



FARR WEST CITY COUNCIL AGENDA

June 19, 2025 at 6:30 p.m.
City Council Chambers
1896 North 1800 West
Farr West, UT 84404

Notice is hereby given that the City Council of Farr West City will hold its regular meeting at 6:30 p.m. on Thursday, June 19, 2025 at the Farr West City Hall, 1896 North 1800 West, Farr West

Call to Order – Mayor Ken Phippen

1. Opening Ceremony
 - a. Opening Prayer
 - b. Pledge of Allegiance
2. Comments/Reports
 - a. Public Comments (*2 minutes*)
 - b. Report from the Planning Commission
3. Consent Items
 - a. Assignments and directions for Planning Commission
 - b. Consider approval of minutes dated June 5, 2025
 - c. Consider approval of bills dated June 18, 2025
4. Business Items
 - a. Consider approval of a conditional use permit for a 2,600 square-foot accessory building for Jenny Astle located at 1578 West Harrisville Rd
 - b. Consider approval of a conditional use permit for a 3,120 square-foot accessory building for Tavin Rose located at 1684 Remuda Drive
 - c. Adjustments to the 2024-2025 budget:
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of adjustments to the 2024-2025 budget
 - d. Approval of the final 2025-2026 budget:
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of the final 2025-2026 budget
 - e. Consider approval of the Certified Tax Rate for the 2025 Tax Year
 - f. Amendments to the consolidated fee schedule:
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of Resolution No. 2025-01, amendments to the consolidated fee schedule
 - g. Approval of an ordinance enacting compensation increases for specific city officers:
 - i. Presentation and Discussion
 - ii. Public Hearing to receive and consider public comments
 - iii. Consider approval of Ordinance No. 2025-04, enacting compensation increases for specific city officers
 - h. Consider approval of the Fraud Risk Assessment from the Office of the State Auditor
 - i. Consider approval of the Right of Way Acquisition Agreement with Ogden Cycle Association
 - j. Set a public hearing for July 17, 2025 at 6:30 p.m. to consider incorporating a Transportation Utility Fee (TUF) in Farr West City
 - k. Consider approval of Resolution No. 2025-01, adopting a policy statement regarding the establishment of Public Infrastructure Districts

- l. Consider cancelling the July 3, 2025 City Council meeting
5. Mayor/Council Follow-up
 - a. Report on Assignments
6. Adjournment

In compliance with the American with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting should notify the City Recorder at 801-731-4187, at least three working days prior to the meeting. Notice of time, place and agenda of the meeting was emailed to each member of the City Council, posted in the City Hall, and posted on the Utah Public Meeting Notice Website on June 13, 2025.



Lindsay Afuvai
Recorder



Farr West City

APPLICATION FOR ISSUANCE OF CONDITIONAL USE PERMIT

The Municipal Code 17.48.020 requires that the following be considered to obtain a Conditional Use Permit.

Application Date 5/12/25 Applicant Name Tressa Roberts (Beehive Buildings)

Address

Property address of proposed conditional use 1578 W Harrisville Rd Current Zoning: R-1-15

Please list the requested conditional use as listed within the city zoning ordinance Accessory building over 2000 SF. Proposed building is 2600 SF

A) Explain how the proposed use of the particular location is necessary or desirable to provide a service or facility which will contribute to the general well-being of the community.

detached garage will allow for vehicles & other equipment to be stored inside & out of the sight of the public

B) Explain how such use will not be detrimental to the health, safety and general welfare of persons nor injurious to property or improvements in the community, but will be compatible with and complementary to the existing surrounding uses.

the area has historically been agricultural, there are many detached accessory buildings in the area

C) Explain how the proposed use will comply with the regulations and conditions specified in this title for such use.

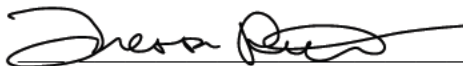
the detached garage will be used for storage of care equipment

D) Explain how the proposed use conforms to the goals, policies and governing principles and land use of the Farr West City General Plan.

this building conforms to the goals, policies & principles of land use in Farr West

E) Explain how the proposed use will not lead to the deterioration of the environment, or ecology of the immediate vicinity, the general area, or the community as a whole.

code will be followed for building & grading to allow for proper drainage



Signature of Applicant

Property Owner? Y ☒ N

Date Application & \$100.00 Processing Fee received _____

Received by _____

Date of public hearing: _____

Date application was ____ Approved ____ Denied by Planning Commission _____

Conditions/Reasons

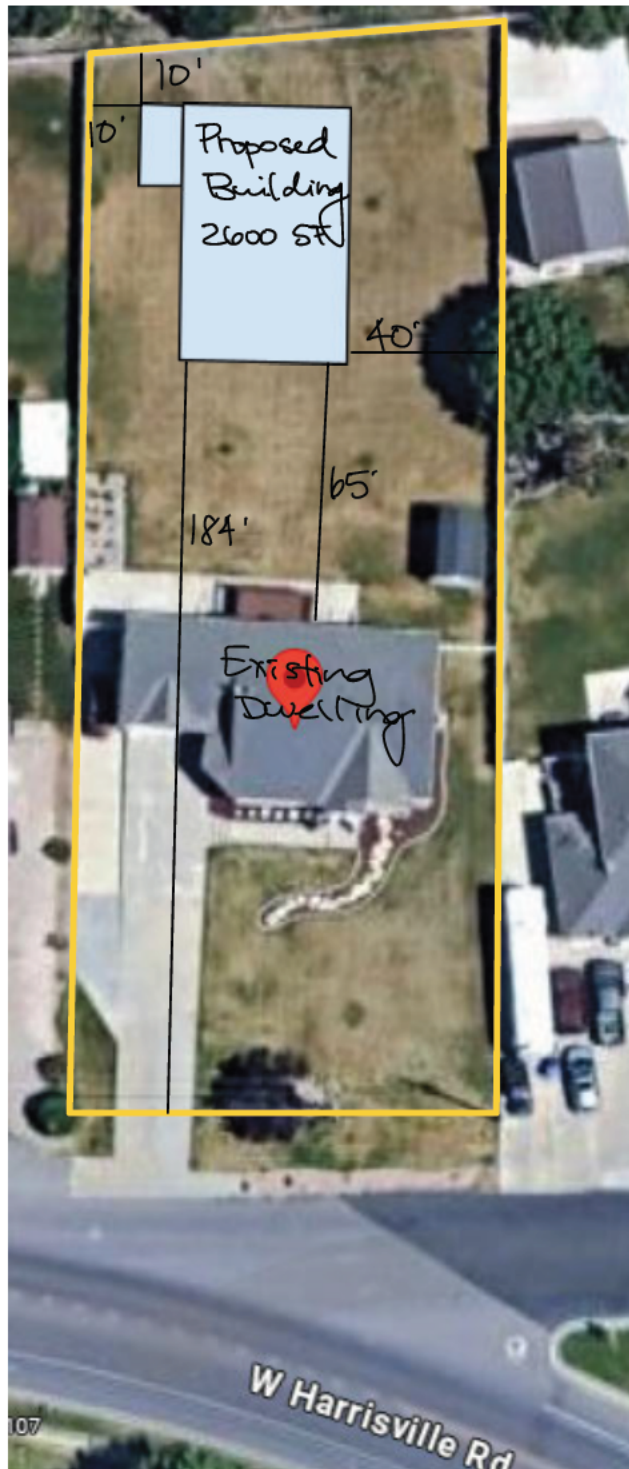
Date application was ____ Approved ____ Denied by City Council: _____

Reas

Planning Commission Chair

Mayor

Site Plan



Virginia Astle & Sean Smith
1578 W Harrisville Rd
Farr West, UT 84404
Parcel #152210008

10' to North property line
10' to West
184' to South (approx.)
40' to East (approx.)
65' to dwelling (approx.)

Dimensions are from footing/foundation, not wall

~Square with West fenceline~
*Front is overhead doors

DRAWING NOTES

DESIGN CODE: 2018 IBC.
USE GROUP: U
CONSTRUCTION TYPE VB
DESIGN CATEGORY: RISK CATEGORY I – LOW RISK

SEISMIC CRITERIA:
DESIGN CATEGORY D
SOIL SITE CLASS D (ASSUMED)
R = 2.5 (LIGHT-FRAME WALLS WITH SHEAR PANELS OF ALL OTHER MATERIALS)
SS= 1.66g, S1= 0.59g; SDS= 1.07g
ANALYSIS PROCEDURE: EQUIVALENT LATERAL FORCE
BASE SHEAR= 10,152 LBS

WIND LOAD:
ULTIMATE WIND DESIGN SPEED: 115 MPH 3 SEC. GUST
TERRAIN EXPOSURE C

FROST DEPTH: 30 IN
SITE ELEVATION: 4270 FT

SNOW LOAD:
GROUND SNOW LOAD: 36 PSF
ROOF DESIGN SNOW LOAD: 30 PSF MAIN; 37 PSF LEAN

DEAD LOADS:
ROOF 4 PSF
WALLS 4 PSF

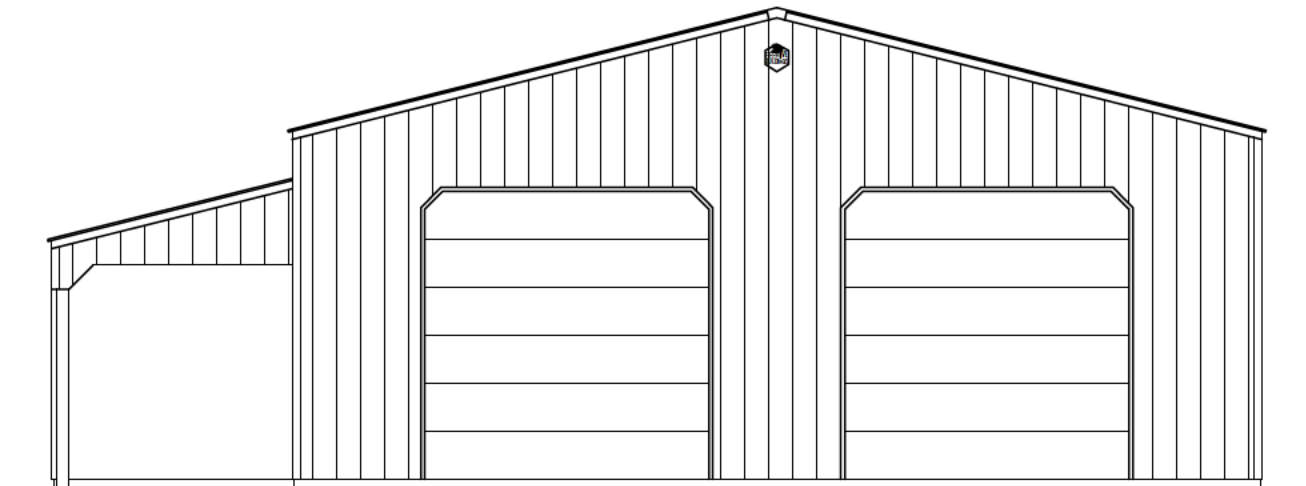
ROOF LIVE LOAD: 20 PSF

CONCRETE FOUNDATION NOTES:
1. 28 DAY STRENGTH (F'C) W/ NORMAL 145 PCF DENSITY:
1.1. FOOTINGS: 2500 PSI MINIMUM
1.2. SLABS ON GRADE: 2500 PSI REQ'D, 3500 PSI RECOMMEND
2. ALL SLABS: PROVIDE A MIN. THICKNESS OF 4" W/ 4" DEEP MIN. CRUSHED GRAVEL BASE.
3. CONTRACTION/CONTROL JOINTS SHALL BE INSTALLED IN SLABS ON GRADE SO THE LENGTH TO WIDTH RATIO OF THE SLAB IS NO MORE THAN 1.5:1. CONTROL JOINT SPACING SHALL NOT EXCEED 30 TIMES THE SLAB THICKNESS IN ANY DIRECTION, UNLESS OTHERWISE NOTED.
4. CONTROL JOINTS SHALL BE COMPLETED WITHIN 6-18 HOURS OF CONCRETE PLACEMENT.
5. CONTROL JOINTS SHALL BE TOOLED OR SAWED TO THE GREATER DEPTH OF 1" DEEP OR 1/4 THICKNESS OF CONCRETE SLAB.

SOILS AND EXCAVATION:
6. NO SOILS REPORT PROVIDED – STABLE SOIL CHARACTERISTICS ASSUMED. ALL DESIGN WAS BASED ON STABLE SOIL CHARACTERISTICS. GEOTECHNICAL HAZARDS FOUND ON OR AROUND THE SITE, INCLUDING EXPANSIVE CLAYS, OR SOILS FOUND AT THE SITE WHILE EXCAVATION OCCURS WHICH DIFFERS FROM THOSE ASSUMED SHOULD BE BROUGHT TO THE ATTENTION OF THE BUILDING OFFICIAL AND ENGINEER.
7. ALLOWABLE BEARING PRESSURE: 1500 PSF
8. NATIVE MATERIAL SURROUNDING FOOTINGS TO BE DISTURBED MINIMALLY DURING EXCAVATION.
9. FOOTINGS SHALL BE PLACED ENTIRELY IN UNDISTURBED NATIVE SOILS OR STRUCTURAL FILL WHICH IS BEARING ON UNDISTURBED NATIVE SOILS.
10. ALL BACKFILLING SHALL BE DONE WITH GRANULAR FREE-DRAINING MATERIAL. EXISTING SITE MATERIAL MAY BE USED IF FREE FROM CLAY SOILS AND ANY CONSTRUCTION DEBRIS. COMPACT ALL BACKFILL MATERIAL IN 8 INCH LIFTS TO 95% OF MODIFIED PROCTOR DENSITY.
11. SLOPE FINISHED GROUND AWAY FROM THE BUILDING A MINIMUM OF 6 INCHES VERTICAL IN 10 FEET HORIZONTAL.

