



**MINUTES OF THE
SOUTH OGDEN CITY COUNCIL
WORK SESSION**
TUESDAY, JULY 1, 2025 – 5 PM
LOCATED IN THE EOC

WORK SESSION MINUTES

COUNCIL MEMBERS PRESENT

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

STAFF MEMBERS PRESENT

City Manager Matt Dixon, Assistant City Manager Summer Palmer, Finance Director Peter Anjewierden, Public Works Director Jon Andersen, Police Chief Darin Parke, Fire Chief Cameron West, Deputy Fire Chief Brandon Storey, Planner Alika Murphy, Accounts Payable Lori Hurd, Communications and Events Manager Danielle Bendinelli, and Recorder Leesa Kapetanov

OTHERS PRESENT

Friends and family of the firefighters who were recognized, and Michelle Howard

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

https://www.southogdencity.gov/document_center/Sound%20Files/2025/CC250701_1600.mp3
or by requesting a copy from the office of the South Ogden City Recorder.

I. CALL TO ORDER

- At 5:04 pm, Mayor Porter called the meeting to order and asked for a motion to begin the work session **00:00:00**

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

- The mayor led everyone in the Pledge of Allegiance **00:00:24**

II. RECOGNITION OF EMPLOYEES

- A. Recognition Of Fire B-Shift For Successful Resuscitation Of Cardiac Arrest Patient
Darin Ryan, Justin Stapleton, Peter Yoon, Ryan Johnson, Travis Yowell
 - Darin Ryan and Peter Yoon accepted recognition on behalf of B-Shift. Deputy Fire Chief Brandon Storey gave more detail of the resuscitation

00:01:13
- B. Recognition of Peter Yoon for Advancement to Fire Engineer
 - Comments by Chief West

00:04:36

III. DISCUSSION ITEMS

- A. FY2026 Budget
 - This discussion was led by Finance Director Peter Anjewierden. The visuals for this discussion can be viewed in Attachment A.
 - Comments by Council Member Stewart

00:06:27

 - Update on projected sales tax

00:07:22

 - Update on General Fund Balance

00:23:51

 - 401K match and Tier 2 Employees

00:49:39

 - During this discussion, the Council determined that the City would pay the 4.73% Tier 2 public safety employees' required URS contribution. For Non-Tier 2 public safety employees and all other employees the City would match an employee's contribution to a 401K at 50% for up to 6%.
 - Enterprise Water Fund 01:21:53
 - Comments/Questions by Staff/Council

01:37:17

IV. ADJOURN

- At 6:52 pm, Mayor Porter called for a motion to adjourn the work session

01:49:23

Council Member Howe so moved, followed by a second from Council Member Stewart. All present voted aye.

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Council Work Session held Tuesday, July 1, 2025.


Leesa Kapetanov, City Recorder

July 15, 2025
Date Approved by the City Council

ATTACHMENT A

Visuals for Budget Discussion

VISUALS FOR DISCUSSION ON PROPERTY TAX

YE Projected Sales Tax 2025

Sales Tax History		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025 Approx
July	363,831	387,145	411,494	418,160	404,730	
August	441,602	523,868	547,996	555,117	468,856	
September	405,234	425,188	481,095	489,766	453,224	
October	351,751	382,636	436,054	425,907	536,903	
November	408,505	430,043	503,254	549,669	468,882	
December	445,698	522,685	502,528	463,044	485,859	
January	341,999	373,895	411,978	428,837	435,618	
February	328,376	406,055	414,410	457,163	556,928	
March	441,127	479,818	497,899	451,389	450,208	
April	400,267	470,864	398,426	465,535	407,207	
May	391,710	401,637	421,271	390,754	533,975	
June	477,211	515,122	519,904	440,638	480,271	
Total	4,797,312	5,318,956	5,546,310	5,535,981	5,682,660	
Percent Difference	14.06%	10.87%	4.27%	-0.19%	2.65%	

Tax Rate Summary Information for FY 2025

Preliminary Data has been submitted to the State tax Commission regarding proposed tax rate increases. This signifies the cities ability to raise the rate up to this amount.

The counsel set the rate for purposes of review and discussion at .002578. South Ogden City Finance has reported this value in the *required preliminary* format only.

Tax Rate Summary (693) CTY													Preliminary Data	44	45				
(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue	Proposed Tax Rate Value: \$ 1,867,192,672						
													Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate						
10	General Operations			\$11-6-133	.007	0.002455	0.002455	4,583.958	0.002578	4,813.623	0.002578	4,813.623							
190	Discharge of Judgement			\$59-2-1328 & 1330	Sufficient			0											
Total Tax Rate													0.002455	0.002455	4,583.958	0.002578	4,813.623	0.002578	4,813.623

