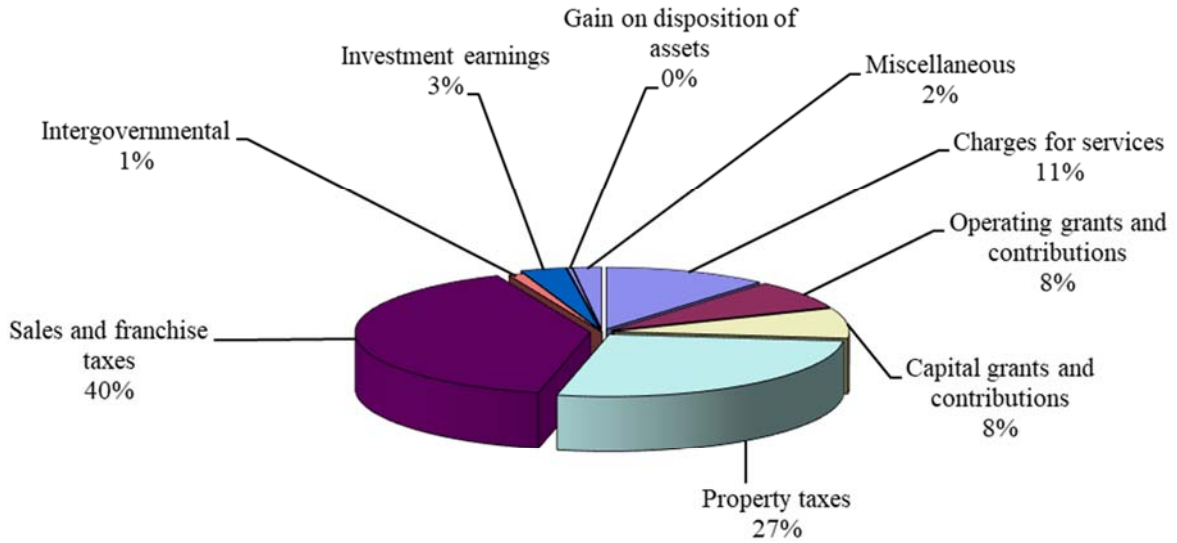
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 1,952,339	\$ 1,972,517	\$ 7,489,754	\$ 7,277,284	\$ 9,442,093	\$ 9,249,801
Operating grants and contributions	1,311,817	576,241	-	-	1,311,817	576,241
Capital grants and contributions	1,350,223	1,384,342	253,427	236,858	1,603,650	1,621,200
General revenues:						
Property taxes	4,628,573	4,053,765	-	-	4,628,573	4,053,765
Sales and franchise taxes	6,901,093	6,502,202	-	-	6,901,093	6,502,202
Intergovernmental	184,248	98,781	-	-	184,248	98,781
Investment earnings	540,227	57,311	274,851	51,669	815,078	108,980
Gain on disposition of assets	56,948	19,853	10,395	86,351	67,343	106,204
Miscellaneous	338,650	226,361	50,187	62,041	388,837	288,402
<b>Total Revenues</b>	<b>17,264,118</b>	<b>14,891,373</b>	<b>8,078,614</b>	<b>7,714,203</b>	<b>25,342,732</b>	<b>22,605,576</b>
<b>Expenses:</b>						
General government	3,680,401	3,502,142	-	-	3,680,401	3,502,142
Public safety	6,882,945	5,865,962	-	-	6,882,945	5,865,962
Streets and public works	2,517,039	1,727,062	-	-	2,517,039	1,727,062
Parks	709,157	698,242	-	-	709,157	698,242
Recreation	401,206	371,042	-	-	401,206	371,042
Community development	46,233	76,407	-	-	46,233	76,407
Interest on long-term debt	166,764	192,160	-	-	166,764	192,160
Water	-	-	1,364,999	1,423,356	1,364,999	1,423,356
Sewer	-	-	2,002,389	1,790,055	2,002,389	1,790,055
Storm drain	-	-	821,810	809,032	821,810	809,032
Solid waste	-	-	946,443	945,043	946,443	945,043
Ambulance	-	-	661,207	595,355	661,207	595,355
<b>Total Expenses</b>	<b>14,403,745</b>	<b>12,433,017</b>	<b>5,796,848</b>	<b>5,562,841</b>	<b>20,200,593</b>	<b>17,995,858</b>
Change in net position before transfers	2,860,373	2,458,356	2,281,766	2,151,362	5,142,139	4,609,718
Transfers	473,095	62,703	(473,095)	(62,703)	-	-
Change in Net Position	3,333,468	2,521,059	1,808,671	2,088,659	5,142,139	4,609,718
Net Position, Beginning	45,693,426	43,172,367	18,715,879	16,627,220	64,409,305	59,799,587
<b>Net Position, Ending</b>	<b>\$ 49,026,894</b>	<b>\$ 45,693,426</b>	<b>\$ 20,524,550</b>	<b>\$ 18,715,879</b>	<b>\$ 69,551,444</b>	<b>\$ 64,409,305</b>

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

**Expenses and Program Revenues - Governmental Activities**



**Revenues by Source - Governmental Activities**

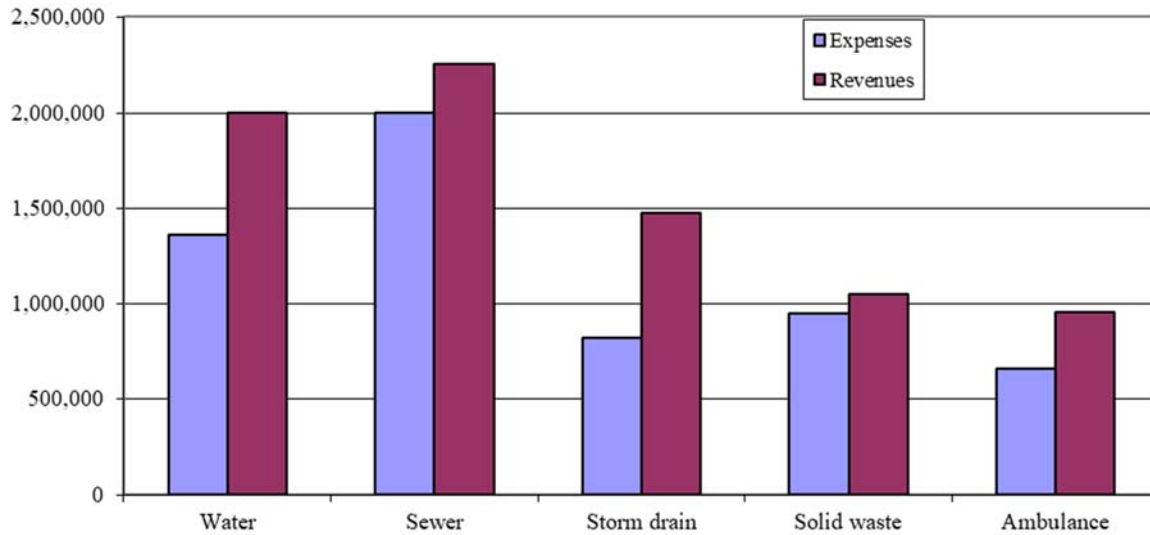


**SOUTH OGDEN CITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2023**

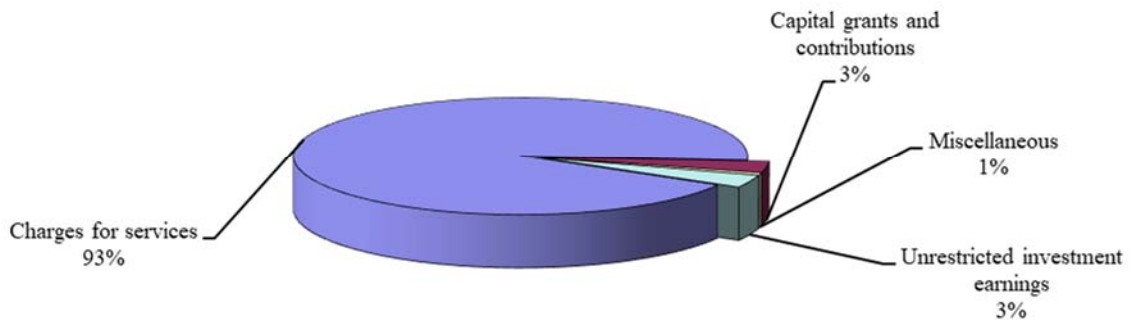
Business-type Activities: Business-type activities have increased the City's net position by \$1,808,671 during fiscal year 2023.

The majority of revenues in the business-type activities are in charges for services, which account for 91.64% of the revenues for fiscal year 2023.

**Expenses and Program Revenues - Business-type Activities**



**Revenues by Source - Business-type Activities**



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

**Financial Analysis of Governmental Funds:**

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

As of June 30, 2023, the City's governmental funds reported a combined ending fund balances of \$10,815,974. The General Fund is the chief operating fund of the City. All activities which are not required to be accounted for in separate funds, either by state or local ordinance or by a desire to maintain a matching of revenues and expenses, are accounted for in this fund.

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

**General Fund Budgetary Highlights:**

The original budget adopted in fiscal year 2023 for the general fund totaled \$16,616,780. The City Council approved budget amendments during the year bringing the modified total general fund budget to \$17,383,766.

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

- The variances on the revenue and expenditure side are mostly associated with some additional revenues that were received and the corresponding expenditures that are tied to the new revenues such as:
  - Reimbursement of police overtime
  - Donations received by the City
  - Grants received and an appropriation of general fund fund balance
  - Various insurance proceeds

**Capital Assets and Debt Administration:**

As of June 30, 2023, the City has invested \$59,347,843 net of accumulated depreciation in capital assets for its governmental and business-type activities. This amount is \$349,681 less than FY 2022. The City feels that its ability to increase capital assets will improve moving forward. The City Council put in place for the fiscal year 2024 budget process some significant revenue generating steps to work towards fiscal sustainability. The governing body is committed to continue working towards fiscal sustainability for FY 2024. These new monies will allow for infrastructure projects to be undertaken, heavy equipment and vehicles to be replaced as well as additional resources allocated to the City's streets for repairs and maintenance.

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

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 11,132,437	\$ 11,132,437	\$ 412,413	\$ 412,413	\$ 11,544,850	\$ 11,544,850
Construction in progress	750,547	8,133,073	822,717	181,649	1,573,264	8,314,722
Building and improvements	7,863,489	7,977,347	5,180	6,658	7,868,669	7,984,005
Machinery and equipment	2,341,962	2,819,226	644,671	790,302	2,986,633	3,609,528
Infrastructure	24,815,575	18,325,997	10,558,852	9,918,422	35,374,427	28,244,419
<b>Total Capital Assets</b>	<b>\$ 46,904,010</b>	<b>\$ 48,388,080</b>	<b>\$ 12,443,833</b>	<b>\$ 11,309,444</b>	<b>\$ 59,347,843</b>	<b>\$ 59,697,524</b>

**SOUTH OGDEN CITY  
MANAGEMENT’S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2023**

As of June 30, 2023, the City’s Governmental Activities had a long-term debt outstanding balance of \$9,206,816. This amount is comprised of the following component parts:

- 2019 Sales & Franchise Tax Revenue & Refunding Bonds - \$6,610,000 – retires in 2039
- Financed purchases - \$554,066
- Compensated absences - \$807,860
- Other post-employment benefits - \$1,011,564
- Weber School District Property Lease - \$223,326

As of June 30, 2023, the City’s Business-type Activities had a long-term debt outstanding balance of \$650,106. This amount is comprised of the following component parts:

- Compensated absences - \$105,574
- Other post-employment benefits - \$206,081
- Financed purchases - \$338,450

**South Ogden City's Outstanding Debt**

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Bonds payable	\$ 7,094,888	\$ 8,005,770	\$ -	\$ -	\$ 7,094,888	\$ 8,005,770
Notes payable	223,326	275,152	-	-	223,326	275,152
Financed purchases	551,777	1,441,426	338,451	480,340	890,228	1,921,766
Compensated absences	807,859	701,300	105,575	71,114	913,434	772,414
Total	<u>\$ 8,677,850</u>	<u>\$ 10,423,648</u>	<u>\$ 444,026</u>	<u>\$ 551,454</u>	<u>\$ 9,121,876</u>	<u>\$ 10,975,102</u>

**Economic Factors and Next Year’s Budget and Rates:**

Economic indicators for the state are currently looking good. Construction of commercial buildings as well as single and multi-family dwellings is still moving at a brisk pace. The State continues to work through the COVID-19 recovery process but has seen some significant signs of improvement. But, there are some strong headwinds that the City is facing. Primarily the impact of unprecedented inflation, higher interest rates and difficulties in recruiting new employees as job vacancies are harder and harder to fill. Utah’s June 2023 unemployment rate was 2.4%, one of the lowest in the country. Utah has recently been ranked as one of the top states in the nation for businesses.

The City’s budget for fiscal year 2024 will be aggressive yet cautious. The City has a number of projects that have been started in FY 2023 and the construction will be finished in FY 2024. There are also some new projects that have been saved up for and will be undertaken as well. The City is still being very cautious, yet optimistic, as we continue to navigate stormy waters and the hurdles created by the higher prices attached to almost everything. Elected officials and City staff are taking all health recommendations and necessary protocols very seriously as we strive to move the City forward in a very productive, safe and responsible manner.

The Council continues to be proactive in maintaining and growing the City’s revenue streams in an effort to aggressively undertake infrastructure projects. The development of the 12.74-acre Burch Creek Park was completed in fiscal year 2023 and phase II of the Club Heights Park project was also completed. The City has been working hard on an in-depth fiscal sustainability analysis and inventory of the needs for street repairs and utility infrastructure and put in to place some funding sources to continue the sustainability process. During the fiscal year 2024 budget process, the City Council voted to only increase water fees. All other utility fees remained constant. Both the Council and the residents of the City are committed to maintaining and improving the services provided and the quality of life that South Ogden City provides for its residents.



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

**Request for Information:**

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

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

## **BASIC FINANCIAL STATEMENTS**

**SOUTH OGDEN CITY**  
**STATEMENT OF NET POSITION**  
**June 30, 2023**

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Cash and cash equivalents	\$ 10,510,814	\$ 6,667,038	\$ 17,177,852
Accounts receivable - net	163,870	1,085,079	1,248,949
Due from other governmental units	255,693	-	255,693
Taxes receivable	5,609,653	-	5,609,653
Prepaid expenses	206,454	104,222	310,676
Lease receivable	1,268,144	-	1,268,144
Internal Balances	(676,567)	676,567	-
Restricted cash and cash equivalents	3,030,629	934,664	3,965,293
Capital assets, not being depreciated:			
Land	11,132,437	412,413	11,544,850
Construction in progress	750,547	822,717	1,573,264
Capital assets, net of accumulated depreciation:			
Buildings and improvements	7,863,489	5,180	7,868,669
Machinery and equipment	2,341,962	644,671	2,986,633
Infrastructure	24,815,575	10,558,852	35,374,427
Net pension asset	574,153	63,794	637,947
<b>Total Assets</b>	<b>67,846,853</b>	<b>21,975,197</b>	<b>89,822,050</b>
<b>Deferred Outflows of Resources:</b>			
Pensions	1,375,511	271,142	1,646,653
Other post employment benefits	29,195	23,304	52,499
<b>Total Deferred Outflows of Resources</b>	<b>1,404,706</b>	<b>294,446</b>	<b>1,699,152</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 69,251,559</b>	<b>\$ 22,269,643</b>	<b>\$ 91,521,202</b>

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

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

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Liabilities</b>			
Accounts payable	\$ 1,304,888	\$ 563,300	\$ 1,868,188
Accrued liabilities	156,417	40,396	196,813
Accrued interest payable	51,817	-	51,817
Unearned revenue	2,195,696	-	2,195,696
Payable from restricted assets:			
Accounts payable	42,446	345,880	388,326
Developer and customer deposits	6,927	3,000	9,927
Noncurrent liabilities:			
Due within one year	1,396,692	169,765	1,566,457
Due in more than one year	9,100,404	579,432	9,679,836
<b>Total Liabilities</b>	<u>14,255,287</u>	<u>1,701,773</u>	<u>15,957,060</u>
<b>Deferred Inflows of Resources:</b>			
Deferred property tax revenue	4,626,767	-	4,626,767
Leases	1,219,575	-	1,219,575
Pensions	68,306	18,950	87,256
Other post employment benefits	54,730	24,370	79,100
<b>Total Deferred Inflows of Resources</b>	<u>5,969,378</u>	<u>43,320</u>	<u>6,012,698</u>
<b>Net Position:</b>			
Net investment in capital assets	39,651,422	12,269,345	51,920,767
Restricted for:			
Roads	341,451	-	341,451
Impact fees	341,437	585,784	927,221
Debt service	1,725	-	1,725
Unspent debt proceeds	192,910	-	192,910
State grants	2,836	-	2,836
Unrestricted	8,495,113	7,669,421	16,164,534
<b>Total Net Position</b>	<u>49,026,894</u>	<u>20,524,550</u>	<u>69,551,444</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 69,251,559</u>	<u>\$ 22,269,643</u>	<u>\$ 91,521,202</u>

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

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Governmental Activities:</b>								
General government	\$ 3,680,401	\$ 575,244	\$ 815,848	\$ -	\$ (2,289,309)	\$ -	\$ (2,289,309)	
Public safety	6,882,945	585,954	23,859	-	(6,273,132)	-	(6,273,132)	
Streets and public works	2,517,039	608,449	444,360	1,131,023	(333,207)	-	(333,207)	
Parks	709,157	3,100	-	219,200	(486,857)	-	(486,857)	
Recreation	401,206	179,592	27,750	-	(193,864)	-	(193,864)	
Community development	46,233	-	-	-	(46,233)	-	(46,233)	
Interest on long-term debt	166,764	-	-	-	(166,764)	-	(166,764)	
<b>Total Governmental Activities</b>	<b>14,403,745</b>	<b>1,952,339</b>	<b>1,311,817</b>	<b>1,350,223</b>	<b>(9,789,366)</b>	<b>-</b>	<b>(9,789,366)</b>	
<b>Business-type Activities:</b>								
Water	1,364,999	1,961,975	-	39,828	-	636,804	636,804	
Sewer	2,002,389	2,256,147	-	-	-	253,758	253,758	
Storm drain	821,810	1,267,149	-	213,599	-	658,938	658,938	
Solid waste	946,443	1,047,452	-	-	-	101,009	101,009	
Ambulance	661,207	957,031	-	-	-	295,824	295,824	
<b>Total Business-type Activities</b>	<b>5,796,848</b>	<b>7,489,754</b>	<b>-</b>	<b>253,427</b>	<b>-</b>	<b>1,946,333</b>	<b>1,946,333</b>	
<b>Total Government</b>	<b>\$ 20,200,593</b>	<b>\$ 9,442,093</b>	<b>\$ 1,311,817</b>	<b>\$ 1,603,650</b>	<b>(9,789,366)</b>	<b>1,946,333</b>	<b>(7,843,033)</b>	
<b>General Revenues:</b>								
					4,628,573	-	4,628,573	
					5,546,310	-	5,546,310	
					1,354,783	-	1,354,783	
					184,248	-	184,248	
					540,227	274,851	815,078	
					56,948	10,395	67,343	
					338,650	50,187	388,837	
<b>Transfers</b>					473,095	(473,095)	-	
<b>Total General Revenues and Transfers</b>					13,122,834	(137,662)	12,985,172	
					Change in Net Position	3,333,468	1,808,671	5,142,139
					<b>Net Position, Beginning</b>	45,693,426	18,715,879	64,409,305
					<b>Net Position, Ending</b>	<b>\$ 49,026,894</b>	<b>\$ 20,524,550</b>	<b>\$ 69,551,444</b>

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

**SOUTH OGDEN CITY**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2023**

	General Fund	Special Revenue	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
		CDRA			
<b>Assets:</b>					
Cash and cash equivalents	\$ 2,957,565	\$ 731,099	\$ 5,701,350	\$ 1,120,800	\$ 10,510,814
Taxes receivable	5,362,745	246,908	-	-	5,609,653
Due from other governmental units	255,693	-	-	-	255,693
Accounts receivable	111,164	-	-	52,706	163,870
Prepaid items	206,454	-	-	-	206,454
Lease receivable	1,268,144	-	-	-	1,268,144
Restricted cash and cash equivalents	2,687,467	-	341,437	1,725	3,030,629
<b>Total Assets</b>	<b>\$ 12,849,232</b>	<b>\$ 978,007</b>	<b>\$ 6,042,787</b>	<b>\$ 1,175,231</b>	<b>\$ 21,045,257</b>
<b>Liabilities:</b>					
Accounts payable	\$ 351,397	\$ 5,647	\$ 946,680	\$ 1,164	\$ 1,304,888
Accrued liabilities	156,417	-	-	-	156,417
Payable from restricted assets:					
Accounts payable	42,446	-	-	-	42,446
Developer deposits	6,927	-	-	-	6,927
Unearned revenue	2,195,696	-	-	-	2,195,696
Due to other funds	275,110	401,457	-	-	676,567
<b>Total Liabilities</b>	<b>3,027,993</b>	<b>407,104</b>	<b>946,680</b>	<b>1,164</b>	<b>4,382,941</b>
<b>Deferred Inflows of Resources</b>					
Deferred property tax revenue	4,379,859	246,908	-	-	4,626,767
Leases	1,219,575	-	-	-	1,219,575
<b>Total Deferred Inflows of Resources</b>	<b>5,599,434</b>	<b>246,908</b>	<b>-</b>	<b>-</b>	<b>5,846,342</b>
<b>Fund Balances:</b>					
Nonspendable:					
Prepaid items	206,454	-	-	-	206,454
Restricted:					
Class "C" roads	341,451	-	-	-	341,451
Impact fees	-	-	341,437	-	341,437
Debt service	-	-	-	1,725	1,725
Unspent debt proceeds	192,910	-	-	-	192,910
State grants	2,836	-	-	-	2,836
Community development	-	323,995	-	-	323,995
Committed:					
Special revenue funds	-	-	-	114,350	114,350
Employee benefits	807,860	-	-	-	807,860
Assigned:					
Debt service	-	-	-	1,057,992	1,057,992
Capital projects	-	-	4,754,670	-	4,754,670
Unassigned	2,670,294	-	-	-	2,670,294
<b>Total Fund Balances</b>	<b>4,221,805</b>	<b>323,995</b>	<b>5,096,107</b>	<b>1,174,067</b>	<b>10,815,974</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 12,849,232</b>	<b>\$ 978,007</b>	<b>\$ 6,042,787</b>	<b>\$ 1,175,231</b>	<b>\$ 21,045,257</b>

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

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

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

<b>Total Fund Balances - Governmental Funds</b>	\$	10,815,974
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		46,904,010
The net pension asset resulting from pension assets exceeding pension liabilities is not an available resource and, therefore, is not reported in the funds.		574,153
Deferred outflows of resources related to pensions and other postemployment benefits are not an available resource and, therefore, are not reported in the funds.		1,404,706
Deferred inflows of resources related to pensions and other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds.		(123,036)
Interest expense is not due and payable in the current period and, therefore, is not recorded in the funds.		(51,817)
Long-term liabilities, including bonds, capital leases, net pension, and net other postemployment benefits are not due and payable in the current period and, therefore, are not reported in the funds.		(10,497,096)
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>49,026,894</u></b>

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

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

	General Fund	<u>Special Revenue</u> CDRA	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Property taxes	\$ 4,460,267	\$ 168,306	\$ -	\$ -	\$ 4,628,573
Sales taxes	5,535,284	11,026	-	-	5,546,310
Franchise taxes	1,354,783	-	-	-	1,354,783
Licenses and permits	427,234	-	-	-	427,234
Intergovernmental	2,017,265	184,248	229,940	-	2,431,453
Charges for services	343,729	-	-	602,857	946,586
Fines and forfeitures	402,836	-	-	-	402,836
Impact Fees	-	-	372,357	-	372,357
Interest	424,726	705	112,837	1,959	540,227
Miscellaneous	377,344	-	-	31,025	408,369
<b>Total Revenues</b>	<u>15,343,468</u>	<u>364,285</u>	<u>715,134</u>	<u>635,841</u>	<u>17,058,728</u>
<b>Expenditures:</b>					
Current:					
General government	1,935,710	-	-	84,851	2,020,561
Public safety	7,068,731	-	-	-	7,068,731
Streets and public works	840,681	-	-	-	840,681
Parks	847,895	-	-	-	847,895
Recreation	315,152	-	-	-	315,152
Community development	-	46,233	-	-	46,233
Debt service:					
Principal	941,475	-	-	740,000	1,681,475
Interest	51,899	-	-	309,206	361,105
Capital outlay	333,995	-	1,683,076	-	2,017,071
<b>Total Expenditures</b>	<u>12,335,538</u>	<u>46,233</u>	<u>1,683,076</u>	<u>1,134,057</u>	<u>15,198,904</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>3,007,930</u>	<u>318,052</u>	<u>(967,942)</u>	<u>(498,216)</u>	<u>1,859,824</u>
<b>Other Financing Sources (Uses):</b>					
Sale of capital assets	56,948	-	-	-	56,948
Transfers in	473,095	-	1,831,704	1,965,707	4,270,506
Transfers out	(2,344,590)	-	(850,000)	(602,821)	(3,797,411)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,814,547)</u>	<u>-</u>	<u>981,704</u>	<u>1,362,886</u>	<u>530,043</u>
<b>Net Change in Fund Balances</b>	1,193,383	318,052	13,762	864,670	2,389,867
<b>Fund Balance, Beginning</b>	3,028,422	5,943	5,082,345	309,397	8,426,107
<b>Fund Balance, Ending</b>	<u>\$ 4,221,805</u>	<u>\$ 323,995</u>	<u>\$ 5,096,107</u>	<u>\$ 1,174,067</u>	<u>\$ 10,815,974</u>

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



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

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

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 2,389,867</b>
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, assets with an initial cost of more than \$1,000 are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(1,484,070)
The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt uses current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:	1,852,357
In the statement of activities, accrued interest on debt is recorded.	23,459
In the statement of activities, current changes to the net pension asset account to decrease pension expense. The Governmental Funds do not adjust pension contribution expense.	(1,929,166)
In the statement of activities, current changes to the net pension liability account to increase pension expense. The Governmental Funds do not adjust pension contribution expense.	(1,183,487)
In the statement of activities, the current year's pension contributions from January to June are removed from pension expense and shown on the statement of net position as deferred outflows of resources - pensions. The Governmental Funds do not adjust pension contribution expense.	395,113
In the statement of activities, the differences between expected and actual results and changes in assumptions decrease pension expense and are shown on the statement of net position as deferred inflows of resources - pensions. The Governmental Funds do not adjust for these differences.	3,318,944
Some expenses (accrued leave, other post employment benefits) reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	(49,549)
<b>Changes in net position of governmental activities</b>	<b><u>\$ 3,333,468</u></b>

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

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

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
<b>Revenues:</b>				
Property taxes	\$ 4,463,644	\$ 4,463,644	\$ 4,460,267	\$ (3,377)
Sales taxes	5,253,846	5,253,846	5,535,284	281,438
Franchise taxes	1,186,062	1,186,062	1,354,783	168,721
Licenses and permits	241,691	241,691	427,234	185,543
Intergovernmental	1,742,483	2,300,083	2,017,265	(282,818)
Charges for services	223,894	223,894	343,729	119,835
Fines and forfeitures	389,200	389,200	402,836	13,636
Interest	38,200	38,200	424,726	386,526
Miscellaneous	200,047	255,103	377,344	122,241
<b>Total Revenues</b>	<u>13,739,067</u>	<u>14,351,723</u>	<u>15,343,468</u>	<u>991,745</u>
<b>Expenditures:</b>				
General government:				
City council	101,645	102,725	100,841	1,884
Legal	127,629	127,629	131,845	(4,216)
Municipal court	442,079	453,142	417,450	35,692
Administrative	173,026	175,091	135,021	40,070
Non-departmental	993,876	1,051,461	726,627	324,834
Building and grounds	296,515	336,715	258,587	78,128
Planning and zoning	125,685	137,215	165,339	(28,124)
Public safety:				
Police	3,959,112	4,100,046	4,062,477	37,569
Fire	2,666,915	2,910,211	2,824,670	85,541
Inspection and planning	174,149	176,649	181,584	(4,935)
Streets and public works	1,075,809	1,143,309	840,681	302,628
Parks	1,309,737	1,404,637	847,895	556,742
Recreation	278,515	348,515	315,152	33,363
Debt service:				
Principal	218,585	1,094,724	941,475	153,249
Interest	11,386	43,549	51,899	(8,350)
Capital Outlay	513,543	525,876	333,995	191,881
<b>Total Expenditures</b>	<u>12,468,206</u>	<u>14,131,494</u>	<u>12,335,538</u>	<u>1,795,956</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>1,270,861</u>	<u>220,229</u>	<u>3,007,930</u>	<u>2,787,701</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from financed purchase	331,275	331,275	-	(331,275)
Sale of capital assets	-	-	56,948	56,948
Transfers in	607,998	607,998	473,095	(134,903)
Transfers out	(2,310,820)	(2,322,820)	(2,344,590)	(21,770)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,371,547)</u>	<u>(1,383,547)</u>	<u>(1,814,547)</u>	<u>(431,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (100,686)</u>	<u>\$ (1,163,318)</u>	<u>1,193,383</u>	<u>\$ 2,356,701</u>
<b>Fund Balance, Beginning</b>			<u>3,028,422</u>	
<b>Fund Balance, Ending</b>			<u>\$ 4,221,805</u>	

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

**SOUTH OGDEN CITY**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES – BUDGET AND ACTUAL – COMMUNITY DEVELOPMENT**  
**AND RENEWAL AGENCY – SPECIAL REVENUE FUND**  
**For the Year Ended June 30, 2023**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>		
<b>Revenues:</b>				
Property taxes	\$ -	\$ -	\$ 168,306	\$ 168,306
Sales taxes	21,200	21,200	11,026	(10,174)
Intergovernmental	74,600	74,600	184,248	109,648
Interest	6,710	6,710	705	(6,005)
<b>Total Revenues</b>	<u>102,510</u>	<u>102,510</u>	<u>364,285</u>	<u>261,775</u>
<b>Expenditures:</b>				
Community development	102,510	102,510	46,233	56,277
<b>Total Expenditures</b>	<u>102,510</u>	<u>102,510</u>	<u>46,233</u>	<u>56,277</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	318,052	<u>\$ 318,052</u>
<b>Fund Balance, Beginning</b>			<u>5,943</u>	
<b>Fund Balance, Ending</b>			<u>\$ 323,995</u>	

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

**SOUTH OGDEN CITY**  
**STATEMENT OF NET POSITION – PROPRIETARY FUNDS**  
**June 30, 2023**

	Business-type Activities - Enterprise Funds					Total
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	
<b>Assets:</b>						
<b>Current Assets:</b>						
Cash and cash equivalents	\$ 2,401,837	\$ 1,968,305	\$ 1,938,083	\$ 266,890	\$ 91,923	\$ 6,667,038
Accounts receivable, net	304,415	339,108	112,142	105,876	223,538	1,085,079
Prepays	98,383	-	-	-	5,839	104,222
Due from other funds	318,902	234,818	122,847	-	-	676,567
<b>Total Current Assets</b>	<b>3,123,537</b>	<b>2,542,231</b>	<b>2,173,072</b>	<b>372,766</b>	<b>321,300</b>	<b>8,532,906</b>
<b>Noncurrent Assets:</b>						
Restricted cash and cash equivalents	231,696	327,931	374,437	600	-	934,664
Capital assets not being depreciated:						
Land	295,405	16,274	100,734	-	-	412,413
Construction in progress	801,506	20,368	843	-	-	822,717
Capital assets, net of accumulated depreciation:						
Buildings and improvements	5,180	-	-	-	-	5,180
Machinery and equipment	419,118	7,099	106,883	62,806	48,765	644,671
Infrastructure	5,670,765	1,919,579	2,968,508	-	-	10,558,852
Net pension asset	-	-	-	-	63,794	63,794
<b>Total Noncurrent Assets</b>	<b>7,423,670</b>	<b>2,291,251</b>	<b>3,551,405</b>	<b>63,406</b>	<b>112,559</b>	<b>13,442,291</b>
<b>Total Assets</b>	<b>10,547,207</b>	<b>4,833,482</b>	<b>5,724,477</b>	<b>436,172</b>	<b>433,859</b>	<b>21,975,197</b>
<b>Deferred Outflows of Resources:</b>						
Pensions	58,773	84,460	83,540	-	44,369	271,142
Other post employment benefits	18,131	5,173	-	-	-	23,304
<b>Total Deferred Outflows of Resources</b>	<b>76,904</b>	<b>89,633</b>	<b>83,540</b>	<b>-</b>	<b>44,369</b>	<b>294,446</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 10,624,111</b>	<b>\$ 4,923,115</b>	<b>\$ 5,808,017</b>	<b>\$ 436,172</b>	<b>\$ 478,228</b>	<b>\$ 22,269,643</b>

