



## Ogden City

### City Council Work Session Notice

February 9, 2016

City Council Work Room

Municipal Building – Third Floor

2549 Washington Boulevard, Ogden, Utah 84401

Notice is hereby given that the City Council will meet in a work session on Tuesday, February 9, 2016, immediately following the Special City Council meeting, which begins at 6:00 p.m., in the Council Work Room, on the third floor of the Municipal Building, 2549 Washington Boulevard, in Ogden City, Weber County, Utah.

The purpose of the work session includes presentations and discussions regarding:

- Urban Forestry Amendment,
- Fiscal Year 2015 Auditor's Report and Consolidated Annual Financial Report (CAFR),
- Fiscal Year 2017-2021 Capital Improvement Plan, and
- Council Business.

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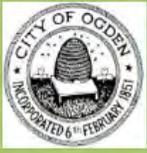
In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for these meetings should contact the Management Services Department at 629-8701 (TDD# 629-8949) or by email: [ADACompliance@ci.ogden.ut.us](mailto:ADACompliance@ci.ogden.ut.us) at least 48 hours in advance of the meeting.

#### CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and/or agenda was posted in three public places within the Ogden City Limits on this 5th day of February, 2016. These public places being: 1) City Recorder's Office on the 2nd floor of the Municipal Building; 2) 2nd floor foyer of the Municipal Building; and 3) the Weber County Library. A copy was posted to the Utah State Public Notice Website and the Ogden City Website, as well as provided to the Standard-Examiner.

TRACY HANSEN, MMC  
OGDEN CITY RECORDER

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Ogden City Council Agenda Information Line – 801-629-8159



# City Council Work Session COUNCIL STAFF REVIEW

## REVIEW OF PROPOSED AMENDMENTS TO THE URBAN FORESTRY PROVISIONS OF THE CITY CODE

### PURPOSE OF WORK SESSION:

To review the proposed amendments to the urban forestry regulations in the Zoning ordinance and the Parks, Recreation and Public Property ordinance

### Planning Commission Recommendation

Approval of amendments (8-0)

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### *Executive Summary*

The proposed amendments to the City's arboricultural regulations were prompted by a contractor's unauthorized removal of street trees along Laurel Avenue in July of 2013. The City's Planning Department worked with the City's Urban Forester to develop a set of changes to the urban forestry regulations as a way to better deal with the removal and protection of the City's street trees and park trees. The proposed amendments deal with trees on public property or those directly impacting the public right of way. The changes focus on correct tree size, location, spacing, and height. The changes also address permitting for pruning and trimming, the removal and protection of trees, and penalties for violations.

### *Background*

In July of 2013, a contractor working on an assisted living facility near Mt. Ogden Park removed several trees along the park strip during the construction work without authorization. This prompted a significant response from the City and the residents of the area. As a result, the City worked to bolster the existing arboricultural regulations and develop new language to better address issues related to the City's urban forest. The Planning Department worked with the City's Urban Forester to develop amendments to both the Zoning section and the Parks, Recreation and Public Property section of the City's code.

### *Current Proposal*

The current proposal includes a series of changes to the City's Zoning ordinance and the city's Parks, Recreation and Public Ways ordinance. The changes to the zoning ordinance include the addition of new definitions for significant groves and significant trees. The changes also include requirements for new trees for multi-family dwellings, commercial, industrial developments, and single-family residential developments when placed by a developer to be at least 2-inch caliper



# City Council Work Session

## COUNCIL STAFF REVIEW

(trunk diameter), and 1.25-inches in residential zones when placed by a property owner. The proposed zoning ordinance changes also include standards for spacing of street trees. This includes a spacing of 40 feet for large trees, 30 feet for medium trees, and 20 feet for small trees. Also, trees no taller than 25 feet are permitted if power lines are overhead. Lastly, if a park strip is narrower than five feet, trees shall be placed outside of the park strip but still within 25 feet of it.

The changes to the Parks, Recreation and Public Property ordinance include an expanded purpose statement, updates to the definitions section, and other wording and language updates. Some of the more significant changes to the ordinance include a clarification on requirements of property owners requiring pruning and maintenance of street trees so as to not become or continue to be a nuisance as well as providing the City Engineer with a notice if a street tree is causing damage to a sidewalk. Other significant changes include clarifications on and updates to tree protection zones and a reference to the urban forestry contractor packet that provides additional guidance for the protection of trees when nearby construction is taking place. Another significant change proposed is to the penalties for the unauthorized removal or damaging of a street or park tree. The proposal includes increased fines for such activity in addition to potential restitution for trees damaged or removed without authorization.

### ***Planning Commission***

The Planning Commission reviewed the proposal at the meeting of March 4, 2015 and provided a recommendation of approval with an 8-0 vote. The Commission made its recommendation with the finding that the amendments are consistent with the General Plan and that they will not impact adjacent properties.

### ***Public Input***

No public input was noted in the transmittal information.

### ***Questions for Administrative Staff***

1. Please provide background on why only public domain trees were addressed with the changes. Are there reasonable controls that could be considered for private trees?
2. Please provide additional background on how trees are appraised and how a value is determined.



**OGDEN CITY COUNCIL TRANSMITTAL**

**RECEIVED**

**DATE:** September 25, 2015  
**TO:** Ogden City Council  
**THRU:** Mark Johnson, CAO  
**FROM:** Tom Christopoulos, CED Director  
**RE:** Consideration to amend: 15-2, 15-4-5.E.4.a, 15-4-5.E.7.a, 15-4-5.E.8, 15-13-16.F.1.b, 15-13-16.G of the zoning ordinances and to amend 6-2 of the Urban Forestry Ordinance regarding trees in public ways and parks

SEP 29 2015  
OGDEN CITY  
COUNCIL OFFICE

**STAFF CONTACT:** Greg Montgomery, Planning Manager  
Perry Huffaker, Public Ways and Parks

**REQUESTED TIMELINE:** October 27, 2015

**RECOMMENDATION:** Approval of the proposed ordinance amendments

**DOCUMENTS:** Zoning Ordinance Amendments, Urban Forestry Ordinance Amendments, Staff Report

**DISCUSSION**

In July of 2013 a contractor removed certain street trees along Laurel Avenue between Polk and Taylor Avenues as part of the site work for a new assisted living facility. A good portion of the neighborhood responded in opposition to the action as these were mature trees and part of the urban forest. The Planning Commission then directed staff to consider amending the municipal code to increase fines and require better review of proposed removals of private and public trees. It was the commission's opinion that the trees in the city (also known as the urban forest) should be protected as much as possible. The planning staff met with individuals from the Public Ways and Parks Division to craft an ordinance that would meet these objectives. It was determined that the city would focus on trees that are part of the public domain and not those on private property.

It turns out that there is in fact an existing portion of the Municipal Code in Title 6 (6-2-1 through 12) that deals with the formal permitting of trimming, cutting, spraying and planting of trees in the city parks and inside the public right-of-way. The staff for Public Ways and Parks made several changes to this portion of the code which included an increase of fines for civil citations involving the public trees. Included in this update of Title 6 chapter 2 was the creation of the "Urban Forestry Contractor Packet". This is a guide that will be made available to the public seeking a permit for actions affecting street trees and trees in the public parks. The contractor packet specifies the size, species,

location, planting methods and maintenance practices that need to be followed when performing activities that may impact city trees.

In order to maintain internal consistency between the proposed Urban Forestry section of the Municipal Code and the Zoning Code (Title 15), the planning staff proposed necessary changes to the Zoning Code so there would not be any conflict of ordinances. In addition to the effort to achieve this internal consistency, additional changes are sought that will benefit the urban forest in general and the street trees in particular. To summarize, those changes are:

1. To allow individual home owners to plant street trees that are as narrow as 1.25” in caliper (trunk diameter).
2. Defined “significant grove” as five or more trees in healthy condition whose trunks are closer than twenty feet to one another and have at least one tree with a caliper of four (4”) or greater, and shall also be preserved when feasible.
3. New street trees shall be spaced along streets depending on the ultimate size of the tree. Large trees shall be placed 40’ on center, medium trees 30’ on center and small trees shall be 20’ on center.
4. When street trees are placed underneath power lines, they shall be of the “small” variety.

There was a discussion of power lines and if this ordinance addressed the issue of when the power company makes unnatural looking cuts into the canopy of the trees. The Urban Forester explained that while it may be unsightly, those cuts are generally “good practice” for the health of the tree.

#### **PLANNING COMMISSION ACTION**

The Planning Commission reviewed this item on March 4, 2015 and a motion was made and seconded to recommend approval of the ordinance as presented by staff. Their decision was based upon the finding that this ordinance amendment is consistent with the General Plan and will not impact adjacent properties. Upon voting on this issue, it passed unanimously

| <b>PLANNING COMMISSIONERS VOTE</b> | <u>Yes</u> | <u>No</u> |
|------------------------------------|------------|-----------|
| Atencio.....                       | X          |           |
| Blaisdell.....                     | X          |           |
| Holman.....                        | X          |           |
| Orton.....                         | X          |           |
| Schade .....                       | X          |           |
| Wright.....                        | X          |           |
| Southwick.....                     | X          |           |
| Herman.....                        | X          |           |

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF OGDEN CITY, UTAH, AMENDING THE OGDEN MUNICIPAL CODE BY AMENDING SECTION 15-2-8 TO REVISE DEFINITIONS TO INCLUDE GROVE; AMENDING SECTION 15-2-21 TO REVISE DEFINITIONS TO INCLUDE SIGNIFICANT TREES; AMENDING SECTION 15-4-5 AND SECTION 15-13-16 TO PROTECT SIGIFICANT TREE GROVES, TO REVISE THE REQUIRED CALIPER SIZE OF STREET TREES, AND TO REQUIRE SPECIFIC SPACING OF STREET TREES BASED UPON TREE SIZE; AND BY PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY UPON POSTING AFTER FINAL PASSAGE.**

**The Council of Ogden City hereby ordains:**

**SECTION 1.** Section amended. Section 15-2-8 of the Ogden Municipal Code is hereby amended to read and provide as follows:

**15-2-8: ["G" DEFINITIONS:]**

**GARAGE, CARPORT:** A private garage not completely enclosed by walls or doors. For the purpose of this title, a carport shall be subject to all of the regulations prescribed for a private garage.