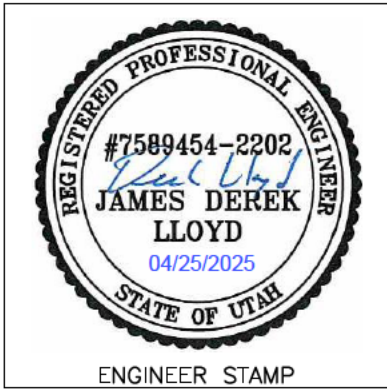
BEEHIVE BUILDINGS

JENNY ASTLE BUILDING



BUILDING INFORMATION	CONTRACTOR	DRAFTING & ENGINEERING	DRAWING INDEX		<div><div><div>REGISTERED PROFESSIONAL ENGINEER</div><div>#7589454-2202</div><div></div><div>JAMES DEREK LLOYD</div><div>04/25/2025</div><div>STATE OF UTAH</div></div><div>ENGINEER STAMP</div></div> <div>DATE</div> <div>04/25/2025</div>
<div>SITE INFORMATION:</div> <div>ADDRESS: 1578 WEST HARRISVILLE ROAD FARR WEST, UTAH</div> <div>BUILDING INFORMATION:</div> <div>DIMENSIONS: 40' x 60' TOTAL SQUARE FOOTAGE: 2600 S.F. MAIN BUILDING: 2400 S.F. LEANS: 200 S.F.</div>	<div>BEEHIVE BUILDINGS</div> <div>CONTACT: TRESSA ROBERTS TRESSA@BEEHIVEBUILDINGS.COM PHONE: 801-821-9921</div> <div><div>ON BUDGET, ON TIME, EVERY TIME</div></div>	<div>MOUNTAIN POINT ENGINEERING</div> <div>CONTACT: DEREK LLOYD DEREK@MOUNTAINPOINTENGINEERING.COM PHONE: 801-450-5332</div> <div></div>	SHEET	DESCRIPTION	
			00	COVER SHEET	
			01	FOUNDATION PLAN	
			02	FLOOR PLAN	
			03	ROOF PLAN	
			04	ELEVATIONS	
			05	GIRT PLAN	
			06	PANEL LAYOUT	
			07-09	DETAIL SHEETS	
			10	ELECTRICAL PLAN	

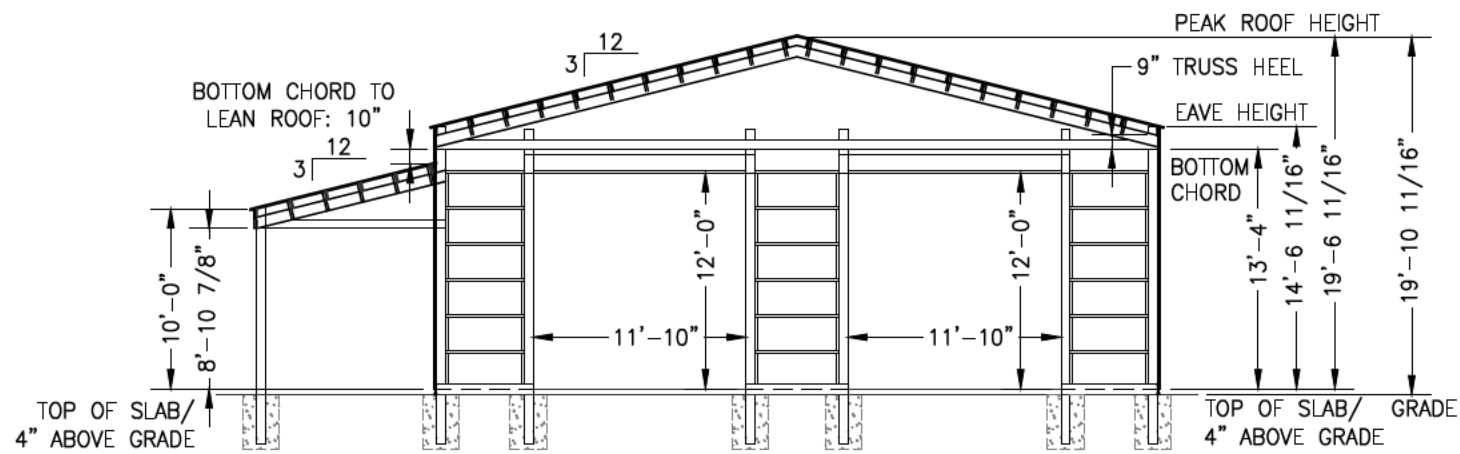
NOTES:
1. TRUSS HEEL SHOWN AT 9" ON THESE PLANS. COMPARE PLAN DIMENSIONS WITH TRUSS MANUFACTURER DRAWINGS AND ADJUST PLAN DIMENSIONS (EAVE HEIGHT, PEAK HEIGHT, PANEL LENGTHS, ETC) AS NECESSARY.



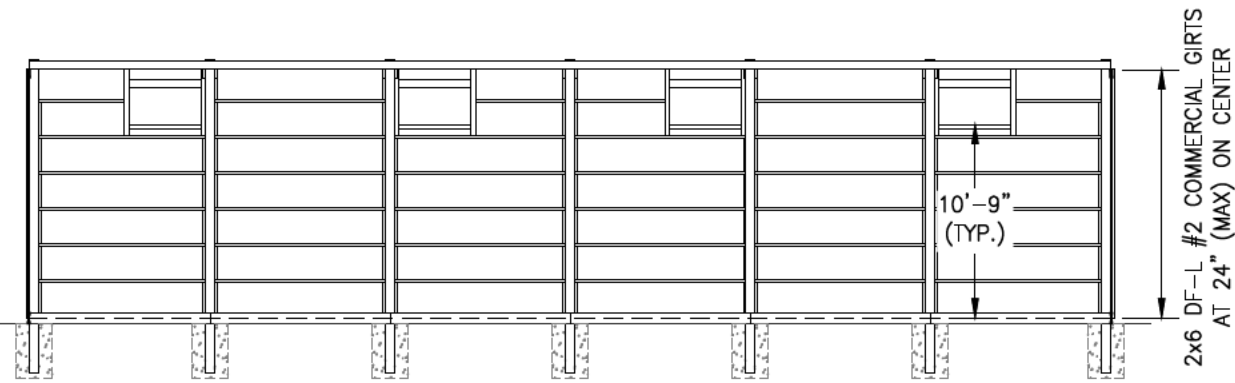
GIRT PLAN

JENNY ASTLE BUILDING
FARR WEST, UTAH

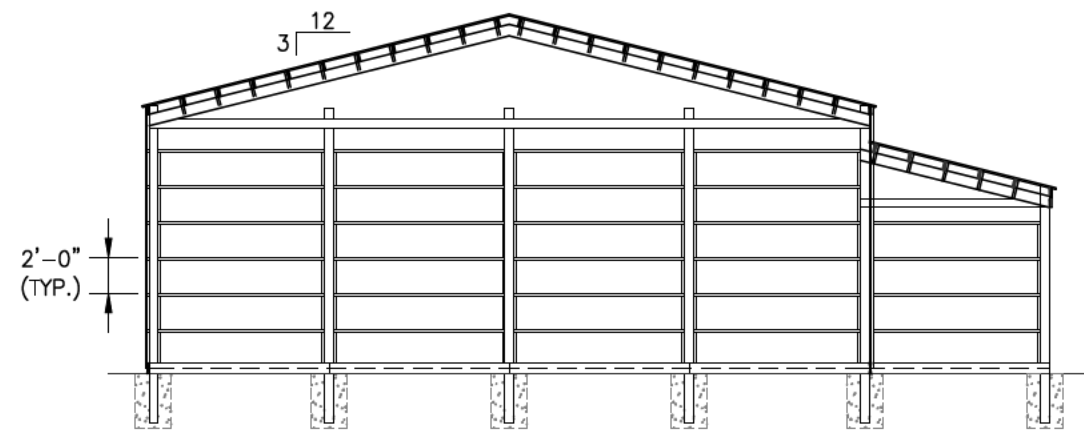
PROJECT
B510
SCALE
3/32" = 1'-0"
DATE
04/25/2025
SHEET
05



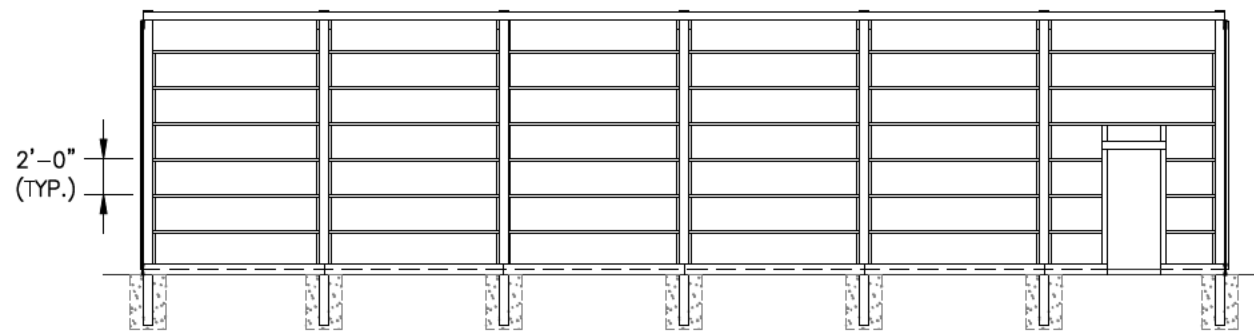
GABLE END GIRT WALL - SOUTH



SIDE GIRT WALL - EAST



GABLE END GIRT WALL - NORTH



SIDE GIRT WALL - WEST



Farr West City

APPLICATION FOR ISSUANCE OF CONDITIONAL USE PERMIT

The Municipal Code 17.48.020 requires that the following be considered to obtain a Conditional Use Permit.

Application Date 5/15/2025 Applicant Name Tavin Rose

Mailing Address

Phone Number 8

Property address of proposed conditional use 2684 Remuda Drive Farr West Current Zoning:

Please list the requested conditional use as listed within the city zoning ordinance

Accessory building -
3,120 sq ft

A) Explain how the proposed use of the particular location is necessary or desirable to provide a service or facility which will contribute to the general well-being of the community.

The Shed will provide a dedicated and organized space for storing lawn and garden equipment, tools, seasonal decorations vehicles and trailers. This will allow me to maintain my property in a more organized and aesthetically pleasing manner minimizing any visual clutter. Enhancing the overall appearance of the neighborhood and contributing to a positive community image.

B) Explain how such use will not be detrimental to the health, safety and general welfare of persons nor injurious to property or improvements in the community, but will be compatible with and complementary to the existing surrounding uses.

The shed will allow for the safe and responsible storage of materials and vehicles, including items like fertilizers or oil for lawn equipment and vehicles. Storing these materials in a secure and designated location will reduce the risk of accidents and environmental contamination, contributing to the safety and well-being of the community.

C) Explain how the proposed use will comply with the regulations and conditions specified in this title for such use.

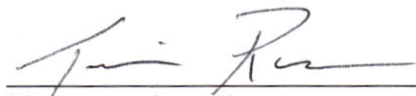
The location for the shed is currently an underutilized space in the rear of my property. utilizing this location will maximize the use of my property without negatively impacting neighboring properties. The shed will be situated to minimize visual impact and will comply with all setback requirements, ensuring that it does not obstruct views or create any negative impacts on surrounding properties.

D) Explain how the proposed use conforms to the goals, policies and governing principles and land use of the Farr West City General Plan.

Construction of the shed promotes responsible property maintenance, preserving home values, supporting personal hobbies, utilizing space efficiently, and ensuring the safe storage of multiple items. These factors, combined with the shed's adherence to all applicable zoning regulations minimizes impact on neighboring properties.

E) Explain how the proposed use will not lead to the deterioration of the environment, or ecology of the immediate vicinity, the general area, or the community as a whole.

The shed will be located in an area that is already developed and does not provide habitat for wildlife. The construction and use of the shed will comply with all applicable federal, state, and local environmental regulations.



