



## 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](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**

|                      |                                   |                     |                                |                                |   |                              |                 |
|----------------------|-----------------------------------|---------------------|--------------------------------|--------------------------------|---|------------------------------|-----------------|
| Data Entry (Auditor) | Auditor's Certified Rate Approved | Data Entry (Entity) | Proposed Rates Entity Approved | Proposed Rates County Approved | Proposed Rates UTC Approved "OK to Print" | Final Tax Rates UTC Approved | Rates Finalized |
|----------------------|-----------------------------------|---------------------|--------------------------------|--------------------------------|---|------------------------------|-----------------|



Truth in Taxation

Proposed Tax Rate Value: \$ 1,867,192,672  
Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

| (1)<br>Budget Code | (2)<br>Budget Name     | (3)<br>Election Date | (4)<br>Voted Rate Limit | (5)<br>Utah Annotated Code | (6)<br>Maximum By Law | (7)<br>Calculated Certified Tax Rate | (8)<br>Auditor's Certified Tax Rate | (9)<br>Auditor's Certified Rate Revenue | (10)<br>Proposed Tax Rate | (11)<br>Budgeted Revenue | (12)<br>Final Tax Rate | (13)<br>Final Budgeted Revenue |
|--------------------|------------------------|----------------------|-------------------------|----------------------------|-----------------------|--------------------------------------|-------------------------------------|---|---------------------------|--------------------------|------------------------|--------------------------------|
| 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 beginnning FY 2025 Pro Forma

|  | 2024            | 2025           |                               |
|--|-----------------|----------------|-------------------------------|
| 6/30/2024 financial statement fund balance:              | \$3,596,249.00  | \$5,153,249.00 | 2025 Projection               |
| 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 Contribuuting                 | 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 Contribuuting***              | 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             |                     | 2024-25                    | 2025-26                | 2026-27 Future      | 2027-28                    | 2027-28                    | 2027-28                    |
|-----------------------------------|---------------------|---------------------|----------------------------|------------------------|---------------------|----------------------------|----------------------------|----------------------------|
|                                   | Actual              | Actual              | Current year<br>Projected* | Next year<br>Projected | Year 2<br>Projected | Future Year 3<br>Projected | Future Year 4<br>Projected | Future Year 5<br>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                 |
| <b>Revenue Totals</b>             | <b>\$ 2,115,670</b> | <b>\$ 2,451,690</b> | <b>\$ 2,494,172</b>        | <b>\$ 2,731,749</b>    | <b>\$ 2,882,454</b> | <b>\$ 2,962,328</b>        | <b>\$ 3,044,598</b>        | <b>\$ 3,129,336</b>        |
| 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               |
| <b>Expense totals</b>             | <b>\$ 3,144,635</b> | <b>\$ 3,352,725</b> | <b>\$ 3,844,074</b>        | <b>\$ 3,169,826</b>    | <b>\$ 2,881,371</b> | <b>\$ 2,922,812</b>        | <b>\$ 2,951,268</b>        | <b>\$ 2,980,293</b>        |
| <b>Projected Balance Year End</b> |                     |                     | <b>\$ 689,000</b>          | <b>\$ 250,924</b>      |                     |                            |                            |                            |
|                                   |                     |                     |                            |                        |                     |                            | <b>\$ 590,977</b>          |                            |

#### Year End Projected Balance

\*2024-2025 Revenue 2.2 Million + estimated 180K June

\*\*Water Sales are consistent and represent 88% of Water Revenues

| Length of project (Price is \$360.00 linear foot as of 2025 projects) | Description  | Cost (cost of the linear foot plus 20% for increase and engineering) |
|---|--|--|
| 1075'   | Porter Ave 45 <sup>th</sup> -4600 S/Plus PRV   | \$624,049.19   |
| 1400'   | 800 E (5300 S -5600 S)   | \$604,800.00   |
| 1710'   | Ben Lomond (875 E to Sunset Drive)was renamed Ben Lomond (875 E – Chambers – Spring) | \$738,720.00   |
| 1010'   | Ben Lomond(Sunset Dr. – Spring Street)   | \$436,320.00   |
| 1500'   | Briar Point (All the East roads 3 of 3)  | \$648,000.00   |
|   | PRV Scada installation 40 <sup>th</sup> & 900 E                                      | \$60,000.00  |
|   | 42 <sup>nd</sup> Reconnection with Scada   | \$813,600.00   |
|   | Service Line Reconnect – Burch Creek Area  | \$60,000.00  |
| Used current 2025 PRV Prices plus 20% to get cost.                    | PRV Adams Ave  | \$233,160.00   |
| 925' P-6  | Adams Ave between 40 <sup>th</sup> Street and Leona Drive (38 <sup>th</sup> )        | \$400,000.00   |
| 860'  | 5800 S (1325 E 5850 S)   | \$371,520.00   |
| Used current 2025 PRV Prices plus 20% to get cost.                    | Orchard PRV  | \$233,160.00   |
| 1410'   | 5425 S (5600 S to 1300 E)  | \$609,120.00   |
| 1670'   | 950 E (From 900 E to 42 <sup>nd</sup> including 42 <sup>nd</sup> to 900 E.           | \$721,440.00   |
| 2,037' P-4  | Replace Existing 4" line w/an 8" Line on Jefferson Ave (3600 S & 3900 S)             | \$881,280.00   |
|   | <b>Total</b>   | <b>\$7,435,170.00</b>  |
| Projects out of CIP is January 2019 CIP.                              |  |  |