**GARAGE, PRIVATE:** An enclosed space or accessory building for the storage of one or more motor vehicles; provided, that no business, occupation or service is conducted for profit therein, nor space therein for more than one car is leased to a nonresident of the premises. A garage shall be considered part of the dwelling if the garage and dwelling have a roof or wall in common, or are connected structurally by a physical connection such as a wall, trellis or solid fence.

**GARAGE, PUBLIC:** A building or portion thereof, other than a private garage, designed or used for servicing, repairing, equipping, hiring, selling, or storing motor driven vehicles.

**GRADE:** The average level of the finished surface or the ground adjacent to the exterior walls of those buildings more than five feet (5') from a street line. For buildings closer than five feet (5') to a street line, the grade is the sidewalk elevation to the center of the building. If there is more than one street, an average sidewalk elevation is to be used. If there is no sidewalk, the city engineer may establish the grade.

**GROVE, SIGNIFICANT:** A group of five or more trees in healthy condition with the trunk of any individual tree being not more than twenty feet from the trunk of another tree and having at least one tree with a caliper of four (4") inches or greater as measured by industry standards.

**GUESTHOUSE:** A separate dwelling structure located on a lot with one or more main dwelling structures used for housing of guests or servants and not rented, leased or sold separate from rental, lease or sale of the main building.

**SECTION 2.** Section amended. Section 15-2-21 of the Ogden Municipal Code is hereby amended to read and provide as follows:

**15-2-21: ["T" DEFINITIONS:]**

**TAVERN:** Any business establishment engaged primarily in the retail sale or distribution of beer to public patrons for consumption on the establishment's premises, in accordance with Utah Code Annotated title 32A, chapter 10, of the alcoholic beverage control act of the state of Utah, and holding a class C beer license under title 5, chapter 3, article C of this code. The term "tavern" is inclusive of beer bars, beer parlors, lounges, cabarets, and nightclubs where the main purpose is the sale of beer and mix for drinks to public patrons and the revenue from the sale of beer and mix for drinks exceeds the revenue from the sale of food; provided, that a tavern shall not include entertainment for its patrons or customers unless zoned for and licensed as a cabaret or adult live entertainment business.

**TELEVISION SATELLITE ANTENNA (OR DISH ANTENNA):** A combination of an antenna or dish antenna whose purpose is to receive communication or other signals from orbiting satellites; a low noise amplifier (LNA) which is situated at the focal point of the receiving component and whose purpose is to magnify and transfer signals; and coaxial cable whose purpose is to carry the signals into the interior of the building.

**TEMPORARY AUTOMOTIVE SUMMER SALES IN COMMERCIAL PARKING LOTS:** The occasional sale of automobiles, trucks or RVs on a shopping center or large store parking lot in the C-2 or C-3 zones, so long as:

- A. The sale takes place from March 1 to and including September 30;
- B. The space used must not exceed twenty five percent (25%) of the available parking at that location;
- C. The person engaging in the sale must have a permanent retail location within Weber County and show that such person is a dealer licensed by the state; and
- D. Any sale shall not last longer than fourteen (14) days; provided, that no dealer may conduct more than one 14-day sale or two (2) 7-day sales per calendar year, per location.

**TEMPORARY BUSINESS:** A permitted wholesale or retail business conducted on a lot without a permanent building or on a lot with a permanent building but disassociated

with any business located within said building.

**THEATER, INDOOR PICTURE:** A building or part of a building devoted to the showing of moving pictures on a paid admission basis.

**THEATER, OUTDOOR DRIVE-IN:** An open lot or part thereof, with its appurtenant facilities devoted primarily to the showing of moving pictures, on a paid admission basis, to patrons seated in automobiles.

**TITLE LENDER:** A person engaged in the business of making loans or transactions that are:

A. Secured by the title to a:

1. Motor vehicle, as defined in Utah code section 41-6a-102;
2. Mobile home, as defined in Utah code section 41-6a-102; or
3. Motorboat, as defined in Utah code section 73-18-2.

B. "Title loan" includes a title loan extended at the same premises on which any of the following are sold:

1. A motor vehicle, as defined in Utah code section 41-6a-102;
2. A mobile home, as defined in Utah code section 41-6a-102; or
3. A motorboat, as defined in Utah code section 73-18-2.

"Title loan" does not include:

1. A purchase money loan;
2. A loan made in connection with the sale of a motor vehicle, as defined in Utah code section 41-6a-102; a mobile home, as defined in Utah code section 41-6a-102; or a motorboat, as defined in Utah code section 73-18-2; or
3. A loan extended by an institution listed in Utah code section 7-24-305.

**TOWING OR IMPOUND LOT:** A secure facility where a licensed tow truck operator temporarily stores vehicles, belonging to another, which have been damaged, disabled, abandoned, seized, or impounded.

**TRADE OR VOCATIONAL SCHOOL:** A post-high school educational or vocational training facility.

**TRANSITIONAL HOUSING FACILITY:** A facility owned, operated or contracted by a governmental entity or a charitable, nonprofit organization, where, for no compensation, temporary housing (for usually 3 to 24 months, but in no event less than 30 days) is provided to homeless persons, while they obtain work, job skills, or otherwise take steps to stabilize their circumstances. A transitional housing facility shall not include a shelter for the homeless. A dwelling unit provided to a family for their exclusive use as part of a transitional housing program, for more than thirty (30) days, shall not be considered to be a transitional housing facility.

**TREE, SIGNIFICANT:** An existing tree in healthy condition and having a minimum caliper of four inches (4") or greater as measured by industry standards.

**SECTION 3. Section amended.** Section 15-4-5 of the Ogden Municipal Code is hereby amended to read and provide as follows:

**15-4-5: [STANDARDS:]**

- A. **[Review Criteria:]** In addition to criteria established in other provisions of this Code, the following criteria shall be considered in the review and evaluation of a project development plan, or other site plan approved under the provisions of this Title, consistent with a reasonable use of the site for the purposes permitted or allowed by the regulations of the underlying zone:
1. If the proposal requires a conditional use permit or other development permit, it must conform to the conditions imposed under the permit.
  2. The development shall be served with adequate water supply and be connected to the water and sewer mains, in accordance with City standards.
  3. The plan shall maximize the convenience and safety of vehicular and pedestrian movement within the site and in relation to adjacent ways. The plan shall show traffic flow patterns for vehicles and pedestrians that provide safe and adequate access to, from and within the site.
  4. The site plan shall show adequate measures to prevent pollution of surface or ground water, to minimize erosion and sedimentation, and to prevent changes in ground water levels, increased runoff and potential for flooding. Drainage shall be designed so that runoff shall not be increased, ground water recharge is maximized, and neighboring properties will not be adversely affected. The above requirement shall include compliance with Title 9, Chapter 6 of this Code or its successor provisions, requiring installation of storm sewer facilities.

5. Adequate containers for trash enclosure areas.

**B. [Public Improvements:]**

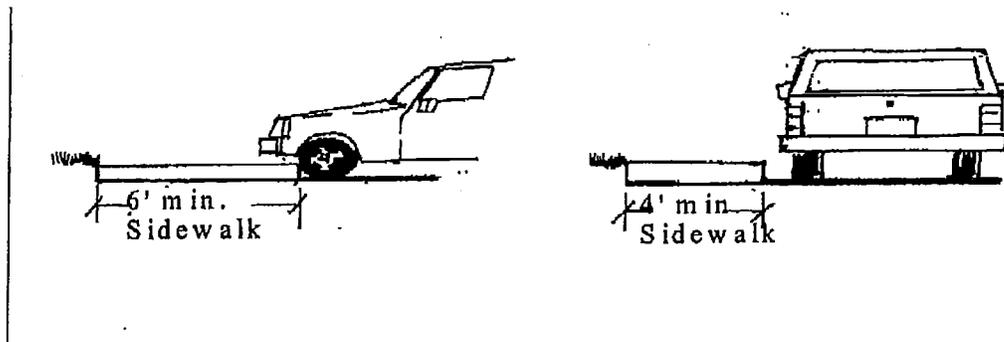
1. Required: The following public improvements shall be required for all project development plans or any other site plan approved under the provisions of this Title:
  - a. The applicant shall be responsible for the dedication and improvement of all off-site public improvements that do not presently exist along frontage of the project according to a half width of the ultimate right of way as provided in the minimum standards for design and specifications approved by the City Engineer, adopted pursuant to Titles 7 and 14 of this Code. Such improvements shall include, but are not limited to, curb, gutter, sidewalk, drive approaches, waterways, road base, asphalt, striping, streetscape, storm drainage, fire hydrants, copper laterals, piping of irrigation ditches and flood control systems, fencing of canals, extension of water lines, appurtenances and sewer lines, etc.
  - b. If existing sidewalk, curb and gutter, or drive approaches are in need of extraordinary repairs, as defined and provided in Sections 7-7-1 and 7-7-2 of this Code, the applicant shall be responsible for such improvements.
  - c. The applicant shall be responsible for any upgrades to existing off-site public improvements necessary to meet City standards applicable for the provision of water and sewer.
  - d. The area within the public right of way between the curb and gutter and sidewalk shall be landscaped with lawn, approved street trees, flowers or shrubs, in accordance with the landscaping standards of this Code.
2. Installation Of Curb, Gutter Or Sidewalk: Where no curb and gutter or sidewalk exists along any public way adjacent to property proposed for new development or construction under this Title, these street improvements must be installed at the time of any new development or construction unless, due to special circumstances existing on the street, the City Engineer certifies that the installation of curb and gutter is impractical or not desirable. "Special circumstances" may include, but are not limited to:
  - a. Development at mid-block where no improvements exist in either direction of the proposed development provided the applicant agrees to record a City-approved covenant and agreement for future public improvement installation.
  - b. Improvements are planned as part of a special improvement district or Capital Improvement Plan.