VISUAL FOR DISCUSSION ON GENERAL FUND

Total General Fund Balance beginnnng FY 2025 Pro Forma

	2024	2025	2025 Projection
6/30/2024 financial statement fund balance:	\$3,596,249.00	\$5,153,249.00	
Restricted balances:			
Class "c" Funds	(\$292,602.23)	(\$292,600.00)	
Restricted Fund Balance - Other	(\$4,963.96)	(\$5,000.00)	
Restricted Fund Balance - General	\$0.00	\$0.00	
Restricted Fund Balance - leave liability	(\$860,945.17)	(\$860,900.00)	
7/2024 / 7/2025 Unappropriated Fund balance - Beginning*	\$2,437,737.64	\$3,994,749.00	*These Funds are unrestricted

35% state general fund maximum:

FY 2024 General fund revenues	\$15,015,125.00	\$5,255,293.75
FY 2025 General fund revenues Estimated	\$16,407,277.00	\$5,742,546.95
FY 2026 General fund revenues Estimated	\$16,172,700.00	\$5,660,445.00

Lease And Revenue Bond Schedule

Current Direct Lease Summary*		Revenue Bonds Payable	
FY 2025	\$ 568,960	FY 2025	\$ 921,786
2026	\$ 418,856	2026	\$ 915,287
2027	\$ 418,855	2027	\$ 920,787
2028	\$ 221,761	2028	\$ 857,706.0

*This schedule correlates to the audited financial report for FY 2024

**Revenue estimates are normalized w/o federal funds / Transfers

7/1/2025 4:22 PM

VISUAL FOR DISCUSSION ON 401K MATCH

401K Match Scenarios as requested by Council

Updated 07/01/2025 *Draft*

	Participants By Tier*	1% Match Cost	2% Match Cost	3% Match Cost
Currently Contributing 3% or More	25	\$ 23,307.00	\$ 46,614.00	\$ 69,921.00
Currently Contributing 1-3%	14	\$ 10,100.00	\$ 20,200.00	\$ 30,300.00
Contributing Less than 1%	16	\$ 14,300.00	\$ 28,600.00	\$ 42,900.00
Not Contributing	32	\$ 25,971.00	\$ 51,942.00	\$ 77,913.00
Sub-Totals Eligible Employees**	87	\$ 73,678.00	\$ 147,356.00	\$ 221,034.00

3% Match Estimated Cost for Full Time Employee's estimate	\$ 140,492.00
2% Cost Estimate City-Wide	\$ 98,011.10
1% Match Cost Estimate	\$ 49,005.55

*Total Employee Contribution Percentage for 401K and 457 Plans

**Total potential liability for 3% could be as high as 221K, but is estimated at 140K

Model 2 Assumes every individual contributes 5% more than they would in the prior model

	Participants By Tier*	1% Match Cost	2% Match Cost	3% Match Cost
Currently Contributing 3% or More	25	\$ 24,472.35	\$ 48,944.70	\$ 73,417.05
Currently Contributing 1-3%	14	\$ 10,605.00	\$ 21,210.00	\$ 31,815.00
Contributing Less than 1%	16	\$ 15,015.00	\$ 30,030.00	\$ 45,045.00
Not Contributing***	32	\$ 27,269.55	\$ 54,539.10	\$ 81,808.65
	87	\$ 77,361.90	\$ 154,723.80	\$ 232,085.70

3% Match Estimated Cost for Full Time Employee's estimate	\$ 147,516.60
2% Cost Estimate City-Wide	\$ 119,137.78
1% Match Cost Estimate	\$ 56,757.65

**Total potential liability for 3% could be as high as 232K, but is estimated at 147K

VISUAL FOR DISCUSSION ON ENTERPRISE WATER FUND

Enterprise Water Fund

Pro Forma Trends and Projections for five years

Cash Flows	2022-23	2023-24	2024-25	2025-26	2026-27 Future	2027-28	2027-28	2027-28
	Actual	Actual	Current year Projected*	Next year Projected	Year 2 Projected	Future Year 3 Projected	Future Year 4 Projected	Future Year 5 Projected
Water Sales**	\$ 1,917,048	\$ 2,154,967	\$ 2,332,172	\$ 2,511,749	\$ 2,662,454	\$ 2,742,328	\$ 2,824,598	\$ 2,909,336
Additional Average Revenue	\$ 198,622	\$ 296,723	\$ 162,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Revenue Totals	\$ 2,115,670	\$ 2,451,690	\$ 2,494,172	\$ 2,731,749	\$ 2,882,454	\$ 2,962,328	\$ 3,044,598	\$ 3,129,336
Current Expenses	\$ 1,483,017	\$ 1,447,508	\$ 1,302,074	\$ 1,341,137	\$ 1,381,371	\$ 1,422,812	\$ 1,451,268	\$ 1,480,293
Capital / Project Expenses	\$ 1,661,618	\$ 1,905,217	\$ 2,542,000	\$ 1,828,689	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Expense totals	\$ 3,144,635	\$ 3,352,725	\$ 3,844,074	\$ 3,169,826	\$ 2,881,371	\$ 2,922,812	\$ 2,951,268	\$ 2,980,293
Projected Balance Year End	\$ 689,000							