



Regular City Council Meeting

Tuesday, May 7, 2024

5249 South 400 East

Washington Terrace, UT 84405

801.393.8681

www.washingtonterracecity.com

1. **WORK SESSION** **5:00 P.M.**
 - 1.1 **PRESENTATION/DISCUSSION: FY 2025 TENTATIVE BUDGET AND FY 2026-29 BUDGET PLAN**

A presentation of the FY 2024-25 Tentative Budget and FY 2026-289 Budget Plan. Topics to include, but are not limited to: Major Budget Issues, Governmental Services (non-utility) Operations & Capital, Fee Schedule (non-utility).
2. **ROLL CALL** **6:00 P.M.**
3. **PLEDGE OF ALLEGIANCE**
4. **WELCOME**
5. **CONSENT ITEMS**
 - 5.1 **APPROVAL OF AGENDA**

Any point of order or issue regarding items on the agenda or the order of the agenda need to be addressed here prior to the approval of the agenda
 - 5.2 **APPROVAL OF APRIL 2, 2024 , COUNCIL MEETING MINUTES**
6. **SPECIAL ORDER**

Special orders will proceed as follows: Chair introduction of item, staff/applicant presentation, questions by Council, Chair opens public hearing, citizen input; Chair closes public hearing, then Council final discussion.

 - 6.1 **PUBLIC HEARING: COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) SECOND PUBLIC HEARING TO HEAR CITIZEN INPUT CONCERNING THE PROJECT THAT WAS AWARDED UNDER THE 2024 COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**
7. **CITIZEN COMMENTS**

This is an opportunity to address the Council regarding your concerns or ideas that are not on the agenda as part of a public hearing. Please limit your comments to no more than 3 minutes.
8. **NEW BUSINESS**

In compliance with the Americans with Disabilities Act, persons who have need of special accommodation should contact the City Recorder at 801-395-8283.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted in three public places within the City of Washington Terrace City limits and sent to the *Standard Examiner* at least 24 hours prior to the meeting. Amy Rodriguez, City Recorder.

8.1 PRESENTATION: SHERIFF'S OFFICE QUARTERLY REPORT

A presentation on activity in Washington Terrace City

8.2 PRESENTATION: ANIMAL CONTROL QUARTERLY REPORT

A presentation on activity occurring in Washington Terrace City

8.3 DISCUSSION/MOTION: APPROVAL TO AWARD THE CONSTRUCTION CONTRACT FOR 2024 STREET MAINTENANCE PROJECTS

Sealed bids were opened on April 30, 2024. The project entails road reconstruction and surface treatments throughout the city.

8.4 DISCUSSION/ACTION: FUTURE OF WEBER MORGAN HEALTH DEPARTMENT SENIOR PROGRAMMING

Discussion on the future of Weber Morgan Health Senior Programming within the County and how it may affect Washington Terrace

8.5 MOTION: APPROVAL TO AWARD THE CONTRACT FOR PROFESSIONAL AUDIT SERVICES

Bids were reviewed and tabulated for independent auditing service for the City.

8.6 MOTION: TENTATIVELY APPROVE THE TENTATIVE BUDGET

State law requires that the tentative budget be reviewed, considered, and tentatively adopted by the governing body and may be amended or revised prior to its final adoption. A public hearing to consider public comment on the tentative budget will be held on May 21, 2024.

9. COUNCIL COMMUNICATION WITH STAFF

This is a discussion item only. No final action will be taken.

10. ADMINISTRATION REPORTS

This is an opportunity for staff to address the Council pertaining to administrative items.

11. UPCOMING EVENTS

May 21st : City Council Work Session (5:00 p.m) and Meeting (6:00p.m).

May 27th: City Offices Closed for Memorial Day Observance

May 30th: Planning Commission Meeting (tentative) 6:00 p.m.

12. ADJOURN THE MEETING

13. REDEVELOPMENT AGENCY MEETING (Council will adjourn and enter into an RDA meeting immediately following the Council meeting)

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May 2024

City of Washington Terrace

Weber County, Utah

Tentative Budget Fiscal Year 2024-25

&

Budget Plan Fiscal Year 2026-29

Submitted by:
Tom Hanson, City Manager
Sharí Garrett, Finance Director

www.washingtonterracecity.com

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EXECUTIVE SUMMARY

Mayor



Mark C. Allen

City Council



Jill Christiansen



Cheryl Parkinson

City Council



Michael Thomas



Jeff West



Zunayid Zishan



VISION

A community of diversity and unity for all.

MISSION

Making life better for the community:
We pledge to provide essential and progressive services in a timely manner through openness and reliability.

CORE VALUES

People
Trust, Respect, Recognition

Service
Quality, Helpful, Timely

Results
Planning, Decisions, Follow-through

Communication
Multi-Directional, Formal, Informal

Commitment
Involvement, Dedication, Support

Excellence
Innovation, Details, Professionalism

LEGISLATIVE POLICY PRIORITIES

Policy statements identify top community priorities that are tied to the City's Mission Statement, Organizational Philosophy, and Core Values in providing quality public services.

The executive team work with the legislative body to identify specific measurable strategies for each of these policy statements and priorities.

STRENGTHS—CHALLENGES— OPPORTUNITIES—THREATS

Strengths

- ⇒ Frugal Mindset
- ⇒ Talented, focused, committed employees
- ⇒ Desire to serve
- ⇒ Staff Excellence
- ⇒ Accountability and Ownership
- ⇒ Legislative trust, cooperation, and openness with each other and staff
- ⇒ Loyalty of staff and elected officials
- ⇒ Spirit of cooperation
- ⇒ Clear communication
- ⇒ Respectful political culture expectations

Challenges

- ⇒ Employee retention and recruitment and retention
- ⇒ Staff size, small staff
- ⇒ Limited tax base
- ⇒ Citizen involvement stability
- ⇒ Need to improve unification
- ⇒ Perception of division
- ⇒ Generational differences
- ⇒ Community size and build out

Opportunities

- ⇒ General Plan and land use maximization of tax base
- ⇒ Development Potential
- ⇒ Progressive infrastructure
- ⇒ Community Involvement youth and adult
- ⇒ Training of staff and council
- ⇒ Collaborative communication
- ⇒ Grant maximization
- ⇒ Leverage and implement new and existing technology
- ⇒ Invest in youth and after school, mindful of low income
- ⇒ Overall planning and strategizing

Threats

- ⇒ Unknown economic stability
- ⇒ Natural disaster ... limited resources
- ⇒ Local misinformation
- ⇒ Private sector impacts and influence
- ⇒ Comparing with other cities
- ⇒ State and Federal legislation
- ⇒ Legislative mandates and state laws
- ⇒ Crime rates
- ⇒ Social unrest
- ⇒ Labor market
- ⇒ Keeping up with technology
- ⇒ Image of Washington Terrace

LEGISLATIVE POLICY PRIORITIES



FISCAL RESPONSIBILITY

- ⇒ Review, update, and implement operational and fiscal policies that strengthen fiduciary confidence.
- ⇒ Implement sustainably balanced budgets that meet operational, reserve and capital needs.
- ⇒ Maximize financial resources with grant funding opportunities.
- ⇒ Provide meaningful budget document that is informative for all stakeholders.
- ⇒ Develop and implement best practices in succession planning.

Policy Priorities guide and shape budgetary decisions.

LEGISLATIVE POLICY PRIORITIES



COMMUNITY ENGAGEMENT

- ⇒ Develop and implement high quality recreation with meaningful programing.
- ⇒ Encourage innovative and meaningful volunteer engagement.
- ⇒ Develop community outreach for recreation programing and events.
- ⇒ Create excellence in two-way communication and engagement with stakeholders.
- ⇒ Community centered Terrace Days and city sponsored events.

Legislative Policy Priorities are reviewed and revised during the budget process.

LEGISLATIVE POLICY PRIORITIES



COMMUNITY SAFETY

- ⇒ Provide high level public safety services at a sustainable price.
- ⇒ Sustain Public Works employees and operations as emergency first responders.
- ⇒ Revitalize Emergency management best practices.
- ⇒ Decrease call volumes and increase Public Safety with community-based policing (VIPS)
- ⇒ Communicate public safety awareness throughout the City.
- ⇒ Improve neighborhood safety with lighting.
- ⇒ Ensure employee safety best practices.
- ⇒ Provide fire operations in a competitive manner with competitive wage structure
- ⇒ Encourage risk management awareness, training, and implementation to ensure a safe community.
- ⇒ Provide a safe walkable community.

LEGISLATIVE POLICY PRIORITIES



COMMUNITY & ECONOMIC DEVELOPMENT

- ⇒ Improve strategic planning and implementation for commercial development opportunities.
- ⇒ Intentionally promote opportunities for commercial growth.
- ⇒ Review and employ best practices in the General Plan for sustainable land use and affordable housing.
- ⇒ Proactive infrastructure improvement for commercial development.
- ⇒ Encourage resilient development that promotes fiscal viability (Strong Cities)



OPERATIONAL EXCELLENCE

- ⇒ Implement best practices with internal and external communication.
- ⇒ Capital and Operational Planning and implementation
- ⇒ Provide exceptional Justice Court services that are efficient, just, and equitable.
- ⇒ Optimize employee development with effective training to enhance employee value.
- ⇒ Maintain and improve employee recruitment and retention procedures that support a positive workplace environment and competitive compensation.
- ⇒ Employ high-quality individuals for high-quality results.
- ⇒ Continue to improve and implement best practices related to digital information, processes and secure storage.

CITY MANAGER’S MESSAGE

Dear Honorable Mayor, City Council, and Stakeholders of Washington Terrace,

I am delighted to present to you the Fiscal Year 2025 Tentative Budget and the 2025-2029 Budget Plan for Washington Terrace City. This budget document provides detailed information on the financial condition of the City from July 1, 2023, to June 30, 2024 (FY 2024) and our budget plan for FY 2025-29.

Our proactive budget strategy incorporates a short and long-term approach that considers not only the 2025 fiscal year but also contemplates a multi-year approach to a budget that reflects future consideration through FY 2029. The Council Policy Priorities guide our budget discussions and are ultimately applied to the budget plan.

Though we have been conservative in our budget plan methodology, we remain sound in our operational productivity and capital requirements to support the stakeholders of the city and complete essential capital projects, provide necessary services, protect our stakeholders, and create a sense of community while recruiting and retaining highly talented and qualified workforce.

The budget reflects not only our

financial obligations but also the policy priorities that guide the operational and capital investments of our city. In FY 2025, our capital goals will focus on critical projects such as completing phase two and three of the Rohmer Park project, road maintenance and reconstruction projects, upgrading and replacing water lines, and removing and replacing sewer lines. These initiatives will play a pivotal role in ensuring that our city's infrastructure is modernized and upgraded to meet the growing needs of our community.

Capital investments are not limited to utility infrastructure alone but also include the improvements necessary to provide reliable fire/EMS services. The city recently received grant funding to support the purchase of a new pumper truck and will be able to add the new vehicle in July of this year.

As reflected in the Council Policy Priorities, grant funding is leveraged to support many aspects of the city that require significant resources to accomplish. Grant funding has directly supported millions of dollars of projects that would otherwise be the burden of the stakeholders of the City.

CITY MANAGER’S MESSAGE (CONTINUED)

Due to the continuously increasing operational costs associated with contract services, the impact of inflation, and the growing demand on our workforce, there will continue to be annual increases in utility fees. This budget proposal will avoid the need to raise taxes while at the same time ensuring that we maintain the quality of services provided to our residents.

This budget is being presented for adoption as the official budget for Washington Terrace. Once adopted in its final form, it will serve as a comprehensive guide to the services that are planned for the residents and patrons of Washington Terrace. The budget has been designed to be regularly reviewed and used as a reference by elected officials, city departments, and the public, providing a transparent overview of the city's finances and how resources are being allocated to various programs and services.

The City of Washington Terrace places significant emphasis on adhering to the best practices outlined by the Government Finance Officers Association of the United States and Canada (GFOA). Though time and resources are limited, the city makes a concerted effort to create a comprehen-

sive budget document that can be reviewed and considered. This budget serves as a policy document, an operations guide, a financial plan, and a communication device, providing clear program criteria to ensure transparency and accountability to the public.

I would like to express my heartfelt gratitude to the Mayor, Council, and all the members of our staff who have worked tirelessly to plan, prepare, and execute this budget. Their dedication and hard work have contributed to making Washington Terrace a successful organization and a wonderful place to live and work. We are excited about the upcoming year and look forward to continuing to serve the residents of Washington Terrace City to the best of our abilities!

Sincerely,



Tom Hanson
City Manager



FISCAL FIRST AID

The Government Finance Officers Association (GFOA) released fiscal first aid techniques governments can implement when responding to financial distress. GFOA states that fiscal first aid techniques can be used as an immediate short-term aid to stop perpetuating financial distresses. While the development of permanent treatments may be necessary, in less severe cases of financial distress, fiscal first aid alone may be sufficient.

The most recent implementation of Fiscal First Aid was during the COVID-19 crisis that emerged in Utah in March 2020. Various treatment techniques were used largely with Human Resource Management: Compensation Deferral, Hiring Freeze for Certain Job Classifications, and Evaluation Overtime Use

Fiscal first aid are techniques governments can implement when responding to financial stress.

TREATMENTS

Primary Treatments – are those that are recommended as the first line of defense and should be considered as a first option. In many cases, the go-to treatments not only provide immediate help but also improve the long-term prognosis.

Treatments to Use with Caution - may be called for if the go-to techniques are not sufficient. However, the side effects of these treatments could potentially worsen financial condition if used improperly.

Treatments to Use with Extreme Caution - might help the near term financial situation, but could ultimately work against financial sustainability. For example, a treatment might damage the government’s reputation, thereby reducing the public’s support for local taxes.

Treatments Not Advised - are ones that can cause trouble.

The first step in implementing fiscal first aid is to diagnose the main causes of the problem. Accurate diagnosis is essential for selecting the right treatment and getting support for the treatment regimen. GFOA states that when diagnosing the problem, it is advisable to emphasize factors internal to the organization such as structure, culture, and communications. While external causes, such as a poor economy or state/federal mandates, may be at least partially to blame for fiscal distress, fixating on these largely uncontrollable items saps confidence that a good solution can be found.

Fiscal First Aid Techniques			
Primary Treatments			
Action	Revenue	Action	Human Resources and Benefits
X	Audit revenue sources	X	Evaluate overtime use
X	Improve billing and collections procedures	X	Address health care costs & workers' compensation claims patterns
X	Explore fees for services	X	Re-examine labor structures
	Propose taxes with a strong nexus	X	Assess organization structure
	Conduct a tax lien sale	X	Integrate human resources and financial systems
		X	Investigate risk management
	Management Practices		
X	Make managers manage		Financial Planning and Analysis
X	Enhance purchasing practices	X	Evaluate financial condition & get benchmark data
X	Pursue inter-organizational cooperation	X	Inventory programs and ascertain their costs
X	Revisit control system	X	Audit certain recurring expenditures
X	Centralize financial management and human resources activities	X	Divest of loss-generating enterprises
X	Develop cash flow reporting	X	Seek state, federal, and/or regional assistance
X	Establish a culture of frugality	X	Identify sources of liquidity
X	Recognize opportunities within crisis		
X	Manage perceptions		Capital and Debt
X	Be willing to spend money to save money	X	Start comprehensive capital project planning
X	Network with peer agencies and individuals	X	Restructure debt
Treatments to Use with Caution			
	Revenue		Human Resources and Benefits
	Sell assets		Offer early retirement program
	Obtain better returns on idle cash	X	Increase part-time labor
		X	Institute hiring/wage freezes
			Reduce hours worked and pay
	Capital and Debt		Financial Planning and Analysis
	Use short-term debt to pay for vehicles	X	Revisit interfund transfer policies
X	Defer and/or cancel capital projects		Use Fund Balance to Soften the Landing
	Use debt to fund pay-go capital projects		Management Practices
			Close facilities (or reduce hours of operation)
		X	Outsource
Treatments to Use with Extreme Caution			
	Revenue		Human Resources and Benefits
	Levy a broad tax increase		Make across-the-board wage cuts
	Create special taxing districts		Defer compensation
	Capital and Debt		Management Practices
			Make large or sustained across-the-board budget cuts
Treatments Not Advised			
	Revenue		Human Resources and Benefits
			Underfund accrued liabilities like pensions
	Capital and Debt		Management Practices
	Shift operational costs into capital budgets		Use accounting manipulations

Washington Terrace has a rich history dating back to the World War II era.

CITY HISTORY

Washington Terrace is a bedroom community with a rich history dating back to the World War II era.

In the 1940's, the United States Government began creating large housing projects to provide temporary housing for workers of the military facilities supporting the war effort. As part of a military housing project, Washington Terrace was created in 1942-43.

This project created approximately 1,400 two-bedroom family homes in barrack style housing. During World War II, the Terrace Housing Project met the needs of many service men and women and war workers from many trades. At the time there was no thought of this project continuing beyond the war.

After World War II, residents began efforts to convert the surplus temporary housing project into a permanent community. Through painstaking planning efforts, residents negotiated with the Federal government to create a permanent community utilizing the temporary infrastructure and housing. It is estimated that the original construction cost of the temporary governmental project was about \$8,000,000.

The Washington Terrace Non-Profit Housing Corporation purchased the temporary housing project from the Federal Government on September 1, 1950, for \$2,250,000. On that day, the Housing Corporation paid a 10 percent down payment of \$225,000 and assumed a mortgage note of \$2,025,000. From 1950 until its incorporation on December 12, 1958, the Housing Corporation operated the municipal needs of the community. The City has always been a leader in innovation and determination. Inspired by the founding residents, this community has never lacked great examples of vision and leadership.



Monument recognizing the 5 branches of the US military—Civic Center

FORM OF GOVERNMENT

The City operates under a council-manager form of government. Under this organizational structure, the Mayor and a five member Council appoint a city manager to act as the chief executive officer who oversees the daily operations of the City. The Council establishes policy and direction by enacting local legislation and adopting budgets; the city manager is responsible for implementing the Council's policies and direction.

The Mayor appoints Planning

Commission members and alternates. The Planning Commission is a volunteer position appointed to 4 year staggered terms. The Commission's primary responsibilities are to review and provide a recommendation on new development plans in accordance to the direction established by Council, zoning changes, and the general plan.



The Mayor

is elected for a 4-year term.

The 5 member at-large **Council** is elected for 4-year staggered terms.



DEMOGRAPHIC INFORMATION

Since the City’s incorporation in 1958, the population has changed by approximately 2,711 persons or increased by 42 percent, while the County’s


City, County, and State Population History						
Year	City		Weber County		State of Utah	
	Population	% change	Population	% change	Population	% change
2017	9,152	0.0%	251,769	1.8%	3,102,000	1.9%
2016	9,152	-0.1%	247,319	1.8%	3,044,000	1.8%
2015	9,157	1.0%	242,978	5.1%	2,991,000	7.8%
2010	9,067	6.0%	231,236	17.1%	2,775,000	23.5%
2000	8,551	4.4%	197,541	24.8%	2,246,553	29.9%
1990	8,189	-0.3%	158,330	9.5%	1,729,227	17.3%
1980	8,212	13.4%	144,616	14.5%	1,474,000	38.3%
1970	7,241	12.4%	126,278	14.0%	1,066,000	18.4%
1960	6,441		110,744		900,000	

Source: www.census.gov


Note: The City was incorporated in 1958.

The City anticipates “build out” will occur at a population of approximately 12,000 – 14,000.


Since 1980, the City has had minimal population growth, growing from 8,212 to 9,152 in 2017.




Populations and People
Total Population
9,267
P1 | 2020 Decennial Census



Employment
Employment Rate
58.5%
DP03 | 2022 American



Housing
Total Housing Units
3,495
H1 | 2020 Decennial Census



Income and Poverty
Median Household Income
\$72,558
S1901 | 2022 American Community Survey 5-Year Estimates

Source: US Census Bureau

REGIONAL OVERVIEW



Wasatch Front, Utah

The City of Washington Terrace is a 2 square mile suburban community located along the Wasatch Front in Weber County, Utah. Weber County, population 200,000, is home to 22 communities of cities, towns, and unincorporated areas. The City is located 30 miles north of the capital city Salt Lake City, 40 miles from the Salt Lake International Airport, which can be easily reached by nearby Interstate 15 or the Front Runner Rail System. Additionally, Interstate 84 runs adjacent to the southern City boundaries serving as a main easterly corridor.

Washington Terrace is home to Ogden Regional Medical Center, Weber School District, and Bonneville High School. Within an 8 mile radius of the City is Hill Air Force Base, Internal Revenue Service, Weber State University, Ogden Hinckley Airport, and McKay Dee Hospital. The City of Washington Terrace is a proud residential community that focuses on preserving the community as a great place to live.

Northern Utah and the Weber County region offers excellent quality of life with recreational opportunities that attract visitors around the world. During the 2002 Olympics Winter Games, the Weber County region hosted a number of events including the downhill, combined races, and super-G events. The local area offers a wide-variety of high adventure recreation such as: skiing and snowboarding, skydiving, hiking, biking and cycling, climbing and bouldering, and kayaking and paddle sports. Other regional recreational opportunities include classic recreation such as golf, swimming, home to the Ogden Marathon, and local sports teams and leagues. All of these recreational opportunities are within close proximity to the City—within 30 minutes or 20 miles.



Home to [Ogden Regional Medical Center](#), Weber School District, and Bonneville High School.

Located 30 miles north of the capital city Salt Lake City, and 40 miles from the Salt Lake International Airport.

Excellent local access to commerce, education, recreation, transportation, healthcare, and other services.



BUDGET DOCUMENT	BUDGET DOCUMENT OVERVIEW	BUDGET PROCESS	Budget Process
Policy Document	<p>The purpose of this document is to present a budget document to the highest professional quality reflecting sound financial management practices in the following essential areas:</p>	<p>Through the budget process, the Council will adopt a budget and financial plan that will serve as a policy document for implementing the legislative policy statements and priorities. The budget provides the executive body with the resources necessary to accomplish the service delivery goals established by the legislative body.</p>	<p>Council holds an additional public hearing before adopting the budget by August 17.</p>
Financial Plan	<p>Serve as a Policy Document – Clearly describing the City’s short-term and long-term financial and non-financial goals and objectives.</p> <p>Serve as a Financial Plan – Describe the fund environment including structure, balances, and major revenues and expenditures.</p> <p>Serve as an Operations Guide – Describe the activities, services, and functions carried out by the organizational units.</p> <p>Serve as a Communication Device – Provide a clear summary of significant budget issues and trends in resources, requirements, and policies.</p>	<p>The budget process is an essential element of financial planning, management, control, and evaluation of service delivery. Additionally, the budget process offers a series of public hearings for customers of these services to give input on these programs and levels of services.</p>	<p>The City begins the budget process as early as November with the legislative body identifying priorities and objectives for the next year. Each department director is responsible for preparing budget requests for each program based on specific criteria outlined the following “Considerations for Funding”. Legislative objectives are addressed either in the current level budget or as additional options for enhanced, increased, or decreased service levels.</p>
Operations Guide	<p>The budget document should be read and considered with the City’s Comprehensive Annual Financial Report to provide an in depth understanding of the City’s financial and economic condition including historical trend data.</p>	<p>According to state statutes, the City Manager shall prepare and present to the City Council a proposed balanced budget by the first regularly scheduled Council meeting in May. According to Utah Code Annotated (UCA) §10-6-110(2), a balanced budget is defined as “the total of the anticipated revenues shall equal the total of appropriated expenditures”. The proposed budget must be available for public inspection during normal business hours after it has been filed with the City Council. The Council holds at least one public hearing on the proposed budget. Before June 30, the Council must adopt either a tentative budget if the certified tax rate is to be exceeded (tax increase) or a final budget and proposed tax rate (no tax increase). If there is a property tax increase, the</p>	<p>The City Manager reviews budget requests, including budget options, with each department director and develops a proposed budget balanced within the limits of the current available resources or with a proposed increase in fees and/or tax revenues. Beginning in April through the first meeting in June, the Council has the opportunity to review the proposed budget, consider public comment, and finally, adopt a balanced budget. The operating budget is adopted on an annual basis. Capital construction normally takes place over more than one fiscal year; therefore, capital budgets are adopted on a project length basis.</p>
Communication Device	<p>EXECUTIVE SUMMARY</p> <p>The principal objective of this executive summary is to clearly describe the City’s budget process and highlight significant changes to the budget. This will enable the Mayor and City Council to provide policy direction during the budget process. This objective will be accomplished by addressing the following tasks:</p> <ol style="list-style-type: none"> 1. Overview of goals and outcomes of the Budget Summary 2. Provide a summary of the City’s financial position 3. Outline the overall budget process & changes to the budget format 4. Provide a Budget Summary for Fiscal Year 2024 adjusted budget, 2025 tentative budget, and 2026 - 2029 financial plan (coming soon). 5. Discuss capital project prioritization and CIP funding issues 6. Provide an overview of the City Manager’s Recommended Budget 7. Discuss the status of the various City projects 8. Highlight future issues 9. Establish citywide budget policy 		<p>Links the legislative policy statements and priorities to the day-to-day operations of the City.</p>



BUDGET PROCESS			Budget Process
BUDGET FORMAT		BUDGET CALENDAR	
Budget Document	The Budget Document is a tool to be used by management and staff to implement the direction established by the legislative body to carry out the needs and direction of the community.	Prep of Tentative Budget	Adopt Final Budget and Set Certified Tax Rate
		<u>November</u>	<u>June (no proposed tax increase)</u>
		Legislative body identifies community goals and objectives. Tentative capital improvement plan reviewed and updated.	The Council holds public hearings on the proposed tentative budget; Council adopts final budget, certified tax rate and fee schedule (adopted prior to June 30th state deadline).
		<u>December</u>	<u>July - August (proposed tax increase)</u>
		Budget Calendar and instructions presented to departments. Department mid-year performance measures due.	July The Council notices Truth-in-Taxation Public Hearing (ad run twice in the two weeks preceding the hearing).
		<u>January</u>	Aug.—Council holds Truth-in-Taxation Public Hearing, adopts final budget and sets certified tax rate.
		Department's submit budget options and tentative performance measures. Department's meet with City Manager and Finance Manager to discuss options and performance measures. Begin rate and fee analysis. Personnel pay plan benchmarking and benefit costs updated.	Additional Budget Dates and Deadlines
		<u>February – March</u>	30 days after adoption –
		Budget analysis conducted. Compilation of Tentative Budget.	Budget due to State Auditor’s Office Budget published and available on-line
		Budget Presentation and Public Hearings	90 days after adoption-
		<u>April - May</u>	Submit Budget Document to Government Finance Officers Association for their Budget Presentation Award
		Tentative Budget presented to Council. Staff presents introduction, executive summary, major budget issues, and budget policies.	Final Budget Document and Citizens Budget made available
		The Council holds public hearing on the proposed tentative budget. Staff presents operating and capital budgets and tentative rate and fee schedule. Council adopts tentative budget.	

BUDGET PROCESS

BUDGETARY CONTROL

Budgetary control of each fund is maintained at the department level. Department directors play an active and important role in controlling the budget. The City Council may amend the budget, by motion, during the fiscal year; however, increases in overall fund budgets (governmental funds) require a public hearing. Expenditures may not exceed appropriations at the department level.

Budgetary control is maintained at the department level.

Requests for increased funding or levels of service should be considered at one time rather than in isolation or on a “piecemeal” basis. This policy does not preclude budget adjustments pursuant to state laws, but encourages that budget decisions, when possible, be part of comprehensive budget process.

Departments are given specific instructions during the budget process that all budget requests must meet prior to being considered by the City Council. All requests should meet at least one of the following criteria:

- Offset with equal or greater reductions elsewhere within a department’s budget. Requests that are offset with budget reductions in the same budget category. For example: a new personnel request should be offset with existing personnel funding, materials should offset materials, etc. Personnel requests with offsetting existing funds other than personnel are discouraged and will be subjected to a heightened review.
- Demonstrate an exceptional need that could not have been anticipated during the budget process.
- Signify a budget reduction in future budget cycles to offset cost.
- Tied to a legislative policy.
- Generate new revenues.
- Federal, State, or local mandate.
- Tied to contractual obligations.
- Health/safety concerns.

On or before the last day of the fiscal period in which a final budget has been adopted, budget amendments may become necessary to change estimated revenues and appropriations in certain funds. The Council, prior to approving budget amendments, must hold a public hearing to solicit public input on said proposed changes.

BUDGET FORMAT

The budget process is approached on a multi-year basis rather than annually. The multi-year approach or five year financial plan anticipates revenues and expenditures for the appropriation year and four years beyond. This multi-year approach encourages a forward thinking approach to programs and service delivery by offering a comprehensive financial outlook that anticipates budgetary assumptions.

Each budget year beyond the required appropriations period, is referred to as a multi-year financial plan that *does not* act as a formal spending document but rather serves as a plan that can be amended freely without legislative approval. The financial plan only becomes a formal spending document with approval by the legislative body at which time the plan becomes the annual budget. Implementing a multi-year financial plan offers the City numerous advantages, including but not limited to:

**Improved
Financial Management**

**Improved
Long-Term Planning**

**Ability to Evaluate
Program and Service Delivery**

In addition to the five year plan, anticipated budgetary changes to the current year budget are also considered.



**Multi-Year
Budget Plan**

Improved
Financial Mgmt.

Long-term
Planning

Evaluate
Program
&
Service
Delivery

Property Valuation & Tax Assessment



Weber County levies, collects, and distributes taxes for the City and other taxing entities within the County.

Utah law prescribes how taxes are levied and collected.

PROPERTY VALUATION & TAX ASSESSMENT

MARKET VALUE

The county assessor appraises residential property at 100% of its “fair market value,” which is theoretically the value at which the property would sell for on the open real estate market. In the process the assessor is also aiming for uniform valuations, meaning that similar

properties should have similar values. The standards of fair market value and uniform valuations are requirements of the Utah Constitution.

Lien Date. On January 1 all property is appraised based upon situs and status.

TAXABLE VALUE

Part or all of the fair market value may be exempt from taxation per Utah law. After subtracting the exempt portion of the value, the remaining value is the taxable value. Residential properties that serve as the primary residence of any household receive an exemption of 45% of fair market value. Therefore, the taxable value is only 55% of fair market value. Tax rates are applied to the taxable value to determine the property tax due.

On the other hand, the taxable value of a second residence or an unoccupied residential property would be equal to 100% of fair market value.

PRIMARY RESIDENTIAL EXEMPTION

Part or all of the fair market value may be exempt from taxation per Utah law. After subtracting the exempt portion of the value, the remaining value is the taxable value. Residential properties that serve as the primary residence of any household receive an exemption of 45% of fair market value. Therefore, the taxable value is only 55% of fair market value. Tax rates are applied to the taxable value to determine the property tax due.

On the other hand, the taxable value of a second residence or an unoccupied residential property would be equal to 100% of fair market value.

Source: Utah State Tax Commission

TIMELINE

The County Assessor’s property values determined as of January 1 of each year become the valuation mailed to property owners by July 22.

State statutes require that each year a certified tax rate be calculated. The certified tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year, excluding the revenue generated by new growth. If a taxing entity determines that it needs greater revenues than what the certified tax rate will generate, State statutes require that the entity must go through a process referred to as Truth-in-Taxation.

The Truth-in-Taxation process is a series of steps that include notification and advertisement of the proposed tax increase and holding a public hearing to receive public input before the final rate is adopted in August of each year.

Tax notices are mailed by November 1 and

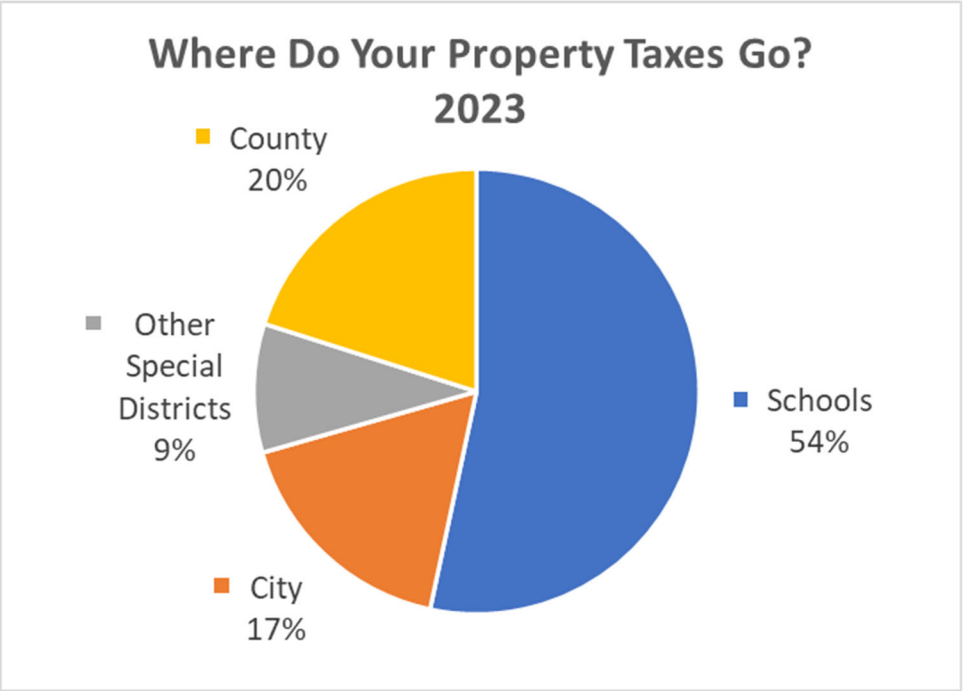
are due without penalty by November 30.

Delinquent taxes, together with penalty of the greater of delinquency, the amount of taxes and penalty shall bear interest on a per annum basis from January 1st following the delinquency date. This interest is 600 basis points (6%) above the Federal Discount Rate. Starting in 2010, the penalty and interest requirements have changed. The penalty was changed to the greater of \$10 or 1% of the delinquent amount due if the current year delinquent tax was paid-in-full between December 31st and January 31st, otherwise the penalty amount is the greater of \$10 or 2.5% of the amount that was delinquent on December 1st. Additionally, the interest changed to 6 percent above the targeted federal funds rate, but this must fall within a minimum of 7% and a maximum of 10%.

If after four and one-half years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property at a tax sale.

MAXIMUM TAX LEVY

The maximum rate of levy applicable to the City for general fund operations authorized by State law is 0.007000 per dollar of taxable value per taxable property within the City. The City may levy an unlimited tax levy to pay the principal of and interest on legally issued General Obligation Bonds.



PROPERTY VALUATION & TAX ASSESSMENT

PROPERTY TAX REVENUE

General Operations

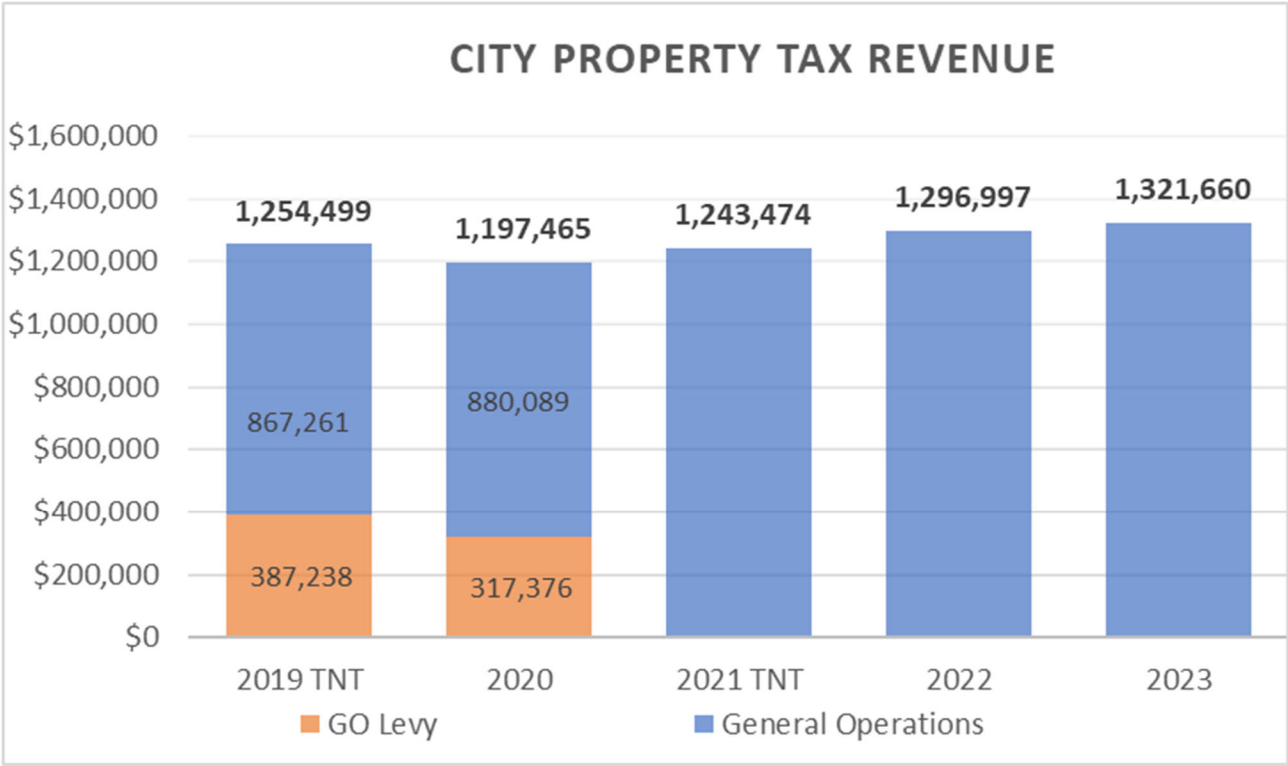
The City levies and collects property taxes for General City Operations to provide tax supported governmental services such as: public safety, streets & sidewalks, parks & recreation, building & zoning, legislative, judicial, and executive services.

In 2019 the City levied a certified tax rate that generated \$867K in tax revenue for General Operations. In 2023 the City generated \$1.322M. Said increase was largely attributed to increasing taxes in 2021 by the amount previously levied for the repayment of general obligation bonds.

General Obligation (GO) Levy

The City imposed, by a vote of the people, a 20 year general obligation debt service levy for the repayment of 2001 general obligation bonds used to reconstruct roads within the OTIS Project Area.

In 2019, the City assessed \$387K for GO debt repayment. The final year of the levy was in 2020.