**C. [Engineering Design Standards:]**

1. Development projects must comply with all design standards, requirements, and specifications for the following services as certified by the appropriate agency, or variances must be granted by such agency:
  - a. Water supply.
  - b. Sanitary sewer.
  - c. Fire protection and emergency services.
  - d. Flood hazard areas.
  - e. Storm drainage.
  - f. Streets/roadways.
  
2. As a matter of courtesy, the City will notify the following agencies of the proposed project, however, the applicant shall be responsible to make contact with each of the following service providers regarding their individual requirements for development. These requirements shall also be included on the final plan:
  - a. Telephone.
  - b. Electricity.
  - c. Natural gas.
  - d. Cable television.
  - e. Irrigation water.
  - f. Mass transit.
  - g. Post office.

**D. [Walkways:]**

1. For all on-site sidewalks, provide a minimum six foot (6') wide sidewalk when the sidewalk is also used as tire stop for parked vehicles. In all other cases a minimum four foot (4') wide sidewalk is required.



2. The design of walks within the public right of way must meet the City standards for construction of public improvements.
3. The design of all walkways shall meet the requirements associated with accepted design standards for handicapped access use.

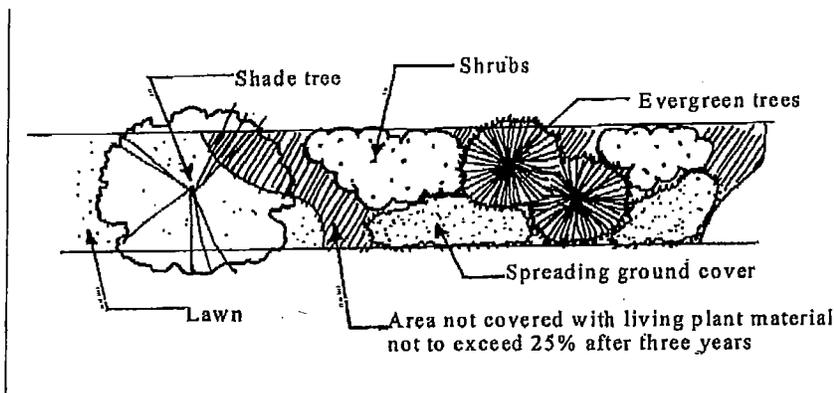
E. **[Landscaping:]** These criteria apply to all proposed new development:

1. Landscape Plan: As part of any proposed development, the owner or developer shall submit a landscape plan to the Planning Division for approval. All landscaping plans shall demonstrate conformance with the applicable requirements contained in this Section.
2. Landscape Objectives: Landscaping should substantively satisfy the following objectives to the extent that they apply to the specific site:
  - a. Landscaping should be encouraged that will serve the function of enhancing the visual environment by:
    - (1) Adding visual interest through texture, color, size and shape, etc;
    - (2) Enhancing perspective by framing views, complementing architecture, screening and creating points of interest and activity; and
    - (3) Defining and screening parking areas and associated access lanes from adjacent residential zones and public rights of way.
  - b. Landscaping should be encouraged that will serve the function of ensuring public safety by:
    - (1) Guiding the circulation of cars and people;
    - (2) Controlling access to parking lots;
    - (3) Making traffic diverters prominent; and
    - (4) Defining the relative importance of streets by varying the species, height and location of landscaping.

- c. Landscaping should be encouraged that will serve the function of minimizing the nuisance of noise and glare. Landscaping should be encouraged that will service the function of conserving energy by:
  - (1) Shading hot summer sun; and
  - (2) Blocking cold winter winds.
- d. Care should be taken to integrate the project to the site. Landscaping is one tool in carrying out this thoughtful consideration of the land. Sensitivity to topography and useful existing vegetation should be used in determining building location and special uses. The total landscape should be harmonious with the overall neighborhood concept.
- e. Preservation of existing landforms and mature trees is usually desirable.
- f. Visual variety should be the aim of landscaping treatment. Landscaping should be used to break up large expanses of pavement.
- g. Species that are a public nuisance or that cause excess litter should be avoided.
- h. Landscaping and other design elements, such as pavers, lighting, seating, etc., as deemed appropriate, should enhance the visual environment by creating a visually obvious and definite entry point or entry corridor, enframing views, complementing the architecture, screening objectionable views and creating points of interest.
- i. Landscaping, combined with other design elements, should ensure public safety by: guiding the circulation of cars and people, controlling access to parking lots, and making traffic diverters prominent.

**3. [General Requirements:]**

- a. All required front and side yard setbacks facing a street, as well as the area of the public right of way defined by a curb or gutter shall be landscaped utilizing ground covers, trees and shrubs.
- b. When shrubs or ground covers other than grass are used for landscaping, the spacing, type and size of plants used shall be such that seventy five percent (75%) of all landscaped areas shall be covered with living material within three (3) years of planting.



- c. Planting beds shall be covered with rock or wood mulch to a minimum depth of three inches (3").
  - d. Plant material shall be species that are regionally appropriate and suitable for the site specific planting conditions, including available moisture, shade, salt tolerance, wind exposure and soil pH.
  - e. The maximum allowable cut or fill slope is three feet (3') horizontal distance for one foot (1') of rise. Slopes steeper than three to one (3:1) will require retaining walls or other types of approved slope stabilization methods.
  - f. No plant material greater than twenty four inches (24") in height shall be located within fifteen feet (15') of a curb cut.
  - g. For all properties, except those associated with group dwellings, PRUDs and multiple-family dwellings, all on-site landscape areas shall be planted with a minimum of one live tree per one thousand (1,000) square feet of landscaped area.
  - h. For properties with new multiple-family dwellings, areas not covered with pavements or structures shall:
    - (1) Be landscaped with grass or other ornamental plant material;
    - (2) Have a minimum of one tree per unit in addition to the street trees required in the parkway; and
    - (3) Have five (5) 5-gallon shrubs per unit planted on the lot.
4. Size Of Landscape Materials At Time Of Planting: Unless specified elsewhere in this Code:
- a. Deciduous shade trees shall have a minimum caliper size, as defined by industry standards, of:

(1) [two] Two inches (2") [as defined by industry standards] for multi-family dwellings, commercial and industrial developments, and in residential zones when placed by the developer; and

(2) One and one-quarter inches (1.25") in residential zones when placed by the individual property owner.

- b. Evergreen trees shall be a minimum of four feet (4') tall.
- c. Shrubs shall be of a size generally known in the landscape industry as requiring at least a one gallon container.

5. Installation And Maintenance:

- a. Landscaping shall be installed in all areas not occupied by buildings, parking, storage, future phased plan areas or accessways and in accordance with the approved landscape plan.
- b. Landscaping shall be installed prior to occupancy of any unit in the structure. In the case of inclement weather that prevents the installation of the required improvements, the time completion of the improvements may be extended, in writing, upon the approval of the applicable reviewing body or designee. However, in no case shall the time for completion be extended beyond June 1 immediately following the completion date. A financial guarantee according to Section 15-13-23 of this Title shall be required prior to issuing building permits.
- c. All landscaping, fencing, walls and other buffering/screening materials shall be maintained in a good, healthy, weed-free, effective condition by the owner. Diseased or dead plant material shall be removed and replaced by June 1 if due to winterkill or October 1 if the plant material dies during summer months. Deteriorated or ineffective fencing material shall be removed and replaced within three (3) months of notice of correction.
- d. Landscaping materials shall be contained so as not to obstruct any portion of the public sidewalk or street pavement.
- e. All landscaping shall be protected from automobile overhang.