Signature of Applicant

Property Owner? ☒ Y ☐ N

Date Application & \$100.00 Processing Fee received 5/15/2025

Received by Kayona

Date of public hearing: _____

Date application was _____ Approved _____ Denied by Planning Commission _____

Conditions/Reasons

Date application was _____ Approved _____ Denied by City Council: _____

Conditions/Reasons

Planning Commission Chair

Mayor

DRAWING NOTES

DESIGN CODE: 2018 IBC.
USE GROUP: U
CONSTRUCTION TYPE VB
DESIGN CATEGORY: RISK CATEGORY I – LOW RISK

SEISMIC CRITERIA:
DESIGN CATEGORY D
SOIL SITE CLASS D (ASSUMED)
R = 2.5 (LIGHT-FRAME WALLS WITH SHEAR PANELS OF ALL OTHER MATERIALS)
SS= 1.71g, S1= 0.60g; SDS= 1.10g, SD1= 0.82g
ANALYSIS PROCEDURE: EQUIVALENT LATERAL FORCE
BASE SHEAR= 15,903 LBS

WIND LOAD:
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TERRAIN EXPOSURE C

FROST DEPTH: 30 IN
SITE ELEVATION: 4240 FT

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ROOF DESIGN SNOW LOAD: 30 PSF MAIN; 37 PSF LEAN

DEAD LOADS:
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WALLS 4 PSF

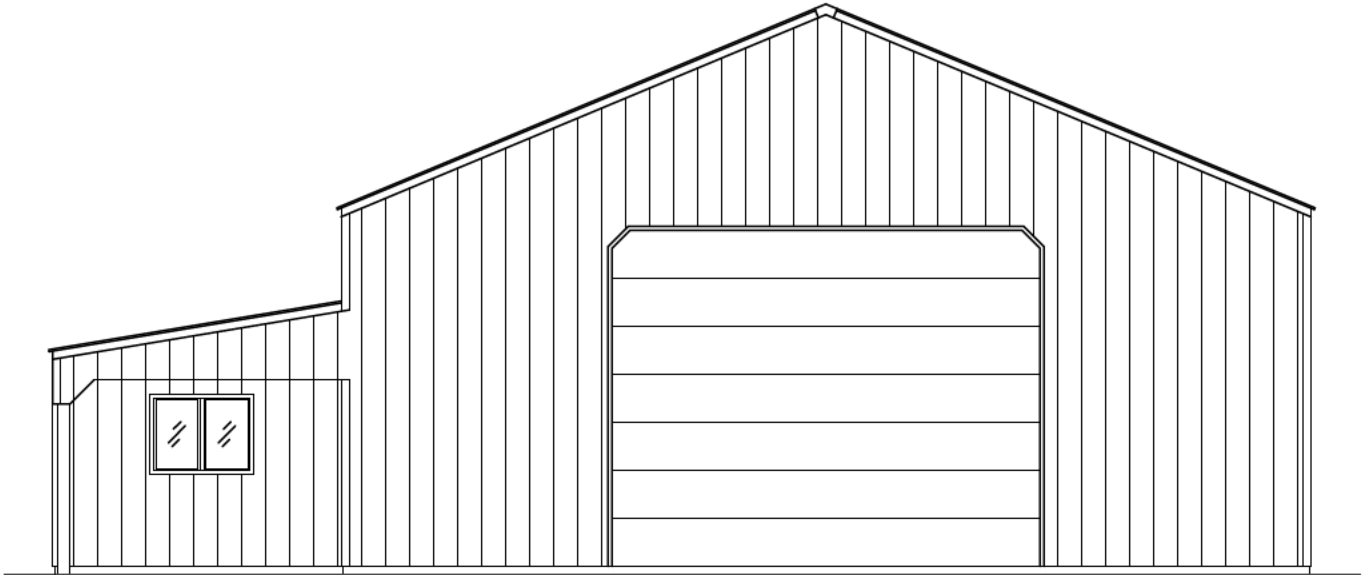
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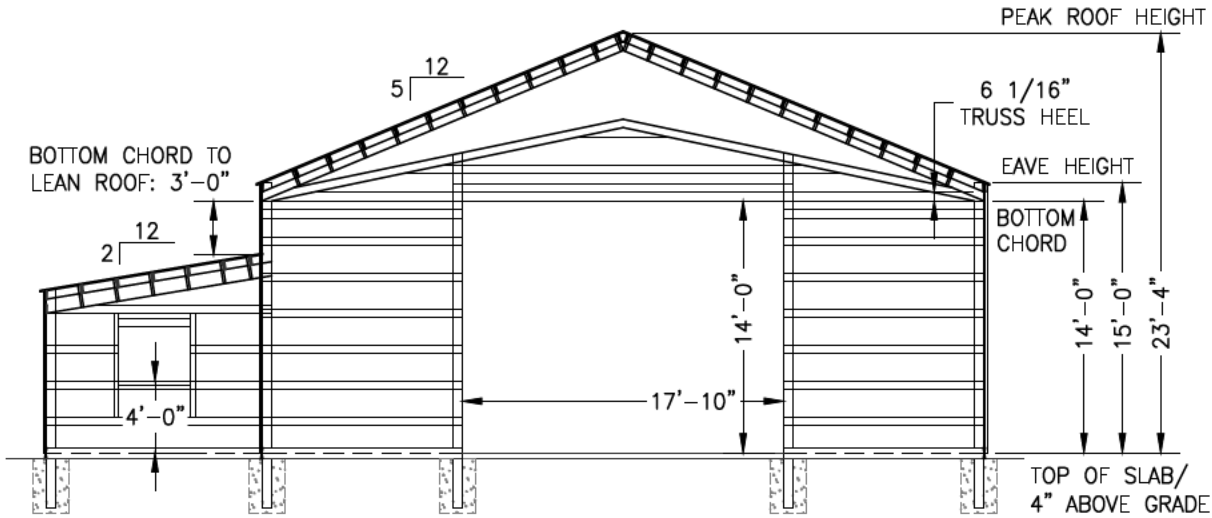
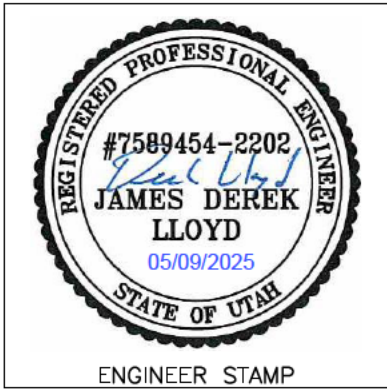
NORTH STAR BUILDINGS

TAVIN ROSE BUILDING

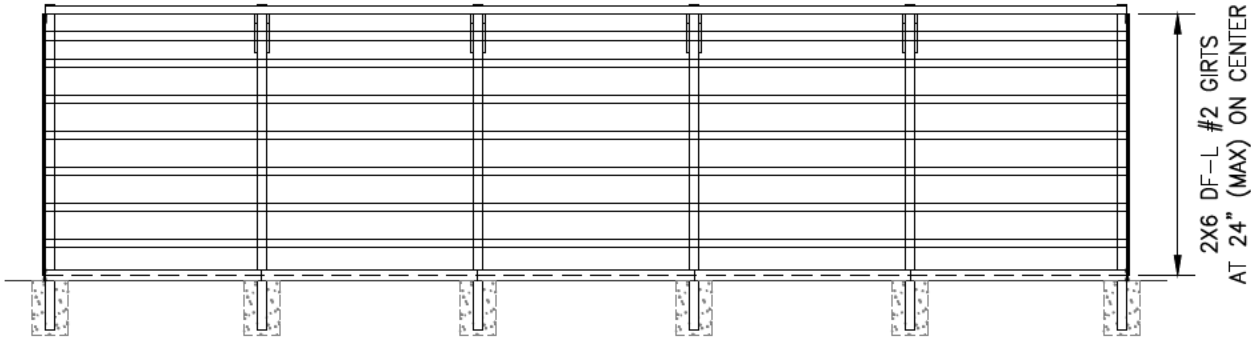


BUILDING INFORMATION	CONTRACTOR	DRAFTING & ENGINEERING	DRAWING INDEX		<div><div>REGISTERED PROFESSIONAL ENGINEER</div><div>#7589454-2202</div><div><i>Derek Lloyd</i></div><div>JAMES DEREK LLOYD</div><div>05/09/2025</div><div>STATE OF UTAH</div><div>ENGINEER STAMP</div></div> <div>DATE</div> <div>05/09/2025</div>
<div>SITE INFORMATION:</div> <div>ADDRESS: 2684 REMUDA DRIVE FARR WEST, UTAH</div> <div>BUILDING INFORMATION:</div> <div>DIMENSIONS: 40' x 60' TOTAL SQUARE FOOTAGE: 3120 S.F. ENCLOSED: 2976 S.F. OPEN LEAN: 144 S.F.</div>	<div>NORTH STAR BUILDINGS</div> <div>CONTACT: ALAN WALKER ALAN@NORTHSTARBUILDINGS.COM PHONE: 385-254-1086</div>	<div>MOUNTAIN POINT ENGINEERING</div> <div>CONTACT: DEREK LLOYD DEREK@MOUNTAINPOINTENGINEERING.COM PHONE: 801-450-5332</div> <div><div><div></div><div>MOUNTAIN POINT</div><div>ENGINEERING</div></div></div>	SHEET	DESCRIPTION	
			00	COVER SHEET	
			01	FOUNDATION PLAN	
			02	FLOOR PLAN	
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			04	ELEVATIONS	
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			07-09	DETAIL SHEETS	

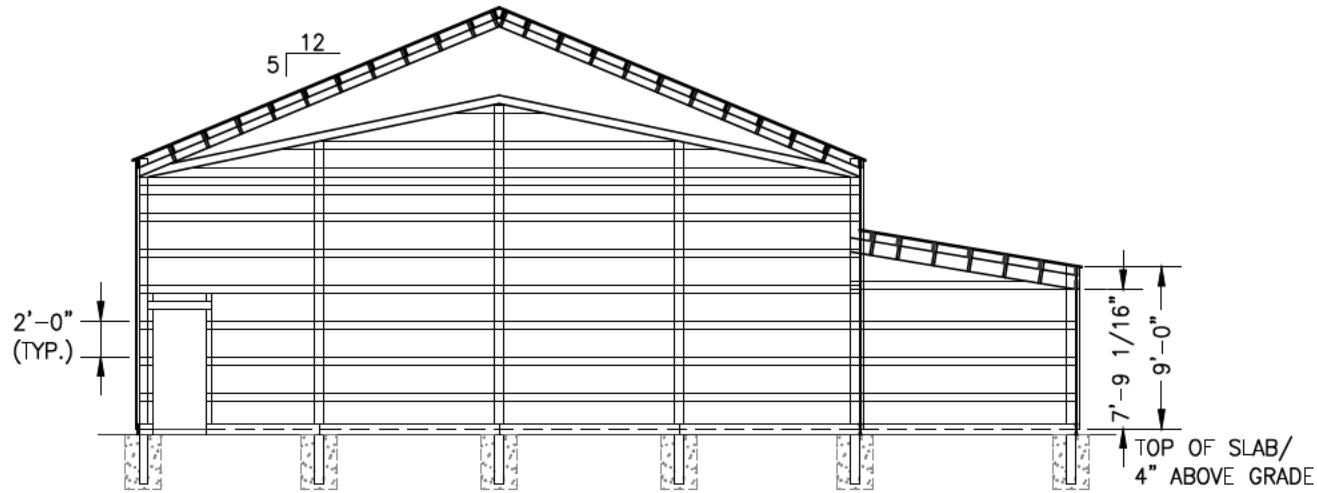
NOTES:
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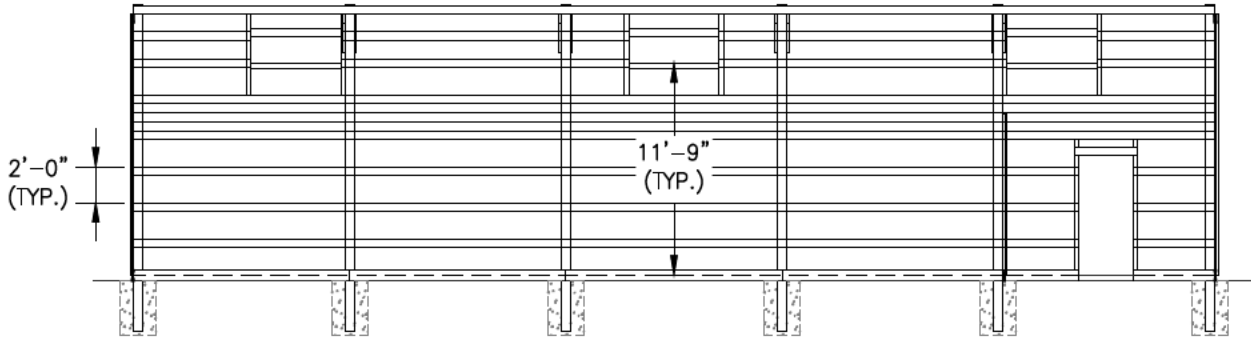
GABLE END GIRT WALL - SOUTH



SIDE GIRT WALL - EAST



GABLE END GIRT WALL - NORTH



SIDE GIRT WALL - WEST

GIRT PLAN

TAVIN ROSE BUILDING
FARR WEST, UTAH

PROJECT
NS207

SCALE
3/32" = 1'-0"

DATE
05/09/2025

SHEET
05

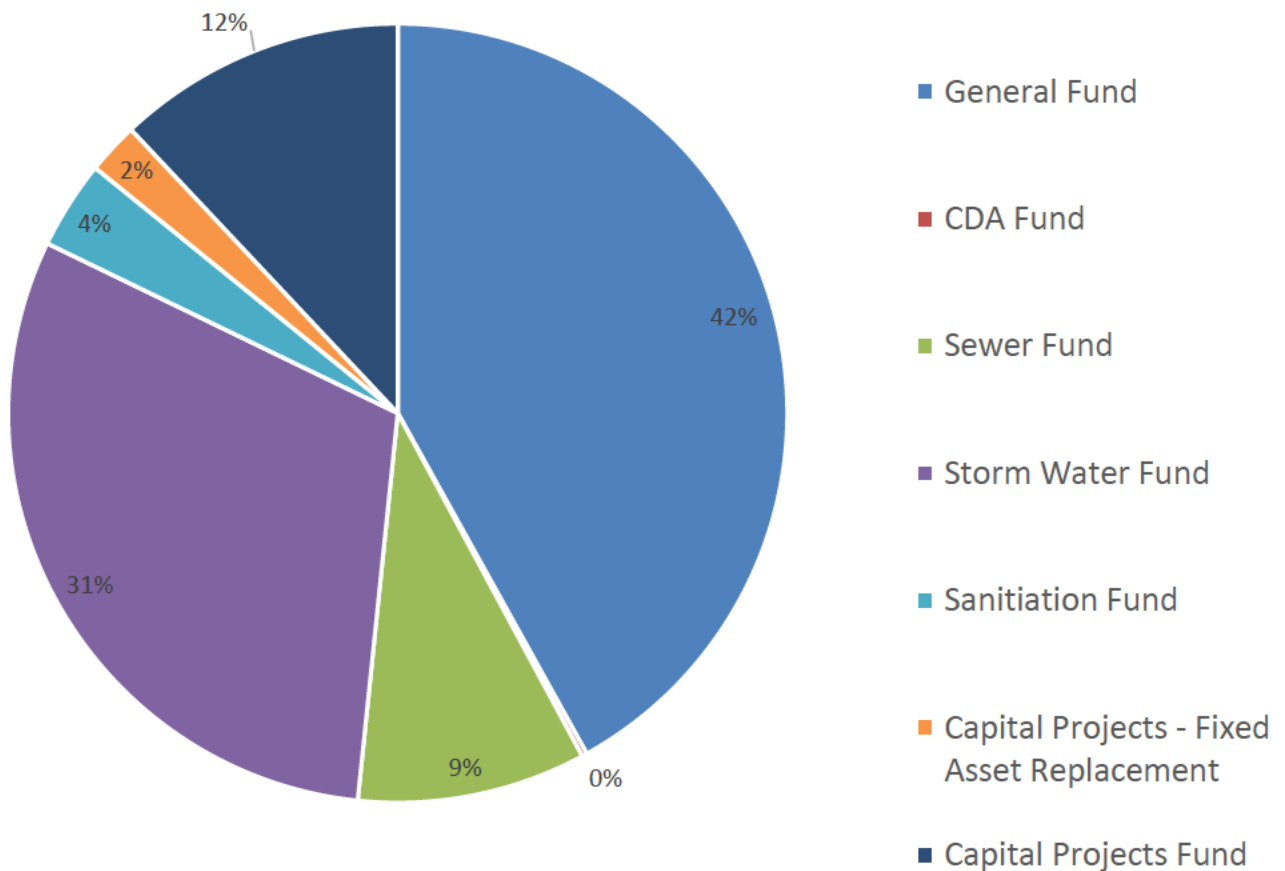
**FARR WEST CITY
BUDGET AMENDMENT - GENERAL FUND
FISCAL YEAR 2025**

REVENUES		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
10-31-110	Sales Tax	1,801,709	15,000	1,816,709	Offset to line item increases
10-33-320	Grants	250,000	100,000	350,000	Offset to park grant expenditure
TOTAL SPECIAL FUND REVENUES		<u>2,051,709</u>	<u>115,000</u>	<u>2,166,709</u>	
EXPENDITURES		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
10-42-310	Legal Court Services	15,000	15,000	30,000	Line item running really close to budget
10-64-720	Park Grant Expenditure	250,000	100,000	350,000	Increase the transfer to capital projects
TOTAL MISCELLANEOUS EXPENDITURES		<u>265,000</u>	<u>115,000</u>	<u>380,000</u>	