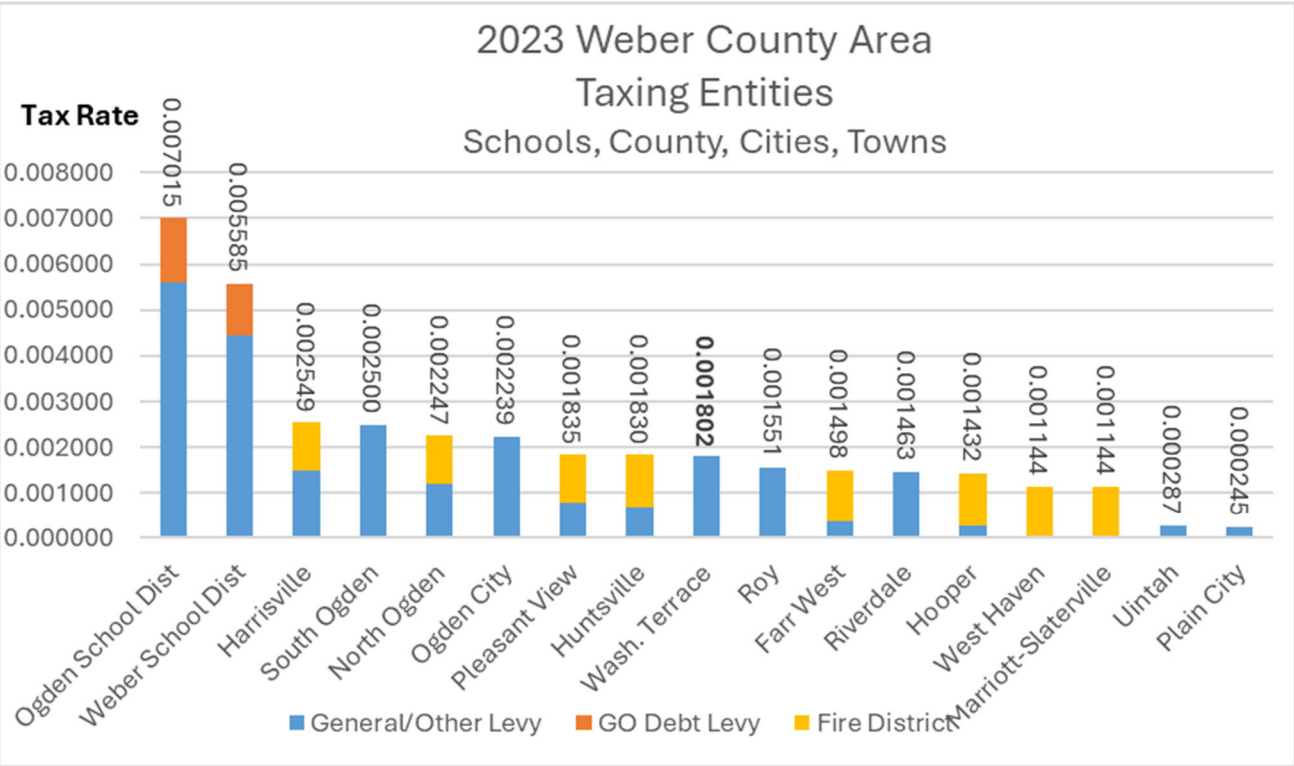
TAX RATES COMPARED BY TAXING ENTITY

The City has a modest tax rate compared to other communities and taxing entities in Weber County.

The City’s 2023 tax rate of 0.001802 fell in the middle range of the 15 municipalities in Weber County. Municipality comparisons combine tax rates for municipal governmental services: general purpose, GO Debt levy, and fire districts. The median rate was 0.001677.

Harrisville City has the highest city tax rate amongst cities in Weber County of 0.002549. Plain City has the lowest rate at 0.000245.

Taxing entities with the largest tax rates are school districts: Ogden School District 0.007015 and Weber School District (overlapping) 0.005585.



PROPERTY VALUATION & TAX ASSESSMENT

PROPERTY TAX REVENUE—RESIDENTIAL

A residential dwelling with a market value of \$100,000 has a taxable value at 55 percent of its market value or \$55,000 (refer to page 25, Primary Residential Exemption).

In 2022 the City levied \$95.32 per \$100K in market value compared to \$120.29 in 2021 or a *decrease* of 21% or \$24.97.

In 2018, the City levied \$140.20 per \$100K in market value. Of said amount, 39% or \$55.33 was attributed to GO debt repayment. Full GO debt repayment was made in 2020.

Tax assessment for all entities combined, per \$100K in market value, in 2018 was \$734.03 *decreasing* by 23% or \$170.45 by 2022.

Property Taxes	CY2019		CY2020		CY2021		CY2022		CY2023	
Taxing Entity	Levy Rate	*\$ Assessed	Levy Rate	*\$ Assessed	Levy Rate	*\$ Assessed	Levy Rate	*\$ Assessed	Levy Rate	*\$ Assessed
City - General Operations	0.001979	\$ 108.85	0.001820	\$ 100.10	0.002187	\$ 120.29	0.001733	\$ 95.32	0.001802	\$ 99.11
City - GO Debt Repayment	0.000884	48.61	0.000656	36.08	-	-	-	-	-	-
Total City Levy	0.002863	\$ 157.46	0.002476	\$ 136.18	0.002187	\$ 120.29	0.001733	\$ 95.32	0.001802	\$ 99.11
% chg from prior year	12%	\$ 17.26	-14%	\$ (21.28)	-12%	\$ (15.90)	-21%	\$ (24.97)	4%	\$ 3.80
Other Taxing Entities	0.010331	\$ 568.21	0.009781	\$ 537.95	0.009029	\$ 496.60	0.008514	\$ 468.27	0.008666	\$ 476.63
% chg from prior year	-4%	-4%	-5%	-5%	-8%	\$ (41.36)	-6%	\$ (28.33)	2%	\$ 8.36
Total Tax Levy	0.013194	\$ 725.67	0.012257	\$ 674.14	0.011216	\$ 616.88	0.010247	\$ 563.59	0.010468	\$ 575.74
% chg from prior year	-1.1%	-1.1%	-7.1%	-7.1%	-8.5%	\$ (57.26)	-8.6%	\$ (53.30)	2.2%	\$ 12.15

CY - Calendar Year

*\$ Assessed = residential per \$100K market value

TAX RATES

In 2018 the City’s total tax levy was 0.002549 or 0.001543 for general operations and 0.001006 for GO Debt Levy compared to 0.001733 for general operations in 2022. The GO debt levy reached is full maturity in CY2020 and therefore is no longer assessed.

Tax rates for all entities combined has steadily declined since 2018. In 2018, a combined levy of 0.013346 was imposed whereas 0.010247 in 2022 or a *decrease* of 23% or 0.003099.

Contributing factors include: 1) the tax levy formula and the growing market value of property. As values increase the rate decreases, unless a taxing entity goes through Truth-in-Taxation and 2) the City’s full GO debt repayment in 2020 therefore eliminating the associated levy.

TAX INCREASES

In 2013, 2017, 2019, and 2021 the City increased its property tax revenue above the certified tax rate revenue a.k.a. raised property taxes.

In 2013, the City increased property tax revenue by \$49K for the purpose of additional funding for the roads operations and maintenance program.

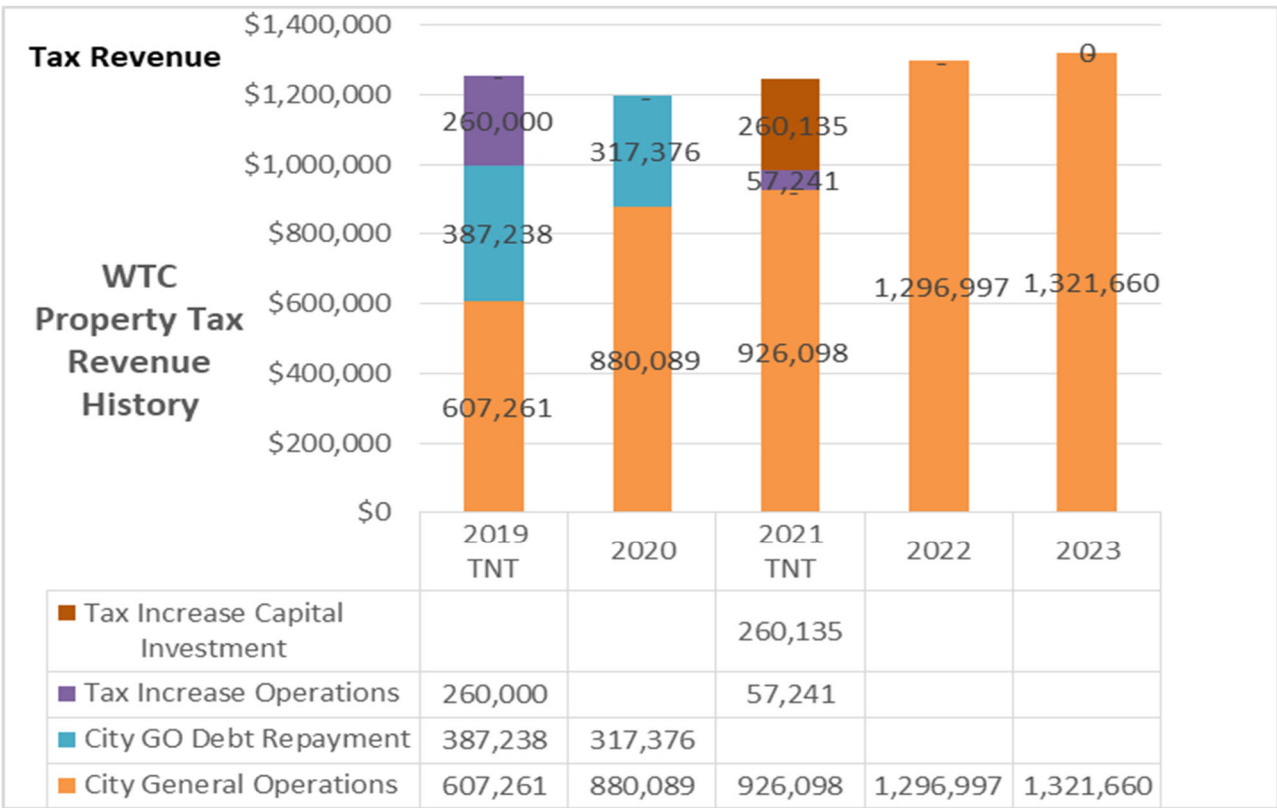
In 2017, the City increased property tax revenue by \$75K to fund increases to police public safety contract services.

In 2019, the City increased property tax revenue by \$260K to fund operational increases to volunteer shift pay and increase staffing levels for Fire/EMS services.

In 2021, the City increased its general purpose tax levy to a rate equivalent of generating an additional \$317,376 in tax revenue or the same amount as the final GO Debt Levy. The final GO debt payment was made in 2020.

Said increase is being used to fund operational cost increases for governmental services. Remaining funds would be used to fund high priority capital projects.

The FY 2023-24 tentative budget does not anticipate the City going through Truth-in-Taxation to increase tax revenue above the certified property tax rate.



Debt Service

FACTORS THAT FAVOR LONG-TERM FINANCING

- When long-term revenues are adequate to support debt service costs.
- When the project will support an investment-grade credit rating.
- When market conditions are favorable.
- When a capital investment is mandated by state or federal requirements and current available resources are insufficient.
- When the capital investment is immediately high-priority improvement needed to address capacity.
- When the life of the capital investment is 10 years or longer and exceeds the life of financing.
- Spread the cost of the capital investment to those who benefit from it now and in the future.
- Acquire assets as needed rather than wait for sufficient cash has built up.

DEBT SERVICE

WHY DOES THE CITY ISSUE DEBT ?

The City issues debt for a variety reasons. The issuance of long-term debt provides a major source of funding for capital needs. Due to the high cost of acquiring or replacing capital assets, the City may not be able to accumulate enough cash from current receipts to pay for necessary capital assets. Borrowing money allows the City to acquire necessary assets as needed rather than wait until sufficient resources to been built up.

The issuance of debt also spreads the cost of the capital asset to those who benefit from it, both now and in the future.

MOST RECENTLY ISSUED

In March 2021 the City entered into a 5- year Lease Purchase Agreement for \$739,345 with Zions First National Bank for the purchase of heavy operating fleet & equipment to be used for streets and utility service operations. The true interest cost (TIC) is stated at 3.5% with annual principal and interest payments due of \$156,129.

The first annual principal and interest payment comes due 3/5/2022. The final payment will be due 3/5/2026.

NEAR/AT MATURITY

The Equipment Lease Purchase Series 2021 as described above *Most Recently Issued* will be the closest long-term financing instrument to reach full maturity.

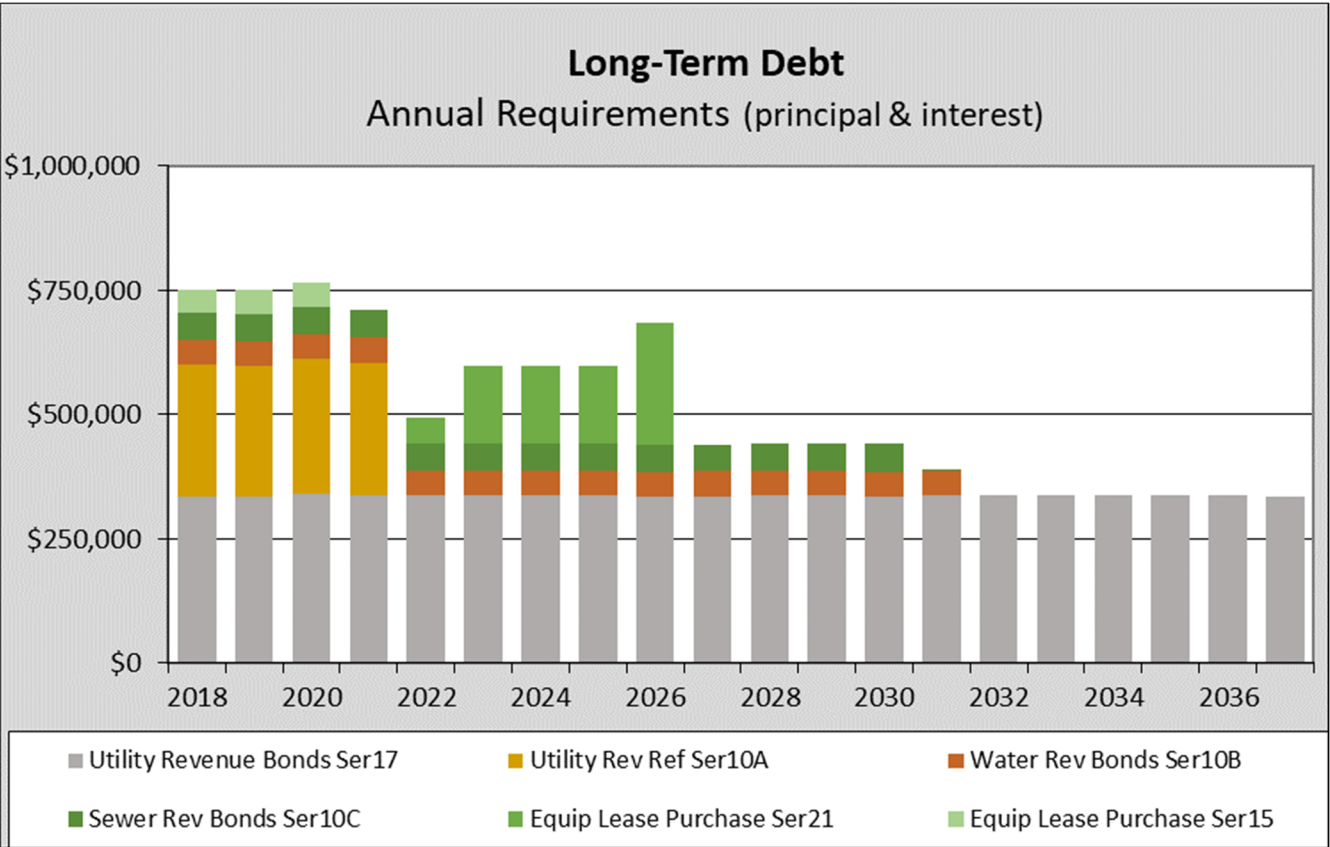
The final lease payment will be due 3/5/2026.

FUTURE ISSUANCES

At this time no capital purchases have been identified for borrowing.

OUTSTANDING LONG-TERM DEBT

Outstanding Long-Term Debt											
Fiscal Year ended June 30, 2023											
Activity	Fund	Bonds Outstanding	Series	Purpose	Par Amount	Ending Balance	Principal Due within one year	Interest Due within one year	Maturity (year)	True Interest Cost	*Rating
Govtl	65	Equipment Lease Purchase	2021	Heavy Construction Fleet	\$ 79,534	\$ 23,246	\$ 6,375	\$ 314	2026	1.35%	Not rated. Direct Borrowing.
	50, 51	Equipment Lease Purchase	2021	Heavy Construction Fleet	659,811	519,327	142,429	7,011	2026	1.35%	Not rated. Direct Borrowing.
Utilities Water, Sewer, Storm, Refuse	51	Utility Revenue	2010B	Water Infrastructure 4800 South	708,000	342,000	38,000	12,175	2031	3.53%	Not rated. Direct Placement. SRLF
	52	Utility Revenue	2010C	Sewer Infrastructure 4800 South	835,000	385,000	44,000	9,625	2031	2.49%	Not rated. Direct Placement. SRLF
	50	Utility Revenue	2017	Public Works Facility New Construction	4,795,000	3,680,000	205,000	131,825	2037	2.89%	Underlying AA
Total Outstanding					\$ 7,077,345	\$ 4,949,573	\$ 435,804	\$ 160,950			



DEBT SERVICE

DEBT LIMITS

The State of Utah limits a city's direct general obligation debt to 4 percent of assessed valuation. At fiscal end June 30, 2023, the City had no outstanding general obligation debt.

Other financing instruments will be considered in parity with the City's Debt Management Policy and Objectives.

BOND RATING

Bond ratings function as an evaluation of credit risk, not a recommendation to invest in a bond or the risk preference of an investor. The bond rating is the most important factor affecting the interest cost on bonds.

There are three rating agencies for municipal bonds: Moody's Investors Services, Standard & Poor's, and Fitch Ratings. Of these agencies, Standard & Poor's and Moody's rate over 80 percent of all municipal and corporate bonds. The analytical framework used by rating agencies includes both qualitative and quantitative aspects.

The areas of analysis generally include the economy, debt structure, financial condition, demographic factors, and management practices of the governing body and administration.

Insured ratings is the rating agencies assessment of a particular obligation's credit quality given the credit enhancement provided by a financial guarantor. Underlying issuer ratings are the rating agencies opinions of the obligators ability to honor unsecured financial obligations and contracts.

For a comprehensive look at assigned ratings and their representations, please visit

www.moodys.com
www.standardpoors.com
www.fitchratings.com

As shown in the above table, "Outstanding Long-Term Debt" , only one issuance has been rated: Utility Revenue Bonds, Series 2017. The remaining three issuances have been privately placed and unrated.

Standard & Poor's (S&P) conducted a full-rating review of the Utility Revenue Bonds, Series 2017. The rating assigned to these bonds was an underlying 'AA'. According to S&P, a long-term issue credit rating of 'AA' differs from the highest-rated obligations only to a small degree and believes that obligor's capacity to meet its financial commitments on the obligation is very strong. The highest quality credit rating from S&P is AAA.

Budget Overview

MAJOR BUDGET ISSUES & PRIORITIES
#1 ADVANCED METERING INFRASTRUCTURE (AMI)
#2 ROHMER PARK PICKLEBALL COMPLEX
#3 PUBLIC SAFETY POLICE SERVICES
#4 HUMAN RESOURCES
#5 FIRE CAPITAL EQUIPMENT REPLACEMENT
#6 UTILITY SERVICES & USER FEES

MAJOR BUDGET ISSUES & PRIORITIES

The major budget issues and priorities outlines the basic premises associated with the budget and its major issues driving the budget development.

As staff continues to evaluate and balance the current and future program requirements to the levels of services offered, the analysis continues to highlight the following challenges facing each of these services:

- The ability to fund current and future service levels for general operations and capital equipment and infrastructure.

CAPITAL FINANCING

It is anticipated that pay-as-you go, short-term and long-term financing options will be necessary to fund capital infrastructure and equipment. Financing strategies are evaluated to identify challenges and opportunities including sustainability, timing, and balance to deliver a stable level of essential services.

Staff has been diligent in seeking grant revenue to lessen the financial burden of providing essential City services. Although the availability and eligibility of grant assistance has become extremely limited and competitive, grant funding assistance will continue to be actively sought out.

- *Unfunded federal and state mandates*
- *Maintain strong creditworthiness.*
- *Build/maintain reserves for unforeseen events and emergencies.*
- *Keep taxes and fees as low as possible while meeting service level expectations.*
- Responding to economic conditions.

1. ADVANCED METERING INFRASTRUCTURE | SMART METERING

Legislative Policy Priority Operational Excellence

WHAT IS AMI? Advanced Metering Infrastructure (AMI) is a digital meter register that uses technology to record real time usage and transfers the information electronically. AMI improves the City’s ability to collect frequent and accurate water usage data to improve billing, leak detection, education and water resource management.

PROJECT PRIORITY Managing water consumption and applying best practices in water conservation has been a priority for the City over the past several years. In keeping with this priority, the City has reached several milestones as we have hardened sections of our water delivery system. Hardening the system includes replacement of old and deteriorating pipes, upgrading storage tanks, replacing shutoff valves, replacing pressure reducing valves and upgrading the water meter systems.

Metering water delivery is a basic and essential component of the City’s infrastructure. The meter accurately measures the amount of water being

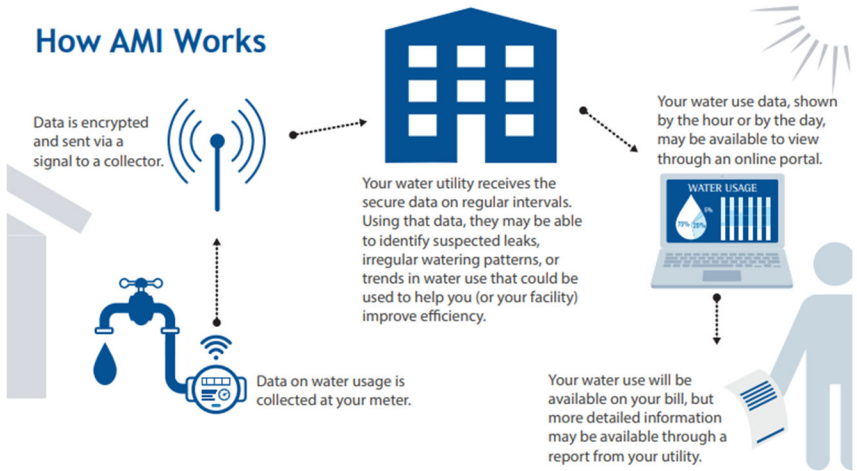
used on any given property and tells a story of usage every 30 days when the meter is read. The 30-day tracking of water use has been exceptionally beneficial when a customer has a question regarding their water use. The history can indicate any leaks or inconsistencies in their water use and has proved beneficial in analyzing water use and understanding any anomalies in billing.

CUSTOMER PORTAL The AMI system is a direct link system that will allow customers to access their water use 24 hours a day, 7 days a week with only one hour lag time. The access to water use will help users watch their water use and catch any leaking within a day or two rather than at the end of the meter reading cycle

INSTALLATION The system is currently being installed and is expected to be completed by 2024 year end.. Upon completion it will improve water efficiency, help water users monitor their water use and correct any anomalies in their consumption.

FISCAL IMPACT The AMI system has an adjusted capital investment of \$650K plus installation costs. The reading software, customer portal and tower transmission has a \$21K ongoing fiscal impact.

The City has successfully secured \$331,000 in CDBG funding for this Project.



2. ROHMER PARK PICKLEBALL COMPLEX



Legislative Policy Priority
Operational Excellence

Recognizing the pivotal role of parks in fostering community well-being, the City embarked on an extensive planning process, identifying Rohmer Park as a focal point for expansion in its master plan. With resounding support from the Park Planning Committee and unanimous approval from the City Council, the ambitious vision to enhance Rohmer Park was set in motion.

FUTURE COMPLETION Following the completion of Phases One and Two in 2024, attention will turn towards planning for Phase Three and Four which is envisioned to include amenities such as bathrooms, a rustic playground, and picnic areas and an accessible safe sidewalk plan to access the upper areas of the park. Through strategic planning and continued community support, Rohmer Park is poised to emerge as a premier destination, enriching the lives of residents and visitors alike while reinforcing the city's commitment to fostering a thriving and inclusive community.

FISCAL IMPACT |Phase One of the expansion project commenced with the construction of a four-court Pickleball facility, along with essential infrastructure enhancements including parking facilities and sidewalks. Phase one received a significant boost through RAMP funding totaling \$500,000. RAMP funding in addition to City funds of \$362,448 gave phase one a strong financial foundation for the beginning of the Rohmer Par4k project.

Building upon the success of Phase One, Phase Two further elevated Rohmer Park's amenities, encompassing the completion of roads, expanded parking spaces, a substantial playground area, concrete pathways, and water-wise landscaping. With \$647,790 secured through RAMP funding for FY 2024, coupled with a matching funds from the City of \$369,558, Phase Two seamlessly integrated with its predecessor to realize a comprehensive recreational space.

Phases three and four are projected to cost are not available at the time of this publication. However, will include significant effort to receive RAMP funding to help complete the project



Pickleball Complex Phase Two

3. PUBLIC SAFETY | POLICE

Legislative Policy Priority
Community Safety

The City contracts law enforcement services with the [Weber County Sheriff's Office](#). This contract represents the largest General Fund department.

Though a considerable expenditure, the essential services provided by the Sheriff's Office are significant in the benefit they provide. Working with the Sheriff's Office has proved to be beneficial to the protection of life and property of the stakeholders of the City.

FISCAL IMPACT The cost for contract law enforcement services is determined by a cost allocation formula. In FY 2022, the cost allocation formula changed from 50/50 calls for service/population to 60/40 calls for service/population. This change resulted in an cost increase for the City.

The cost for services for Fiscal Year 2024-25 is estimated at \$1,113,249 or a decrease of 8.71% or \$106,155.

The Fiscal Year 2023-24 cost for services is estimated at \$1,219,404.

Future contract increases are estimated at 5 percent or \$86K average annually through Fiscal Year 2028-29.



Major cost reduction indicators for Fiscal Year 2024-25 are attributed:

- **Budget to Realistic Actual.** The Sheriff's Office has provided initial contract pricing that more closely resembles the estimated actual.

Historically year end rebates were provided for actual contract pricing that was below the estimated budget amounts.

This nuance was largely seen in salaries & wages for unfilled vacant positions.

It is anticipated that these rebates will be significantly reduced or eliminated in the future.

- **Cost Allocation.** The City's share of costs has decreased from the prior year. According to the cost allocation formula 60% of the costs are attributed to calls for service and 40% population.

Population share reduced from 13.29% to 11.9%

Calls-for-Service share reduced from 17.89% to 16.95%

Overall cost allocation reduced from 16.0% to 14.9%

4. HUMAN RESOURCES

Legislative Policy Priority
Operational Excellence

Investment in personnel is one of the most important goals of the Mayor and Council. Without highly trained employees who are committed to their craft and committed to the City, the community will struggle to provide essential services that all stakeholders need. For the past few years, the City has had its share of vacated employee positions and has felt the impact of an ever-increasing struggle to fill those positions. It is understandable that employees will come and go, and employees will look for employment opportunities elsewhere for a variety of reasons. The Covid pandemic brought new challenges to recruitment and retention. Early retirements and quits led to a nationwide tight job market. After careful analysis and consideration, the City revised the compensation plan strategy in 2022 to retain and recruit more qualified employees. It is understood that a competitive pay plan is not the answer to every employee resignation, however, it was considered when evaluation employee resignations and lack of qualified applicants to fill the positions. It was decided that being competitive in the market would benefit the stakeholders of the City and would outweigh the financial obligation to fund the difference.

WAGE GROWTH

According to the Bureau of Labor Statistics, Weber County has seen wage gains up from 1.2 percent (in 2019-20 “pre-pandemic”) to 8.5 percent in 2022, and 8.8 percent gains in 2023. The tight la-

bor market and “quits” are generating stronger wage growth. It should be noted that it is expected by many that the substantial wage growth will begin to plateau within the next coming years. The wage gains have been consistent with the trend the City has seen within its benchmark analysis.

This investment will accomplish one of the most important goals of the Mayor and Council, to make life better for the residents and businesses in the City. The Pay Compensation Plan for the FY 2024-25 tentative budget is proposed to reach \$3.26M which is an increase of \$220,045, or roughly 7% from the 2024 budget. Of the proposed personnel costs, \$2,465,016 is attributed to salaries, and \$800,337 to benefits and other personnel costs.

PAY PLAN TO BENCHMARK

The FY 2024-25 benchmark analysis was completed in December 2023. The City compensation strategy uses the average range from 15 council-approved benchmark cities. The goal of the benchmark analysis is not to “lead the pack”, but rather to maintain competitiveness within the essential fields required to efficiently serve the City.



Fiscal Year 2024-25 <i>Tentative</i>
FISCAL IMPACT
Personnel (W&B)
\$3.26M or an increase of \$220K or 7%
Wages (W)
\$2.46M or an increase of \$234K or 9%
Benefits (B)
\$800K or a decrease of \$23K or 3%

4. HUMAN RESOURCES *CONTIUED*

BENEFITS

Major benefit cost drivers are health/dental coverage and retirement benefits.

Health coverage offered by PEHP has a July 1, 2025, estimated renewal rate *increase* of 5.5% for traditional medical plans and 5.5 % for HAS plans; dental renewal rates are expected to remain flat. The employees’ share of health/dental premiums is 10% and the City’s share is 90%.

Retirement benefits are administered through Utah Retirement Systems. Preliminary rates released expect that the Public Employees’ Noncontributory Tier 1 System employer contribution rate will have a decrease to 16.97%. The Tier 2 system will also have a decrease to 15.89%. The City no longer contributes to The Firefighters’ Division A retirement system, as a shift from a full-time Fire Chief to Volunteer Fire Chief was made last year, eliminating this cost.

In accordance with Utah State Code 49-12-406, Justice Court Judges who are part of the Tier 1 category, can use their aggregated wages from the cities that they are employed to determine if they are deemed “full-time eligible”, regardless of full time or part time status within the cities that they serve. The URS has deemed our current Judge as eligible for retirement benefits. This change in retirement benefits has been included in the Courts Department budget, adding an additional \$6970 (or .03%) to the Court Budget.

PERSONNEL CHANGES

Department Reorganization |
Building & Planning Dept.

In June of 2023, Council approved the creation of a part-time code enforcement officer to focus on code challenges within the city. Historically, code enforcement services were provided by the Community Development/Chief Building Official/Planner. With the code enforcement duties assigned elsewhere, it was determined that the remaining duties of the Community Development/ Chief Building Official/Planner could be accomplished on a part-time basis. In September of 2023, the Council voted to dissolve the full-time Community Development/Chief Building Official/Planner position and formally created two part time position within the Building/ Planning Department. The positions included the Community Development /Chief Building Official and the Code Enforcement Officer. By eliminating the full-time benefits and decreasing hours, the combined fiscal impact for splitting the position into two part-time positions was a *decrease* of \$32,278.



5. FIRE DEPARTMENT CAPITAL EQUIPMENT REPLACEMENT

Legislative Policy Priority
Community Safety &
Fiscal Responsibility

This investment of emergency responder capital equipment is a vital asset to the community in safeguarding life and property.

The challenge of maintaining aging and unreliable equipment has become increasingly pressing. Recognizing this, our staff has diligently pursued avenues to address this issue while remaining fiscally responsible.

Careful capital and financial planning and leveraging grants demonstrates our commitment to maximizing City resources in providing essential services..

PUMPER TRUCK (replacement)

Fiscal Impact: With widespread support from neighboring municipalities, county leaders, and state legislators, we successfully secured a federal grant for \$424K for the purchase of a new replacement pumper truck. The City will match



Image: replacement pumper truck

\$391K. The total cost of the pumper and its equipment is \$815K.

BRUSH TRUCK (replacement)

Fiscal Impact: The City successfully received a CDBG grant that covered \$57,838 of the \$94,044 total cost to replace the 2002 Dodge cab and chassis with a new 2024 Dodge 5500. Additionally, it's worth noting that in 2019, the pump system and bed were replaced on the old truck using \$30,000 from the CDBG funding and \$19,704 from city proceeds. This pump system was then transferred to the new cab and chassis making this a formidable vehicle for fighting the annual brush fires that flair up throughout the city's wild land interface.

FISCAL IMPACT the capital equipment investment requirements over the next 5 years are estimated at \$2.1M. Of said amount \$815K has secured funding as described above (Pumper Truck)

6. PUBLIC UTILITIES & USER FEES

Legislative Policy Priority
Fiscal Responsibility
Operational Excellence



REFUSE SERVICES

Major Budget Issues | Fiscal Year 2024-25

1) **Waste Collection** | *Republic Services* is the City's waste collection provider. Collection Fees are expected to increase by 3.5% for the first container and 4% for recycle containers. Future rates will be adjusted annually to the consumer price index. Collection Fees are estimated to reach \$347K.

Fuel Recovery Fees are imposed when diesel fuel prices exceed \$4.00/gallon. Fuel Recover Fees are estimated at \$25K.

Waste Collection Expenses are projected to reach \$347K or a zero budget increase. The current budget is expected to be sufficient to absorb the proposed rate increases.



2) **Waste Disposal** | *Weber Transfer Station* is the City's non-recyclable waste processor. Disposal Fees are expected to remain at \$50.00/ton. Disposal Fees are expected to reach \$172K.

Wasatch Integrated Waste is the City's recyclable material waste processor. Processing

fees are expected to remain at \$50.00/ton. Processing fees are expected to reach \$20K.

Waste Disposal Expenses are projected to reach \$192K or an increase \$9K or 5%.

3) **Personnel & Overhead** requirements are expected to increase by 15% or \$16K from the prior year. Said increase is largely being attributed to personnel related costs. Refer to Major Budget Issues, #4 Human Resources, for major cost drivers.



6. PUBLIC UTILITIES & USER FEES *CONTINUED*



CULINARY WATER SERVICES

Major Budget Issues | Fiscal Year 2024-25



1) **Wholesale Culinary Water** | Weber Basin Water, the regional water supplier within the Ogden and Weber River drainages, provides a wide variety of water supplies within our community such as culinary and secondary water.

The City purchases treated wholesale culinary water from Weber Basin Water (WBW). WBW contract rates are estimated to increase by 13% or \$43kK. Increases through 2029 are estimated to at 13% annually.

While WBW provides secondary water services within the City, those services are not operated by the City.

- 2) **Personnel & Overhead** requirements are expected to increase by 14% or \$68K from the prior year. Said increase is largely being attributed to personnel related costs. Refer to Major Budget Issues, #4 Human Resources, for major cost drivers.
- 3) **Capital Projects** | Refer to Supplemental Section, Capital Project Summary, for a summary of Capital Projects.

SMART METERING | ADVANCED METERING INFRASTRUCTURE (AMI) is a digital meter register that uses technology to record real time usage and transfers the information electronically. AMI improves the City’s ability to collect frequent and accurate water usage data to improve billing, leak detection, education and water resource management.

The AMI software, customer portal and tower transmission has a \$21K ongoing fiscal impact beginning FY 2024 and an amended capital investment \$688K *plus* installation costs. The original estimated project cost was \$550K. Hardware costs increases have drove up the project costs. The City secured \$331,000 of CDBG funding for this Project.

Refer to Major Budget Issue #1.

6. PUBLIC UTILITIES & USER FEES *CONTINUED*



Legislative Policy Priority
Fiscal Responsibility
Operational Excellence

SANITARY SEWER SERVICES

Major Budget Issues | Fiscal Year 2024-25

- 1) **Sewer Treatment** | Central Weber Sewer Improvement District is the City’s sewer treatment provider. Treatment fees are expected to reach \$611K or an increase of 3% or \$19K . Annual increases of 3% or \$19-21K are anticipated annually in 2026 through 2029.

Treatment fees are imposed by the District based on population and assessed property values. According to the District, their facility will require upgrades to meet water quality regulations by the Utah Department of Environmental Quality and the US Environmental Protection Agency. It is estimated that the upgrade projects will cost nearly \$100M and must be completed prior to 2026. The District is capable of paying for much of this required work without bonding, however, bonding is still required and the District is planning on bond for \$35M during the 2024 Fiscal Year. It is necessary for the District to raise service fees in order to complete all of these projects.



- 2) **Personnel & Overhead** requirements in FY 2025 are expected to increase by 14% or \$51K from the prior year. Said increase is largely being attributed to personnel related costs.

Refer to Major Budget Issues, #4 Human Resources, for major cost drivers.

- 3) **Capital Projects** | Refer to Supplemental Section, Capital Project Summary, for a summary of Capital Projects.

6. PUBLIC UTILITIES & USER FEES *CONTINUED*



STORM WATER SERVICES

Major Budget Issues | Fiscal Year 2024-25

- 1) **Personnel & Overhead** requirements are expected to increase by \$40K from the prior year. Said increase is largely being attributed to personnel related costs. Refer to Major Budget Issues, #4 Human Resources, for major cost drivers.
- 2) **Capital Projects** | Refer to Supplemental Section, Capital Project Summary, for a summary of Capital Projects.

6. PUBLIC UTILITIES & USER FEES *CONTINUED*

- Legislative Policy Priority
- Fiscal Responsibility
- Operational Excellence



UTILITY USER FEES

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain sufficient and equitable based on factors such as, but not limited to:

- ⇒ Inflation and Economic Conditions
- ⇒ Legal Mandates
- ⇒ Levels of Service
- ⇒ Adequacy of Cost Coverage
- ⇒ Legislative Policy Priorities
- ⇒ Contractual Obligations

Fee and rate structures for single family residential connections are benchmarked annually with area cities to gain perspective of how our fees compare. This information is used to identifying fee competitiveness and performance/levels of service differences.

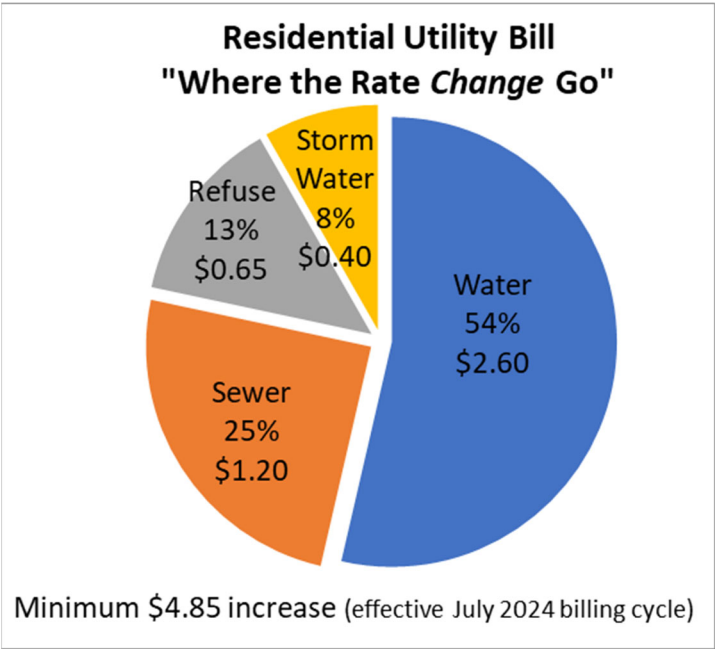
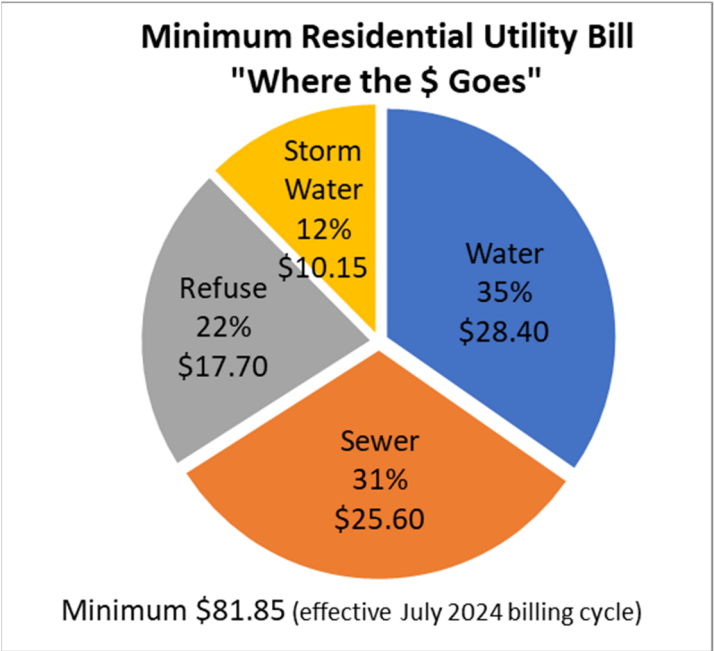
Utility increases are proposed go into effect beginning the July 2024 billing cycle.