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

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

	Business-type Activities - Enterprise Funds					Total
	Water	Sewer	Storm Drain	Solid Waste	Ambulance	
<b>Liabilities:</b>						
<b>Current Liabilities:</b>						
Accounts payable	\$ 475,526	\$ 8,611	\$ 5,819	\$ 45,186	\$ 28,158	\$ 563,300
Accrued wages & benefits	9,586	9,689	12,173	-	8,948	40,396
Payable from restricted assets:						
Accounts payable	17,949	327,931	-	-	-	345,880
Customer deposits	2,400	-	-	600	-	3,000
Compensated absences	12,897	17,058	18,904	-	-	48,859
Financed purchases	57,385	-	22,332	20,452	-	100,169
Other post employment benefits	15,351	5,386	-	-	-	20,737
<b>Total Current Liabilities</b>	<b>591,094</b>	<b>368,675</b>	<b>59,228</b>	<b>66,238</b>	<b>37,106</b>	<b>1,122,341</b>
<b>Noncurrent Liabilities:</b>						
Compensated absences	31,692	8,198	16,826	-	-	56,716
Financed purchases	142,629	-	68,972	26,681	-	238,282
Other post employment benefits	26,215	59,466	75,294	-	-	160,975
Net pension liability	31,753	45,631	45,133	-	942	123,459
<b>Total Noncurrent Liabilities</b>	<b>232,289</b>	<b>113,295</b>	<b>206,225</b>	<b>26,681</b>	<b>942</b>	<b>579,432</b>
<b>Total Liabilities</b>	<b>823,383</b>	<b>481,970</b>	<b>265,453</b>	<b>92,919</b>	<b>38,048</b>	<b>1,701,773</b>
<b>Deferred Inflows of Resources:</b>						
Pensions	4,100	5,891	5,827	-	3,132	18,950
Other post employment benefits	8,273	10,448	5,649	-	-	24,370
<b>Total Deferred Inflows of Resources</b>	<b>12,373</b>	<b>16,339</b>	<b>11,476</b>	<b>-</b>	<b>3,132</b>	<b>43,320</b>
<b>Net Position:</b>						
Net investment in capital assets	7,049,345	1,963,320	3,107,996	36,125	112,559	12,269,345
Restricted for impact fees	211,347	-	374,437	-	-	585,784
Unrestricted	2,527,663	2,461,486	2,048,655	307,128	324,489	7,669,421
<b>Total Net Position</b>	<b>9,788,355</b>	<b>4,424,806</b>	<b>5,531,088</b>	<b>343,253</b>	<b>437,048</b>	<b>20,524,550</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<b>\$ 10,624,111</b>	<b>\$ 4,923,115</b>	<b>\$ 5,808,017</b>	<b>\$ 436,172</b>	<b>\$ 478,228</b>	<b>\$ 22,269,643</b>

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

**SOUTH OGDEN CITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**NET POSITION – PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2023**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Total</b>
	<b>Water</b>	<b>Sewer</b>	<b>Storm Drain</b>	<b>Solid Waste</b>	<b>Ambulance</b>	
<b>Operating Revenues:</b>						
Charges for services	\$ 1,961,975	\$ 2,256,147	\$ 1,267,149	\$ 1,047,452	\$ 957,031	\$ 7,489,754
Miscellaneous	26,150	6,000	48	1,495	16,494	50,187
<b>Total Operating Revenues</b>	<u>1,988,125</u>	<u>2,262,147</u>	<u>1,267,197</u>	<u>1,048,947</u>	<u>973,525</u>	<u>7,539,941</u>
<b>Operating Expenses:</b>						
Personnel services	399,150	357,553	407,630	-	270,340	1,434,673
Contractual services	452,578	1,433,180	202,251	918,042	215,389	3,221,440
Materials and supplies	206,006	121,773	81,836	11,836	155,646	577,097
Depreciation	302,603	89,883	127,735	15,069	19,832	555,122
<b>Total Operating Expenses</b>	<u>1,360,337</u>	<u>2,002,389</u>	<u>819,452</u>	<u>944,947</u>	<u>661,207</u>	<u>5,788,332</u>
<b>Operating Income (Loss)</b>	<u>627,788</u>	<u>259,758</u>	<u>447,745</u>	<u>104,000</u>	<u>312,318</u>	<u>1,751,609</u>
<b>Nonoperating Revenues (Expenses):</b>						
Interest income	108,164	88,190	69,467	8,955	75	274,851
Interest expense	(4,662)	-	(2,358)	(1,496)	-	(8,516)
Gain on sale of capital assets	10,395	-	-	-	-	10,395
<b>Total Nonoperating Revenues (Expenses)</b>	<u>113,897</u>	<u>88,190</u>	<u>67,109</u>	<u>7,459</u>	<u>75</u>	<u>276,730</u>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<u>741,685</u>	<u>347,948</u>	<u>514,854</u>	<u>111,459</u>	<u>312,393</u>	<u>2,028,339</u>
<b>Capital Contributions:</b>						
Impact fees	39,828	-	213,599	-	-	253,427
<b>Transfers Out</b>	<u>(173,188)</u>	<u>(145,817)</u>	<u>(91,254)</u>	<u>(62,836)</u>	<u>-</u>	<u>(473,095)</u>
<b>Change in Net Position</b>	<u>608,325</u>	<u>202,131</u>	<u>637,199</u>	<u>48,623</u>	<u>312,393</u>	<u>1,808,671</u>
<b>Net Position, Beginning</b>	<u>9,180,030</u>	<u>4,222,675</u>	<u>4,893,889</u>	<u>294,630</u>	<u>124,655</u>	<u>18,715,879</u>
<b>Net Position, Ending</b>	<u>\$ 9,788,355</u>	<u>\$ 4,424,806</u>	<u>\$ 5,531,088</u>	<u>\$ 343,253</u>	<u>\$ 437,048</u>	<u>\$ 20,524,550</u>

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

**SOUTH OGDEN CITY**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2023**

	<b>Business-type Activities - Enterprise Funds</b>					<b>Total</b>
	<b>Water</b>	<b>Sewer</b>	<b>Storm Drain</b>	<b>Solid Waste</b>	<b>Ambulance</b>	
<b>Cash Flows From Operating Activities:</b>						
Receipts from customers	\$ 1,917,048	\$ 2,256,388	\$ 1,313,108	\$ 1,042,813	\$ 983,939	\$ 7,513,296
Receipts of customer deposits	400	-	-	(300)	-	100
Payments to suppliers	(17,138)	(1,763,565)	(87,596)	(863,227)	(283,681)	(3,015,207)
Payments to employees and related benefits	(417,900)	(394,476)	(443,529)	-	(297,525)	(1,553,430)
Payments for interfund services used	(270,256)	(261,388)	(202,251)	(109,902)	(70,742)	(914,539)
<b>Net cash provided (used) by operating activities</b>	<b>1,212,154</b>	<b>(163,041)</b>	<b>579,732</b>	<b>69,384</b>	<b>331,991</b>	<b>2,030,220</b>
<b>Cash Flows From Non-Capital Financing Activities:</b>						
Payments (to) from other funds	73,315	58,652	-	-	(238,100)	(106,133)
Transfers (to) from other funds	(112,637)	(134,222)	(74,506)	(62,836)	-	(384,201)
<b>Net cash provided (used) by non-capital financing activities</b>	<b>(39,322)</b>	<b>(75,570)</b>	<b>(74,506)</b>	<b>(62,836)</b>	<b>(238,100)</b>	<b>(490,334)</b>
<b>Cash Flows From Capital and Related Financing Activities:</b>						
Purchase of capital assets	(1,661,618)	(6,282)	-	(19,512)	(2,098)	(1,689,510)
Proceeds from sale of capital assets	10,395	-	-	-	-	10,395
Principal paid on financed purchases	(72,788)	-	(47,445)	(21,654)	-	(141,887)
Interest paid on financed purchases	(4,662)	-	(2,358)	(1,496)	-	(8,516)
Impact fees	39,828	-	213,599	-	-	253,427
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(1,688,845)</b>	<b>(6,282)</b>	<b>163,796</b>	<b>(42,662)</b>	<b>(2,098)</b>	<b>(1,576,091)</b>
<b>Cash Flows From Investing Activities:</b>						
Interest on investments	108,164	88,190	69,467	8,955	75	274,851
<b>Net cash provided by investing activities</b>	<b>108,164</b>	<b>88,190</b>	<b>69,467</b>	<b>8,955</b>	<b>75</b>	<b>274,851</b>
<b>Net Increase (Decrease) In Cash</b>	<b>(407,849)</b>	<b>(156,703)</b>	<b>738,489</b>	<b>(27,159)</b>	<b>91,868</b>	<b>238,646</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>3,041,382</b>	<b>2,452,939</b>	<b>1,574,031</b>	<b>294,649</b>	<b>55</b>	<b>7,363,056</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>\$ 2,633,533</b>	<b>\$ 2,296,236</b>	<b>\$ 2,312,520</b>	<b>\$ 267,490</b>	<b>\$ 91,923</b>	<b>\$ 7,601,702</b>

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

**SOUTH OGDEN CITY**  
**STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)**  
**For the Year Ended June 30, 2023**

	<u>Business-type Activities - Enterprise Funds</u>					<u>Total</u>
	<u>Water</u>	<u>Sewer</u>	<u>Storm Drain</u>	<u>Solid Waste</u>	<u>Ambulance</u>	
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>						
Operating income (loss)	\$ 627,788	\$ 259,758	\$ 447,745	\$ 104,000	\$ 312,318	\$ 1,751,609
Adjustments to reconcile operating income (loss) to net cash from (used) by operating activities:						
Depreciation	302,603	89,883	127,735	15,069	19,832	555,122
Enterprise services not billed	(60,551)	(11,595)	(16,748)	-	-	(88,894)
(Increase) decrease in assets:						
Accounts receivable	(10,526)	5,836	62,659	(6,134)	10,414	62,249
Prepays	(9,001)	-	-	-	2,261	(6,740)
Net pension asset	96,988	139,378	137,858	-	78,216	452,440
Deferred outflows	(13,996)	(23,448)	(24,452)	-	(13,418)	(75,314)
Increase (decrease) in liabilities:						
Accounts payable	380,191	(470,000)	(5,760)	(43,251)	14,351	(124,469)
Accrued liabilities	17,653	3,013	1,970	-	(3,398)	19,238
Customer deposits	400	-	-	(300)	-	100
Net OPEB liability	(12,521)	(5,935)	466	-	-	(17,990)
Net pension liability	31,753	45,631	45,133	-	942	123,459
Deferred inflows	(138,627)	(195,562)	(196,874)	-	(89,527)	(620,590)
<b>Net cash provided (used) by operating activities</b>	<u>\$ 1,212,154</u>	<u>\$ (163,041)</u>	<u>\$ 579,732</u>	<u>\$ 69,384</u>	<u>\$ 331,991</u>	<u>\$ 2,030,220</u>

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



**SOUTH OGDEN CITY**  
**SUPPLEMENTARY REPORTS**  
**For the Year Ended June 30, 2023**

**SOUTH OGDEN CITY  
SUPPLEMENTARY REPORTS  
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CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the South 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 and have issued our report thereon dated February 20, 2024.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

**K&C, CPAs**

Woods Cross, Utah  
February 20, 2024



CERTIFIED PUBLIC  
ACCOUNTANTS

Gary K. Keddington, CPA  
Marcus K. Arbuckle, CPA  
Steven M. Rowley, CPA

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

Honorable Mayor and  
Members of City Council  
South Ogden, Utah

**Report on Compliance**

We have audited the City of South Ogden, Utah's (the City) compliance with the applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2023.

State compliance requirements were tested for the year ended June 30, 2022 in the following areas:

Budgetary Compliance  
Fund Balance  
Justice Courts  
Restricted Taxes and Related  
Restricted Revenues  
Fraud Risk Assessment

Governmental Fees  
Enterprise Fund Transfers, Reimbursements,  
Loans, and Services  
Impact Fees  
Open and Public Meetings Act

**Opinion on Compliance**

In our opinion, the City of South Ogden, Utah complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2023.

**Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the *State Compliance Audit Guide* (Guide). Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's government programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 GAAS, Government Auditing Standards, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide* but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Guide and which is described in the accompanying schedule of findings and recommendations as items 2023-001 and 2023-002. Our opinion on compliance is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The City's response was not subject to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### **Report on Internal Control over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and recommendations as items 2023-001 and 2023-002 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* require the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and recommendations. The City's response was not subject to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

**KYC, CPA**

Woods Cross, Utah  
February 20, 2024

**SOUTH OGDEN CITY**  
**Schedule of Findings and Recommendations**  
**For the Year Ended June 30, 2023**

**STATE COMPLIANCE**

**2023-001: Expenditures in Excess of Budget**

**Condition:** During the test work for state compliance, it was noted that for the year ended June 30, 2023, the City's road improvement fee fund spent \$33,461 more than budgeted expenditures for the fund.

**Criteria:** Utah Code Annotated (UCA) 10-6-123 states, "City officers may not make or incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or as subsequently amended."

**Cause:** More road fees were received than were originally planned for.

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

**Recommendation:** We recommend the City amend the budget throughout the year as appropriate.

**Management's Response:** The City will watch more closely as the year progresses to determine if revenues come in above the budgeted amount, if that is believed to be the case the City will do a budget amendment to address both the additional revenue and additional expenditures.

**2023-002: OPMA – Required Notice for City Council Meeting**

**Condition:** During the test work for state compliance, it was noted that the notice for the City Council meeting taking place on October 18, 2022 was posted to the Utah Public Notice Website less than two hours before the meeting began.

**Criteria:** Utah Code Annotated (UCA) 52-4-202 states, "(1)(a) A public body shall not give less than 24 hours' public notice of each meeting. ... (3)(a) A public body ... satisfies a requirement for public notice by: (i) posting written notice: ... (B) on the Utah Public Notice Website created in Section 63A-16-601 ..."

**Cause:** An oversight by management.

**Effect:** The City did not post the notice for the meeting held on October 18, 2022 within the timeframe allowable by state law.

**Recommendation:** We recommend the City implement procedures to ensure notices are posted 24 hours before each meeting starts to avoid non-compliance with state law.

**Management's Response:** This was primarily due to a formatting/technology problem. On Friday the 14<sup>th</sup> & again on Monday the 17<sup>th</sup> the City Recorder tried to post the agenda to the State's website however on both occasions it was rejected due to a "corrupt file". Upon working with the State's I/T representative the file was reformatted and posted to the public website, but not until the 18<sup>th</sup> thus not within the 24 hours prior to the meeting requirement. However, the City is still going to put in place additional procedures to make sure the posting of the agenda takes place and is verified. The City Recorder's supervisor will check the website and verify that the agenda posting is present at least 24 hours before the meeting is to be held.

## SOUTH OGDEN CITY NOTES TO FINANCIAL STATEMENTS

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(A) The Reporting Entity

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

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

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

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

(B) Blended Component Unit

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

(C) Government-Wide and Fund Financial Statements

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed



**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(C) Government-Wide and Fund Financial Statements (Continued)

in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities and interfund services provided.

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

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

(D) Measurement Focus and Basis of Accounting

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

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

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

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

The City reports the following major governmental funds:

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

**Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed for specified purposes. The City has one major special revenue funds, the Community Development and Renewal Agency (CDRA) Fund. The CDRA Fund is used to report revenues and expenses related to the CDRA’s redevelopment activities.

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

The City reports the following major proprietary funds:

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

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

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

(E) Budgetary Data

Annual budgets are prepared and adopted before June 30 for the fiscal year commencing the following July 1, in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, capital projects and debt service funds are legally required and prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(E) Budgetary Data (Continued)

Utah State law prohibits the appropriation of the sum of unassigned, assigned, and committed General Fund balance until it exceeds 5% of the General Fund revenues. Until the sum of the stated fund balance categories is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balance categories in any amount greater than 35% of the current year's budgeted revenues.

(F) Taxes

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

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

(G) Capital Assets

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

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

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

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

(H) Long-term Obligations

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(I) Cash and cash equivalents

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

(J) Use of Estimates

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

(K) Equity Classifications

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

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

The City collects impact fees to offset the costs of improvements to the City’s infrastructure as a result of new development. Impact fees are imposed through the passing of legislation by the City Council and can only be used for the specific infrastructure projects outlined in the respective Capital Facilities Plan. As of June 30, 2023, the portion of restricted net position that was due to enabling legislation was \$927,221.

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

- (1) Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.
- (2) Restricted fund balance classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditor, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- (3) Committed fund balance classification include those funds that can only be used for specific purpose pursuant to constraints imposed by formal action (City Resolution) of the city council, which is government’s highest level of decision-making authority.
- (4) Assigned fund balance classification includes amounts that are constrained by the government’s intent to use the funds for specific purposes, but are neither restricted nor committed, as established by the Finance Director. It also includes all remaining amounts that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted, nor committed and are intended to be used for specific purposes.

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(K) Equity Classifications (Continued)

(5) Unassigned fund balance classification is for all other spendable amounts.

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

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

(L) Pensions

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

(M) Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows related to pensions, other post-employment benefits, leases, and deferred revenue from property taxes in this category.

**NOTE 2 CASH AND INVESTMENTS**

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 2 CASH AND INVESTMENTS (Continued)**

The City’s deposit and investment policy is to follow the Utah Money Management Act; however, the City does not have a separate deposit and investment policy that addresses specific types of deposit and investment risks to which the City is exposed. Components of cash and investments (including interest earning deposits) at June 30, 2023 are as follows:

<b>Cash on hand and on deposit:</b>	
Petty Cash	\$ 450
Cash on Deposit	(533,941)
PTIF Investment	<u>21,676,636</u>
<b>Total cash and investments</b>	<u><u>\$ 21,143,145</u></u>
<b>Cash and investments are included in the accompanying combined statement of net position as follows:</b>	
Cash and cash equivalents	\$ 17,177,852
Restricted cash and cash equivalents	<u>3,965,293</u>
<b>Total cash and investments</b>	<u><u>\$ 21,143,145</u></u>

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

*Custodial credit risk – deposits* is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of June 30, 2023, \$37,539 of the City’s \$428,830 balance of deposits was exposed to custodial credit risk because it was uninsured and uncollateralized.

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

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

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 2 CASH AND INVESTMENTS (Continued)**

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

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

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

For the year ended June 30, 2023, the City had investments of \$21,676,636 with the PTIF. This investment matures in less than one year and is not rated.

Fair Value of Investments

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

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

At June 30, 2023, the City had the following cash and investments:

	<u>Carrying Value</u>	<u>Fair Value Factor</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Avg. Maturity (Years)</u>
<b>Cash on hand and on deposit:</b>					
Cash on hand	\$ 450	1	\$ 450	N/A	N/A
Cash on deposit	(533,941)	1	(533,941)	N/A	N/A
Utah State Public Treasurer's Investment Fund accounts	<u>21,676,636</u>	1.000075	<u>21,678,265</u>	N/A	< 3 mos.
<b>Total cash on hand and deposit</b>	<u>\$21,143,145</u>		<u>\$21,144,774</u>		

The City's PTIF investments is classified as level 2 and is calculated by applying the June 30, 2023 fair value factor, as calculated by the Utah State Treasurer, to the City's balance in the fund.

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 3 RESTRICTED CASH AND CASH EQUIVALENTS**

Certain assets are restricted as follows as of June 30, 2023:

	<b>Amount</b>
Impact fees	\$ 927,222
Debt service	1,725
Unspent debt proceeds	192,910
Central Weber Sewer Improvement District impact fees payable	327,931
Developer and customer deposits	9,927
Road funds	341,451
State liquor allotment	2,836
Retainage payable	60,395
Unearned revenue	2,100,896
<b>Total restricted cash and cash equivalents</b>	<b>\$ 3,965,293</b>

**NOTE 4 CAPITAL ASSETS**

The Governmental Activities property, plant and equipment consist of the following at June 30, 2023:

	<b>Balance</b>		<b>Balance</b>
<b>Governmental activities:</b>	<b>June 30, 2022</b>	<b>Additions</b>	<b>Deletions</b>
	<b>June 30, 2023</b>	<b>June 30, 2023</b>	<b>June 30, 2023</b>
Capital assets, not being depreciated:			
Land	\$ 11,132,437	\$ -	\$ -
Construction in progress	8,133,073	648,512	(8,031,038)
<b>Total capital assets, not being depreciated</b>	19,265,510	648,512	(8,031,038)
Capital assets, being depreciated:			
Buildings and improvements	12,302,262	140,369	-
Machinery and equipment	9,224,503	169,345	(104,399)
Infrastructure	52,708,133	8,226,325	-
<b>Total capital assets, being depreciated</b>	74,234,898	8,536,039	(104,399)
Less accumulated depreciation for:			
Buildings and improvements	(4,324,915)	(254,227)	-
Machinery and equipment	(6,405,277)	(646,609)	104,399
Infrastructure	(34,382,136)	(1,736,747)	-
<b>Total accumulated depreciation</b>	(45,112,328)	(2,637,583)	104,399
<b>Total capital assets, net of accumulated depreciation</b>	29,122,570	5,898,456	-
<b>Governmental activities capital assets, net</b>	<b>\$ 48,388,080</b>	<b>\$ 6,546,968</b>	<b>\$ (8,031,038)</b>
	<b>\$ 46,904,010</b>		



**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 4 CAPITAL ASSETS (Continued)**

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

<b>Governmental activities</b>	
General government	\$ 2,067,639
Public Safety	278,112
Streets and public works	153,339
Parks	130,615
Recreation	7,878
<b>Total depreciation expense - governmental activities</b>	<u><u>\$ 2,637,583</u></u>

The Business-type Activities property, plant and equipment consist of the following at June 30, 2023:

<b>Business-type Activities:</b>	<b>Balance June 30, 2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2023</b>
Capital assets, not being depreciated:				
Land and water rights	\$ 412,413	\$ -	\$ -	\$ 412,413
Construction in progress	181,649	803,234	(162,166)	822,717
<b>Total capital assets, not being depreciated</b>	<u>594,062</u>	<u>803,234</u>	<u>(162,166)</u>	<u>1,235,130</u>
Capital assets, being depreciated:				
Buildings and improvements	105,563	-	-	105,563
Machinery and equipment	2,729,276	21,611	(59,934)	2,690,953
Infrastructure	17,517,913	1,026,832	-	18,544,745
<b>Total capital assets, being depreciated</b>	<u>20,352,752</u>	<u>1,048,443</u>	<u>(59,934)</u>	<u>21,341,261</u>
Less accumulated depreciation for:				
Buildings and improvements	(98,905)	(1,478)	-	(100,383)
Machinery and equipment	(1,938,974)	(167,242)	59,934	(2,046,282)
Infrastructure	(7,599,491)	(386,402)	-	(7,985,893)
<b>Total accumulated depreciation</b>	<u>(9,637,370)</u>	<u>(555,122)</u>	<u>59,934</u>	<u>(10,132,558)</u>
<b>Total capital assets, net of accumulated depreciation</b>	<u>10,715,382</u>	<u>493,321</u>	<u>-</u>	<u>11,208,703</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 11,309,444</u>	<u>\$ 1,296,555</u>	<u>\$ (162,166)</u>	<u>\$ 12,443,833</u>

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 4 CAPITAL ASSETS (Continued)**

The Business-type activities depreciation consists of the following at June 30, 2023:

**Business-type activities**

Water	\$	302,603
Sewer		89,883
Storm Drain		127,735
Solid Waste		15,069
Ambulance		19,832
		19,832
<b>Total depreciation expense - business-type activities</b>	<b>\$</b>	<b>555,122</b>

**NOTE 5 ACCOUNTS RECEIVABLE**

Accounts receivable are recorded net of the allowance for doubtful accounts. As of June 30, 2023, the reported receivables are net allowances of \$7,844 for the water fund, \$8,787 for the sewer fund, \$4,048 for the storm drain fund, \$4,570 for the solid waste fund, and \$309,959 for the ambulance fund.

**NOTE 6 LESSOR AGREEMENTS**

The City, as a lessor, has entered into four lease agreements with various companies, as lessees, to lease land for the construction and operation of telecommunication towers. The leases call for initial terms of 5 years and automatically renew for three to five five-year terms, depending on the lease. In accordance with the provisions of GASBS No. 87, the lease was retroactively measured as of the inception of each lease, with lease terms of 20 to 30 years, and an interest rate of 3%, which is approximately the rate at which the City would be able to issue debt.

Rent of \$1,200 to \$3,365 is payable monthly, with 2 percent annual increases or a ten percent increase for each five-year renewal term, depending on the lease. The City collected \$70,034 from the lessees and recognized rent revenue of \$62,888 and interest revenue of \$30,451 related to these leases for the year ended June 30, 2023.

**NOTE 7 LONG-TERM LIABILITIES**

The following is a summary of long-term liability transactions of the City for the year ended June 30, 2023:

	<b>June 30,</b>		<b>June 30,</b>	<b>Due Within</b>
	<b>2022</b>	<b>Additions</b>	<b>Deletions</b>	<b>2023</b>
				<b>One Year</b>
<b>Governmental Activities:</b>				
Revenue bonds	\$ 7,350,000	\$ -	\$ (740,000)	\$ 6,610,000
Unamortized Premium	655,770	-	(170,882)	484,888
Notes payable from direct borrowings	275,152	-	(51,826)	223,326
Financed purchases from direct borrowings	1,441,426	-	(889,649)	551,777
Compensated absences	701,300	463,718	(357,159)	807,859
Other post employment benefits	687,325	3,356	(54,922)	635,759
Net pension liability	-	1,183,487	-	1,183,487
	-	1,183,487	-	1,183,487
<b>Governmental activities long-term liabilities</b>	<b>\$ 11,110,973</b>	<b>\$ 1,650,561</b>	<b>\$ (2,264,438)</b>	<b>\$ 10,497,096</b>
	<b>\$ 11,110,973</b>	<b>\$ 1,650,561</b>	<b>\$ (2,264,438)</b>	<b>\$ 10,497,096</b>
				<b>\$ 1,396,692</b>

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 7 LONG-TERM LIABILITIES (Continued)**

	<u>June 30,</u> <u>2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30,</u> <u>2023</u>	<u>Due Within</u> <u>One Year</u>
<b>Business-type Activities:</b>					
Financed purchases from direct borrowings	\$ 480,340	\$ -	\$ (141,889)	\$ 338,451	\$ 100,169
Compensated absences	71,114	88,865	(54,404)	105,575	48,859
Other post employment benefits	199,702	862	(18,852)	181,712	20,737
Net pension liability	-	123,459	-	123,459	-
<b>Business-type activities long-term liabilities</b>	<u>751,156</u>	<u>213,186</u>	<u>(215,145)</u>	<u>749,197</u>	<u>169,765</u>
	<u>\$ 11,862,129</u>	<u>\$ 1,863,747</u>	<u>\$ (2,479,583)</u>	<u>\$ 11,246,293</u>	<u>\$ 1,566,457</u>

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

**Revenue Bonds**

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

	\$ 6,610,000
Unamortized premium	<u>484,888</u>
Total Revenue Bonds - Governmental Activities	<u>\$ 7,094,888</u>

**Notes Payable from Direct Borrowings**

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

\$ 107,850

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

115,476

Total Notes Payable from Direct Borrowings - Governmental Activities	<u>\$ 223,326</u>
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**SOUTH OGDEN CITY  
NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 7 LONG-TERM LIABILITIES (Continued)**

**Financed Purchases from Direct Borrowings**

In December 2019, the City entered into an agreement to finance the purchase of vehicles and equipment for the principal amount of \$480,000. Annual principal and interest payments began in November 2019 and are required until maturity in November 2024 at an interest rate of 2.41%. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the vehicles and equipment may be repossessed.

\$ 194,899

In October 2021, the City entered into an agreement to finance the purchase of vehicles and equipment for the principal amount of \$865,000. Annual principal and interest payments will begin in October 2022 and are required until maturity in October 2026 at an interest rate of 1.46%. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the vehicles and equipment may be repossessed.

695,329

Total Financed Purchases from Direct Borrowings

\$ 890,228

    Financed Purchases from Direct Borrowings - Governmental Activities

\$ 551,777

    Financed Purchases from Direct Borrowings - Business-type Activities

338,451

\$ 890,228

The City's Revenue Bonds are payable solely by a pledge and assignment of their associated revenue sources. The current revenue recognized during the period for Revenue bonds was \$5,787,306 compared to principal and interest of \$1,047,706. Principal and interest are 18.1% of pledged revenues for the year ended June 30, 2023.

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 7 LONG-TERM LIABILITIES (Continued)**

The annual debt service requirements to maturity, including principal and interest for long-term debt, as of June 30, 2023, are as follows:

Year Ending June 30,	Governmental Activities			
	Revenue Bonds		Notes Payable from Direct Borrowings	
	Principal	Interest	Principal	Interest
2024	\$ 780,000	\$ 270,706	\$ 53,381	\$ 6,700
2025	630,000	231,706	54,982	5,098
2026	655,000	200,206	56,632	3,449
2027	695,000	167,456	58,331	1,750
2028	725,000	132,706	-	-
2029-2033	1,640,000	302,294	-	-
2034-2038	1,220,000	134,794	-	-
2039	265,000	7,288	-	-
	<u>\$ 6,610,000</u>	<u>\$ 1,447,156</u>	<u>\$ 223,326</u>	<u>\$ 16,997</u>

Year Ending June 30,	Financed Purchases from Direct Borrowings			
	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 168,530	\$ 9,297	\$ 100,169	\$ 5,591
2025	169,436	6,218	100,842	3,815
2026	106,449	3,131	69,040	2,031
2027	107,362	1,577	68,400	1,023
	<u>\$ 551,777</u>	<u>\$ 20,223</u>	<u>\$ 338,451</u>	<u>\$ 12,460</u>

**NOTE 8 COMPENSATED ABSENCES**

Accumulated unpaid vacation, compensatory leave pay and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). The total compensated absences are reported in the government-wide financial statements as part of long-term liabilities in accordance with the *Governmental Accounting Standards*. Based off historical experience, the City estimates that \$359,783 of the compensated absences balance will be due in the next year.

**NOTE 9 OTHER POST EMPLOYMENT BENEFITS**

Plan Description

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 9 OTHER POST EMPLOYMENT BENEFITS (Continued)**

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

Public Safety Employees

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

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

Public Employees

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

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

Funding Policy

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

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

At June 30, 2023 the City did not have a net asset because of its funding method. The City reported a net OPEB liability of \$817,471, which was measured as June 30, 2023 by an actuarial valuation using generally accepted actuarial procedures.

At June 30, 2023 the City reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 47,312	\$ 45,890
Changes in assumptions	5,187	33,210
	\$ 52,499	\$ 79,100

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 9 OTHER POST EMPLOYMENT BENEFITS (Continued)**

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

Year ended June 30,	Net Deferred Outflows (Inflows) of Resources
2024	\$ (12,356)
2025	(14,837)
2026	675
2027	(83)
	\$ (26,601)

For the year ending June 30, 2023, the City recognized an actuarially calculated OPEB expense of \$31,805.

OPEB plan covered employees

As of June 30, 2023, the City had six inactive employees receiving benefits, no inactive employees entitled to but not receiving benefits, and seven active employees in the plan.

Actuarial Assumptions

The actuarial valuation calculating the total net OPEB liability as of June 30, 2023 was determined using the following actuarial assumptions with a measurement date of June 30, 2023.

Inflation rate	2.50%
Discount Rate	3.65%
Health Care Trend Rate	4.00%

Mortality rates were based on the Society of Actuaries' Pub-2010 Mortality for Active Employees with MP-2019 Projection to 2025.