FY 2026 - Budget Summary Comparative Revenue by Fund

	FY 2025	FY 2026	\$ Change	% Change	% of Total FY 2025	% of Total FY 2026
General Fund	\$ 6,057,156	\$ 7,331,501	\$ 1,274,345	21.0%	50.8%	41.9%
CDA Fund	75,000	37,000	(38,000)	-50.7%	0.6%	0.2%
Sewer Fund	1,543,196	1,659,800	116,604	7.6%	12.9%	9.5%
Storm Water Fund	1,333,800	5,338,800	4,005,000	300.3%	11.2%	30.5%
Sanitation Fund	647,604	641,000	(6,604)	-1.0%	5.4%	3.7%
Capital Projects - Fixed Asset Replacement	670,000	374,600	(295,400)	-44.1%	5.6%	2.1%
Capital Projects Fund	1,600,000	2,100,000	500,000	31.3%	13.4%	12.0%
Total	\$ 11,926,756	\$ 17,482,701	\$ 5,555,945	46.6%	100.0%	100.0%

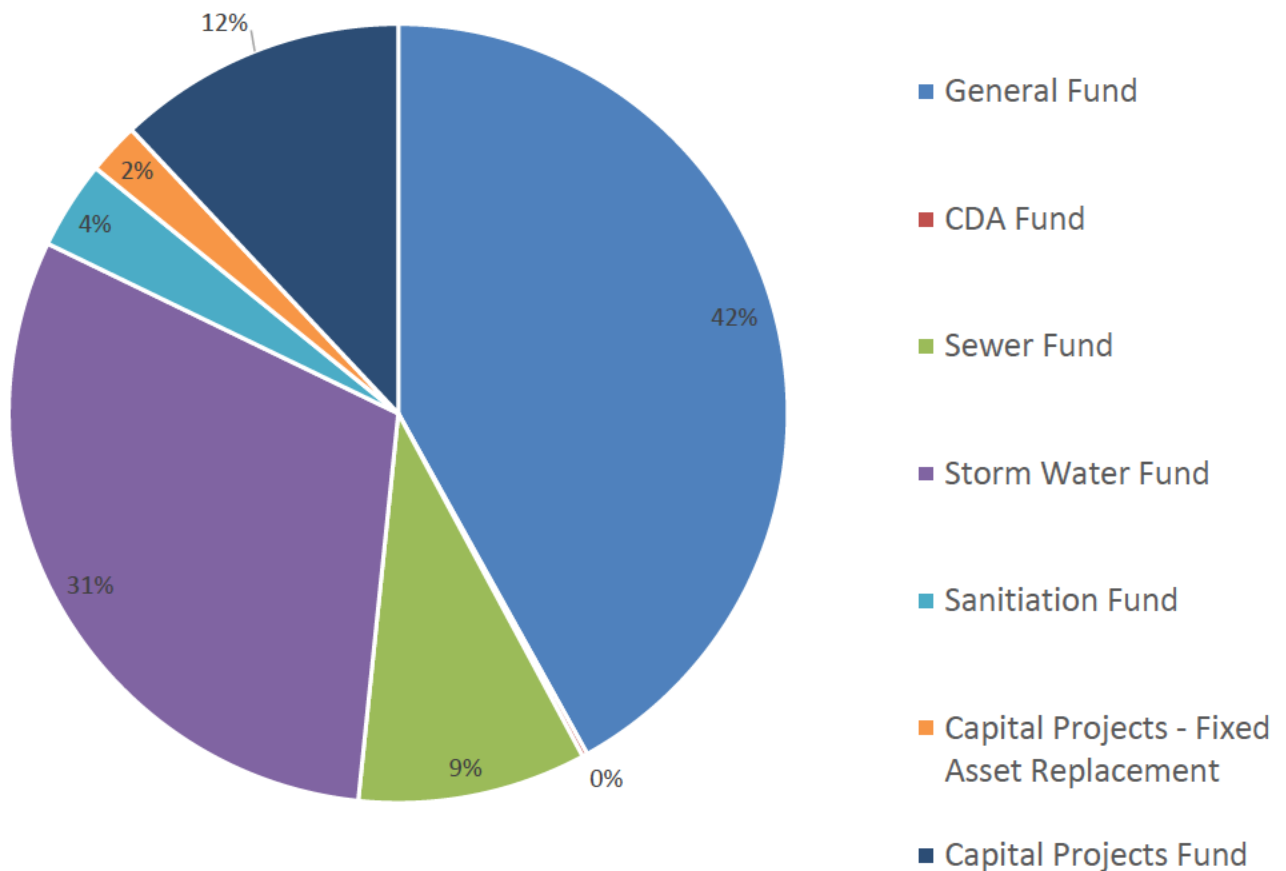
Budgeted Revenue by Fund



FY 2026 - Budget Summary Comparative Expenditure by Fund

	FY 2025	FY 2026	\$ Change	% Change	% of Total FY 2025	% of Total FY 2026
General Fund	\$ 6,057,156	\$ 7,331,501	\$ 1,274,345	21.0%	50.8%	41.9%
CDA Fund	75,000	37,000	(38,000)	-50.7%	0.6%	0.2%
Sewer Fund	1,543,196	1,659,800	116,604	7.6%	12.9%	9.5%
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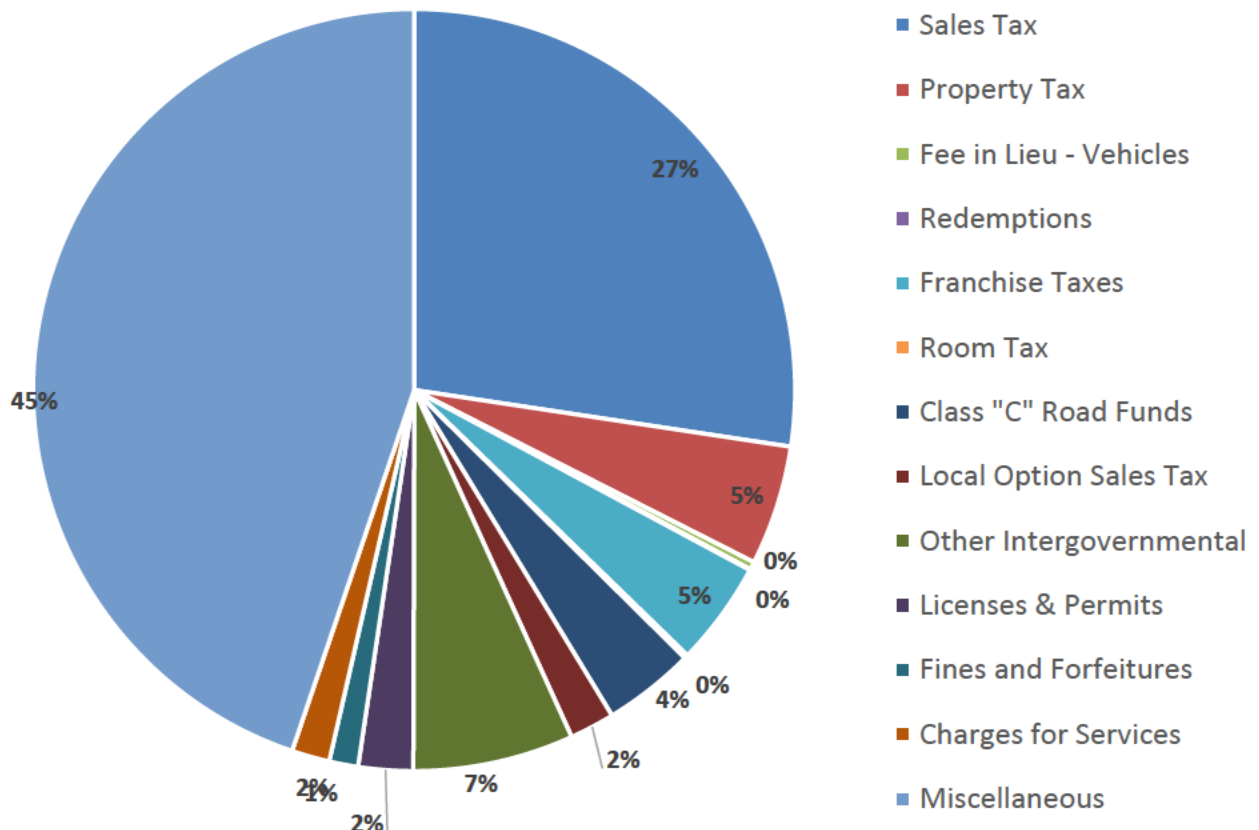
Budgeted Expenditure by Fund



FY 2026 - Budget Summary Comparative General Fund Revenues

	FY 2025	FY 2026	\$ Change	% Change	% of Total FY 2025	% of Total FY 2026
Sales Tax	\$ 1,801,709	\$ 2,007,210	\$ 205,501	11.4%	29.7%	27.4%
Property Tax	362,491	373,290	10,799	3.0%	6.0%	5.1%
Fee in Lieu - Vehicles	24,000	24,000	-	0.0%	0.4%	0.3%
Redemptions	3,000	3,000	-	0.0%	0.0%	0.0%
Franchise Taxes	325,000	325,000	-	0.0%	5.4%	4.4%
Room Tax	11,000	11,000	-	0.0%	0.2%	0.2%
Class "C" Road Funds	285,000	285,000	-	0.0%	4.7%	3.9%
Local Option Sales Tax	140,000	140,000	-	0.0%	2.3%	1.9%
Other Intergovernmental	341,956	500,000	158,044	46.2%	5.6%	6.8%
Licenses & Permits	170,000	170,000	-	0.0%	2.8%	2.3%
Fines and Forfeitures	90,000	90,000	-	0.0%	1.5%	1.2%
Charges for Services	118,000	118,001	1	0.0%	1.9%	1.6%
Miscellaneous	2,385,000	3,285,000	900,000	37.7%	39.4%	44.8%
Total	\$ 6,057,156	\$ 7,331,501	\$ 1,274,345	21.0%	100.0%	100.0%