Fiscal Year 2024-25

Service	Single Family Residential						
	Base User Fees				Overage (\$/1,000 gal.)		
	Current	New	\$ Change	% Change	Current	New	Change
*Water	25.80	28.40	2.60	10%	5.10	5.10	-
*Sewer	24.40	25.60	1.20	5%	5.05	5.05	-
Garbage & Recycle	17.05	17.70	0.65	4%			-
Storm Water	9.75	10.15	0.40	4%			-
Minimum	\$ 77.00	\$ 81.85	\$ 4.85	6%	\$ 10.15	\$ 10.15	\$ -

* Base includes up to 4,000 gallons

UTILITY USER FEES



BUDGET SUMMARIES

All Funds Combined Government-Wide

BUDGET SUMMARIES – RESOURCES & REVENUES – ALL FUNDS COMBINED – GOVERNMENT-WIDE

Government-Wide: Resources & Revenues by Fund

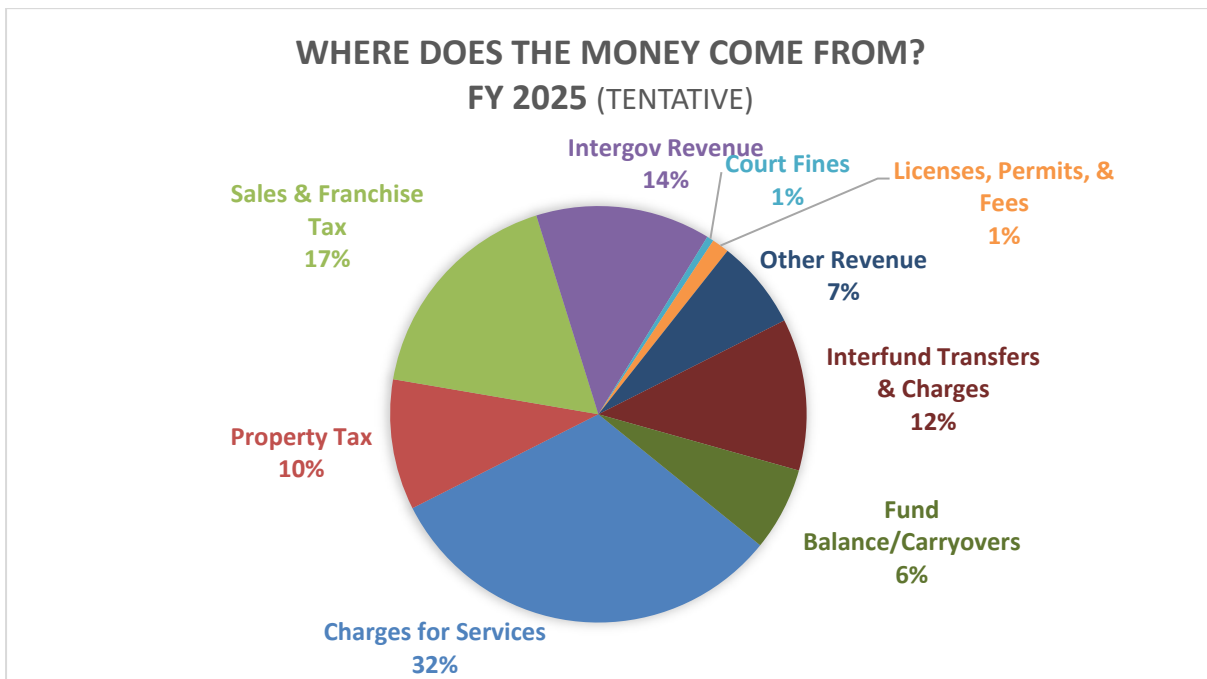
Fund	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Governmental Funds							
10 General	\$ 5,551,924	\$ 4,642,816	\$ 4,895,512	\$ 4,904,998	\$ 5,021,324	\$ 5,064,214	\$ 5,137,816
12 Recreation	91,895	115,949	104,629	78,521	83,112	80,275	81,775
53 Capital Projects Parks	580,254	1,632,988	830,000	445,000	445,000	445,000	445,000
55 Capital Projects	2,686,076	1,848,824	1,443,501	741,751	801,811	751,851	751,871
56 Capital Projects Road	4,165,135	4,440,027	759,130	733,479	1,022,564	610,696	621,982
65 Debt Service	124,600	44,177	44,031	47,727	37,280	37,061	37,540
70 Redevelopment Agency SE	900,604	1,246,109	440,000	440,000	-	-	-
71 Redevelopment Agency CBD	241,980	-	-	-	-	-	-
75 Redevelopment Agency Housing	775,767	110,000	110,000	110,000	39,956	45,949	52,841
Total Governmental Funds	\$ 15,118,235	\$ 14,080,890	\$ 8,626,803	\$ 7,501,476	\$ 7,451,047	\$ 7,035,046	\$ 7,128,825
Enterprise Funds							
49 Refuse	672,713	724,953	753,486	790,061	821,194	853,624	887,415
50 Culinary Water	2,446,759	3,854,961	2,209,694	2,216,140	2,208,878	2,302,582	2,434,005
51 Sanitary Sewer	1,518,752	2,609,960	1,652,541	1,748,240	1,705,646	1,751,646	1,800,745
52 Storm Water	682,162	1,483,881	817,283	699,084	720,855	743,002	765,490
Total Enterprise Funds	\$ 5,320,386	\$ 8,673,755	\$ 5,433,004	\$ 5,453,525	\$ 5,456,573	\$ 5,650,854	\$ 5,887,655
TOTAL REVENUES	\$ 20,438,621	\$ 22,754,645	\$ 14,059,807	\$ 12,955,001	\$ 12,907,620	\$ 12,685,900	\$ 13,016,480

Government-Wide: Resources & Revenues by Major Object

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	\$ 4,069,919	\$ 4,241,794	\$ 4,460,197	\$ 4,636,259	\$ 4,826,638	\$ 5,045,975	\$ 5,287,046
% Change from Prior Year	7%	4%	5%	4%	4%	5%	5%
Property Tax	1,389,694	1,411,660	1,424,677	1,437,824	1,551,102	1,565,513	1,580,068
% Change from Prior Year	1%	2%	1%	1%	8%	1%	1%
Sales & Franchise Tax	2,497,520	2,492,508	2,460,130	2,519,497	2,580,507	2,643,208	2,726,752
% Change from Prior Year	7%	0%	-1%	2%	2%	2%	3%
Intergov Revenue	2,982,141	4,700,233	1,908,983	1,208,884	676,323	694,316	718,204
% Change from Prior Year	107%	58%	-59%	-37%	-44%	3%	3%
Court Fines	90,429	75,500	75,500	75,500	75,500	75,500	75,500
% Change from Prior Year	20%	-17%	0%	0%	0%	0%	0%
Licenses, Permits, & Fees	211,848	187,000	189,000	189,000	189,000	189,000	189,000
% Change from Prior Year	-42%	-12%	1%	0%	0%	0%	0%
Other Revenue	1,297,920	916,546	972,531	751,711	635,798	563,275	480,859
% Change from Prior Year	15%	-29%	6%	-23%	-15%	-11%	-15%
Interfund Transfers & Charges	4,893,978	1,417,792	1,657,211	1,282,632	1,209,752	1,136,602	1,147,754
% Change from Prior Year	109%	-71%	17%	-23%	-6%	-6%	1%
Fund Balance/Carryovers	3,005,172	7,311,612	911,578	853,694	1,163,000	772,511	811,297
% Change from Prior Year	1060%	143%	-88%	-6%	36%	-34%	5%
TOTAL REVENUES	\$ 20,438,621	\$ 22,754,645	\$ 14,059,807	\$ 12,955,001	\$ 12,907,620	\$ 12,685,900	\$ 13,016,480
\$ Change from Prior Year	\$ 7,318,226	\$ 2,316,024	\$ (8,694,838)	\$ (1,104,806)	\$ (47,381)	\$ (221,720)	\$ 330,580
% Change from Prior Year	56%	11%	-38%	-8%	0%	-2%	3%

Government-Wide: Resources & Revenues by Major Object as a Percentage

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	20%	19%	32%	36%	37%	40%	41%
Property Tax	7%	6%	10%	11%	12%	12%	12%
Sales & Franchise Tax	12%	11%	17%	19%	20%	21%	21%
Intergov Revenue	15%	21%	14%	9%	5%	5%	6%
Court Fines	0%	0%	1%	1%	1%	1%	1%
Licenses, Permits, & Fees	1%	1%	1%	1%	1%	1%	1%
Other Revenue	6%	4%	7%	6%	5%	4%	4%
Interfund Transfers & Charges	24%	6%	12%	10%	10%	10%	8%
Fund Balance/Carryovers	15%	32%	6%	7%	9%	6%	6%
TOTAL REVENUES	100%	100%	100%	100%	100%	100%	100%



BUDGET SUMMARIES – REQUIREMENTS & EXPENDITURES – ALL FUNDS COMBINED – GOVERNMENT-WIDE

Government-Wide: Requirements & Expenses by Fund

Funds	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Governmental Funds							
10 General	\$ 5,551,924	\$ 4,642,816	\$ 4,895,512	\$ 4,904,998	\$ 5,021,324	\$ 5,064,214	\$ 5,137,816
12 Recreation	91,895	115,949	104,629	78,521	83,112	80,275	81,775
53 Capital Projects Parks	580,254	1,632,988	830,000	445,000	445,000	445,000	445,000
55 Capital Projects General	2,686,076	1,848,824	1,443,501	741,751	801,811	751,851	751,871
56 Capital Projects Roads	4,165,135	4,440,027	759,130	733,479	1,022,564	610,696	621,982
65 Debt Service	124,600	44,177	44,031	47,727	37,280	37,061	37,540
66 Special Improvement	-	-	-	-	-	-	-
70 Redevelopment Agency SE	900,604	1,246,109	440,000	440,000	-	-	-
71 Redevelopment Agency CBD	241,980	-	-	-	-	-	-
75 Redevelopment Agency Housing	775,767	110,000	110,000	110,000	39,956	45,949	52,841
Total Governmental Funds	\$ 15,118,235	\$ 14,080,890	\$ 8,626,803	\$ 7,501,476	\$ 7,451,047	\$ 7,035,046	\$ 7,128,825
Enterprise Funds							
49 Refuse	672,713	724,953	753,486	790,061	821,194	853,624	887,415
50 Culinary Water	2,446,759	3,854,961	2,209,694	2,216,140	2,208,878	2,302,582	2,434,005
51 Sanitary Sewer	1,518,752	2,609,960	1,652,541	1,748,240	1,705,646	1,751,646	1,800,745
52 Storm Water	682,162	1,483,881	817,283	699,084	720,855	743,002	765,490
Total Enterprise Funds	\$ 5,320,386	\$ 8,673,755	\$ 5,433,004	\$ 5,453,525	\$ 5,456,573	\$ 5,650,854	\$ 5,887,655
TOTAL REQUIREMENTS	\$ 20,438,621	\$ 22,754,645	\$ 14,059,807	\$ 12,955,001	\$ 12,907,620	\$ 12,685,900	\$ 13,016,480

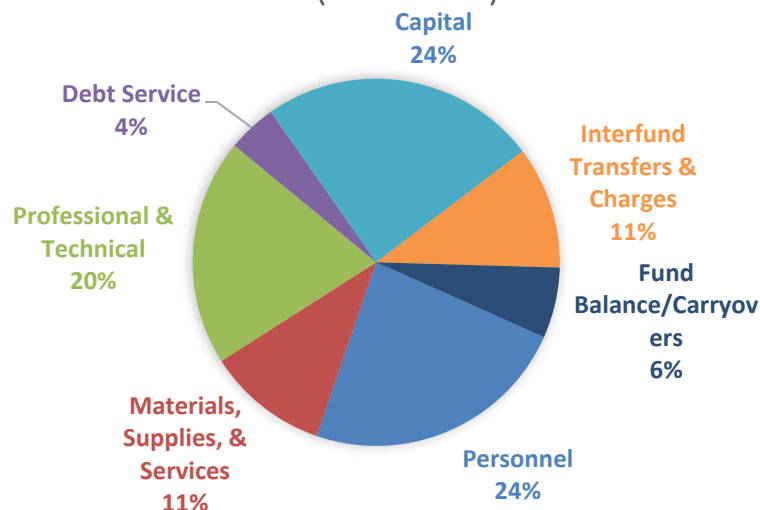
Government-Wide: Requirements & Expenses by Major Object

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	2,578,617	3,094,570	3,323,301	3,481,634	3,613,588	3,749,519	3,882,628
% Change from Prior Year	12%	20%	7%	5%	4%	4%	4%
Materials, Supplies, & Services	1,273,270	1,519,002	1,498,593	1,578,885	1,602,244	1,616,632	1,645,711
% Change from Prior Year	7%	19%	-1%	5%	1%	1%	2%
Professional & Technical	2,606,243	2,856,013	2,812,576	2,986,673	3,163,073	3,357,986	3,566,984
% Change from Prior Year	11%	10%	-2%	6%	6%	6%	6%
Debt Service	592,122	596,757	598,103	684,097	439,486	439,616	441,287
% Change from Prior Year	-23%	1%	0%	14%	-36%	0%	0%
Capital	4,258,422	13,161,125	3,425,148	2,192,426	2,616,941	2,149,993	2,191,239
% Change from Prior Year	129%	209%	-74%	-36%	19%	-18%	2%
Interfund Transfers & Charges	4,817,879	1,316,539	1,523,407	1,142,139	1,077,288	972,154	888,631
% Change from Prior Year	109%	-73%	16%	-25%	-6%	-10%	-9%
Fund Balance/Equity	4,312,068	210,639	878,679	889,147	395,000	400,000	400,000
% Change from Prior Year	0%	0%	0%	0%	100%	200%	300%
TOTAL REQUIREMENTS	\$ 20,438,621	\$ 22,754,645	\$ 14,059,807	\$ 12,955,001	\$ 12,907,620	\$ 12,685,900	\$ 13,016,480
\$ Change from Prior Year	\$ 7,318,226	\$ 2,316,024	\$ (8,694,838)	\$ (1,104,806)	\$ (47,381)	\$ (221,720)	\$ 330,580
% Change from Prior Year	56%	11%	-38%	-8%	0%	-2%	3%

Government-Wide: Requirements & Expenses by Major Object as a Percentage

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	12.6%	13.6%	23.6%	26.9%	28.0%	29.6%	29.8%
Materials, Supplies, & Services	6.2%	6.7%	10.7%	12.2%	12.4%	12.7%	12.6%
Professional & Technical	12.8%	12.6%	20.0%	23.1%	24.5%	26.5%	27.4%
Debt Service	2.9%	2.6%	4.3%	5.3%	3.4%	3.5%	3.4%
Capital	20.8%	57.8%	24.4%	16.9%	20.3%	16.9%	16.8%
Interfund Transfers & Charges	23.6%	5.8%	10.8%	8.8%	8.3%	7.7%	6.8%
Fund Balance/Carryovers	21.1%	0.9%	6.2%	6.9%	3.1%	3.2%	3.1%
TOTAL REQUIREMENTS	100%	100%	100%	100%	100%	100%	100%

WHERE DOES THE MONEY GO? FY 2025 (TENTATIVE)



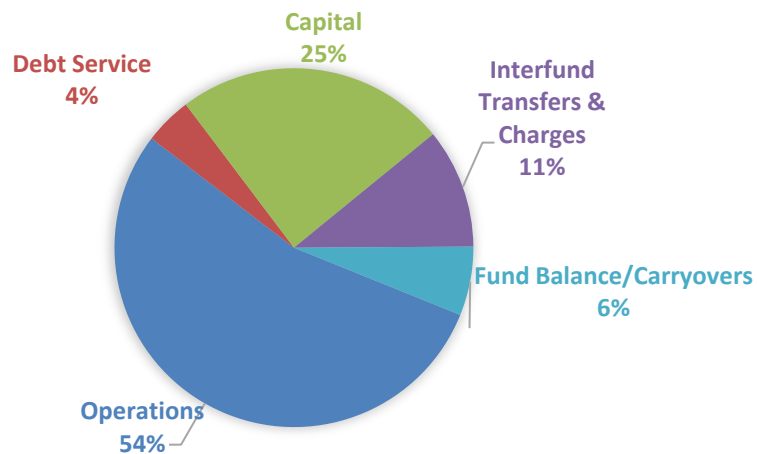
Government-Wide: Requirements & Expenses by Major Object

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Operations	6,458,130	7,469,585	7,634,470	8,047,192	8,378,905	8,724,137	9,095,323
% Change from Prior Year	11%	16%	2%	5%	4%	4%	4%
Capital	4,258,422	13,161,125	3,425,148	2,192,426	2,616,941	2,149,993	2,191,239
% Change from Prior Year	129%	209%	-74%	-36%	19%	-18%	2%
Debt Service	592,122	596,757	598,103	684,097	439,486	439,616	441,287
% Change from Prior Year	-23%	1%	0%	14%	-36%	0%	0%
Interfund Transfers & Charges	4,817,879	1,316,539	1,523,407	1,142,139	1,077,288	972,154	888,631
% Change from Prior Year	109%	-73%	16%	-25%	-6%	-10%	-9%
Fund Balance/Equity	4,312,068	210,639	878,679	889,147	395,000	400,000	400,000
% Change from Prior Year	28%	-80%	87%	-34%	-12%	-26%	-28%
TOTAL REQUIREMENTS	\$ 20,438,621	\$ 22,754,645	\$ 14,059,807	\$ 12,955,001	\$ 12,907,620	\$ 12,685,900	\$ 13,016,480
\$ Change from Prior Year	\$ 7,318,226	\$ 2,316,024	\$ (8,694,838)	\$ (1,104,806)	\$ (47,381)	\$ (221,720)	\$ 330,580
% Change from Prior Year	56%	11%	-38%	-8%	0%	-2%	3%

Government-Wide: Requirements & Expenses by Major Object as a Percentage

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Operations	31.6%	32.8%	54.3%	62.1%	64.9%	68.8%	69.9%
Debt Service	2.9%	2.6%	4.3%	5.3%	3.4%	3.5%	3.4%
Capital	20.8%	57.8%	24.4%	16.9%	20.3%	16.9%	16.8%
Interfund Transfers & Charges	23.6%	5.8%	10.8%	8.8%	8.3%	7.7%	6.8%
Fund Balance/Carryovers	21.1%	0.9%	6.2%	6.9%	3.1%	3.2%	3.1%
TOTAL REQUIREMENTS	100%	100%	100%	100%	100%	100%	100%

WHERE DOES THE MONEY GO?
FY 2025 (TENTATIVE)



Governmental Funds: Ending Fund Balances

Fund	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
10 General	\$ 2,020,579	\$ 2,020,579	\$ 2,020,579	\$ 2,020,579	\$ 2,020,579	\$ 2,020,579	\$ 2,020,579
12 Recreation	26,454	26,454	26,454	26,454	26,454	26,454	26,454
53 Capital Projects Parks	520,907	90,359	475,359	875,359	1,270,359	1,670,359	2,070,359
55 Capital Projects General	6,480,711	4,840,859	4,119,032	3,434,032	2,768,130	2,073,130	1,378,130
56 Capital Projects Roads	2,310,003	1,442,998	1,442,998	1,442,998	1,015,631	1,015,631	1,015,631
65 Debt Service	817	817	817	817	817	817	817
70 Redevelopment Agency	3,517,416	2,811,307	2,811,307	2,811,307	2,811,307	2,811,307	2,811,307
71 Redevelopment Agency CBD	241,980	241,980	241,980	241,980	241,980	241,980	241,980
75 Redevelopment Agency Housing	686,738	770,467	850,255	925,511	885,555	839,606	786,765
TOTAL ENDING BALANCES	\$15,805,605	\$12,245,820	\$ 11,988,781	\$ 11,779,037	\$ 11,040,812	\$ 10,699,863	\$ 10,352,022
<i>\$ change from prior year</i>	<i>\$ 1,730,154</i>	<i>\$ (3,559,785)</i>	<i>\$ (257,039)</i>	<i>\$ (209,744)</i>	<i>\$ (738,225)</i>	<i>\$ (340,949)</i>	<i>\$ (347,841)</i>
<i>% change from prior year</i>	<i>12%</i>	<i>-23%</i>	<i>-2%</i>	<i>-2%</i>	<i>-6%</i>	<i>-3%</i>	<i>-3%</i>

Fund balances are projected to decline from \$15.8M in 2023 to \$10.4 in 2029 or a 35 percent or a \$5.4M decline. Said decline is largely being reported in the Capital Projects Fund 55.

55 Capital Projects Fund

Fund balances are projected to decline from \$6.4M in 2023 to \$1.3M in 2029 or a 79 percent or \$5.1M decline. Said decline is attributed to funding one-time capital investments such as the Fire Department capital equipment needs and contributions to the Parks Capital Fund 53 for park capital improvements.

Fund Summaries

BUDGET SUMMARIES – RESOURCES & REVENUES – GENERAL FUND 10

General Fund 10: Resources & Revenues

	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Tax Revenue							
Real Estate & Personal Property Tax	1,282,802	1,301,660	1,314,677	1,327,824	1,441,102	1,455,513	1,470,068
Cash over & short	20						
Motor Vehicle Tax	77,682	90,000	90,000	90,000	90,000	90,000	90,000
Delinquent Tax	29,190	20,000	20,000	20,000	20,000	20,000	20,000
Sales Tax	1,714,766	1,787,508	1,748,280	1,800,728	1,854,750	1,910,393	1,986,809
Municipal Energy Tax	27,391	20,000	20,000	20,000	20,000	20,000	20,000
Franchise Tax	755,363	685,000	691,850	698,769	705,757	712,815	719,943
Total Tax Revenue	\$ 3,887,214	\$ 3,904,168	\$ 3,884,807	\$ 3,957,321	\$ 4,131,609	\$ 4,208,721	\$ 4,306,820
\$ chg from pp	\$ 173,218	\$ 16,954	\$ (19,361)	\$ 72,514	\$ 174,288	\$ 77,112	\$ 98,099
% chg from pp	5%	0%	0%	2%	4%	2%	2%
Licenses & Permits							
Business Licenses	145,725	144,000	145,000	145,000	145,000	145,000	145,000
Excavation Permits	4,089	-	-	-	-	-	-
Building Permits	37,027	30,000	30,000	30,000	30,000	30,000	30,000
Planning Fees	20,906	9,000	10,000	10,000	10,000	10,000	10,000
Animal Licenses	4,101	4,000	4,000	4,000	4,000	4,000	4,000
Total Licenses & Permits	\$ 211,848	\$ 187,000	\$ 189,000	\$ 189,000	\$ 189,000	\$ 189,000	\$ 189,000
\$ chg from pp	\$ (154,129)	\$ (24,848)	\$ 2,000	\$ -	\$ -	\$ -	\$ -
% chg from pp	-42%	-12%	1%	0%	0%	0%	0%
Intergovernmental Revenue							
Local Option Sales Tax- Transportation							
Ramp Tax	9,267	9,198	9,267	9,267	9,267	9,267	9,267
Class "C" road funds	50,749	73,600	62,050	64,341	66,732	69,226	71,828
Beer Tax	8,679	7,000	8,679	8,679	8,679	8,679	8,679
Fire & Rescue Grant	3,461.20	-	-	-	-	-	-
Grant Revenue	4,134	-	-	-	-	-	-
Communities That Care	7,882	-	-	-	-	-	-
Service Contracts - Marriott-Slaterville City							
Total Intergovernmental	\$ 185,511	\$ 164,798	\$ 154,996	\$ 157,287	\$ 159,678	\$ 162,172	\$ 164,774
\$ chg from pp	\$ (447,801)	\$ (20,713)	\$ (9,802)	\$ 2,291	\$ 2,391	\$ 2,494	\$ 2,602
% chg from pp	-71%	-11%	-6%	1%	2%	2%	2%
Court Fines							
WTC Fines	89,814	75,000	75,000	75,000	75,000	75,000	75,000
Traffic School	615	500	500	500	500	500	500
Total Court Fines	\$ 90,429	\$ 75,500	\$ 75,500	\$ 75,500	\$ 75,500	\$ 75,500	\$ 75,500
\$ chg from pp	\$ 15,191	\$ (14,929)	\$ -	\$ -	\$ -	\$ -	\$ -
% chg from pp	20%	-17%	0%	0%	0%	0%	0%
Other Revenue							
Interest earned	393,694	103,366	350,000	275,018	219,635	175,842	141,405
Convenience Fees	8,953	10,000	10,000	10,200	10,404	10,612	10,824
Public Facility Rentals	73,726	67,916	69,938	72,036	74,197	76,423	78,716
Telecom Site Leases	21,180	21,815	22,469	23,143	23,837	24,552	25,289

BUDGET SUMMARIES – RESOURCES & REVENUES – GENERAL FUND 10

Miscellaneous	5,513	7,000	5,000	5,000	5,000	5,000	5,000
Total Other Revenue	\$ 503,066	\$ 210,097	\$ 457,407	\$ 385,397	\$ 333,073	\$ 292,429	\$ 261,234
<i>\$ chg from pp</i>	<i>\$ 339,994</i>	<i>\$ (292,969)</i>	<i>\$ 247,310</i>	<i>\$ (72,010)</i>	<i>\$ (52,324)</i>	<i>\$ (40,644)</i>	<i>\$ (31,195)</i>
<i>% chg from pp</i>	<i>208%</i>	<i>-58%</i>	<i>118%</i>	<i>-16%</i>	<i>-14%</i>	<i>-12%</i>	<i>-11%</i>
Other Financing Sources							
Other Financing Sources Transfer from EF							
Transfer in from CDRA Housing 75	66,033	-	-	-	-	-	-
Total Interfund Transfers & Charges	142,132	101,253	133,802	140,493	132,464	136,392	140,488
Use of committed fund balance		-	-	-	-	-	-
Use of unrestricted fund balance		-					
Use of restricted fund balance Class "C"							
Total Fund Balance/Carryovers	531,724	-	-	-	-	-	-
Total Other Financing Sources	\$ 673,856	\$ 101,253	\$ 133,802	\$ 140,493	\$ 132,464	\$ 136,392	\$ 140,488
<i>\$ chg from pp</i>	<i>\$ 601,381</i>	<i>\$ (572,603)</i>	<i>\$ 32,549</i>	<i>\$ 6,691</i>	<i>\$ (8,029)</i>	<i>\$ 3,928</i>	<i>\$ 4,096</i>
<i>% chg from pp</i>	<i>830%</i>	<i>-85%</i>	<i>32%</i>	<i>5%</i>	<i>-6%</i>	<i>3%</i>	<i>3%</i>
TOTAL FUND REVENUE	\$ 5,551,924	\$ 4,642,816	\$ 4,895,512	\$ 4,904,998	\$ 5,021,324	\$ 5,064,214	\$ 5,137,816
<i>\$ chg from pp</i>	<i>\$ 527,854</i>	<i>\$ (909,108)</i>	<i>\$ 252,696</i>	<i>\$ 9,486</i>	<i>\$ 116,326</i>	<i>\$ 42,890</i>	<i>\$ 73,602</i>
<i>% chg from pp</i>	<i>11%</i>	<i>-16%</i>	<i>5%</i>	<i>0%</i>	<i>2%</i>	<i>1%</i>	<i>1%</i>

To view Major Budget Issus & Priorities, refer to the Budget Overview Section.

BUDGET SUMMARIES – RESOURCES & REVENUES – GENERAL FUND 10

General Fund 10: Resources & Revenue | Requirements & Expenditures

Resources & Revenue	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Tax	\$ 3,887,214	\$ 3,904,168	\$ 3,884,807	\$ 3,957,321	\$ 4,131,609	\$ 4,208,721	\$ 4,306,820
\$ Change from Prior Period	173,218	16,954	(19,361)	72,514	174,288	77,112	98,099
% Change from Prior Period	5%	0%	0%	2%	4%	2%	2%
Licenses & Permits	\$ 211,848	\$ 187,000	\$ 189,000	\$ 189,000	\$ 189,000	\$ 189,000	\$ 189,000
\$ Change from Prior Period	(154,129)	(24,848)	2,000	-	-	-	-
% Change from Prior Period	-42%	-12%	1%	0%	0%	0%	0%
Intergovernmental	\$ 185,511	\$ 164,798	\$ 154,996	\$ 157,287	\$ 159,678	\$ 162,172	\$ 164,774
\$ Change from Prior Period	(447,801)	(20,713)	(9,802)	2,291	2,391	2,494	2,602
% Change from Prior Period	-71%	-11%	-6%	1%	2%	2%	2%
Court Fines	\$ 90,429	\$ 75,500	\$ 75,500	\$ 75,500	\$ 75,500	\$ 75,500	\$ 75,500
\$ Change from Prior Period	15,191	(14,929)	-	-	-	-	-
% Change from Prior Period	20%	-17%	0%	0%	0%	0%	0%
Other	\$ 503,066	\$ 210,097	\$ 457,407	\$ 385,397	\$ 333,073	\$ 292,429	\$ 261,234
\$ Change from Prior Period	339,994	(292,969)	247,310	(72,010)	(52,324)	(40,644)	(31,195)
% Change from Prior Period	208%	-58%	118%	-16%	-14%	-12%	-11%
Interfund Transfers & Charges	\$ 142,132	\$ 101,253	\$ 133,802	\$ 140,493	\$ 132,464	\$ 136,392	\$ 140,488
\$ Change from Prior Period	69,657	(40,879)	32,549	6,691	(8,029)	3,928	4,096
% Change from Prior Period	96%	-29%	32%	5%	-6%	3%	3%
Fund Balance/Carryovers	\$ 531,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES & REVENUES	\$ 5,551,924	\$ 4,642,816	\$ 4,895,512	\$ 4,904,998	\$ 5,021,324	\$ 5,064,214	\$ 5,137,816
\$ Change from Prior Period	\$ 527,854	\$ (909,108)	\$ 252,696	\$ 9,486	\$ 116,326	\$ 42,890	\$ 73,602
% Change from Prior Period	11%	-16%	5%	0%	2%	1%	1%

Requirements & Expenditure	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Mayor & City Council	\$ 30,658	\$ 57,815	\$ 50,402	\$ 51,866	\$ 50,321	\$ 51,767	\$ 50,203
\$ Change from Prior Period	(1,763)	27,157	(7,413)	1,464	(1,545)	1,446	(1,564)
% Change from Prior Period	-5%	89%	-13%	3%	-3%	3%	-3%
Justice Court	\$ 196,799	\$ 218,564	\$ 220,938	\$ 229,800	\$ 237,975	\$ 245,456	\$ 253,286
\$ Change from Prior Period	22,482	21,765	2,374	8,862	8,175	7,481	7,830
% Change from Prior Period	13%	11%	1%	4%	4%	3%	3%
Administration	\$ 236,991	\$ 276,431	\$ 269,332	\$ 301,130	\$ 303,976	\$ 334,549	\$ 334,002
\$ Change from Prior Period	(55,876)	39,440	(7,099)	31,798	2,846	30,573	(547)
% Change from Prior Period	-19%	17%	-3%	12%	1%	10%	0%
Finance	\$ 162,144	\$ 213,896	\$ 223,275	\$ 246,501	\$ 259,742	\$ 265,793	\$ 267,798
\$ Change from Prior Period	18,195	51,752	9,379	23,226	13,241	6,051	2,005
% Change from Prior Period	13%	32%	4%	10%	5%	2%	1%
Leisure Services	\$ 117,854	\$ 129,300	\$ 137,581	\$ 144,684	\$ 152,119	\$ 157,036	\$ 161,553
\$ Change from Prior Period	24,576	11,446	8,281	7,103	7,435	4,917	4,517
% Change from Prior Period	26%	10%	6%	5%	5%	3%	3%
Non-Departmental	\$ 57,816	\$ 76,505	\$ 71,789	\$ 77,051	\$ 74,832	\$ 79,425	\$ 77,227
\$ Change from Prior Period	(11,051)	18,689	(4,716)	5,262	(2,219)	4,593	(2,198)
% Change from Prior Period	-16%	32%	-6%	7%	-3%	6%	-3%
Interfund Charges & Transfers	\$ 2,006,987	\$ 397,730	\$ 745,589	\$ 490,840	\$ 430,779	\$ 320,323	\$ 230,732
\$ Change from Prior Period	244,192	(1,609,257)	347,859	(254,749)	(60,061)	(110,456)	(89,591)
% Change from Prior Period	14%	-80%	87%	-34%	-12%	-26%	-28%
Buildings	\$ 95,581	\$ 120,204	\$ 108,874	\$ 103,379	\$ 111,381	\$ 111,429	\$ 111,442
\$ Change from Prior Period	14,967	24,623	(11,330)	(5,495)	8,002	48	13
% Change from Prior Period	19%	26%	-9%	-5%	8%	0%	0%
Public Safety - Police	\$ 1,125,368	\$ 1,219,404	\$ 1,113,249	\$ 1,191,176	\$ 1,274,558	\$ 1,363,777	\$ 1,459,241
\$ Change from Prior Period	163,968	94,036	(106,155)	77,927	83,382	89,219	95,464
% Change from Prior Period	17%	8%	-9%	7%	7%	7%	7%
Public Safety - Fire	\$ 681,060	\$ 852,360	\$ 867,832	\$ 947,168	\$ 960,869	\$ 948,293	\$ 976,312
\$ Change from Prior Period	119,869	171,300	15,472	79,336	13,701	(12,576)	28,019
% Change from Prior Period	21%	25%	2%	9%	1%	-1%	3%
Inspections, Planning, & Zoning	\$ 39,185	\$ 136,909	\$ 139,809	\$ 145,888	\$ 151,391	\$ 157,135	\$ 162,181
\$ Change from Prior Period	(74,573)	97,724	2,900	6,079	5,503	5,744	5,046
% Change from Prior Period	-66%	249%	2%	4%	4%	4%	3%
Animal Control	\$ 69,147	\$ 75,480	\$ 80,161	\$ 84,102	\$ 88,821	\$ 93,836	\$ 99,168
\$ Change from Prior Period	7,218	6,333	4,681	3,941	4,719	5,015	5,332
% Change from Prior Period	12%	9%	6%	5%	6%	6%	6%
Public Works	\$ 360,548	\$ 419,432	\$ 393,866	\$ 409,125	\$ 418,295	\$ 426,725	\$ 432,152
\$ Change from Prior Period	75,818	58,884	(25,566)	15,259	9,170	8,430	5,427
% Change from Prior Period	27%	16%	-6%	4%	2%	2%	1%
Streets	\$ 100,764	\$ 128,853	\$ 117,856	\$ 121,263	\$ 124,792	\$ 128,447	\$ 132,233
\$ Change from Prior Period	(39,040)	28,089	(10,997)	3,407	3,529	3,655	3,786
% Change from Prior Period	-28%	28%	-9%	3%	3%	3%	3%
Parks	\$ 271,022	\$ 319,933	\$ 354,959	\$ 361,025	\$ 381,473	\$ 380,223	\$ 390,286
\$ Change from Prior Period	18,872	48,911	35,026	6,066	20,448	(1,250)	10,063
% Change from Prior Period	7%	18%	11%	2%	6%	0%	3%
TOTAL REQUIREMENTS & EXPENDITURES	\$ 5,551,924	\$ 4,642,816	\$ 4,895,512	\$ 4,904,998	\$ 5,021,324	\$ 5,064,214	\$ 5,137,816
\$ Change from Prior Period	\$ 527,854	\$ (909,108)	\$ 252,696	\$ 9,486	\$ 116,326	\$ 42,890	\$ 73,602
% Change from Prior Period	11%	-16%	5%	0%	2%	1%	1%

General Fund 10

Departments

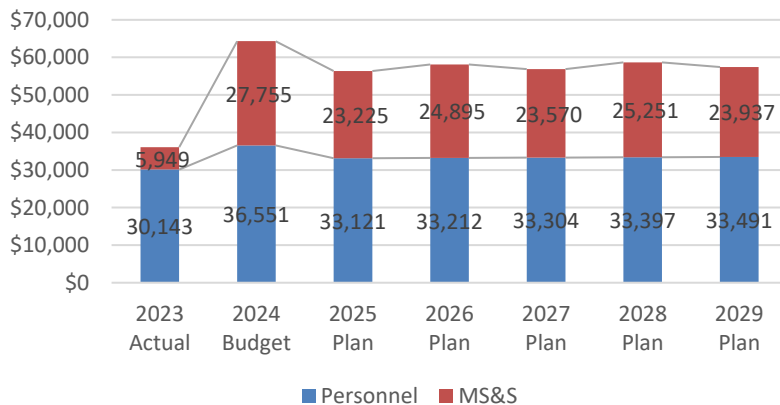
General Fund 10: Mayor & City Council 41

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	30,143	36,551	33,121	33,212	33,304	33,397	33,491
Materials, Supplies, and Services	5,949	27,755	23,225	24,895	23,570	25,251	23,937
Interfund Charges & Transfers	(5,434)	(6,491)	(5,944)	(6,241)	(6,553)	(6,881)	(7,225)
Total Requirements	\$ 30,658	\$ 57,815	\$ 50,402	\$ 51,866	\$ 50,321	\$ 51,767	\$ 50,203
<i>\$ Change from Prior Period</i>	<i>\$ (1,763)</i>	<i>\$ 27,157</i>	<i>\$ (7,413)</i>	<i>\$ 1,464</i>	<i>\$ (1,545)</i>	<i>\$ 1,446</i>	<i>\$ (1,564)</i>
<i>% Change from Prior Period</i>	<i>-5%</i>	<i>89%</i>	<i>-13%</i>	<i>3%</i>	<i>-3%</i>	<i>3%</i>	<i>-3%</i>

General Fund 10: Mayor & City Council 41

Options Requested - Requirements	2025	2026	2027	2028	2029
Open Communication	(2,695)				
Ipads	(2,000)	1,500	(1,500)	1,500	(1,500)
Personnel wages & salary	(3,000)	-	-	-	-
Personnel benefits	(520)	-	-	-	-
ULCT membership	165	170	175	181	186
Travel & Training	90	91	92	93	94
Interfund Charges for Services Utility Funds	547	(297)	(312)	(328)	(344)
Total	\$ (7,413)	\$ 1,464	\$ (1,545)	\$ 1,446	\$ (1,564)
One-Time	(4,695)	1,500	(1,500)	1,500	(1,500)
On-Going	(2,718)	(36)	(45)	(54)	(64)
Total	\$ (7,413)	\$ 1,464	\$ (1,545)	\$ 1,446	\$ (1,564)