Discount rate

The discount rate used to measure the total OPEB liability was 3.65 percent. This rate was based on Bond Buyer 20-Bond General Obligation Index

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

The following presents the net OPEB liability calculated using the discount rate of 3.65 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65 percent) or 1-percentage-point higher (4.65 percent) than the current rate:

	1% Decrease (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
Net OPEB liability as June 30, 2023	\$ 842,231	\$ 817,471	\$ 793,358

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 9 OTHER POST EMPLOYMENT BENEFITS (Continued)**

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

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

	<b>1% Decrease (3.00%)</b>	<b>Current Rates (4.00%)</b>	<b>1% Increase (5.00%)</b>
Net OPEB liability as June 30, 2023	\$ 773,891	\$ 817,471	\$ 864,002

Net OPEB liability

The following is the schedule of changes in the OPEB liability for the actuarial measurement date of June 30, 2023:

<b>Total OPEB Liability (TOL)</b>	
Service cost at beginning of year	\$ 13,739
Interest on TOL plus service cost, less 1/2 benefit payments	29,706
Changes of assumptions	(3,487)
Benefit payments	(109,514)
<b>Net Change in Total OPEB Liability</b>	(69,556)
<b>Total OPEB Liability, Beginning</b>	887,027
<b>Total OPEB Liability, Ending</b>	\$ 817,471

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

**NOTE 10 COMMITMENTS AND CONTINGENCIES**

The City believes that possible contingencies (contingencies incurred but not reported) where the loss cannot be reasonably estimated are immaterial to the financial statements of the City. The City has \$1,000,340 in outstanding construction commitments at June 30, 2023.



**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS**

Plan description

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

**Defined Benefit Plans**

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

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

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

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS (Continued)**

Benefits provided

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

**Summary of Benefits by System**

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

\* *with actuarial reductions*

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

Contribution Rate Summary

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

**SOUTH OGDEN CITY  
NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS (Continued)**

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

<b>Utah Retirement Systems</b>	<b>Employee</b>	<b>Employer</b>	<b>Employer 401(k)</b>
<b>Contributory System:</b>			
111 Local Government Div - Tier 2	-	16.01%	0.18%
<b>Noncontributory System</b>			
15 Local Government Div - Tier 1	-	17.97%	-
<b>Public Safety System</b>			
<i>Contributory</i>			
122 Tier 2 DB Hybrid Public Safety	2.59%	26.99%	-
<i>Noncontributory</i>			
75 Other Div A with 4% COLA	-	35.71%	-
<b>Firefighters Retirement System</b>			
31 Other Division A	15.05%	3.61%	-
132 Tier 2 DB Hybrid Firefighters	2.59%	14.08%	-
<b>Tier 2 DC Only</b>			
211 Local Government	-	6.19%	10.00%
222 Public Safety	-	12.99%	14.00%
232 Firefighters	-	0.08%	14.00%

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

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

	<b>Employer Contributions</b>	<b>Employee Contributions</b>
Noncontributory System	\$ 304,633	-
Public Safety System	395,390	-
Firefighters System	31,455	131,135
Tier 2 Public Employees System	114,134	-
Tier 2 Public Safety and Firefighter	231,061	30,222
Tier 2 DC Only System	10,477	-
Tier 2 DC Public Safety and Firefighter System	18,812	-
<b>Total Contributions</b>	<b>\$ 1,105,962</b>	<b>\$ 161,357</b>

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

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS (Continued)**

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

At June 30, 2023, we reported a net pension asset of \$637,947 and a net pension liability of \$1,306,946.

Measurement Date: December 31, 2022					
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2021	Change (Decrease)
Noncontributory System	\$ -	\$ 294,811	0.1721276%	0.1729686%	-0.0008410%
Public Safety System	-	949,943	0.7346382%	0.7192005%	0.0154377%
Firefighters System	637,947	-	2.4564412%	2.4245671%	0.0318741%
Tier 2 Public Employees System	-	33,561	0.0308210%	0.0292827%	0.0015383%
Tier 2 Public Safety and Firefighter	-	28,631	0.3431992%	0.3642543%	-0.0210551%
	\$ 637,947	\$ 1,306,946			

The net pension asset and liability were 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 \$387,083.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 241,917	\$ 14,088
Changes in assumptions	182,090	4,130
Net difference between projected and actual earnings on pension plan investments	628,558	-
Changes in proportion and differences between contributions and proportionate share of contributions	31,498	69,038
Contributions subsequent to the measurement date	562,590	-
	\$ 1,646,653	\$ 87,256

\$562,590 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.

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS (Continued)**

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

<u>Year ended December 31,</u>	<b>Net Deferred Outflows (Inflows) of Resources</b>
2023	\$ (246,120)
2024	14,946
2025	285,841
2026	909,968
2027	4,917
Thereafter	27,255
	\$ 996,807

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 upon gender, occupation, and age as appropriate with projected improvement 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.

**SOUTH OGDEN CITY  
NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS (Continued)**

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

<b>Asset Class</b>	<b>Expected Return Arithmetic Basis</b>		
	<b>Target Asset Allocation</b>	<b>Real Return Arithmetic Basis</b>	<b>Long Term expected portfolio real rate of return</b>
Equity securities	35%	6.58%	2.30%
Debt securities	20%	1.08%	0.22%
Real assets	18%	5.72%	1.03%
Private equity	12%	9.80%	1.18%
Absolute return	15%	2.91%	0.44%
Cash and cash equivalents	0%	-0.11%	0.00%
<b>Totals</b>	<b>100%</b>		<b>5.17%</b>
	<b>Inflation</b>		<b>2.50%</b>
	<b>Expected arithmetic nominal return</b>		<b>7.67%</b>

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:

<b>System</b>	<b>1% Decrease (5.85%)</b>	<b>Discount Rate (6.85%)</b>	<b>1% Increase (7.85%)</b>
Noncontributory System	\$ 1,858,000	\$ 294,811	\$ (1,011,315)
Public Safety System	3,059,294	949,943	(765,458)
Firefighters System	508,457	(637,947)	(1,568,290)
Tier 2 Public Employees System	146,642	33,561	(53,554)
Tier 2 Public Safety and Firefighter	229,185	28,631	(130,761)
<b>Total</b>	<b>\$ 5,801,578</b>	<b>\$ 668,999</b>	<b>\$ (3,529,378)</b>

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 11 RETIREMENT PLANS (Continued)**

Pension Plan Fiduciary Net Position

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

Defined Contributions Savings Plans

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

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

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

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

	2023	2022	2021
<b><i>401(k) Plan</i></b>			
Employer Contributions	\$ 156,074	\$ 151,904	\$ 110,919
Employee Contributions	140,764	170,864	131,751
<b><i>457(b) Plan</i></b>			
Employer Contributions	\$ -	\$ -	\$ -
Employee Contributions	111,366	117,781	114,840
<b><i>Roth IRA Plan</i></b>			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 28,270	\$ 20,678	\$ 17,817

**NOTE 12 RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries commercial insurance. This insurance covers all of these risks except natural disasters. The City participates in the Utah Local Government Insurance Trust (Trust), a public entity risk pool to manage its risk of loss. The City pays an annual premium to the trust for its general insurance coverage. As of June 30, 2023, there were no outstanding unpaid claims. Also, the City has no claim settlements during the three years ending June 30, 2023 which exceeded its insurance coverage.

**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 13 INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The composition of interfund balances as of June 30, 2023 is as follows:

	<b>Interfund Receivable</b>			<b>Total Interfund Payables</b>
	<b>Water</b>	<b>Sewer</b>	<b>Storm Drain</b>	
<b>Interfund Payable</b>				
General Fund	\$ 152,839	\$ 122,271	\$ -	\$ 275,110
CDRA	166,063	112,547	122,847	401,457
<b>Total Interfund Receivables</b>	<b>\$ 318,902</b>	<b>\$ 234,818</b>	<b>\$ 122,847</b>	<b>\$ 676,567</b>

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

The interfund balances between the CDRA and the Water, Sewer, and Storm Drain Funds is due to infrastructure being built by the City for the CDRA that will be reimbursed by the CDRA fund from future tax increment payments.

Interfund transfers for the year ended June 30, 2023 were as follows:

	<b>Transfers In</b>			<b>Total Transfers Out</b>
	<b>General Fund</b>	<b>Capital Projects</b>	<b>Nonmajor Governmental Funds</b>	
<b>Transfers Out</b>				
General Fund	\$ -	\$ 1,228,883	\$ 1,115,707	\$ 2,344,590
Nonmajor Governmental Funds	-	602,821	-	602,821
Capital Projects	-	-	850,000	850,000
Water	173,188	-	-	173,188
Sewer	145,817	-	-	145,817
Storm Drain	91,254	-	-	91,254
Solid Waste	62,836	-	-	62,836
<b>Total Transfers In</b>	<b>\$ 473,095</b>	<b>\$ 1,831,704</b>	<b>\$ 1,965,707</b>	<b>\$ 4,270,506</b>

The transfer from the General Fund to the Nonmajor Funds is to provide funding for the South Ogden Days celebration and to provide the necessary funds to make debt payments.

The transfers from the General, and Nonmajor Funds to the Capital Projects Fund is to provide funds for various road projects.

The transfers from the Water, Sewer, Storm Drain, and Solid Waste Funds to the General Fund are for franchise fees and unbilled services.



**SOUTH OGDEN CITY**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**NOTE 14 DEFERRED INFLOWS OF RESOURCES**

Deferred Property Taxes

Property taxes attach as an enforceable lien on property as of the first day of January, taxes are levied on October 1, and then are due and payable at November 30. The City has a legal right to collect the taxes when the lien is placed on the property on January 1, 2023, but these funds will be used to fund activities in the subsequent reporting period. GASB Statement 33, *Accounting and Financial Reporting for Nonexchange Transactions*, as amended, requires that the City record the assets related to these property taxes in the year ended June 30, 2023, but not record the revenue until the subsequent reporting period. In conjunction with these requirements, the City has recorded a property tax receivable and a deferred inflow of resources in the General Fund and CDRA Fund in the amounts of \$4,379,859 and \$246,908, respectively.

**NOTE 15 REDEVELOPMENT AGENCY OF THE CITY OF SOUTH OGDEN**

For the year ended June 30, 2023, the following activity occurred in the City's Redevelopment Agency:

**Property Tax Increment Received:**

<u>Project Area 1</u>	
Automall Community	\$ 24,319
<u>Project Area 2</u>	
City Center	314,196
Total tax increment received by RDA	<u>\$ 338,515</u>

**Property Tax Increment Expended:**

Administrative costs	\$ 21,168
Total tax increment expended by RDA	<u>\$ 21,168</u>

**NOTE 16 TAX ABATEMENT**

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

- Constructing buildings reasonably required for the operation of a franchised, full-service, new-car dealership
- Operating a full-service, franchised, new-car dealership in a commercially reasonable manner in accordance with industry standards.
- Continuing operations of a full-service, franchised, new-car dealership through December 31, 2029.

Provided that Participant meets these objectives, the City is to transfer 10 percent of the .05% sales tax collected from January 1 to December 31 as a result of Participant's operations to the CDRA for payment back to Participant. This agreement is in effect until December 31, 2029 or until \$220,000 has been paid to Participant. For the year ended June 30, 2023, the CDRA abated sales taxes totaling \$11,026 under the program, which is the amount received from the City.

**REQUIRED SUPPLEMENTARY INFORMATION**

**SOUTH 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 payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
<b>Noncontributory Retirement System</b>					
2022	0.1721276%	\$ 294,811	\$ 1,581,231	18.64%	97.50%
2021	0.1729686%	(990,610)	1,554,090	-63.74%	108.70%
2020	0.2025944%	103,919	1,799,305	5.78%	99.20%
2019	0.1949790%	734,850	1,721,742	42.68%	93.70%
2018	0.1960667%	1,443,780	1,715,168	84.18%	87.00%
2017	0.1874685%	821,356	1,623,412	50.59%	91.90%
2016	0.1896824%	1,217,993	1,639,191	74.30%	87.30%
2015	0.1857427%	1,051,023	1,575,175	66.72%	87.80%
2014	0.1815122%	788,169	1,544,571	51.03%	90.20%
<b>Public Safety System</b>					
2022	0.7346382%	\$ 949,943	\$ 1,098,082	86.51%	93.60%
2021	0.7192005%	(584,093)	1,007,772	-57.96%	104.20%
2020	0.7311213%	607,007	1,043,574	58.17%	95.50%
2019	0.7481508%	1,201,244	1,088,782	110.33%	90.90%
2018	0.7785005%	2,002,759	1,124,336	178.13%	84.70%
2017	0.8382768%	1,314,971	1,246,344	105.51%	90.20%
2016	0.8234270%	1,670,961	1,174,421	142.28%	86.50%
2015	0.7793397%	1,395,993	1,101,150	126.78%	87.10%
2014	0.8169367%	1,027,366	1,138,360	90.25%	90.50%
<b>Firefighters Retirement System</b>					
2022	2.4564412%	\$ (637,947)	\$ 882,490	-72.29%	108.40%
2021	2.4245671%	(1,414,047)	808,338	-174.93%	120.10%
2020	2.3562083%	(658,843)	768,693	-85.71%	110.50%
2019	2.1863623%	(271,152)	729,871	-37.15%	105.00%
2018	2.0822122%	270,370	722,656	37.41%	94.30%
2017	2.1346254%	(133,317)	696,916	-19.13%	103.00%
2016	2.1497992%	(16,948)	673,790	-2.52%	100.40%
2015	2.1927969%	(39,714)	652,606	-6.09%	101.00%
2014	2.1834989%	(124,599)	633,885	-19.66%	103.50%

**SOUTH OGDEN CITY**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE**  
**NET PENSION LIABILITY**  
**UTAH RETIREMENT SYSTEMS (Continued)**  
**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 payroll	Plan fiduciary net position as a percentage of the total pension liability (asset)
<b>Tier 2 Public Employees Retirement System</b>					
2022	0.0308210%	\$ 33,561	\$ 672,568	4.99%	92.30%
2021	0.0292827%	(12,394)	543,390	-2.28%	103.80%
2020	0.0293082%	4,215	468,226	0.90%	98.30%
2019	0.0278401%	6,261	386,927	1.62%	96.50%
2018	0.0248852%	10,658	290,305	3.67%	90.80%
2017	0.0233803%	2,061	228,917	0.90%	97.40%
2016	0.0327885%	3,658	268,890	1.36%	95.10%
2015	0.0362875%	(79)	234,438	-0.03%	100.20%
2014	0.0364228%	(1,104)	178,846	-0.62%	103.50%
<b>Tier 2 Public Safety and Firefighters Retirement</b>					
2022	0.3431992%	\$ 28,631	\$ 1,055,950	2.71%	96.40%
2021	0.3642543%	(18,410)	871,071	-2.11%	102.80%
2020	0.3624619%	32,511	716,736	4.54%	93.10%
2019	0.3072518%	28,901	506,367	5.71%	89.60%
2018	0.3410389%	8,545	456,604	1.87%	95.60%
2017	0.3334788%	(3,859)	351,953	-1.10%	103.00%
2016	0.3640513%	(3,160)	300,793	-1.05%	103.60%
2015	0.3038292%	(4,439)	180,832	-2.45%	110.70%
2014	0.0288238%	(4,264)	119,069	-3.58%	120.50%

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

**SOUTH OGDEN CITY  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS  
June 30, 2023 – Last 10 Fiscal Years**

<b>For the fiscal year ended June 30,</b>	<b>Actuarial Determined Contributions</b>	<b>Contributions in relation to the contractually required contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered payroll</b>	<b>Contributions as a percentage of covered payroll</b>
<b>Noncontributory System</b>					
2023	\$ 304,633	\$ 304,633	\$ -	\$ 1,706,260	17.85%
2022	276,655	276,655	-	1,519,100	18.21%
2021	309,398	309,398	-	1,697,213	18.23%
2020	326,173	326,173	-	1,765,963	18.47%
2019	316,107	316,107	-	1,713,706	18.45%
2018	306,971	306,971	-	1,664,139	18.45%
2017	308,630	308,630	-	1,673,026	18.45%
2016	289,328	289,328	-	1,568,579	18.45%
2015	287,003	287,003	-	1,566,898	18.32%
2014	264,666	264,666	-	1,539,134	17.20%
<b>Public Safety System</b>					
2023	\$ 395,390	\$ 395,390	\$ -	\$ 1,173,836	33.68%
2022	352,891	352,891	-	1,037,933	34.00%
2021	344,311	344,311	-	1,010,716	34.07%
2020	367,350	367,350	-	1,072,076	34.27%
2019	379,354	379,354	-	1,102,631	34.40%
2018	404,904	404,904	-	1,171,971	34.55%
2017	439,344	439,344	-	1,251,091	35.12%
2016	397,728	397,728	-	1,114,356	35.69%
2015	402,017	402,017	-	1,125,782	35.71%
2014	384,138	384,138	-	1,124,194	34.17%
<b>Firefighters System</b>					
2023	\$ 31,455	\$ 31,455	\$ -	\$ 871,330	3.61%
2022	38,422	38,422	-	833,440	4.61%
2021	36,624	36,624	-	794,438	4.61%
2020	33,740	33,740	-	731,883	4.61%
2019	30,824	30,824	-	737,607	4.18%
2018	24,973	24,973	-	711,589	3.51%
2017	24,151	24,151	-	692,110	3.49%
2016	23,962	23,962	-	666,039	3.60%
2015	21,686	21,686	-	629,264	3.45%
2014	16,719	16,719	-	624,671	2.68%
<b>Tier 2 Public Employees System*</b>					
2023	\$ 114,134	\$ 114,134	\$ -	\$ 712,981	16.01%
2022	98,643	98,643	-	613,830	16.07%
2021	81,652	81,652	-	516,783	15.80%
2020	63,525	63,525	-	405,655	15.66%
2019	53,354	53,354	-	343,336	15.54%
2018	37,837	37,837	-	250,533	15.10%
2017	37,756	37,756	-	253,222	14.91%
2016	38,012	38,012	-	254,941	14.91%
2015	31,748	31,748	-	212,505	14.94%
2014	20,566	20,566	-	147,002	13.99%

**SOUTH OGDEN CITY  
SCHEDULE OF CONTRIBUTIONS  
UTAH RETIREMENT SYSTEMS (Continued)  
June 30, 2023 – Last 10 Fiscal Years**

<b>For the fiscal year ended June 30,</b>	<b>Actuarial Determined Contributions</b>	<b>Contributions in relation to the contractually required contribution</b>	<b>Contribution deficiency (excess)</b>	<b>Covered payroll</b>	<b>Contributions as a percentage of covered payroll</b>
<b>Tier 2 Public Safety and Firefighter System*</b>					
2023	\$ 231,061	\$ 231,061	\$ -	\$ 1,166,846	19.80%
2022	189,612	189,612	-	952,710	19.90%
2021	161,405	161,405	-	797,413	20.24%
2020	105,006	105,006	-	609,868	17.22%
2019	78,689	78,689	-	463,093	16.99%
2018	64,631	64,631	-	417,828	15.47%
2017	45,308	45,308	-	321,831	14.08%
2016	35,620	35,620	-	240,708	14.80%
2015	20,601	20,601	-	137,453	14.99%
2014	15,402	15,402	-	107,325	14.35%
<b>Tier 2 Public Employees DC Only System*</b>					
2023	\$ 10,477	\$ 10,477	\$ -	\$ 169,248	6.19%
2022	9,379	9,379	-	140,192	6.69%
2021	9,090	9,090	-	135,877	6.69%
2020	8,378	8,378	-	125,230	6.69%
2019	7,802	7,802	-	116,619	6.69%
2018	7,582	7,582	-	113,339	6.69%
2017	5,632	5,632	-	84,185	6.69%
2016	1,500	1,500	-	22,421	6.69%
2015	-	-	-	-	0.00%
2014	-	-	-	-	0.00%
<b>Tier 2 Public Safety and Firefighter DC Only System*</b>					
2023	\$ 18,812	\$ 18,812	\$ -	\$ 144,822	12.99%
2022	16,168	16,168	-	124,462	12.99%
2021	14,352	14,352	-	121,042	11.86%
2020	8,515	8,515	-	115,440	7.38%
2019	5,856	5,856	-	78,412	7.47%
2018	1,857	1,857	-	14,298	12.99%
2017	-	-	-	-	0.00%
2016	-	-	-	-	0.00%
2015	-	-	-	-	0.00%
2014	-	-	-	-	0.00%

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

**SOUTH OGDEN CITY**  
**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY**  
**AND RELATED RATIOS**  
**June 30, 2023 – Last 10 Fiscal Years\***

<b>Total OPEB Liability (TOL)</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Service cost at beginning of year	\$ 13,739	\$ 25,658	\$ 24,971	\$ 20,754	\$ 14,190	\$ 14,687
Interest on TOL plus service cost, less 1/2 benefit payments	29,706	17,741	17,739	33,336	35,859	32,797
Difference between actual and expected experience	-	88,941	-	(137,670)	(5,738)	2,929
Changes of assumptions	(3,487)	(35,607)	1,344	(37,013)	12,459	(12,990)
Benefit payments	(109,514)	(36,458)	(29,262)	(19,082)	(26,567)	(21,748)
<b>Net Change in Total OPEB Liability</b>	<b>(69,556)</b>	<b>60,275</b>	<b>14,792</b>	<b>(139,675)</b>	<b>30,203</b>	<b>15,675</b>
<b>Total OPEB Liability, Beginning</b>	<b>887,027</b>	<b>826,752</b>	<b>811,960</b>	<b>951,635</b>	<b>921,432</b>	<b>905,757</b>
<b>Total OPEB Liability, Ending</b>	<b>\$ 817,471</b>	<b>\$ 887,027</b>	<b>\$ 826,752</b>	<b>\$ 811,960</b>	<b>\$ 951,635</b>	<b>\$ 921,432</b>
<b>Covered-employee Payroll</b>	<b>\$ 740,647</b>	<b>\$ 762,235</b>	<b>\$ 902,085</b>	<b>\$ 919,305</b>	<b>\$ 944,194</b>	<b>\$ 989,754</b>
<b>Total OPEB Liability as a Percentage of Covered-employee Payroll</b>	<b>110.37%</b>	<b>116.37%</b>	<b>91.65%</b>	<b>88.32%</b>	<b>100.79%</b>	<b>93.10%</b>

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

**SOUTH OGDEN CITY**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Year Ended June 30, 2023**

**NOTE 1 CHANGES IN ASSUMPTIONS – PENSION PLAN**

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

**NOTE 2 ACTUARIAL ASSUMPTIONS – OTHER POSTEMPLOYMENT BENEFITS**

The actuarial valuation calculating the total net OPEB liability, deferred outflows and inflows of resources related to OPEB, and OPEB expense for the year ended June 30, 2023, was determined using the following actuarial methods and assumptions:

Actuarial cost method.....	Entry Age
Amortization method.....	Level Percentage of Payroll
Salary Increases.....	2.75%
Discount rate.....	3.65%, based on Bond Buyer 20-Bond General Obligation Index
Health care trend rates.....	4.00%
Retirees' share of cost.....	Retiree assumes all OPEB costs upon attainment of Medicare eligibility age (65). Pensions may continue beyond age 65 for the remainder of the 5-year benefit period.
Inflation.....	2.50%
Mortality .....	The mortality assumptions are based on the Society of Actuaries Pub-2010 Mortality for Retired Employees with MP-2019 Projection to 2025 table.
Pre-retirement turnover.....	Public Safety Employees - 2.0% per year until eligible to retire; according to retirement rates thereafter. Public Employees - 2.5% per year until eligible to retire; according to retirement rates thereafter.

**NOTE 3 FUNDING – OTHER POSTEMPLOYMENT BENEFITS**

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



## **SUPPLEMENTARY INFORMATION**

**SOUTH OGDEN CITY**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2023**

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Road Improvement Fee</u>	<u>South Ogden Days</u>		
<b>Assets:</b>				
Cash and cash equivalents	\$ 3,127	\$ 59,681	\$ 1,057,992	\$ 1,120,800
Accounts receivable	50,706	2,000	-	52,706
Restricted cash and cash equivalents	-	-	1,725	1,725
<b>Total Assets</b>	<u>\$ 53,833</u>	<u>\$ 61,681</u>	<u>\$ 1,059,717</u>	<u>\$ 1,175,231</u>
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ 1,164	\$ -	1,164
<b>Total Liabilities</b>	<u>-</u>	<u>1,164</u>	<u>-</u>	<u>1,164</u>
<b>Fund Balances:</b>				
Restricted:				
Debt service	-	-	1,725	1,725
Committed:				
Special Revenue Funds	53,833	60,517	-	114,350
Assigned:				
Debt service	-	-	1,057,992	1,057,992
<b>Total Fund Balances</b>	<u>53,833</u>	<u>60,517</u>	<u>1,059,717</u>	<u>1,174,067</u>
<b>Total Fund Balances</b>	<u>\$ 53,833</u>	<u>\$ 61,681</u>	<u>\$ 1,059,717</u>	<u>\$ 1,175,231</u>

**SOUTH OGDEN CITY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

	<u>Special Revenue</u>		<u>Debt Service</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Road Improvement Fee</u>	<u>South Ogden Days</u>		
<b>Revenues:</b>				
Charges for services	\$ 602,857	\$ -	\$ -	\$ 602,857
Interest	-	-	1,959	1,959
Miscellaneous	-	31,025	-	31,025
<b>Total Revenues</b>	<u>602,857</u>	<u>31,025</u>	<u>1,959</u>	<u>635,841</u>
<b>Expenditures:</b>				
Current:				
Recreation	-	84,851	-	84,851
Debt service:				
Principal	-	-	740,000	740,000
Interest	-	-	309,206	309,206
<b>Total Expenditures</b>	<u>-</u>	<u>84,851</u>	<u>1,049,206</u>	<u>1,134,057</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>602,857</u>	<u>(53,826)</u>	<u>(1,047,247)</u>	<u>(498,216)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	68,000	1,897,707	1,965,707
Transfers out	(602,821)	-	-	(602,821)
<b>Total Other Financing Sources (Uses)</b>	<u>(602,821)</u>	<u>68,000</u>	<u>1,897,707</u>	<u>1,362,886</u>
<b>Net Change in Fund Balances</b>	36	14,174	850,460	864,670
<b>Fund Balance, Beginning</b>	<u>53,797</u>	<u>46,343</u>	<u>209,257</u>	<u>309,397</u>
<b>Fund Balance, Ending</b>	<u>\$ 53,833</u>	<u>\$ 60,517</u>	<u>\$ 1,059,717</u>	<u>\$ 1,174,067</u>



## NOTICE AND AGENDA SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, MARCH 19, 2024, 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled council meeting at 6 pm Tuesday, March 19, 2024. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; anyone interested is welcome to attend. Some members of the council may be attending the meeting electronically. The meeting will also be streamed live over [www.facebook.com/southogdencity](http://www.facebook.com/southogdencity).

### CITY COUNCIL MEETING AGENDA

#### I. OPENING CEREMONY

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

#### II. PRESENTATIONS

- A. Farrah Bowthorpe, Youth Chair of Bonneville Communities That Care
- B. Ben Bailey, Keddington and Christensen – Audit Report

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

#### IV. RESPONSE TO PUBLIC COMMENT

#### V. CONSENT AGENDA

- A. Approval of February 9-10 Strategic Planning Meeting and February 20 Council Meeting Minutes
- B. Advice and Consent of the Appointment of Brock Thurgood to the Planning Commission
- C. Proclamation Declaring March as Red Cross Month in South Ogden City

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*“South Ogden City is dedicated to preserving and enhancing quality of life and professionally meeting the expectations of residents, businesses, employees, and visitors.”*

**VI. DISCUSSION / ACTION ITEMS**

- A. Consideration of **Ordinance 24-02** – Amending South Ogden City Code 10-14-23 for ADU Setbacks
- B. Consideration of **Resolution 24-02** – Approving an Agreement with WC3 for Plan Review Services
- C. Consideration of **Resolution 24-03** - Approving the Annual Municipal Wastewater Planning Program Report
- D. Consideration of **Resolution 24-04** – Amending the South Ogden City Purchasing Policy
- E. Consideration of **Resolution 24-05** – Approving an Agreement with Haury Styles for South Ogden Days Entertainment
- F. Consideration of **Resolution 24-06** – Approving an Agreement with Umpqua for Line of Credit to Pay for Leased Vehicles
- G. Approval of Wording on Monument Two and Monument Four of Heritage Trail

**VII. DISCUSSION ITEMS**

- A. Feasibility of Formation of a Southern County Fire District for Jurisdictions of South Ogden, Washington Terrace, Riverdale, and Roy
- B. Moderate Income Housing (Strategic Plan 6.1)

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

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

**IX. ADJOURN**

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted to the State of Utah Public Notice Website, on the City's website (southogdencity.gov) and emailed to the Standard Examiner on March 15, 2024. Copies were also delivered to each member of the governing body.

  
Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 24 hours in advance.



## MINUTES OF THE SOUTH OGDEN CITY COUNCIL ANNUAL STRATEGIC PLANNING MEETING

FRIDAY, FEBRUARY 9, 2024 – 3:00-8:00 pm  
CITY HALL  
3950 ADAMS AVE.,  
SOUTH OGDEN, UTAH, 84403

### COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Susan Stewart, Mike Howard, Jeanette Smyth, Doug Stephens, and Jeremy Howe

### STAFF MEMBERS PRESENT

City Manager Matt Dixon, Assistant City Manager Doug Gailey, Parks and Public Works Director Jon Andersen, Field Supervisor Jason Brennan, Police Chief Darin Parke, Lieutenant Todd Hardman, Fire Chief Cameron West, Finance Director Steve Liebersbach, and Recorder Leesa Kapetanov

### OTHERS PRESENT

Ogden Mayor Ben Nadolski, Michelle Howard, Sheri Porter, and Kimberly Howe

**Note: The time stamps indicated in blue correspond to various audio recordings of this meeting. A link to each recording will be given in the minutes. The recordings can also be found at southogden.com or requested from the office of the South Ogden City Recorder.**

Link for audio recording for Friday, February 9, 2024.

[https://cms7files.revize.com/southogden/document\\_center/Sound%20Files/2024/CC240209\\_1406.mp3](https://cms7files.revize.com/southogden/document_center/Sound%20Files/2024/CC240209_1406.mp3)

## I. CALL TO ORDER/WELCOME

At 3:07 pm, Mayor Porter welcomed everyone and called for a motion to begin the meeting.

00:00:00

**Council Member Smyth so moved. Council Member Howard seconded the motion. Council Members Stewart, Howard, Smyth, Stephens, and Howe all voted aye.**

## II. REVIEW MISSION AND VISION STATEMENTS

- City Manager Matt Dixon introduced some members of staff and began his review of the mission and vision statements. Several times during the strategic planning meeting, City Manager Dixon had those present take a few minutes to write down ideas and thoughts, then

45 discuss their ideas with the group of people at their table. During these times, the recorder was  
46 turned off since many people were talking at once. It was turned back on when each group  
47 presented to everyone in attendance.

48 00:01:37

49

50 • Ogden Mayor Nadolski came at 3:34 pm and spoke to those present

51 00:22:56

52

53 • Discussion resumed on the mission and vision statements. During discussion it was  
54 determined that the word “all” should be added to the vision statement; “where all residents  
55 feel at home...”

56 00:37:27

57

### 58 III. STRATEGIC PRIORITIES

59 • Those present took a short break then resumed at 4:24 pm to review and update the strategic  
60 priorities. The council decided to keep the same strategic initiatives; however, they changed  
61 the name of “Fiscal Sustainability” to “Fiscal Responsibility” and the name “Economic  
62 Development” to “Community Development”.

63 00:54:02

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65

### 66 IV. DINNER

67 • At 5:27 pm, the group took a break to eat dinner

68

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### 71 V. REVIEW/UPDATE STRATEGIC PRIORITIES & INITIATIVES

72 • At 6:30 pm, City Manager Dixon began discussion on each strategic priority individually.