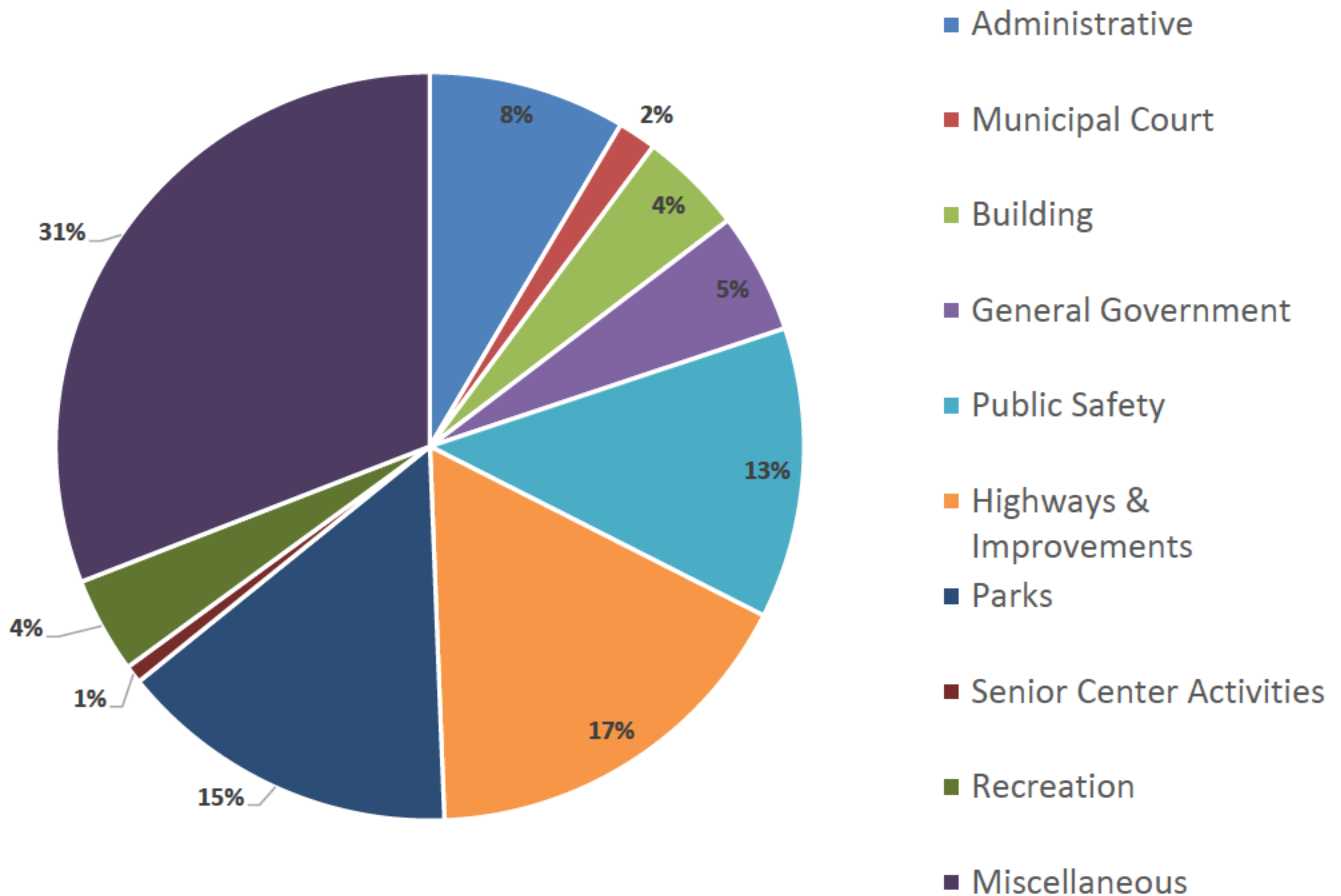
Budgeted General Fund Revenues



FY 2026 - Budget Summary Comparative General Fund Expenditures

	FY 2025	FY 2026	\$ Change	% Change	% of Total FY 2025	% of Total FY 2026
Administrative	\$ 623,956	\$ 625,000	\$ 1,044	0.2%	10.3%	8.5%
Municipal Court	124,000	122,000	(2,000)	-1.6%	2.0%	1.7%
Building	161,200	328,700	167,500	103.9%	2.7%	4.5%
General Government	381,000	382,500	1,500	0.4%	6.3%	5.2%
Public Safety	824,800	922,300	97,500	11.8%	13.6%	12.6%
Highways & Improvements	1,240,000	1,240,001	1	0.0%	20.5%	16.9%
Parks	619,000	1,085,000	466,000	75.3%	10.2%	14.8%
Senior Center Activities	33,200	57,000	23,800	71.7%	0.5%	0.8%
Recreation	285,000	304,000	19,000	6.7%	4.7%	4.1%
Miscellaneous	1,765,000	2,265,000	500,000	28.3%	29.1%	30.9%
Total	\$ 6,057,156	\$ 7,331,501	\$ 1,274,345	21.0%	100.0%	100.0%

Budgeted General Fund Expenditures



Report Criteria:

Includes only accounts with balances or activity

Includes grand totals

Includes budget notes with general notes and with year ending periods: Current year