General Fund 10: Mayor & City Council

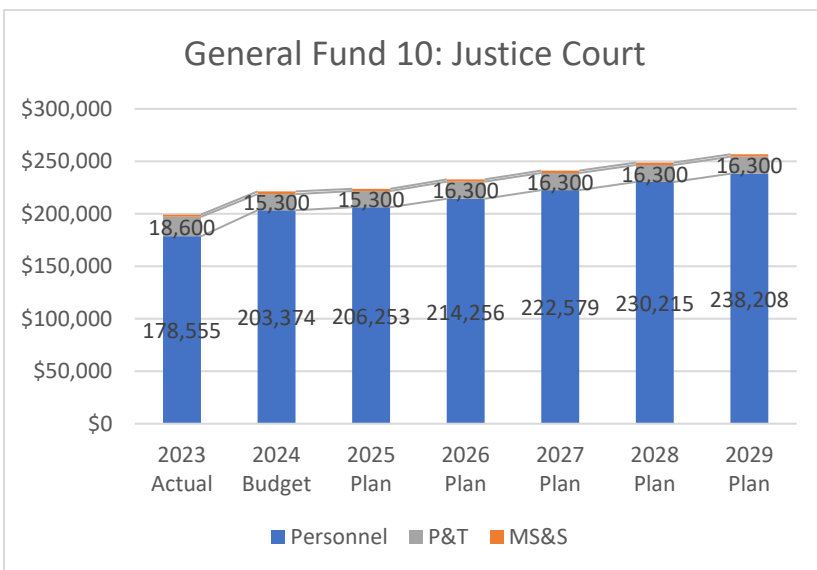


General Fund 10: Justice Court 42

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	178,555	203,374	206,253	214,256	222,579	230,215	238,208
Materials, Services, and Supplies	2,039	2,650	2,200	2,200	2,200	2,200	2,200
Professional and Technical	18,600	15,300	15,300	16,300	16,300	16,300	16,300
Interfund Charges & Transfers	(2,395)	(2,760)	(2,815)	(2,956)	(3,104)	(3,259)	(3,422)
Total Requirements	\$ 196,799	\$ 218,564	\$ 220,938	\$ 229,800	\$ 237,975	\$ 245,456	\$ 253,286
<i>\$ Change from Prior Period</i>	<i>\$ 22,482</i>	<i>\$ 21,765</i>	<i>\$ 2,374</i>	<i>\$ 8,862</i>	<i>\$ 8,175</i>	<i>\$ 7,481</i>	<i>\$ 7,830</i>
<i>% Change from Prior Period</i>	<i>13%</i>	<i>11%</i>	<i>1%</i>	<i>4%</i>	<i>4%</i>	<i>3%</i>	<i>3%</i>

General Fund 10: Justice Court 42

Options Requested - Requirements	2025	2026	2027	2028	2029
Office Chairs (2)	(450)				
Personnel salaries & wages	3,602	5,380	5,564	4,960	5,107
Personnel benefits	(723)	2,623	2,759	2,676	2,886
Public Defender Services contract rate		1,000			
Interfund Charges for Services Utility	(55)	(141)	(148)	(155)	(163)
Total	\$ 2,374	\$ 8,862	\$ 8,175	\$ 7,481	\$ 7,830
One-Time	(450)	-	-	-	-
Ongoing	2,824	8,862	8,175	7,481	7,830
Total	\$ 2,374	\$ 8,862	\$ 8,175	\$ 7,481	\$ 7,830



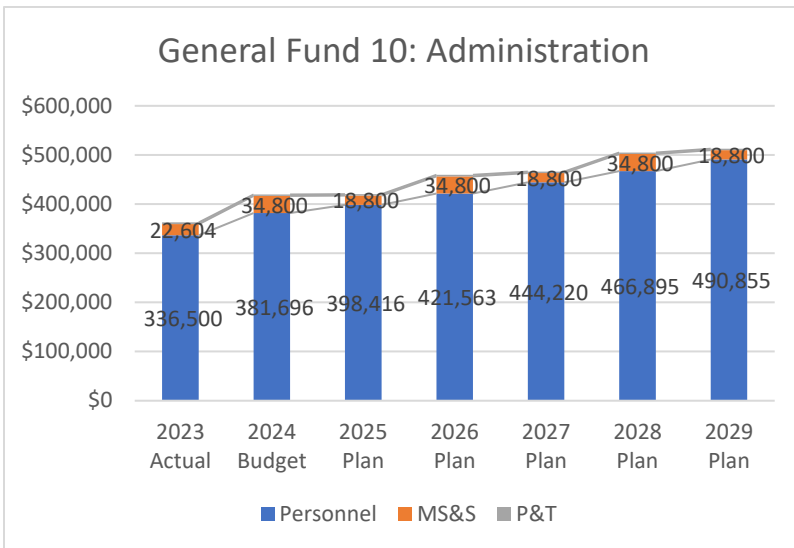
BUDGET SUMMARIES – GENERAL FUND

Genral Fund 10: Administration 44

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	336,500	381,696	398,416	421,563	444,220	466,895	490,855
Materials, Supplies, and Services	22,604	34,800	18,800	34,800	18,800	34,800	18,800
Professional & Technical	3,597	3,000	3,000	3,000	3,000	3,000	3,000
Interfund Charges & Transfers	(125,710)	(143,065)	(150,884)	(158,233)	(162,044)	(170,146)	(178,653)
Total Requirements	\$ 236,991	\$ 276,431	\$ 269,332	\$ 301,130	\$ 303,976	\$ 334,549	\$ 334,002
<i>\$ Change from Prior Period</i>	<i>\$ (55,876)</i>	<i>\$ 39,440</i>	<i>\$ (7,099)</i>	<i>\$ 31,798</i>	<i>\$ 2,846</i>	<i>\$ 30,573</i>	<i>\$ (547)</i>
<i>% Change from Prior Period</i>	<i>-19%</i>	<i>17%</i>	<i>-3%</i>	<i>12%</i>	<i>1%</i>	<i>10%</i>	<i>0%</i>

General Fund 10: Administration 44

Options Requested - Requirements	2025	2026	2027	2028	2029
Municipal Elections	(16,000)	16,000	(16,000)	16,000	(16,000)
Personnel salaries & wages	20,591	14,599	14,446	14,213	14,975
Personnel benefits	(3,871)	8,548	8,211	8,462	8,985
Interfund Charges for Services Utility Funds	(7,819)	(7,349)	(3,811)	(8,102)	(8,507)
Total	\$ (7,099)	\$ 31,798	\$ 2,846	\$ 30,573	\$ (547)
One-Time	(16,000)	16,000	(16,000)	16,000	(16,000)
Ongoing	8,901	15,798	18,846	14,573	15,453
Total	\$ (7,099)	\$ 31,798	\$ 2,846	\$ 30,573	\$ (547)



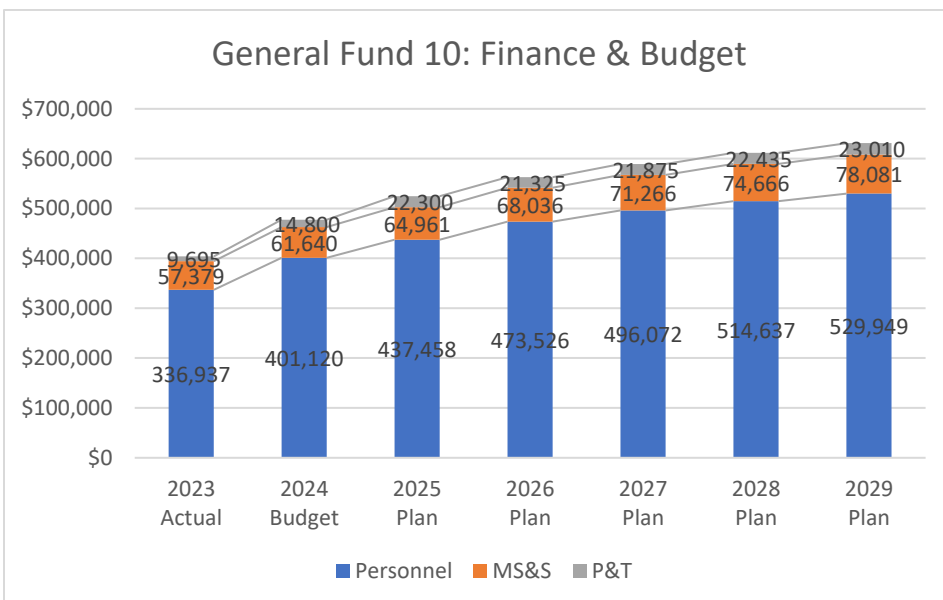
BUDGET SUMMARIES – GENERAL FUND

General Fund 10: Finance & Budget

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	336,937	401,120	437,458	473,526	496,072	514,637	529,949
Materials, Supplies, and Services	57,379	61,640	64,961	68,036	71,266	74,666	78,081
Professional & Technical	9,695	14,800	22,300	21,325	21,875	22,435	23,010
Interfund Charges & Transfers	(241,867)	(263,664)	(301,444)	(316,386)	(329,471)	(345,945)	(363,242)
Total Requirements	\$ 162,144	\$ 213,896	\$ 223,275	\$ 246,501	\$ 259,742	\$ 265,793	\$ 267,798
<i>\$ Change from Prior Period</i>	<i>\$ 18,195</i>	<i>\$ 51,752</i>	<i>\$ 9,379</i>	<i>\$ 23,226</i>	<i>\$ 13,241</i>	<i>\$ 6,051</i>	<i>\$ 2,005</i>
<i>% Change from Prior Period</i>	<i>13%</i>	<i>32%</i>	<i>4%</i>	<i>10%</i>	<i>5%</i>	<i>2%</i>	<i>1%</i>

General Fund 10: Finance & Budget

Options Requested - Requirements	2025	2026	2027	2028	2029
Financial Audit Services single audit		(1,500)			
Financial Audit Services	7,500	525	550	560	575
Travel & Training	276	-	-	-	-
Office Supplies	500	75	75	85	100
Personnel salaries & wages	40,295	13,756	13,307	11,549	8,750
Personnel benefits	(4,233)	22,312	9,239	7,016	6,562
Bank Fees	2,000	2,100	2,205	2,315	2,315
Caselle software assurance	821	900	950	1,000	1,000
Interfund Charges for Services Utility Funds	(37,780)	(14,942)	(13,085)	(16,474)	(17,297)
Total	\$ 9,379	\$ 23,226	\$ 13,241	\$ 6,051	\$ 2,005
One-Time	-	(1,500)	-	-	-
Ongoing	9,379	24,726	13,241	6,051	2,005
Total	\$ 9,379	\$ 23,226	\$ 13,241	\$ 6,051	\$ 2,005



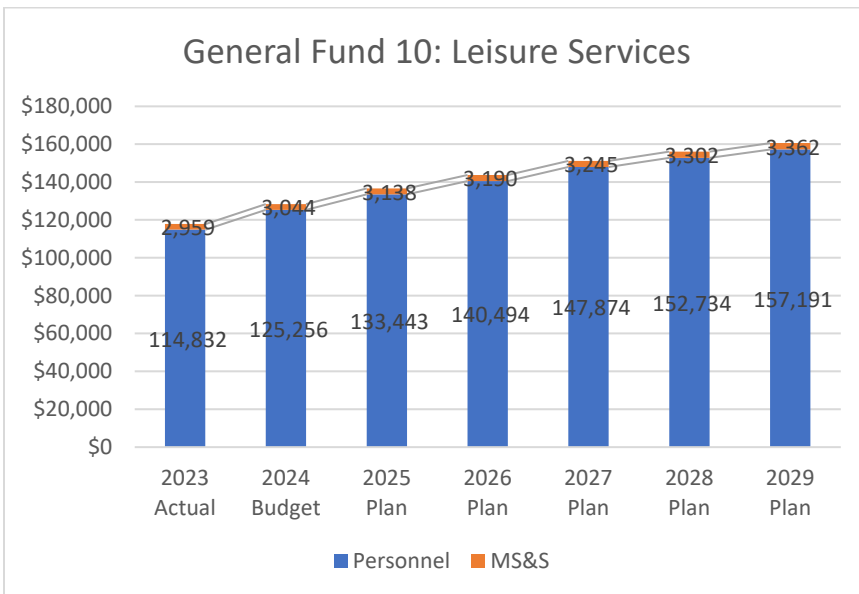
BUDGET SUMMARIES – GENERAL FUND

General Fund 10: Leisure Services

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	114,832	125,256	133,443	140,494	147,874	152,734	157,191
Materials, Supplies, and Services	2,959	3,044	3,138	3,190	3,245	3,302	3,362
Total Requirements	\$ 117,854	\$ 129,300	\$ 137,581	\$ 144,684	\$ 152,119	\$ 157,036	\$ 161,553
\$ Change from Prior Period	\$ 24,576	\$ 11,446	\$ 8,281	\$ 7,103	\$ 7,435	\$ 4,917	\$ 4,517
% Change from Prior Period	26%	10%	6%	5%	5%	3%	3%

General Fund 10: Leisure Services

Options Requested - Requirements	2025	2026	2027	2028	2029
Personnel salaries & wages	7,270	5,207	5,421	3,279	2,836
Staff Training National Parks & Rec Assoc. Certification	900				
Vehicle Fuel	94	52	55	57	60
Personnel benefits	17	1,844	1,959	1,581	1,621
Total	\$ 8,281	\$ 7,103	\$ 7,435	\$ 4,917	\$ 4,517
One-Time	-	-	-	-	-
On-going	8,281	7,103	7,435	4,917	4,517
Total	\$ 8,281	\$ 7,103	\$ 7,435	\$ 4,917	\$ 4,517

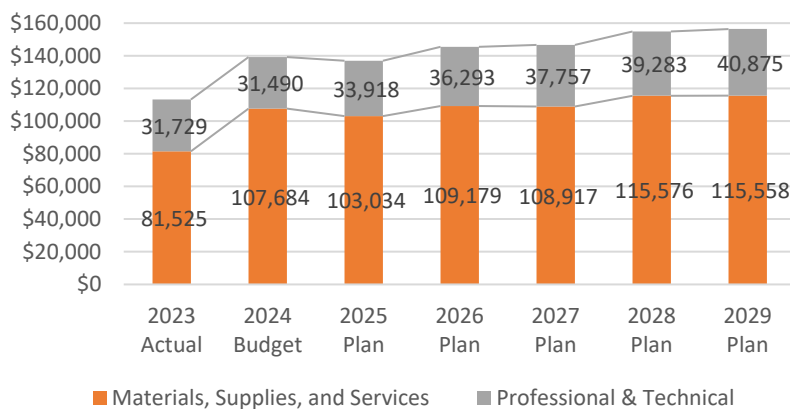


General Fund 10: Non-Departmental

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	81,525	107,684	103,034	109,179	108,917	115,576	115,558
Professional & Technical	31,729	31,490	33,918	36,293	37,757	39,283	40,875
Interfund Transfers & Charges	(55,438)	(62,669)	(65,163)	(68,421)	(71,842)	(75,434)	(79,206)
Total Requirements	\$ 57,816	\$ 76,505	\$ 71,789	\$ 77,051	\$ 74,832	\$ 79,425	\$ 77,227
\$ Change from Prior Period	\$ (11,051)	\$ 18,689	\$ (4,716)	\$ 5,262	\$ (2,219)	\$ 4,593	\$ (2,198)
% Change from prior period	-16%	32%	-6%	7%	-3%	6%	-3%

General Fund 10: Non-Departmental

Options Requested - Requirements	2025	2026	2027	2028	2029
IT Software & Subscriptions	(3,000)	3,500	(3,000)	3,800	(3,000)
Emergency Preparedness Fair	(500)				
Website Subscription Mgmt	300	325	350	375	400
Third party tax collection & distribution fees	1,960	893	937	984	1,033
General Liability & Property insurance	-	2,295	2,363	2,434	2,507
IT Subscriptions renewals	(1,450)	25	25	50	75
IT support - increase contract hours	468	482	527	542	559
IT support contract rate adjust		1,000			
Interfund Charges for Services Utility Funds	(2,494)	(3,258)	(3,421)	(3,592)	(3,772)
Total	\$ (4,716)	\$ 5,262	\$ (2,219)	\$ 4,593	\$ (2,198)
One-Time	(3,500)	3,500	(3,000)	3,800	(3,000)
On-Going	(1,216)	1,762	781	793	802
Total	\$ (4,716)	\$ 5,262	\$ (2,219)	\$ 4,593	\$ (2,198)

General Fund 10: Non-Departmental

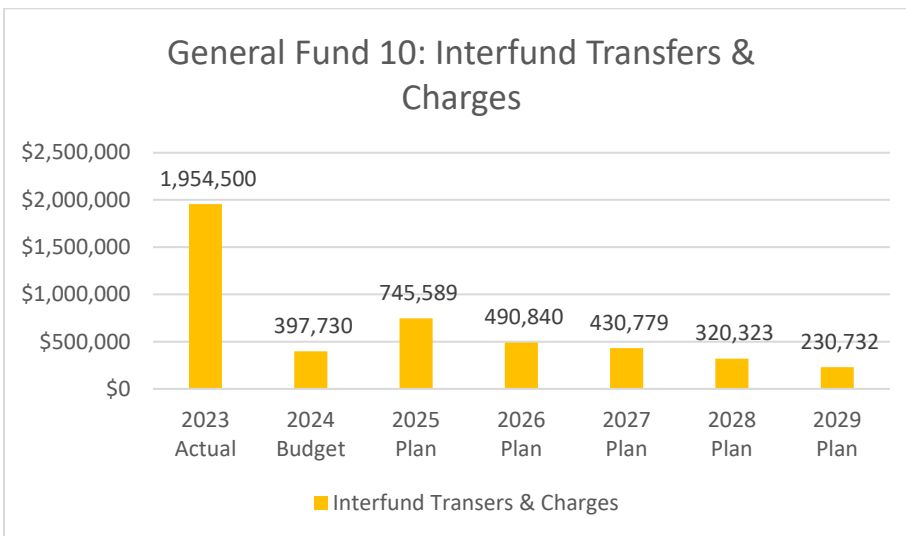
BUDGET SUMMARIES – GENERAL FUND

General Fund 10: Interfund Transfers & Charges

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interfund Transfers & Charges	1,954,500	397,730	745,589	490,840	430,779	320,323	230,732
Fund Balance	52,487	-	-	-	-	-	-
Total Requirements	\$ 2,006,987	\$ 397,730	\$ 745,589	\$ 490,840	\$ 430,779	\$ 320,323	\$ 230,732
\$ Change from Prior Period	\$ 244,192	\$ (1,609,257)	\$ 347,859	\$ (254,749)	\$ (60,061)	\$ (110,456)	\$ (89,591)
% Change from prior period	14%	-80%	87%	-34%	-12%	-26%	-28%

General Fund 10: Interfund Transfers & Charges

Options Requested - Requirements	2025	2026	2027	2028	2029
Transfer to Recreation Fund 12	(11,561)	(26,108)	4,591	(2,837)	1,500
Interfund Charge	(111)	(457)	(480)	(504)	(529)
Transfer to Parks Capital 53	200,000	-	-	(28,057)	(90,582)
Transfer to Capital Projects Fund 55	(26,409)	(30,261)	(143,330)	-	-
Transfer to Capital Projects Fund 55	185,940	(197,923)	79,158	(79,058)	20
Total	\$ 347,859	\$ (254,749)	\$ (60,061)	\$ (110,456)	\$ (89,591)
One-Time	347,859	(254,749)	(60,061)	(110,456)	(89,591)
On-going	-	-	-	-	-
Total	\$ 347,859	\$ (254,749)	\$ (60,061)	\$ (110,456)	\$ (89,591)

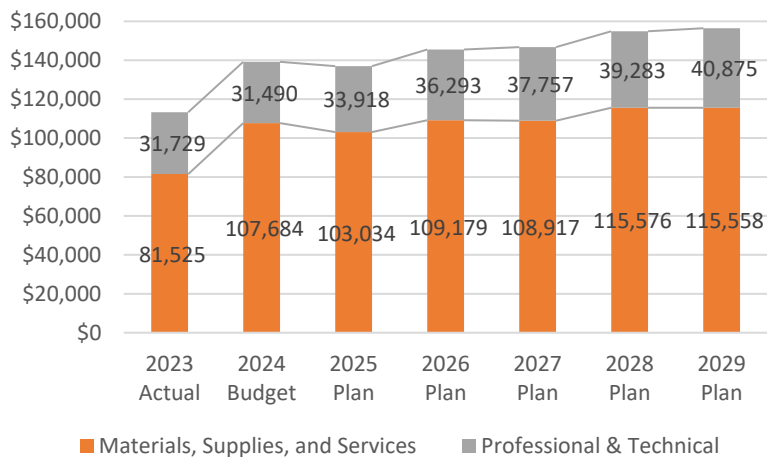


General Fund 10: Non-Departmental

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	81,525	107,684	103,034	109,179	108,917	115,576	115,558
Professional & Technical	31,729	31,490	33,918	36,293	37,757	39,283	40,875
Interfund Transfers & Charges	(55,438)	(62,669)	(65,163)	(68,421)	(71,842)	(75,434)	(79,206)
Total Requirements	\$ 57,816	\$ 76,505	\$ 71,789	\$ 77,051	\$ 74,832	\$ 79,425	\$ 77,227
<i>\$ Change from Prior Period</i>	<i>\$ (11,051)</i>	<i>\$ 18,689</i>	<i>\$ (4,716)</i>	<i>\$ 5,262</i>	<i>\$ (2,219)</i>	<i>\$ 4,593</i>	<i>\$ (2,198)</i>
<i>% Change from prior period</i>	<i>-16%</i>	<i>32%</i>	<i>-6%</i>	<i>7%</i>	<i>-3%</i>	<i>6%</i>	<i>-3%</i>

General Fund 10: Non-Departmental

Options Requested - Requirements	2025	2026	2027	2028	2029
IT Software & Subscriptions	(3,000)	3,500	(3,000)	3,800	(3,000)
Emergency Preparedness Fair	(500)				
Website Subscription Mgmt	300	325	350	375	400
Third party tax collection & distribution fees	1,960	893	937	984	1,033
General Liability & Property insurance	-	2,295	2,363	2,434	2,507
IT Subscriptions renewals	(1,450)	25	25	50	75
IT support - increase contract hours	468	482	527	542	559
IT support contract rate adjust		1,000			
Interfund Charges for Services Utility Funds	(2,494)	(3,258)	(3,421)	(3,592)	(3,772)
Total	\$ (4,716)	\$ 5,262	\$ (2,219)	\$ 4,593	\$ (2,198)
One-Time	(3,500)	3,500	(3,000)	3,800	(3,000)
On-Going	(1,216)	1,762	781	793	802
Total	\$ (4,716)	\$ 5,262	\$ (2,219)	\$ 4,593	\$ (2,198)

General Fund 10: Non-Departmental

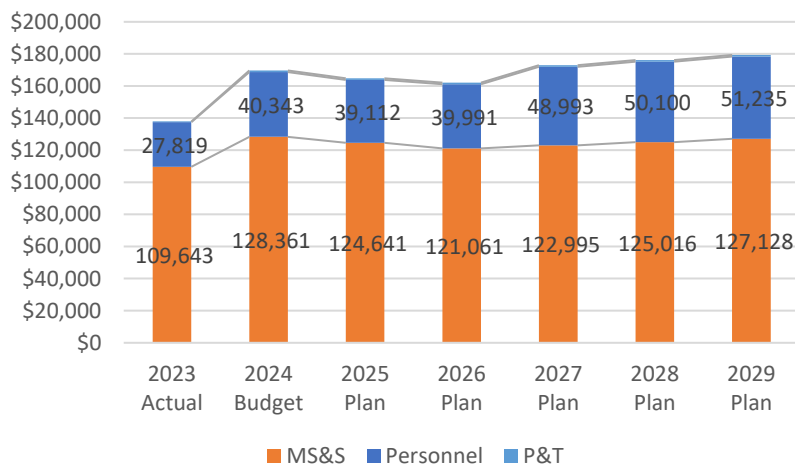
General Fund 10: Buildings

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	27,819	40,343	39,112	39,991	48,993	50,100	51,235
Materials, Supplies, and Services	109,643	128,361	124,641	121,061	122,995	125,016	127,128
Professional & Technical	452	1,000	1,000	1,000	1,000	1,000	1,000
Interfund Transfers & Charges	(42,333)	(49,500)	(55,879)	(58,673)	(61,607)	(64,687)	(67,921)
Total	\$ 95,581	\$ 120,204	\$ 108,874	\$ 103,379	\$ 111,381	\$ 111,429	\$ 111,442
\$ Change from Prior Period	\$ 14,967	\$ 24,623	\$ (11,330)	\$ (5,495)	\$ 8,002	\$ 48	\$ 13
% Change from Prior Period	19%	26%	-9%	-5%	8%	0%	0%

General Fund 10: Buildings

Options Requested - Requirements	2025	2026	2027	2028	2029
Public Works Complex Wash bay door motor replacement w/moisture rating	(4,500)				
City Hall tables for council chambers	(2,500)				
City Hall ballards	(2,000)				
Civic Center Exercise equipment replacment	2,500	(2,500)			
Equipment Certifications, Inspections, & Maintenance		(3,000)			
Personnel salaries & wages	(572)	624	7,128	779	795
Personnel benefits	(659)	255	1,874	328	340
Equipment Maint., Testing & Certifications Services	504	500	444	457	471
Utilities (chg from py adj)	576	605	635	667	700
Services & Supplies (cost adj)	800	788	827	868	912
City Hall fire alarm system monitoring	900	27	28	29	29
Interfund Charges for Services Utility Funds	(6,379)	(2,794)	(2,934)	(3,080)	(3,234)
Total	\$ (11,330)	\$ (5,495)	\$ 8,002	\$ 48	\$ 13
One-Time	(6,500)	(2,500)	-	-	-
On-going	(4,830)	(2,995)	8,002	48	13
Total	\$ (11,330)	\$ (5,495)	\$ 8,002	\$ 48	\$ 13

General Fund 10: Buildings



BUDGET SUMMARIES – GENERAL FUND

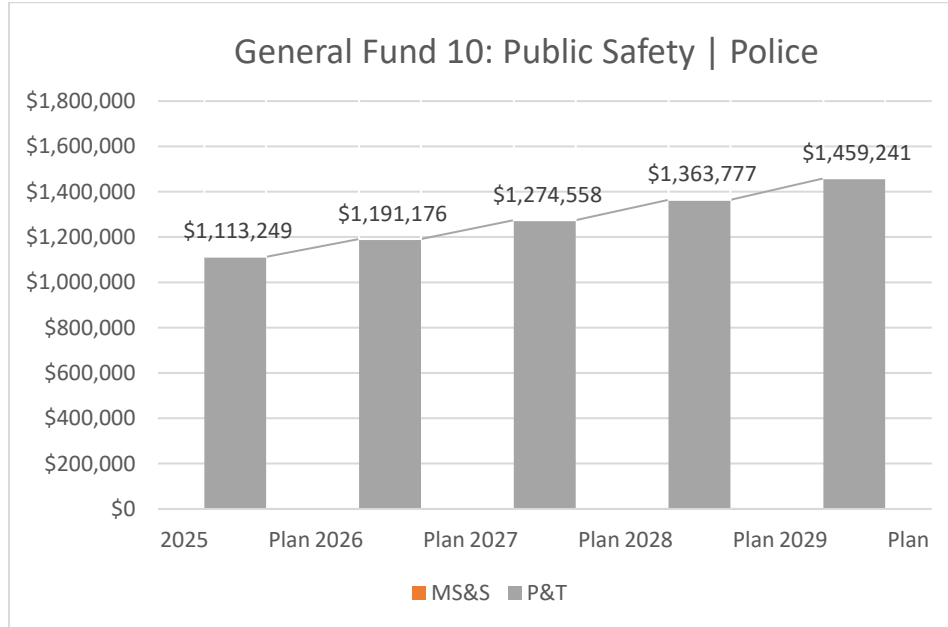
General Fund 10: Public Safety | Police

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Services, and Supplies	348	-	-	-	-	-	-
Professional and Technical	1,125,020	1,219,404	1,113,249	1,191,176	1,274,558	1,363,777	1,459,241
Total	\$ 1,125,368	\$ 1,219,404	\$ 1,113,249	\$ 1,191,176	\$ 1,274,558	\$ 1,363,777	\$ 1,459,241
\$ Change from Prior Period	\$ 163,968	\$ 94,036	\$ (106,155)	\$ 77,927	\$ 83,382	\$ 89,219	\$ 95,464
% Change from Prior Period	17.1%	8.4%	-8.7%	7.0%	7.0%	7.0%	7.0%

General Fund 10: Public Safety | Police

Options Requested - Requirements	2025	2026	2027	2028	2029
Contract Police Services - Weber County Sheriff's Office	(106,155)	77,927	83,382	89,219	95,464
Total	\$ (106,155)	\$ 77,927	\$ 83,382	\$ 89,219	\$ 95,464
One-Time	-	-	-	-	-
On-Going	(106,155)	77,927	83,382	89,219	95,464
Total	\$ (106,155)	\$ 77,927	\$ 83,382	\$ 89,219	\$ 95,464

To view Public Safety Police Major Budget Issus & Priorities, refer to the Budget Overview Section.

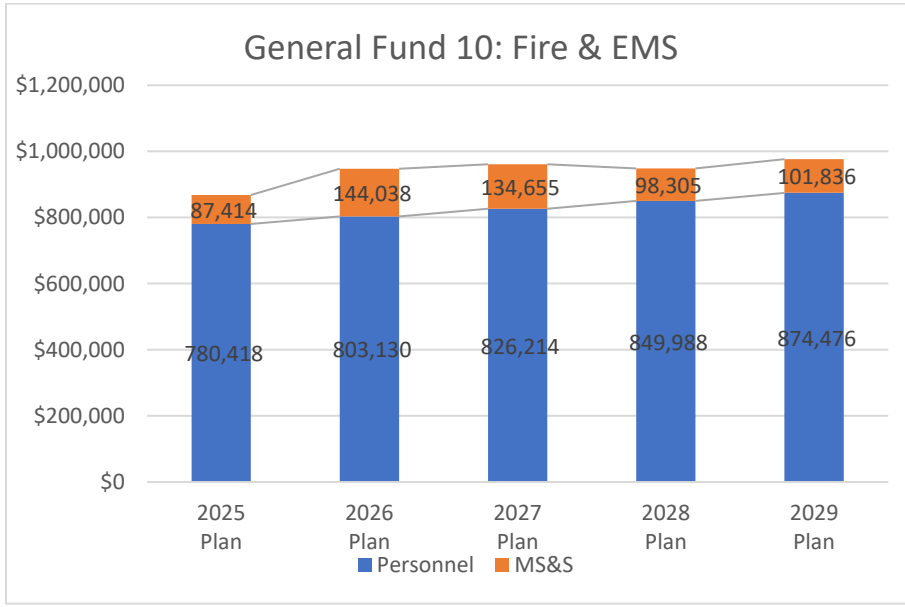


General Fund 10: Public Safety | Fire & Emergency Medical Services

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	583,454	710,843	780,418	803,130	826,214	849,988	874,476
Materials, Supplies, and Service	97,606	141,517	87,414	144,038	134,655	98,305	101,836
Total	\$ 681,060	\$ 852,360	\$ 867,832	\$ 947,168	\$ 960,869	\$ 948,293	\$ 976,312
<i>\$ Change from Prior Period</i>	<i>\$ 119,869</i>	<i>\$ 171,300</i>	<i>\$ 15,472</i>	<i>\$ 79,336</i>	<i>\$ 13,701</i>	<i>\$ (12,576)</i>	<i>\$ 28,019</i>
<i>% Change from Prior Period</i>	<i>21%</i>	<i>25%</i>	<i>2%</i>	<i>9%</i>	<i>1%</i>	<i>-1%</i>	<i>3%</i>

General Fund 10: Public Safety | Fire & Emergency Medical Services

Options Requested - Requirements	2025	2026	2027	2028	2029
Radios & Programming	(5,225)				
Small Equipment Rit-Pak	(5,000)				
Bed mattress and frames	(3,500)				
ADJ Engine 52 maintenance	(30,000)				
ADJ Motorola Radio encryption	(13,500)				
Ladder tire replacment		15,000	(15,000)		
Purchase Bedding to protect new mattress		2,604	(2,604)		
Tire replacement on ladder		15,000	(15,000)		
(2) Chainsaws engine/ ladder		2,784	(2,784)		
Hose Tester		5,290	(5,290)		
Power tools for engine		11,760	(11,760)		
Replace Computers used for EMS			6,000	(6,000)	
Purchase of power tools for ladder			11,760	(11,760)	
Replace Hose on Fire Trucks			22,000	(22,000)	
Personnel - Salary & Wages	65,348	20,412	21,019	21,648	22,298
Personnel - Benefits	4,227	2,300	2,065	2,126	2,190
Fire & EMS Shift Scheduling Platform Target Solutions		500			
Fire & EMS Training Platform Target Solutions		500			
Fleet Testing & Certification	100	105	110	116	122
Turnout Gear	981	1,030	1,081	1,135	1,192
IT Software & Subscriptions annual increases	90	250	250	250	250
Medical Supplies	526	552	580	609	639
Vehicle Maintenance	950	750	750	750	750
Fleet Fuel	475	499	524	550	578
Total	\$ 15,472	\$ 79,336	\$ 13,701	\$ (12,576)	\$ 28,019
One-Time	(57,225)	52,438	(12,678)	(39,760)	-
On-going	72,697	26,898	26,379	27,184	28,019
Total	\$ 15,472	\$ 79,336	\$ 13,701	\$ (12,576)	\$ 28,019

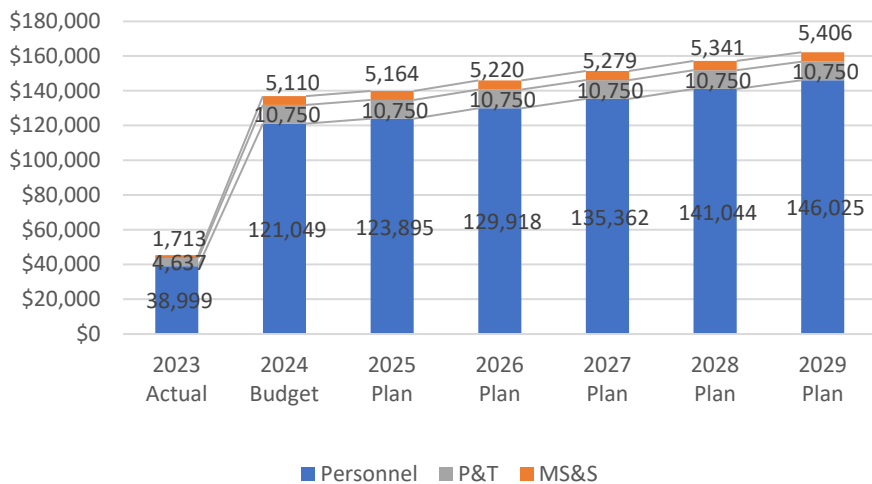


General Fund 10: Building, Planning & Zoning

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	38,999	121,049	123,895	129,918	135,362	141,044	146,025
Materials, Supplies, and Services	1,713	5,110	5,164	5,220	5,279	5,341	5,406
Professional & Technical/Contract Service	4,637	10,750	10,750	10,750	10,750	10,750	10,750
Interfund Transfers & Charges	(6,164)	-	-	-	-	-	-
Total	\$ 39,185	\$ 136,909	\$ 139,809	\$ 145,888	\$ 151,391	\$ 157,135	\$ 162,181
\$ Change from Prior Period	\$ (74,573)	\$ 97,724	\$ 2,900	\$ 6,079	\$ 5,503	\$ 5,744	\$ 5,046
% Change from Prior Period	-66%	249%	2%	4%	4%	4%	3%

General Fund 10: Building, Planning & Zoning

Options Requested - Requirements	2025	2026	2027	2028	2029
Personnel salaries & wages	6,106	5,408	4,867	5,079	4,423
Personnel benefits	(3,260)	615	577	603	558
Fleet Fuel	54	56	59	62	65
Total	\$ 2,900	\$ 6,079	\$ 5,503	\$ 5,744	\$ 5,046
One-Time	-	-	-	-	-
On-Going	2,900	6,079	5,503	5,744	5,046
Total	\$ 2,900	\$ 6,079	\$ 5,503	\$ 5,744	\$ 5,046

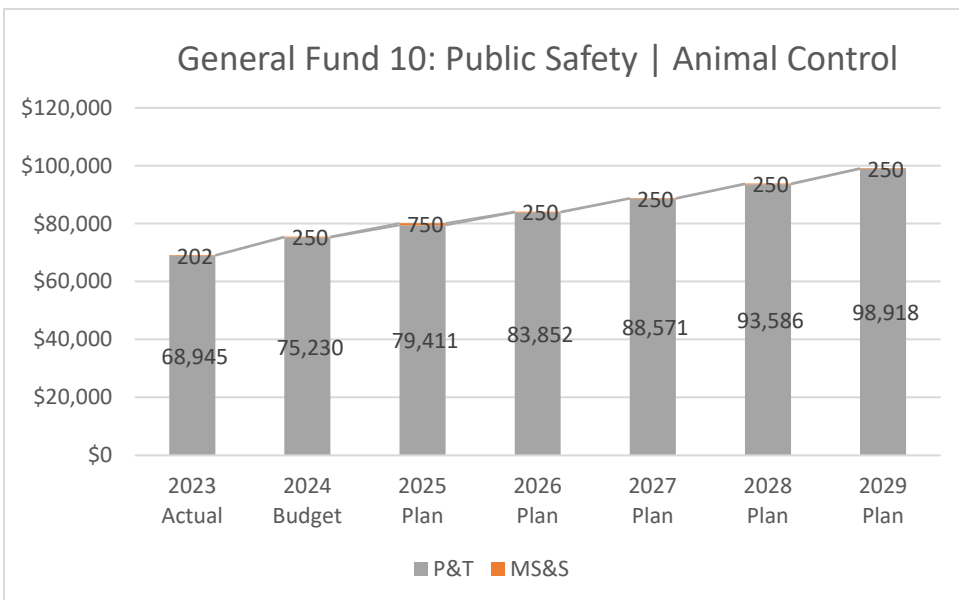
General Fund 10: Building, Planning, & Zoning

General Fund 10: Public Safety | Animal Control

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	202	250	750	250	250	250	250
Professional & Technical	68,945	75,230	79,411	83,852	88,571	93,586	98,918
Total Requirements	\$ 69,147	\$ 75,480	\$ 80,161	\$ 84,102	\$ 88,821	\$ 93,836	\$ 99,168
<i>\$ Change from Prior Period</i>	<i>\$ 7,218</i>	<i>\$ 6,333</i>	<i>\$ 4,681</i>	<i>\$ 3,941</i>	<i>\$ 4,719</i>	<i>\$ 5,015</i>	<i>\$ 5,332</i>
<i>% Change from Prior Period</i>	<i>12%</i>	<i>9%</i>	<i>6%</i>	<i>5%</i>	<i>6%</i>	<i>6%</i>	<i>6%</i>