73

#### 74 FISCAL RESPONSIBILITY

75 • Overview by Mr. Dixon on Fiscal Responsibility and the current initiatives listed  
76 under it. He then had individuals and then groups discuss their ideas and write down  
77 their top three

01:44:48

78 • Group presentations and discussion

79 01:54:34

80

81 • A photo of the ideas presented under Fiscal Sustainability can be seen in Attachment  
82 A

83

#### 84 EMPLOYEES

85 • Overview by City Manager Dixon and group discussion

86 02:13:48

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- Group presentations and discussion  
02:14:20
- See photo of ideas presented for the strategic priority Employees in Attachment A

**VI. ADJOURN**

- At 7:52 pm, Mayor Porter thanked everyone for attending and called for a motion to adjourn  
02:41:32

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

Not Approved



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**MINUTES OF THE  
SOUTH OGDEN CITY COUNCIL ANNUAL  
STRATEGIC PLANNING MEETING**

SATURDAY, FEBRUARY 10, 2024 – 8:00 am-12:00 pm  
CITY HALL  
3950 ADAMS AVE.,  
SOUTH OGDEN, UTAH, 84403

**COUNCIL MEMBERS PRESENT**

Mayor Russell Porter, Council Members Susan Stewart, Mike Howard, Jeanette Smyth, Doug Stephens, and Jeremy Howe

**STAFF MEMBERS PRESENT**

City Manager Matt Dixon, Assistant City Manager Doug Gailey, Parks and Public Works Director Jon Andersen, Field Supervisor Jason Brennan, Police Chief Darin Parke, Lieutenant Todd Hardman, Fire Chief Cameron West, Finance Director Steve Liebersbach, and Recorder Leesa Kapetanov

**OTHERS PRESENT**

No one else attended this meeting

**Note: The time stamps indicated in blue correspond to various audio recordings of this meeting. A link to each recording will be given in the minutes. The recordings can also be found at southogden.com or requested from the office of the South Ogden City Recorder.**

Link for audio recording of this section:  
[https://cms7files.revize.com/southogden/document\\_center/Sound%20Files/2024/CC240210\\_0707.mp3](https://cms7files.revize.com/southogden/document_center/Sound%20Files/2024/CC240210_0707.mp3)

**I. WELCOME**

- Mayor Porter called the meeting to order at 8:08 am and called for a motion to begin

00:00:00

**Council Member Howe so moved. Council Member Smyth seconded the motion. Council Members Stewart, Howard, Smyth, Stephens, and Howe all voted aye.**

**II. REVIEW/DISCUSS FY2025 INTIATIVES**

- City Manager Matt Dixon began with a discussion on the wording in the mission statement

00:04:11

- After consideration, the council decided to add the word “all” to the mission statement;

148 “life for all residents...” They also discussed competitive wages and who the City should  
149 benchmark for wages.

- 150 • Mr. Dixon then began discussion on the remaining strategic priorities and the initiatives  
151 for each one

152

### 153 **INFRASTRUCTURE**

- 154 • Mr. Dixon gave an overview of this strategic priority. Everyone then wrote their ideas for  
155 initiatives both individually and as groups

156 00:15:40

- 157 • City Manager Dixon introduced the catalytic projects from the General Plan as prioritized  
158 by the Planning Commission. See Attachment A.

159 00:18:39

- 160 • Group reports/discussion 00:22:50

- 161 • See photo of Infrastructure Initiatives in Attachment A

162

- 163 • The group took a break at 9:10 am

164

### 165 **COMMUNITY DEVELOPMENT**

- 166 • Discussion resumed at 9:25 am, when Mr. Dixon introduced Community (Economic)  
167 Development 00:22:39

- 168 • Group reports/discussion 00:57:25

- 169 • See photo in Attachment A

170

- 171 • The group took a break

172

173

### 174 **COMMUNITY ENGAGEMENT**

- 175 • After the break, the group brought up some items under Community Development and then  
176 proceeded to Community Engagement

177 01:34:45

- 178 • Group reports/discussion 01:37:47

- 179 • See photo of Community Development initiatives in Attachment A

180

- 181 • Lunch arrived at 11:20. Staff had originally thought to take a break, but the consensus of the  
182 group was to eat while discussing the last strategic priority.

183

184

### 185 **MODERATE INCOME HOUSING**

- 186 • Discussion/Ideas for moderate income housing

187 02:01:34

- 188 • See photo of Moderate Income Housing initiatives in Attachment A

189

190 • Closing remarks by Mayor Porter  
191 02:28:21

192  
193

194 **III. ADJOURN**

195 • At 12:03 pm, Mayor Porter called for a motion to adjourn  
196 02:30:18

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198 **Council Member Stephens moved to adjourn, followed by a second from Council Member**  
199 **Howard. The vote was unanimous to adjourn.**

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I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Council Strategic Planning Meetings held February 9 and 10, 2024.

  
Kapetanov, City Recorder

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Leesa  
Date Approved by the City Council

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**Attachment A**

Photos of Idea Boards for Each Strategic Priority

# Fiscal Responsibility

Seek Available Grants

SEEK ~~\$~~ <sup>↑</sup> THROUGH GRANTS

Apply for 2 Grants yearly

INVESTIGATE OTHER REVENUE STREAMS

Find Available Donors

EDUCATE PUBLIC ON THE BUDGET & FISCAL POLICIES (WHY)

Develop an ARPA spending plan.

# Employees

MAINTAIN LEVEL OF BENEFITS

EDUCATE EMPLOYEES ON BENEFITS (401K?)

Educate on benefit package options.

MAKE SURE WE HAVE COMPETITIVE WAGES

CONTINUE w/ SALARY GUIDELINES AS WRITTEN

\* Complete an expanded, more frequent salary survey.

MAINTAIN & IMPROVE EQUIP. STANDARDS.

Increase cross-training (succession plan)

Increase Employee Retention

Increase staffing levels to ease work load.

CREATE DEPT. RECRUITMENT PLANS

## CATALYTIC PROJECT PRIORITIZATION

Approved by South Ogden Planning Commission  
June 8, 2023

### PLANS AND STUDIES

**Priority 1:** Conduct a feasibility study to implementing two grade-separated or at-grade street crossings along Washington Boulevard. Implement results (Item 2).

**PROPOSED ACTIONS:**

1. Apply for WFRC grant to fund feasibility study
2. Write RFP for feasibility study

**Priority 2:** Conduct feasibility studies for the proposed trail corridors, and create streetscape standards for South Ogden's centers (Items 4 & 6).

**PROPOSED ACTIONS:**

1. Apply for WFRC grant to fund feasibility study
2. Write RFP for feasibility study

**Priority 3:** Design the City Center west of Washington Boulevard as a thriving and vibrant mixed used center, including the creation of a Small Area Master Plan for a community gathering place. (Items 1 & 9).

**PROPOSED ACTIONS:**

1. Apply for WFRC grant to fund feasibility study
2. Develop Concept Plan
3. Write RFP for feasibility study

### PROGRAMS AND MONITORING

**Priority 1:** Promote business in South Ogden by continuing to push "Shop South Ogden" and by incorporating art into the City's annual budget and organizing an arts committee to help plan and implement art throughout the city (Items 3 & 10).

**PROPOSED ACTIONS:**

1. NONE. City Council to address.

**Priority 2:** Create a street tree program to promote tree planting and removal of hazardous trees. Expand South Ogden's urban forest along its major corridor, and partner with nonprofits to educate residents on tree selection and care. (Items 6 & 13).

**PROPOSED ACTIONS:**

1. Develop Street Tree Program Concept Plan
2. Establish relationships with TreeUtah, Utah State Forestry, etc. for partnerships
3. Develop Tree Selection and Care Handbook

1

**Priority 3:** Incentivize appliance and landscape retrofits, secondary water meters, smart irrigation timers, water rates and pricing, fines. (Item 7).

**PROPOSED ACTIONS:**

1. Coordinate efforts with Weber Water Basin Conservancy District
2. Develop Water Conservation Handbook (see example attached)

**Priority 4:** Expand public education efforts to encourage efficient watering, waterwise landscaping, use of low-flow plumbing fixtures, and other water-saving practices (Item 16).

**PROPOSED ACTIONS:**

3. Coordinate efforts with Weber Water Basin Conservancy District
4. Develop Water Conservation Handbook (see example attached)

### DESIGN AND CONSTRUCTION

**Priority 1:** Convert City Hall into an exemplary water-wise landscape and demonstration area (Item 5).

**PROPOSED ACTIONS:**

1. Coordinate efforts with Weber Water Basin Conservancy District
2. Develop Water Conservation Handbook (see example attached)

**Priority 2:** Construct the proposed bicycle and pedestrian facilities outlined in the Active Transportation Plan, including the multi-use trail along US-89/Washington Blvd. (Items 3 & 6).

**PROPOSED ACTIONS:**

1. Apply for WFRC grant to fund feasibility study
2. Write RFP for feasibility study
3. Develop maps to clarify specific trails and pedestrian facilities to be addressed in the project.

**Priority 3:** Design and implement the gateways, nodes, landmarks, and streetscape improvements (improved sidewalks, pedestrian crossings, street trees, etc.) identified in the General Plan (Items 4 & 7).

**PROPOSED ACTIONS:**

1. Develop Concept Plan to determine scope and order-of-magnitude costs
2. Present to City Council for funding consideration

2

# INFRASTRUCTURE

Turn Driveway  
Beautification  
of public right-of-way  
- islands  
- 89/Harrison

Progress  
Catalytic Projects  
of G.P

PRIORITIZE  
FEASIBLE CATALYTIC  
PROJECTS

CHOOSE 1  
OR 2 CATA-  
LYTIC PROJ-  
ECTS & ADD  
TO BUDGET

ANALYZE CITY  
INFRASTRUCTURE  
PRIORITIES 3.1!  
COORDINATE

Parks 3.6  
- expand cameras  
in parks  
- improve parking @  
Dog Park

Fix/Upgrade 3.6  
city Buildings  
- carpet  
- concrete  
- pit & P.W.  
- HVAC

3.6  
Design a Waterwise  
Landscape for City Parks

Establish Working  
Urban Forestry  
Commission

# COMMUNITY DEVELOP.

Aggressively  
use CDRA efforts  
on vacant buildings  
etc... to facilitate  
redevelopment.

4.1 Rework

IS Community  
Dev. Improvement  
AREAS BASED OFF  
Community Survey

4.1.1

4.1.2  
DEVELOP A  
CDRA ACTION  
PLAN 4 REDEV.  
(REVIEW CURRENT)

Feasibility  
Study of  
Big Lots/Savers  
4.2.1

CREATE MASTER  
PLAN FOR A  
COMMUNITY  
GATHERING  
PLACE

OFFER GRANTS  
FOR BEAUTIFI-  
CATION OF  
HOMES & LOANS  
BUSINESSES

# COMMUNITY ENGMNT

5.1

~~4.5~~ 5.1.1  
CHANGE TO  
EDUCATE Housing  
(Community)

EDUCATE 5.1.2  
RESIDENTS  
WHY SHOPPING  
IN SOUTH OGDEN  
MAKES A  
DIFFERENCE

5.1.3  
PUT LAST  
YEAR'S WATER  
USAGE ON  
BILL

5.1.4  
\* communicate the  
offerings at Senior  
Centers to our aging  
population

5.1.5  
IMPROVE ST  
ELECTED OFFIC  
VISIBILITY/REACH

5.2.1  
Reestablish a  
"Youth City  
Council"

Youth  
Council  
Council/Staff  
involvement

SEE  
Previous  
Conversation  
5.3

BETTER  
IMPLEMENT  
5.2

5.4.1  
INCREASE  
SMOKE DETECT  
OR BLITZ TO  
TWO PER YEAR

Spring 5.4.2  
Clean-up!  
Two sites.

# HOUSING

6.4 Aff.

6.5 [work session]  
Measure





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

TUESDAY, FEBRUARY 20, 2024

WORK SESSION – 5 PM IN EOC ROOM

COUNCIL MEETING – 6 PM IN COUNCIL ROOM

**WORK SESSION MINUTES**

**COUNCIL MEMBERS PRESENT**

Mayor Russell Porter, Council Members Susan Stewart, Mike Howard, Jeanette Smyth, Doug Stephens, and Jeremy Howe

**STAFF MEMBERS PRESENT**

City Manager Matt Dixon, Assistant City Manager Doug Gailey, Parks and Public Works Director Jon Andersen, Police Lieutenant Todd Hardman, Fire Chief Cameron West, Communications and Events Specialist Jamie Healy, and Recorder Leesa Kapetanov

**OTHERS PRESENT**

No one else attended this meeting.

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

[https://cms7files.revize.com/southogden/document\\_center/Sound%20Files/2024/CC240220\\_1600.mp3](https://cms7files.revize.com/southogden/document_center/Sound%20Files/2024/CC240220_1600.mp3)

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

**I. CALL TO ORDER**

- Mayor Porter called the work session to order at 5:02 pm and entertained a motion to begin  
00:00:00

**Council Member Howe so moved, followed by a second from Council Member Howard. Council Members Stewart, Howard, Smyth, Stephens, and Howe all voted aye.**

**II. REVIEW OF AGENDA**

- No one requested a review of agenda items

36

37 **III. PRESENTATION**

38 IT Specialist David Martin – Cyber Security

- 39 • Mr. Martin gave a visual presentation while explaining what the City is doing to increase its  
40 cyber security. See Attachment A.

41 00:00:24

42

43

44 **IV. DISCUSSION ITEM**

45 Strategic Plan Review

- 46 • City Manager Dixon lead this discussion

47 00:26:19

48

49

50 **V. ADJOURN**

- 51 • At 6:02 pm, Mayor Porter called for a motion to adjourn the work session

52

53

54 **Council Member Smyth so moved, followed by a second from Council Member Howe. All**  
55 **present voted aye.** 01:00:27

## COUNCIL MEETING MINUTES

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### COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Susan Stewart, Mike Howard, Jeanette Smyth, Doug Stephens, and Jeremy Howe

### STAFF MEMBERS PRESENT

City Manager Matt Dixon, Communications and Events Specialist Jamie Healy, and Recorder Leesa Kapetanov

### MEMBERS OF THE PUBLIC PRESENT

No one else attended this meeting

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

[https://cms7files.revize.com/southogden/document\\_center/Sound%20Files/2024/CC240220\\_1706.mp3](https://cms7files.revize.com/southogden/document_center/Sound%20Files/2024/CC240220_1706.mp3)

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

## I. OPENING CEREMONY

### A. Call To Order

- Mayor Porter called the meeting to order at 6:06 pm and entertained a motion to begin  
00:00:00

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

### B. Prayer/Moment of Silence

- The mayor led those present in a moment of silence

### C. Pledge Of Allegiance

- Council Member Smyth led everyone in the Pledge of Allegiance

## II. PRESENTATION

### Bonneville High School Senior Class Officers

- Mayor Porter explained the officers were presenting to several cities that evening, and had not yet arrived. He would have them present when they arrived.

00:00:54

96

97 **III. PUBLIC COMMENT**

- 98 • There were no public comments either in chambers or online.

99

100

101 **IV. RESPONSE TO PUBLIC COMMENT**

- 102 • Not applicable

103

104

105 **V. CONSENT AGENDA**

106 A. Approval of January 16 and February 6, 2024 Council Minutes

107 B. Advice and Consent of the Appointment of Broc Gresham to the Planning Commission

108 C. Cancellation of March 5, 2024 Council Meeting Due to Caucuses

- 109 • Mayor Porter invited Mr. Gresham to speak to the council

110 00:02:06

- 111 • Council Member Stewart pointed out a typo in the minutes.

112 00:05:13

- 113 • The mayor called for a motion to approve the consent agenda

114 00:05:49

115

116 **Council Member Stephens so moved. The motion was seconded by Council Member Howard.**  
117 **The voice vote was unanimous in favor of the motion.**

118

- 119 • At this point in the meeting, the senior officers from Bonneville High School arrived. Mayor  
120 Porter invited them to come forward. The officers asked for a donation from the city for  
121 graduation activities. 00:06:15

122

- 123 • Communications and Events Specialist Jamie Healy read an online comment

124 Judy Nickens- asked for a streetlight in her neighborhood

125 00:08:04

126

127

128 **VI. DISCUSSION/ACTION ITEMS**

129 A. Approval of Wording on Heritage Trail Monuments

- 130 • Staff overview 00:09:07

- 131 • Since some of the wording was not final, the Council gave permission to the committee to  
132 approve it if it did not have any substantive changes

133 00:12:13

134

135 **VII. DISCUSSION ITEMS**

136 A. Proposed Amendment to Adjust ADU Setbacks to Five Feet

- 137 • Staff overview 00:17:08



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**ATTACHMENT A**

Presentation from IT Specialist David Martin

The:  
What?  
Why?  
Where?  
and When? of  
Cybersecurity  
at South  
Ogden City



## What is Cybersecurity?

Cybersecurity as Defined by CISCO:

Cybersecurity is the practice of protecting systems, networks, and programs from digital attacks.

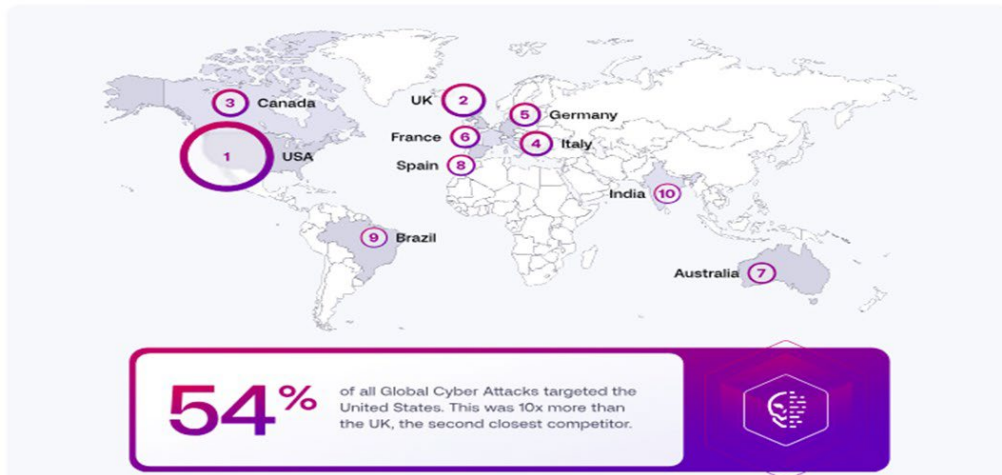
— CISCO

## Why is Cybersecurity so vital to SOC?

Cyberattacks are usually aimed at accessing, changing, or destroying sensitive information; extorting money from users via ransomware; or interrupting normal business processes.

## Top 10 Countries Targeted by Cyber Attacks in 2023

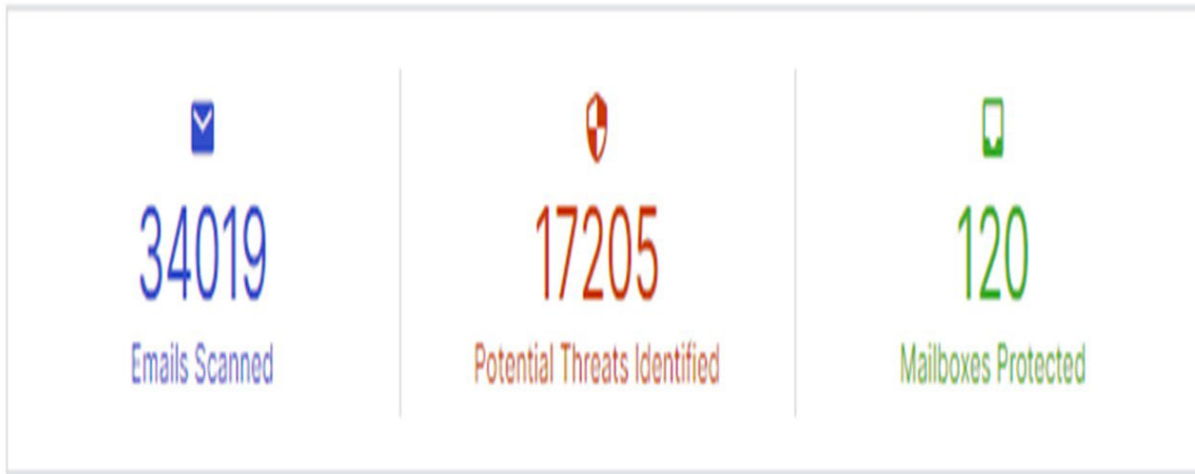
Cybercrime is a global problem. No single country in the world is immune from being attacked. Here are the top 10 countries targeted by Cyber Attacks in 2023.



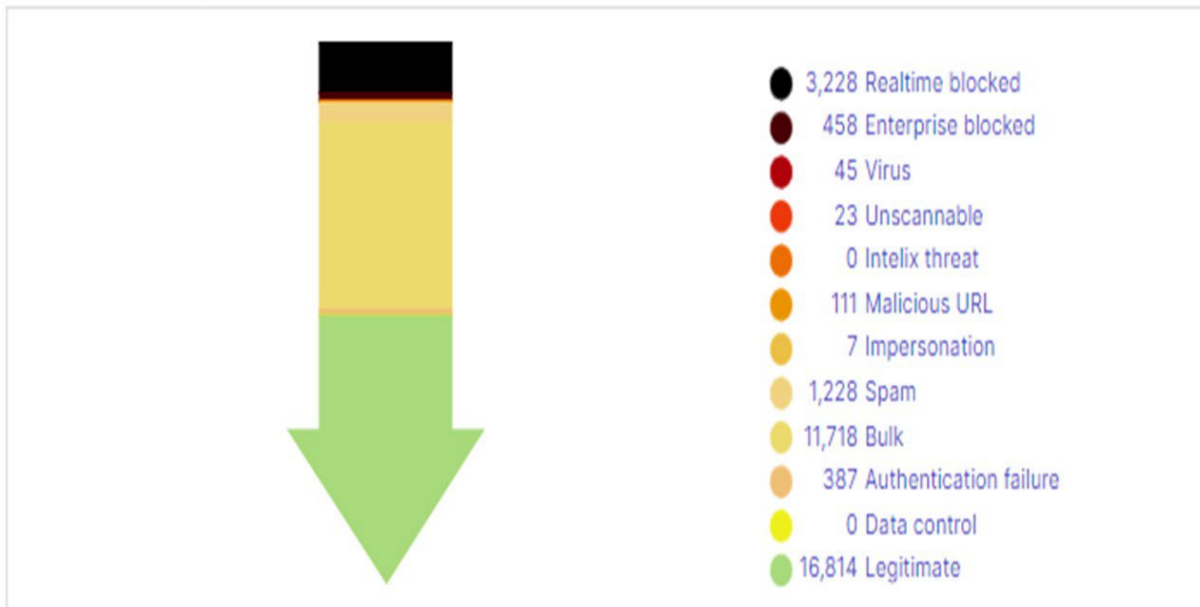


## Inbound Statistics

### Inbound emails: 30-day summary



## Inbound Activity Summary

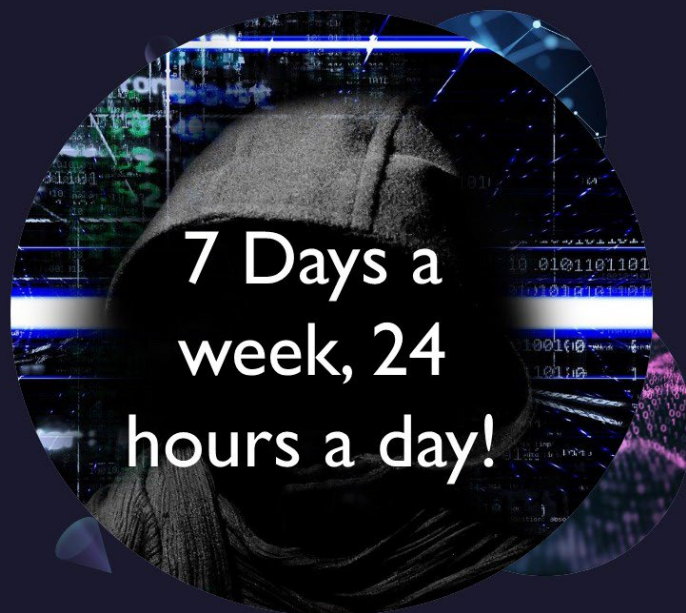




Where is Cybersecurity implemented at SOC?

- Everywhere:
  - a. Logical Implementation (Computer Equipment/Software)
  - b. Physical Implementation (Locked doors/Screen locking)

When is Cybersecurity implemented?



### South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

In June of 2023, the SOC IT department applied for a cybersecurity grant offered by the State and Local Cybersecurity Grant Program (SLCGP). The application was filed under the project name, South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security. The grant was approved in July and the funds were received in October.

### South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

The project encompasses current cybersecurity measures along with those obtained through the grant. Together, these measures significantly enhance the cybersecurity of South Ogden City.

## South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

### Project Aspects:

1. Scanning and Reports
2. Manage Detect Respond (MDR)
3. Synergy and Hardware
4. Training

## South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

### 1. Scanning and Reports

- Cybersecurity and Infrastructure Security Agency (CISA) performs a weekly Cyber Hygiene scan of SOC's Internet-facing networks and hosts. Scan results detail areas of vulnerability risks detected. Data collected in the assessment is sent in a confidential report to SOCIT.
- SOCIT also receives a monthly report from Utah Local Government Trust listing areas of concern in their scan.

## South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

### 2. Manage Detect Respond (MDR)

- As part of the grant South Ogden City employed SentinelOne, a leading MDR (Manage Detection and Response) company. The service monitors/protects our network 7/24. Threats and/or breaches are addressed immediately and escalated as needed. This specific product is available through December 2027. Prior to the grant this service was priced with another MDR source at approximately \$40,000.00/yr.

## South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

### 3. Synergy and Hardware

- SentinelOne works synergistically with preexisting applications of SOPHOS.
- The grant awarded South Ogden City \$14,000.00. This money was used to replace Firewall hardware and associated licenses. All equipment has been purchased. Installation started 12/18/2023. Subsequent installations will be completed by July 2024 as current equipment licenses expire.

South Ogden City Cybersecurity Managed Detection and Response (MDR) with Firewall Security

4. Training

- The grant provides the use of a leading security awareness training company (Knowbe4). Knowbe4 provides simulated phishing attacks and employee training. While we are currently in the beginning stages, the program has been implemented across all SOC employee email addresses. Once the program is fully underway regular phishing campaigns will be implemented across all SOC email addresses. This will test phishing vulnerability at the end user level. All employees will receive ongoing security awareness training. The content of this training includes assessments, interactive training modules, videos, posters and newsletters.

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# Proclamation

## Declaring March 2024 as "American Red Cross Month" In South Ogden City

- Whereas,** Clarissa Harlowe Barton, known as Clara, is one of the most honored women in American history; and
- Whereas,** Clara Barton risked her life to bring supplies and support to soldiers in the field during the Civil War; and
- Whereas,** Ms. Barton founded the American Red Cross in 1881, at age 59, and led it for the next 23 years; and
- Whereas,** the American Red Cross continues Ms. Barton's mission to shelter, feed and provide comfort to victims of disasters; and
- Whereas,** the American Red Cross supplies about 40% of the nation's blood; and
- Whereas,** the American Red Cross supports veterans, military members and their families; and
- Whereas,** American Red Cross volunteers respond to a disaster in the United States every eight minutes; and
- Whereas,** the American Red Cross, as part of the world's largest humanitarian network, responds to international disasters and crises, as well as helps communities prepare for emergencies around the globe;

**Now, Therefore,**

I, Russell Porter, Mayor of South Ogden City, Utah, do hereby proclaim  
March 2024, as

**"American Red Cross Month"**

in South Ogden City and urge all people to join me and the City Council in celebrating American Red Cross Month by honoring all those who lead with their hearts to serve people in need, and by supporting the Northern Chapter of the American Red Cross' efforts to provide a beacon of hope for our neighbors in need, make lifesaving differences in people's darkest hours — whether by delivering shelter, food and comfort during disasters, providing critical blood donations for hospital patients, supporting military families, veterans and caregivers through the unique challenges of service, saving lives with first aid, CPR and other skills, or delivering aid and reconnecting loved ones separated by global crises.

Dated this 19<sup>th</sup> day of March, 2024.

---

Russell L. Porter, Mayor

Attest:

---

Leesa Kapetanov, MMC  
City Recorder



**ORDINANCE NO. 24-02**

**AN ORDINANCE OF SOUTH OGDEN CITY, UTAH, AMENDING SOUTH OGDEN CITY CODE 10-14-23 CONCERNING SETBACK REQUIREMENTS FOR DETACHED ACCESSORY DWELLING UNITS; AND MAKING NECESSARY LANGUAGE CHANGES TO THE CITY CODE TO EFFECT THOSE CHANGES**

**SECTION I - RECITALS:**

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

**WHEREAS**, the City Council finds that in conformance with Utah Code (“UC”) §10-3-717, and UC §10-3-701, the governing body of the city may exercise all administrative and legislative powers by resolution or ordinance; and,

**WHEREAS**, in conformance with the provisions of UCA §10-9a-501 the governing body of the city may enact a zoning ordinance establishing regulations for land use and development within the city; and,

**WHEREAS**, the City Council recently passed an ordinance allowing detached Accessory Dwelling Units (ADUs); and,

**WHEREAS**, at the time the ordinance was adopted allowing detached ADUs the property line setback requirements for the detached ADUs was questioned; and,

**WHEREAS**, after further consideration by the Planning Commission they recommended that the property line setback requirements for detached ADUs be increased; and,

**WHEREAS**, the City Council finds that increasing the property line setback requirements is in line with its desire to allow all types of ADUs without them negatively affecting neighbors or neighborhoods; and,

**WHEREAS**, the City Council finds that South Ogden City Code 10-14-23 and various of its subsections should be amended to reflect the increased setbacks; and,

**WHEREAS**, the City Council finds that the amendments should be effective upon passage of this Ordinance;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, UTAH** that the City Code be changed and amended:

**SECTION II – CITY CODE AMENDED**

Upon the adoption of this Ordinance, Title 10, Chapter 23 of the South Ogden City Code is readopted with the changes set out in **Attachment "A"**, which is incorporated herein, to read as indicated.

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

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

**SECTION IV - PRIOR ORDINANCES AND RESOLUTIONS:**

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

**SECTION V - SAVINGS CLAUSE:**

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

**SECTION VI - DATE OF EFFECT**

This Ordinance shall be effective on the 19<sup>th</sup> day of March, 2024, and after publication or posting as required by law.

**DATED** this 19<sup>th</sup> day of March, 2024.

SOUTH OGDEN CITY, a municipal corporation

by: \_\_\_\_\_  
Mayor Russell L. Porter

Attested and recorded

\_\_\_\_\_  
Leesa Kapetanov, MMC  
City Recorder

# **ATTACHMENT "A"**

## **ORDINANCE NO. 24-02**

An Ordinance of South Ogden City, Utah, Amending South Ogden City Code 10-14-23  
Concerning Setback Requirements for Detached Accessory Dwelling Units; and  
Making Necessary Language Changes to the City Code to Effect Those Changes

19 Mar 24

## 10-14-23: Accessory Dwelling Units (ADU)

The purposes and objectives of this section are to provide reasonable regulations for Accessory Dwelling Units (ADUs) located in residential areas of the city. An ADU is a second dwelling unit on an owner-occupied single-family use property that is clearly incidental and accessory to the main dwelling on the property, and can be either internal, detached or attached.

### A. Definitions:

1. Internal ADU - an accessory dwelling unit located within the footprint of the primary dwelling unit.
2. Detached ADU - an accessory dwelling unit that is located on the residential property and not attached to the principal dwelling unit.
3. Attached ADU - an accessory dwelling unit that is constructed as a physical expansion or addition to the primary dwelling, sharing one or more common walls.

### B. Conditions: An Accessory Dwelling Unit may be permitted subject to the following conditions:

1. No more than one ADU may be permitted on a single lot.
2. There is no minimum lot size for internal or attached ADUs as long as all applicable zoning and permitting requirements are met.
3. Detached ADUs are not permitted on residential lots that comprise an area of less than 10,000 square feet.
4. There shall be no obvious evidence that more than one family is living on the property containing the ADU. The ADU shall be clearly incidental to the primary dwelling and the property on which it is located.
5. Each ADU unit shall have the same address as the main structure. Homes with an ADU may designate mail to occupants of the ADU with a unit or apartment number.
6. The ADU may not be used as a short-term rental.
  - a. Short-term rental is defined as a property that is rented for a period of less than 30 days.
7. ADU size requirements:
  - a. Maximum size.
    - 1) There is no maximum size for ADUs located within or attached to a main building, as long as all applicable zoning and permitting requirements are met.
    - 2) Detached ADUs shall not exceed 1,200 square feet.
8. Site Design and Height Requirements:
  - a. Height Requirements
    - 1) Internal and attached ADUs must meet the height requirements of the primary building.
    - 2) The minimum height of a detached ADU shall not be less than ten feet (10') and the maximum height shall not exceed 19 feet (19'), subject to the following exceptions:
      - (A) Height may be increased up to 24 feet for a pitched roof or 20 feet for a flat roof provided the side and rear yard

setbacks are increased one foot for each additional foot in building height above 17 feet.