6. Irrigation System Design:

- a. Irrigation systems shall be designed to avoid or minimize overspray of water onto paved surfaces or structures.
- b. Landscaped areas shall be irrigated with an underground irrigation system. Areas with existing natural vegetation of shrubs (e.g., Wood's rose, willows, sagebrush) or trees (e.g., box elder, scrub oak, maple, birch) are not required to be irrigated unless site improvements have altered the historic drainage pattern or soil absorption patterns so as to

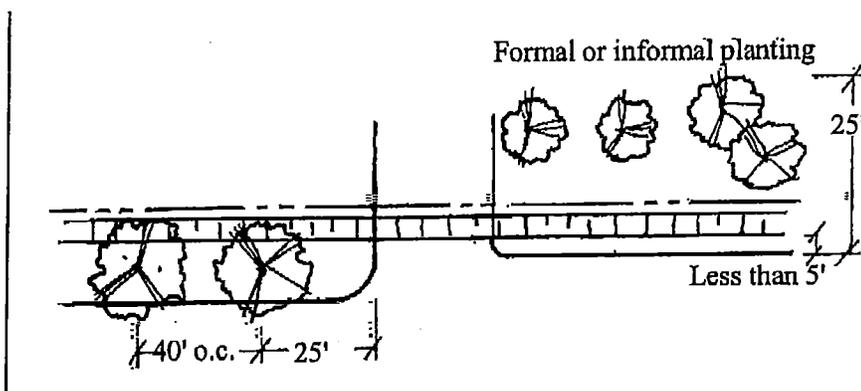
reduce the amount of available water so the planting cannot exist in its natural state.

7. Tree Preservation:

- a. ~~[Existing trees that are in a healthy condition and have a minimum caliper of four inches (4") as measured by industry standards shall be considered "significant" and]~~ Significant trees and significant groves shall be preserved to the extent reasonably feasible. Existing trees and shrubs within areas that can be developed (excluding river setbacks/buffer zones, floodways and wetlands areas) may be used to satisfy the landscaping requirements of this Section. All required landscape plans shall accurately identify the locations, species, size, condition and proposed disposition of all significant trees or significant groves.
- b. Existing trees that will remain and their root systems shall receive adequate water to ensure survival, and shall be protected from damage, soil contamination and compaction within the drip line during construction through the use of barricades or fencing.

8. Street Trees: When the public street frontage has existing curbs or is required to install curbs as part of the development improvements, street trees shall be required to be installed in the parkway.

- a. Large trees [Trees] shall be spaced at forty feet (40') on center, medium trees shall be spaced at thirty feet (30') on center, and small trees shall be spaced at twenty feet (20') on center.
- b. In areas with existing above-ground power lines, new street trees that exceed a height of twenty-five feet (25') at maturity may not be installed underneath the power lines.
- c. Street trees [but] shall not be closer than twenty five feet (25') to any drive approach.
- d. If the space in the parkway is less than five feet (5') wide the required trees shall be placed outside of the parkway but within twenty five feet (25') of the curb line and may be arranged in a formal or informal manner.



F. Bufferyards (Protection Of Adjoining Residential Zoned Properties):

1. Purpose Of Screening: The intent of the screening requirements provided herein is to protect residential zones from the potential impacts commonly associated with commercial and manufacturing uses, such as lights, noise, increased pedestrian and automobile traffic, invasions of privacy and physical intrusions on property.
2. Screening Requirement: Whenever commercial or manufacturing development abuts property in a residential zone, screening is required to protect residential properties from the potential impacts of lights, noise, increased pedestrian traffic, invasions of privacy and physical intrusions on property. Based on the applicant's site plan, the department will determine the potential impacts resulting from location, site design and layout as they relate to the areas of concern identified in table A of this section. The applicant may then choose from among those screening options in table A of this section that will mitigate all of the identified impacts. The specific standard for each option is identified in table B of this section. Determinations may be appealed to the planning commission. If there are no potential impacts, screening is not required.

TABLE A: SCREENING OPTIONS

| Impacts On Adjacent Residentially Zoned Property |                                               |                                         |                                         |                                               |                     |
|--------------------------------------------------|-----------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------------|---------------------|
| Areas Of Concern                                 | Lights                                        | Noise                                   | Privacy                                 | Objectionable View                            | Access Restrictions |
| Parking                                          | A, B, C <sup>1</sup> , D, E or H <sup>1</sup> | C <sup>1</sup> , D, E or H <sup>1</sup> | C <sup>1</sup> , D, E or H <sup>1</sup> | A, B, C <sup>1</sup> , D, E or H <sup>1</sup> | D, E, F, G, H or I  |
| Service entrance                                 | C <sup>1</sup> , D, E or H <sup>1</sup>       | C <sup>1</sup> , D, E or H <sup>1</sup> | C <sup>1</sup> , D, E or H <sup>1</sup> | C <sup>1</sup> , D, E, G or H <sup>1</sup>    | D, E, F, G, H or I  |
| Dumpster                                         | C <sup>1</sup> , D, E or H <sup>1</sup>       | C <sup>1</sup> , D, E or H <sup>1</sup> | C <sup>1</sup> , D, E or H <sup>1</sup> | C <sup>1</sup> , D, E, G or H <sup>1</sup>    | D, E, F, G, H or I  |

|                       |                                       |                                       |                                       |                                         |                |
|-----------------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------------|----------------|
|                       |                                       | H <sup>1</sup>                        | H <sup>1</sup>                        |                                         | I              |
| Outdoor storage       | C <sup>1</sup> ,D,E or H <sup>1</sup> | C <sup>1</sup> ,D,E or H <sup>1</sup> | C <sup>1</sup> ,D,E or H <sup>1</sup> | C <sup>1</sup> ,D,E,G or H <sup>1</sup> | D,E,F,G,H or I |
| Outdoor activity area | C <sup>1</sup> ,D,E or H <sup>1</sup> | C <sup>1</sup> ,D,E or H <sup>1</sup> | C <sup>1</sup> ,D,E or H <sup>1</sup> | C <sup>1</sup> ,D,E,G or H <sup>1</sup> | D,E,F,G,H or I |
| Distance of building  | E or H <sup>1</sup>                   | None                                  | E or H <sup>1</sup>                   | E or H <sup>1</sup>                     | None           |

1. This is an option only when abutting residentially zoned property is vacant or has substantial existing vegetation. In either instance the time needed for growth of vegetation will not be detrimental to the buffering needs.

TABLE B: SCREENING OPTION DESCRIPTION

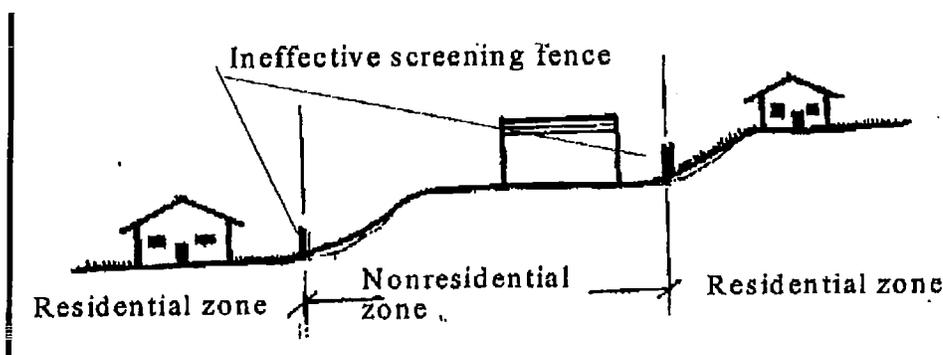
| Option | Screening Type                                          | Purpose And Standards                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A      | 4' high berm                                            | Screens vehicles in parking lot and decreases asphalt appearance, except when difference in topography offsets screening. Any berm shall have a minimum height of 4' and a stabilized side slope of no greater than 3:1 ratio of run to rise. A minimum width of 12' is required for this option.                                                                                                                                                  |
| B      | Berm with shrubs sufficient to achieve a 4' high screen | Screens parking lot and buffers building. Evergreen shrubs shall be of a locally adapted species such as pyracantha, yew, juniper, or evergreen euonymus. Shrubs shall be a minimum of 5 gallon size when planted and shall be expected to reach a minimum height of 4' within 5 years of planting. Shrubs shall be planted at a maximum of 5' on center. The berm shall have a stabilized side slope no greater than 3 to 1 ratio of run to rise. |
| C      | Evergreen hedge with an ultimate height of at least 5'  | Screens parking lot except when difference in topography offsets screening. Buffers building which is close to property line. Shrubs shall be of a locally adapted evergreen species such                                                                                                                                                                                                                                                          |

|   |                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                                                                                                                                                                                      | as arborvitae ( <i>Thuja occidentalis</i> or <i>orientalis</i> ), juniper ( <i>Juniperus virginiana</i> or <i>chinensis</i> ), pyracantha, yew ( <i>Taxus media</i> ), or evergreen euonymus ( <i>Euonymus japonica</i> ). Shrubs shall be a minimum of 5 gallon size when planted and shall be expected to reach a height of at least 5' within 5 years of planting. Shrubs shall be planted at a maximum of 5' on center.            |
| D | A 6' tall solid fence in either wood, vinyl or chainlink with interlocking opaque vinyl or a 6' tall decorative masonry wall with textured surfacing facing the residential use                                                      | Screens ground level lights, noise, objectionable views, provides privacy and access restrictions. Texture provides aesthetic relief. "Decorative masonry" shall include split-face block or brick, fluted block, or masonry wall with stucco finish, but shall not include openings in the wall surface below a height of 6'. Bumper guards set back a minimum of 2.5' from the fence shall be required when the fence abuts parking. |
| E | A minimum 6' wide landscaped strip with trees and either a 6' tall solid fence of either wood, vinyl or chainlink with interlocking opaque vinyl or a 6' tall decorative masonry wall with textured surfacing facing residential use | Screens ground level lights, higher level lights, noise, objectionable views, provides privacy, access restrictions and additional noise mitigation. Trees shall be a minimum 2" caliper spaced at a minimum of 20' on center. "Decorative masonry" shall include split-face block or brick, fluted block, or masonry wall with stucco finish, but shall not include openings in the wall surface below a height of 6'.                |
| F | 6' chainlink fence                                                                                                                                                                                                                   | Provides security and access restriction.                                                                                                                                                                                                                                                                                                                                                                                              |
| G | 6' chainlink fence with inserts in the fence fabric                                                                                                                                                                                  | Provides security and access restriction. Inserts help screen objectionable views. Inserts shall be of a durable opaque material and shall be kept in good repair.                                                                                                                                                                                                                                                                     |
| H | 6' open fence with evergreen shrubs and trees                                                                                                                                                                                        | Screens ground level and higher level lights, provides security and access restrictions. Vegetative screen provides additional noise mitigation and screens objectionable views. Trees and shrubs shall be of a locally adapted species such as pine, spruce, arborvitae, juniper,                                                                                                                                                     |