General Fund 10: Public Safety | Animal Control

Options Requested - Requirements	2025	2026	2027	2028	2029
Animal Tags	500	(500)			
Animal Control Services - South Ogden City	3,380	3,616	3,869	4,140	4,430
Sheltering Services - Weber County	801	825	850	875	902
Total	\$ 4,681	\$ 3,941	\$ 4,719	\$ 5,015	\$ 5,332
One-Time	500	(500)	-	-	-
On-Going	4,181	4,441	4,719	5,015	5,332
Total	\$ 4,681	\$ 3,941	\$ 4,719	\$ 5,015	\$ 5,332

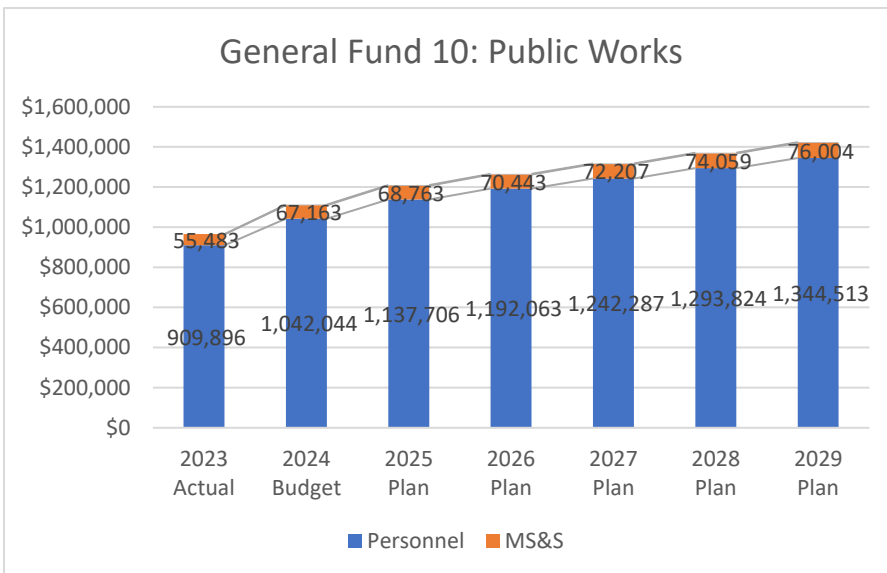


General Fund 10: Public Works

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	909,896	1,042,044	1,137,706	1,192,063	1,242,287	1,293,824	1,344,513
Materials, Supplies, and Services	55,483	67,163	68,763	70,443	72,207	74,059	76,004
Professional & Technical	0	3,000	3,000	3,000	3,000	3,000	3,000
Interfund Transfers & Charges	(604,831)	(692,775)	(815,603)	(856,381)	(899,199)	(944,158)	(991,365)
Total Requirements	\$ 360,548	\$ 419,432	\$ 393,866	\$ 409,125	\$ 418,295	\$ 426,725	\$ 432,152
<i>\$ Change from Prior Period</i>	<i>\$ 75,818</i>	<i>\$ 58,884</i>	<i>\$ (25,566)</i>	<i>\$ 15,259</i>	<i>\$ 9,170</i>	<i>\$ 8,430</i>	<i>\$ 5,427</i>
<i>% Change from Prior Period</i>	<i>21%</i>	<i>14%</i>	<i>-6%</i>	<i>4%</i>	<i>2%</i>	<i>2%</i>	<i>1%</i>

General Fund 10: Public Works

Options Requested - Requirements	2025	2026	2027	2028	2029
Personnel salaries & wages	91,973	32,247	26,229	26,201	25,613
Personnel benefits	3,689	22,110	23,995	25,336	25,076
Fleet Fuel	1,600	1,680	1,764	1,852	1,945
Interfund Charges for Services Utility Funds	(122,828)	(40,778)	(42,818)	(44,959)	(47,207)
Total	\$ (25,566)	\$ 15,259	\$ 9,170	\$ 8,430	\$ 5,427
One-Time	-	-	-	-	-
Ongoing	(25,566)	15,259	9,170	8,430	5,427
Total	\$ (25,566)	\$ 15,259	\$ 9,170	\$ 8,430	\$ 5,427

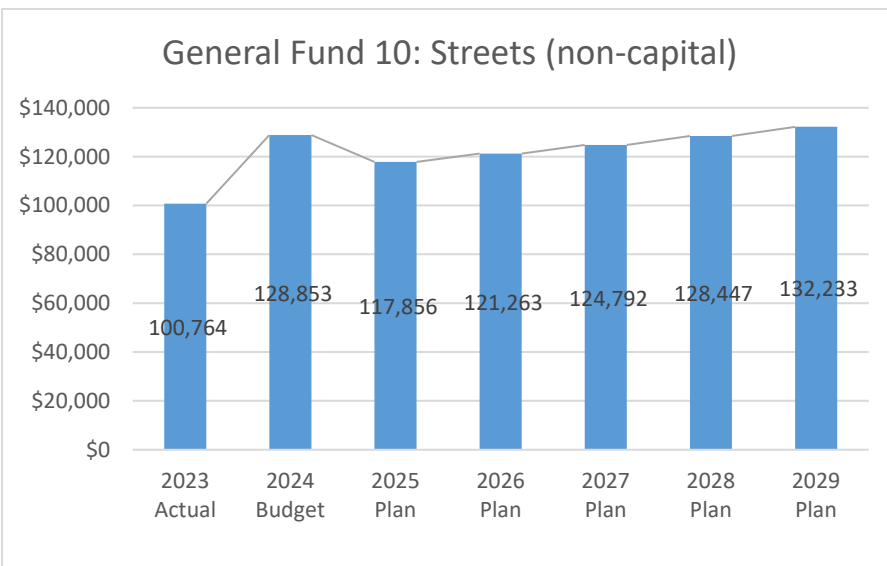


General Fund 10: Streets Department (non-capital)

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Service	100,764	128,853	117,856	121,263	124,792	128,447	132,233
Total Requirements	\$ 100,764	\$ 128,853	\$ 117,856	\$ 121,263	\$ 124,792	\$ 128,447	\$ 132,233
<i>\$ Change from Prior Period</i>	<i>\$ (39,040)</i>	<i>\$ 28,089</i>	<i>\$ (10,997)</i>	<i>\$ 3,407</i>	<i>\$ 3,529</i>	<i>\$ 3,655</i>	<i>\$ 3,786</i>
<i>% Change from Prior period</i>	<i>-39%</i>	<i>22%</i>	<i>-9%</i>	<i>3%</i>	<i>3%</i>	<i>3%</i>	<i>3%</i>

General Fund: Streets Department (non-capital)

Options Requested - Requirements	2025	2026	2027	2028	2029
Relocate street lights on 5600 S	(7,600)				
Add street light at 150 E/5600 S, 100 W, 175	(6,000)				
Street Lights & Signal Maintenance adj.		150	155	159	164
Utilities - Street Lights	553	1,116	1,138	1,161	1,184
Road Salt	600	618	637	656	675
Road Maintenance adj.	1,450	1,523	1,599	1,679	1,763
Total	\$ (10,997)	\$ 3,407	\$ 3,529	\$ 3,655	\$ 3,786
On-Going	2,603	3,407	3,529	3,655	3,786
One-Time	(13,600)	-	-	-	-
Total	\$ (10,997)	\$ 3,407	\$ 3,529	\$ 3,655	\$ 3,786



BUDGET SUMMARIES – GENERAL FUND

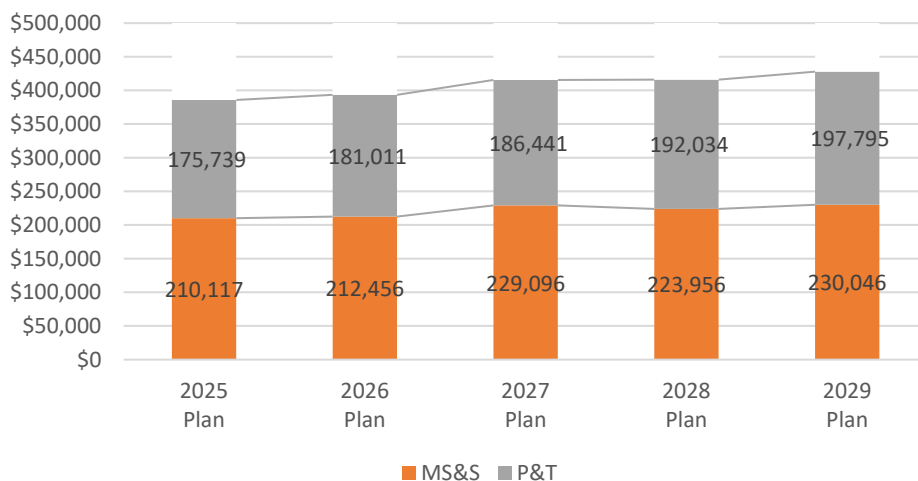
General Fund 10: Parks & Open Spaces

Requirements by Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	137,406	178,948	210,117	212,456	229,096	223,956	230,046
Professional & Technical/Contract Service	161,808	170,620	175,739	181,011	186,441	192,034	197,795
Interfund Transfers & Charges	(28,192)	(29,635)	(30,897)	(32,442)	(34,064)	(35,767)	(37,555)
Total Requirements	\$ 271,022	\$ 319,933	\$ 354,959	\$ 361,025	\$ 381,473	\$ 380,223	\$ 390,286
\$ Change from Prior Period	\$ 18,872	\$ 48,911	\$ 35,026	\$ 6,066	\$ 20,448	\$ (1,250)	\$ 10,063
% Change from prior period	7%	15%	10%	2%	5%	0%	3%

General Fund 10: Parks & Open Spaces

Options Requested - Requirements	2025	2026	2027	2028	2029
Playground Engineered Wood Fiber Surface	(10,000)		10,000	(10,000)	
Playground equipment maintenance	(7,500)				
Baseball field fill dirt	3,460	(5,560)			
NEW Playground Engineered Wood Fiber Surface Pickleball Complex			1,000	(1,000)	
Interfund Charges for Services Utilities Utility	32,549	6,691	4,382	4,549	4,723
Landscape Maintenance Services Wilkinson	5,119	5,272	5,430	5,593	5,761
Secondary water fees	960	1,008	1,058	1,111	1,167
Playground Safety	10,000				
Baseball field fill dirt	1,500				
Utilities power	200	200	200	200	200
Interfund Charges for Services Administrative Utility Funds	(1,262)	(1,545)	(1,622)	(1,703)	(1,788)
Total	\$ 35,026	\$ 6,066	\$ 20,448	\$ (1,250)	\$ 10,063
One-Time	(14,040)	(5,560)	11,000	(11,000)	-
On-Going	49,066	11,626	9,448	9,750	10,063
Total	\$ 35,026	\$ 6,066	\$ 20,448	\$ (1,250)	\$ 10,063

General Fund 10: Parks & Open Space



Recreation Fund 12

BUDGET SUMMARIES – RECREATION FUND 12

Recreation Fund 12: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	40,612	41,477	41,718	41,718	41,718	41,718	41,718
Interfund Transfers & Charges	46,283	74,472	62,911	36,803	41,394	38,557	40,057
Other Revenue	5,000						
Total Resources	\$ 91,895	\$ 115,949	\$ 104,629	\$ 78,521	\$ 83,112	\$ 80,275	\$ 81,775
<i>\$ change from prior period</i>	<i>\$ 37,927</i>	<i>\$ 24,054</i>	<i>\$ (11,320)</i>	<i>\$ (26,108)</i>	<i>\$ 4,591</i>	<i>\$ (2,837)</i>	<i>\$ 1,500</i>
<i>% change from prior period</i>	<i>70%</i>	<i>26%</i>	<i>-10%</i>	<i>-25%</i>	<i>6%</i>	<i>-3%</i>	<i>2%</i>

Recreation Fund 12: Requirements & Expenditures

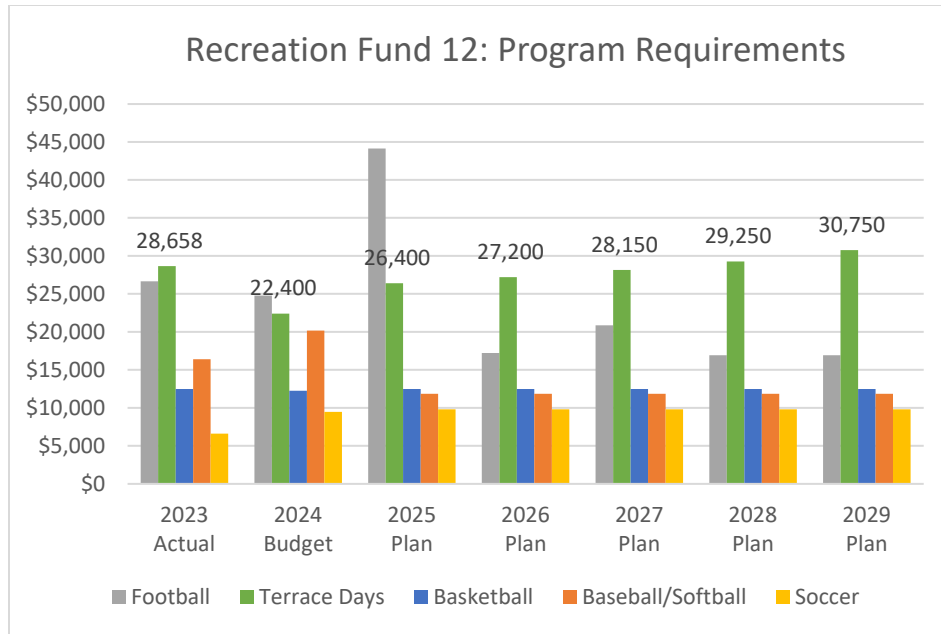
Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	5,797	15,494	16,679	16,681	16,683	16,685	16,685
Materials, Supplies, and Services	84,988	73,545	87,950	61,840	66,429	63,590	65,090
Fund Balance	1,110	26,910	-	-	-	-	-
Total Requirements	\$ 91,895	\$ 115,949	\$ 104,629	\$ 78,521	\$ 83,112	\$ 80,275	\$ 81,775
<i>\$ change from prior period</i>	<i>\$ 37,927</i>	<i>\$ 24,054</i>	<i>\$ (11,320)</i>	<i>\$ (26,108)</i>	<i>\$ 4,591</i>	<i>\$ (2,837)</i>	<i>\$ 1,500</i>
<i>% change from prior period</i>	<i>70%</i>	<i>26%</i>	<i>-10%</i>	<i>-25%</i>	<i>6%</i>	<i>-3%</i>	<i>2%</i>

Recreation Fund 12: Resources & Revenues by Major Program

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Basketball	6,996	12,242	12,478	12,478	12,479	12,480	12,480
Baseball/Softball	6,867	20,162	11,836	11,836	11,837	11,837	11,837
Football	10,819	24,772	44,125	17,216	20,855	16,917	16,917
Soccer	5,890	9,463	9,790	9,791	9,791	9,791	9,791
Terrace Days	10,040	22,400	26,400	27,200	28,150	29,250	30,750
Interfund Transfers & Charges	46,283	74,472	62,911	36,803	41,394	38,557	40,057
Other	5,000	-	-	-	-	-	-
Total Resources	\$ 91,895	\$ 163,511	\$ 167,540	\$ 115,324	\$ 124,506	\$ 118,832	\$ 121,832
<i>\$ change from prior period</i>	<i>\$ 37,927</i>	<i>\$ 71,616</i>	<i>\$ 4,029</i>	<i>\$ (52,216)</i>	<i>\$ 9,182</i>	<i>\$ (5,674)</i>	<i>\$ 3,000</i>
<i>% change from prior period</i>	<i>70%</i>	<i>78%</i>	<i>2%</i>	<i>-31%</i>	<i>8%</i>	<i>-5%</i>	<i>3%</i>

Recreation Fund 12: Requirements & Expenditures by Major Program

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Basketball	12,471	12,242	12,478	12,478	12,479	12,480	12,480
Baseball/Softball	16,398	20,162	11,836	11,836	11,837	11,837	11,837
Football	26,655	24,772	44,125	17,216	20,855	16,917	16,917
Soccer	6,603	9,463	9,790	9,791	9,791	9,791	9,791
Terrace Days	28,658	22,400	26,400	27,200	28,150	29,250	30,750
Other	1,110	26,910	-	-	-	-	-
Total Requirements	\$ 91,895	\$ 115,949	\$ 104,629	\$ 78,521	\$ 83,112	\$ 80,275	\$ 81,775
<i>\$ change from prior period</i>	<i>\$ 37,927</i>	<i>\$ 24,054</i>	<i>\$ (11,320)</i>	<i>\$ (26,108)</i>	<i>\$ 4,591</i>	<i>\$ (2,837)</i>	<i>\$ 1,500</i>
<i>% change from prior period</i>	<i>70%</i>	<i>26%</i>	<i>-10%</i>	<i>-25%</i>	<i>6%</i>	<i>-3%</i>	<i>2%</i>



Refuse Enterprise Fund 49

Refuse Enterprise Fund 49: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	629,692	664,111	690,389	728,705	760,674	793,181	826,410
Other Revenue	30,841	25,000	25,340	21,446	18,334	15,849	13,865
Interfund Transfers & Charges	12,180	10,842	11,257	11,820	12,411	13,032	13,684
Use of Fund Equity	-	25,000	26,500	28,090	29,775	31,562	33,456
Total Resources	\$ 672,713	\$ 724,953	\$ 753,486	\$ 790,061	\$ 821,194	\$ 853,624	\$ 887,415
<i>\$ change from prior period</i>	<i>\$ 28,142</i>	<i>\$ 52,240</i>	<i>\$ 28,533</i>	<i>\$ 36,575</i>	<i>\$ 31,133</i>	<i>\$ 32,430</i>	<i>\$ 33,791</i>
<i>% change from prior period</i>	<i>4%</i>	<i>8%</i>	<i>4%</i>	<i>5%</i>	<i>4%</i>	<i>4%</i>	<i>4%</i>

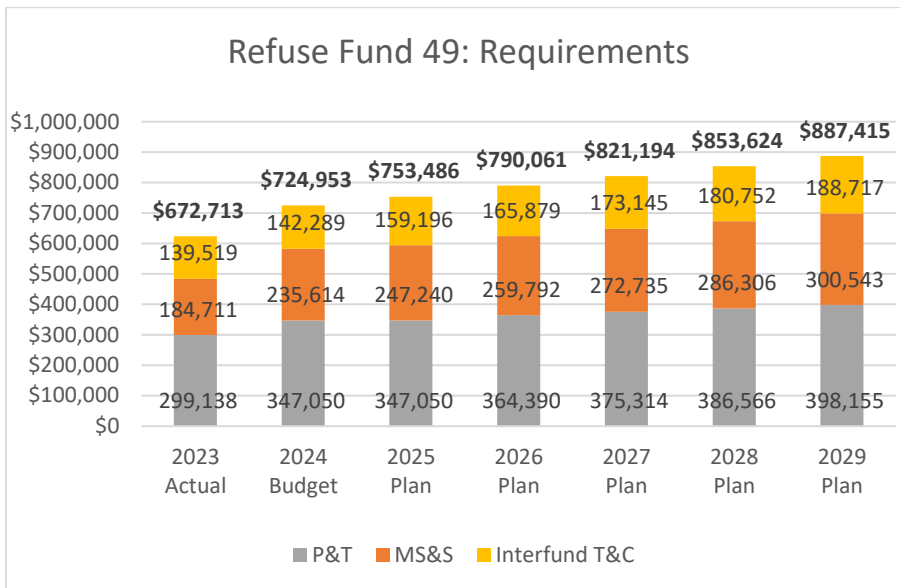
Refuse Enterprise Fund 49: Requirements & Expenses

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	184,711	235,614	247,240	259,792	272,735	286,306	300,543
Professional & Technical	299,138	347,050	347,050	364,390	375,314	386,566	398,155
Interfund Transfers & Charges	139,519	142,289	159,196	165,879	173,145	180,752	188,717
Fund Equity	49,345	-	-	-	-	-	-
Total Requirements	\$ 672,713	\$ 724,953	\$ 753,486	\$ 790,061	\$ 821,194	\$ 853,624	\$ 887,415
<i>\$ change from prior period</i>	<i>\$ 28,142</i>	<i>\$ 52,240</i>	<i>\$ 28,533</i>	<i>\$ 36,575</i>	<i>\$ 31,133</i>	<i>\$ 32,430</i>	<i>\$ 33,791</i>
<i>% change from prior period</i>	<i>4%</i>	<i>8%</i>	<i>4%</i>	<i>5%</i>	<i>4%</i>	<i>4%</i>	<i>4%</i>

Refuse Enterprise Fund 49

Options Requested - Requirements	2025	2026	2027	2028	2029
Waste Collection Republic Services	-	17,340	10,924	11,252	11,589
Waste Disposal Transfer station & recycle	9,145	9,602	10,082	10,586	11,116
Refuse Carts New & Replacement	1,500	1,590	1,685	1,787	1,894
Franchise Fees	777	1,149	959	975	997
Charges for Services GF10 personnel & overhead	16,402	6,300	6,615	6,946	7,293
Charges for Services Water50 Public Works	90	(180)	60	40	20
Complex - Debt Service					
Interfund Transfer GF10 Utility charge waiver	415	563	591	621	652
Utility Bill Printing	204	211	217	223	230
Total	\$ 28,533	\$ 36,575	\$ 31,133	\$ 32,430	\$ 33,791

To view Refuse services Major Budget Issues & Priorities, refer to the Budget Overview Section.



Culinary Water Enterprise Fund 50

Culinary Water Enterprise Fund 50: Resources & Revenue

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	1,492,863	1,555,000	1,655,000	1,698,803	1,775,471	1,884,834	1,998,640
Other Revenue	185,591	182,373	213,567	141,377	120,030	102,054	87,578
Intergovernmental	40,402	164,814	-	-	-	-	-
Interfund Transfers & Charges	267,453	281,377	308,982	310,836	313,377	315,694	317,787
Fund Equity/Carryovers	460,450	1,671,397	32,145	65,124	-	-	30,000
Total Resources	\$ 2,446,759	\$ 3,854,961	\$ 2,209,694	\$ 2,216,140	\$ 2,208,878	\$ 2,302,582	\$ 2,434,005
\$ change from prior period	\$ 364,126	\$ 1,408,202	\$ (1,645,267)	\$ 6,446	\$ (7,262)	\$ 93,704	\$ 131,423
% change from prior period	17%	58%	-43%	0%	0%	4%	6%

Culinary Water Enterprise Fund 50: Requirements & Expenses

Major Object	2023 Actual	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	185,365	163,459	169,573	171,925	176,424	181,706	187,539
Professional & Technical	283,223	319,670	341,197	384,382	430,101	485,856	546,649
Capital	1,063,405	2,385,291	615,000	515,000	515,000	515,000	545,000
Debt Service	422,827	427,296	428,862	457,983	369,441	369,912	370,624
Interfund Transfers & Charges	491,939	559,245	655,062	686,850	717,912	750,108	784,193
Fund Equity/Carryovers	-	-	-	-	-	-	-
Total Requirements	\$ 2,446,759	\$ 3,854,961	\$ 2,209,694	\$ 2,216,140	\$ 2,208,878	\$ 2,302,582	\$ 2,434,005
\$ change from prior period	\$ 364,126	\$ 1,408,202	\$ (1,645,267)	\$ 6,446	\$ (7,262)	\$ 93,704	\$ 131,423
% change from prior period	17%	58%	-43%	0%	0%	4%	6%

Major Budget Issues

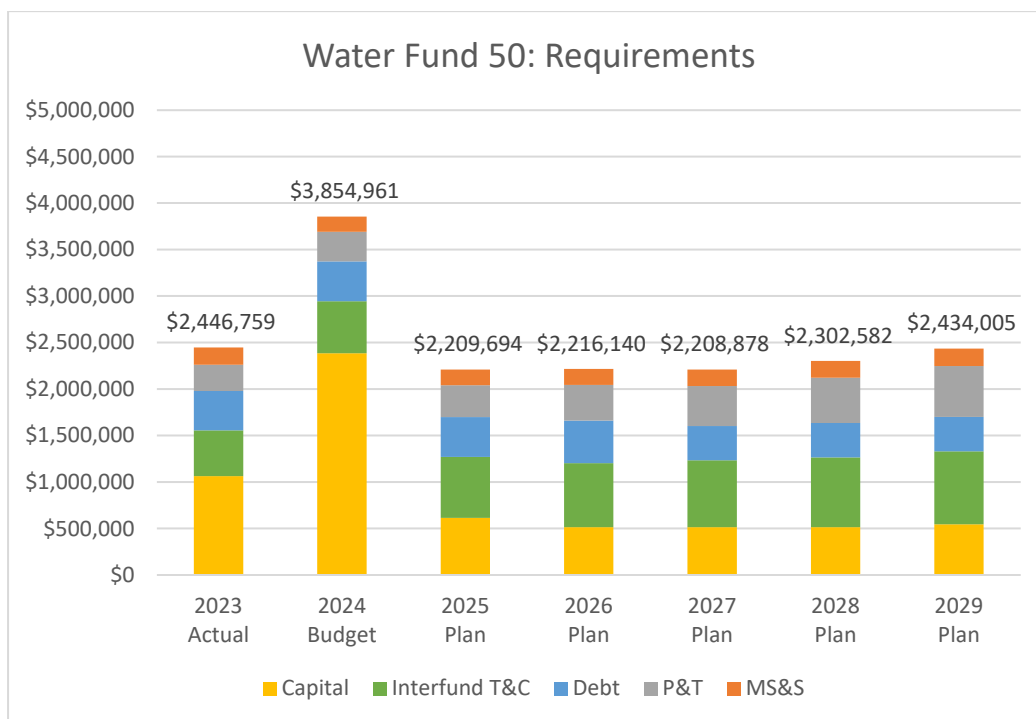
To view Culinary Water services Major Budget Issues & Priorities, refer to the *Executive Summary > Budget Overview Section* of this document.

Capital Requirements

To view the detailed 5-year Capital Investment Plan, refer to the *Supplemental Section* of this document.

Culinary Water Enterprise Fund 50

Options Requested - Requirements	2025	2026	2027	2028	2029
Charges for Services GF10 personnel & overhead	69,501	27,723	29,109	30,564	32,094
Interfund Transfer GF10 Utility charge waiver	26,435	4,194	1,761	1,797	1,833
Weber Basin Water	20,875	42,500	45,000	55,000	60,000
Franchise Fees	3,000	1,314	2,300	3,281	3,414
Debt Service Capital Equipment Lease Ser2021	-	32,979	(90,124)	-	-
Utility bill mailing & printing	747	822	904	995	1,094
South Ogden City Wheeling Agreement	652	685	719	755	793
New Sensus Analytics AMI water meter reading software maintenance & support	362	375	388	52	41
Interfund charges for services debt service	(119)	(129)	192	(165)	158
New AMI customer portal	200	200	200	200	200
New Weber Basin Water AMI tower transmitter	200	175	200	200	200
Utilities	275	48	48	49	50
Secondary water fees	380	418	459	505	834
Debt service amortization	1,566	(3,858)	1,582	471	712
Aircompressor (replacement)	(25,000)				
Digital Water sample colorimeter	1,000	(1,000)			
Capital Equipment	(826,952)	35,000			
Capital Projects	(1,053,339)				
Utility Trailer (2009)					30,000
2012 Case Backhole (replacement)	135,000	(135,000)			
Total	\$ (1,645,217)	\$ 6,446	\$ (7,262)	\$ 93,704	\$ 131,423
Total - One Time	(1,769,291)	(101,000)	-	-	30,000
Total - Ongoing	124,074	107,446	(7,262)	93,704	101,423
	\$ (1,645,217)	\$ 6,446	\$ (7,262)	\$ 93,704	\$ 131,423



Sanitary Sewer Enterprise Fund 51

Sanitary Sewer Enterprise Fund 51: Resources & Revenue

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	1,336,786	1,411,221	1,461,105	1,555,048	1,608,274	1,664,741	1,734,962
Other Revenue	133,715	125,919	123,730	105,532	84,583	73,477	51,684
Interfund Transfers & Charges	1,155	6,924	11,600	12,180	12,789	13,428	14,099
Fund Equity/Carryovers	47,096	1,065,896	56,106	75,480	-	-	-
Total Resources	\$ 1,518,752	\$ 2,609,960	\$ 1,652,541	\$ 1,748,240	\$ 1,705,646	\$ 1,751,646	\$ 1,800,745
<i>\$ change from prior period</i>	<i>\$ (83,764)</i>	<i>\$ 1,091,208</i>	<i>\$ (957,419)</i>	<i>\$ 95,699</i>	<i>\$ (42,594)</i>	<i>\$ 46,000</i>	<i>\$ 49,099</i>
<i>% change from prior period</i>	<i>-5%</i>	<i>72%</i>	<i>-37%</i>	<i>6%</i>	<i>-2%</i>	<i>3%</i>	<i>3%</i>

Sanitary Sewer Enterprise Fund 51: Requirements & Expenses

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	107,116	102,177	105,335	109,083	110,906	113,811	116,807
Professional & Technical	574,340	603,978	622,000	641,000	660,000	680,000	701,000
Capital	287,557	1,295,773	260,000	260,000	320,000	320,000	320,000
Debt Service	119,559	119,520	119,469	172,671	27,034	26,945	27,351
Interfund Transfers & Charges	430,180	488,512	545,737	565,486	587,706	610,890	635,587
Total Requirements	\$ 1,518,752	\$ 2,609,960	\$ 1,652,541	\$ 1,748,240	\$ 1,705,646	\$ 1,751,646	\$ 1,800,745
<i>\$ change from prior period</i>	<i>\$ (83,764)</i>	<i>\$ 1,091,208</i>	<i>\$ (957,419)</i>	<i>\$ 95,699</i>	<i>\$ (42,594)</i>	<i>\$ 46,000</i>	<i>\$ 49,099</i>
<i>% change from prior period</i>	<i>-5%</i>	<i>72%</i>	<i>-37%</i>	<i>6%</i>	<i>-2%</i>	<i>3%</i>	<i>3%</i>

Major Budget Issues

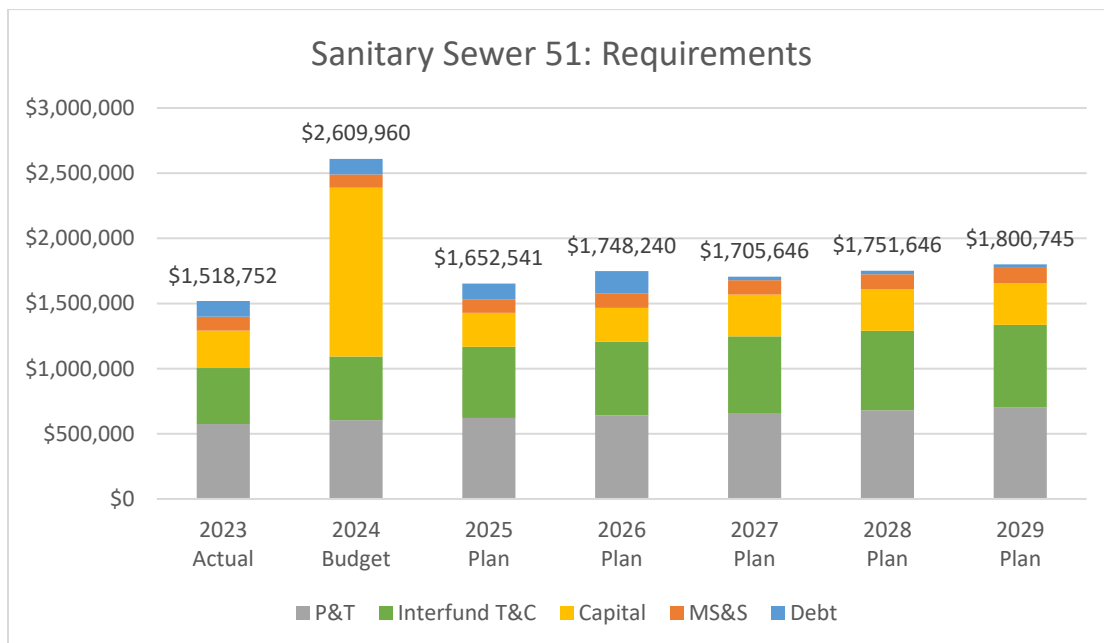
To view Sanitary Sewer services Major Budget Issues & Priorities, refer to the *Executive Summary > Budget Overview Section* of this document.

Capital Requirements

To view the detailed 5-year Capital Investment Plan, refer to the *Supplemental Section* of this document.

Sanitary Sewer Enterprise Fund 51

Options Requested - Requirements	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services GF10 personnel & overhead	52,059	20,310	21,325	22,392	23,511
Central Weber Sewer treatment fees	18,022	19,000	19,000	20,000	21,000
Interfund Transfer GF10 Utility charge waiver	4,676	580	609	639	671
Fleet Insurance & Maintenance	478	-	-	-	-
Franchise Fees	2,000	3,000	1,000	2,000	2,000
Utility Bill Mailing/Printing	680	748	823	905	996
Interfund Charges for Services debt service	(50)	(61)	(74)	(87)	395
Debt Service Amortization	(51)	(64)	(76)	(89)	406
Charges for Services Water50 -Public Works Facility - Debt Service	540	(1,080)	360	240	120
Capital Equipment Lease Series 2021	-	53,266	(145,561)	-	-
Capital Projects	(804,054)	-	15,000	-	-
Capital Equipment	(231,719)	-	45,000	-	-
Total	\$ (957,419)	\$ 95,699	\$ (42,594)	\$ 46,000	\$ 49,099
Total - One Time	(231,719)	-	45,000	-	-
Total - Ongoing	(725,700)	95,699	(87,594)	46,000	49,099
	\$ (957,419)	\$ 95,699	\$ (42,594)	\$ 46,000	\$ 49,099



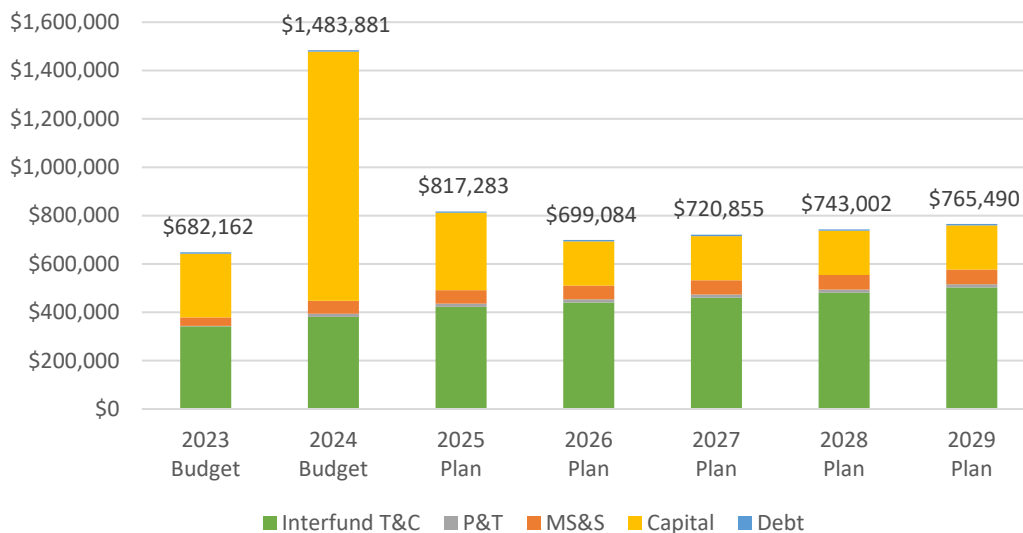
Storm Water Enterprise Fund 52

Storm Water Enterprise Fund 52: Resources & Revenue

Major Object	2023 Budget	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Charges for Services	569,966	569,985	611,985	611,985	640,501	661,501	685,316
Other Revenue	86,562	76,280	97,487	52,959	44,778	44,466	41,498
Interfund Transfers & Charges	25,634	31,811	32,811	34,140	35,576	37,035	38,676
Fund Equity/Carryovers	-	805,805	75,000	-	-	-	-
Total Resources	\$ 682,162	\$ 1,483,881	\$ 817,283	\$ 699,084	\$ 720,855	\$ 743,002	\$ 765,490
Beginning Fund Balance	1,751,120	1,784,957	979,152	904,152	904,152	904,152	904,152
<i>\$ change from prior period</i>	<i>\$ (86,734)</i>	<i>\$ 801,719</i>	<i>\$ (666,598)</i>	<i>\$ (118,199)</i>	<i>\$ 21,771</i>	<i>\$ 22,147</i>	<i>\$ 22,488</i>
<i>% change from prior period</i>	<i>-11%</i>	<i>118%</i>	<i>-45%</i>	<i>-14%</i>	<i>3%</i>	<i>3%</i>	<i>3%</i>

Storm Water Enterprise Fund 52: Requirements & Expenses

Major Object	2023 Budget	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Materials, Supplies, and Services	35,220	53,632	55,632	56,414	58,478	60,050	60,891
Professional & Technical	2,000	13,450	13,450	13,450	13,450	13,450	13,450
Capital	263,670	1,030,085	320,000	183,000	183,000	183,000	183,000
Debt Service	5,736	5,764	5,741	5,716	5,731	5,698	5,772
Interfund Transfers & Charges	341,699	380,950	422,460	440,504	460,196	480,804	502,377
Fund Equity/Carryovers	33,837	-	-	-	-	-	-
Total Requirements	\$ 682,162	\$ 1,483,881	\$ 817,283	\$ 699,084	\$ 720,855	\$ 743,002	\$ 765,490
<i>\$ change from prior period</i>	<i>\$ (86,734)</i>	<i>\$ 801,719</i>	<i>\$ (666,598)</i>	<i>\$ (118,199)</i>	<i>\$ 21,771</i>	<i>\$ 22,147</i>	<i>\$ 22,488</i>
<i>% change from prior period</i>	<i>-11%</i>	<i>118%</i>	<i>-45%</i>	<i>-14%</i>	<i>3%</i>	<i>3%</i>	<i>3%</i>

Storm Water 52: Requirements

Storm Water Enterprise Fund 52

Options Requested - Requirements	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
GF10 Personnel & overhead	40,217	17,230	18,091	18,996	19,946
Interfund Transfer GF10 Utility charge waiver	1,023	1,354	1,421	1,492	1,567
Office Supplies/Utility Bill Mailing/Printing	689	758	1,184	917	101
Franchise Fees	1,260	-	855	630	714
Debt Service Amortization	(23)	(25)	15	(33)	74
Secondary Water Fees	51	24	25	25	26
Water50 -Public Works Complex - Debt Service	270	(540)	180	120	60
Capital Projects	(504,848)	-	-	-	-
Capital Equipment	(205,237)	(137,000)	-	-	-
Total	\$ (666,598)	\$ (118,199)	\$ 21,771	\$ 22,147	\$ 22,488
Total - One Time	(710,085)	(137,000)	-	-	-
Total - Ongoing	43,487	18,801	21,771	22,147	22,488
	\$ (666,598)	\$ (118,199)	\$ 21,771	\$ 22,147	\$ 22,488

Major Budget Issues

To view Sanitary Sewer services Major Budget Issues & Priorities, refer to the *Executive Summary > Budget Overview Section* of this document.

Capital Requirements

To view the detailed 5-year Capital Investment Plan, refer to the Supplemental Section of this document.