- b. Setback Requirements:
  - 1) Internal and attached ADUs must meet the setback and height requirements of the primary building.
  - 2) A detached ADU must maintain five foot (5') minimum side yard and rear yard setbacks from any property line, be located at least six feet (6') from the main building on the same lot and no closer than ten feet (10') to any dwelling on an adjacent lot. A detached ADU on a corner lot must be set back twenty feet (20') from the property line on the side where the main dwelling side yard faces the street. ~~must meet the side and rear yard accessory building setback requirements found in 10-7-RESIDENTIAL ZONES for the specific zone in which it is located.~~
  - 3) Attached and detached ADUs must utilize a similar residential exterior wall treatment and roofing material as the primary building.
  - 4) No ADUs may be located in the front yard.
9. ADUs must include the following:
  - a. A kitchen separate from the main dwelling.
  - b. Sanitation facilities (at least a 3/4 bathroom) separate from the main dwelling.
10. The ADU shall provide at least one (1) off-street parking space in addition to the required parking for the primary residential unit.
  - a. ADUs must meet the off-street parking requirements contained in Title 10, Chapter 17 Parking and Loading Space, Driveway, Vehicle Traffic and Access Regulations of the South Ogden City Code.
  - b. Garage or carport spaces count as approved parking spaces.
  - c. Required ADU parking stalls may not be located in a front yard and must meet the off-street parking requirements of 10-17-2 of this code.
11. All utility services shall be in the property owner's name.
12. All construction and remodeling to accommodate the ADU shall be in accordance with all building codes, as amended and in effect at the time of construction or remodeling.
13. A person desiring to construct an ADU shall obtain a building permit as applicable.
14. The property owner must obtain a South Ogden City Rental Dwelling Business License for ADUs for which they receive any monetary compensation.
15. ADUs may be inspected upon receipt of complaints by any appropriate department of South Ogden City or other governmental agency to ensure compliance with building, fire, health, and safety codes.
16. No ADU shall be approved without all required inspections and approvals of the City Building Inspector in compliance with UCA 10-9a-511.5 and its subsequent amendments.
17. No Rental Dwelling Business License shall be granted to an ADU without providing evidence of a Certificate of Occupancy.

18. Prior Uses: No ADU existing prior to the enactment of this Section shall be "grandfathered" or considered legal solely based on the fact they were used as such. No ADU dwelling unit is allowed except as provided in this Section. Any portion of the primary residence or ADU that is sectioned off so that any occupant of said dwelling does not have access to any portion of the home, and contains separate living quarters and/or a kitchen, regardless of the relationship of the occupants, shall be prohibited unless it meets all of the requirements and standards of this Section, and an application has been made pursuant to the requirements and conditions of this Section.
19. The ownership of an ADU shall not be separated from the principal dwelling.
20. Notice Recorded:
  - a. After a Residential Rental ADU License has been approved by the City, staff shall record a notice with the Weber County Recorder's Office that an ADU has been permitted for the property. The notice shall include:
    - 1) A description of the primary property
    - 2) a statement describing what type of ADU has been approved
    - 3) a statement that the ADU may only be used if the owner lives in either the primary unit or the ADU
    - 4) a statement the ADU may only be used in accordance with South Ogden City's land use regulations
  - b. After recording the notice, staff shall deliver a copy of the notice to the owner of the ADU property owner.
21. The decision by South Ogden City staff to not issue a permit for an ADU may be appealed to the Appeal Authority as per 10-4-3 of this code.

# STAFF REPORT



**SUBJECT:** WC3 Contract  
**AUTHOR:** Jon Andersen  
**DEPARTMENT:** Public Works  
**DATE:** 3-19-24

---

## RECOMMENDATION

City staff recommends the approval the contract with WC3 for Building Solar Plan Review Services

## BACKGROUND

City staff has always had an outside source do solar plan reviews for all buildings. South Ogden City has solely used WC3 for Solar Plan Reviews only over the years. City staff would like to continue this agreement with CW3 to have the solar plan review process completed. This will lock in the cost to do the plan review.

## ANALYSIS

City staff contacted a few qualified vendors to provide South Ogden City for the plan review services. After comparing the bids it was decided that WC3 was the best qualified and most cost effective for South Ogden to use and they are currently doing the solar reviews.

South Ogden Contacted:

- 1- Bureau Veritas
- 2-WC/3 - West Code Code Consultants

## SIGNIFICANT IMPACTS

Budget neutral -

## ATTACHMENTS

Bid from Bureau Veritas

February 22, 2024



Tyson Egbert  
3950 Adams Ave, Suite 1  
South Ogdon, UT 84403

**Re: Fee Proposal for Conducting Residential Solar Reviews**

Mr. Egbert,

Bureau Veritas North America, Inc. (BVNA) is pleased to submit our fee proposal to provide plan review services for **Residential Solar Reviews**.

This fee includes the first review plus one recheck. The fee schedule in effect at the beginning of the contract shall be held as the rates for any subsequent reviews and/or extra service work for the duration of the project unless the contract completion date is extended due to changes initiated and a new rate structure is included in the contract extension.

**Schedule of Fees and Hourly Rates:**

**Description BVNA Fee**

*Solar Plan Review Fixed Fee \$200 per project.*

Plan review fees will be invoiced in the following increments:  
Completion of Initial Plan Review - 100% of fee

**OPTIONAL: Hourly rates for additional services or additional reviews if required.**

<b>Position</b>	<b>Billing Rate Per Hour</b>
Project Manager	\$150
Civil Plan Check Engineer	\$170
Senior / Structural Plan Check Engineer	\$150
Plan Check Engineer / Sr. Plans Examiner	\$140
Plans Examiner	\$125
Sr. Inspector	\$125
Inspector	\$105
Permit Technician	\$80
Administrative / Clerical Support	\$65
Fire Marshal	\$160
Fire Protection Engineer	\$150
Plans Examiner	\$120
Senior Fire Inspector	\$145
Fire Inspector	\$130

**Additional Services fee can be negotiated on a per project basis or performed as a percentage of permit fee.**

Sincerely,

Franklin L. Myers, PE  
Regional Manager  
Bureau Veritas North America, Inc.  
T. 702.473.7398  
[franklin.myers@bureauveritas.com](mailto:franklin.myers@bureauveritas.com)



**Resolution No. 24-02**

**RESOLUTION OF SOUTH OGDEN CITY APPROVING AN AGREEMENT WITH WEST COAST CODE CONSULTANTS FOR PLAN REVIEW, INSPECTION, AND BUILDING OFFICIAL SERVICES, AND PROVIDING THAT THIS RESOLUTION SHALL BECOME EFFECTIVE IMMEDIATELY UPON POSTING AND FINAL PASSAGE.**

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

**WHEREAS**, the City Council finds that in conformance with Utah Code ("UC")§ 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property and programs; and,

**WHEREAS**, the City Council finds it necessary to address certain plan review needs within the city; and,

**WHEREAS**, the City Council finds that the city staff recommends that the city adopt an Agreement with West Coast Code Consultants (WC3) for solar panel plan review services; and,

**WHEREAS**, the City Council finds that WC3 has the professional ability to provide for these services to meet the city's needs; and,

**WHEREAS**, the City Council now desires to further those ends by contracting with, WC3 to provide such services; and,

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SOUTH OGDEN AS FOLLOWS:**

**SECTION 2 - CONTRACT AUTHORIZED**

That The "Agreement for Professional Plan Review and Inspection Services", Attached Hereto As **Attachment "A"** And By This Reference Fully Incorporated Herein, Is Hereby Approved And Adopted; And That The City Manager Is Authorized To More Fully Negotiate Any Remaining Details Under The Agreement On Behalf Of The City And Then To Sign, And The City Recorder

Authorized To Attest, Any And All Documents, Reasonably Necessary To Effect This Authorization And Approval.

The foregoing Recitals are incorporated herein.

**SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS**

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

**SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS**

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

**SECTION 5 - SAVINGS CLAUSE**

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

**SECTION 6 - DATE OF EFFECT**

This Resolution shall be effective on the 19<sup>th</sup> day of March, 2024, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 19<sup>th</sup> day of March, 2024.**

**SOUTH OGDEN CITY**

\_\_\_\_\_  
Russell Porter  
Mayor

**ATTEST:**

\_\_\_\_\_  
Leesa Kapetanov, MMC  
City Recorder

# **ATTACHMENT "A"**

## **Resolution No. 24-02**

Resolution Of South Ogden City Approving An Agreement With West Coast Code Consultants For Plan Review, Inspection, And Building Official Services, And Providing That This Resolution Shall Become Effective Immediately Upon Posting And Final Passage.

19 Mar 24



908 W. GORDON AVE., SUITE 3  
LAYTON, UTAH 84041  
OFFICE: (801) 547-8133  
FAX: (801) 820-9089

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## AGREEMENT FOR PROFESSIONAL PLAN REVIEW AND INSPECTION SERVICES

This Agreement is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2024, by and between South Ogden City, Utah (“Jurisdiction”) and West Coast Code Consultants, Inc. (WC<sup>3</sup>) (“Consultant”).

WHEREAS, Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement; and

WHEREAS, Consultant is willing to render the professional services described herein on the following terms and conditions.

NOW, THEREFORE, the parties agree as follows:

1. **SCOPE OF SERVICES:** Consultant shall perform the services described in Exhibit “A” which is attached hereto and incorporated herein by reference. Consultant shall provide said services at the time, place, and in the manner specified in Exhibit “A”, Scope of Services, attached hereto and incorporated by this reference, subject to the direction of the Jurisdiction.
2. **TERM OF AGREEMENT:** This agreement shall be in effect for two years from date entered into above, with the option to renew for two additional two-year terms by agreement of both parties.
3. **TIME OF PERFORMANCE:** The services of Consultant are to commence upon execution of this Agreement and shall continue until all authorized work is approved by the Jurisdiction. Consultant shall not be responsible for delays caused by circumstances beyond its reasonable control.
4. **COMPENSATION:** Compensation to be paid to Consultant shall be in accordance with the Schedule of Fees set forth in Exhibit “B”, Schedule of Fees, which is attached hereto and incorporated by this reference.
5. **METHOD OF PAYMENT:** Consultant shall submit monthly billings to Jurisdiction describing the work performed during the preceding month. Consultant’s bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent and a description of any reimbursable expenditures. Jurisdiction shall pay Consultant no later than 30 days after approval of the monthly invoice by Jurisdiction staff.
6. **OWNERSHIP OF DOCUMENTS:** All plans, studies, documents and other writings prepared by and for Consultant, its officers, employees, agents and subcontractors in the course of implementing this Agreement, except working notes and internal documents, shall become the property of the Jurisdiction upon payment to Consultant for such work, and the jurisdiction shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant



shall, at Consultant's expense, provide such reports, plans, studies, documents and other writings to Jurisdiction upon written request.

7. **INDEPENDENT CONTRACTOR:** It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of the Jurisdiction. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to Jurisdiction's employees, and Consultant hereby expressly waives any claim it may have to any such rights.
8. **INTEREST OF CONSULTANT:** Consultant (including principals, associates and professional employees) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.
9. **PROFESSIONAL ABILITY OF CONSULTANT:** Jurisdiction has relied upon the professional training and ability of Consultant to perform the services hereunder as a material inducement to enter into this Agreement. Consultant shall, therefore, provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.
10. **INDEMNITY:** Consultant agrees to defend, indemnify and hold harmless the Jurisdiction, its officers, agents, employees and volunteers from and against any and all claims, demands, actions, losses, damages, injuries, and liability, including attorney's fees, direct or indirect (including any and all costs and expenses in connection therein), arising out of the performance of this Agreement to the extent caused by the negligent acts, errors, or omissions of Consultant. Jurisdiction also agrees to defend, indemnify and hold harmless the Consultant, its officers, agents, employees and volunteers from and against any and all claims, demands, actions, losses, damages, injuries, and liability, including attorney's fees, direct or indirect (including any and all costs and expenses in connection therein), arising out of the performance of this Agreement to the extent caused by the negligent acts, errors, or omissions of the Jurisdiction.
11. **INSURANCE:** Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies with insurers possessing a Best's rating of no less than A-:
  - a. **Workers' Compensation Coverage:** Consultant shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for his/her employees. In addition, Consultant shall require each subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of Utah for all of the



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subcontractor's employees. Any notice of cancellation or non-renewal of all Workers' Compensation policies must be received by the Jurisdiction at least thirty (30) days prior to such change.

- b. **General Liability Coverage:** Consultant shall maintain commercial general liability insurance in an amount not less than two million dollars (\$2,000,000) per occurrence and a four million (\$4,000,000) annual aggregate limit. The policy shall protect Jurisdiction, Consultant and any subcontractor from claims for damages for personal injury and from claims for property damage that may arise from Consultant's operations under this Agreement.
  - c. **Automobile Liability Coverage:** Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than one million dollars (\$1,000,000) combined single limit for each occurrence.
  - d. **Professional Liability Coverage:** Consultant shall maintain professional errors and omissions liability for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant's operations under this Agreement, whether such operations are by the Consultant or by its employees, subcontractors, or sub-consultants. The amount of this insurance shall not be less than one million dollars (\$1,000,000) per occurrence or two million dollars (\$2,000,000) on a claims-made annual aggregate basis.
  - e. **Certificates of Insurance and Endorsements:** When requested, Consultant shall provide certificates of insurance with original endorsements to Jurisdiction as evidence of the insurance coverage required herein.
12. **COMPLIANCE WITH LAWS:** Consultant shall use the standard of care in its profession to comply with all applicable federal, state and local laws, codes, ordinances and regulations.
  13. **LICENSES:** Consultant represents and warrants to Jurisdiction that it has all licenses, permits, qualifications, insurance and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to Jurisdiction that consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. Consultant shall maintain a Jurisdiction business license if required.
  14. **CONTROLLING LAW VENUE:** This Agreement and all matters relating to it shall be governed by the laws of the State of Utah and any action brought relating to this Agreement shall be held exclusively in a state court in the appropriate Jurisdiction.
  15. **WRITTEN NOTIFICATION:** Any notice, demand, request, consent, approval or communication that either party desires or is required to give to the other party shall be in writing and either served personally or sent prepaid, first-class mail. Any such notice, demand, etc., shall be addressed to the



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other party at the address set forth herein below. Either party may change its address by notifying the other party of the change of address. Notice shall be deemed communicated within 48 hours from the time of mailing if mailed as provided in this section.

*If to Jurisdiction:*                      Attn: Tyson Egbert  
South Ogden City  
3950 S Adams Ave  
South Ogden, UT 84403  
(801) 622-2700  
tegbert@southogdencity.gov

*If to Consultant:*                      **West Coast Code Consultants, Inc.**  
908 W. Gordon Avenue, Suite 3  
Layton, Utah 840

**16. CONSULTANT'S BOOKS AND RECORDS:**

- a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to Jurisdiction for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to consultant to this Agreement.
- b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from the date of termination or completion of this Agreement.
- c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the Jurisdiction Manager, Jurisdiction Attorney, Jurisdiction Auditor or a designated representative of these officers. Copies of such documents shall be provided to the Jurisdiction for inspection at Jurisdiction Hall when it is practical to do so. Otherwise unless an alternative is mutually agreed upon, the records shall be available at Consultant's address indicated for receipt of notices in this Agreement.

**17. ENTIRE AGREEMENT:** This Agreement constitutes the complete and exclusive statement of Agreement between the Jurisdiction and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement.

**18. AMENDMENTS:** This Agreement may be modified or amended only by a written document executed by both Consultant and Jurisdiction and approved as to form by the Jurisdiction Attorney.



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19. **WAIVER:** No failure on the part of either party to exercise any right or remedy hereunder shall operate as a waiver of any other right or remedy that party may have hereunder.
20. **LITIGATION EXPENSES AND ATTORNEY'S FEES:** If either party to this Agreement commences any legal action against the other party arising out of this Agreement, the prevailing party shall be entitled to recover its reasonable litigation expenses, including court costs, expert witness fees, discovery expenses, and attorney's fees.
21. **EXECUTION:** This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.
22. **ASSIGNMENT and SUBCONTRACTING:** The parties recognize that a substantial inducement to Jurisdiction for entering into this Agreement is the professional reputation, experience and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of the Jurisdiction. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of the Jurisdiction. If Jurisdiction consents to such subcontract, Consultant shall be fully responsible to Jurisdiction for all acts or omissions of the subcontractor. Nothing in this Agreement shall create any contractual relationship between Jurisdiction and subcontractor nor shall it create any obligation on the part of the Jurisdiction to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise is required by law.
23. **TERMINATION:** This Agreement may be terminated immediately for cause or by either party without cause upon fifteen days' written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination.





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IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

**JURISDICTION:**

\_\_\_\_\_  
*Jurisdiction Manager*

**CONSULTANT:**

By:  01/19/2024  
*Utah Regional Manager / WC<sup>3</sup>*

**APPROVED AS TO FORM:**

\_\_\_\_\_  
*Jurisdiction Attorney*

**ATTEST:**

\_\_\_\_\_  
*Jurisdiction Clerk*

Attachments: Exhibit A - Scope of Services  
Exhibit B - Schedule of Fees



## EXHIBIT “A”

### SCOPE OF SERVICES

#### A. PLAN REVIEW SERVICES

1. **Plan Review:** Consultant shall provide complete plan review services to ensure that construction documents are in general compliance with the prescriptions of the adopted building code(s), including any applicable state and local amendments.
2. **Comment Lists and Plans Delivery:** When plan reviews result in items that need to be addressed, a written comment letter will be provided which refers to specific building code sections or specific details and drawings. Comment lists are sent out to recipients designated by the Jurisdiction via email, FAX, and/or overnight delivery. Depending on the Jurisdiction’s preferred process, Consultant will transmit plan review comments and coordinate re-checks directly with the permit applicant/design team, or through the Jurisdiction. Once all comments have been addressed the completed construction documents will be returned to the Jurisdiction for final approval.
3. **Turn-Around Schedules:** For most project types initial plan reviews are completed within approximately ten (10) working days from the date the plans are received by Consultant. Large, or unusually complex plan reviews may take up to fifteen (15) working days to complete. We are committed to completing plan reviews as prompt or sooner than the Jurisdictions own schedule and work hard to accommodate any turn-around schedule desired by the Jurisdiction. When not otherwise specified, we may contact the Building Official or assigned staff to determine if there are scheduling needs on specific projects to eliminate possible misunderstandings regarding turn-around expectations.
4. **Electronic Plan Review:** Consultant has more than ten (10) years of experience providing electronic plan reviews to many of its clients. Electronic plan review services incorporate “green” technology by reducing paper refuse and eliminating shipping costs.

#### B. BUILDING INSPECTION SERVICES

1. Consultant will provide state-licensed and ICC certified inspector(s) as requested by the Jurisdiction. All inspectors shall be combination certified for both residential and commercial construction.
2. Requests from the Jurisdiction for inspections must be made a minimum of a business day in advance, inspections for Monday must be requested on the business day prior (typically Friday). Inspections can be scheduled for standard business days only. Inspection requests are filled on a first come first serve basis and are subject to inspector availability. Inspection requests made with more advanced notice will be given higher priority.
3. In general, the inspection services provided may include, but are not limited to, field observation of all construction activity, preparation of daily reports, review of submittals and other duties as assigned. The intent of the inspections is to ensure compliance with the approved construction documents and conformance to the adopted building codes.



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## EXHIBIT “B”

### SCHEDULE OF FEES

#### A. GENERAL FEE INFORMATION

1. **Fixed Fee Duration:** All plan review fixed fees and inspection half and full day rates listed herein are for the first two (2) years of the Agreement and must be reviewed annually thereafter. Changes in fees must be mutually agreed upon. Changes to Exhibit “B” shall be done as an addendum to the original agreement all other portions of the original agreement shall remain in place as thereby agreed upon.
2. **Inflation:** Rates are subject to an increase based on a minimum 3% cost-of-living, the Engineering News Record’s (ENR) Construction Cost Index (CCI), or the Consumer Price Index; whichever is greater. Changes to the hourly rates as noted above are part of the standard fee schedule and shall take effect annually for the duration of this agreement.

#### B. PLAN REVIEW SERVICES

1. **Basic Fees:** For complete plan review of residential projects (one- and two-family dwellings and townhomes) fees will be assessed on an hourly basis using the Table of Hourly Billing Rates attached hereto. For complete plan review of commercial projects (including multifamily apartment projects), the fees will equal sixty-five percent (65%) of the plan review fees collected by the Jurisdiction. This “fixed fee” plan review fee covers a first, second and quick third review (for approval purposes only).
2. **Other Fees:** In addition to the Basic Fees described above, time and materials methods using the Table of Hourly Billing Rates will be used for determining fees for the following types of services:
  - a. Fire and life safety plan reviews are not performed as part of the “basic fee” collected as part of our complete plan review services. These reviews will be performed by ICC certified fire plans examiners at the hourly rates noted in Table of Hourly Billing Rates.
  - b. If the Jurisdiction does not require a complete plan review but would like assistance with specialty reviews (e.g. structural, mechanical, plumbing, electrical, energy, etc.) these reviews will be billed at the hourly rates noted in Table of Hourly Billing Rates.
  - c. Fees for problem plan checks which require more than a quick third check to approve the project, when mutually agreed upon between the Jurisdiction and Consultant, will be based on the hourly rates noted in Table of Hourly Billing Rates.
  - d. Expedited reviews, which are performed in half the time noted in Exhibit “A”, will be billed at of 150% of the above noted fees contingent upon the availability of staff to perform these expedited reviews.
3. **Invoicing:** Invoices for work performed during the previous month will be sent out at the beginning of each month, unless requested otherwise by the Jurisdiction. Payment must be received within thirty (30) days of receipt of the invoice.



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## C. BUILDING INSPECTION SERVICES

- 1. Basic Fees:** Building inspection services will be billed as either a half-day rate or a full day rate. The half-day rate will be \$435.00 (four hundred thirty-five). A half-day rate will be billed for anything up to 4 hours of inspection time. The full day rate will be \$785.00 (seven hundred eighty-five). A full day rate will be billed for anything over 4 hours but not to exceed 8 hours of inspection time. These rates include travel to and from the city and travel within the city while completing inspections. Rates listed in the Table below are only applicable for unique and specific circumstances like Building Official services, overtime, and miscellaneous charges.
- 2. Off-hour and Overtime Inspections:** Inspections outside of standard hours specified in Exhibit “A”, including but not limited to early, after-hour, weekend, or holiday inspections may be requested but will be billed at 150% of the rates standard fees herein noted. All inspection time over 8 hours in one day will be billed at an additional overtime hourly rates specified in the Table of Hourly Billing Rates; this is in addition to the standard full day fixed fee rate. All off-hour or overtime inspections are subject to the availability of staff to provide these inspections.
- 3. Inspection Cancellation Policy:** If inspection services are scheduled but not needed, it is the responsibility of the jurisdiction to cancel inspection services at least 24 hours prior to that start of the scheduled inspection time. Inspection services canceled less than 24 hours prior to the scheduled start time will be subject to a cancellation fee. The cancellation fee is the same as the charge for a half day inspection service, regardless of whether it is a scheduled half or full day.
- 4. Miscellaneous Expenses:** Reimbursable expenses, when deemed necessary, will be mutually agreed upon and may include special equipment rentals, any public transportation costs, bridge tolls, parking and special shipping or printing requirements. Special meetings, building official services, or other mutually agreed upon miscellaneous services will be billed at an hourly rate as noted in the Table of Hourly Rates.



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### TABLE OF HOURLY BILLING RATES\*

<b><u>CLASSIFICATION</u></b>	<b><u>HOURLY BILLING RATE</u></b>
Plan Review Engineer.....	\$135.00
Fire Plans Examiner.....	\$115.00
Building Plans Examiner.....	\$100.00
Clerical/Permit Technician .....	\$85.00
Combination Inspector .....	\$85.00(Inspection)
Overtime.....	150% of Above Listed Rates(Inspection)
Miscellaneous charges (to include)	
Mileage (within jurisdiction).....	Current IRS Rate(Inspection)
Reimbursable Expenses <sup>1</sup> .....	Time and Materials

*Footnotes:*  
1. Reimbursable expenses include special equipment rentals, any public transportation costs, bridge tolls, parking, special shipping or printing requirements.

# STAFF REPORT



**SUBJECT:** Municipal Wastewater Planning Program Survey-  
(MWPP)  
**AUTHOR:** Jon Andersen  
**DEPARTMENT:** Public Works  
**DATE:** 3-19-24

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## RECOMMENDATION

City Staff recommends adopting the 2023 Municipal Wastewater Planning Program (MWPP) Survey for South Ogden City. It will help the South Ogden City meet wastewater requirements for the Department of Environmental Quality (DEQ).

## BACKGROUND

The Municipal Wastewater Planning Program is a self-assessment report for South Ogden's sewer system. The Department of Environmental Quality requires the city to file this report annually to them. The self-assessment report is a self-evaluation of the sewer system that city staff currently maintains. The report is completed for each calendar year and is done on an annual basis. The system was installed in 1936-37 and is in fairly good condition. The report gives the DEQ an evaluation of how South Ogden City maintains the sewer system and any problems that have occurred along with any future projects the City would like to complete

## ANALYSIS

This is a report that needs to be filed with the DEQ annually. The date to turn this report in, usually between March and May of each year. They have changed the format form past years to have a little more detail in the report and it is now a google form. The report has been filed with the DEQ in a timely manner to keep the City in good standing.

## SIGNIFICANT IMPACTS

No budget impacts

## ATTACHMENTS

None

**Resolution No. 24-03**

**RESOLUTION OF SOUTH OGDEN CITY APPROVING THE SOUTH OGDEN CITY WASTEWATER PLANNING REPORT FOR THE YEAR ENDING 2023, AND PROVIDING THAT THIS RESOLUTION SHALL BECOME EFFECTIVE IMMEDIATELY UPON POSTING AND FINAL PASSAGE.**

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

**WHEREAS**, the City Council finds that in conformance with Utah Code ("UC")§ 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal wastewater systems and infrastructure; and,

**WHEREAS**, the City Council finds it necessary to address wastewater management operations and maintenance needs within the city consistent with state and federal requirements; and,

**WHEREAS**, the City Council finds that the city has previously created a South Ogden City Wastewater Planning Program to meet the requirements of state and federal agencies and for protecting the public; and,

**WHEREAS**, the City Council finds that creating such a Municipal Wastewater Planning Program will materially assist in providing services and activities to meet the city's health and safety needs through effective collection and distribution of wastewater effluent; and,

**WHEREAS**, the City Council finds that in compliance with state requirements the City must annually submit a report to the Utah Department of Water Quality concerning the South Ogden City Wastewater Planning Program, and that said report must be approved by the City Council; and,

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SOUTH OGDEN AS FOLLOWS:**

**SECTION 2 – Approval of South Ogden City Wastewater Planning Program Report**

The South Ogden City Wastewater Planning Program Report Attached Hereto As

**Attachment "A"**, And By This Reference Fully Incorporated Herein, Is Hereby Approved And Adopted; And The City Manager Is Authorized To Sign, And The City Recorder Is Authorized To Attest, All Documents Necessary To Effect This Authorization And Approval.

The foregoing recitals are fully incorporated herein.

**SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS**

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

**SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS**

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

**SECTION 5 - SAVINGS CLAUSE**

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

**SECTION 6 - DATE OF EFFECT**

This Resolution will be effective on the 19<sup>th</sup> day of March, 2024, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH**, on this 19<sup>th</sup> day of March, 2024.

**SOUTH OGDEN CITY**

\_\_\_\_\_  
Russell L. Porter  
Mayor

**ATTEST:**

\_\_\_\_\_  
Leesa Kapetanov, MMC  
City Recorder



# **ATTACHMENT "A"**

## **Resolution No. 24-03**

Resolution Of South Ogden City Approving The South Ogden City Wastewater Planning Report For The Year Ending 2023, And Providing That This Resolution Shall Become Effective Immediately Upon Posting And Final Passage.

19 Mar 24

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# Full MWPP Survey - 2024

Municipal Wastewater Planning Program survey for 2024.

Email \*

[jsully@southogdencity.gov](mailto:jsully@southogdencity.gov)

Section I: General Information

Name of the Facility? \*

South Ogden City

What is the name of the person responsible for this organization?

\*

Matt Dixon

What is the title of the person responsible for this organization? \*

City Manager

What is the email Address for the person responsible for this organization? \*

[mdixon@southogdencity.gov](mailto:mdixon@southogdencity.gov)

What is the phone number for the person responsible for this organization? \*

801 622 2702

Facility Location? \*

Please provide either Longitude and Latitude, address, or a written description of the location (with area or point).

5590 South 600 East, South Ogden Utah, 84405 (South Ogden Public Works Shop)

## Federal Facility Section

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

## Financial Evaluation Section

This form is completed by [name]? \*

Joshua Sully

### Part I: GENERAL QUESTIONS

Please answer the following questions regarding GENERAL QUESTIONS.

Are sewer revenues maintained in a dedicated purpose enterprise/district account?

Yes

No

Are you collecting 95% or more of your anticipated sewer revenue?

\*

Yes

No

Are Debt Service Reserve Fund requirements being met?

Yes

No

Where are sewer revenues maintained?

General Fund

Combined Utilities Fund

Other

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.

290.88

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.

Are property taxes or other assessments applied to the sewer systems?

Yes

No

Revenue from these taxes =

0

Are sewer revenues sufficient to cover operations & maintenance costs, and repair & replacement costs (OM&R) at this time?

Yes

No

Are projected sewer revenues sufficient to cover operation, maintenance, and repair (OM&R) costs for the next five years?

Yes

No

Does the sewer system have sufficient staff to provide proper OM&R?

Yes

No

Has a repair and replacement sinking fund been established for the sewer system?

Yes

No

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.

Are sewer revenues sufficient to cover all costs of current capital improvements projects?

Yes

No

Has a Capital Improvements Reserve Fund been established to provide for anticipated capital improvement projects?

Yes

No

Are projected Capital Improvements Reserve Funds sufficient for the next five years?

Yes

No

Are projected Capital Improvements Reserve Funds sufficient for the next ten years?

Yes

No

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.

Have you completed a rate study within the last five years?

Yes

No

Do you charge Impact fees?

Yes

No

Impact Fee (if not a flat fee, use average of all collected fees) =

Have you completed an impact fee study in accordance with UCA 11-36a-3 within the last five years?

Yes



No

Do you maintain a Plan of Operations?

Yes

No

Have you updated your Capital Facility Plan within the last five years?

Yes

No

In what year was the Capital Facility Plan last updated?

2022

Do you use an Asset Management system for your sewer systems?

Yes

No

Do you know the total replacement cost of your sewer system capital assets?

Yes

No

Replacement Cost =

4734277.24

Do you fund sewer system capital improvements annually with sewer revenues at 2% or more of the total replacement cost?

Yes

No

What is the sewer/treatment system annual asset renewal cost as a percentage of its total replacement cost?

Describe the Asset Management System.

Check all that apply

Spreadsheet

GIS

Accounting Software

Specialized Software

Please answer the following: - 2023 Capital Assets Cumulative Depreciation?

2787231.22

Please answer the following: - 2023 Capital Assets Book Value?

Book Value = total cost - accumulated depreciation

1947046.02

**Part V: PROJECTED CAPITAL INVESTMENT COSTS**

Please answer the following questions regarding PROJECTED CAPITAL INVESTMENT COSTS.

Cost of projected capital improvements - Please enter a valid numerical value. - 2023?

708431

Cost of projected capital improvements - Please enter a valid numerical value. - 2024 through 2028?

1168398

Cost of projected capital improvements - Please enter a valid numerical value. - 2029 through 2033?

0

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

0

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

0

**Purpose of Capital Improvements - 2023?**

Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements - 2024 through 2028?

Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements - 2029 through 2033?

Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements - 2034 through 2038?

Check all that apply.

Replace/Restore

New Technology

Increased Capacity

Purpose of projected Capital Improvements from 2039 through 2043?

Check all that apply.

Replace/Restore

New Technology

Increased Capacity

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](mailto:wqinfodata@utah.gov) and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

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

## 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.

This form is completed by [name]?

The person completing this form may receive Continuing Education Units (CEUs).

Josh Sully

## Part I: SYSTEM DESCRIPTION

Please answer the following questions regarding SYSTEM DESCRIPTION.

What is the largest diameter pipe in the collection system?

Please enter the diameter in inches.

21

What is the average depth of the collection system?

Please enter the depth in feet.

8

What is the total length of sewer pipe in the collection system?

Please enter the length in miles.

55

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

0

What is the largest capacity lift/pump station in the collection system?

Please enter the design capacity in gpm.

n/a

Do seasonal daily peak flows exceed the average peak daily flow by 100 percent or more?

Yes

No

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

1937

In what year was the largest diameter sewer pipe in the collection system constructed, replaced or renewed?