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
GENERAL FUND						
TAXES						
10-31-110	PROPERTY TAX	365,062.58	362,491.00	338,397.13	451,196.00	373,290.00
Budget notes:						
NO PROPOSED TAX INCREASE - CERTIFIED TAX RATE						
10-31-115	FEE IN LIEU	22,912.66	24,000.00	15,698.95	20,932.00	24,000.00
10-31-120	REDEMPTIONS	4,879.78	3,000.00	2,015.50	2,687.00	3,000.00
10-31-130	SALES TAX	2,057,994.43	1,801,709.00	1,537,871.44	2,050,495.00	2,007,210.00
10-31-140	FRANCHISE FEES	355,785.67	325,000.00	331,573.26	442,098.00	325,000.00
10-31-150	ROOM TAX	16,904.92	11,000.00	12,386.77	16,516.00	11,000.00
Total TAXES:		2,823,540.04	2,527,200.00	2,237,943.05	2,983,924.00	2,743,500.00
LICENSE AND PERMIT						
10-32-210	BUSINESS LICENSE & PERMITS	20,800.00	20,000.00	19,560.00	26,080.00	20,000.00
10-32-220	BUILDING PERMITS	258,784.93	100,000.00	264,704.04	352,939.00	100,000.00
10-32-230	PLAN CHECK FEES	140,374.65	50,000.00	146,069.50	194,759.00	50,000.00
10-32-240	EXCAVATION PERMITS	1,200.00	.00	2,000.00	2,667.00	.00
Total LICENSE AND PERMIT:		421,159.58	170,000.00	432,333.54	576,445.00	170,000.00
INTERGOVERNMENTAL REVENUE						
10-33-320	GRANTS	214,219.00	250,000.00	7,691.00	10,255.00	500,000.00
10-33-350	CLASS C ROAD FUNDS	415,885.70	285,000.00	379,724.58	506,299.00	285,000.00
10-33-360	LOCAL OPTION SALES TAX-ROADS	194,739.31	140,000.00	145,174.25	193,566.00	140,000.00
10-33-390	CORONVIRUS RECOVERY FUNDS (FED	433,025.24	91,955.82	.00	.00	.00
Budget notes:						
ARPA FUNDS						
Total INTERGOVERNMENTAL REVENUE:		1,257,869.25	766,955.82	532,589.83	710,120.00	925,000.00
CHARGES FOR SERVICE						
10-34-430	PLANNING & ZONING COM FEES	3,100.00	4,000.00	6,342.50	8,457.00	4,000.00
10-34-480	PARK FEES	10,800.00	10,000.00	4,450.00	5,933.00	10,000.00
10-34-510	SENIOR CENTER ACTIVITIES	13.55	1,000.00	713.16	951.00	1,000.00
10-34-620	FLAG FOOTBALL FEES	.00	6,000.00	733.37	978.00	6,000.00
10-34-650	BASEBALL & SOFTBALL FEES	6,548.60	17,000.00	.00	.00	17,000.00
10-34-680	STREET LIGHT FEES	.00	.00	.00	.00	.00
10-34-700	TRANSPORTATION UTILITY FEE	.00	.00	.00	.00	1.00
Budget notes:						
New TUF Fee?						
10-34-800	RECREATION CENTER FEES	81,901.29	80,000.00	54,172.65	72,230.00	80,000.00
Total CHARGES FOR SERVICE:		102,363.44	118,000.00	66,411.68	88,549.00	118,001.00
FINES & FORFEITURES						
10-35-510	JP FINES & FORFEITURES	100,977.88	90,000.00	90,665.55	120,887.00	90,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
Total FINES & FORFEITURES:		100,977.88	90,000.00	90,665.55	120,887.00	90,000.00
MISCELLANEOUS						
10-36-270	PARK IMPACT FEES	54,208.00	45,000.00	50,771.80	67,696.00	45,000.00
10-36-610	INTEREST EARNINGS	236,808.91	100,000.00	177,007.34	236,010.00	100,000.00
10-36-620	CONTRIBUTIONS	40,668.42	2,000.00	.00	.00	2,000.00
10-36-630	FREEDOM FESTIVAL	4,358.25	15,000.00	1,255.00	1,673.00	15,000.00
10-36-650	CREDIT CARD SERVICE FEE	.00	2,000.00	541.00	721.00	2,000.00
10-36-690	MISCELLANEOUS REVENUE	66,873.99	21,000.00	849.42	1,133.00	21,000.00
Total MISCELLANEOUS:		402,917.57	185,000.00	230,424.56	307,233.00	185,000.00
OTHER REVENUE						
10-39-940	UNAPPROPRIATED FUND CARRYOVER	.00	2,200,000.00	.00	.00	3,100,000.00
Budget notes:						
PARK IMPACE FEES \$335,000						
CLASS C \$115,000						
LOCAL OPTION HWY \$450,000						
BUDGETED TRANSFER TO CP \$2,000,000; BUILDING PERMIT ROLLOVER \$175,000; GRANT MATCH \$25,000;						
Total OTHER REVENUE:		.00	2,200,000.00	.00	.00	3,100,000.00
ADMINISTRATIVE						
10-41-110	SALARIED EMPLOYEES	175,832.91	202,000.00	144,399.70	192,533.00	235,000.00
10-41-115	TEMP/PARTTIME EMPLOYEES	.00	.00	6,090.59	8,121.00	.00
10-41-120	LEGISLATIVE WAGES	35,400.00	42,000.00	26,550.00	35,400.00	42,000.00
10-41-130	EMPLOYEE BENEFITS	107,538.38	105,000.00	79,066.24	105,422.00	140,500.00
10-41-240	OFFICE SUPPLIES	15,838.87	15,000.00	13,263.57	17,685.00	15,000.00
10-41-310	LEGAL	15,958.15	18,000.00	13,261.71	17,682.00	25,000.00
10-41-320	ENGINEERING	13,963.75	20,000.00	8,747.87	11,664.00	20,000.00
10-41-340	AUDIT	14,750.00	16,000.00	15,490.00	20,653.00	16,000.00
10-41-350	MAINTENANCE CONTRACT	8,282.25	10,000.00	9,869.28	13,159.00	10,000.00
10-41-510	INSURANCE & BONDS	36,118.15	40,000.00	38,925.31	51,900.00	57,000.00
10-41-580	TRAVEL AND TRAINING - EMPLOYEE	5,424.78	10,000.00	6,094.72	8,126.00	10,000.00
10-41-582	TRAVEL AND TRAINING - ELECTED	2,429.95	8,000.00	521.69	696.00	8,000.00
10-41-620	NEWSLETTER	275.40	.00	1,125.42	1,501.00	.00
10-41-640	CREDIT CARD COLLECTION EXPENSE	6,500.14	5,000.00	6,824.19	9,099.00	5,000.00
10-41-650	COMMUNITY INVOLVEMENT	3,586.09	8,000.00	1,982.14	2,643.00	13,000.00
Budget notes:						
\$5,000 COMMUNITY THEATER CONTRIBUTION;						
10-41-660	CHRISTMAS EXPENSE	3,953.63	4,000.00	4,678.19	6,238.00	4,000.00
10-41-670	YOUTH COUNCIL	.00	1,000.00	640.69	854.00	1,500.00
10-41-740	OFFICE EQUIPMENT	3,711.78	11,000.00	10,067.80	13,424.00	11,000.00
10-41-800	MISC EXPENSES	15,758.24	12,000.00	11,807.91	15,744.00	12,000.00
10-41-900	COVID RECOVERY EXPENDITURE (F)	433,025.24	91,955.82	.00	.00	.00
10-41-950	DONATIONS TO OUTSIDE ENTITIES	.00	5,000.00	.00	.00	.00
Total ADMINISTRATIVE:		898,347.71	623,955.82	399,407.02	532,544.00	625,000.00
MUNICIPAL COURT						
10-42-110	SALARIED EMPLOYEES	66,808.69	72,000.00	53,354.60	71,139.00	60,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
10-42-130	EMPLOYEE BENEFITS	27,802.69	30,000.00	21,239.36	28,319.00	30,000.00
10-42-310	LEGAL COURT SERVICES	13,200.00	15,000.00	12,200.00	16,267.00	25,000.00
10-42-460	MISCELLANEOUS	629.99	2,000.00	1,171.47	1,562.00	2,000.00
10-42-550	TRAFFIC SCHOOL	398.96	1,000.00	.00	.00	1,000.00
10-42-610	SUPPLIES	1,082.43	4,000.00	57.89	77.00	4,000.00
Total MUNICIPAL COURT:		109,922.76	124,000.00	88,023.32	117,364.00	122,000.00
BUILDING						
10-46-110	SALARIED EMPLOYEES	55,908.74	82,000.00	50,856.80	67,809.00	84,500.00
10-46-130	EMPLOYEE BENEFITS	30,833.76	64,000.00	23,167.53	30,890.00	54,000.00
10-46-240	OFFICE SUPPLIES	.00	1,000.00	1,317.00	1,756.00	1,000.00
10-46-320	PROFESSIONAL SERVICES	.00	5,000.00	.00	.00	180,000.00
10-46-580	TRAVEL & TRAINING	1,847.17	4,000.00	2,851.21	3,802.00	4,000.00
10-46-740	OFFICE EQUIPMENT	79.98	2,000.00	.00	.00	2,000.00
10-46-800	MISCELLANEOUS	.00	3,200.00	170.00	227.00	3,200.00
Total BUILDING:		88,669.65	161,200.00	78,362.54	104,484.00	328,700.00
GENERAL GOVERNMENTAL BUILDINGS						
10-51-110	SALARIED EMPLOYEES	109,496.18	127,000.00	72,797.64	97,064.00	120,000.00
10-51-130	EMPLOYEE BENEFITS	71,376.69	73,000.00	41,738.90	55,652.00	81,500.00
10-51-260	MAINTENANCE	32,274.58	40,000.00	30,773.64	41,032.00	40,000.00
10-51-270	UTILITIES	44,504.64	42,000.00	27,921.53	37,229.00	42,000.00
10-51-280	TELEPHONE	10,125.30	14,000.00	6,450.79	8,601.00	14,000.00
10-51-610	MISCELLANEOUS	.00	.00	1,351.83	1,802.00	.00
10-51-720	BUILDING & EQUIPMENT M & R	47,446.09	60,000.00	50,841.68	67,789.00	60,000.00
10-51-740	EQUIPMENT PURCHASES	12,662.46	25,000.00	8,853.86	11,805.00	25,000.00
Total GENERAL GOVERNMENTAL BUILDINGS:		327,885.94	381,000.00	240,729.87	320,974.00	382,500.00
PUBLIC SAFETY						
10-52-110	SALARIED EMPLOYEES	.00	.00	.00	.00	.00
10-52-120	CROSSING GUARD	7,825.55	30,000.00	26,600.57	35,467.00	30,000.00
10-52-130	EMPLOYEE BENEFITS	26,132.47	2,800.00	2,949.97	3,933.00	2,800.00
10-52-285	LAW ENFORCEMENT	626,647.00	710,000.00	499,161.00	665,548.00	780,000.00
10-52-300	PLANNING COMMISSION EXPENSE	.00	5,000.00	.00	.00	5,000.00
10-52-320	PROFESSIONAL FEES AND STUDIES	.00	.00	.00	.00	25,000.00
Budget notes:						
GENERAL PLAN GRANT/REVIEW						
10-52-330	WEBER COUNTY ANIMAL CONTROL	53,052.00	55,000.00	41,496.00	55,328.00	55,000.00
10-52-610	PLANNING COMMISSION REIMBURSE.	10,200.00	12,000.00	7,450.00	9,933.00	12,000.00
10-52-650	MITIGATION PLAN	.00	5,000.00	.00	.00	5,000.00
10-52-660	C.E.R.T PROGRAM	.00	5,000.00	3,001.41	4,002.00	7,500.00
Total PUBLIC SAFETY:		723,857.02	824,800.00	580,658.95	774,211.00	922,300.00
HIGHWAYS & PUBLIC IMPROVEMENTS						
10-60-323	STREET LIGHTS	36,367.27	40,000.00	21,742.31	28,990.00	40,000.00
10-60-324	SNOW REMOVAL - ROADS	12,410.16	20,000.00	8,118.39	10,825.00	20,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
10-60-325	SIDEWALK MAINTENANCE & REPAIR	1,807.80	75,000.00	22,834.87	30,446.00	75,000.00
10-60-330	SIDEWALK EXPANSION PROJECTS	866.50	25,000.00	1,027.50	1,370.00	25,000.00
10-60-710	ROAD MAINTENANCE & REPAIR	69,925.73	60,000.00	36,290.53	48,387.00	60,000.00
10-60-715	ADDITIONAL STREET LIGHTS	5,019.72	10,000.00	7,301.58	9,735.00	10,000.00
10-60-725	CLASS C ROAD IMPROVEMENTS	329,922.48	400,000.00	310,685.91	414,248.00	400,000.00
10-60-730	LOCAL OPTION TAX-ROADS	143,275.54	570,000.00	83,198.00	110,931.00	570,000.00
10-60-735	LOCAL OPTION TRAILS	.00	40,000.00	815.93	1,088.00	40,000.00
10-60-740	GRANT EXPENDITURES TRAILS/ROAD	.00	.00	11,803.39	15,738.00	.00
10-60-750	TUF EXPENDITURES	.00	.00	.00	.00	1.00
Total HIGHWAYS & PUBLIC IMPROVEMENTS:		599,595.20	1,240,000.00	503,818.41	671,758.00	1,240,001.00
PARKS						
10-64-110	FULL TIME SALARIES & WAGES	59,265.76	63,000.00	48,865.60	65,154.00	54,000.00
10-64-115	SEASONAL WAGES	38,400.71	35,000.00	41,654.04	55,539.00	35,000.00
10-64-130	EMPLOYEE BENEFITS	28,871.91	31,000.00	25,691.28	34,255.00	31,000.00
10-64-260	EQUIPMENT - PARKS	.00	10,000.00	5,968.01	7,957.00	10,000.00
10-64-275	PARK LIGHTS	6,379.60	5,000.00	5,566.36	7,422.00	5,000.00
10-64-400	PARK MAINTENANCE	42,918.31	35,000.00	31,706.28	42,275.00	35,000.00
10-64-405	PARK IRRIGATION ASSESSMENTS	.00	.00	.00	.00	30,000.00
10-64-450	CHRISTMAS LIGHTING	2,541.42	10,000.00	2,721.85	3,629.00	5,000.00
10-64-700	PARK DEVELOPMENT (IMPACT FEE)	3,880.47	180,000.00	2,476.00	3,301.00	380,000.00
Budget notes:						
MEADOWS PARK						
10-64-720	PARK GRANT EXPENDITURES	91,823.03	250,000.00	297,330.01	396,440.00	500,000.00
Budget notes:						
MEADOWS PARK						
Total PARKS:		274,081.21	619,000.00	461,979.43	615,972.00	1,085,000.00
SENIOR CENTER ACTIVITIES						
10-66-110	SALARIES & WAGES	13,200.00	20,000.00	9,450.00	12,600.00	23,000.00
10-66-130	EMPLOYEE BENEFITS	973.72	2,200.00	734.27	979.00	23,000.00
10-66-240	OFFICE SUPPLIES	581.70	1,000.00	420.85	561.00	1,000.00
10-66-260	EQUIPMENT	209.99	3,000.00	270.43	361.00	3,000.00
10-66-350	ACTIVITIES	1,447.29	5,000.00	1,827.44	2,437.00	5,000.00
10-66-770	MISCELLANEOUS	318.09	2,000.00	.00	.00	2,000.00
Total SENIOR CENTER ACTIVITIES:		16,730.79	33,200.00	12,702.99	16,938.00	57,000.00
RECREATION						
10-68-110	FULL-TIME SALARIES & WAGES	81,366.48	83,000.00	60,009.60	80,013.00	87,000.00
10-68-115	PART-TIME SALARIES & WAGES	43,435.70	54,000.00	32,178.29	42,904.00	60,000.00
10-68-130	EMPLOYEE BENEFITS	37,264.12	39,000.00	26,777.33	35,703.00	43,000.00
10-68-240	OFFICE SUPPLIES	389.79	2,000.00	1,162.09	1,549.00	2,000.00
10-68-260	EQUIPMENT	9,514.68	10,000.00	5,967.18	7,956.00	10,000.00
10-68-280	UTILITIES	9,512.91	15,000.00	8,274.21	11,032.00	15,000.00
10-68-350	CLEANING SUPPLIES	1,000.00	2,000.00	250.00	333.00	2,000.00
10-68-400	MAINTENANCE & REPAIR	7,139.73	7,000.00	4,472.88	5,964.00	7,000.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
10-68-610	FREEDOM FESTIVAL	26,532.41	36,000.00	13,766.46	18,355.00	36,000.00
10-68-645	HOLIDAY CELEBRATION	1,994.89	5,000.00	.00	.00	5,000.00
10-68-646	BASEBALL SUPPLIES	2,782.46	9,000.00	325.37	434.00	9,000.00
10-68-647	FLAG FOOTBALL SUPPLIES	1,319.21	3,000.00	.00	.00	3,000.00
10-68-648	BASKETBALL SUPPLIES	203.66	3,000.00	263.65	352.00	3,000.00
10-68-650	FISHING CLUB	1,773.12	2,000.00	635.30	847.00	2,000.00
10-68-770	MISCELLANEOUS	6,066.72	15,000.00	3,860.68	5,148.00	20,000.00
Total RECREATION:		230,295.88	285,000.00	157,943.04	210,590.00	304,000.00
MISCELLANEOUS						
10-71-940	CONTRIBUTIONS TO CDA FUND	25,000.00	25,000.00	18,000.00	24,000.00	25,000.00
10-71-960	CONTRIBUTIONS TO CAPITAL FUND	740,623.09	1,500,000.00	.00	.00	2,000,000.00
10-71-970	CONTRIBUTIONS TO CP - ASSETS	233,000.00	240,000.00	180,000.00	240,000.00	240,000.00
Total MISCELLANEOUS:		998,623.09	1,765,000.00	198,000.00	264,000.00	2,265,000.00
GENERAL FUND Revenue Total:		5,108,827.76	6,057,155.82	3,590,368.21	4,787,158.00	7,331,501.00
GENERAL FUND Expenditure Total:		4,268,009.25	6,057,155.82	2,721,625.57	3,628,835.00	7,331,501.00
Total GENERAL FUND:		840,818.51	.00	868,742.64	1,158,323.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
CDA GENERAL FUND						
MISCELLANEOUS						
21-36-610	INTEREST EARNINGS	11,213.02	12,000.00	9,119.94	12,160.00	12,000.00
Total MISCELLANEOUS:		11,213.02	12,000.00	9,119.94	12,160.00	12,000.00
CONTRIBUTIONS & TRANSFERS						
21-38-840	CONTRIBUTIONS - GENERAL FUND	25,000.00	25,000.00	18,000.00	24,000.00	25,000.00
21-38-890	APPROPRIATIONS	.00	38,000.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		25,000.00	63,000.00	18,000.00	24,000.00	25,000.00
EXPENDITURES						
21-40-200	ECONOMIC DEVELOPMENT	.00	50,000.00	.00	.00	17,000.00
21-40-310	LEGAL SERVICES	.00	20,000.00	.00	.00	10,000.00
21-40-320	PROFESSIONAL SERVICES	.00	5,000.00	.00	.00	10,000.00
Total EXPENDITURES:		.00	75,000.00	.00	.00	37,000.00
CDA GENERAL FUND Revenue Total:		36,213.02	75,000.00	27,119.94	36,160.00	37,000.00
CDA GENERAL FUND Expenditure Total:		.00	75,000.00	.00	.00	37,000.00
Total CDA GENERAL FUND:		36,213.02	.00	27,119.94	36,160.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
SEWER FUND						
MISCELLANEOUS						
52-36-610	INTEREST EARNINGS	159,840.63	90,000.00	124,397.62	165,863.00	90,000.00
Total MISCELLANEOUS:		159,840.63	90,000.00	124,397.62	165,863.00	90,000.00
UTILITY REVENUE						
52-37-720	SEWER SERVICE FEES	1,089,689.46	894,000.00	828,649.75	1,104,866.00	953,000.00
Budget notes: CWSD INCREASE FOR FY2026 6.65% - 6.65%PROPOSED INCREASE						
Total UTILITY REVENUE:		1,089,689.46	894,000.00	828,649.75	1,104,866.00	953,000.00
CONTRIBUTIONS & TRANSFERS						
52-38-840	CONTRIBUTED REVENUE	173,740.50	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		173,740.50	.00	.00	.00	.00
SPECIAL FUND REVENUE						
52-39-910	UNAPPROPRIATED FUND BALANCE	.00	360,396.00	.00	.00	418,000.00
52-39-920	SEWER RESERVE FUNDS	.00	198,800.00	.00	.00	198,800.00
Total SPECIAL FUND REVENUE:		.00	559,196.00	.00	.00	616,800.00
EXPENDITURES						
52-40-110	SALARIED EMPLOYEES	126,453.94	132,563.00	94,443.11	125,924.00	150,000.00
52-40-130	EMPLOYEE BENEFITS	68,919.85	70,833.00	46,985.76	62,648.00	85,000.00
52-40-250	REPAIRS & MAINTENANCE	29,356.73	120,000.00	9,622.25	12,830.00	120,000.00
52-40-255	SERVICE CHARGE-BONA VISTA	51,314.25	52,000.00	33,060.30	44,080.00	52,000.00
52-40-270	UTILITIES	3,171.68	4,000.00	7,087.77	9,450.00	4,000.00
52-40-360	ENGINEERING FEES	.00	20,000.00	.00	.00	20,000.00
52-40-480	SEWER PROCESSING	635,426.00	660,000.00	489,918.00	653,224.00	685,000.00
52-40-510	INSURANCE & BONDS	.00	7,000.00	.00	.00	7,000.00
52-40-680	PENSION EXPENSE	3,989.00	2,000.00	.00	.00	2,000.00
52-40-690	DEPRECIATION	77,343.41	70,000.00	52,499.97	70,000.00	70,000.00
52-40-830	TRANSFER TO CAPITAL PROJECTS	.00	4,800.00	4,320.00	5,760.00	4,800.00
52-40-950	CAPITAL EXPENSES	.00	400,000.00	.00	.00	460,000.00
Budget notes: \$250,000 Public Works Facility; 50% VAC Trailer;						
Total EXPENDITURES:		987,996.86	1,543,196.00	737,937.16	983,916.00	1,659,800.00
SEWER FUND Revenue Total:		1,423,270.59	1,543,196.00	953,047.37	1,270,729.00	1,659,800.00
SEWER FUND Expenditure Total:		987,996.86	1,543,196.00	737,937.16	983,916.00	1,659,800.00
Total SEWER FUND:		435,273.73	.00	215,110.21	286,813.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
STORM WATER FUND						
REVENUE						
54-36-220	STORM WATER INSPECTION FEES	20,500.00	.00	15,000.00	20,000.00	.00
54-36-280	STORM WATER IMPACT FEES	205,375.33	60,000.00	651,882.43	869,177.00	60,000.00
54-36-290	STORM WATER MAINTENANCE FEES	410,578.90	340,000.00	311,507.43	415,343.00	340,000.00
Budget notes:						
NO PROPOSED RATE INCREASE						
54-36-320	SW GRANT REVENUE	.00	.00	.00	.00	3,900,000.00
54-36-610	INTEREST EARNINGS	2,390.53	30,000.00	3,442.96	4,591.00	30,000.00
54-36-840	CONTRIBUTED REVENUES	146,309.10	.00	.00	.00	.00
54-36-950	STORM WATER CARRYOVER	.00	903,800.00	.00	.00	1,008,800.00
Total REVENUE:		785,153.86	1,333,800.00	981,832.82	1,309,111.00	5,338,800.00
EXPENDITURES						
54-40-105	PENSION EXPENSE	3,010.00	.00	.00	.00	.00
54-40-110	SALARIES & WAGES	92,398.40	125,000.00	80,610.80	107,481.00	136,000.00
54-40-130	EMPLOYEE BENEFITS	53,557.37	89,000.00	40,256.15	53,675.00	83,000.00
54-40-250	STORM WATER MAINT & REPAIRS	90,196.54	120,000.00	10,292.21	13,723.00	120,000.00
Budget notes:						
ANNUAL MAINTENANCE ITEMS - STREET SWEEPING, CLEANING, DUES, TRAINING, GUTTER REPAIRS, MISC ENGINEERING						
54-40-490	STORM WATER EXPANSION IMPACT F	19,566.00	475,000.00	481.50	642.00	600,000.00
Budget notes:						
PUBLIC WORKS SITE \$250,000; MEADOWS PARK \$150,000;						
54-40-550	PROFESSIONAL SERVICES	.00	15,000.00	.00	.00	15,000.00
54-40-590	EQUIPMENT & CAPITAL ASSET	.00	350,000.00	.00	.00	350,000.00
Budget notes:						
50% VAC Trailer;						
54-40-690	DEPRECIATION	168,034.98	130,000.00	97,499.97	130,000.00	130,000.00
54-40-830	TRANSFER TO CAPITAL PROJECTS	.00	29,800.00	22,349.97	29,800.00	4,800.00
54-40-900	SW GRANT EXPENSES - 4000N	.00	.00	660,575.56	880,767.00	2,000,000.00
54-40-901	SW GRANT EXPENSES - 1740N	.00	.00	.00	.00	900,000.00
54-40-902	SW GRANT EXPENSES - 3300N	.00	.00	.00	.00	1,000,000.00
Total EXPENDITURES:		420,743.29	1,333,800.00	912,066.16	1,216,088.00	5,338,800.00
STORM WATER FUND Revenue Total:		785,153.86	1,333,800.00	981,832.82	1,309,111.00	5,338,800.00
STORM WATER FUND Expenditure Total:		420,743.29	1,333,800.00	912,066.16	1,216,088.00	5,338,800.00
Total STORM WATER FUND:		364,410.57	.00	69,766.66	93,023.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
SANITATION FUND						
REVENUE						
56-34-520	BI-WEEKLY BLUE COLLECTION FEES	174,635.50	128,000.00	43,083.87	57,445.00	128,000.00
Budget notes:						
TRANSFER STATION 4.45% INCREASE, HAULER ?% INCREASE - PROPOSED PASS THRU TO CUSTOMERS/RESIDENTS 4.45%						
56-34-530	REFUSE COLLECTION CHARGES	422,578.91	330,000.00	412,182.13	549,576.00	330,000.00
56-34-540	GARBAGE CAN SALES	10,320.00	20,000.00	13,240.00	17,653.00	20,000.00
Total REVENUE:		607,534.41	478,000.00	468,506.00	624,674.00	478,000.00
SANITATION						
56-36-610	INTEREST EARNINGS	7,162.04	9,000.00	5,860.30	7,814.00	9,000.00
56-36-940	UNAPPROPRIATED FUND BALANCE	.00	160,604.00	.00	.00	154,000.00
Total SANITATION:		7,162.04	169,604.00	5,860.30	7,814.00	163,000.00
EXPENDITURES						
56-40-110	SALARIES & WAGES	.00	23,437.00	8,853.60	11,805.00	24,000.00
56-40-130	EMPLOYEE BENEFITS	.00	34,167.00	3,332.48	4,443.00	19,000.00
56-40-410	TRANSFER STATION	203,993.20	200,000.00	134,902.00	179,869.00	215,000.00
56-40-420	REFUSE COLLECTION CHARGES	197,907.41	180,000.00	137,967.49	183,957.00	190,000.00
56-40-430	BI-WEEKLY BLUE COLLECTIONS	127,945.34	120,000.00	77,974.64	103,966.00	126,000.00
56-40-440	BI-WEEKLY BLUE PROCESSING	6,200.08	35,000.00	.00	.00	37,000.00
56-40-480	GARBAGE CAN PURCHASES	26,901.66	30,000.00	13,448.54	17,931.00	30,000.00
56-40-830	TRANSFER TO CAPITAL PROJECTS	.00	25,000.00	18,000.00	24,000.00	.00
Total EXPENDITURES:		562,947.69	647,604.00	394,478.75	525,971.00	641,000.00
SANITATION FUND Revenue Total:		614,696.45	647,604.00	474,366.30	632,488.00	641,000.00
SANITATION FUND Expenditure Total:		562,947.69	647,604.00	394,478.75	525,971.00	641,000.00
Total SANITATION FUND:		51,748.76	.00	79,887.55	106,517.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
CP - ASSET REPLACEMENT						
MISCELLANEOUS						
61-36-610	INTEREST REVENUE	20,217.65	12,000.00	13,742.77	18,324.00	12,000.00
61-36-670	SALE OF ASSETS	183,800.00	250,000.00	.00	.00	120,000.00
61-36-690	MISCELLANEOUS REVENUE	2.00-	.00	.00	.00	.00
Total MISCELLANEOUS:		204,015.65	262,000.00	13,742.77	18,324.00	132,000.00
CONT. & TRANSFERS						
61-38-840	CONTRIBUTIONS - GENERAL FUND	233,000.00	240,000.00	180,000.00	240,000.00	233,000.00
61-38-845	CONTRIBUTIONS - ENTERPRISE FUN	.00	59,600.00	44,669.97	59,560.00	9,600.00
61-38-940	APPROPRIATIONS	.00	108,400.00	.00	.00	.00
Total CONT. & TRANSFERS:		233,000.00	408,000.00	224,669.97	299,560.00	242,600.00
EXPENDITURES						
61-40-740	EQUIPMENT PURCHASES	276,468.00	670,000.00	320,377.04	427,169.00	200,000.00
Budget notes:						
3 - New Trucks (Robbie's, Nate's, Bubb's)						
61-40-770	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	60,000.00
61-40-950	INCREASE IN RESERVE	.00	.00	.00	.00	114,600.00
Total EXPENDITURES:		276,468.00	670,000.00	320,377.04	427,169.00	374,600.00
CP - ASSET REPLACEMENT Revenue Total:		437,015.65	670,000.00	238,412.74	317,884.00	374,600.00
CP - ASSET REPLACEMENT Expenditure Total:		276,468.00	670,000.00	320,377.04	427,169.00	374,600.00
Total CP - ASSET REPLACEMENT:		160,547.65	.00	81,964.30-	109,285.00-	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
CAPITAL PROJECT FUND						
MISCELLANEOUS						
70-36-610	INTEREST EARNINGS	191,379.80	100,000.00	141,118.67	188,158.00	100,000.00
Total MISCELLANEOUS:		191,379.80	100,000.00	141,118.67	188,158.00	100,000.00
CONTRIBUTIONS & TRANSFERS						
70-38-840	TRANSFER-GENERAL FUND	740,623.09	1,500,000.00	.00	.00	2,000,000.00
Total CONTRIBUTIONS & TRANSFERS:		740,623.09	1,500,000.00	.00	.00	2,000,000.00
EXPENDITURES						
70-40-620	GENERATOR	.00	3,000.00	.00	.00	3,000.00
70-40-630	CAPITAL EXP - PUBLIC WORKS	238,499.23	441,000.00	44,427.76	59,237.00	250,000.00
Budget notes: PUBLIC WORKS FACILITY \$250,000;						
70-40-640	CAPITAL EXP - RECREATION	.00	15,000.00	.00	.00	75,000.00
Budget notes: REC CENTER ROOF REPLACEMENT; BALL FIELD LIGHTS \$40,000;						
70-40-650	CAPITAL EXP - CITY HALL	.00	.00	.00	.00	80,000.00
Budget notes: HVAC/INSULATION PROJECT; DESIGN POSSIBLE ADDITION; \$25,000 COURT ROOM AUDIO VISUAL IMPROVEMENTS/REPAIRS; OFFICE FURNITURE;						
70-40-660	CAPITAL EXP - PARKS	.00	.00	.00	.00	350,000.00
Budget notes: MEADOWS PHASE1 - IF NOT COVERED ELSEWHERE						
70-40-750	MISCELLANEOUS PROJECTS	.00	225,000.00	.00	.00	200,000.00
Budget notes: \$200,000 PROPERTY PURCHASE;						
70-40-950	INCREASE IN RESERVE	.00	916,000.00	.00	.00	1,142,000.00
Total EXPENDITURES:		238,499.23	1,600,000.00	44,427.76	59,237.00	2,100,000.00
CAPITAL PROJECT FUND Revenue Total:		932,002.89	1,600,000.00	141,118.67	188,158.00	2,100,000.00
CAPITAL PROJECT FUND Expenditure Total:		238,499.23	1,600,000.00	44,427.76	59,237.00	2,100,000.00
Total CAPITAL PROJECT FUND:		693,503.66	.00	96,690.91	128,921.00	.00