Capital Projects Fund

Parks 53

Parks & Open Space CIP Fund 53: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interfund Transfers & Charges	30,000	549,650	575,000	440,000	440,000	440,000	440,000
Intergovernmental	500,000	647,790	250,000	-	-	-	-
Other Revenue	1,826	5,000	5,000	5,000	5,000	5,000	5,000
Fund Balance/Carryovers	48,428	430,548	-	-	-	-	-
Total Resources	\$ 580,254	\$ 1,632,988	\$ 830,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000
<i>\$ change from prior period</i>	<i>\$ 346,561</i>	<i>\$ 1,052,734</i>	<i>\$ (802,988)</i>	<i>\$ (385,000)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>% change from prior period</i>	<i>148%</i>	<i>181%</i>	<i>-49%</i>	<i>-46%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>

Parks & Open Space CIP Fund 53: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital	580,254	1,632,988	445,000	45,000	50,000	45,000	45,000
Fund Balance	-	-	385,000	400,000	395,000	400,000	400,000
Total Requirements	\$ 580,254	\$ 1,632,988	\$ 830,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 445,000
<i>\$ change from prior period</i>	<i>\$ 346,561</i>	<i>\$ 1,052,734</i>	<i>\$ (802,988)</i>	<i>\$ (385,000)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>% change from prior period</i>	<i>148%</i>	<i>181%</i>	<i>-49%</i>	<i>-46%</i>	<i>0%</i>	<i>0%</i>	<i>0%</i>

Major Budget Issues

To view Parks Major Budget Issues & Priorities, refer to the *Executive Summary> Budget Overview Section* of this document.

Capital Requirements

To view the detailed 5-year Capital Investment Plan, refer to the Supplemental Section of this document.

Capital Projects Fund

Governmental 55

Capital Projects Fund 55: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interfund Transfers & Charges	1,062,229	68,734	254,674	56,751	135,909	56,851	56,871
Other Revenue	140,854	140,238	-	-	-	-	-
Intergovernmental	-	-	467,000	-	-	-	-
Fund Balance/Carryovers	1,482,993	1,639,852	721,827	685,000	665,902	695,000	695,000
Total Resources	\$ 2,686,076	\$ 1,848,824	\$ 1,443,501	\$ 741,751	\$ 801,811	\$ 751,851	\$ 751,871
<i>\$ change from prior period</i>	<i>\$ 1,103,256</i>	<i>\$ (837,252)</i>	<i>\$ (405,323)</i>	<i>\$ (701,750)</i>	<i>\$ 60,060</i>	<i>\$ (49,960)</i>	<i>\$ 20</i>
<i>% change from prior period</i>	<i>70%</i>	<i>-31%</i>	<i>-22%</i>	<i>-49%</i>	<i>8%</i>	<i>-6%</i>	<i>0%</i>

Capital Projects Fund 55: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital outlay	249,624	1,297,333	1,066,570	500,000	560,000	510,000	510,000
Interfund Transfers & Charges	1,499,884	551,491	376,931	241,751	241,811	241,851	241,871
Fund Balance	936,568	-	-	-	-	-	-
Total Requirements	\$ 2,686,076	\$ 1,848,824	\$ 1,443,501	\$ 741,751	\$ 801,811	\$ 751,851	\$ 751,871
<i>\$ change from prior period</i>	<i>\$ 1,103,256</i>	<i>\$ (837,252)</i>	<i>\$ (405,323)</i>	<i>\$ (701,750)</i>	<i>\$ 60,060</i>	<i>\$ (49,960)</i>	<i>\$ 20</i>
<i>% change from prior period</i>	<i>70%</i>	<i>-31%</i>	<i>-22%</i>	<i>-49%</i>	<i>8%</i>	<i>-6%</i>	<i>0%</i>

Major Budget Issues

To view Governmental Capital Projects/Investment Major Budget Issues & Priorities, refer to the Executive Summary> Budget Overview Section of this document.

Capital Requirements

To view the detailed 5-year Capital Investment Plan, refer to the Supplemental Section of this document.

Capital Projects Fund

Roads 56

Capital Projects Road Fund 56: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interfund Transfers & Charges	2,384,004	248,552	222,143	191,882	48,552	48,552	48,552
Other Revenue	70,964	51,639	50,000	40,000	30,000	30,000	20,000
Intergovernmental	1,710,167	3,172,831	486,987	501,597	516,645	532,144	553,430
Fund Balance/Carryovers	-	967,005	-	-	427,367	-	-
Total Resources	\$ 4,165,135	\$4,440,027	\$ 759,130	\$ 733,479	\$1,022,564	\$ 610,696	\$ 621,982
<i>\$ change from prior period</i>	<i>\$ 4,165,135</i>	<i>\$ 274,892</i>	<i>\$ (3,680,897)</i>	<i>\$ (25,651)</i>	<i>\$ 289,085</i>	<i>\$ (411,868)</i>	<i>\$ 11,286</i>
<i>% change from prior period</i>		<i>7%</i>	<i>-83%</i>	<i>-3%</i>	<i>39%</i>	<i>-40%</i>	<i>2%</i>

Capital Projects Road Fund 56: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital outlay	1,813,856	4,299,655	718,578	689,426	988,941	576,993	588,239
Interfund Transfers & Charges	41,276	40,372	40,552	44,053	33,623	33,703	33,743
Fund Balance	2,310,003	100,000	-	-	-	-	-
Total Requirements	\$ 4,165,135	\$4,440,027	\$ 759,130	\$ 733,479	\$1,022,564	\$ 610,696	\$ 621,982
<i>\$ change from prior period</i>	<i>\$ 4,165,135</i>	<i>\$ 274,892</i>	<i>\$ (3,680,897)</i>	<i>\$ (25,651)</i>	<i>\$ 289,085</i>	<i>\$ (411,868)</i>	<i>\$ 11,286</i>
<i>% change from prior period</i>	<i>#DIV/0!</i>	<i>7%</i>	<i>-83%</i>	<i>-3%</i>	<i>39%</i>	<i>-40%</i>	<i>2%</i>

Capital Requirements

To view the detailed 5-year Capital Investment Plan, refer to the Supplemental Section of this document.

Debt Service Fund 65

Debt Service Fund 65: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Actual
Interfund Transfers & Charges	44,804	44,177	44,031	47,727	37,280	37,061	37,540
Fund Balance/Carryovers	79,796	-	-	-	-	-	-
Total Resources	\$ 124,600	\$ 44,177	\$ 44,031	\$ 47,727	\$ 37,280	\$ 37,061	\$ 37,540
<i>\$ change from prior period</i>	<i>\$ (238,804)</i>	<i>\$ (80,423)</i>	<i>\$ (146)</i>	<i>\$ 3,696</i>	<i>\$ (10,447)</i>	<i>\$ (219)</i>	<i>\$ 479</i>
<i>% change from prior period</i>	<i>-66%</i>	<i>-65%</i>	<i>0%</i>	<i>8%</i>	<i>-22%</i>	<i>-1%</i>	<i>1%</i>

Debt Service Fund 65: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Actual
Debt Service	44,000	44,177	44,031	47,727	37,280	37,061	37,540
Interfund Transfers & Charges	80,600	-	-	-	-	-	-
Total Requirements	\$ 124,600	\$ 44,177	\$ 44,031	\$ 47,727	\$ 37,280	\$ 37,061	\$ 37,540
<i>\$ change from prior period</i>	<i>\$ (238,804)</i>	<i>\$ (80,423)</i>	<i>\$ (146)</i>	<i>\$ 3,696</i>	<i>\$ (10,447)</i>	<i>\$ (219)</i>	<i>\$ 479</i>
<i>% change from prior period</i>	<i>-66%</i>	<i>-65%</i>	<i>0%</i>	<i>8%</i>	<i>-22%</i>	<i>-1%</i>	<i>1%</i>

Debt Service Requirements

To view detailed debt requirements, refer to the *Executive Summary>Debt Service* section of this document.

Redevelopment Agency/CDRA

Southeast Fund 70

Redevelopment Agency Fund 70: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Intergovernmental	426,937	440,000	440,000	440,000	-	-	-
Other Revenue	118,982	100,000	-	-	-	-	-
Fund Balance/Carryovers	354,685	706,109	-	-	-	-	-
Total Resources	\$ 900,604	\$ 1,246,109	\$ 440,000	\$ 440,000	\$ -	\$ -	\$ -
<i>\$ change from prior period</i>	<i>\$ 334,298</i>	<i>\$ 345,505</i>	<i>\$ (806,109)</i>	<i>\$ -</i>	<i>\$ (440,000)</i>	<i>\$ -</i>	<i>\$ -</i>
<i>% change from prior period</i>	<i>59%</i>	<i>38%</i>	<i>-65%</i>	<i>0%</i>	<i>-100%</i>		

Redevelopment Agency Fund 70: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Personnel	15,685	16,800	16,800	16,800	-	-	-
Materials, Supplies, and Services	250	2,800	2,800	2,800	-	-	-
Capital & Incentives	56	1,220,000	-	-	-	-	-
Interfund Transfers & Charges	884,613	6,509	6,509	6,509	-	-	-
Fund Balance/Carryovers	-	-	413,891	413,891	-	-	-
Total Requirements	\$ 900,604	\$ 1,246,109	\$ 440,000	\$ 440,000	\$ -	\$ -	\$ -
<i>\$ change from prior period</i>	<i>\$ 334,298</i>	<i>\$ 345,505</i>	<i>\$ (806,109)</i>	<i>\$ -</i>	<i>\$ (440,000)</i>	<i>\$ -</i>	<i>\$ -</i>
<i>% change from prior period</i>	<i>59%</i>	<i>38%</i>	<i>-65%</i>	<i>0%</i>	<i>-100%</i>		

Redevelopment Agency/CDRA

Central Business District 71

Redevelopment Agency Fund CBD 71: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interfund Transfers & Charges	234,449	-	-	-	-	-	-
Other Revenue	7,531						
Total Resources	\$ 241,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>\$ change from prior period</i>	<i>\$ 241,980</i>	<i>\$ (241,980)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>% change from prior period</i>		<i>-100%</i>					

Redevelopment Agency Fund CBD 71: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Fund Balance	241,980	-	-	-	-	-	-
Total Requirements	\$ 241,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>\$ change from prior period</i>	<i>\$ 241,980</i>	<i>\$ (241,980)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>% change from prior period</i>		<i>-100%</i>					

Redevelopment Agency/CDRA

Housing Fund 75

CDRA Southeast Housing Fund 75: Resources & Revenues

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Interfund Transfers & Charges	643,655	-	-	-	-	-	-
Intergovernmental	111,593	110,000	110,000	110,000	-	-	-
Other Revenue	20,519						
Fund Balance/Carryovers	-	-	-	-	39,956	45,949	52,841
Total Resources	\$ 775,767	\$ 110,000	\$ 110,000	\$ 110,000	\$ 39,956	\$ 45,949	\$ 52,841
<i>\$ change from prior period</i>	<i>\$ 775,767</i>	<i>\$ (665,767)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (70,044)</i>	<i>\$ 5,993</i>	<i>\$ 6,892</i>
<i>% change from prior period</i>		<i>-86%</i>	<i>0%</i>	<i>0%</i>	<i>-64%</i>	<i>15%</i>	<i>15%</i>

CDRA Southeast Housing Fund 75: Requirements & Expenditures

Major Object	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Professional & Technical	22,996	26,271	30,212	34,744	39,956	45,949	52,841
Interfund Transfers & Charges	66,033	-	-	-	-	-	-
Fund Balance	686,738	83,729	79,788	75,256	-	-	-
Total Requirements	\$ 775,767	\$ 110,000	\$ 110,000	\$ 110,000	\$ 39,956	\$ 45,949	\$ 52,841
<i>\$ change from prior period</i>	<i>\$ 775,767</i>	<i>\$ (665,767)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ (70,044)</i>	<i>\$ 5,993</i>	<i>\$ 6,892</i>
<i>% change from prior period</i>		<i>-86%</i>	<i>0%</i>	<i>0%</i>	<i>-64%</i>	<i>15%</i>	<i>15%</i>

SUPPLEMENTAL

Washington Terrace City
Consolidated Fee Schedule

Administration	FY 2023 Org Adopted (7/22)	FY 2024 Tentative (4/23)	FY 2024 Tentative Justification
Candidate Filing Fee	\$ 25.00	\$ 25.00	
City Zoning Maps			
11"x17"	1.00	1.00	
17"x24"	4.00	4.00	
Copies/reproduction	0.50	0.50	
Credit Card/EFT Convenience Fee per transaction(1), (1.2)	Refer to note 1 & 1.2	Refer to note 1 & 1.2	
Return Check	25.00	25.00	
GRAMA Records Request	0.50/page	0.50/page	
Payroll deductions (non-city sponsored)	\$5 /deduction/ pay period	\$5 /deduction/ pay period	
Standard Labor Rate for City billed services (1.3)	50.00 / hr	55.00 / hr	Adjust to average TCV rate.
Standard Equipment Rate for City billed services (1.4)	Refer to note 1.4	Refer to note 1.4	

(1) Credit card convenience fee, 3% for transactions over \$300. Amended Jan. 2019 Res 19-01
(2) Credit Card/EFT Convenience Fee changed from \$2.50/trans to \$1.90/trans effective May 1, 2012
(1.1) Plus applicable printing, folding, and mailing fees. Inserts available only for partner organizations that support directly or indirectly the City objectives as
(1.2) 2% for non-utility service payments. Fee discontinued for utility service payments. Amended Jan. 2019 Res 19-01
(1.3) Per hour, per employee labor rate for nonexempt employees.
(1.4) Based on the Schedule of Equipment Rates | US Department of Homeleand Security | FEMA <https://www.fema.gov/assistance/public/schedule-equipment-rates>

Animal Control			FY 2024 Tentative Justification
Reclaim/Transport			
after hours impound	75.00	75.00	
transportation	50.00	50.00	
temp holding kennel	23.00	23.00	
trapped animal transport	20.00	20.00	
Trap Rental			
per week	15.00	15.00	
Licensing			
altered	10.00	10.00	
unaltered	25.00	25.00	
senior citizen (over 65)			
altered	5.00	5.00	
unaltered	10.00	10.00	
duplicate tag	5.00	5.00	
late fee	20.00	20.00	
Microchipping	15.00	15.00	

Building Permits & Planning Fees			
Building Permits (3.2)			
65% Plan review fee on commercial permits			
25% Plan review fee on single/multiple family permits			
Plannings Fees (3)			
planning commission review	495.00	495.00	
development review fee	200.00	200.00	
conditional use permit	270.00	270.00	
subdivision & engineer review	\$495 plus \$60	\$495 plus \$60	
/ lot			
zoning amendment or rezone request	496.00	496.00	
apartment complex	\$495 plus 40 / unit	\$495 plus 40 / unit	
commercial engineering review	500.00	500.00	
subdivision off-site improvement inspection	Actual cost	Actual cost	
board of adjustments request	300.00	300.00	
excavation permit (bond or deposit*)	47.47	47.47	
annexation fee	1,000.00	1,000.00	
site plan fee	395.00	395.00	
Excavation & Right-of-Way Encroachment (3.1)			
Permit	100.00	100.00	
Bond	2,000.00	2,000.00	
Road cut fee	\$4 sq. ft.	\$4 sq. ft.	
No permit fine	200.00	200.00	

(3) Plus additional review costs in excess of minimum, if applicable.
(3.1) Permittee may be required to resurface if a surface treatment has been applied within the past 2 years.
(3.2) Refer to the permit fee schedule released in the current International Code Council (ICC)

Washington Terrace City
Consolidated Fee Schedule

Impact Fees	FY 2023 Org Adopted (7/22)	FY 2024 Tentative (4/23)	FY 2024 Tentative Justification
Culinary Water Facilities (4.1)			
Service size 1"	1,618.00	1,618.00	
Service size 1.25"	2,561.00	2,561.00	
Service size 1.5"	3,730.00	3,730.00	
Service size 2"	6,605.00	6,605.00	
Service size 2.5"	10,290.00	10,290.00	
Service size 3"	14,829.00	14,829.00	
Service size 4"	26,377.00	26,377.00	
Service size 6"	59,404.00	59,404.00	
Service size 8"	105,598.00	105,598.00	
Service size 10"	165,002.00	165,002.00	
Sanitary Sewer Facilities (4.1)			
Service size 1"	533.00	533.00	
Service size 1.25"	844.00	844.00	
Service size 1.5"	1,229.00	1,229.00	
Service size 2"	2,176.00	2,176.00	
Service size 2.5"	3,391.00	3,391.00	
Service size 3"	4,886.00	4,886.00	
Service size 4"	8,691.00	8,691.00	
Service size 6"	19,573.00	19,573.00	
Service size 8"	34,794.00	34,794.00	
Service size 10"	54,367.00	54,367.00	
Storm Drain Facilities			
Residential lots - single family	535.53	535.53	
Unique residential and commercial (per sq. ft.)	0.1210	0.1210	
Park Facilities			
Residential single family (per ERU)	1,826.37	1,826.37	
Residential multi-family (per ERU)	1,697.29	1,697.29	
Public Safety Facilities - Police			
Residential (per residence)	26.62	26.62	
Commerical (per sq. ft. of lot(s) developed)	0.00224	0.00224	
Public Safety Facilities - Fire/EMS			
Residential (per residence)	46.70	46.70	
Commerical (per sq. ft. of lot(s) developed)	0.00513	0.00513	
Water Meter & Radio (4.2)			
3/4"	550.00	550.00	
1"	630.00	630.00	
1.5"	1,003.00	1,003.00	
2"	1,201.00	1,201.00	
3"	2,547.00	2,547.00	
6"	5,888.00	5,888.00	

(4.1) Impact Fee Study prepared by Jones & Associates (Oct. 2010)

(4.2) Fees may be adjusted to reflect changes in vendor pricing.

Washington Terrace City Consolidated Fee Schedule			
Facility Rentals	FY 2023 Org Adopted (7/22)	FY 2024 Tentative (4/23)	FY 2024 Tentative Justification
Rohmer Park Pavilion Fee (per time frame)	30.00		
Resident		40.00	Comparison with other cities rental fees with the expectation to keep it competitive and fair to our community.
Non-resident		80.00	Comparison with other cities rental fees with the expectation to keep it competitive and fair to our taxpayers, but also to recover at least part of the costs to keep this service open to the public.
Victory Park Pavilion Fee (per time frame)	30.00		
Resident		40.00	Comparison with other cities rental fees with the expectation to keep it competitive and fair to our community.
Non-resident		80.00	Comparison with other cities rental fees with the expectation to keep it competitive and fair to our taxpayers, but also to recover at least part of the costs to keep this service open to the public.
(5.10) Park Pavilion Deposit	50.00	100.00	Comparison with other cities rental fees with the expectation to keep it competitive and fair to our community.
(5.11) Park Pavilion Cancellation Fee			
Reservation cancelled with a seven business days or greater notice (full refund minus cancellation fee)	10.00	15.00	Adjusts with fee.
Reservation cancelled with less than seven business day notice (50% of fee)			
Half Day	12.50	20.00	Adjusts with fee.
Full Day	25.00	40.00	Adjusts with fee.
Reservation cancelled with less than three business days, no refund will be given.			
Half Day	25.00	40.00	Adjusts with fee.
Full Day	50.00	80.00	Adjusts with fee.
(5.12) Civic-Senior Center			
first hour	70.00	70.00	
each subsequent hour	10.00	10.00	
kitchen	25.00	25.00	
employee return fee	5.00	5.00	
cleaning deposit (refundable)	250.00	250.00	
Field Use Rental			
per hour	20.00	35.00	Comparison with other cities rental fees with the expectation to keep it competitive and fair to our community.
Long-term contract	200.00	50.00	To keep a fair fee to our community users. Comparison with other cities, they do not have a contract agreement, just deposit and rental fees.
Deposit (refundable)			
Short-term contract		50.00	A fair and competitive deposit for short-term rentals instead of the deposit amount for long-term contracts we have in place
Long-term contract	250.00	250.00	
(5.10) Refundable subject to park rental refund policy. (5.11) No refunds will be issued due to weather or other unforeseen conditions. (5.12) Not available for general public rental. Washington Terrace Civic groups and			
Leisure Services, Parks & Recreation			
Youth Soccer	50.00	50.00	
T-Ball	50.00	50.00	
Machine Pitch	50.00	50.00	
Youth Baseball	50.00	50.00	
Youth Softball	50.00	50.00	
Youth Tackle Football	140.00		
Resident		140.00	To meet program cost recovery goals and to stay competitive with neighboring cities' participation fees, we want to implement a non-resident fee for Football that is different from the other youth programs. It is a fair request to our taxpayers participating in our programs.
Non-Resident		160.00	
Basketball			
Resident	50.00	50.00	To meet program cost recovery goals and to stay competitive with neighboring cities' participation fees, we want to implement a non-resident fee. It is a fair request to our taxpayers participating in our programs.
Non-Resident		60.00	
Girls Volleyball	50.00		
Resident		50.00	To meet program cost recovery goals and to stay competitive with neighboring cities' participation fees, we want to implement a non-resident fee. It is a fair request to our taxpayers participating in our programs.
Non-Resident		60.00	
Special Events Regular Vendor	40.00	40.00	
Special Events Food Vendor	50.00	50.00	

Washington Terrace City Consolidated Fee Schedule			
Business Licenses	FY 2023 Org Adopted (7/22)	FY 2024 Tentative (4/23)	FY 2024 Tentative Justification
Professional/Business Services			
Basic	102.00	102.00	
Disproportionate	4.00	4.00	
General Services			
Basic	102.00	102.00	
Disproportionate	30.00	30.00	
Contracted Services			
Basic	102.00	102.00	
Disproportionate	32.00	32.00	
Personal Services			
Basic	102.00	102.00	
Disproportionate	4.00	4.00	
Entertainment			
Basic	102.00	102.00	
Disproportionate	201.00	201.00	
Automotive			
Basic	102.00	102.00	
Disproportionate	201.00	201.00	
Sales			
Basic	102.00	102.00	
Disproportionate	8.00	8.00	
Convenience Stores			
Basic	102.00	102.00	
Disproportionate	2,000	2,000	
Family Services - Commercial			
Basic	102.00	102.00	
Disproportionate	150.00	150.00	
Family Services - Residential			
Basic	102.00	102.00	
Disproportionate	100.00	100.00	
Storage			
Basic	102.00	102.00	
Disproportionate	16.00	16.00	
Car Wash			
Basic	102.00	102.00	
Disproportionate	74.00	74.00	
Dialysis			
Basic	102.00	102.00	
Disproportionate / unit	2,000	2,000	
Toll			
Basic	102.00	102.00	
Disproportionate	94.00	94.00	
Group Homes			
Basic	102.00	102.00	
Disproportionate	450.00	450.00	
Long-Term Care			
Basic	162.00	162.00	
Disproportionate / room	177.00	177.00	
Hospital			
Basic	228.00	228.00	
Disproportionate / room	11.00	11.00	
Apartment			
Basic	102.00	102.00	
Disproportionate / unit	51.00	51.00	
Disproportionate (Good Landlord Program participant) / unit	46.00	46.00	
(7.1) Business License Fee Study prepared by Zions Public Finance (July 2020)			
(7.2) Amended Ordinance 21-11 (Nov 2021)			

Washington Terrace City
Consolidated Fee Schedule

Utility Services (billed monthly)	FY 2023 Org Adopted (7/22)	FY 2024 Tentative (4/23)	FY 2024 Tentative Justification
Set-up Fee (Non-refundable)	40.00	40.00	
Shut Off Deposit	2 months minimum bill	2 months minimum bill	
Late Fee	15.00	15.00	
Lien Processing Fee	143.00	143.00	
Water Reconnect / Disconnect Fee	42.00	42.00	
Weekend After hours Reconnect / Disconnect Fee	166.00	166.00	
Meter Appointment No show fee	72.00	72.00	
Meter rental deposit (8.1)	955.00	955.00	
Meter Tampering Fee (8.2)	Refer to note 8	Refer to note 8	
Refuse Cart pickup or delivery fee	25.00	25.00	
Refuse Cart Fee (8.3)			
Universal Cart	100.00	103.00	Adjust to vendor pricing
Recycle Cart	100.00	103.00	Adjust to vendor pricing
Storm Water (per ERU)	9.45	9.75	Adjust to service full cost recovery
Temporary Disconnect water & sewer services	50.00	50.00	
<p>(7) Fire hydrant meter rentals will be charged at a 1 1/2" commercial water rate. Charges will begin, unprorated, the month the meter is issued through the month the meter is returned. Overage rates will apply if actual usage exceeds the cumulative monthly base gallons.</p> <p>(8.2) Refer to the Washington Terrace Municipal Code 13.08.090, "Meter Tampering Prohibited"</p> <p>(8.3) Fees may be adjusted to reflect changes in vendor pricing.</p>			
Residential Water			
Single-Family (\$/gallons)	24.00 / 4,000	25.80 / 4,000	Adjust to service full cost recovery
Single-Family gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	
Duplex (\$/gallons)	48.00 / 8,000	51.60 / 8,000	Adjust to service full cost recovery
Duplex gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	
Tri-Plex (\$/gallons)	76.20 / 12,000	77.40 / 12,000	Adjust to service full cost recovery
Tri-Plex gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	
Residential Sewer			
Single-Family (\$/gallons)	22.00 / 4,000	24.40 / 4,000	Adjust to service full cost recovery
Single-Family gallons over (\$/gallons)	5.03 / 1,000	5.05 / 1,000	Adjust to service full cost recovery
Duplex (\$/gallons)	44.00 / 8,000	48.80 / 8,000	Adjust to service full cost recovery
Duplex gallons over (\$/gallons)	5.03 / 1,000	5.05 / 1,000	Adjust to service full cost recovery
Triplex (\$/gallons)	66.00 / 12,000	73.20 / 12,000	Adjust to service full cost recovery
Triplex gallons over (\$/gallons)	5.03 / 1,000	5.05 / 1,000	Adjust to service full cost recovery
Refuse			
Refuse First & Recycle Cart	16.55	17.05	Adjust to service full cost recovery
Refuse Second Cart	16.55	17.05	Adjust to service full cost recovery
Second Recycle Cart	5.95	6.45	Adjust to service full cost recovery
Commercial Water			
3/4" meter (\$/gallons)	27.12 / 4,000	29.15 / 4,000	Adjust to service full cost recovery
3/4" meter gallons over (\$/gallons)	5.71 / 1,000	5.75 / 1,000	Adjust to service full cost recovery
1" meter (\$/gallons)	50.85 / 7,500	54.66 / 7,500	Adjust to service full cost recovery
1" meter gallons over (\$/gallons)	5.71 / 1,000	5.75 / 1,000	Adjust to service full cost recovery
1 1/2" meter (\$/gallons)	101.70 / 15,000	109.33 / 15,000	Adjust to service full cost recovery
1 1/2" meter gallons over (\$/gallons)	5.71 / 1,000	5.75 / 1,000	Adjust to service full cost recovery
2" meter (\$/gallons)	152.55 / 22,500	163.99 / 22,500	Adjust to service full cost recovery
2" meter gallons over (\$/gallons)	5.71 / 1,000	5.75 / 1,000	Adjust to service full cost recovery
3" meter (\$/gallons)	254.25 / 37,500	273.32 / 37,500	Adjust to service full cost recovery
3" meter gallons over (\$/gallons)	5.71 / 1,000	5.75 / 1,000	Adjust to service full cost recovery
4" meter (\$/gallons)	508.50 / 75,000	546.64 / 75,000	Adjust to service full cost recovery
4" meter gallons over (\$/gallons)	5.71 / 1,000	5.75 / 1,000	Adjust to service full cost recovery
6" meter (\$/gallons)	4,746.00 / 1,000,000	5,101.95 / 1,000,000	Adjust to service full cost recovery
6" meter gallons over (\$/gallons)	4.01 / 1,000	4.05 / 1,000	Adjust to service full cost recovery
Commercial Sewer			
3/4" meter (\$/gallons)	24.86 / 4,000	27.57 / 4,000	Adjust to service full cost recovery
3/4" meter gallons over (\$/gallons)	5.63 / 1,000	5.65 / 1,000	Adjust to service full cost recovery
1" meter (\$/gallons)	46.61 / 7,500	51.70 / 7,500	Adjust to service full cost recovery
1" meter gallons over (\$/gallons)	5.63 / 1,000	5.65 / 1,000	Adjust to service full cost recovery
1 1/2" meter (\$/gallons)	93.23 / 15,000	103.40 / 15,000	Adjust to service full cost recovery
1 1/2" meter gallons over (\$/gallons)	5.63 / 1,000	5.65 / 1,000	Adjust to service full cost recovery
2" meter (\$/gallons)	139.84 / 22,500	155.09 / 22,500	Adjust to service full cost recovery
2" meter gallons over (\$/gallons)	5.63 / 1,000	5.65 / 1,000	Adjust to service full cost recovery
3" meter (\$/gallons)	233.06 / 37,500	258.49 / 37,500	Adjust to service full cost recovery
3" meter gallons over (\$/gallons)	5.63 / 1,000	5.65 / 1,000	Adjust to service full cost recovery
4" meter (\$/gallons)	466.13 / 75,000	516.98 / 75,000	Adjust to service full cost recovery
4" meter gallons over (\$/gallons)	5.63 / 1,000	5.65 / 1,000	Adjust to service full cost recovery
6" meter (\$/gallons)	4,381.58 / 1,000,000	4,859.57 / 1,000,000	Adjust to service full cost recovery
6" meter gallons over (\$/gallons)	3.94 / 1,000	3.95 / 1,000	Adjust to service full cost recovery

Capital Investment Plan

5-year

Capital Investment Plan | Government-wide

Fiscal Year 2023 Actual, 2024 Budget, 2025-29 Plan (5/24 tentative)

GOVERNMENTAL FUNDS |

Fund	Capital #	Project Name	Total Capital Cost	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital Projections Fund Parks 53										
53		Impact Fee Project	\$ 30,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
53		Parks Master & CIP Plan	31,677	18,752	7,925	5,000				
53		Parking Lot & Sidewalk Maintenance	644,242		229,242	350,000	15,000	20,000	15,000	15,000
		General Parking Lot & Sidewalk Maintenance All Parks Combined	169,242	-	94,242	15,000	15,000	15,000	15,000	15,000
		Parking Lot & Sidewalk Maintenance Rohmer Park Baseball Field	405,000	-	135,000	270,000	-	-	-	-
		Parking Lot Reconstruct								
		Parking Lot & Sidewalk Maintenance Rohmer Park Baseball Field	65,000	-	-	65,000	-	-	-	-
		Parking Lot Seal Coat								
		Parking Lot & Sidewalk Maintenance Pickleball Complex Parking Lot	5,000	-	-	-	-	5,000	-	-
		Seal Coat								
53		Water Conservation Projects	170,516	1,043	44,473	25,000	25,000	25,000	25,000	25,000
53	PK7	Victory Park Improvements	-		-					
53	PK10	Lions Park Improvements	18,000		18,000					
		Replace picnic tables (12)	18,000		18,000					
53	PK15	Rohmer Park Pickleball Complex	1,948,807	560,459	1,328,348	60,000				
Fund 53 sub-total			\$ 2,843,242	\$ 580,254	\$ 1,632,988	\$ 445,000	\$ 45,000	\$ 50,000	\$ 45,000	\$ 45,000
Capital Projects Fund 55										
55		Capital Fleet & Equipment	4,085,859	244,535	926,324	1,025,000	460,000	510,000	460,000	460,000
		Fleet Replacement General Governmental (non-streets/utility)	388,932	95,705	243,227	10,000	10,000	10,000	10,000	10,000
		Equipment Replacement General Governmental (non-streets/utility)	239,053		189,053	10,000	10,000	10,000	10,000	10,000
		International	200,000			40,000	40,000	40,000	40,000	40,000
		Trailer Man Lift	25,000					25,000		
		Fire Hose Fire Department	25,000					25,000		
		Portable Radio System Fire Department	120,000			40,000	20,000	20,000	20,000	20,000
		SCBA Refill Station & Packs Fire Department	480,000			160,000	80,000	80,000	80,000	80,000
		Thermal Imaging Camera Fire Department	15,000			15,000				
		2002 Dash Platform Truck Fire Department	1,500,000			300,000	300,000	300,000	300,000	300,000
		Personnal Protective Equipment (CDBG) Fire Department	148,830	148,830						
		1997 Pumper Replacement Fire Department	850,000		400,000	450,000				
		Brush Truck Replacement Fire Department	94,044		94,044					
Fund 55 sub-total			\$ 8,089,017	\$ 1,749,508	\$ 1,848,824	\$ 1,443,501	\$ 741,751	\$ 801,811	\$ 751,811	\$ 751,811

GOVERNMENTAL FUNDS										
Fund	Capital #	Project Name	Total Capital Cost	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Capital Projects Fund Road 56										
55		Pedestrian Ramps & Sidewalks	\$ 205,200	\$ 35,151	\$ 25,000	\$ 26,250	\$ 27,563	\$ 28,941	\$ 30,388	\$ 31,907
56		Traffic Light & Signal Improvements	55,600		43,600	12,000				
		Road Reconstruction	5,130,891	1,133,284	3,299,387	68,220	130,000	500,000	-	-
55	RR4F	Reconstuct 300 West (CW-14, CW-30, SD-16, SD-26 and SS-9)	3,095,443	146,350	2,949,093					
	RR8	Reconstruct 4900 South, between 150 East and 300 West (CW-34)(SS-10)	698,220			68,220	130,000	500,000		
55	RR10	Reconstruct 5200 South, between 150 East and 500 West (CW-53)	635,866	635,866						
55	RR24	Reconstruct 300 E between 5250 S and Ridgeline (CW27 and SD21)	301,461	301,461						
56	RR25	RR25 5600 S between 500 W 300 W (CW55)	200,001	12,301	187,700					
56	RR26	RR26 Edge Mill and overlay 5150S between 300E & 150E (CW-47)	199,900	37,306	162,594					
55		Road Maintenance	3,711,006	644,843	714,255	497,108	471,863	400,000	486,605	496,332
55		Capital Fleet & Equipment	572,313	-	217,313	115,000	60,000	60,000	60,000	60,000
		Capital Transfers & Contributions	267,900	41,854	40,372	40,552	44,053	33,623	33,703	33,743
Fund 56 sub-total			\$ 9,942,910	\$ 1,855,132	\$ 4,339,927	\$ 759,130	\$ 733,479	\$ 1,022,564	\$ 610,696	\$ 621,982
GOVERNMENTAL FUNDS TOTAL			\$ 20,875,169	\$ 4,184,894	\$ 7,821,739	\$ 2,647,631	\$ 1,520,230	\$ 1,874,375	\$ 1,407,507	\$ 1,418,793

UTILITY FUNDS										
Fund	Capital #	Project Name	Total Capital Cost	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Storm Water Fund 52										
Capital Projects			\$ 1,698,998	\$ 216,150	\$ 667,848	\$ 163,000	\$ 163,000	\$ 163,000	\$ 163,000	\$ 163,000
52	SD6	Regional Detention Basin	1,013,999	212,016	276,983		36,000	163,000	163,000	163,000
52	SD16	Storm Drain Relief Line (Approx 4850 S & 300 W) (RR-4F)*	110,000		110,000					
52	SD21	Remove Intersection Drainage Improvements (RR-24)*	184,999	4,134	170,865	10,000				
52	SD24	Drain Pad	25,000		25,000					
52	SD26	42" Storm Drain from 5000 South-300 West Detention Basin (RR-4F)*	85,000		85,000					
	SD27	Update and replace Detention Basin head gates	30,000			30,000				
	SD28	Redesign detention basins & install Xeriscape 5000 S. / 300 W.	250,000			123,000	127,000			
52	SDFE	Capital Fleet & Equipment	646,757	47,520	362,237	157,000	20,000	20,000	20,000	20,000
		Fleet Replacement	166,757	47,520	119,237					
		Equipment Replacement	80,000				20,000	20,000	20,000	20,000
		Tymco Street Sweeper Replacement	400,000		243,000	157,000				
Fund 52 sub-total			\$ 2,345,755	\$ 263,670	\$ 1,030,085	\$ 320,000	\$ 183,000	\$ 183,000	\$ 183,000	\$ 183,000
Sanitary Sewer Fund 51										
Capital Projects			\$ 2,559,091	\$ 240,037	\$ 1,049,054	\$ 245,000	\$ 245,000	\$ 260,000	\$ 260,000	\$ 260,000
51	SS9	Replace Existing 8" Line with a 10" Line on 300 West (RR-4F)*	104,054		104,054					
	SS10	Replace Existing 8" Line with a 10" Line - Approx. 4900 South & 150 East (RR-8) (CW-34)	430,000					100,000	245,000	85,000
51	SS16	Replace Existing 8" Line with a 10" Line on 5350 South	21,771	21,771						
51	SS18	Replace Existing 12" & 10" Line with Re-graded 12" Line on 500 West	570,000			180,000	245,000	145,000		
51	SS20	Backyard 4450 South to 4475 South @ 250 East	210,000		210,000					
51	SS22	Backyard 300 West to 370 West @ 4750 South	80,000		80,000					
51	SS23	5000 South (Washington Blvd to 300 West & 400 West to 500 West)	255,000		255,000					
51	SS24	Replace Existing Sewer at 275 West, 250 West, 200 West and Backyards	185,000		185,000					
51	SS27	Lining Existing Sewer along 200 West and 5200 South	218,266	218,266						
51	SS28	Slip line existing sewer along 4525 S. between MH 428-2E/412-2D 250E-300E	65,000		65,000					
51	SS31	150 West and 5050 South 8" Sewer Line (RR-16)*	150,000		150,000					
	SS32	Slip line Existing Sewer 4525 S. between MH 428-2E / 412-2D 250 E.-300 E.	65,000			65,000				
51	SS	Capital projects other	205,000					15,000	15,000	175,000
51	SSFE	Capital Fleet & Equipment	504,239	47,520	246,719	15,000	15,000	60,000	60,000	60,000
		Trimble GEO Handheld R2 Replacement	10,000				10,000			
Fund 51 sub-total			\$ 3,063,330	\$ 287,557	\$ 1,295,773	\$ 260,000	\$ 260,000	\$ 320,000	\$ 320,000	\$ 320,000

UTILITY FUNDS										
Fund	Capital #	Project Name	Total Capital Cost	2023 Actual	2024 Budget	2025 Plan	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Culinary Water Fund 50										
Capital Projects			\$ 4,182,563	\$ 639,224	\$ 1,468,339	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000	\$ 415,000
50	CW4	New 10" PRV Station & 12" Supply Line (PRV & SCADA system)	165,000					26,500	138,500	
50	CW14	Construct 10" Water Main on 300 W. between 4900 S. & 4800 S for Looping (RR-4F)*	251,000		251,000					
50	CW21	Equip Water Meters with Reading System (CDBG)	688,110	12,271	675,839					
50	CW27	Replace Existing 6" Pipe with 8" PVC on 5250 South (RR-24)*	350,132	350,132						
50	CW30	Replace Existing 6" Transited Pipe with 10" PVC. 5000 S. (between 5000s & 4800 S)(RR-4F)*	304,000		304,000					
50	CW33	Replace Existing 6" Asbestos Pipe Pipe with 8" PVC on 4900 South *between 300 W & 500 W	355,000					355,000		
	CW34	Replace Existing 6" Asbestos Pipe with 8" PVC on 4900 South (RR-8)* (SS-10) between 100 E & 5000 S	600,000						276,500	323,500
50	CW47	5150 S 8" Line Replacement (Between 150 E/300 E)	194,810	158,810	36,000					
50	CW52	Replace 6" with 10" PVC on 500 W	-							
50	CW53	Replace 10" Existing Pipe with new 10" PVC in 5200 South (RR-10)*	148,011	118,011	30,000					
50	CW55	Replace existing 10" ductile iron pipe with new 10" PVC (RR25)	-							
50	CW56	CW56 Replace existing 10" ductile iron pipe with new 10" PVC (5350S 150E-200W)	670,000		171,500	415,000	83,500			
	CW	Refurbish water valves in various areas (approx 100 Valves)	365,000				331,500	33,500		
50	CW	Capital projects other	91,500							91,500
50	CWFE	Capital Fleet & Equipment	1,551,596	9,644	916,952	215,000	80,000	100,000	100,000	130,000
		Electronic Meters & Radios	854,564	9,644	544,920	60,000	60,000	60,000	60,000	60,000
		Equipment Replacement	327,091		212,091	5,000	5,000	25,000	25,000	55,000
		Fleet Replacement	206,941		131,941	15,000	15,000	15,000	15,000	15,000
		Aircompressor	28,000		28,000					
		2012 Case Backhoe	135,000		-	135,000				
Fund 50 sub-total			\$ 5,734,159	\$ 648,868	\$ 2,385,291	\$ 630,000	\$ 495,000	\$ 515,000	\$ 515,000	\$ 545,000
UTILITY FUNDS TOTAL			\$ 11,143,244	\$ 1,200,095	\$ 4,711,149	\$ 1,210,000	\$ 938,000	\$ 1,018,000	\$ 1,018,000	\$ 1,048,000
GOVERNMENT-WIDE ALL FUNDS COMBINED TOTAL			\$ 32,018,413	\$ 5,384,989	\$ 12,532,888	\$ 3,857,631	\$ 2,458,230	\$ 2,892,375	\$ 2,425,507	\$ 2,466,793

Salary & Wage Schedule

Washington Terrace City
Salary & Wage Compensation Schedule
with Market Adjustments

		2025 (Tentative)		
Position	Department	Min	Mid	Max
Non-Exempt Employees (hourly)				
AP Specialist	Finance	\$ 20.57	\$ 24.67	\$ 28.96
Court Clerk	Court	16.86	20.52	24.24
Crossing Guard	Leisure Services	15.25	17.09	18.91
Code Enforcement Officer	Building & Zoning	21.04	25.51	30.05
Building Official/Planner	Building & Zoning	35.90	44.39	52.88
Fire/EMS Day Stipend (per 12hr. shift)	Fire/EMS	285.12	285.12	285.12
Fire/EMS Night Shift (per 12 hr. shift)	Fire/EMS	285.12	285.12	285.12
*Fire/EMS Day <i>Holiday</i> Stipend (per 12hr. shift)	Fire/EMS	427.68	427.68	427.68
*Fire/EMS Night <i>Holiday</i> Stipend (per 12 hr. shift)	Fire/EMS	427.68	427.68	427.68
Recorder/Human Resources	Administration	33.16	40.59	48.11
Recreation Aide	Leisure Services	16.17	18.55	20.93
Storm Water Manager/GIS Tech	Public Works	28.98	34.83	40.91
Treasurer	Finance	29.13	35.68	42.36
Utility Billing Specialist	Finance	19.15	23.46	27.77
Utility Service Worker I	Public Works	18.95	23.12	27.35
Utility Service Worker II	Public Works	20.67	25.46	30.31
Utility Service Worker III	Public Works	23.61	28.35	33.16
Building Maintenance Custodian	Public Works	18.95	23.12	27.35
Foreman	Public Works	26.84	32.56	38.44
Exempt Employees (salary)				
City Manager	Administration	\$112,744	\$143,506	\$173,189
Council Member	Mayor & City Council	2,400	2,400	2,400
Court Judge	Court	42,777	48,888	54,999
Court Supervisor	Court	52,485	6,514	77,967
Finance Director	Finance	102,593	123,248	144,186
Fire Captain	Fire/EMS	6,600	6,600	6,600
Fire Chief	Fire/EMS	20,632	20,942	21,251
Fire Chief, Deputy	Fire/EMS	16,092	16,334	16,575
Mayor	Mayor & City Council	9,600	9,600	9,600
Public Works Director	Public Works	101,431	122,016	142,303
Public Works Director, Assistant	Public Works	64,286	78,709	93,581
RDA Board Member	Redevelopment	2,400	2,400	2,400
Recreation Director	Leisure Services	58,834	69,751	87,032

* Recognized Days/Holidays: New Years Eve, New Years, 4th of July, 24th of July, Thanksgiving, Christmas Eve, Christmas

City of Washington Terrace

Minutes of a Regular City Council meeting

Held on April 2, 2024

City Hall, 5249 South 400 East, Washington Terrace City, Utah

MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT

Mayor Mark C. Allen

Council Member Jill Christiansen

Council Member Zunayid Z. Zishan

Council Member Cheryl Parkinson

Council Member Jeff West

Council Member Michael Thomas

City Manager Tom Hanson

City Recorder Amy Rodriguez

Others Present

Mike Lawrence, Gabe Thomas

1. WORK SESSION

5:00 P.M.