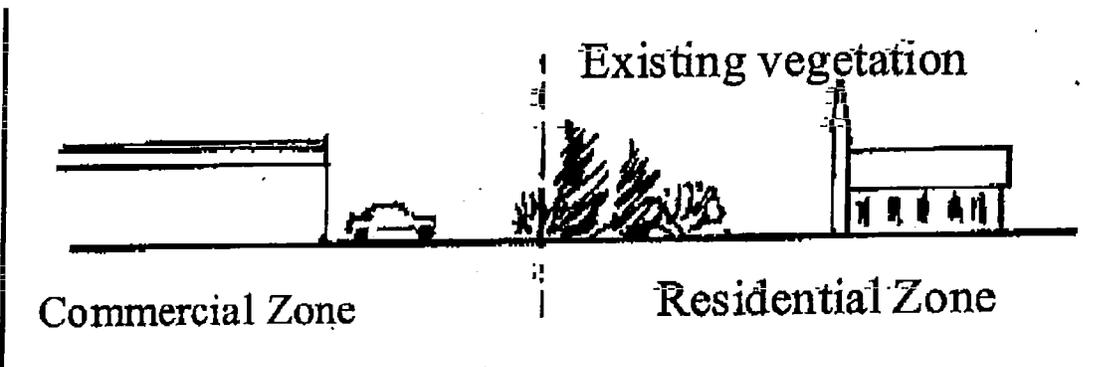
|   |                                                                 |                                                                                                                                                                                                                                                                                     |
|---|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|   |                                                                 | pyracantha, evergreen euonymus, with a plant size of at least 15 gallons for trees and 5 gallons for shrubs. Shrubs shall be expected to reach a height of at least 5' within 5 years of planting. Trees shall be planted at a maximum of 20' on center and shrubs at 5' on center. |
| I | Ornamental wrought iron or other decorative see-through fencing | Provides some access restriction. Used when this is the only impact from the proposed development.                                                                                                                                                                                  |

3. Waivers: When one of the following conditions exist on a site and based on those site conditions any of the required screening options would not provide sufficient screening to the residential properties as described in Tables A and B of this Section, the Director may waive the screening requirement in full or in part.

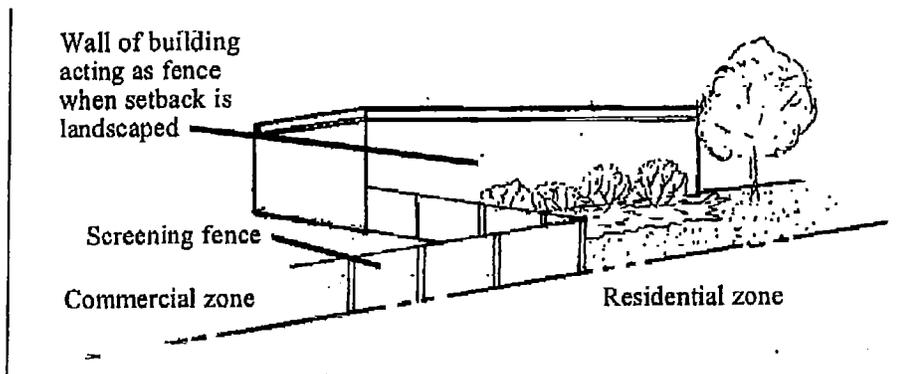
- a. Topography: Immediate grade differences exist between the development and residential zone to such an extent that no additional buffering or protection of the residential zone would be provided by the fence.



- b. Visual Screening: Existing vegetation along the zone boundary provides adequate visual screening, provided that the adjacent residentially zoned property is fully developed with other than a dwelling or dwelling units.



- c. Substitution Of Building For Fence: The wall of a commercial building facing a side or rear yard adequately serves as a screening fence, provided that the yard setback area between the building and the property line shall be entirely landscaped. It shall be unlawful to use any part of such area for storage, dumping, garbage receptacle, loading and unloading, delivery, other service access or parking.



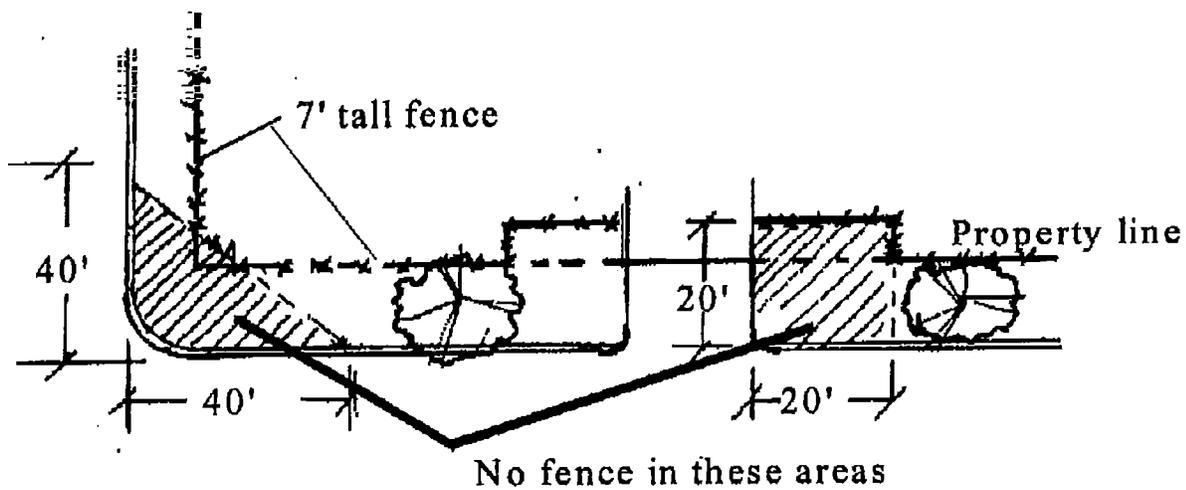
4. Building Openings: Any building or structure proposed next to a residential zone shall be designed so that door openings, freight and delivery doors and docks, vents, exhausts, storage areas and other functions which create noise, or unsightly views are located on sides of the building other than the side facing the residential zone, except for emergency doors. If in the design there are no other options available than to locate one or more of these items on the residential side of the building the Planning Commission shall review the plan to consider if it is appropriate to allow exceptions. The Planning Commission may grant an exception if a site design mitigation plan is proposed which increases landscaped setbacks, increases screening, or uses grade alterations which would reduce the impacts which could be experienced by those uses in the residential zone.

**G. [Screening Of Service And Storage Areas And Utilities:]** These requirements apply to, but are not limited to, aboveground utility appurtenances, storage areas, and open areas where machinery, vehicles or equipment are stored or repaired.

1. Outdoor storage, trash collection or compaction, loading or other such uses shall be located to the rear or side of the building, and not next to public streets or public sidewalks.
2. Outdoor storage, truck parking, HVAC equipment, trash facilities and other service functions shall be located and screened so that the visual and acoustic impacts of these uses are fully contained and out of view from public use areas. Landscape, plant and building elements shall be used to screen all sides of such elements, except where an opening is required for access. If access is only possible on a side that is visible from public use areas, a removable screen shall be required. The screen shall prevent eighty percent (80%) of the screened element from being visible.
3. When outdoor storage is the only use on the site the storage areas shall be setback twenty feet (20') from any public street property line. The twenty foot (20') setback area shall be landscaped according to the standards of this Section.
4. Screening measures shall be incorporated into the overall design of the building, so that the architectural design of the building and screening is compatible.
5. Acceptable screening materials include plants, walls, fences, topographic changes or a combination of these techniques.

**H. [Fencing:]**

1. No fencing of commercial or manufacturing properties shall be erected in any required front or side yard setback facing any of the following streets: Wall Avenue, Washington, Harrison, 1200 West, Pennsylvania Avenue, 1900 West, 1200 South, 2000 South, 2100 South, 2400 South, 2550 South, 30th and 31st Street Expressway. If fencing is placed in the front or side yard setback facing a street in any other area, the fencing shall be see-through if landscaping areas are immediately behind the fence.
2. The fence height in the front yard setback for other locations which are zoned commercial or manufacturing not noted above shall be a maximum of seven feet (7') high except at the corners of street intersections if the fence obstructs the view according to the traffic code sight triangle. In those cases fences shall be set back according to the traffic code sight triangle area. Where driveways enter onto a public street, the fencing shall be on private property and setback a minimum of twenty feet (20') from the curb line of the public street for a distance of twenty feet (20') on either side of the driveway in order to ensure view of oncoming traffic.