If more than one, cite the oldest.

1952

## Part II: DISCHARGES

Please answer the following questions regarding DISCHARGES.

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

0

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

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

0

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

1

Please indicate what caused the SSO(s) in the previous question.

Road construction debris-asphalt millings in flow line.

Please specify whether the SSOs were caused by contract or tributary community, etc.

Residential community line- city road project.

### Part III: NEW DEVELOPMENT

Please answer the following questions regarding NEW DEVELOPMENT.

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

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

What is the number of new commercial/industrial connections in 2023?

3

What is the number of new residential sewer connections added in 2023?

6

How many equivalent residential connections are served?

5513

#### Part IV: OPERATOR CERTIFICATION

Please answer the following questions regarding OPERATOR CERTIFICATION.

How many collection system operators do you employ?

12

What is the approximate population served?

17800

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.

Joshua Sully Grade IV

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.

Shane Douglas Grade III

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.

Tim Zampedri Grade II, Michael Thompson, Joshua Sutherland, Parker Ebert, Doug Olson, Jonah Howell, Riley Brown, Terry Smith, Hunter Cornia, Travis Hadfield

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.

Have you implemented a preventative maintenance program for your collection system?

Yes

No

Have you updated the collection system operations and maintenance manual within the past 5 years?

Yes

No

Do you have a written emergency response plan for sewer systems?

Yes

No

Do you have a written safety plan for sewer systems?

Yes

No

Is the entire collections system TV inspected at least every 5 years?

Yes

No

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.

Have you completed a Sewer System Management Plan (SSMP)?

Yes

No

Has the SSMP been adopted by the permittee's governing body at a public meeting?

Yes

No

Has the completed SSMP been public noticed?

Yes

No

SSMP Public Notice Date

Date of public notice?

MM

06

/  
DD

16

/  
YYYY

2016

Continue 1

During the annual assessment of the SSMP, were any adjustments needed based on the performance of the plan?

Yes

No

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

During 2023, was any part of the SSMP audited as part of the five year audit?

Yes

No

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

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.

Describe the physical condition of the sewerage system: (lift stations, etc. included)

The sewer collection is in good shape overall. If and when problems arise, we take care of them.

What sewerage system capital improvements does the utility need to implement in the next 10 years?

700 East Mainline Reroute Project, Chimes View Drive/40th Street lining project, Henry Miller/ Country Club Reconstruct and Lining project

What sewerage system problems, other than plugging, have you had over the last year?

Protruding Laterals preventing cleaning/video inspection, Buried/covered manholes, contractors boring through sewer lines

Is your utility currently preparing or updating its capital facilities plan?

Yes

No

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

100%

Partially

Does not pay

Is there a written policy regarding continued education and training for wastewater operators?

Yes

No

Do you have any additional comments?

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](mailto:wqinfodata@utah.gov) and we will contact you as soon as possible. You may also visit our Frequently Asked Questions page.

## Wastewater Treatment Options

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.

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

Adopt & Sign

I have reviewed this report and to the best of my knowledge the information provided in this report is correct. \*

True

False

Has this been adopted by the City Council or District Board? \*

yes

No

Not Adopted by Council

What date will it be presented to the City Council or District Board? \*

MM

03

/  
DD

19

/  
YYYY

2024



## End of Survey

This is the end of the survey. Please make sure you have submitted your responses for each section. Thank you for your participation.

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# STAFF REPORT



**SUBJECT:** Resolution 24-04  
**AUTHOR:** Leesa Kapetanov  
**DEPARTMENT:** Administration  
**DATE:** March 19, 2024

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## RECOMMENDATION

Staff recommends approval of Resolution 24-04

## BACKGROUND

The Utah Legislature has made some changes to noticing requirements that affect the City's purchasing policy. Instead of changing our Purchasing Policy every time the State changes their rules, this time we have just written the reference. This way, when the code changes, so will ours.

That said, these are what the two references say as of March 15, 2024:

63G-6a-112. Required public notice.

- (1) A procurement unit that issues a solicitation shall post notice of the solicitation:
  - (a) at least seven days before the day of the deadline for submission of a solicitation response; and
  - (b)
    - (i) on the main website for the procurement unit; or
    - (ii) on a state website that is owned, managed by, or provided under contract with, the division for posting a public procurement notice.
- (2) A procurement unit may reduce the seven-day period described in Subsection (1), if the procurement unit's procurement official signs a written statement that:
  - (a) states that a shorter time is needed; and
  - (b) determines that competition from multiple sources may be obtained within the shorter period of time.
- (3)
  - (a) It is the responsibility of a person seeking information provided by a notice published under this section to seek out, find, and respond to the notice.
  - (b) As a courtesy and in order to promote competition, a procurement unit may provide, but is not required to provide, individual notice.

10-8-1-2. Appropriations -- Acquisition and disposal of property -- Municipal authority --

(4) (a) Before a municipality may dispose of a significant parcel of real property, the municipality shall:

(i) provide notice of the proposed disposition for the municipality, as a class A notice under Section 63G-30-102, for at least 14 days before the opportunity for public comment under Subsection (4)(a)(ii); and

(ii) allow an opportunity for public comment on the proposed disposition.

(b) Each municipality shall, by ordinance, define what constitutes a significant parcel of real property for purposes of Subsection (4)(a).

## **ANALYSIS**

We want to be in compliance with what the state requires, and this will be the cleanest way to do it without always having to make changes.

## **SIGNIFICANT IMPACTS**

None

## **ATTACHMENTS**

None

**Resolution No. 24-04**

**RESOLUTION OF SOUTH OGDEN CITY APPROVING  
AMENDMENTS TO THE SOUTH OGDEN CITY PURCHASING  
POLICY CONCERNING POSTING TIMES FOR REQUESTS FOR  
BIDS; AND, PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, the City Council finds that in conformance with Utah Code ("UC") § 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to adopting and amending the city's purchasing policy manual; and,

**WHEREAS**, the City Council finds that state requirements for posting requests for bids has changed; and,

**WHEREAS**, the City Council finds that it wishes to be in alignment with state statute;

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SOUTH OGDEN AS FOLLOWS:**

**SECTION 2 - PURCHASING POLICY AMENDED**

That the amendments to Section 7.10.01, Subhead B of the South Ogden City Purchasing Policy, Attached Hereto As **Attachment "A"**, and by This Reference Fully Incorporated Herein, Is Hereby Approved and Adopted.

**SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS**

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

**SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS**

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

**SECTION 5 - SAVINGS CLAUSE**

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

**SECTION 6 - DATE OF EFFECT**

This Resolution shall be effective on the 19<sup>th</sup> day of March, 2024, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 19<sup>th</sup> day of March, 2024.**

**SOUTH OGDEN CITY**

\_\_\_\_\_  
Russell L. Porter  
Mayor

ATTEST:

\_\_\_\_\_  
Leesa Kapetanov, MMC  
City Recorder

# **ATTACHMENT “A”**

## **Resolution No. 24-04**

Resolution Of South Ogden City Approving Amendments To The South Ogden City Purchasing Policy Concerning Posting Times For Requests For Bids; And, Providing An Effective Date.

19 Mar 24

## 7.10.01 FORMAL BIDDING PROCEDURES

Debit memos and other contracts of every kind, involving amounts over that of City Bid Limit for the current year of the Bid Limit Table\* for personal services, or for the purchase, lease, rental, or sale of personal property, materials, equipment, or supplies, shall be made under the following procedures:

### A. AMOUNTS IN EXCESS OF CITY BID LIMIT FOR CURRENT YEAR LISTED ON BID LIMIT TABLE\*:

1. Except as otherwise provided within this policy, all debit memos and other contracts of every kind, involving amounts over the City Bid Limit, or for the purchase, lease, rental, or sale of personal property, materials equipment, or supplies, shall be made under the formal bidding procedures in this section.
2. No purchase shall be split into parts by any concerned party so as to produce amounts artificially lower than the total purchase price.

### B. ADVERTISEMENT FOR BIDS

The Department Head shall provide the City Recorder with an appropriate invitation for bid or description of the item to be advertised so the City Recorder may formulate a bid notice. The City Recorder shall then, with the concurrence of the City Manager, publish the notice according to ~~the following~~ [UCA 63G-6a-112 or its successors.](#)

- ~~1. Posting notice at least five days before opening the bids in at least five public places in the local entity and leaving the notice posted for at least three days; and~~
- ~~2. Posting notice on the Utah Public Notice Website created in Section 63F-1-701, at least five days before opening the bids; and  
On the main website of the city or on a state website that is owned, managed by, or provided under contract with, the state division for posting a public procurement notice. (UCA 63G-6a-112(2)(a-b).)~~

~~Class "C" Exception — any bid involving Class "C" funds that exceeds the bid limit must be:~~

- ~~7.10.01.1.1 — Posted on the Utah Public Notice Website, created in Section 63F-1-701, for three weeks; and~~
- ~~7.10.01.1.2 — Posted for at least 20 days in at least five public places in the county.~~

### C. INVITATION FOR BIDS

A notice of invitation for bids described in VIII- 2. above shall be issued when a contract is to be awarded by competitive sealed bidding. The invitation shall

include a purchase description and all contractual terms and conditions applicable to the procurement. The invitation for bid shall also include:

1. A description of the material, supplies, services, personal property or construction in sufficient detail that prospective bidders should know what their obligations will be;
2. The time and place for the opening of the bids;
3. Where applicable, notification of the City's requirements for a bidder's good faith deposit, bid bond, or performance bond, as well as proof of liability insurance and Worker' s Compensation Insurance;
4. An announcement that all bids, or any part thereof, may be rejected by the City;
5. The description required in letter VIII-3-a, above, may be made either in the advertisement itself or by reference to detailed plans and specifications on file with the City Recorder [or Engineer](#).
6. Any other information upon which the bidder must rely in order to be a responsible bidder.



## 10.10 DISPOSAL OF PUBLIC PROPERTY

### A. SURPLUS REAL CITY PROPERTY IDENTIFICATION, DEFINITIONS, NOTICE, AND REPORTING REQUIREMENTS.

#### 1. DEFINITIONS:

- a. "Significant Parcel" of real property: In connection with any proposed sale, lease, conveyance or other disposition of real property owned by the City, the following real property is deemed to be "significant":
  - 1) Any property where the conveyance of the property would result in a need to amend the City budget;
  - 2) Any property where the conveyance of the property would result in a request for a change of zoning of that property;
  - 3) Any property specifically referenced in a master plan or where the proposed use of the land following its conveyance would conflict with the master plan for the area.

2. "Reasonable Notice"- Reasonable notice of the proposed conveyance of a significant parcel of City owned real property shall be interpreted to mean ~~and require:~~

~~a. At least 15 days advance notice of the public hearing scheduled to provide an opportunity for public comment on the proposed conveyance shall be mailed to all abutting property owners, delivered to the City Council, posted in the office of the City Recorder, delivered to a local media representative, and posted on the City's website. The notice required by UCA 10-8-1-2(4)(a) or its successors.~~

~~a.b.~~ No significant parcel of City owned real property may be conveyed until after a public hearing has been held before the South Ogden City Planning Commission.

~~b.c.~~ Comments and recommendations from the Planning Commission, following the required public hearing shall be delivered to the City Council, via the City Recorder, and shall be considered by the City Council before deciding on the proposed conveyance.

**Resolution No. 24-05**

**RESOLUTION OF SOUTH OGDEN CITY APPROVING AND AUTHORIZING ENTERING INTO AN AGREEMENT WITH STYLES HAURY FOR ENTERTAINMENT FOR THE CITY'S ANNUAL SOUTH OGDEN DAYS CELEBRATION; AUTHORIZING THE CITY MANAGER TO SIGN THE NECESSARY DOCUMENTS ON BEHALF OF THE CITY TO GIVE EFFECT TO THE INTENT HEREOF; AND, PROVIDING FOR AN EFFECTIVE DATE.**

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

**WHEREAS**, the City Council finds that in conformance with Utah Code ("UC")§ 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property and programs; and,

**WHEREAS**, the City Council finds there is an ongoing need for implementing techniques, tools, services and abilities to support the city's Annual South Ogden Days celebration; and,

**WHEREAS**, the City Council finds that the City now desires to further those ends by contracting with Styles Haury to provide such services; and,

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SOUTH OGDEN AS FOLLOWS:**

**SECTION 2 - CONTRACT AUTHORIZED**

That The Styles Haury Agreement, Attached Hereto As **Attachment "A"** and by This Reference Fully Incorporated Herein, Is Hereby Approved and Adopted; and That the City Manager Is Authorized More Fully Negotiate Any Remaining Details under the Agreement On Behalf Of the City and Then to Sign, and the City Recorder Authorized to Attest, Any And All Documents Necessary At This Time, Or Subsequently, To Effect This Authorization And Approval.

**SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS**

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

**SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS**

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

**SECTION 5 - SAVINGS CLAUSE**

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

**SECTION 6 - DATE OF EFFECT**

This Resolution shall be effective on the 19<sup>th</sup> day of March, 2024, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 19<sup>th</sup> day of March, 2024.**

**SOUTH OGDEN CITY**

\_\_\_\_\_  
Russell L. Porter  
Mayor

**ATTEST:**

\_\_\_\_\_  
Leesa Kapetanov, MMC  
City Recorder

# **ATTACHMENT "A"**

## **Resolution No. 24-05**

Resolution Of South Ogden City Approving And Authorizing Entering Into An Agreement With Styles Haury For Entertainment For The City's Annual South Ogden Days Celebration; Authorizing The City Manager To Sign The Necessary Documents On Behalf Of The City To Give Effect To The Intent Hereof; And, Providing For An Effective Date.

19 Mar 24

**STYLES HAURY**

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AGREEMENT made this **19th** day of **MARCH**, between **STYLES HAURY** (hereinafter referred to as "Artist"), and **SOUTH OGDEN CITY** (hereinafter referred to as "Purchaser"). It is mutually agreed upon by the parties as follows: The Purchaser hereby engages Artist and the Artist hereby agrees to furnish the entertainment presentation hereinafter described, upon all terms and conditions herein set forth, including those on the Exhibit 1 entitled "Additional Terms and Conditions" (if applicable).

1. Date **JUNE 22ND 2024**, Location: **SOUTH OGDEN, UT** Venue: **FRIENDSHIP PARK**
2. Compensation [Guarantee]: **\$22,000 FLAT ( TWENTY TWO THOUSAND DOLLARS)**
3. Additional Information: **ARTIST PROVIDES HOTELS, GROUND AND FLIGHTS**  
**BUYER TO PROVIDE BACKLINE.**

Billing: Artist will receive 100% headline billing. Artist reserves the right to stipulate and approve all support acts.

Performance Length: **90 MIN**

Sound and Lights: Purchaser to provide and pay for first class sound and lights.

Additional Provisions: Purchaser to provide and pay for dressing room rider. Purchaser to provide a suitable parking space for Artist. The Artist's merchandisers will be provided with a suitable selling point free of charge for the duration of the concert and the Purchaser will not allow any item to be sold bearing the Artist's name, picture and/or logo without the Artist's written permission.

4. Deposits: It is agreed and understood that, in the event Compensation consists of a Guarantee under Paragraph 2, Purchaser will pay 50% of the Artist fee to Artist in the bank account described below to arrive no later than **30 DAYS PRIOR TO EVENT**. The balance and any overages are to be sent to the same account on the first working day after the final performance.

Artist Wire Information:  
**ACCOUNTING #684141783**  
**ROUTING # 064009445**

Riders: Attached hereto and incorporated herein by reference.

Restrictions: No performance on the engagement shall be recorded, reproduced or transmitted from the place of performance, in any manner or by any means whatsoever, in the absence of specific written agreement with the Artist and/or Artist's record label (if applicable) related to and permitting such recording, reproduction or transmission.

For Artist:

For Purchaser:

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## EXHIBIT 1

The following additional terms and conditions are incorporated in and are part of the Agreement attached hereto.

1. Purchaser agrees to furnish at its sole cost and expense all that is necessary for the proper presentation of the performances set forth in the Agreement (the "Performance(s)"), and if required by Artist, any and all rehearsals therefore, including, but not limited to:

- a. equipment, materials, labor, licenses, permits, including, but not limited to, a suitable theater, hall or auditorium (well-heated, lighted, clean, and in good order), stage curtains, properly tuned grand piano(s) and any other instruments specified by Artist, a public address system in perfect working condition (including microphone(s) in number and quality as required by Artist), and comfortable, well-lighted dressing rooms;
- b. all stagehands, stage carpenters, electricians, electrical operators, and any other labor as necessary and/or required by any national or local union(s) to take in, hang, work, and take out all materials required for the Performance(s), including, but not limited to, scenery, properties and baggage;
- c. all lights, tickets, house programs, licenses, including, but not limited to, any performing rights licenses, special police and security, ushers, ticket sellers for advance or single sales (wherever such sales take place), and ticket takers;
- d. appropriate and sufficient advertising and publicity as customarily provided on a first-class basis, including, but not limited to, bill-posting, mailing, and distribution of circulars, advertising in the principal newspapers, and other media. Purchaser shall pay all necessary expenses in connection with such required advertising and publicity.

2. Purchaser will comply promptly and professionally with Artist's directions regarding the arrangement of stage decor and settings for the Performance(s).

3. Artist will have sole and exclusive control over the production, presentation, and performance of the Performance(s), including but not limited to, the details, means, and methods of the performances of the performing artist hereunder. Artist shall have the sole right as Artist sees fit to designate and change, at any time, the performing personnel.

4. The Performance(s) to be furnished by Artist shall receive billing in such order, form, size, and prominence as directed by Artist.

5. Purchaser agrees to do the following in connection with the Performance:

- a. Purchaser will comply with all regulations and requirements of any national or local union(s) that may have jurisdiction over any of the materials, facilities, services, and personnel to be furnished by Purchaser or Artist, or otherwise used in the Performance(s).
- b. Purchaser is responsible for the remittance of any applicable taxes/fees as according to law. Unless specifically required by local law, any monies paid to Artist for travel, production reimbursements or otherwise pursuant to this agreement which are apart from the guaranteed compensation (and any percentage income/bonuses) shall not be subject to Artist withholding or similar taxes. Any taxes to be withheld are to be clearly stated on the offer and noted under additional provisions within this agreement. In order for any money to be withheld pursuant to this paragraph, the applicable paperwork for any remittances will accompany associated payments to Artist.
- c. Purchaser is responsible for the cost and procurement of any applicable visa/work permits for the Artist, Artist band and crew. If applicable visas/permits are not in place and confirmation in writing is not received 5 days prior to performance, it will be considered a breach of contract, and the

Performance will be cancelled and Purchaser will be responsible for full guarantee. Artist shall make Purchaser aware of all individuals requiring visas/permits before signing of this contract. If Visas/Permits are not applicable for international dates, Artist will still require some form of official letter claiming so.

6. Purchaser will not have the right to broadcast or televise, photograph, or otherwise reproduce the Performance(s), or any part thereof.

7. Purchaser agrees that Artist may cancel the Performance(s) hereunder, in Artist's sole discretion, by providing at least thirty (30) days' notice to Purchaser prior to the Performance(s) date. In such event, Artist will return any amounts previously paid by Purchaser pursuant to this Agreement, and shall have no further obligations.

8. If, before the date of any scheduled performance, it is found that Purchaser has not performed fully its obligations under any other agreement with any party for another engagement, or that the financial credit of Purchaser has changed, been misrepresented or been impaired, Artist may cancel the Agreement without payment or penalty of any sort.

9. In the event that Purchaser fails or refuses fully to perform any of its obligations hereunder, including but not limited to timely making any of the payments required by this Agreement:

- a. Artist, in its sole and exclusive discretion, may immediately terminate this Agreement;
- b. Artist will have the right to retain any amounts theretofore paid by Purchaser;
- c. Purchaser will immediately reimburse Artist for any out-of-pocket costs incurred by Artist and/or Artist as a result of Purchaser's breach;
- d. Purchaser will remain liable to Artist for the guarantee and any additional compensation due Artist, as set forth in the Agreement; and
- e. Artist will be entitled to assert all claims and to exercise all rights and remedies available, whether at law or in equity.

10. In the event of an actual material breach of this Agreement by Artist, Purchaser agrees that the maximum damages which Purchaser may seek to recover will be limited to necessary out-of-pocket expenses directly incurred by Purchaser relating to the Performance, including out-of-pocket costs, taking into account any amounts that Purchaser recovered or could have recovered using its best efforts to mitigate its damages. Notwithstanding the foregoing, Purchaser will not be entitled to recover any alleged lost profits or similar damages.

**11. Force Majeure.**

- a. A "Force Majeure Event" is defined as one or more of the following causes which renders performance impossible, impracticable, or unsafe: death, illness of, or injury to Artist or a member of Artist's immediate family, any of Artist's musicians, or any of Artist's key personnel; theft, loss, destruction, or breakdown of instruments or equipment owned or leased by Artist; fire; threat(s) or act(s) of terrorism; riot(s) or other form(s) of civil disorder in, around, or near the Performance(s) venue; strike, lockout, or other forms of labor difficulties; any act, order, rule, or regulation of any court, government agency, or public authority; act of God; absence of power or other essential services; failure of technical facilities; failure or delay of transportation not within Artist's reasonable control; inclement weather; and/or any similar or dissimilar cause beyond Artist's or Purchaser's reasonable control.
- b. If a Force Majeure Event occurs, the parties' respective obligations hereunder will be excused fully, without any additional obligation, subject to the provisions of Section 15(c) below, and each of the parties shall bear its own costs incurred in connection with this Agreement.

- c. Notwithstanding the foregoing, if Artist is ready and willing to perform, Purchaser will pay Artist the full amount of the guarantee set forth in this Agreement.

**12. Insurance**

- a. Purchaser agrees to provide public and general liability insurance coverage, including without limitation, public and general liability automobile, liability, and comprehensive coverage, in an amount not less than \$\_\_\_,000,000 per occurrence to protect against any claim for personal injury or property damage otherwise brought by or on behalf of any third party, person, firm, or corporation as a result of or in connection with the Performance(s). The policy shall name Artist, each individual member of Artist, and their respective agents, employees, directors, officers, principals, representatives, and shareholders as additional insureds.
- b. In addition, Purchaser shall maintain in effect (a) workers' compensation insurance (or the equivalent thereof if workers' compensation insurance is not available) covering all of its employees, subcontractors, and other personnel under the control, direction, or authority of Purchaser, whether directly or indirectly, who are involved in the installation, operation, and/or maintenance of equipment provided by Purchaser, and (b) hired and non-owned automobile insurance. Purchaser shall supply Artist with certificates of insurance showing coverage of the above at least ten (10) business days prior to the Performance date; provided, however, that if Purchaser does not provide such certificate by the foregoing date, Artist may, in its sole discretion, terminate this Agreement. If Purchaser has not provided certificates of insurance as set forth herein, Artist may elect to perform the show; provided, however, that Purchaser will be responsible nonetheless for the insurance coverage specified herein.
- c. The insurance policies described herein will contain provisions requiring the insurance company to give Artist at least ten (10) days prior written notice of any revision, modification, or cancellation. Any proposed change in certificates of insurance will be submitted to Artist for written approval prior to any such change taking effect.

**13. Indemnification**

- a. Purchaser shall indemnify, protect, and hold Artist, the individual performing members of Artist, Artist's managers, accountants, attorneys, agents, and their respective contractors, employees, licensees, and designees (collectively, the "Indemnified Parties") harmless, from and against any claim, demand, action, loss, cost, damage, or expense whatsoever (including, without limitation, reasonable attorneys' fees) arising out of or in connection with the Performance, including, but not limited to:
  - 1) any claim, demand, or action made by any third party, as a direct or indirect consequence of the Performance; any and all loss, damage, and/or destruction occurring to Artist's, and/or their respective employees', contractors', or agents' instruments and equipment at the place of the Performance, including, but not limited to, damage, loss, or destruction caused by forces beyond the parties' control;
  - 2) a breach or alleged breach of any warranty, representation, or agreement made by Purchaser hereunder in connection with the Performance, including, without limitation, any failure by Purchaser to perform any agreement entered into between Purchaser and any third party; and
  - 3) damage or injury to any patrons, or the venue, or any fixture or personal property therein, caused by fans or any others not engaged by Artist. For the avoidance of doubt, no claim, deduction, or offset will be made by Purchaser in respect of same, unless proof of such damage and the cause thereof is provided to Artist, and Artist expressly agrees to such claim, deduction, or offset in writing.
- b. If an insurable risk occurs, resort to the procedures set forth in the insurance policies required hereunder, and any resulting remedies, will be the sole remedy of Purchaser.

**14. UNDER NO CIRCUMSTANCES WILL ARTIST BE LIABLE TO PURCHASER OR ANY THIRD PARTY IN CONTRACT, TORT, OR OTHERWISE, FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL PUNITIVE, EXEMPLARY, OR SIMILAR DAMAGES THAT RESULT FROM THE PARTIES'**



PERFORMANCE OR NON- PERFORMANCE HEREUNDER, INCLUDING BUT NOT LIMITED TO LOSS OF REVENUE OR LOST PROFITS, EVEN IF ARTIST HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES UNLESS ARTIST IS NEGLIGENT.

15. Each party represents and warrants that it has the right and authority to enter into this Agreement, and that by entering into this Agreement, it will not violate, conflict with, or cause a material default under any other contract, agreement, indenture, decree, judgment, undertaking, conveyance, lien, or encumbrance to which it is a party or by which it may become subject. Each party shall, at its own expense, make, obtain, and maintain in force at all times during the term of this Agreement, all applicable filings, registrations, reports, licenses, permits, and authorizations necessary to perform its obligations under this Agreement. Each party shall, at its own expense, comply with all laws, regulations, and other legal requirements that apply to it and this Agreement. THE WARRANTIES SET FORTH IN THIS SECTION ARE THE ONLY WARRANTIES MADE BY ARTIST. ARTIST MAKES NO OTHER WARRANTIES OF ANY KIND, EXPRESS OR IMPLIED, IN CONNECTION WITH THE PERFORMANCE. ARTIST HEREBY EXPRESSLY DISCLAIMS ANY IMPLIED WARRANTIES ARISING FROM A COURSE OF DEALING OR COURSE OF PERFORMANCE. EXCEPT AS SET FORTH HEREIN, NO ORAL OR WRITTEN INFORMATION GIVEN BY ARTIST, OR THEIR RESPECTIVE EMPLOYEES, AFFILIATES, OR AGENTS WILL CREATE A WARRANTY OR REPRESENTATION AND PURCHASER EXPRESSLY ACKNOWLEDGES THAT IT HAS NOT ENTERED INTO THIS AGREEMENT IN RELIANCE UPON ANY ALLEGED REPRESENTATION OR WARRANTY OF ARTIST OR ANY OF ITS EMPLOYEES, AFFILIATES, AGENTS OR REPRESENTATIVES.
16. This Agreement constitutes the sole, complete, and binding agreement between the parties hereto regarding the subject matter hereof, and supersedes all prior communications between the parties. No amendment or modification of this Agreement shall be valid or binding upon the parties unless made in writing and executed by an authorized representative of each party. Artist supplied rider and backline requirements
17. The Parties each acknowledge that RareSpark Media Group, Inc. acts only as agent for Artist, and assumes no liability hereunder.
18. Except for the Parties' acknowledgment in Section 22 above, that RareSpark Media Group, Inc. assumes no liability hereunder, in the event of any inconsistency between these Additional Terms and Conditions and Artist's Rider (attached hereto and incorporated by reference herein), the terms of Artist's Rider will control.
19. This Agreement shall be construed in accordance with the laws of the state of Tennessee without regard to its application of choice of laws. Any claim or dispute arising out of or relating to this Agreement or the breach thereof shall be settled by arbitration in Davidson County, Tennessee. The parties hereto agree to be bound by the award of such arbitration and judgment upon the award may be entered in any court having jurisdiction thereof. Nothing in the Agreement shall require the commission of any act contrary to law or to any rule or regulation of any union, or similar body having jurisdiction over the Performances or any element thereof. Wherever or whenever there is any conflict between any provision of this Agreement and any such law, rule or regulation, such law, rule or regulation shall prevail and this Agreement shall be curtailed, modified, or limited only to the extent necessary to eliminate such conflict.



## **CONTACT INFORMATION**

### **MANAGER**

Kris Rochester

Email: krisr5150@me.com

Cell: 615-545-2227

### **TM/ ASSISTANT**

Jarrold

Email: contact@styleshaurymusic.com

Cell: 330-473-9592

### **BUSINESS MANAGMENT**

Vaden Group

Heather Campbell, Business Management

Roundabout Plaza

1600 Division Street, Suite 225 | Nashville, TN 37203

Office 615.248.5500 | Fax 615.248.5502

### **ATTORNEY:**

James G. Zumwalt, Esq.

47 Music Square East

Nashville TN 37203

jzumwalt@shackelford.law

615-256-7200

**In the event of a conflict between the printed contract and this rider,  
this rider will control.**

**1) PAYMENT**

Artist or his representative will be paid by ACH deposit, cash, certified or cashier's check made payable to River Rock Music LLC, f/s/o STYLES HAURY, on demand, prior to performance on day of show. RIVER ROCK MUSIC LLC. Federal I.D. #87-1471536. All 1099 information for tax reporting purposes should be sent to Heather Campbell, RIVER ROCK MUSIC LLC, 1600 Division Street, Suite 225 | Nashville, TN 37203. A copy of any and all withholdings must be provided to business manager upon payment, to artist. AMOUNT PAID TO ARTIST IS TO REMAIN CONFIDENTIAL. ANY PUBLIC MENTION OF THE AMOUNT PAID ARTIST PRIOR TO THE DAY OF SHOW WILL BE CONSIDERED A BREACH OF CONTRACT AND ARTIST WILL NOT PERFORM. ARTIST WILL ADDITIONALLY RETAIN ANY AND ALL DEPOSITS.

**2) BILLING**

Unless appearing as part of another show, ARTIST will receive 100% headline billing in all advertising or promotion of the show.

**3) SOUND, LIGHTS, BACKLINE:**

BUYER shall provide adequate production based on the ARTISTS specific needs.

**4) ADVERTISING**

A. All show marketing can be advanced through Styles Haury: styleshaurymusic@gmail.com. We have a very simple system in place. Upon executed contract, you will receive a show marketing guide. Once that form is filled out and returned, you will be given access credentials to our online assets gallery for all things promotion and marketing. Styles will be your point of contact for all things marketing/ assets.

B. If show is part of a STYLES HAURY headline tour buyer must use print materials, radio and television spots available from ARTIST in any and all print, radio and television advertising. Under no circumstance shall Buyer change or alter ad mats and radio/television spots without prior written consent from ARTIST.

C. Only approved images supplied by ARTIST Management or publicist shall be used in all advertisement and promotion of the show. There shall be no signs, banners or any advertising material on or within fifty (50') feet of the stage, nor shall the name STYLES HAURY be used or associated directly or indirectly with any product or service without ARTIST'S written consent.

**5) SHOW SPONSORSHIP/PRESENTATION**

ARTIST and business management must authorize all forms of sponsorship. This includes co-sponsorship and welcoming, presenting and hosting radio stations. ARTIST retains the right to obtain a tour sponsor.

**6) SHOW RECORDING POLICY**

NO recording, filming, broadcasting, streaming, telecasting, photographic reproduction or transmission of either audio or video of ARTIST'S show without prior written consent. ARTIST has the right to possess any and all tapes, films or recording made of ARTIST'S show.

**7) INTERVIEWS/APPEARANCES**

Coordinate all print, digital media, and radio interviews through ARTIST and business management. BUYER further agrees not to commit ARTIST to any personal appearances, interviews, photos, meet & greets or any other type of promotional appearance without prior written approval of ARTIST.

**8) SOUND CHECK**

BUYER agrees to provide a sound check for the ARTIST and band to be completed prior to opening the doors and admitting ticket holders. During the sound check, BUYER agrees to keep performance area clear of all people not directly involved in show's production.

**9) MERCHANDISING**

A. ARTIST shall have the sole and exclusive right, but not obligation, to sell merchandise bearing his name and likeness at no cost to ARTIST.

B. BUYER and/or venue cannot sell or manufacture any items with ARTIST'S logo or likeness without prior written approval by ARTIST or management representative.

C. BUYER will not charge ARTIST or anyone else for the sale of ARTIST'S merchandise.

#### **10) FORCE MAJEURE**

ARTIST'S obligation to furnish the entertainment unit referred to herein is subject to detention or prevention by sickness, inability to perform, accident, means of transportation, Act of God, riots, strikes, labor difficulties, epidemics, and act or order of any public authority of any cause, similar or dissimilar, beyond ARTIST'S control. Buyer shall be entitled to a refund of money's paid for services in the event the ARTIST is not ready, willing and able to perform at the designated time and place.