PRESENTATION: FY 2025 TENTATIVE BUDGET AND FY 2026-29 BUDGET PLAN

Hanson presented on major budget issues for the tentative 2025 budget.

Hanson stated that major budget issues are big changes in the budget or historically have a large impact on the budget. He stated that they are areas that are significant that impact by need, change, or a major project. Hanson stated that the goals are that we follow state mandates and have a document that demonstrates the effort of staff to reflect the policy priorities of the Council.

Mayor Allen stated that we want to keep service levels as high as we can while balancing the budget.

Council Member West stated that the City conducts long term planning very well. He stated that we have been good at planning and not kicking a project down the road until it is an emergency and possibly more expensive. He stated that we are good at planning and having high service levels within our ability to pay for it.

Hanson stated that the city mindset is to look at the budget pro-actively. He stated that we are conservative on our approach and balance out expenditures and revenues to give confidence to residents that we are working within our abilities to provide services. He stated that there are parameters. He stated that staff considers investments (above ground, equipment, under ground,).

Hanson stated that Mayor and Council have been clear to staff to maximize the funds that we have and grants play a big role. Mayor Allen stated that he estimates that the city has receive around \$23 million dollars in grants over the last 20 years. Hanson stated that without grants, the city would have to forgo certain projects, or receive the money from the stakeholders.

Hanson stated that there is an analysis every year to determine what we need for utility funds. Hanson stated that it boils down to what we need to provide the services and it is very intentional. Hanson stated that rates were frozen during the first year of Covid, and we have been making up for that.

Hanson addressed major budget issues.

AMI System- Hanson stated that this service has been in the works for around four years. Hanson stated that we were able to find a partnership with Weber Basin Water that made the system much more affordable. He stated that it is a significant benefit to residents and water conservation. Hanson stated that once it is fully functional, the city, as well as residents, will be able to see leaks in real time. Hanson stated that one of the Council policies is to use technology to help us with staffing needs. The AMI system will help in our process whereas the Public Works crew will not have to drive around the city for meters. This has been time-consuming and the new system will free up staff for other projects. He stated that leaks will be found in real time, helping the residents with potentially high water bills. He stated that the system will provide timely data. Council Member West stated that the leak detection will help residents with high bills, as well as conserving water, as the city has to buy the water. Mayor Allen stated that once it is all hooked up, there will be an alarm system to detect leaks. Residents will be able to set up their own alarms as well. Hanson stated that the Weber Basin platform has been tested.

Rohmer Park Pickleball Complex- Hanson stated that we have been able to secure funds from RAMP for phase one and two, with significant impact. Hanson stated that the transformation of the area of the park has been amazing. He stated that we are working as part of the park plan to complete phases three and four with grant funding.

Public Safety- Hanson stated that in 2003, the city was paying 1.2 million to run our own police force. We received significant savings when we partnered with the Sheriff Office. He stated that it has taken 20 years, but we have now reached the 1.2 million cost. Hanson stated that the Sheriff Office and Commissioners have looked to see what they really expend to use, and not what they may expend. Hanson stated that they are in a wage war throughout the state. Hanson stated that they have challenges with recruitment and retention. Hanson stated that because of that challenge, the spots that have not been filled have been pulled from the anticipated budget. He stated that this has affected our contract amount. He stated that we have received a reduction to \$1.1 million. Hanson stated that we did not receive an increase, but rather a reduction. He stated that this affects the General Fund.

Personnel- Hanson stated that we have historically kicked the can down the road on compensation. He stated that the pay plan has changed from the "average minus 10 percent", to market place average. Hanson stated that we want to be average with above average employees. Hanson stated that there was a two year phase in plan to get up to average. He stated that there is overall 7 percent on wages and benefits. He stated that not every position will receive 7 percent. He stated that we are fortunate to work with PEHP for insurance. He stated that rates increased 5.5 percent. He stated that PEHP is not for profit and is governed by the state. He stated that the compensation is a direct result of recruitment and retention.

Fire Department Equipment- Hanson stated that the City has received a grant award for replacement of the fire pumper. Hanson stated that we are looking at a five year plan as to how to address the purchase of a ladder truck.

Refuse Collections- Hanson stated that we are not anticipating a rate increase from the transfer station. Hanson stated that there will be a 3 percent CPI increase from local collection.

93 **Culinary Water-** Hanson stated that there will be an increase upwards of 13 percent for water from
94 Weber Basin Water. Hanson stated that personnel will also impact water rates.
95

96 **Sewer-** Hanson stated that paying to process sewer is very expensive. Processing, infrastructure, and
97 personnel have an impact on the rates. Hanson stated that we have been keeping up with our capital
98 projects for sewer replacement and sewer management.
99

100 **Storm Water-** Hanson stated that there is not a huge capital burden. He stated that increases are a direct
101 response to mandates.
102

103 **Utility User Fees-** Hanson stated that we are responding to inflation, legal mandates, levels of service,
104 contractual obligations, and our ability to provide services. Hanson stated that the any changes to the
105 rates is to the base fee. Hanson stated that the new rate is increasing \$4.85 (\$81.85). Hanson stated that
106 water is a significant portion of the rate change. He stated that infrastructure and the cost to buy water is
107 increasing. Hanson stated that the water increase is a pass through.
108 Council Member Zishan asked how much of the increase is contractually based. Mayor Allen stated that
109 the number one hit is the 13 percent increase from Weber Basin Water, as long as sewer increases.
110 Hanson stated that we are balancing what it costs to provide the services (operations, capital, personnel)
111 into the calculations. Council Member West stated that the only thing we have control over is the cost of
112 the services to provide the services, noting that we cannot control the increases to the water, sewer, and
113 refuse pass throughs. Council Member West stated that each utility has a cost of goods that we cannot
114 control. Hanson stated that each business line is separate from each other.
115 Council Member Zishan asked if we have excess of funds from a source, would we be able to put those
116 funds into the utility funds to keep the rates lower. Hanson stated that we would not be able to use
117 general funds to supplant utility rates. He stated that is a form of kicking the can. We use the marginal
118 increase that is needed at that time to fund the utilities. Hanson stated that money cannot be taken out of
119 the restricted funds.
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142
143 **MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT**

144 Mayor Mark C. Allen
145 Council Member Jill Christiansen
146 Council Member Zunayid Z. Zishan
147 Council Member Cheryl Parkinson
148 Council Member Jeff West
149 Council Member Michael Thomas
150 Public Works Director Jake Meibos
151 General Planner Tyler Seaman
152 GIS/Storm Water Manager Tanon Mathews
153 Fire Chief Clay Peterson
154 City Manager Tom Hanson
155 City Recorder Amy Rodriguez
156 Lt. Colby Ryan, Weber County Sheriff

157
158 **Others Present**
159 Mike Lawrence, Carey Seal, Val Claussen (Planning Outpost)

160
161 **2. ROLL CALL** **6:00 P.M.**

162
163 **3. PLEDGE OF ALLEGIANCE**

164
165 **4. WELCOME**

166
167 **5. CONSENT ITEMS**
168 **5.1 APPROVAL OF AGENDA**
169 **5.2 APPROVAL OF MARCH 19, 2024, MEETING MINUTES**
170 Items 5.1 and 5.2 were approved by general consent.

171
172 **6. SPECIAL ORDER**

173
174 **6.1 PUBLIC HEARING: COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**
175 **SECOND PUBLIC HEARING TO HEAR CITIZEN INPUT CONCERNING THE**
176 **PROJECT THAT WAS AWARDED UNDER THE 2024**
177 **COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

178
179 **COMMUNITY DEVELOPMENT BLOCK GRANT PUBLIC HEARING**

180 Mayor Allen opened the second public hearing for the CDBG program at 6:07 p.m. Mayor Allen
181 stated that this hearing was called to allow all citizens to provide input concerning the projects
182 that were awarded under the 2024 Grant Year Community Development Block Grant Program.

183 The City has amended its capital investment plan and decided to apply for funds on behalf of the
184 Rohmer Park -Parking Lot Improvements Project located at 650 West 5100 South.

The Mayor introduced Amy Rodriguez as Grant Manager, and stated that Jake Meibos was the Project Manager.

The Mayor explained that the application was successful in the regional rating and ranking process and The Rohmer Park -Parking Lot Improvements and was awarded \$248,988 of the total project cost of \$404,875.

The Mayor and explained the project to those in attendance.

The Mayor then asked for any comments, questions and concerns from the audience.

The only comment came from Mike Lawrence, who thanked those who made the grants possible, stating that without the grant money, many projects in the city would not be available to be completed.

The Mayor stated that copies of the capital investment plan are available if anyone would like a copy.

Council Member Zishan asked the City match amount. The city match amount is \$155,877.

Council Member West asked when the project is anticipated to be started. Rodriguez stated that the project will not be able to begin until the executed contract with the state is completed, noting that it is anticipated to begin in mid-July.

Council Member Parkinson asked if park services will be kept open during the summer project. Meibos stated that we will work around baseball games and activities so that they can be accommodated. He stated that is should only be a two-week project.

There were no more comments and the hearing was adjourned at 6:14 p.m..

7. CITIZEN COMMENTS

Mike Lawrence wanted to acknowledge Rep Blake Moore for his efforts concerning the grant for the funding of the new fire engine. He stated that without Rep. Moore's efforts, we would not be seeing a new fire engine.

Carey Seal gave an update on the Mosquito Abatement Board, stating that the contaminated material has been cleared out and they are moving forward for the extension on their shops. He stated that the Mosquito Abatement Board has a hangar at Ogden Regional, however, they have sold the plane, as they use drones and hand sprays for the spray. He stated that the hangar is owned by the Mosquito Abatement Board. He stated that they are going to be testing a new chemical before they change over.

8. NEW BUSINESS

8.1 MOTION/ORDINANCE 23-03: ORDINANCE REPEALING AND RE-ENACTING TITLE 16 "SUBDIVISIONS REGULATIONS" OF THE MUNICIPAL CODE

Seaman introduced Val Claussen from Planning Outpost. She stated that legislation changed which included clarification on the cap of four on the final plat review. She stated that the city attorney brought language forward that he wanted added to the revisions. Seaman stated that the verbiage of who is responsible for the plat was corrected today to read the Public Works Director. Seaman stated that the

state has funded the consultants to help construct our ordinance for compliance. Hanson stated that our attorney took this opportunity to update our processes and modernize our ordinance. Council Member Parkinson stated that she is grateful to the Planning Commission for working with Seaman and Claussen, noting that it is good to have people who understand the jargon and the laws.

**Motion by Council Member Parkinson
Seconded by Council Member West
To approve Ordinance 23-03
“Subdivisions Regulations”
As presented
Approved unanimously (5-0)
Roll Call Vote**

8.2 MOTION: APPROVAL TO ACCEPT THE HARDSHIP GRANT FROM THE STATE OF UTAH WATER QUALITY BOARD

Mathews stated that the City was awarded Environmental Protection funds via a Sewer Overflow and Stormwater Reuse municipal grant. He stated that the grant normally requires a match, however, because we fall under 10,000 population, we were able to qualify for a rural Hardship Grant from the State of Utah Water Quality Board for \$21,000. The acceptance of the grant needs to be made by motion. The grant total is \$103,000, with no cost to the City. Hanson stated that he appreciates the work Mathews and Meibos have done to secure the grant.

**Motion by Council Member Christiansen
Seconded by Council Member Thomas
To accept the Hardship Grant from the
State of Utah Water Quality Board
In the amount of \$21,000
Approved unanimously (5-0)**

8.3 MOTION/RESOLUTION 24-03: APPROVAL OF THE MUNICIPAL WASTEWATER PLANNING PROGRAM REPORT

Meibos stated that the annual report needs to be approved in Council. He stated that all municipalities need to develop a Sewer System Management Plan to operate and manage overflow from the system. He stated that the state wants to know what we are doing within our system, what are the goals of the system, what is the fiscal cost to operate, and how the system is operating.

**Motion by Council Member West
Seconded by Council Member Christiansen
To approve Resolution 24-03
Approving the Municipal Wastewater Planning
Program Report
Approved unanimously (5-0)
Roll Call Vote**

8.4 MOTION: APPROVAL OF 300 WEST WATER LINE PROJECT CHANGE ORDERS ONE AND TWO

274 Meibos stated that the scope of work on the 300 West waterline project has been changed due to some
275 unforeseen items. He stated that our purchasing policy reads that anything that exceeds 10 percent of the
276 original contract amount needs to go before Council for approval. He stated that the original contract was
277 for \$349,000. He stated that change order one is around \$12,000 and change order two is around \$20,000.
278 He stated that these changes put us right at the 10 percent mark over the contract amount. Meibos stated
279 that we have not exceed the approved project amount of \$384,000.

280
281 Meibos stated that we are anticipating quantity changes, an additional loop, and possibly another change
282 to the scope as the project moves forward. He stated that he will exceed the 10 percent mark again and
283 requested to increase the adjusted amount by 20 percent, for a total of \$457,000 for the contracted
284 amount. He stated that this will give him flexibility for any change orders or emergencies that may arise.
285 He stated this will help with the speed of the project because he would not have to come before Council
286 for the change orders. Meibos stated that we are are well within the \$555,000 budgeted amount.

287
288 Meibos requested Council to approve the two change orders and asked for the additional 20 percent to the
289 contract amount so that the project can keep moving forward without delays.

290
291 **Motion by Council Member Christiansen**
292 **Seconded by Council Member West**
293 **To approve the 300 West Waterline Project**
294 **Change orders one and two**
295 **and an additional 20% (\$76,270)**
296 **Approved unanimously (5-0)**
297

298
299 **8.5 DISCUSSION/MOTION: APPROVAL OF PURCHASE OF FIRE ENGINE/PUMPER**

300 Chief Peterson stated that the purchase price has changed since the work session last meeting, as the
301 equipment has been incorporated into the purchase price. He stated that this will take care of the issues
302 that we had and we can use grant leverage to purchase this vehicle. He stated that we will have a \$50,000
303 cushion that we can use for the equipment or anything else that comes up.

304 Peterson stated that if we are not required to spend all the money. He stated that we would receive the
305 unspent funds back in a check.

306 Peterson stated that the city received a federal grant in the amount of \$467,000 towards that purchase of
307 the equipment. The city contribution will be \$355,435.

308
309 Hanson stated that this approval is part of authorization from the Council to move forward with the
310 application for the grant funding.

311 Hanson stated that approval will not put us in motion to purchase the vehicle, but it will allow us to
312 purchase in accordance with the terms of the grant. Hanson stated that if we do not receive the grant, the
313 city will have to reboot and look at other options. Hanson stated that we cannot spend or contractually
314 make any agreement until the federal process has been completed. He stated that this will put us on hold
315 for ordering the vehicle until grant is in place and may possibly take a few months. Peterson stated that
316 there is a chance will not receive the vehicle spoken about at the last Council work session, as others
317 have the opportunity to purchase the vehicle before we may get the chance.

318
319

320 **Motion by Council Member Thomas**
321 **Seconded by Council Member Zishan**
322 **To approve the purchase of the fire engine pumper truck**
323 **In accordance with grant requirements**
324 **Approved unanimously (5-0)**
325
326
327

328 **8.6 DISCUSSION/ACTION: FIRE DEPARTMENT CONSOLIDATION DISCUSSION**

329 Hanson stated that the City conducted an analysis in 2018 to see if it made sense to consolidate with
330 South Ogden and Riverdale City for fire services. Hanson stated that the city will wait and see how the
331 other cities study would work with our compensation and structure of the Department. Hanson stated that
332 we are spending significantly lower than Riverdale, Roy, and South Ogden City. Hanson stated that he
333 made no promises that the Terrace would be joining the three other cities. Hanson stated that it would not
334 be in our best interest to commit to the study, however, we will share information with the other cities for
335 their feasibility study. Hanson stated that we will keep our eyes open to see what comes out of the study.
336 He stated that we are not giving any commitments. Hanson noted that Consolidated Districts can be very
337 expensive. Hanson stated that we have a committed volunteer Chief. He stated that we have a governed
338 spending appetite. He stated that we have good gear and good equipment. Mayor Allen stated that the
339 Chief and team are working on stipends. Council Member Christiansen asked if we have narrowed the
340 gap in service level with the changes that we have done in the last few years since the 2018 report. Chief
341 Peterson stated that we have increased pay. He stated that we are now staffed with three firefighters per
342 shift. He stated that the consolidation talks in 2018 included building a new fire station, which he stated
343 would lessen our response time. Chief Peterson stated that he believes that our volunteer staff is
344 sustainable. He stated that we have firefighters who are full time at other departments. Council Member
345 West stated that our service level has increased since 2018, as we are fully staffed. He stated that he does
346 not feel that it makes any sense to consolidate at this time.
347 Hanson stated that we provide good training, with good leadership. Hanson stated that we are building a
348 team that could work well together.

349
350 **8.7 MOTION: MOTION TO CANCEL THE APRIL 16, 2024, CITY COUNCIL**
351 **MEETING**

352 The City Council, along with the Mayor and City Manager, will be attending the Utah League of
353 Cities and Towns Mid-Year conference in St. George the week of the 15th.
354

355 **Motion by Council Member West**
356 **Seconded by Council Member Thomas**
357 **To cancel the April 16, 2024**
358 **Due to the Utah League of Cities and Towns conference.**
359 **Approved unanimously (5-0)**
360
361

362 **9. COUNCIL COMMUNICATION WITH STAFF**

363
364 Council Member Parkinson thanked Recreation Director Carlos Grava for all his hard work on the Easter
365 Egg hunt, noting that his follow through on organization, planning, and advertising led to a great turn out
366 and event, even with the rain.
367 Council Member Parkinson stated that she noticed that the trenches across the road on 300 West are
368 being are deep and bogging down the cars, and stated that she is please that Meibos is on top of things
369 and has already worked out a plan to place asphalt down to make sure that it is safe for everyone if we are
370 going to keep the road open while they work.
371
372 Council Member Zishan asked for an update on the efforts for live streaming of the meetings. Hanson
373 stated that it is in the upcoming budget for consideration.
374
375 Council Member West expressed his thanks to staff for keeping the city on top of things. He also wanted
376 to give a shout out to Grava for being awesome. He stated that Roosevelt Elementary is having a going
377 away party at the end of the school year before the building is to be demolished and stated that Grava is
378 helping out with food trucks for the event.
379
380 Council Member Thomas stated that he has been asked if a tri- city food bank has been discussed within
381 the city. He stated that North Ogden , Harrisville, and Pleasant View have a Tri-city Food Exchange on
382 Fridays that are helping a lot of seniors. Chief Peterson stated that the exchange is to help lower income
383 families and all that is needed is a paper bill from their house showing residency in the cities. He stated
384 that they distribute eggs, cheese, crackers, and a variety of foods.
385 Council Member Zishan stated that God's Church in Riverdale City holds a similar service on the third
386 Saturday of the month. He stated that food from local businesses are donated. He stated that the service
387 has grown and they are getting more sponsors for the event. He stated that the Church is located by Cliff
388 Cars.
389
390 The Mayor asked Meibos to explain what he found out concerning a question posed by Council Member
391 Zishan at the last meeting concerning the parking lot at the Washington Terrace Elementary School.
392 Meibos stated that the first 110 feet of the road going into the parking lot is city owned and then it
393 becomes a private parking lot. The majority of the potholes are in the privately owned parking lot. He
394 stated that he reached out to the School District and they are going to look into whether they have an
395 agreement or an easement before we get a hold of the owner. He stated that he will work directly with the
396 School District to see how they want to approach the situation.
397
398

399 **10. ADMINISTRATION REPORTS**

400 Hanson stated that we are going to start re-promoting the Adopt a Storm Drain Program.

401
402 Hanson stated that the ribbon cutting for the Pickleball complex will be held on May 1st at 6:00 p.m.

403
404 Hanson stated that the Bonneville athletic group will be conducting spring cleanup on May 4th at Rohmer
405 Park. He is extending the cleanup to the community if they would like to join the efforts.
406

407 Hanson stated that there have been comments by residents that the speed and traffic violations are lacking
408 within the city. Hanson stated that there are 214 incidents that are currently being worked through in
409 court. Hanson stated that the Sheriff's Office is working with Meibos concerning drivers going through
410 contractor sites that have been closed to the public.
411

412 11. **UPCOMING EVENTS**
413 **April 17-19: Utah League of Cities and Towns Annual Conference : St. George**
414 **April 16th : Meeting tentatively cancelled**
415 **April 25th: Planning Commission Meeting (Tentative)**
416 **May 1st : Ribbon Cutting Ceremony for the Pickleball Complex 6:00 p.m.**

417
418 12. **ADJOURN THE MEETING: MAYOR ALLEN**

419
420 **Motion by Council Member Parkinson**
421 **Seconded by Council Member Christiansen**
422 **To adjourn the meeting**
423 **Approved unanimously (5-0)**
424 **Time: 7:18 p.m.**

425
426
427
428 _____
429 Date Approved

City Recorder



City Council Staff Report

Author: Amy Rodriguez
Subject: CDBG SECOND PUBLIC HEARING
Date: 5-02-24
Type of Item: Public Hearing
Admin Dept.

Summary Recommendations: The City Council will hear public comment on the 2024 Rohmer Park – Parking Lot Improvements CDBG project.

Questions from the audience need to be responded to (particularly those who may be immediately impacted by the projects).

Description:

A. Topic: CDBG SECOND PUBLIC HEARING

B. Background:

CDBG requires that a second public hearing be held after an applicant has been notified that their application has been funded by the Rating and Ranking committee (RRC) but before the final application is due in May. The City was notified in March that the proposed Project was recommended for funding of a total of \$ 249,988.

A second public hearing was held on April 2, 2024. During a consultation with the Director of the Community Development Block Grant Program, it was decided that another second public hearing should be held to make sure that the minimum days posting requirements are definitively met.

C. Analysis:

CDBG further requires that the second public hearing being conducted as follows:

COMMUNITY DEVELOPMENT BLOCK GRANT PUBLIC HEARING

Mayor Allen opened the second public hearing for the CDBG program. Mayor Allen stated that this hearing was called to allow all citizens to provide input concerning the projects that were awarded under the 2024 Grant Year Community Development Block Grant Program.

The City has amended its capital investment plan and decided to apply for funds on behalf of the Rohmer Park -Parking Lot Improvements Project located at 650 West 5100 South.

The Mayor introduced Amy Rodriguez as Grant Manager, and stated that Jake Meibos was the Project Manager.

The Mayor explained that the application was successful in the regional rating and ranking process and The Rohmer Park -Parking Lot Improvements and was awarded \$248,988 of the total project cost of \$404,875.

The Mayor explained the project to those in attendance.

The Mayor explained the project to those in attendance.

The Mayor then asked for any comments, questions and concerns from the audience.

The Mayor stated that copies of the capital investment plan are available if anyone would like a copy.

There were no more comments and the hearing was adjourned at _____.



CASES OF INTEREST:

02/10/2024 Traffic Stop 300 W 4775 S

After a K9 sniff, marijuana and drug paraphernalia was located. The passenger admitted to the items belonging to her. She also had a multiple warrants for her arrest, Three being arrest MA possession charges.

02/13/2024 Aggravated Assault Kara Manor Apartments

The subject approached and confronted another resident in the parking lot for yelling too loudly. The Subject displayed a handgun and racked the slide, as well as shoved the victim. The victim then pepper sprayed subject, who retreated to his apartment. Trevor was obviously intoxicated at the time. Trevor was cleared at ORMC and booked into jail. Search warrants served at suspects home and for blood.

02/22/2024 Runaway

Juvenile listed NCIC as a runaway. She has ran away a few times recently and guardian learned today that a firearm was missing from the home. It was located in the vehicle the juvenile had been in the night before and was apparently featured on a lot of snap chats overnight. The gun was seized as it was not known how long it has been missing and the SN was filed off. Case is ongoing.

03/03/2024 DUI 50 W 4400 S

Deputy Jensen stopped a Coleman motorcycle for no tail light. Driver was arrested for DUI. Motorcycle was towed by Ogden Auto

03/06/2024 Missing Person ORMC

Male was released from ORMC yesterday and has dementia and other health problems. His nursing home was not advised of his release and he is now missing. NCIC and silver alert done. Male was located in SLC on 03/07/2024 safe.

03/08/2024 Suspicious Vehicle Rohmer Park

Adult female was located in a vehicle smoking marijuana with a juvenile female. Juvenile was cited and released for possession of CS. Adult was booked for possession and child endangerment.



CASES OF INTEREST:

03/10/2024 Disturbance Terrace Depot

It was reported a male was causing a disturbance in the Terrace Depot and they wanted him removed. Upon arrival the male was located in his vehicle. It was determined the male was DUI and arrested for this charge.

03/19/2024 Overdose 49** S 500 W

Adult male overdosed on fentanyl. A dose of Narcan was given, CPR was started when he did not begin breathing. Once medical arrived the male began breathing. He was transported to ORMC.

03/24/2024 Drug Offense Northeast Terrace

Search warrant was served at a local address where a half pound of meth was seized along with Fentanyl pills. Subject was arrested for possession w/intent to distribute.



STREET CRIMES UNIT:

24WC9106 - On 03/15/24 information was given that a male with a F2 Board of Pardons Warrant was traveling through Weber County. Eventually reported hanging out in a trailer in Riverdale after spending the night at a residence in Washington Terrace. The reported trailer was staked out, and a Warrant was written to search the trailer. The male was located inside with the assistance of Riverdale PD and arrested.



SHERIFF'S QUARTERLY

City of
WASHINGTON TERRACE
Utah

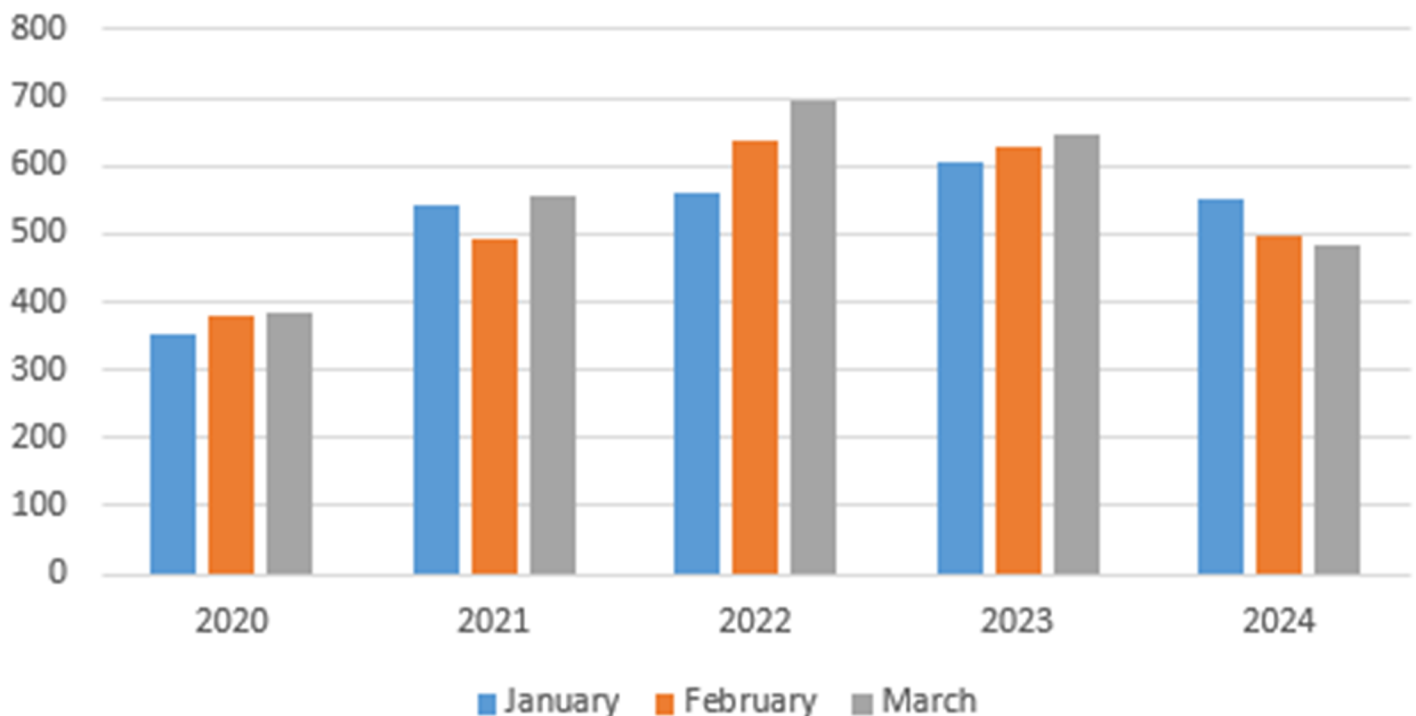
Integrity, Initiative, Intelligence

January—March 2024

CALLS FOR SERVICE:

	2020	2021	2022	2023	2024
January	354	543	560	606	550
February	378	493	639	629	495
March	383	554	695	647	485
TOTAL	1115	1590	1894	1882	1530

5 YEAR COMPARISON CALLS FOR SERVICE





SHERIFF'S QUARTERLY

City of
WASHINGTON TERRACE
Utah

Integrity, Initiative, Intelligence

January—March 2024

Nature Groups

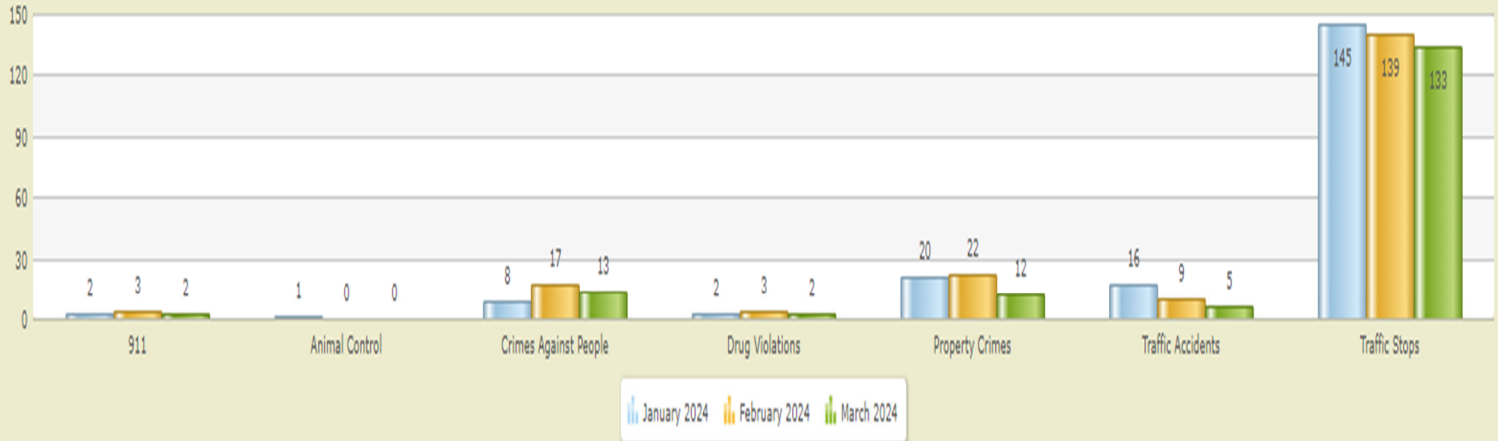









Chart: Period Differences ▼

Category	January 2024	February 2024	March 2024	Total
 911	2	3	2	7
 Animal Control	1	0	0	1
 Crimes Against People	8	17	13	38
 Drug Violations	2	3	2	7
 Property Crimes	20	22	12	54
 Traffic Accidents	16	9	5	30
 Traffic Stops	145	139	133	417
Totals:	194	193	167	554

Phone: 801-778-6614

E-mail: gcowley@webercountyutah.gov

24SO2198 ANIMAL CONTR WT SO 16:00:49 03/05/24 RMK 293 E 4675 S
24SO2429 BARKING DOG WT SO 16:22:43 03/13/24 RMK 5094 S RIDGELINE DR; 500 W
24SO2629 ANIMAL CONTR WT SO 15:22:58 03/19/24 RMK 139 E 5350 S

24SO2622 BARKING DOG WT SO 12:38:47 03/19/24 RMK 139 E 5350 S

24SO2186 FOLLOW UP WT SO 08:36:40 03/05/24 RMK 4335 S 200 W
24SO2275 FOLLOW UP WT SO 08:18:09 03/08/24 RMK 4335 S 200 W; **4FAC2**
24SO2294 ANIMAL CONTROL WT SO 16:11:49 03/08/24 RMK 4940 S 425 W; #22
24SO2440 BARKING DOG WT SO 05:54:21 03/14/24 RMK 248 W 5300 S
24SO2458 ANIMAL CONTROL WT SO 15:10:17 03/14/24 RMK 335 E 4575 S
24SO2461 ANIMAL CONTROL WT SO 15:11:00 03/14/24 RMK 373 W 5650 S
24SO2489 ANIMAL CONTROL WT SO 13:43:07 03/15/24 RMK 5160 S 200 E
24SO2491 ANIMAL CONTROL WT SO 15:06:53 03/15/24 RMK 177 W 4500 S
24SO2573 DEAD ANIMAL WT SO 07:50:10 03/18/24 RMK 4650 S 300 W
24SO2577 ANIMAL CONTROL WT SO 09:43:58 03/18/24 RMK 353 W 4900 S

24SO2573 DEAD ANIMAL WT SO 07:50:10 03/18/24 RMK 4650 S 300 W
24SO2577 ANIMAL CONTR WT SO 09:43:58 03/18/24 RMK 353 W 4900 S
24SO2622 BARKING DOG WT SO 12:38:47 03/19/24 RMK 139 E 5350 S
24SO2730 FOLLOW UP WT SO 12:02:05 03/22/24 RMK 362 W 4650 S; 4FAC2

24SO2629 ANIMAL CONTR WT SO 15:22:58 03/19/24 RMK 139 E 5350 S
24SO2900 ANIMAL CONTR WT SO 07:57:13 03/27/24 RMK 323 E 4450 S
24SO2918 ANIMAL CONTR WT SO 12:17:50 03/27/24 RMK 5534 S 500 W
24SO2921 FOLLOW UP WT SO 12:38:11 03/27/24 362 W 4650 S; 4FAC1
24SO2925 ANIMAL CONTR WT SO 16:18:08 03/27/24 4324 S 250 W