Account Number	Account Title	2023-24 Prior year Actual	2024-25 Current year Budget	2024-25 Current year Actual	2025-25 Current year Projected budget	2025-26 Future year Budget
DEBT FUND						
95-40-680	GENERAL GOV PENSION EXPENSE	13,246.00-	.00	.00	.00	.00
95-40-690	PUBLIC SAFETY PENSION EXPENSE	2,076.00-	.00	.00	.00	.00
95-40-700	PARKS PENSION EXPENSE	7,246.00-	.00	.00	.00	.00
Total :		22,568.00-	.00	.00	.00	.00
DEBT FUND Expenditure Total:		22,568.00-	.00	.00	.00	.00
Total DEBT FUND:		22,568.00-	.00	.00	.00	.00
Grand Totals:		2,605,083.90	.00	1,275,353.61	1,700,472.00	.00

Report Criteria:

Includes only accounts with balances or activity

Includes grand totals

Includes budget notes with general notes and with year ending periods: Current year

**FARR WEST CITY
ATTACHMENT A
SUMMARY OF CHANGES
FISCAL YEAR 2026 BUDGET**

ACCOUNT NUMBER & DESCRIPTION		PROPOSED ADJUSTMENTS	EXPLANATION
10-31-110	Property Tax	(76,710)	To adjust to the Certified Tax Rate Proceeds
10-31-130	Sales Tax	76,710	Offset to adjust other items
10-39-940	Unappropriated Fund Carryover	200,000	Rollover of estimate current year unspent building fees to offset increase in professional services in building Rolled over amount for outsourcing inspections and plan reviews as needed
10-46-320	Professional Services	175,000	General Plan Possible Grant Match
10-52-320	Professional Fees and Studies	25,000	Increased for estimated policy increases
10-41-510	Insurance & Bonds	17,000	Council requested the line item be reduced
10-64-450	Christmas Lighting	(5,000)	Requested line item increase
10-41-670	Youth Council	500	Contribution for Community Play - Dixon
10-41-650	Community Involvement	5,000	Offset to adjust other items
10-31-130	Sales Tax	17,500	
61-36-670	Sale of Assets	114,600	Increase line item to more accurate reflect estimated proceeds from current vehilces to be sold
61-40-950	Increase In reserve	114,600	Offset to proceeds from sale

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3010 FARR WEST CITY	Form PT-693 Rev. 2/15
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WEBER COUNTY

Tax Year: 2025

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-6-133	0.000325	0.000325	.007	373,290
Total Tax Rate	0.000325	0.000325	Total Revenue	\$373,290

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

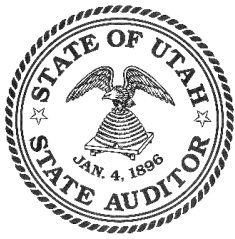
Title: _____ Telephone: _____

Mailing address: _____

FARR WEST CITY
FY 2026 EXECUTIVE MUNICIPAL OFFICERS COMPENSATION INCREASES
UTAH CODE SECTION 10-3-818

The fiscal year 2026 budget provides compensation funding increases for executive officers for the fiscal year beginning July 1, 2025 and ending June 30, 2026 with the following key provisions:

- A salary increase as per Farr West Personnel Policy Employee Compensation for all executive officers	\$	22,298
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OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

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

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

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

*Entity Name: _____

*Completed for Fiscal Year Ending: _____ *Completion Date: _____

*CAO Name: _____ *CFO Name: _____

*CAO Signature: _____ *CFO Signature: _____

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Basic Separation of Duties

Continued

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

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

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

Definitions:

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

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

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

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

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

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

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



Fraud Risk Assessment

Background

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

Internal Controls as a Discipline

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

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

The COSO Framework includes five principles:

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

- Monitoring

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

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

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

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

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

2. Require a Commitment of Ethical Behavior

Purpose

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

Overview

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

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

Implementation

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

3. Adopt and Put Into Practice Written Policies

Overview

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

a. Conflict of Interest

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

b. Procurement

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

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

c. Ethical Behavior

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

d. Reporting Fraud and Abuse

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

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

e. Travel

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

f. Credit/Purchasing Cards

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

g. Personal Use of Entity Assets

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

h. IT & Computer Security

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

i. Cash Receipting and Deposit

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

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

4. Hire and Train Qualified Staff

Purpose

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

Overview

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

Implementation

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

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

5. Provide Effective Training

Overview

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

Implementation

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

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

6. Implement a Hotline

Definition

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

Overview

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

Implementation

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

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

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

7. Implement an Internal Audit Function

Definition

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

Overview

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

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

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

Implementation

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

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

Adaptation for small entities

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

8. Use an Audit Committee

Purpose

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

Membership

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

Functions

An audit committee must ensure the following:

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

Risk Score

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

The scale and corresponding levels are as follows:

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

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



Project location: 4000 N, FARR WEST, UTAH
County of property: WEBER
Tax ID(s)/Parcel No: 190020004
Property Address: 2390 W 4000 N, FARR WEST, UT 84404
Owner(s)/Grantor(s): OGDEN CYCLE ASSOCIATION

FARR WEST CITY RIGHT OF WAY ACQUISITION AGREEMENT

WHEREAS, Farr West City (“City”) is in the process of conducting certain public road improvements within the boundaries of Farr West City along 4000 N; and

WHEREAS, 4000 N is a territory road of the State of Utah and has existed in uninterrupted use by the public since its inception; and

WHEREAS, Ogden Cycle Association (“Grantor”) owns a parcel of land along the North side of 4000 N with an accompanying deed calling to the South line of 4000 N; and

WHEREAS, Farr West City and Grantor will mutually benefit from the certain road improvements to be constructed by Farr West City on 4000 N and do hereby desire to establish the terms and conditions related to the 4000 N road improvements and the conveyance of any City claimed interest along 4000 N; and

IN CONSIDERATION of the foregoing and other considerations hereinafter set forth, it is mutually agreed by the parties as follows:

1. **SUBJECT PROPERTY.** Subject to the City’s payment to Grantor of an amount equal to the fair market value of the Subject Property (as determined by written appraisal prepared by a qualified appraiser and mutually acceptable to the City and Grantor), Grantor hereby agrees to convey by Quit Claim Deed to City the property as described in the attached **EXHIBIT A** and will hereafter be referred to as the “Subject Property”.
2. **TITLE TO PROPERTY.** Grantor will quit claim its in the Subject Property to the City at closing by deed(s) in the form shown on **EXHIBIT A**.
3. **DISCLOSURES CONCERNING ENVIRONMENTAL HAZARDS.** Grantor represents and warrants that there are no claims and/or conditions known to Grantor relating to environmental hazards, contamination, or related problems affecting the Subject Property excluding any existing implications caused by existing paved roadway/asphalt. Grantor agrees to transfer the Subject Property free of all hazardous materials created or caused to be created or placed on the Subject Property exclusively by the Grantor including paint, oil, and chemicals. The provisions of this paragraph shall survive Closing.