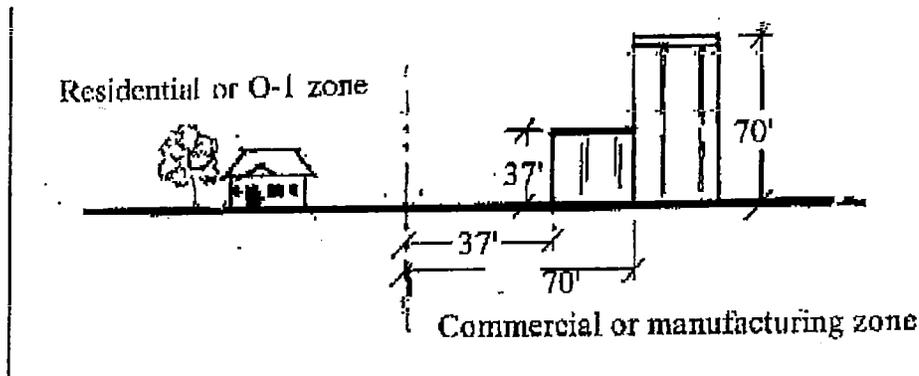
**I. [Exterior Illumination:]**

1. All development, except developments that contain only single-family residential uses, shall submit for approval a proposed lighting plan.
2. All development shall design lighting to meet the safety and security needs of the development. When exterior lighting is used, lighting shall be designed to minimize glare and diffusion onto other properties. When the use is next to a residential zone, direct and defused light shall be shielded from the residential zoned area.
3. Site lighting that may be confused with warning, emergency or traffic signals is prohibited.

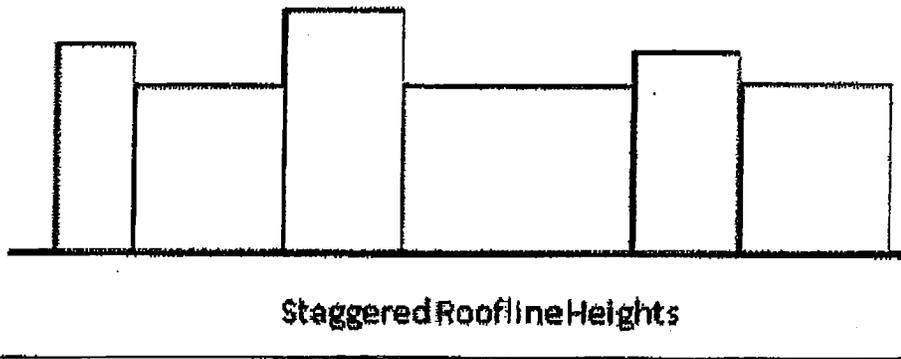
**J. [Building Design:]**

1. Glare:
  - a. Building materials shall not create excessive glare. If highly reflective building materials are proposed, the potential for glare from such materials will be evaluated for their potential adverse impact on adjacent property owner(s) in terms of vehicular safety, outdoor activities, privacy or enjoyment of views.
  - b. Mirror glass with a reflectivity of greater than sixty percent (60%) is prohibited.

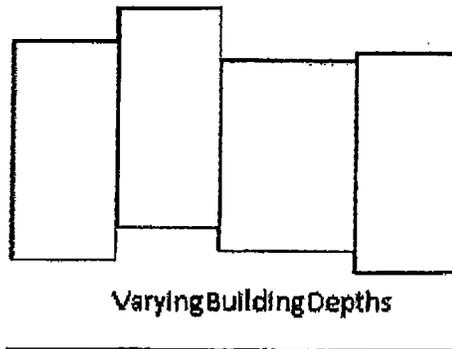
2. Design And Placement Of Tall Buildings: Any building or structure proposed to be in excess of thirty five feet (35') tall that is next to a residential or open space zone shall be set back thirty five feet (35') plus one foot (1') for every foot the building is taller than thirty five feet (35'). A building or structure may stagger the height as long as the height of the section that is over thirty five feet (35') meets this setback from the residentially zoned property line.



3. Exterior Building Materials In Commercial Zones: The construction of buildings in the commercial zones should use materials which are compatible with the materials used in the construction of commercial buildings adjacent to the property.
- a. Metal sided premanufactured buildings are not permitted in the commercial zones nor are exterior surfaces which are composed substantially of metal, except as provided in subsection J3b of this section.
  - b. In the C-3 zone, building exteriors are allowed which use new architectural metal that enhances the architectural design, provides interest and are compatible with other buildings in the area if:
    - (1) The building front facade has sixty percent (60%) or more glazing; or
    - (2) The planning commission approves the use of new architectural metal as the main exterior surface material based on the following considerations:
      - (A) The building front must have a minimum of twenty percent (20%) glazing and use two (2) or more different types of architectural metals and/or materials;
      - (B) The building has staggered roofline heights along with flat cornices; and



- (C) The building front has varying depths and is not made up of long flat walls.



- c. If there is a question of the compatibility of the exterior surface treatment an appeal on the appropriateness of the material can be made to the planning commission.

**SECTION 4. Section amended. Section 15-13-16 of the Ogden Municipal Code**

is hereby amended to read and provide as follows:

**15-13-16: [LANDSCAPING REQUIRED:]**

When an area is required to be landscaped under the terms of this title, the requirements shall be met by the installation and maintenance of improvements as set forth below:

**A. General Requirements:**

1. All plantings shall be maintained in a healthy and attractive condition.
2. Landscaping materials shall be contained so as not to spill into the public right of way.
3. All yard and setback areas not occupied by buildings or parking shall be landscaped; the area within the public right of way between the curb and gutter and the sidewalk, otherwise known as the park strip, shall be landscaped, unless the area falls along a gateway or entry corridor as designated in the general plan. Park strip landscaping outside of gateway or entry corridors shall not exceed a maximum height of two feet (2') for shrubs or grasses, and trees in the park strip shall have a minimum height of seven feet (7') for the lowest branches of a tree when they extend above the curb or sidewalk. Notwithstanding the branch height, no evergreen tree is allowed in the park strip. Public rights of way defined by a curb or gutter shall be landscaped utilizing one of three (3) methods:
  - a. Grass with trees spaced at a maximum of forty feet (40') on center;
  - b. Ground covers, trees and shrubs. When shrubs or ground covers other than grass are used for landscaping, the spacing, type and size of plants used shall be such that seventy five percent (75%) of all landscaped areas shall be covered with living material within three (3) years of planting; or
  - c. Rock ground cover with trees spaced at a maximum of forty feet (40') on center. When such rock ground cover is used, there shall not be a concrete surface underneath the ground cover. The rocks used in the ground cover must be between 1.5 inches and four inches (4") in size or, alternatively, if a size smaller than 1.5 inches is used, then:
    - (1) Areas of living plant material are required that extend the full width of the park strip in a distinguishable patterned design for the length of the park strip, or
    - (2) A varying rock size or color pattern must be used.
4. For all uses except single-family dwellings, all landscaping shall be serviced by an acceptable underground sprinkling or irrigation system.
5. If artificial turf is used as a ground cover:
  - a. It shall consist of green lifelike individual blades of grass that:
    - (1) Emulate natural turf in look and color;
    - (2) Have a minimum pile height of 1.5 inches, except in rear yards where shorter pile height may be installed for planned recreational surfaces; and
    - (3) Have a minimum tufted weight of 56 ounces per square yard.
  - b. In no case shall it be installed within:

- (1) Permanent drainage features (e.g., ponds, swales, and retention and detention basins); or
- (2) Any public right-of-way;
- c. It shall have a minimum eight year manufacturer's warranty protecting against color fading and decrease in pile height;
- d. The use of indoor or outdoor plastic or nylon carpeting as a substitute or replacement for artificial turf or natural turf is prohibited;
- e. It shall be properly anchored to ensure that the turf will withstand the effects of wind;
- f. All seams shall be nailed and glued, not sewn, and edges shall be trimmed to fit against all regular and irregular edges to resemble a natural look;
- g. Proper grading, compaction and drainage shall be provided for all artificial turf installations to prevent excess runoff or pooling of water and artificial turf installations shall have a minimum permeability of 30 inches per hour per square yard;
- h. It shall be visually level, with the grain pointing in a single direction;
- i. An appropriate solid barrier device (e.g., concrete mow strip, bender board) is required to separate the artificial turf from planters and live vegetation;
- j. A minimum four foot (4') separation between artificial turf and tree trunks and two foot (2') separation between artificial turf and shrubs shall be maintained to ensure roots are not damaged with the installation of artificial turf and that the overall health of the living plant material is not compromised;
- k. It shall be cleaned regularly and maintained in an appropriate and neat manner;
- l. It shall be replaced if it is worn, uneven, discolored, or damaged; and
- m. It shall comply with subsection 15-13-16.C if it is proposed to be used, either solely or in combination with other non-living ground cover, for more than ten percent (10%) of the ground area required to be landscaped.