24SO3038 ANIMAL CONTROL WT SO 15:20:54 03/30/24 103 W 5000 S

24SO2977 CRUELTY ANIMALS WT SO 15:23:41 03/29/24 RMK 4960 S 350 E; #f19

Combined Statistics Report

WT

Intake Type

03/01/24 to 03/31/24

Cats	5
------	---

STRAY	5
-------	---

Dogs	3
------	---

REHOME	2
--------	---

STRAY	1
-------	---

Total Intakes:	8
----------------	---

Outcome Type

03/01/24 to 03/31/24

Cats	6
------	---

REHOME EXP	2
	2

TRANSFER	4
RESCUE GRP	4

Dogs	5
------	---

ADOPTION	1
OWNER NEW	1

DELETE ENT	1
	1

REHOME EXP	3
	3

Total Outcomes:	11
-----------------	----

	Attack/Bite	Barking	Stray/Roam	Carcass Rem	Citizen Assis	Followup	Injured anim	Citations	Cruelty	Calls For Ser	Extra Patrol
Mar-24	0	2	9	3	2	5	0	0	0	21	0
Feb-24	4	1	24	0	3	0	0	0	2	35	1
Jan-24	0	1	11	1	1	9	1		6	30	0
Dec-23	3	4	14	0	0	6	0	0	5	32	0
Nov-23	4	2	13	0	0	3	1	4	2	29	0
Oct -23	1	2	23	1	0	4	2	4	3	40	0
Sep-23	0	4	18	1	1	4	3	1	4	37	1
Aug-23	0	2	11	0	3	10	0	1	3	23	2
Jul-23	1	1	13	1	3	5	2	3	3	33	1
Jun-23	1	5	18	3	2	1	4	2	4	41	1
May-23	1	4	18	0	0	3	1	5	2	38	4
Apr-23	4	3	13	1	1	4	0	1	3	32	2
Mar-23	1	2	16	0	3	2	1	0	2	27	0
Feb-23	1	3	16	0	0	3	0	0	2	26	1
Jan-23	2	2	8	0	0	2	0	0	6	20	0
Dec-22	1	2	8	1	3	1	0	0	3	19	0
Nov-22	2	2	5	0	1	0	1	2	0	14	1
Oct-22	1	2	#	2	0	6	4	5	2	#	3
Sep-22	3	6	21	0	1	3	1	5	1	44	3
Aug-22	1	2	13	1	1	6	2	1	0	29	2
Jul-22	6	2	17	5	2	5	0	0	2	42	3
Jun-22	2	2	18	0	0	3	0	0	1	29	3
May-22	0	5	9	0	0	8	0	8	6	39	3
Apr-22	0	5	11	1	2	4	0	8	0	33	11
Mar-22	0	4	6	1	0	5	0	1	1	17	0
Feb-22	0	5	7	2	2	4	0	0	1	23	2
Jan-22	1	7	11	1	2	8	0	0	1	32	1
Dec-21	0	0	6	1	1	5	0	4	1	18	0
Nov-21	5	0	15	2	0	8	1	4	3	40	2
Oct-21	2	1	21	3	0	15	0	10	1	58	5
Sep-21	1	1	14	0	0	2	0	3	0	23	2
Aug-21	0	1	15	1	2	4	1	0	2	26	0
Jul-21	1	7	11	0	2	4	1	1	1	33	5

Jun-21	1	7	12	1	5	6	1	0	3	39	3
May-21	5	2	9	0	0	4	1	0	0	22	1
Apr-21	3	2	8	0	1	4	0	0	1	19	0
Mar-21	3	6	#	1	0	1	0	0	1	#	2
Feb-21	5	5	11	0	0	12	0	0	2	39	4
Jan-21	2	1	9	1	0	3	1	1	1	23	4
Dec-20	1	6	5	0	1	2	0	5	3	30	7
Nov-20	1	0	10	0	0	1	1	5	1	22	3
Oct-20	3	2	11	1	1	8	0	8	2	38	2
Sep-20	4	3	16	0	0	7	0	3	3	41	5
Aug-20	0	0	7	2	2	7	1	4	3	35	7
Jul-20	1	2	9	1	1	1	0	0	1	22	6
Jun-20	0	4	4	0	1	0	0	0	6	19	4
May-20	3	2	7	0	1	1	1	15	2	33	1
Apr-20	1	2	3	0	1	1	1	7	4	26	6
Mar-20	4	0	12	1	0	1	0	0	3	27	6
Feb-20	1	4	13	0	1	4	1	4	4	30	2
Jan-20	0	0	12	0	1	1	0	0	0	16	2
Dec-20	0	2	9	1	3	0	0	0	1	22	6
Nov-19	2	5	5	1	2	4	0	0	3	30	8
Oct-19	1	5	8	1	0	4	1	0	1	29	8
Sep-19	1	1	7	1	0	3	0	3	2	19	1
Aug-19	2	4	11	0	1	0	1	1	1	21	0
Jul-19	3	1	6	1	2	4	3	0	1	24	3
Jun-19	2	10	9	0	2	2	0	0	2	29	1
May-19	3	6	8	0	1	1	1	1	3	29	5
Apr-19	0	5	18	0	1	4	0	0	1	32	3
Mar-19	0	1	10	2	3	1	0	0	3	25	5
Feb-19	0	1	8	0	1	2	0	4	1	23	6
Jan-19	2	3	9	1	4	1	1	0	2	23	0
Dec-19	0	0	6	0	2	1	1	0	3	13	0
Nov-18	1	7	12	0	1	2	0	2	2	31	4
Oct-18	1	4	8	0	1	3	0	1	1	23	4
Sep-18	2	4	13	0	6	4	1	0	2	34	2

Aug-18	0	3	9	1	4	3	0	0	1	23	2
Jul-18	0	1	8	0	2	4	0	0	2	17	0
Jun-18	3	0	18	0	1	0	0	0	2	28	4
May-18	0	4	10	1	0	0	1	21	2	41	3
Apr-18	0	6	2	0	2	1	1	0	1	26	13
Mar-18	2	7	8	1	2	3	0	2	1	26	0
Feb-18	1	2	6	2	0	1	0	0	3	15	0
Jan-18	2	2	5	1	0	3	0	7	1	22	1
Dec-18	0	0	4	0	0	3	1	2	5	15	0
Nov-17	0	4	18	0	1	7	0	5	4	40	0
Oct-17	2	2	11	2	3	1	1	6	0	23	1
Sep-17	0	1	16	1	0	1	0	3	1	26	3
Aug-17	2	0	13	1	3	2	1	5	0	30	3
Jul-17	2	1	11	1	6	3	0	6	2	33	1
Jun-17	1	2	5	0	3	2	0	9	2	25	1
May-17	2	0	19	0	5	0	1	10	2	44	5
Apr-17	4	3	16	0	2	2	1	17	1	48	11
Mar-17	0	1	13	0	2	14	0	0	1	33	4
Feb-17	0	0	16	0	0	1	0	0	0	22	5
Jan-17 1	7	9	0	4	11	1	4	3	40	0	
Dec-16 4	1	22	2	7	2	1	0	3	43	1	
Nov-16 1	1	10	0	2	5	0		1	25	5	
Oct-16	2	11		3	8			2	29	3	
Sep-16 4	2	18	4		5	1	0	0	35	3	
Aug-16 1	2	8	0	3	9	2	0	2	27	6	
Jul-16 2	1	8	0	2	1	0	4	0	23	9	
Jun-16 4	1	11		4	4			2	32	6	
May-16	2	5	16	0	2	10	2	5	5	59	18
Apr-16	1	1	13	1	4	6			4	54	23
Mar-16	0	1	5	0	2	12	0	0	2	24	7
Feb-16	1	4	10	1	3	1	0	5	3	23	1
Jan-16	3	3	13	0	5	7	2	2	1	30	0
Dec 15	0	1	16	0	2	1	0	2	1	21	0

Nov-15	1	3	7	1	1	1	1	0	1	17	1
Oct-15	2	9	14	2	1	0	1	3	0	28	2
Sep-15	2	4	17	1	0	5	2	9	0	32	0
Aug-15	3	12	10	1	5	8	0	0	5	44	1
Jul-15	4	2	11	0	1	3	1	3	1	26	0
Jun-15	1	7	7	1	2	13	0	4	3	34	0
May-15	2	3	16	1	0	14	1	0	2	39	0
Apr-15	3	1	15	0	2	4	0	2	2	21	3
Mar-15	2	1	8	0	0	2	0	2	2	18	1
Feb-15	1	5	10	0	0	2	0	4	1	24	5
Jan-15	1	2	7	1	0	4	0	2	2	21	3
Dec-15	1	3	7	0	4	7		1	2	24	1
Nov-14	1	6	6	0	2	0	0	0	5	22	2
Oct-14	2	1	27	0	2	1	2	1	1	38	1
Sep-14	3	6	8	0	3	3	0	4	1	26	3
Aug-14	1	2	11	5	1	1	1	2	1	35	13
Jul-14	1	6	11	0	0	11	2	11	2	33	10
Jun-14	0	5	12	0	0	1	1	4	2	23	
May-14	0	3	14	0	4	0	1	6	0	20	
Apr-14	2	3	19	1	3	2	0	25	0	34	
Mar-14	1	9	13	2	0	2	4	1	0	31	
Feb-14	2	1	7	1	1	1	1	0	2	16	
Jan-14	1	2	10	2		2	1		3	19	
Dec-13	1	1	0	0	0	2	0	1		1	
Nov-13	2	0	11	1	0	3	0	2		19	
Oct-13	2	3	14	0	8	1	1	2		32	
Sep-13	4	1	16	0	5	1	0	0		30	
Aug-13	4	0	7	0	7	1	2	17		26	
Jul-13	1	0	11	0	8	3	1	5		24	
Jun-13	2	4	12	0	5	2	0	1		25	
May-13	1	1	10	0	4	16	4	4		29	
Apr-13	3	1	6	2	3	8	1	5		24	
Mar-13	0	3	16	0	2	8	0	1		29	
Feb-13	0	3	12	1	1	2	1	0		20	

Jan-13	1	3	6	0	0	0	0	0	19
Dec-12	1	5	4	0	2	2	1	1	16
Nov-12	2	6	10	1	0	3	0	3	19
Oct-12	2	7	11	1	3	2	2	6	28
Sep-12	1	6	15	2	2	0	2	1	27
Aug-12	1	4	9	1	3	0	0	1	16
Jul-12	1	3	3	1	4	1	1	1	23

City Council Staff Report



Author: Jake Meibos

Subject: 2024 Street Maintenance Projects

Date: 5/7/2024

Type of Item: Discussion and Motion

Summary Recommendation: Award the contracts to selected contractor(s) for the 2024 Street Maintenance Project for the total bid amount of \$209,360.05

Low bid received:

Asphalt repairs, street maintenance and paint striping: **Morgan Pavement \$ 209,360.05**

Description:

- A. **Topic:** City Council approval is requested for awarding the 2024 Street Maintenance Projects in Washington Terrace City.
The scope of the projects consists of:
- Asphalt repairs
 - Seal Coats
 - Paint Striping in selected areas throughout the city
- B. **Background:** LTAP (Local Technical Assistant Program) has provided an Analysis and Recommendation that was established August 2019. Using that information, we were able to identify and prioritize the areas in need for maintenance projects. Using the LTAP analysis and evaluating the areas we have determined the proper application for each area.
- C. **Analysis:** The engineers' construction estimate including engineering cost and contingency for completion of the 2024 Street Maintenance Project is **\$240,764**. Quantities and cost estimates for each application were estimated using previous projects and area calculations.
- D. **Department Review:** Public Works, City Manager, Finance, Jones & Associates

Alternatives:

- A. **Approve the Request:** Staff is requesting Council to approve the award of the 2024 Street Maintenance Projects to said contractor(s) for the total amount of **\$240,764** and authorize Staff and the Mayor to execute all applicable contract documents.
- B. **Fiscal Impact:** Annual street maintenance projects are funded with Class B-C road funds received from the state. This year's street maintenance project will be funded within the current budget.

- C. **Recommendation:** It is recommended that Council authorize the Mayor and Staff to award the 2024 Street Maintenance Projects to **Morgan Pavement** for the combined amount of **\$240,764**.

This will ensure the completion of the Street Maintenance Projects for 2024.

- D. **Deny The Request:** By denying or delaying all or part of this request, street maintenance and paint striping in Washington Terrace City will not be completed and will need to be postponed until 2025. The projects may need to be rebid.

- E. **Continue the Item/Impact:**

Significant Impacts: The 2024 Street Maintenance and Paint Striping is in need for safety and the longevity of the streets. By delaying maintenance, the streets will require a high level and more expensive treatment to preserve the life of the street. Vibrant road markings are valuable in avoiding accidents and guiding traffic.

Consequences of not taking the recommended action: Not awarding the contracts in this council meeting may delay the completion of the Street Maintenance Projects throughout Washington Terrace City this year.

City Council Staff Report



Author: Tom Hanson
Subject: Senior Center Update
Date: May 7, 2024
Type of Item: Discussion / Action

Summary Recommendation: Weber Morgan Health and Weber County are proposing the transfer of the responsibility to oversee aging service programming to the cities rather than continue to provide those services as currently constituted. Weber Human Services (WHS) has submitted a request for proposal from each participating city. (See attachment)

The authority to administer aging services has been delegated to Weber County from the state of Utah and is responsible to administer those services. The details are included in the attached summary. Putting the responsibility of the city will have a long-term impact on the city.

Description:

- A. **Topic:** Response to the Weber Human Services RFP to provide senior service programming. (See news letter article)
- B. **Background:** For many years, Weber Human Services (WHS) has played a pivotal role in supporting senior services within our community, fostering a cooperative and supportive relationship with the cities it serves. This partnership has been characterized by a division of responsibilities: while the city provides the physical infrastructure and operational support through the provision of buildings, WHS and the County takes charge of designing and implementing the programming aimed at meeting the diverse needs of seniors. This arrangement has ensured a comprehensive approach to senior care, with the city and WHS working hand in hand to create an environment conducive to the well-being of our elderly population.

Central to this collaboration was the construction of a dedicated building aimed at serving seniors from across the city and the wider county. This facility stood as a beacon of community support, offering a range of services and activities designed to enhance the quality of life for seniors. From health and wellness programs to social gatherings and educational workshops, the building served as a hub for seniors to connect, engage, and thrive. Its construction represented a tangible commitment to the welfare of seniors, reflecting the values of compassion and inclusivity cherished by both WHS and the city.

- C. **Analysis:** While the proposal to transfer responsibility for senior services from Weber Human Services (WHS) to the cities may seem like a logical step in decentralizing service provision, several key considerations warrant caution and further examination before proceeding. Firstly, WHS has developed specialized expertise and established relationships within the senior community over many years, which may not be easily replicated by individual cities. Centralizing senior services under WHS has likely

contributed to economies of scale, efficiency, and consistency in service delivery, which could be jeopardized by fragmentation across multiple municipal entities. Additionally, the transfer of responsibility to the city may inadvertently result in disparities in service quality and access based on the resources and priorities of each locality. Our smaller city may recognize budget constraints and may struggle to adequately fund and manage senior programs, leading to unequal outcomes for seniors depending on where they reside. This could exacerbate existing inequalities and hinder efforts to ensure equitable access to vital services for all seniors, regardless of their geographic location. Note: reporting of senior services and hours of operation will be required to receive state and federal funding.

Furthermore, transitioning responsibility for senior services to the city may introduce administrative complexities and coordination challenges, potentially leading to gaps or overlaps in service provision. WHS, as a centralized agency, likely has the capacity to streamline processes, share best practices, and coordinate resources more effectively than individual cities operating in isolation. Fragmentation of responsibility could impede collaboration, innovation, and the ability to respond promptly to emerging needs or crises within the senior population.

- D. **Fiscal Impact:** The proposal to transfer responsibility for senior services from Weber Human Services (WHS) to the cities raises significant concerns regarding long-term financial sustainability and the potential burden placed on the city's municipal budget. While WHS has committed to providing financial support up to \$78,600 annually for three years, the prospect of this funding stream coming to an end underscores the need for cities to carefully assess their capacity to assume full responsibility for senior operations beyond this timeframe. No inflationary clause is included in the proposal.

The reliance on WHS funding to offset a portion of senior service costs may provide temporary relief for cities facing budget constraints. However, the impending cessation of this financial support highlights the importance of developing robust and sustainable funding mechanisms to ensure continuity of services for seniors in the years to come. Without a clear plan in place to secure alternative sources of funding or to absorb the additional financial burden, the city may be grappling with difficult decisions, such as scaling back services, increasing taxes, or diverting funds from other essential programs.

Moreover, the uncertainty surrounding future funding for senior operations introduces a level of unpredictability and risk that could undermine the stability and effectiveness of senior services. City administrators may be hesitant to commit resources to long-term planning or investment in innovative programs if there is ambiguity regarding funding availability beyond the three-year term. This uncertainty could also deter potential partners or donors from contributing to senior initiatives, further exacerbating financial challenges.

In light of these concerns, it is imperative for the city to engage in comprehensive financial planning and risk assessment to evaluate the feasibility and implications of assuming full responsibility for senior operations post-2028. It is appreciated that WHS and the County are willing to help with the initial cost of transferring responsibility, this proposal lacks the long term sustainability needed for a community of strained resources.

Department Review: The departmental review underscores critical concerns that warrant careful consideration before making any decisions regarding the assumption of county programming responsibilities by the city. Financial responsibility looms large as a significant factor, particularly given the uncertainty surrounding the cessation of WHS funding and the potential implications for our municipal budget. The prospect of assuming management of employees currently under the county program adds another layer of complexity, requiring careful consideration of staffing levels, qualifications, and potential impacts on existing city operations.

Equally important is the responsibility of managing liabilities associated with senior services, including legal, regulatory, and operational risks. Without adequate resources and expertise to navigate these challenges, the city may find itself exposed to liabilities that could have far-reaching consequences. Moreover, the allocation of city resources to support a county-wide program raises legitimate questions about equity and the prioritization of municipal services. Balancing the needs of city residents with broader county-wide initiatives require a thoughtful approach to resource allocation.

In light of these concerns, it is prudent for staff to recommend against taking over the county programming at this time. While the city remains committed to supporting senior services, the potential risks and challenges associated with assuming responsibility for county programs outweigh the perceived benefits. Instead, efforts should focus on exploring alternative models of collaboration with WHS and other partners to ensure the continued provision of high-quality senior services while mitigating financial and operational risks for the city. That being said: there is an alternative...see below

Alternatives:

A. Approve the Request:

Response to the RFP

1. Partnership: WHS recruit and retain employees, as currently constituted. WHS Supervise, recruit, and retain employees, and manage programing.
2. Funding resources will be made available for the operations and maintenance of facilities where senior operations are conducted.
3. Information not available for partnering with other cities currently.
4. Not clear what this means.

WEBER HUMAN SERVICES



SERVING MORGAN & WEBER COUNTIES

City Manager Tom Hanson,

Weber Human Services (WHS) is seeking to enter into new partnerships with 3 cities in the operation of senior centers in Weber County. Funding is available for up to \$78,600 per year for three years for each funded location. Funded locations must commit to operating at least 5 days per week for a minimum of 6 hours per day and to make available a variety of programming including social activities, health and wellness activities, and congregate meals provided by WHS.

Cities that are interested in partnering with WHS to operate a senior center in their city should submit a letter of interest by 5:00 pm on Friday, July 19, 2024 to WHS with the following information:

- What type of partnership would your city prefer with WHS? WHS pass through funding to city and city employ and supervise staff and programming, or WHS employ staff and supervise staff and programming?
- What funding or resources will be provided/made available by the interested city toward the operation of the senior center? Give details.
- Describe any partnerships with other cities that will add resources to the partnership.
- If funding allocations included a component related to citizen participation levels in senior center services, what do you think should be considered in that component?

All partners must agree to the following terms:

- Patrons must be welcomed into the center, regardless of city of residence.
- Donations for lunch must be voluntary and returned to WHS to help cover the cost of the meal.
- The City must agree to recognize the partnership with WHS in their written materials and promotions, including website, newsletters, fliers, brochures.
- The City must provide data and information on their services upon request from WHS. All participants must complete the registration form, including the extra questions for those who receive meals. The city must maintain a registered user list and submit the list monthly, or as requested, to WHS.
- The City must ensure that the senior center director (or his/her designee) will participate in monthly meetings with WHS and the directors of other senior centers that receive operational funds and/or congregate meals from WHS.
- The City must create a reservation list for patrons and notify WHS Nutrition at least one business day in advance regarding how many meals will be needed.

WHS anticipates making a decision about funding partnerships to begin in FY 2026 by October 1, 2024.

What's Happening in Weber County?

Termination of Senior Programming in Washington Terrace

With a heavy heart, we share the news that Weber County and Weber Human Services will be terminating funding for Senior Center programming in Washington Terrace in the near future. Weber County leadership has concluded that it is no longer in their best interest to sustain this service in Washington Terrace due to the financial strain caused by a full-time employee and a couple of part-time people that help serve lunches.

The increasing financial burden of funding and managing these positions at the Senior Center has become unsustainable within the constraints of the county budget. Despite efforts to explore alternatives, Washington Terrace City lacks the resources and personnel to justify taking over responsibilities that have traditionally been provided by the County as a County wide program. In essence, without the City's management and funding, the county funds earmarked for supporting the Washington Terrace senior center will be diverted elsewhere.

It's crucial to recognize the significance of county management in senior centers and social programming. While this decision affects Washington Terrace, Weber County remains committed to partial support of senior center operations at other locations yet to be determined. Residents of Washington Terrace will be encouraged to attend any of these centers in the future.

Washington Terrace has been and will continue to be a supportive partner in this endeavor, having constructed a senior center facility and diligently maintained its operation. However, given the current circumstances, the County's termination of senior programming in Washington Terrace has become unavoidable.

Should County leadership and Weber Human Services Board of Directors reconsider their decision in serving the seniors in this region, we are eager to welcome the partnership and continue supporting their efforts with a well-maintained facility well into the future. The city will continue to welcome all seniors throughout the greater Weber County area as they come to enjoy the programming currently provided by Weber Human Services.

The exact timeline for this termination is still being determined. In the meantime, we urge community members to continue supporting the senior center and those who contribute to making Weber County and Washington Terrace vibrant places to live.

Seniors who paved the way for our success ... it's What's Right with Washington Terrace City!

City Council Staff Report



Finance Department

Author: Shari' Garrett
Subject: Approve Contract for Professional Auditing Services
Date: May 7, 2024
Type of Item: MOTION

Summary Recommendations: That the City Council, by motion, approve staff entering into a contract with Keddington & Christensen, LLC for professional auditing and consulting services for a term of up to 5 years.

Description:

A. Topic: Audit and Consulting Services Contract

B. Background:

The City's independent audit contract with Keddington & Christensen expired at the conclusion of the Fiscal Year 2023 audit. Therefore, in March the City solicited a formal request for proposals (RFP) for independent financial statement audit services.

Selecting an Independent Auditor – Best Practices

According to the Government Finance Officers Association (GFOA) it is long recommended that state and local governmental entities obtain independent audits of their financial statements, and single audits, if required based on the entity's use of federal or state grant funds, performed in accordance with the appropriate professional auditing standards. Properly performed audits play a vital role in the public sector by helping to preserve the integrity of the public finance functions, and by maintaining citizens' confidence in their elected leaders.

The GFOA also recommends that governmental entities should enter into multiyear agreements of at least five years in duration when obtaining the services of independent auditors.... Such agreements allow for greater continuity and help to minimize the potential for disruption in connection with the independent audit. Multiyear agreements can also help to reduce audit costs by allowing auditors to recover certain "startup" costs over several years, rather than over a single year.

These and other GFOA recommended best practices were included as part of the RFP process.

Audit Evaluation Team

The audit evaluation team members include Mayor Allen, Council Member West, City Manager Hanson, and Finance Director Garrett.

Request for Proposal (RFP) See attached

The normal terms and scope of these services are outlined in an annual engagement letter provided by the auditor prior to commencing audit services. The engagement letter is reviewed and signed by the Mayor and staff.

C. Analysis:**Respondents**

The City received responses from 2 firms: Keddington & Christensen and Larson & Co.

Evaluation Criteria

The proposals were reviewed and scored based on the evaluation criteria described in the RFP.

Mandatory & General Elements

Firm Qualifications & Experience

Staff Qualifications & Experience

Specific Audit Approach

References

Fee

Evaluation Team Scoring Results

1. Keddington & Christensen 100/100
2. Larson & Company 62/100

While cost represented 40% of the scoring, Keddington's proposal was significantly lower than Larson's. Pricing for the Fiscal Year 2023 audit was \$9,500 for a financial statement audit and \$1,500 for a single audit.

Fiscal Year	#1		#2	
	Keddington & Christensen		Larson & Co.	
	FIN STMT	SINGLE AUDIT	FIN STMT	SINGLE AUDIT
2024	17,500	1,500	55,000	6,000
2025	18,025	1,545	57,200	6,200
2026	18,566	1,591	59,500	6,400
2027	19,123	1,639	61,900	6,700
2028	19,696	1,688	64,400	7,000
	\$	\$	\$	\$
	92,910	7,964	298,000	32,300

The Evaluation Team has been pleased with the performance of K&C. They have demonstrated a high level of competency and use an open and fair approach when conducting the audit. They have also demonstrated excellent customer service, a willingness to work through questions or concerns, and their rate appears to be fair and equitable based on the market and their excellent work.

Recommendation: That the City Council, by motion, approve the Mayor and staff entering into a contract for Professional Auditing and Consulting Services with Keddington & Christensen for a term of up to 5 years beginning fiscal year ended June 30, 2024, through June 30, 2028.

D. Department Review: Audit Evaluation Team

REQUEST FOR PROPOSAL

Professional Auditing Services
(Financial Statement)

The City of Washington Terrace is soliciting proposals from qualified firms of certified public accountants to provide audit and financial statement preparation services for the fiscal year ending June 30, 2024, with the option to renew for four subsequent fiscal years.

To be considered for this engagement, your firms must meet the qualifications and satisfy the requirements set forth in the RFP.

Proposals are due by March 28, 2024, at 5:00 pm.

Proposals must be received electronically by 5:00 pm on Thursday, March 28, 2024, by emailing the City Recorder at amyr@washingtonterracecity.org.

Questions regarding this RFP should be directed to Sharí Garrett in writing at sharig@washingtonterracecity.org.

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I. NATURE OF SERVICES REQUIRED

A. Scope of Work to be Performed

- The City of Washington Terrace desires the auditor to express an opinion on the fair presentation of its governmental activities, its business-type activities, each of its major funds, and its aggregate remaining fund information in conformity with generally accepted accounting principles.
- The City also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles. The auditor is not required to audit the supporting schedules contained in the annual comprehensive financial report. However, the auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements and the combining and individual fund financial statements and schedules. The auditor is not required to audit the introductory section of the report or the statistical section of the report.
- The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.
- The auditor will also report on Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- The auditor will assist in preparing the financial statements, notes, and schedules. City staff will prepare the Introductory Section, MD&A and Statistical Section of the ACFR. The Finance Director will review the auditor draft making final report revisions.
- Single Audit. If necessary, the Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are to be issued as part of the annual comprehensive financial report.
- The City will send its annual comprehensive financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the City to meet the requirements of that program.
- If the City anticipates preparing one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."

- Consult on technical matters that may arise throughout the year while maintaining auditor independence.

II. TERM OF ENGAGEMENT

- A. **Term**
For the fiscal year ending June 30, 2024, with the option to extend for four (4) subsequent fiscal years if mutually agreed upon by both parties.

III. DESCRIPTION OF THE GOVERNMENT

- A. **Background & Organization Information**
Detailed information on the government, organization and its finances can be found within the City’s Annual Comprehensive Financial Report at the Finance & Budget Department at www.washingtonterracecity.com.
- B. **Financial Software**
The financial accounting software used is Caselle. Major software applications used are:
- | | | |
|------------------|------------------|-----------------|
| Accounts Payable | Asset Management | Cash Receipting |
| General Ledger | Payroll | Utility Billing |
- C. **Availability of Prior Years’ Reports**
Interested proposers who wish to review prior years' Annual Comprehensive Financial Reports including audit reports can visit the Finance & Budget Department on the City’s website at www.washingtonterracecity.com.

IV. TIME REQUIREMENTS

- A. **Proposal Calendar**
- Request for Proposals
Request for proposal issued..... Friday, March 1, 2024
Due date for proposals..... Thursday, March 28, 2024
 - Notification and Contract Dates
Selected firm notified by..... Tuesday, April 30, 2024
Contract date by..... Friday, May 31, 2024
- B. **Schedule for the 2024 Fiscal Year Audit**
(A similar time schedule will be developed for audits of future fiscal years if the City exercises its option for additional audits).

The following is an estimated timeframe for completion. A firm working timeframe will be negotiated with the auditor.

- Entrance Conference, Detailed Audit Plan & Negotiated Timeline.....June 2024
The auditor shall meet with appropriate City officials to discuss prior audit problems, interim work to be performed, year-end work to be performed, a detailed audit plan and a negotiated timeline, and other items deemed necessary in preparation of the audit.

2. Fieldwork | Fieldwork Complete October 2024
3. Progress Conference as needed
4. Draft Reports November 2024
Draft of audit report(s) and recommendations available to management for review.
5. Exit Conference with Management..... November 2024
Summarize the results if the fieldwork and review significant findings.
6. Final Report Due November 2024
7. Final Report Presented to Governing BodyDecember 2024
Summarize the results if the audit

V. PROPOSAL REQUIREMENTS

A. General Requirements

The purpose of the proposal is to demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the City of Washington Terrace in conformity with the requirements of this request for proposals. The Proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

Proposals must be concise, complete and *organized according to the required sections below*. Executed copies of Appendix items should be included with the proposal.

Failure to adhere to the requirements of this proposal will negatively impact the evaluation score.

B. Required Sections

1. Title Page

Title page showing the request for proposals subject; the firm's name; the name, address, and telephone number of the contact person; and the date of the proposal.

2. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement *why the firm believes itself to be best qualified to perform the engagement* and a statement that the proposal is a firm offer for up to a five-year contract period.

3. **Detailed Proposal** (60 points)

SECTION ONE | Firm Qualifications and Experience

The proposer shall state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

SECTION TWO | Partner, Supervisory and Staff Qualifications and Experience

Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in Utah. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

SECTION THREE | Specific Audit Approach

Submit a general audit work plan to accomplish the scope defined in these guidelines. The audit work plan should demonstrate that the proposer understands the audit requirements and the audit tests and procedures to be applied in completing the audit plan.

SECTION FOUR | References

- Provide the names and contact information for other similar sized clients of the partner or manager that will be assigned to our audit within the last three years.
- Include a copy of your firm's most recent peer review report, the related letter of comments, and the firm's response to the letter of comments. Include a statement whether the review included a review of specific government engagements.
- Identify the three largest governmental clients your firm has lost in the past three years and why.
- Explain an instance when the firm has lost a client due to an unresolved auditing or accounting matter and the process attempted to resolve the issue.

4. **Fee** (40 points)

1. **Total All-Inclusive Maximum Fee**

The bid should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The cost bid should include the following information:

- a. Maximum annual price for the 2024-2028 (5-year schedule) *financial statement audit* as described herein
- b. Maximum annual price for *single audit* (5-year schedule), if necessary
- c. Describe how you bill for questions on technical matters that may arise throughout the year.

VI. EVALUATION PROCEDURES

A. **Evaluation Team**

Proposals submitted will be evaluated by the appropriate city officials including but not limited to members of the governing body and management team.

B. **Review of Proposals**

City officials will use a point formula during the review process to score proposals.

Each member of the review team will first score each proposal by each of the criteria described below, *Evaluation Criteria*. The team will then convene to review and discuss these evaluations and to combine the individual scores to arrive at a composite score for each firm. At this point, firms with an unacceptably low technical score will be eliminated from further consideration.

The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

C. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria which will be considered during the evaluation process.

1. Technical Quality: (Maximum Points 60)

a. Expertise and Experience

- (1) The firm's past experience and performance on comparable government engagements including three (3) contact references. The City reserves the right to conduct an independent evaluation of the firm's experience and performance beyond the references listed.
- (2) The firm's past experience with auditing federal or state financial assistance programs;
- (3) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation

b. Audit Approach

- (1) Adequacy of work plan for various segments of the engagement
- (2) The proposer demonstrates an understanding of the audit requirements
- (3) The proposer demonstrates an understanding of the audit tests and procedures to be applied in completing the audit plan.

c. References

2. Price: (Maximum Points 40)

The maximum score for price will be assigned to the firm offering the lowest total all-inclusive maximum price. Appropriate fractional scores will be assigned to other proposers.

3. General proposal instructions were not met (Point reduction up to -10)

D. Oral Presentations

During the evaluation process, City officials may, at its discretion, request any one or all firms to make oral presentations. Such presentations will provide firms with an opportunity to answer any questions City officials may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. **Final Selection**

The Washington Terrace governing body will select a firm based upon the recommendation of the evaluation team. Refer to TIME FRAME for selection and contract timeframe.

F. **Right to Reject Proposals**

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the firm selected.

The City of Washington Terrace reserves the right without prejudice to reject any or all proposals.

APPENDIX A

PROPOSER GUARANTEES

Ability to Perform

The proposer certifies it can and will provide and make available, as a minimum, all services outlined in this request for proposal.

License to Practice in Utah

The firm and all assigned key professional staff are properly licensed to practice in Utah and will maintain their licensing with the State of Utah during contract period. If key professional staff are not licensed to practice in Utah, provide name and qualifications of key licensed staff member(s) overseeing work performed.

Independence

The firm is independent of the City of Washington Terrace as defined by generally accepted auditing standards/the U.S. Government Accountability Office's *Government Auditing Standards*.

Opinion

The proposer will render the appropriate opinion in conformity with accounting principles generally accepted in the United States of America and in accordance with Government Auditing Standards.

Firm: _____

Signature of Official: _____

Name: _____

Title: _____

Date: _____

APPENDIX B

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- B. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the City of Washington Terrace.
- C. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Firm: _____

Signature of Official: _____

Name: _____

Title: _____

Date: _____

APPENDIX C

FEE SUMMARY (40 points)

FOR THE AUDIT OF THE 2024 - 2028 FINANCIAL STATEMENTS

COMBINING SCHEDULE

Fiscal Year	Financial Statement All Inclusive Maximum Price	Single Audit All Inclusive Maximum Price
2024	\$ _____	
2015	_____	_____
2016	_____	_____
2017	_____	_____
2028	_____	_____

Describe how you bill for questions on technical matters that may arise throughout the year.

Certification

I _____ (Name & Title) hereby certify that I am entitled to represent the firm _____ (Firm Name), empowered to submit this proposal for services, and authorized to sign a contract with the City of Washington Terrace for the services described herein.

City of **WASHINGTON TERRACE** *Utah*

City of Washington Terrace
Redevelopment Agency Meeting
Tuesday, May 7, 2024
following the Regular City Council Meeting
City Hall Council Chambers
5249 South 400 East, Washington Terrace City

1. **ROLL CALL**

2. **INTRODUCTION OF GUESTS**

3. **CONSENT ITEMS**

Any point of order or issue regarding items on the Agenda or the order of the agenda need to be addressed here prior to the approval of the agenda.

3.1 APPROVAL OF AGENDA

3.2 APPROVAL OF MEETING MINUTES FROM JANUARY 2, 2024

4. **NEW BUSINESS**

4.1 DISCUSSION/MOTION: TENTATIVELY APPROVE THE TENTATIVE BUDGET FOR FISCAL YEAR 2025

State law requires that the tentative budget be reviewed, considered, and tentatively adopted by the governing body and may be amended or revised prior to its final adoption. A public hearing to consider public comment on the tentative budget will be held on May 21, 2024.

5. **COMMENTS CONSIDERED**

6. **ADJOURNMENT OF MEETING: CHAIR ALLEN**

In compliance with the Americans with Disabilities Act, persons who have need of special accommodation should contact the City Recorder at 801-395-8283.

CERTIFICATE OF
POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted on the Utah Public Notice Website www.utah.gov/pmn/index, the City Website www.washingtonterracecity.com, and City Hall located at 5249 S 400 East, Washington Terrace. Amy Rodriguez, City Recorder.

City of Washington Terrace
Minutes of a Redevelopment Meeting
Held on January 2, 2024
Following the Regular City Council Meeting
City Hall, 5249 South 400 East, Washington Terrace City, Utah

BOARD MEMBERS AND STAFF MEMBERS PRESENT

Chair Mark C. Allen
Board Member Jill Christiansen
Board Member Zunayid Z. Zishan
Board Member Cheryl Parkinson
Vice Chair West
Board Member Michael Thomas
General Planner Tyler Seaman
City Recorder Amy Rodriguez
City Manager Tom Hanson

Others Present-

Steve Jacobson, Matt Roper, Kathleen Craynor, John Craynor, Mike Lawrence, Paul Klema

1. ROLL CALL

2. INTRODUCTION OF GUESTS

3. CONSENT ITEMS

3.1 APPROVAL OF AGENDA

3.2 APPROVAL OF MEETING MINUTES FROM DECEMBER 5, 2023

Items 3.1 and 3.2 were approved by general consent.

4 SPECIAL ORDER

**4.1 PUBLIC HEARING: TO HEAR COMMENT IN SUPPORT AND OPPOSITION
REGARDING AN AMENDMENT TO THE 2023-204 FISCAL YEAR BUDGET**

Hanson stated that the amendment to the budget was for the Golden West Credit Union \$1.2 million incentive payment due upon the completion of their administrative office building and in accordance with their Development Agreement. The payment amount was approved at the last RDA meeting. The adjustment is to move the incentive amount to the expenditure side. Hanson stated that the second adjustment is in preparation for the sale of the Adams Avenue property. Staff is adjusting expenditures of \$20,000 for incurred appraisal, legal fees, and transactional fees in relation to the sale.

Chair Allen opened the public hearing at 8:46 p.m.

Steve Jacobson asked what the parking lot behind the property would be used for. Hanson stated that the property behind the library cannot be developed. He stated that the library uses the

parking lot for library overflow. Seaman stated that there are some agreements that will need to be made between the new owners and the library.
Hanson stated that the intent of the undevelopable property is for it to be “gifted” to the library so that they can continue to maintain the property.

Chair Allen closed the public hearing at 8:98 p.m.

5. NEW BUSINESS

5.1 MOTION/RESOLUTION 24-02: A RESOLUTION AMENDING THE 2023-2024 FISCAL YEAR BUDGET

**Motion by Vice Chair West
Seconded by Board Member Thomas
To approve Resolution 24-02 amending the 2023-24 Fiscal Year Budget
As discussed
Approved unanimously (5-0)
Roll Call Vote**

6. MOTION: ADJOURN INTO CLOSED SESSION

**Motion by Board Member Parkinson
Seconded by Board Member Christiansen
To adjourn into Closed Session
Approved unanimously (5-0)
Roll Call Vote
Time: 8:51 p.m.**

The Board adjourned into closed session to discuss:

- Strategy sessions to discuss the purchase, exchange, or lease of real property when public discussion of the transaction would disclose the appraisal or estimate value of the property under consideration or prevent the public body from completing the transaction on the best possible terms.

7. ADJOURNMENT OF MEETING: CHAIR ALLEN

**Motion by Board Member Thomas
Seconded by Board Member West
To adjourn the closed session and regular meeting
Approved unanimously (5-0)
Time: 9:07 P.M.**

Date Approved

City Recorder