#### **11) INCLEMENT WEATHER**

Judgment of the weather's effect in ability to perform shall be at the ARTIST'S sole discretion. In the event that this show is cancelled due to inclement weather, ARTIST must still be paid in full, provided ARTIST is ready, willing and able to perform at the designated time as specified in the contract.

#### **12) CANCELLATION**

Artist has the privilege of cancellation by giving thirty (30) days written notice to BUYER for any reason.

#### **13) INTERNATIONAL TRAVEL**

In the event the place of engagement is outside continental limits of the United States, BUYER agrees to procure at his/her sole expense, for ARTIST and entourage, a licensed, bonded customs broker, other documents of any nature whatsoever necessary or usually obtained to enable ARTIST and to render his services hereunder. Also, BUYER shall be responsible for, and indemnify and hold PRODUCER and ARTIST harmless from and against all local municipal, and country or government taxes, fees or levies on all income earned by PRODUCER, ARTIST or ARTIST'S EMPLOYEES while in the country or countries covered by this contract.

#### **14) LEGAL WARRANTY**

A. Nothing herein shall be construed to represent a partnership between BUYER and ARTIST. ARTIST and ARTIST'S services are being retained on a mutual agreement, independent contractor basis. BUYER cannot assign the rights of herein without the prior written consent of ARTIST'S personal manager.

B. All parties to this Agreement acknowledge that this Agreement was entered into the State of Tennessee and shall be governed by laws of the State of Tennessee. Further, all parties acknowledge that Nashville (Davidson County) Tennessee is the appropriate forum for any and all litigation arising out of or involving this Agreement and /or the performance of any duties hereunder. The parties therefore consent to exclusive jurisdiction and venue in Davidson County, Tennessee. The parties further agree that the prevailing party in any litigation will be entitled to recover their costs including reasonable attorney's fees and that any litigation filed outside Davidson County, Tennessee, will be subject to immediate dismissal along with the appropriate sanctions under FRCP 11 or the corresponding state court rules. The parties further agree to do and hereby waive formal service of process in regard to actions brought relating to this Agreement and agree to accept service of process via certified mail, return receipt requested, addressed to the address listed below.

C. The parties further agree that should it become necessary to consult an attorney due to any breach of this Agreement, then such costs will be considered as recoverable damages.

#### **15) INDEMNIFICATION**

BUYER shall indemnify and hold ARTIST harmless from and against any and all liability, claim, demands, costs, expense, loss and damage (including reasonable attorney fees) arising out of or in connection with any bodily injury, death or loss or damage to property which occurs in any connection with any performance rendered or to be rendered by ARTIST hereunder (unless the same is caused by the willful, tortuous conduct of ARTIST).

#### **16) INSURANCE**

BUYER agrees to provide comprehensive general liability (including, without limitation, coverage to protect against any and all injury to persons or property as a consequence of the installation and/or operation of the equipment and instruments provided by ARTIST and/or employees, contractors and agents.) Such liability insurance shall be in the amount required by the venue, but in no event shall have a limit of less than One Million Dollars (\$1,000,000.00) combined single limit for bodily injury and property damage. BUYER further agrees to provide full all-risks insurance coverage for all equipment and instruments provided by ARTIST and/or employees, contractors and against fire, vandalizing, theft, riot, or any other type of act or event causing harm or damage to, or loss of, the instruments and equipment so provided. Certificates of insurance relating to the coverage listed above shall be furnished upon request by the Road Manager or ARTIST business management office. River Rock Music LLC, Creative Artists Agency and their parents, affiliates and employees will be named as additionally insured. ARTIST'S failure to request or review such insurance shall not affect ARTIST'S rights or Purchaser's obligations hereunder. The BUYER warrants that he/she has complete and adequate public liability insurance.

#### **17) MODIFICATION OF CONTRACT**

It is hereby understood and agreed that the BUYER shall not add to, delete from, or make any alterations in the Agreement or Rider without prior communication and written agreement from ARTIST'S business manager. Any attempt to alter this agreement by BUYER will act as a waiver of all rights of purchase but will leave all liabilities of BUYER in place. This Agreement cannot be assigned to any person, firm or corporation. Under no circumstance will the venue be changed or moved without written consent of ARTIST or management. Any attempt to violate this provision will be considered a contract

alteration.

**18) PARAGRAPH HEADINGS**

Paragraph headings are inserted in this Rider for convenience only and are not to be used in interpreting this Agreement.

**19) THIS ENGAGEMENT IS NOT FIRM AND NO ADVERTISING CAN BE DONE UNTIL THE AGREEMENT AND RIDER IS FULLY SIGNED AND EXECUTED BY ALL PARTIES. ANY ATTEMPT TO ADVERTISE OR SELL TICKETS PRIOR TO EXECUTION BY ALL PARTIES WILL BE AT PURCHASER'S OWN RISK AND MAY BE CONSIDERED, IN THE DISCRETION OF ARTIST, A BREACH OF THE AGREEMENT AS WELL AS A CONTRACT ALTERATION WHICH WILL PERMIT, BUT NOT REQUIRE, ARTIST TO TAKE ANY ACTION PROVIDED FOR UNDER THIS AGREEMENT.**

**20) Nothing in this agreement should be construed to create a partnership or any relationship between BUYER and PRODUCER or ARTIST beyond this one contracted engagement.**

**BUYER warrants that he / she has the right to enter into this contract and is of legal age. BUYER needs to initial each page of this rider.**

**This information is intended to enable STYLES HAURY to deliver the highest quality show possible. Thank you for your cooperation and assistance. We look forward to working with you!**

AGREED & ACCEPTED

AGREED & ACCEPTED

BUYER:

ARTIST / STYLES HAURY

\_\_\_\_\_

(Please Print Name)

\_\_\_\_\_

Date:

Date:

\_\_\_\_\_

\_\_\_\_\_

**STYLES HAURY PRODUCTION ADVANCE**

**AUDIO**

They will need a MON engineer/MON CONSOLE provided. Artist does not carry FOH desk or FOH Engineer and will need the Venue FOH Engineer

**LIGHTS**

- We DO NOT carry lighting and will need access to venue lighting package, lighting console, as well as the House Lighting Director

**DRESSING ROOMS**

- Hospitality tent will be provided by purchaser. Dressing room is not guaranteed.

**HOSPITALITY**

To be prepared for scheduled Load In:

6 Black Hand Towels for Stage  
6 Bath Towels (If showers at Venue)  
1 Case (24) bottled water  
6 Pack Coke  
6 Pack Sprite  
6 Pack Assorted Naked Juices  
6 Pack WHITE Monster Energy Drinks  
Small Veggie Tray  
Small Fruit Tray  
1 Large Bag Stacy's Pita Chips  
1 Large Tub of Sabra Hummus  
1 Large Bag of Beef Jerky

## **SETTLEMENT**

- Settlement is to take place with Styles Haury - ONLY.

### **- Security Bills:**

- All security bills shall be presented to ARTISTS business manager for approval and signature. All bills shall be presented with the original sign in sheets. In no case will any costs for security radios, uniforms, meals, transportation or insurance be accepted as a show expense.

### **- Runners:**

- These bills shall then be presented to ARTISTS Business Manager for approval.  
- All bills must detail the number of days worked, rate per hour, total amount paid, and the signature of the employee.

### **- Staffing:**

- PURCHASER shall be solely responsible for the payroll, transportation, hotels and expenses for all of its personnel. None of the foregoing or any similar expenses shall be considered a Performance expense. No internal office expenses such as telephone, fax, postage or courier charges shall be accepted for payment at settlement. The foregoing includes, without limitation, all PURCHASER production staff office costs regardless of location or form of payroll. PURCHASER shall be solely responsible for payment of its Production Manager, Stage Manager and Site Coordinator and all similar personnel including consultants, and such payments shall not be considered a Performance expense.

**Resolution No. 24-06**

**RESOLUTION OF SOUTH OGDEN CITY AUTHORIZING AN AGREEMENT WITH UMPQUA BANK FOR A LINE OF CREDIT TO PAY FOR VEHICLE LEASES, AND PROVIDING THAT THIS RESOLUTION SHALL BECOME EFFECTIVE IMMEDIATELY UPON POSTING AND FINAL PASSAGE.**

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

**WHEREAS**, the City Council finds that in conformance with Utah Code ("UC") § 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property and programs; and,

**WHEREAS**, the City Council finds it necessary to address certain Vehicle Lease needs within the city; and,

**WHEREAS**, the City Council finds that the city staff has reviewed and studied this matter and recommends that the City Council authorize the agreement with Umpqua Bank for a line of credit to pay for leased vehicles; and,

**WHEREAS**, the City Council finds that Umpqua Bank has demonstrated the professional ability to provide for these services to meet the city's Vehicle Lease needs; and,

**WHEREAS**, the City Council finds that City now desires to approve these ends by authorizing an agreement with Umpqua Bank; and,

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SOUTH OGDEN AS FOLLOWS:**

**SECTION 2 - CONTRACT AUTHORIZED**

That The "Agreement" For a Line of Credit, Attached Hereto As **Attachment "A"** And By This Reference Fully Incorporated Herein, Is Hereby Approved And Adopted For The Provision Of Financing; And That The City Manager Is Authorized To More Fully Negotiate Any Remaining Details Under The Agreement On Behalf Of The City And Then To Sign, And The City Recorder



Authorized To Attest, Any And All Documents Necessary To Effect This Authorization And Approval.

That the foregoing recitals are incorporated herein.

**SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS**

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

**SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS**

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

**SECTION 5 - SAVINGS CLAUSE**

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

**SECTION 6 - DATE OF EFFECT**

This Resolution shall be effective on the 19th day of March, 2024, and after publication or posting as required by law.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 19<sup>th</sup> day of March, 2024.**

**SOUTH OGDEN CITY, a municipal corporation**

\_\_\_\_\_  
Russell Porter, Mayor

Attested and recorded

\_\_\_\_\_  
Leesa Kapetanov, MMC  
City Recorder

# **ATTACHMENT "A"**

## **Resolution No. 24-06**

Resolution Of South Ogden City Authorizing An Agreement With Umpqua Bank For A Line Of Credit To Pay For Vehicle Leases, And Providing That This Resolution Shall Become Effective Immediately Upon Posting And Final Passage.

19 Mar 24

## **Ancient Peoples**

As the waters of Lake Bonneville receded approximately 11,000 years ago, people migrated into the area to live off the abundant plant and animal life that flourished on the widening wetlands and upland terraces around the shrinking lake. These earliest Utahns or "Paleos" were primarily nomadic hunter-gatherers. Others stopped wandering the region, remaining in the immediate area as late as 6,500 BCE. There then evolved a culture of "Desert Gatherers," migrating seasonally between the marshy lowlands and the high mountain valleys while living in temporary shelters and caves. From plant fibers, women wove baskets to sort and store food, and even to carry water. These hardy and inventive people used plant materials and animal skins for clothing, sandals, nets, and other traps. Their main weapon was the "atlatl," an ingenious and effective spear thrower. This group thrived in the area for about 6,000 years.

## **Fremont Culture**

Some 2,000 years ago, diverse peoples called the Fremont began to occupy the arid Great Basin, including what is now much of Utah. These people farmed the land, growing beans, maize, and squash near rivers and streams. They also hunted game and gathered food naturally found on the land. Borrowing ideas from their trading partners the Puebloans from the Four Corners region, the Fremont built comfortable pit houses in small communities near the mouths of canyons or wherever they found suitable soil and plentiful water to fill their sophisticated irrigation systems. The Fremont peoples developed and left intricate pottery, baskets, jewelry, clay figurines, and countless pictographs and petroglyphs as a rich cultural legacy. During the thirteenth and fourteenth centuries, severe drought and invaders from the desert Southwest forced these remarkable prehistoric Utahns to abandon their farms and villages and move elsewhere.

# PROJECT INFORMATION

**PROJECT SCOPE:**  
**GRADE FAMILY TYPE:**

**A. BUILDING OCCUPANCY CATEGORY:**

**R3 U**

**B. TYPE OF CONSTRUCTION:**

**VB**

**C. APPLICABLE CODES:**  
2021 INTERNATIONAL RESIDENTIAL CODE (IRC)

# ELECTRICAL NOTES

- A. PERMANENTLY WIRED SMOKE DETECTORS ARE REQUIRED AND MUST BE INSTALLED IN EACH SLEEPING ROOM AND AT A POINT CENTRALLY LOCATED IN THE CORRIDOR OR AREA GIVING ACCESS TO EACH SEPARATE SLEEPING AREA. WHEN THE DWELLING UNIT HAS MORE THAN ONE STORY AND IN DWELLINGS WITH BASEMENTS, A DETECTOR SHALL BE INSTALLED ON EACH STORY AND IN BASEMENT. IN DWELLING UNITS WHERE A STORY OR BASEMENT IS SPLITTING INTO TWO OR MORE LEVELS, THE DETECTOR SHALL BE INSTALLED ON THE UPPER LEVEL EXCEPT THAT WHEN THE LOWER LEVEL CONTAINS A SLEEPING AREA, A DETECTOR SHALL BE INSTALLED ON EACH LEVEL. WHEN SLEEPING ROOMS ARE ON AN UPPER LEVEL, THE DETECTOR SHALL BE PLACED AT THE CEILING OF THE UPPER LEVEL IN CLOSE PROXIMITY TO THE STAIRWAY. IN DWELLING UNITS WHERE THE CEILING HEIGHT OF THE HALLWAY SERVING THE BEDROOMS EXCEEDS THAT OF THE HALLWAY BY 24" OR MORE, SMOKE DETECTORS SHALL BE INSTALLED IN THE HALLWAY AND IN THE ADJACENT ROOM. DETECTORS SHALL SOUND AN ALARM AUDIBLE IN ALL SLEEPING AREAS OF THE DWELLING UNIT IN WHICH THEY ARE LOCATED. DETECTORS MUST HAVE BATTERY BACKUP AND MUST EMIT A SIGNAL WHEN THE BATTERIES ARE LOW. DETECTORS MUST BE WIRED IN SERIES.**
  - B. BATHROOM AND UTILITY ROOM FANS SHALL BE CAPABLE OF FIVE AIR CHANGES PER HOUR.**
  - C. INCANDESCENT CLOSET LIGHTING SHALL BE 18" MINIMUM FROM COMBUSTIBLES MEASURED HORIZONTALLY. IF HORIZONTAL IS PERMITTED FOR FLUSH FIXTURES AND FLUORESCENT FIXTURES.**
  - D. GROUND FAULT CIRCUIT PROTECTION (GFCI) IS REQUIRED FOR ALL 110 VOLT, SINGLE PHASE 15 AMP AND 20 AMPERE RECEPTACLES INSTALLED IN BATHROOMS, LAUNDRY ROOMS, UTILITY ROOM, GARAGES AND OUTDOORS WHERE THERE IS DIRECT GRADE LEVEL ACCESS TO DOWELLINGS AND POWERS POLES. GFCI'S ALSO REQUIRED WITHIN 6' OF KITCHEN SINK FOR COUNTER RECEPTACLES. GARAGE OUTLETS MUST BE A MINIMUM OF 18" ABOVE THE FLOOR AND BE GFCI - NO EXCEPTIOS.**
  - E. GAS VENTS AND NONCOMBUSTIBLE PIPING IN WALLS PASSING THROUGH THREE FLOORS OR LESS SHALL BE EFFECTIVELY DRAFT STOPPED AT EACH FLOOR OR CEILING.**
  - F. ALL INCANDESCENT LIGHTING FIXTURES RECESSED INTO INSULATED AREAS SHALL BE APPROVED FOR ZERO CLEARANCE INSULATION COVER (ZIC) PER THE 1992 MANDATORY ENERGY REQUIREMENTS.**
  - G. CONDUIT FOR WATER BASE SERVICE SHALL BE ANCHORED TO FOUNDATION WITH UNI-STRUT AND CONDUIT CLAMPS (POWER ANCHOR FASTENERS ARE NOT ACCEPTABLE).**
  - H. PLASTIC ELECTRICAL BOXES IN GARAGE FIRE WALLS SHALL BE A MINIMUM 1 HOUR LISTING.**
  - I. ALL LIGHTS, SMOKE DETECTORS, BEDROOM OUTLETS AND SWITCHES SHALL BE ARC FAULT PROTECTED AND OUTDOOR RECEPTACLES TO HAVE BURIED COVER.**
  - J. PERMANENTLY WIRED CARBON MONOXIDE DETECTORS ARE REQUIRED ON EACH FLOOR, WIRED IN SERIES WITH SMOKE DETECTORS AND BATTERY BACK UP (PER CITY).**
  - K. ARC FAULT INTERRUPTERS ON ALL BEDROOM CIRCUITS.**
  - L. ALL 15A, 20A AND 125V RECEPTACLES TO BE TEMPER RESISTANT.**
  - M. A MINIMUM OF 50% OF THE LAMPS IN PERMANENTLY INSTALLED LIGHTING FIXTURES SHALL BE HIGH EFFICIENCY LAMPS.**
  - N. LIGHTING TO MEET 2015 IECC CODES. AT LEAST 75% OF LAMPS IN PERMANENT LIGHT FIXTURES MUST BE HIGH EFFICIENCY.**
- O. NOTE TO ELECTRICIAN:** INCANDESCENT FIXTURES IN CLOSETS SHALL BE A MINIMUM OF 12" FROM ANY SHELF EDGE MEASURED HORIZONTALLY (6" FOR FLUORESCENT FIXTURES). THE DIMENSION FOR SHELVES LESS THAN 12" WIDE WILL BE 24" FROM THE WALL.
- P. ALL OUTDOOR RECEPTACLES TO HAVE "WEATHER PROOF" IN USE: COVERS.**
  - Q. FIXTURES LOCATED WITHIN 3' HORIZONTALLY OR 8' VERTICALLY OF TUBS OR SHOWERES MUST BE RATED FOR WET OR DAMP LOCATIONS.**
  - R. ADD 3 LUG BONDING TERMINAL AT SERVICE FOR COMMUNICATIONS SYSTEMS.**
  - S. A 120 VOLT SINGLE-PHASE, 15 OR 20 AMPERE RATED GFCI RECEPTACLE OUTLET SHALL BE INSTALLED WITHIN 25' OF MECHANICAL EQUIPMENT AND NOT BE CONNECTED TO THE LOAD SIDE OF THE DISCONNECTING MEANS.**
  - T. FLASH BEHIND METER PROVIDE (2) UNI-STRUTS ON SERVICE RISER CORROSION RESISTANT TAPE AT SERVICE RISER PROVIDE A INTERSYSTEM BONDING TERMINATION AT SERVICE PANEL. ALL EXTERIOR APPLIANCES MUST BE 3" MINIMUM ABOVE FINISH GRADE AND ON A CONCRETE PAD.**
  - U. A MINIMUM OF (2) 20 AMPERE SMALL APPLIANCE BRANCH CIRCUITS SHALL SERVE ALL WALL AND FLOOR RECEPTACLE OUTLETS.**

# STRUCTURAL NOTES

**STRUCTURAL CONDITIONS:**

1. GENERAL CONTRACTORS SHALL COMPARE ALL DIMENSIONS AND CONDITIONS AT SITE AND IN CONTRACT DOCUMENTS. ANY CONFLICT SHALL BE BROUGHT TO THE ATTENTION OF THE ENGINEER OR DESIGNER IMMEDIATELY.
2. CONTRACTOR SHALL PROVIDE ADEQUATE TEMPORARY BRACING FOR UNCOMPLETED PORTIONS OF THE BUILDING DURING CONSTRUCTION.
3. OBSERVATION VISITS TO THE SITE BY ENGINEER'S FIELD REPRESENTATIVE SHALL NOT BE CONSTRUED AS INSPECTION OR APPROVAL OF CONSTRUCTION.
4. BUILDING CODE: INTERNATIONAL BUILDING CODE (IBC) 2021 AND 2021 INTERNATIONAL RESIDENTIAL BUILDING CODE (IRC).

DEFERRED SUBMITTAL ITEMS: Trusses, Floor Trusses, Fireplace Manufacture, Stucco Installation.

SOLS OBSERVATION REPORT REQUIRED BY GEOTECHNICAL ENGINEER PRIOR TO FOOTING INSPECTION.

INSPECTIONS REQUIRED FOR ALL STUCCO AND EIFS SYSTEMS.

# INSPECTION NOTES

Per 2021 IECC R402.4.1.2 - A blower door test shall be done at the final inspection.

# GENERAL NOTES

- A. GENERAL NOTE:**  
Construction will comply with applicable local ordinances and building codes.
- B. EXCAVATION, BACKFILL AND GRADING:**
1. All excavations for footings shall be placed on natural, undisturbed soil.
  2. All footings shall be placed on undisturbed soil and below frost depth or as per local footings.
  3. Finish grading shall be done so as to provide positive drainage away from all building foundations.
  4. Grads shall slope away 6" minimum for the first 10' from building.
  5. No negative slope driveways.
- C. WEATHER PROTECTION:**
1. Install (1) layer of grade TD (15-lb.) felt under asphalt roof shingles.
    - a. Composition shingles shall not be installed on roofs having a slope less than 4 to 12 unless double underlayment is installed.
  2. Install (1) layer of grade TD (15-lb.) weather barrier house wrap, or fluid applied barrier, under siding.
  3. Install (1) layer of grade TD (15-lb.) felt under brickwork veneer.
  4. Install (2) layers of grade TD (15 lb.) felt under synthetic stucco system.
  5. Install (1) layer No. 40 coated roofing or coated glass base from the roof eaves to a line 24" inside the exterior wall line with all laps cornered together.
  6. All exposed beams to be finished and called out or must be Pressure Treated Or treated with a waterproof product i.e. Deck Scares Exterior Waterborne Stain or Wood Scares Exterior Polyurethane Semi-Transparent Stain.
- D. CONCRETE:**
1. All materials, mixing, forming and reinforcement shall comply with ACI 318, ACI 347 publication applicable ASTM publications and local codes.
  2. Install foundation and footings reinforcement as follows.
  3. Reinforcement schedule as noted on foundation plan and per state amendment.
- E. WINDOWS:**
1. All windows shall be vinyl, thermal break type. See RECHECK for U values.
  2. All window tops shall be at door header height, i.e. 6" 8" unless otherwise noted.
  3. Windows located 24" or closer to any exterior door must be tempered.
  4. Habitable rooms require 10% light/windward spaces, and 5% ventilation (operable windows).
  5. All windows in sleeping rooms shall have sills located more than 44" above floor with an operable covering not less than 5.7 sq. ft. The window height shall not be less than 24", with a net clear width of no less than 20".
  6. Upper level windows shall not be less than 24" above the finished floor.
  7. Sills of Windows which are located more than 6" above grade, and less than 24" above the interior floor surface must be fixed or have an opening of a guard which does not allow the passage of a 4" sphere.
- F. WINDOW WELLS:**
1. Window wells serving required egress windows shall have dimensions in keeping with the minimums required for the windows.
    - a. Window wells sha have a net clear opening of 9 sq. ft. min.
    - b. Gravel/sill or grates protecting window wells shall be easily removable or be designed not to hinder egress.
    - c. 4" max. depth or provide steps or ladder rungs. Ladder must be Min. 12" wide, 3" from Wall with rungs no more than 18" apart.
    - d. 36" vertical clearance required from any projection in horizontal clearance started above (i.e. bay windows and cantilevers).
- G. VENTILATION:**
1. Ventilation shall be provided in all crawl spaces by means of screened vents placed to provide cross ventilation per 119 C 408.1 408.2 and section 408.2015.
  2. Attics will have one square foot of ventilation for every 100 sq. ft. of living space for gable vents, 1/300 for gable/raze combinations.
  3. Enclosed attics and spaces between rafters shall have cross ventilation to outside.
  4. There shall be no gas connections allowed in any rooms used for sleeping or in any corridors leading to or through any sleeping room.
  5. All ducts in unconditioned spaces (i.e. attic, crawlspace) will be insulated to an R8 minimum.
  6. Dwyer vent to terminate at a location more than 3' from any openings back into the home.
  7. Allow for 30 Air Changes Per Hour at Theater/Sport Court spaces.
  8. Bathroom exhaust fans ducts must continue and discharge directly outside the Structure. Close proximity to attic vents or to soffits areas are specifically prohibited. All exhaust ducts must connect to an opening with proper screen for terminations in soffit and wall areas and to an approved thru the roof discharge fitting installed as not to be blocked or stopped by snow or ice.
  9. Ducts used for kitchen range, dryer, bathroom & laundry room ventilation shall have a smooth, noncombustible, non-absorbent surface. Ducts shall terminate outside the building and shall be equipped with back draft dampers.
  10. Flexible ducts are allowed for bathroom exhaust fans but must be tested to UL 181 and installed in accordance with the listing. IRC Ch. 15 also states general terminations in Soffit, attic, crawl space or ridge vents.
  11. The minimum diameter of a dryer exhaust duct shall be per manufacturers recommendation, but at least the diameter of the outlet. Maximum length is 30' to be reduced 2" 1/2" for each 45-degree bend and 3" for each 90-degree bend.
- H. FIRE PROTECTION AND WARNINGS:**
1. Firecode clearance shall extend 24" min. above any roof within a 10' radius.
  2. Smoke detectors are required to meet local codes. Wire all smoke detectors in series with battery backup.
  3. Provide 5/8" x 1/2" x 1/2" board on all walls and ceilings of the garage common to living areas, walls supporting upper floors, and any exposed beams and joists.
  4. Provide 5/8" type "n" gyp. board on walls and underside of all stairs. Firelock walls at all stair stringers.
- I. STAIRWAYS:**
1. Max. rise = 7 3/4" and min. tread = 10".
  2. Min. headroom = 6' 8" and min. width = 36".
  3. Every stairway landing shall be as long as its width (unless otherwise noted).
  4. Any door opening at the top of any interior flight of stairs must swing away from the stairs.
  5. Enclosed space under stairs shall be protected on the enclosed side with 1/2" sheat rock.
  6. Exterior steps shall have a minimum tread of 10".
  7. All stairways will be built with closed risers.
  8. Window Sills to be built as follows: 10" width at 12" from narrowest point, 6" minimum width at any point, 3/8" max variance.
- J. HANDRAILS:**
1. Handrails are required at all stairways that have more than 3 risers.
  2. Handrails shall be placed between 34" and 38" above stair nosing.
  3. Guardsills shall be a minimum of 36" above floor.
  4. Handrails deeper than 2 1/4" shall have finger grooves 3/4" x 1/4" deep, the full length of one side of the rail.
  5. Balusters for handrail and guardsills shall be spaced so that 4" spheres cannot pass through.
  6. Handrails shall return to wall or post.
  7. Handrails shall not project more than 4.5" on either side & Shall have a space of not less than 1.5" between the wall & Handrail.
- K. PLUMBING:**
1. All work performed shall comply with current national and local building codes.
  2. Toilets shall be 1.6-gallon flush type. Shower heads shall be 2.5 GPM type.
  3. All work shall be performed by a licensed contractor.
  4. Provide C.P. escutcheons at pipe sleeves for exposed bare pipe. Pack annulus at one hour fire walls.
  5. Provide pressure regulator and shut off valve.
  6. Interior waste and vent lines shall be A.B.S.
  7. All Baths and showers shall have 7" limiting device to limit hot water to 120 degrees F. Provide air and scald faucets on all Bath/Shower combinations.
  8. Plumbing penetrations through garage firewall must be with metal piping. This includes waste lines, water lines vacuum lines, etc. All plumbing vent lines through the Roof shall be a MR, 0" 3".
  9. Plumbing vents shall be at least 3 feet above a 10' feet horizontally area from all outside air intake openings.
  10. Vented Floor Drain at all Washing Machines. Washer valves require water Hammer arrestors.
  11. Balusters for handrail and guardsills shall be spaced so that 4" spheres cannot pass through.
  12. Sewer line cannot be located under the driveway.
  13. Inseal Ducts, Water Lines & Plumbing traps in crawl space.
  14. All Water heaters shall be anchored or strapped in the upper third and the lower third of the appliance to resist horizontal forces.
- L. SHOWERS:**
1. Showers shall have doors sized to provide a minimum of 22" Net clear opening.
- M. TEMPERED GLASS:**
1. Glazing used in Doors and Panels of Showers & Bathm Enclosures & Walls enclosing those compartments shall be Tempered.
  2. Tempered Glass shall be provided in: Framelless glass doors, glass in doors, glass within 24" arch of doors, glazing less than 60" above a walking Surface that is within 5-ft. of stairs or glazing within 5-ft of spas or pools, certain fixed glass panels, and similar glazed openings subject to human impact.
- N. FLASHING:**
1. Flashing shall be installed in such a manner so as to prevent moisture from entering a wall, roof or floor and redirect it to the exterior.
  2. Flashing shall be installed at the perimeters of exterior door and window assemblies, penetrations and terminations of exterior wall assemblies with rods, chimneys, porches, decks, balconies and similar projections and at built in gutters and similar location where moisture could enter the wall.
  3. Flashing with projected flanges shall be installed on both sides and the ends of coping, under sills and continuously above projected trim.
  4. A flashing shall be installed at the intersection of foundation to stucco, masonry, siding or brick veneer. The flashing shall be an approved corrosion-resistant flashing.