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4. **CONDITION OF SUBJECT PROPERTY.** Grantor shall leave the Subject Property in the same condition as it was when this Agreement was signed. No work, improvement, or alteration will be done to the Subject Property other than what is provided for in this Agreement, if any.
5. **TAXES.** Grantor agrees to pay any and all taxes assessed against the Subject Property up to the date of closing.
6. **RIGHT TO OCCUPY SUBJECT PROPERTY.** Upon signing this Agreement by Grantor and City, Grantor grants to the City, its employees and contractors, including utility service providers and their contractors, the right to immediately occupy the Subject Property and do any construction, relocation of utilities or other work as required in furtherance of the above referenced project.
7. **INDEMNIFICATION.** Grantor shall indemnify and hold harmless the City from and against any and all claims, demands, and actions, including costs, from lien holders or lessees of the Subject Property.
8. **NATURE OF TRANSFER.** This is a voluntary transfer of the Subject Property to the City. The City is not acquiring this property by condemnation or through the use of eminent domain powers. All amounts paid under this Agreement are, and shall be, a final settlement of all claims for compensation for this roadway widening project only, including severance damages known and unknown; provided, however, the foregoing provision shall not be applicable with respect to any future taking or voluntary conveyance of the Grantor's remaining property. The provisions of this paragraph shall survive Closing.
9. **OTHER CONSIDERATIONS.** By signing this Agreement, Grantor acknowledges it has received notice that because the Grantor has agreed to convey the property to a governmental entity on a voluntary basis (1) if this is greenbelt property, Grantor is required to pay any rollback taxes in accordance with Utah Code 59-2-511(2)(b) City will not pay any rollback taxes; and (2) Grantor is not eligible to receive relocation assistance under Utah Code, Title 57, Chapter 12, Utah Relocation Assistance Act for this project only.
10. **WATER CONNECTION.** Nothing in this Agreement prevents Grantor from working with Bona Vista Water Improvement District to facilitate or acquire a water connection to



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service Grantor's remaining property but such negotiations shall be separate and apart from this Agreement.

11. ADDITIONAL TERMS:

- a. The City agrees to install frontage improvements, which include asphalt, curb and gutter, roadway drainage along the Grantor's frontage on 4000 N., and a fire hydrant on the North side of 4000 N. (subject to prior approval from the Bona Vista Water Improvement District) near the West entrance of the Grantor's property at a location mutually agreeable to the City Engineer and the Grantor. The City shall repair any damage caused to the Grantor's property caused by the City or its contractors, subcontractors and suppliers in connection with the completion of the frontage improvements and indemnify and hold harmless Grantor from any loss, claim or damage caused by the entry of the City or its contractors, subcontractors or suppliers on to Grantor's property during the City's construction project. The City's construction obligation and related improvements will include restoration of the entrances from the public roadway to the Grantor's property, including removal and relocation of the existing landscape boulders to the furthest West entrance, fill in of the earthen berm to match the existing berm after the existing entrance is abandoned, and minor grading work behind the curb and gutter to blend into the existing grade along the length of the Grantor's frontage along 4000 N.
- b. Any existing permanent structures and/or signage on Grantor's property along 4000 N. which become non-conforming to any setback requirements under City Code due to the expansion and widening of 4000 N. shall be determined to be a preexisting nonconforming structure/use and shall be exempt from any setback requirements from 4000 N. as may otherwise be applicable.
- c. The City and Grantor agree that for the safety and welfare of the public and the more efficient flow of traffic along 4000 N and to Grantor's premises, Grantor shall utilize the furthest West entrance as Grantor's main/primary entrance to Grantor's property. The City shall be responsible for the installation of new curb and gutter and asphalt on 4000 N and around the radii of the entrance to make a smooth transition into the Grantor's property for this new main/primary entrance, including all design and construction consideration for the installation of landscape boulders, signage, semi-truck traffic ingress/egress, etc.



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- d. Upon execution of this Agreement, the City shall pay to Grantor the amount of \$33,911.38 for use towards the installation of a new fence from the new main/primary entrance to the Grantor's relocated security entrance gate, electric power relocation and gate programming for the purpose of traffic control. Grantor shall be responsible for any and all costs exceeding the amount identified in this paragraph as it relates to the installation, construction, removal, or replacement of any fence, gates, necessary security devices, security gates, electrical power relocation or any other expenses incurred by Grantor not specifically contemplated by this Agreement.

[signature page to follow]



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IN WITNESS HEREOF, the Parties hereto, having been duly authorized, have executed this Agreement.

SIGNATURES

FARR WEST CITY

Ken Phippen, Mayor

Vote of City Council

Yes No

_____	_____	Council Member Ferrin
_____	_____	Council Member Williams
_____	_____	Council Member Shupe
_____	_____	Council Member Blind
_____	_____	Council Member Jay

ATTEST:

City Recorder

APPROVED AS TO FORM:

Farr West City Attorney

Farr West City Public Works Director

Farr West City Engineer



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EXHIBIT A

WHEN RECORDED, MAIL TO:
Farr West City
c/o City Records
1896 North 1800 West
Farr West City, Utah 84404

Quit-Claim Deed

(CORPORATION)

Weber County

Tax ID No. 19-011-0103

Ogden Cycle Association, a Utah Corporation, Grantor, hereby
QUIT CLAIMS to Farr West City, Grantee, at 1896 North 1800 West , Farr West City,
Utah 84404, for the sum of TEN (\$10.00) Dollars, and other good and valuable
considerations, the following described parcel of land in Weber County, State of Utah,
to-wit:

A parcel of land in fee, being part of an entire tract, situate in the NW1/4 NW1/4
and NE1/4 NW1/4 of Section 23, T.7 N., R.2 W., S.L.B.& M., in Weber County, Utah,
incident to improvements to 4000 North Street. The boundaries of said parcel of land are
described as follows:

Beginning at the intersection of the west line of said Section 23 and the northerly
right of way line of 4000 West Street, said intersection is 74.99 feet S.00°47'07"W.
coincident with said west line from the Northwest Corner of said Section 23, and running
thence S.89°15'26"E. 1851.80 feet coincident with said northerly right of way line to the
westerly right of way line of the Willard Canal; thence S.20°45'00"E. 70.93 feet coincident
with said westerly right of way line to the southerly right of way line of said 4000 North
Street; thence N.89°15'26"W. 1877.84 feet (Deed = N.89°32'00"W. 1872.21 feet)
coincident with said southerly right of way line to said west line of Section 23; thence
N.00°47'07"E. (Deed = North) 66.00 feet coincident with said west line of Section 23 to
the point of beginning. The above described parcel of land contains 123,078 sq. ft. or

COMPANY RW

Continued on Page 2

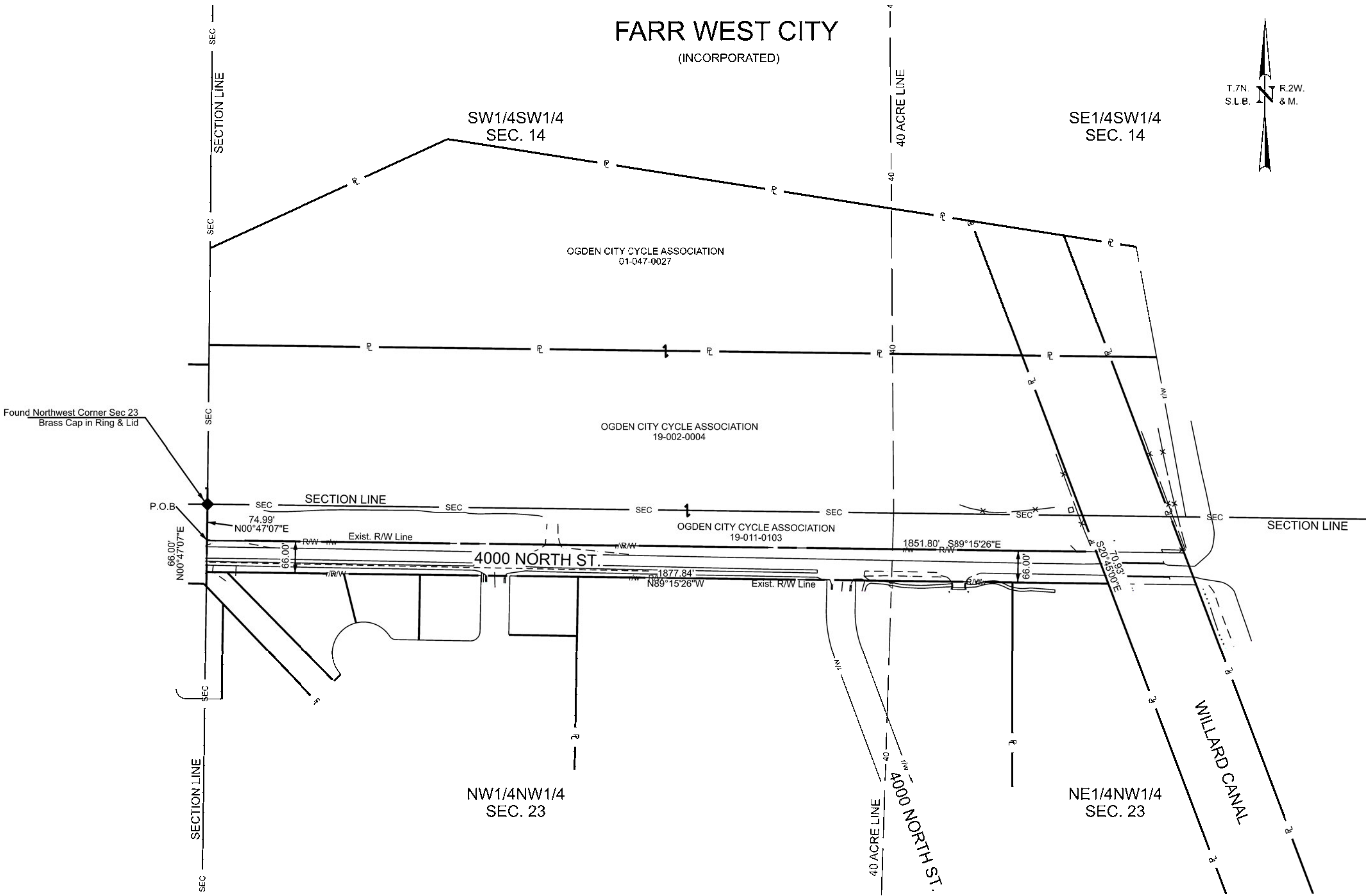
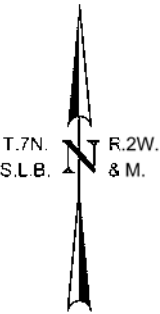
(Note: See Parcel 1, within that Warranty Deed recorded as Entry No. 1868070 Book 2254 Page 1416 recorded in the Weber County Recorder's Office)

Signature

On this _____ day of _____, in the year 20____, before me personally appeared _____, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me being duly sworn/affirmed, did say that he/she is the _____ of Ogden Cycle Association, a Utah Corporation and that said document was signed by him/her on behalf of said Ogden Cycle Association, a Utah Corporation by Authority of its _____.

Prepared 4/8/2025 by CRH, ESI Engineering, Inc.

FARR WEST CITY
(INCORPORATED)



NOTE: THIS EXHIBIT IS NOT A RECORD OF SURVEY AND SHOULD NOT BE RECORDED. AS IT IS ONLY PROVIDED AS VISUAL AID TO THE PROPERTY DESCRIBED BY ESI ENGINEERING INC. WITHIN THE EXISTING 4000 NORTH STREET RIGHT OF WAY.

PROJECT		PROJECT NUMBER		ROADWAY EXHIBIT		4000 NORTH - FARR WEST STREET RECONSTRUCTION		ESI ENGINEERING		REVISIONS		REMARKS	
PIN		18814											
DRAWN BY		JIM		QC CHECKED BY		CRH							
APPROVED BY													
DATE													
NO.													

WHEN RECORDED, MAIL TO:
FARR WEST CITY
1896 NORTH 1800 WEST
FARR WEST, UT 84404

QUIT CLAIM DEED

OGDEN CYCLE ASSOCIATION, GRANTOR of Weber County, State of Utah, HEREBY
QUIT CLAIMS TO: **FARR WEST CITY**, a municipal corporation, GRANTEE, of County of
Weber, State of Utah, for the sum of _____ DOLLARS, and other good and
valuable consideration, the following described tract of land in Weber County, State of Utah:

Weber Parcel No.:

WITNESS the hand of said Grantor, this ____ day of _____, 2025.

OGDEN CYCLE ASSOCIATION

STATE OF UTAH)
 : ss.
COUNTY OF WEBER)

On this ____ day of _____, 2025, personally appeared before me, a Notary Public,
_____, the signer of the foregoing Quit Claim Deed, who
duly acknowledged to me that they executed the same in their authorized capacity.

NOTARY SIGNATURE