**B. [Gateway And Entry Corridor Rights Of Way:]**

- 1. For areas at an entry point or along an entry corridor, the area within the public right of way between the curb and gutter and sidewalk may be fully landscaped, or may invoke a combination of landscaping, pavers and other design elements to create the desired visual impact. The use of landscaping and pavers at entry points and along entry corridors should substantively satisfy the following objectives:

- a. Landscaping, combined with pavers and other design elements such as lighting, seating, etc., as deemed appropriate, should enhance the visual environment by creating a visually obvious and definite entry point or entry corridor through use of a texture, color, size and shape, etc., enhancing perspective by framing views, complementing architecture, screening, and creating points of interest and activity;
  - b. Landscaping combined with other design elements should ensure public safety by:
    - (1) Guiding the circulation of cars and people,
    - (2) Controlling access to parking lots, and
    - (3) Making traffic diverters prominent; and
  - c. Landscaping combined with other design elements should minimize maintenance to ensure these points of first impression are maintained at an optimum level.
2. Care should be taken to integrate the design of the entry point or entry corridor to the surrounding areas in a way that maximizes the assets of the area while still maintaining the desired continuity and visual impact.
  3. Visual continuity and overall design shall control the balance of landscaping and other design elements. However, whenever possible, landscaping shall be used.
- C. **[More Than Ten Percent Nonliving Ground Cover:]** When considering if more than ten percent (10%) of nonliving ground cover shall be allowed, the following principles shall be in place in the landscaping or landscaping design:
1. The overall landscaping on the property enhances the visual environment by:
    - a. Adding visual interest through texture, color, size and shape, etc., and
    - b. Enhancing perspective by framing views complementing architecture, screening and creating points of interest and activity;
  2. The design includes elements which work with existing topography and is designed in such a way as to make softened transitions from the landscaping of adjoining properties to the property in question;
  3. Plant species that are a public nuisance or that cause excess litter should be avoided;
  4. The other aspects of waterwise design are included on the property which are:
    - a. An overall landscape design for the entire property,
    - b. Mulches are used in planting bed areas,

- c. Turf areas are used in high use areas of the lot,
  - d. Plants are selected and installed which are appropriate for the physical condition of site specific locations, and
  - e. The landscaping is kept free of weeds and junk materials.
5. Artificial turf is limited to not more than 50% of the total landscaping area, unless it is installed and used in the construction of public or private athletic fields, or on playgrounds associated with a:
- a. Public or private community center;
  - b. Park;
  - c. School; or
  - d. University.

**D. [General Maintenance:]** All landscaped areas, whether required or otherwise, shall be kept and maintained in accordance with all of the following standards:

- 1. Landscaped areas shall be kept free of litter and debris.
- 2. Landscaped areas shall be weeded on a regular basis.
- 3. Trees and shrubs shall be pruned so as to avoid damage to other improvements, structures or utility lines.
- 4. Dead branches or dead trees, shrubs or other plant materials are removed from the property.
- 5. Lawns are mowed on a regular basis according to the growth habit of the type of turf grass used.
- 6. All plant materials shall be adequately watered to maintain a healthy condition as by the typical color of the plant under normal growing conditions; provided that when water use restrictions are imposed by the city or applicable secondary water provider during times of drought, no violation shall occur as long as the owner or occupant is watering within such restrictions.
- 7. Required trees, shrubs or other plant materials that have died and been removed shall be replaced.

**E. [Landscaping: These criteria apply to all proposed new development:]**

- 1. Landscape Plan: As part of any proposed development, the owner or developer shall submit a landscape plan to the Planning Division for approval. All landscaping plans shall demonstrate conformance with the applicable requirements contained in this Section.

2. Landscape Objectives: Landscaping should substantively satisfy the following objectives to the extent that they apply to the specific site:
- a. Landscaping should be encouraged that will serve the function of enhancing the visual environment by:
    - (1) Adding visual interest through texture, color, size and shape, etc;
    - (2) Enhancing perspective by framing views, complementing architecture, screening and creating points of interest and activity; and
    - (3) Defining and screening parking areas and associated access lanes from adjacent residential zones and public rights of way.
  - b. Landscaping should be encouraged that will serve the function of ensuring public safety by:
    - (1) Guiding the circulation of cars and people;
    - (2) Controlling access to parking lots;
    - (3) Making traffic diverters prominent; and
    - (4) Defining the relative importance of streets by varying the species, height and location of landscaping.
  - c. Landscaping should be encouraged that will serve the function of minimizing the nuisance of noise and glare. Landscaping should be encouraged that will service the function of conserving energy by:
    - (1) Shading hot summer sun; and
    - (2) Blocking cold winter winds.
  - d. Care should be taken to integrate the project to the site. Landscaping is one tool in carrying out this thoughtful consideration of the land. Sensitivity to topography and useful existing vegetation should be used in determining building location and special uses. The total landscape should be harmonious with the overall neighborhood concept.
  - e. Preservation of existing landforms and mature trees is usually desirable.
  - f. Visual variety should be the aim of landscaping treatment. Landscaping should be used to break up large expanses of pavement.
  - g. Species that are a public nuisance or that cause excess litter should be avoided.
  - h. Landscaping and other design elements, such as pavers, lighting, seating, etc., as deemed appropriate, should enhance the visual environment by creating a visually obvious and definite entry point or entry corridor, enframing

views, complementing the architecture, screening objectionable views and creating points of interest.

- i. Landscaping, combined with other design elements, should ensure public safety by: guiding the circulation of cars and people, controlling access to parking lots, and making traffic diverters prominent.

### 3. General Requirements:

- a. All required front and side yard setbacks facing a street, as well as the area of the public right of way defined by a curb or gutter shall be landscaped utilizing ground covers, trees and shrubs.
- b. When shrubs or ground covers other than grass are used for landscaping, the spacing, type and size of plants used shall be such that seventy five percent (75%) of all landscaped areas shall be covered with living material within three (3) years of planting.
- c. Planting beds shall be covered with rock or wood mulch to a minimum depth of three inches (3").
- d. Plant material shall be species that are regionally appropriate and suitable for the site specific planting conditions, including available moisture, shade, salt tolerance, wind exposure and soil pH.
- e. The maximum allowable cut or fill slope is three feet (3') horizontal distance for one foot (1') of rise. Slopes steeper than three to one (3:1) will require retaining walls or other types of approved slope stabilization methods.
- f. No plant material greater than twenty four inches (24") in height shall be located within fifteen feet (15') of a curb cut.
- g. For all properties, except those associated with group dwellings, PRUDs and multiple-family dwellings, all on-site landscape areas shall be planted with a minimum of one live tree per one thousand (1,000) square feet of landscaped area.
- h. For properties with new multiple-family dwellings in residential zones, areas not covered with pavements or structures shall:
  - (1) Be landscaped with grass or other ornamental plant material;
  - (2) Have a minimum of one tree per unit in addition to the street trees required in the parkway; and
  - (3) Have five (5) 5-gallon shrubs per unit planted on the lot.

### 4. Size Of Landscape Materials At Time Of Planting: Unless specified elsewhere in this Code:

- a. Deciduous shade trees shall have a minimum caliper size, as defined by industry standards, of:
  - (1) [two] Two inches (2") [as defined by industry standards] for multi-family dwellings, commercial and industrial developments, and in residential zones when placed by the developer; and
  - (2) One and one-quarter inches (1.25") in residential zones when placed by the individual property owner.
- b. Evergreen trees shall be a minimum of four feet (4') tall.
- c. Shrubs shall be of a size generally known in the landscape industry as requiring at least a one gallon container.

5. Installation And Maintenance:

- a. Landscaping shall be installed in all areas not occupied by buildings, parking, storage, future phased plan areas or accessways and in accordance with the approved landscape plan.
- b. Landscaping shall be installed prior to occupancy of any unit in the structure. In the case of inclement weather that prevents the installation of the required improvements, the time completion of the improvements may be extended, in writing, upon the approval of the applicable reviewing body or designee. However, in no case shall the time for completion be extended beyond June 1 immediately following the completion date. A financial guarantee according to Section 15-13-23 of this Title shall be required prior to issuing building permits.
- c. All landscaping, fencing, walls and other buffering/screening materials shall be maintained in a good, healthy, weed-free, effective condition by the owner. Diseased or dead plant material shall be removed and replaced by June 1 if due to winterkill or October 1 if the plant material dies during summer months. Deteriorated or ineffective fencing material shall be removed and replaced within three (3) months of notice of correction.
- d. Landscaping materials shall be contained so as not to obstruct any portion of the public sidewalk or street pavement.
- e. All landscaping shall be protected from automobile overhang.

6. Irrigation System Design:

- a. Irrigation systems shall be designed to avoid or minimize overspray of water onto paved surfaces or structures.
- b. Landscaped areas shall be irrigated with an underground irrigation system. Areas with existing natural vegetation of shrubs (e.g., Wood's rose, willows, sagebrush) or trees (e.g., box elder, scrub oak, maple, birch) are not required

to be irrigated unless site improvements have altered the historic drainage pattern or soil absorption patterns so as to reduce the amount of available water so the planting cannot exist in its natural state.

7. Tree Preservation:

- a. ~~[Existing trees that are in a healthy condition and have a minimum caliper of four inches (4") as measured by industry standards shall be considered "significant" and].~~ Significant trees and significant groves shall be preserved to the extent reasonably feasible. Existing trees and shrubs within areas that can be developed (excluding river setbacks/buffer zones, floodways and wetlands areas) may be used to satisfy the landscaping requirements of this Section. All required landscape plans shall accurately identify the locations, species, size, condition and proposed disposition of all significant trees or significant groves.
  - b. Existing trees that will remain and their root systems shall receive adequate water to ensure survival, and shall be protected from damage, soil contamination and compaction within the drip line during construction through the use of barricades or fencing.
8. Street Trees: When the public street frontage has existing curbs or is required to install curbs as part of the development improvements, street trees shall be required to be installed in the parkway.

- a. Large trees [Trees] shall be spaced at forty feet (40') on center, medium trees shall be spaced at thirty feet (30') on center, and small trees shall be spaced at twenty feet (20') on center.
- b. In areas with existing above-ground power lines, new street trees that exceed a height of twenty-five feet (25') at maturity may not be installed underneath the power lines.
- c. Street trees [but] shall not be closer than twenty five feet (25') to any drive approach.
- d. If the space in the parkway is less than five feet (5') wide the required trees shall be placed outside of the parkway but within twenty five feet (25') of the curb line and may be arranged in a formal or informal manner.