# SHEET INDEX

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A6.0	MAIN LEVEL ELECTRICAL ROOF PLAN
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A9.0	BUILDING ELEVATIONS
A10.0	SITE PLAN
A11.0	ARCHITECTURAL DETAILS
A11.1	Unnamed



SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, Ut 84404

# Square Footage

UPPER LEVEL:	-
MAIN LEVEL:	1,046 SQ. FT.
LOWER LEVEL:	-
TOTAL AREA:	-

# GENERAL NOTES

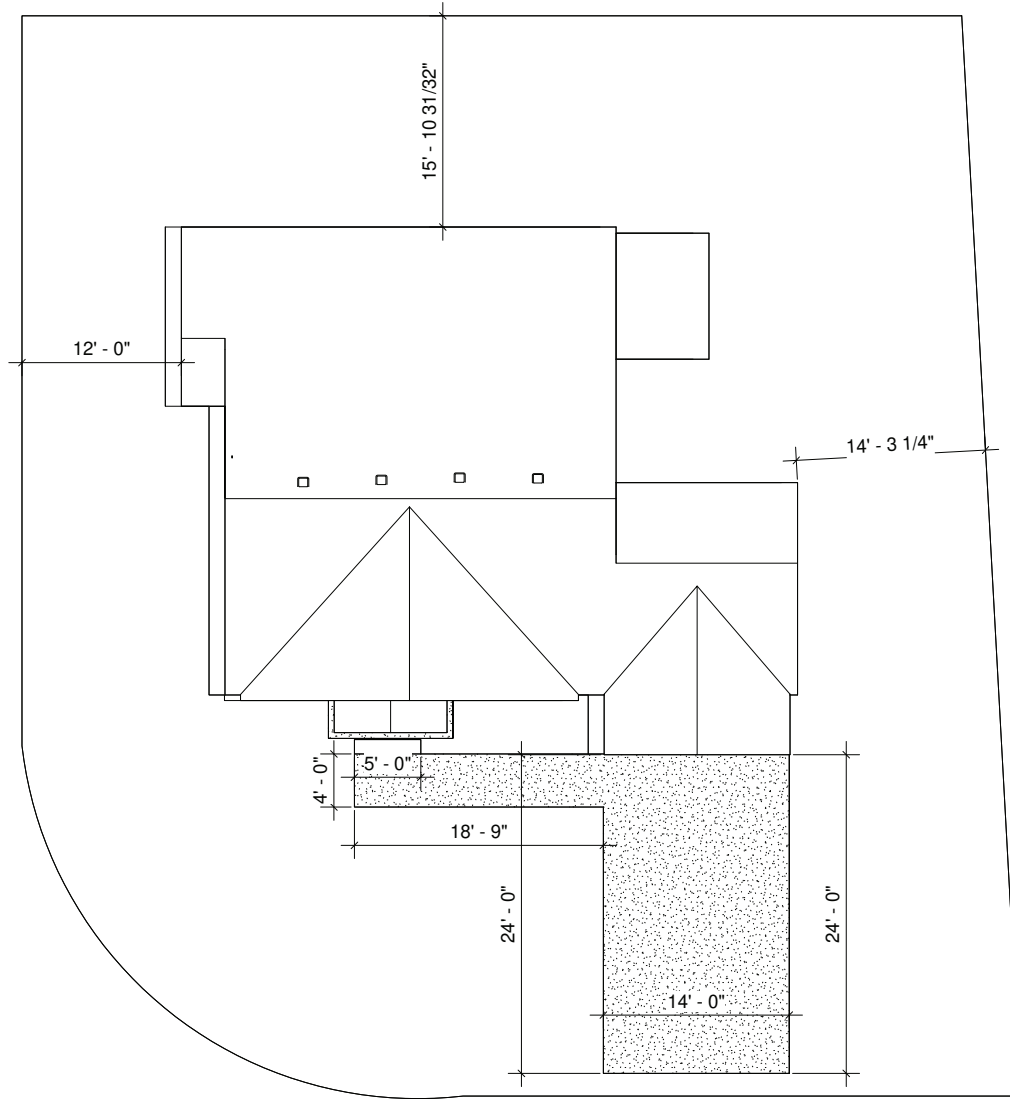
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# A1.0

Scale: 1/4" = 1'-0"

GENERAL NOTES

40th Street



Evelyn Road



SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, UT 84404

Square Footage

UPPER LEVEL:	-
MAIN LEVEL:	1,046 SQ. FT.
LOWER LEVEL:	-
TOTAL AREA:	-

SITE PLAN

Date	11.14.2023
Drawn By	Author

A10.0

Scale 1/4" = 1'-0"

SITE PLAN  
1/4" = 1'-0"

SITE PLAN



B O W E R S   H O M E S

SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, UT 84404

Square  
Footage

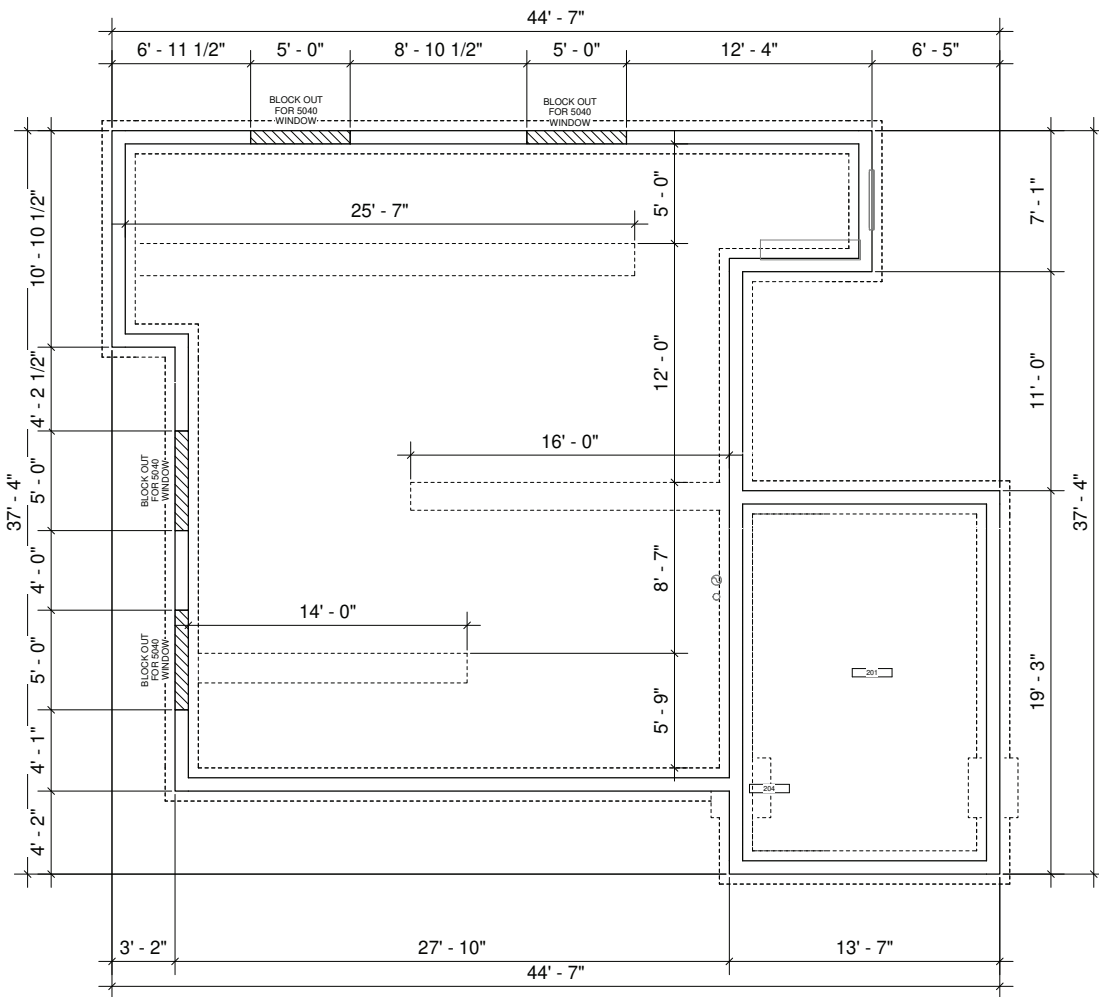
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MAIN LEVEL:	11.14.2023
LOWER LEVEL:	11.14.2023
TOTAL AREA:	11.14.2023

ARCHITECTURAL  
DETAILS

Date 11.14.2023  
Drawn By Author

A11.0

Scale



1 FOUNDATION  
3/8" = 1'-0"

**NOTES**

- FOUNDATION CREW, PLEASE MARK LOCATION OF UPPER GROUND WITH HIGHLY VISIBLE SPRAY PAINT ON INTERIOR OF FOUNDATION WALL.
- SPACE ANCHOR BOLTS BETWEEN FLOOR JOISTS.
- BACKFLOW PREVENTERS OR VACUUM BREAKERS FOR PROTECTION OF POTABLE WATER ON HOSE BIBS, IRRIGATION OR SPRINKLER SYSTEM, BOILERS OR HEAT EXCHANGERS.
- LOWER LEVEL WINDOW HEAD HEIGHT AT 7'-0" FROM F.O. FOOTING OR AT 6'-8" FROM T.O. SLAB (I.N.C.)

**WALL TYPES**

- 8" FOUNDATION WALL
- FOUR OVER FOUNDATION WALL
- 2 x 4 FRAMED WALL
- 2 x 6 FRAMED WALL
- 42" TALL LOW WALL (I.N.C.)

**KEYNOTE**

#	DESCRIPTION
201	GARAGE SLAB - SLOPE FLOOR 1" IN 1'-0" OR 4" TOTAL DROOP (WHICHEVER IS GREATER) IN DIRECTION INDICATED.
204	CONCRETE ENCASED ELECTRODE (UFER) WITH 20' OF LONG #4 REBAR OR 25' OF LONG #4 AVG. BASE COPPER CONDUCTOR LOCATED AT BASE OF FOOTING.



**SOUTH OGDEN RESIDENCE**

ADDRESS  
South Ogden, Ut 84404

**Square Footage**

UPPER LEVEL:	-
MAIN LEVEL:	1,046 SQ. FT.
LOWER LEVEL:	-
TOTAL AREA:	-

**FOUNDATION**

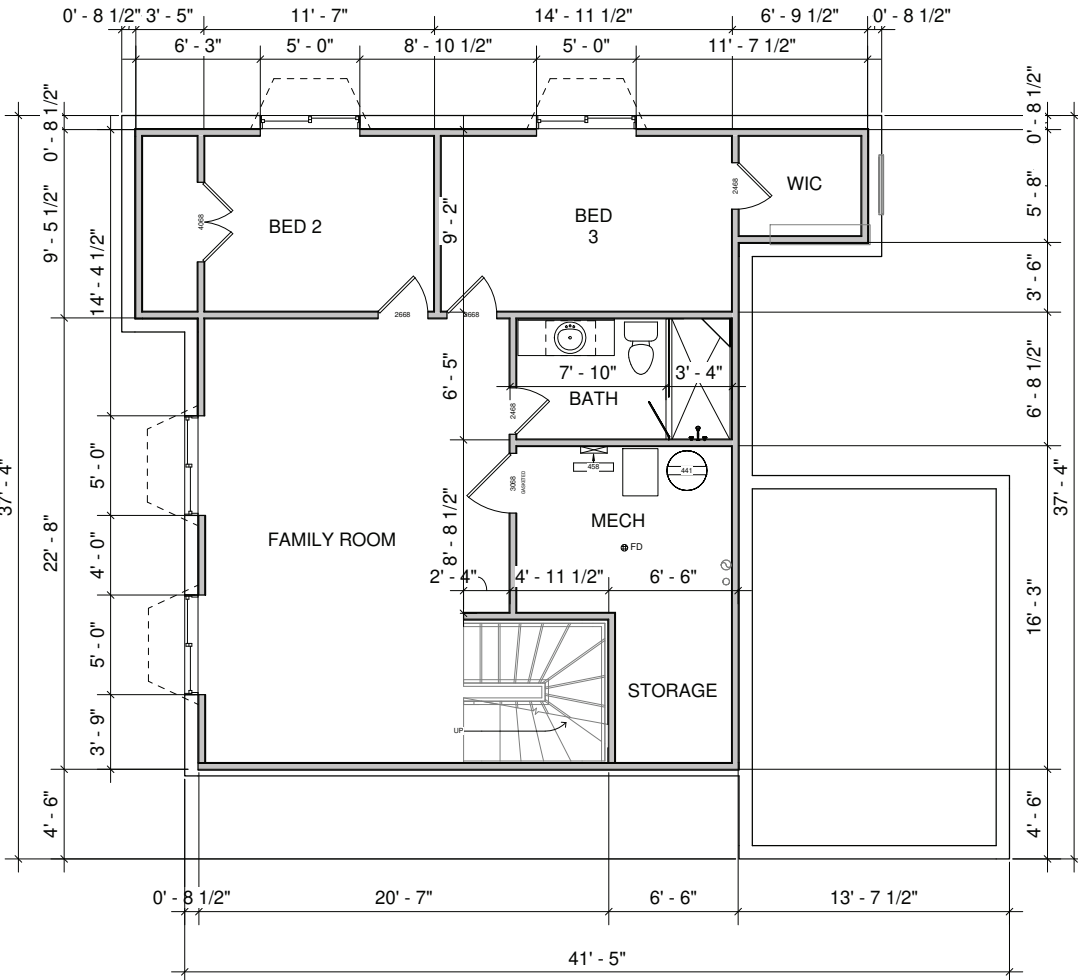
Date	11.14.2023
Drawn By	Author

**A2.0**

Scale As indicated

FOUNDATION





1 LOWER LEVEL  
3/8" = 1'-0"

**NOTES**

1. DOORS ARE DIMENSIONED TO FINISHED OPENINGS.
2. DIMENSIONS ON FLOOR PLANS ARE TO ROUGH FRAMING UNLESS OTHERWISE NOTED.
3. 2 x 4 STUD WALLS ASSUMED TO BE 3 1/2" WIDE.
4. 2 x 6 STUD WALLS ASSUMED TO BE 5 1/2" WIDE.
5. MAIN LEVEL WINDOW HEAD HEIGHT AT 7' - 11" FROM SUB FLOOR (UNO).
6. LOWER LEVEL WINDOW HEAD HEIGHT AT 7' - 0" FROM T.O. FOOTING OR AT 6' - 8" FROM T.O. SLAB (UNO).
7. A BACK WATER VALVE IS REQUIRED TO PROTECT PLUMBING FIXTURES THAT ARE LOCATED BELOW THE ELEVATION LEVEL OF THE NEAREST UPSTREAM MAN HOLE COVER. FIXTURES THAT ARE ABOVE THE ELEVATION OF THE MAN HOLE COVER SHALL NOT DISCHARGE THROUGH THE BACK WATER VALVE.
8. BACKFLOW PREVENTER OR VACUUM BREAKERS FOR PROTECTION OF POTABLE WATER ON HOSE BIBS, IRRIGATION OR SPRINKLER SYSTEM, BOILERS AND HEAT EXCHANGERS.
9. FLOOR DRAINS MUST HAVE DEEP SEAL TRAPS.
10. LANDINGS OR FINISHED FLOORS AT THE REQUIRED EGRESS DOOR SHALL NOT BE MORE THAN 1' 0" LOWER THAN THE TOP OF THE THRESHOLD. THE LANDING OF FLOOR ON THE EXTERIOR SIDE SHALL NOT BE MORE THAN 7' 3/4" BELOW THE TOP OF THE THRESHOLD PROVIDED THE DOOR DOES NOT SWING OVER THE LANDING OF FLOOR.
11. MECHANICAL ROOMS MUST BE ISOLATED FROM INSIDE THE THERMAL ENVELOPE. THE WALLS, FLOORS AND CEILING SHALL MATCH THE BASEMENT T.V. REQUIREMENT. THE DOOR INTO THE ROOM SHALL BE FULLY GASKETED. SUPPLY, RETURN DUCTS, AND WATER LINES SHALL BE INSULATED TO A MIN. OF 8 FOR 3" DIAMETER. COMBUSTION AIR SHALL BE INSULATED WHERE IT PASSES THROUGH CONDITIONED SPACE TO A MIN. OR R. 8.
12. VENT FLUE TO BACK OF HOME.
13. ENERGY EFFICIENCY CERT. MUST BE FILLED OUT AND WALL TYPES IN OR AROUND ELECTRICAL PANEL.
  - FOUNDATION WALL
  - POUR OVER FOUNDATION WALL
  - 2 x 4 FRAMED WALL
  - 2 x 6 FRAMED WALL
  - 42" TALL LOW WALL (U.N.O.)

**KEYNOTE**

#	DESCRIPTION
441	TANKLESS WATER HEATER
442	ELECTRICAL PANEL



SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, UT 84404

**Square Footage**

UPPER LEVEL:	-
MAIN LEVEL:	1,046 SQ. FT.
LOWER LEVEL:	-
TOTAL AREA:	-

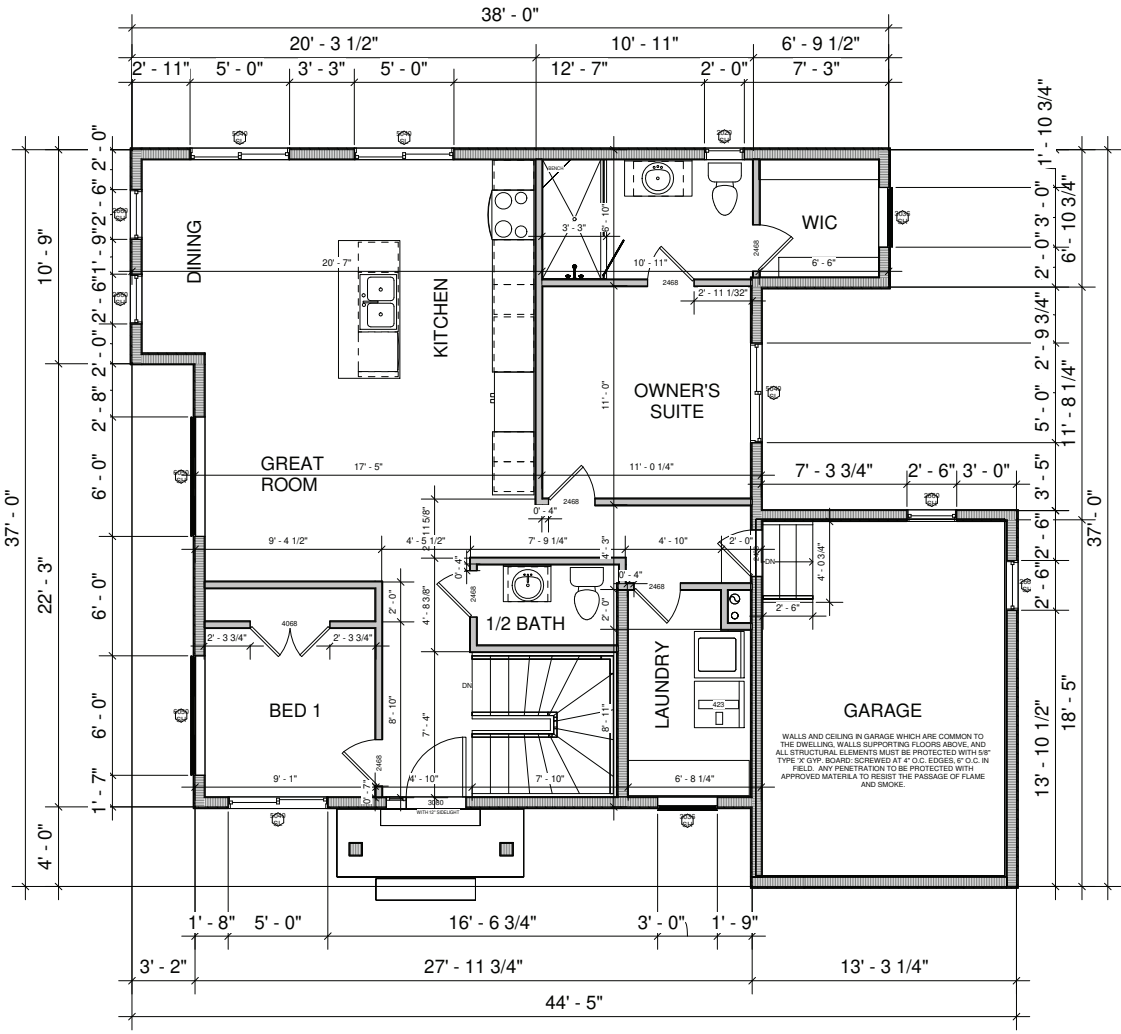
**LOWER LEVEL FLOORPLAN**

Date	11.14.2023
Drawn By	Author

**A3.0**

Scale As indicated

LOWER LEVEL FLOORPLAN



- NOTES**
- DOORS ARE DIMENSIONED TO FINISHED OPENINGS.
  - DIMENSIONS ON FLOOR PLANS ARE TO ROUGH FRAMING UNLESS OTHERWISE NOTED.
  - 2 x 4 STUD WALLS ASSUMED TO BE 5 1/2" WIDE.
  - 2 x 6 STUD WALLS ASSUMED TO BE 5 1/2" WIDE.
  - MAIN LEVEL WINDOW HEAD HEIGHT AT 7'-11" FROM SUB FLOOR (U.N.O.)
  - LOWER LEVEL WINDOW HEAD HEIGHT AT 7'-0" FROM T.O. FOOTING OR AT 6'-8" FROM T.O. SLAB (U.N.O.)
  - A BACK WATER VALVE IS REQUIRED TO PROTECT PLUMBING FIXTURES THAT ARE LOCATED BELOW THE ELEVATION LEVEL OF THE NEAREST UPSTREAM MAN HOLE COVER. FIXTURES THAT ARE ABOVE THE ELEVATION OF THE MAN HOLE COVER SHALL NOT DISCHARGE THROUGH THE BACK WATER VALVE.
  - BACKFLOW PREVENTER OR VACUUM BREAKERS FOR PROTECTION OF POTABLE WATER ON HOSE BIBS, IRRIGATION OR SPRINKLER SYSTEM, BOILERS AND HEAT EXCHANGERS.
  - FLOOR DRAINS MUST HAVE DEEP SEAL TRAPS.
  - LANDINGS OR FINISHED FLOORS AT THE REQUIRED EGRESS DOOR SHALL NOT BE MORE THAN 1 1/2" LOWER THAN THE TOP OF THE THRESHOLD. THE LANDING OF FLOOR ON THE EXTERIOR SIDE SHALL NOT BE MORE THAN 3/4" BELOW THE TOP OF THE THRESHOLD PROVIDED THE DOOR DOES NOT SWING OVER THE LANDING OF FLOOR.
  - MECHANICAL ROOMS MUST BE ISOLATED FROM INSIDE THE THERMAL ENVELOPE. THE WALLS, FLOORS AND CEILINGS SHALL MATCH THE BASEMENT R/VALVE REQUIREMENT. THE DOOR INTO THE ROOM SHALL BE FULLY GASKETED. SUPPLY RETURN DUCTS AND WATER LINES SHALL BE INSULATED TO A MIN. OF R-8 FOR 3" DIAMETER. COMBUSTION AIR SHALL BE INSULATED WHERE IT PASSES THROUGH CONDITIONED SPACE TO A MIN. OR R-8.
  - VENT FLUE TO BACK OF HOME.
  - ENERGY EFFICIENCY CERT. MUST BE FILLED OUT AND WALL TYPES IN OR AROUND ELECTRICAL PANEL.

**KEYNOTE**

#	DESCRIPTION
423	WASHER (LEFT SIDE OF DRIVER)



**SOUTH OGDEN RESIDENCE**

ADDRESS  
South Ogden, Ut 84404

**Square Footage**

UPPER LEVEL:	-
MAIN LEVEL:	1,046 SQ. FT.
LOWER LEVEL:	-
TOTAL AREA:	-

**MAIN LEVEL FLOORPLAN**

Date: 11.14.2023  
 Drawn By: Author

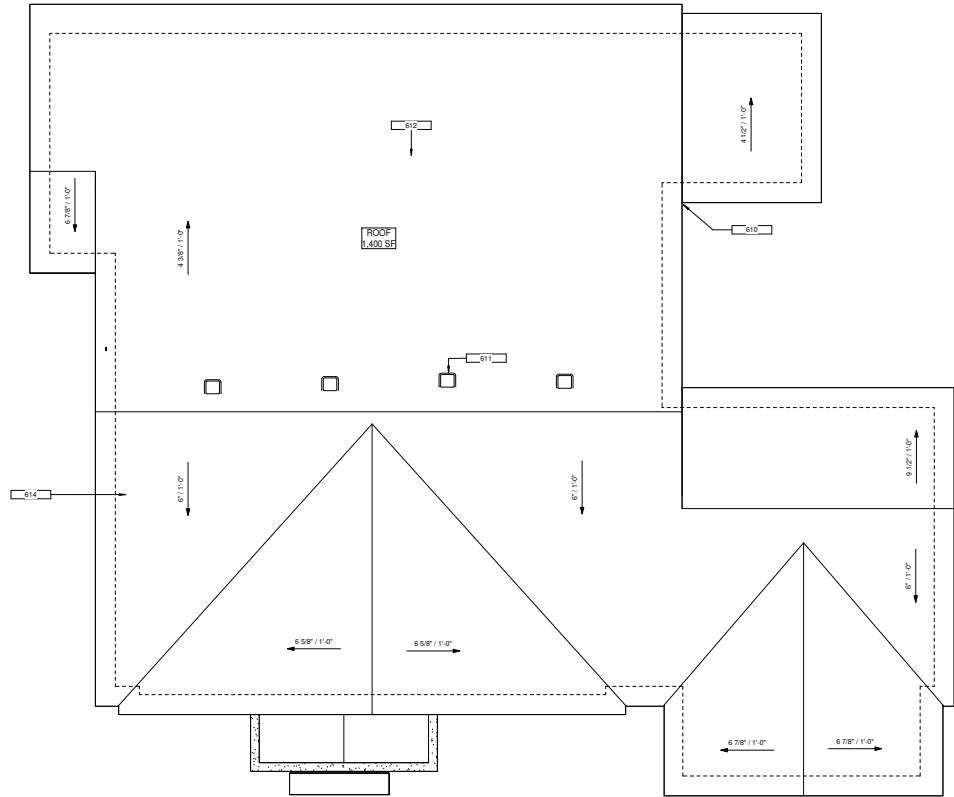
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Scale: As indicated

① MAIN LEVEL FLOORPLAN  
3/8" = 1'-0"

MAIN LEVEL FLOORPLAN

KEYNOTE	
#	DESCRIPTION
B10	CONTINUOUS VENTED SOWFIT AND FASCIA
B11	TURBLE VENTS (TYP)
B12	ARCHITECTURAL GRACE SHINGLES (TYP)
B14	ALL ROOF EDGES TO HAVE ICE AND WATER SHIELD TO EXTEND FROM THE EDGE OF THE EAVES TO A POINT NOT LESS THAN 24" INSIDE THE EXTERIOR WALL LINE. VALLEYS AND EAVES TO HAVE SHIELD OR FLASHING INCLUDING EXTERIOR WALL / ROOF INTERSECTIONS



① ROOF PLAN  
3/8" = 1'-0"



BOWERS HOMES

SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, UT 84404

Square Footage

UPPER LEVEL: -  
MAIN LEVEL: 1,046 SQ. FT.  
LOWER LEVEL: -

TOTAL AREA: -

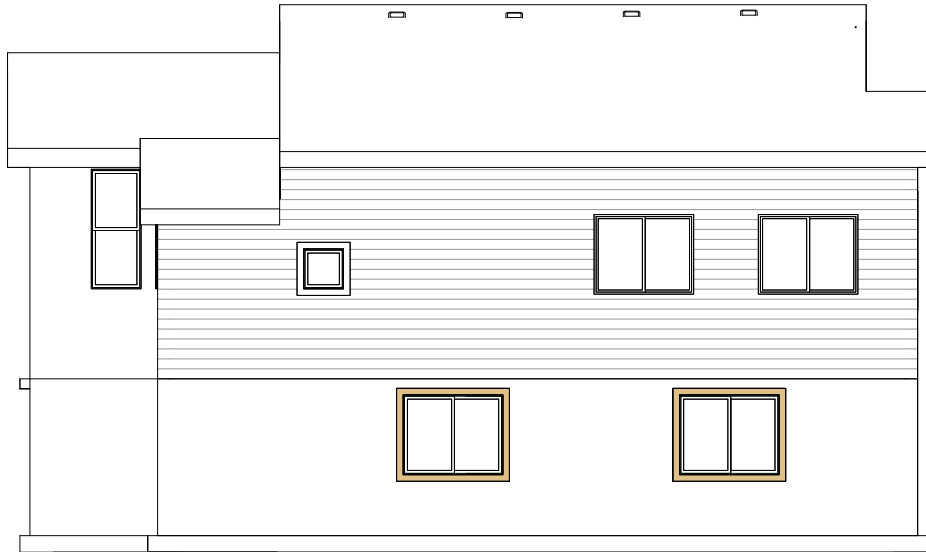
ROOF PLAN

Date 11.14.2023  
Drawn By Author

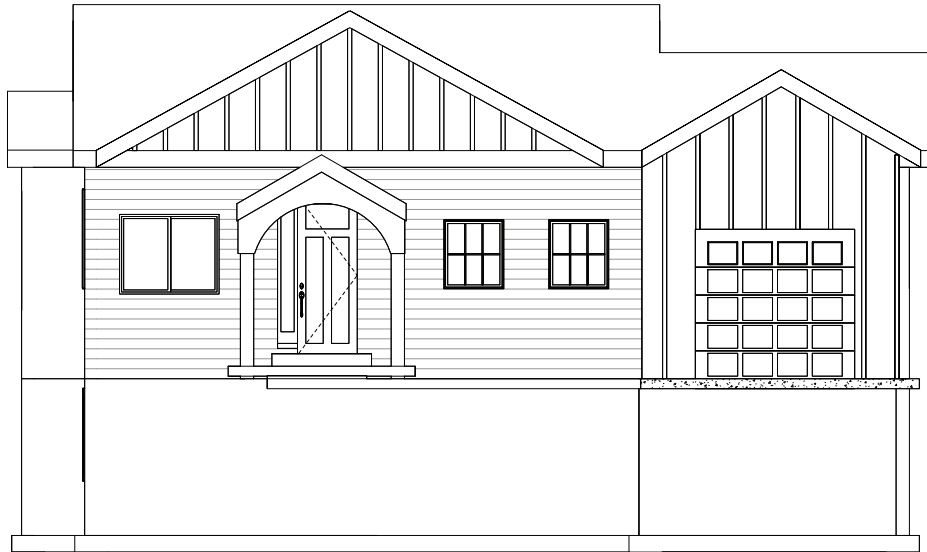
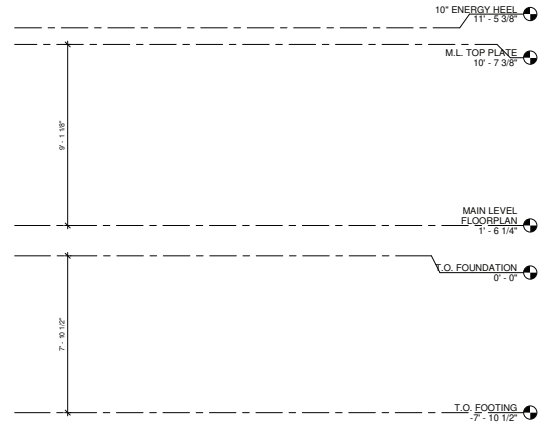
A7.0

Scale 3/8" = 1'-0"

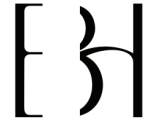
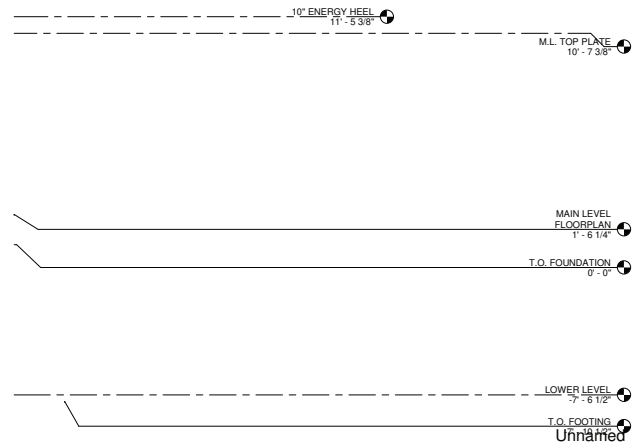
ROOF PLAN



North  
3/8" = 1'-0"



South  
3/8" = 1'-0"



BOWERS HOMES

SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, Ut 84404

Square Footage

UPPER LEVEL: -  
MAIN LEVEL: 1,046 SQ. FT.  
LOWER LEVEL: -

TOTAL AREA: -

Unnamed

Date 11.14.2023  
Drawn By Author

A11.1

Scale 3/8" = 1'-0"

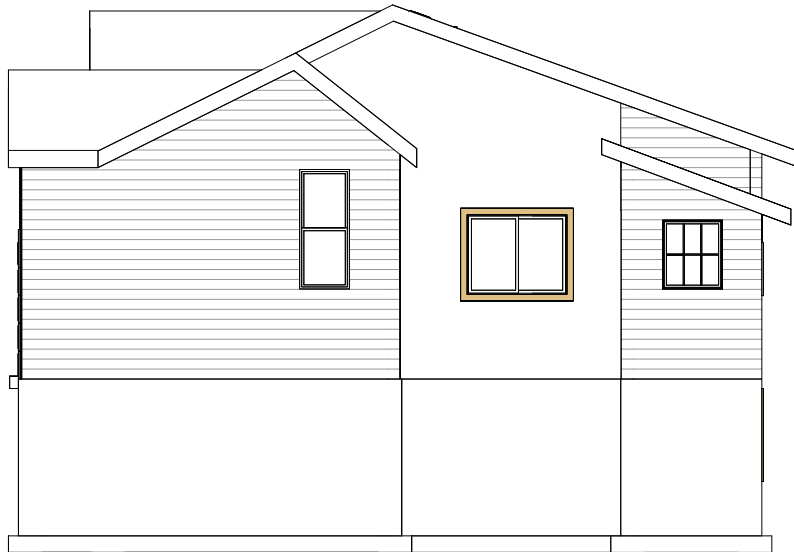


① West  
3/8" = 1'-0"

10' ENERGY HEEL  
T.F. -5 3/8"  
M.L. T.O. FLOOR PLAN  
T.O. FOUNDATION  
0'-0"

MAIN LEVEL  
FLOOR PLAN  
T.O. FOUNDATION  
0'-0"

LOWER LEVEL  
T.O. FOOTING  
-7'-10 1/2"



② East  
3/8" = 1'-0"

T.O. ROOF  
18'-0"

10' ENERGY HEEL  
T.F. -5 3/8"  
M.L. T.O. FLOOR PLAN  
T.O. FOUNDATION  
0'-0"

MAIN LEVEL  
FLOOR PLAN  
T.O. FOUNDATION  
0'-0"

LOWER LEVEL  
T.O. FOOTING  
-7'-10 1/2"



SOUTH OGDEN RESIDENCE

ADDRESS  
South Ogden, UT 84404

**Square Footage**

UPPER LEVEL:	-
MAIN LEVEL:	1,046 SQ. FT.
LOWER LEVEL:	-
TOTAL AREA:	-

**BUILDING ELEVATIONS**

Date	11.14.2023
Drawn By	Author

**A9.0**

Scale 3/8" = 1'-0"

BUILDING ELEVATIONS