**F. [Two-Family And Multiple-Family:]**

1. As a minimum, all new two-family dwellings and multiple-family dwellings which are permitted uses in residential zones shall be:

- a. Landscaped with grass or ornamental living ground covers;
  - b. Have one 2-inch caliper tree per unit, in addition to the street trees required in the parkway with street trees spaced forty feet (40') on center for large trees, thirty feet (30') on center for medium trees, and twenty feet (20') on center for small trees; and
  - c. Have five (5) 5-gallon shrubs per unit planted on the lot.
2. Landscaping shall be installed in all areas not occupied by buildings, parking or accessways and according to the approved plot plan. Landscaping shall be installed prior to occupancy of any unit in the structure. In the case of inclement weather that prevents the installation of the required improvements, the time completion of the improvements may be extended, in writing, upon the approval of the applicable reviewing official or body, or designee. However, in no case shall the time for completion be extended beyond June 1 immediately following the completion date. A financial guarantee according to section 15-13-23 of this chapter shall be required prior to issuing building permits.

G. **[New Single-Family Dwellings:]** New single-family homes, at the time of completion of construction and prior to occupancy of the dwelling shall have street trees installed in the dedicated street parking strip [~~with trees spaced at a maximum of forty feet (40') on center~~]. Large street trees shall be spaced at forty feet (40') on center, medium trees shall be spaced at thirty feet (30') on center, and small trees shall be spaced at twenty feet (20') on center. Trees in the park strip shall have a minimum height of seven feet (7') for the lowest branches of a tree when they extend above the curb or sidewalk. Notwithstanding the branch height, no evergreen tree is allowed in the park strip.

**SECTION 5. Effective date.** This ordinance shall be effective immediately upon posting after final passage.

**PASSED, ADOPTED AND ORDERED POSTED** by the Council of Ogden City, Utah this \_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
CHAIR

ATTEST:  
  
\_\_\_\_\_  
CITY RECORDER

TRANSMITTED TO THE MAYOR ON: \_\_\_\_\_

MAYOR'S ACTION:  Approved  Vetoed

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY RECORDER

POSTING DATE: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

APPROVED AS TO FORM: MHS 9/24/15  
Legal Date

\* The headings, catchlines or catchwords suggested for use in the Ogden Municipal Code and which are bracketed at the beginning of sections or subsections, shall not be considered to be a part of the ordinance adopted herein.

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF OGDEN CITY, UTAH, AMENDING THE OGDEN MUNICIPAL CODE BY AMENDING CHAPTER 2 OF TITLE 6 TO REVISE PROVISIONS RELATED TO URBAN FORESTRY; AND BY PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY UPON POSTING AFTER FINAL PASSAGE.**

**The Council of Ogden City hereby ordains:**

**SECTION 1. Chapter amended.** Chapter 2 of Title 6 of the Ogden Municipal

Code is hereby amended to read and provide as follows:

**6-2-1: [PURPOSE AND APPLICABILITY:]**

- A. The purpose of this chapter is to establish a comprehensive urban forest management system that will optimize forest related public benefits, increase public awareness of the benefit of our urban forest, integrate the proper planting and maintenance of street [~~trees~~] and park trees with other urban elements and amenities, increase public safety and the general welfare, and maximize and maintain the aesthetic quality of the city urban forest resource. Both public and private trees add value to Ogden City and the quality of life of its residents. Conservation of this value in the form of resource preservation is desirable for the community of Ogden. The value of trees is manifest in their beauty, the ability to prevent erosion of topsoil, provide protection against flood hazards and risk of landslides, counteract pollutants in the air, sequester carbon, maintain climatic balance, decrease wind velocities, produce oxygen, and increase property value. In order to maximize these benefits, it is the intent of this ordinance to regulate the selection, planting, pruning, treatment and removal of trees within Ogden City in order to retain as many healthy trees as possible consistent with the purpose of this section and the reasonable use of private property.
- B. This chapter shall apply to all "park trees" and "street trees", as defined herein, as well as to those trees and shrubs located on private property that have become a "public nuisance", as defined herein.

**6-2-2: [DEFINITIONS:]**

As used in this chapter, the following definitions shall apply:

**MAINTENANCE:** Those practices and procedures for the normal care of trees and shrubs as set forth in the arboricultural regulations of the city.

**PARK TREES:** Trees, shrubs, bushes and any other woody vegetation located on city parks, on private property if the city trims or otherwise maintains the vegetation based on a written easement or agreement or on other property belonging to the city other

than streets.

**PARKING OR PARKING STRIP:** That part of the public street right of way set aside as a planting strip or open space and located between the sidewalk and curb or edge of the roadway, or where no sidewalk exists, located ~~[within the ten feet (10') adjacent to the edge of the roadway]~~ between the property line and curb or edge of the roadway.

~~[PARKS DIVISION: The division of the public services department responsible for maintaining the parks of the city.]~~

**PERSON:** Individuals, firms, corporations, partnerships and every type of association.

**PUBLIC WAYS AND PARKS DIVISION:** The division of the public services department responsible for maintaining the parks of the city.

**STREET:** Includes any street, avenue, highway, alley or other public thoroughfare, including the entire width from property line to property line.

**STREET TREES:** Trees, shrubs, bushes and any other woody vegetation located in any parking or parking strip.

**TREE PROTECTION ZONE:** Tree Protection Zone (TPZ) is an arborist/forester defined area surrounding the trunk intended to provide protection of the canopy and to protect roots and soil within the critical root zone and beyond, to ensure future tree health and stability.

**URBAN FORESTER:** The official designated by the public services director to enforce the provisions of this chapter.

### **6-2-3: [URBAN FORESTER; DUTIES AND RESPONSIBILITIES:]**

- A. The urban forester, under the supervision of the ~~[community]~~ public services director or the director's designee, shall be responsible for:
1. Developing an urban forest management plan, which will include an inventory of all street trees;
  2. Recommending plans and procedures for the implementation of the city's forestry program;
  3. Supervising implementation of the city's forestry program;
  4. Providing direction to all city employees in the care and maintenance of street trees and park trees;
  5. Enforcing the provisions of this chapter and the arboricultural regulations adopted pursuant to this chapter;

6. Issuing permits required under section 6-2-6 of this chapter;
7. Coordinating with the ~~[community development]~~ department of community and economic development in the site plan review process regarding installation of street trees.

B. In order to accomplish the purposes of this chapter, the urban forester is hereby authorized to go upon any property in the city for the purpose of inspecting trees, shrubs and other plants, reasonably believed to be in violation of this chapter; provided, that if such property be occupied, ~~[he]~~ the urban forester shall first present proper credentials and request entry; and if such property be unoccupied, ~~[he]~~ the urban forester shall first make a reasonable effort to locate the owner or other persons having charge or control of the property and request entry. If such entry is refused, the urban forester shall have recourse to every remedy provided by law to secure entry.

#### **6-2-4: [URBAN FORESTRY ADVISORY COMMITTEE:]**

- A. **[Recommend And Review Regulations:]** The Ogden urban forestry advisory committee, as established in title 3, chapter 23 of this code, shall recommend, and then periodically review, and update, arboricultural regulations as described under subsection 6-2-5A of this chapter.
- B. **[Represent City:]** The Ogden urban forestry advisory committee shall represent the city in making application to the heritage tree advisory committee for designation by the ~~[division of state lands and forestry]~~ State Division of Forestry, Fire & State Lands of heritage trees within the city. Before making application, the urban forestry advisory committee shall inform the owner of the property in question, in writing, of the impending application and give the owner an opportunity to be heard.
- C. **[Appeals:]** Notice of appeal of a final determination by the committee may be filed with the city recorder within twenty one (21) days of service of notice. Appeals from the committee determination shall be heard by the mayor at a time and place to be set by the mayor.

#### **6-2-5: [ARBORICULTURAL REGULATIONS:]**

- A. **[Implementation:]** The mayor, upon recommendation of the Ogden urban forestry advisory committee, is authorized to adopt arboricultural regulations for the city, which may be amended from time to time. The arboricultural regulations shall designate the types and kinds of trees or shrubs permitted to be planted hereafter as street trees or park trees; establish the standard methods of tree care for street trees and park trees including guidelines for trimming, spraying, removal, planting and pruning; and to establish the requirements of tree protection plans and implement any existing or future street tree plan as adopted by the city council as part of the

Ogden city general plan. The purpose of the regulation is to prohibit the planting and growing of the type or kind of trees prone to disease and insects, or injurious to sidewalks and curbs; to provide a plan of proper planting and growth of trees for the beautification of the streets of Ogden; to protect trees from improper care; and to prevent trees from becoming a public nuisance. Such regulations, or any amendments thereto, shall be effective upon filing with the city recorder's office and copies thereof shall be available to the public through the office of the public ways and parks division.

**B. [Persons Engaged In Business:]**

1. Any person engaged in the business or occupation of trimming, treating or removing trees or shrubs shall abide by the arboricultural regulations of the city when performing any work on street trees or park trees in the city.
2. Any public utility or person engaged in the business or occupation of trimming, treating or removing trees or shrubs shall pay a fee of fifteen dollars (\$15.00) for each permit required under subsection 6-2-6A of this chapter, or, as an alternative, pay an annual fee of seventy five dollars (\$75.00). The above fees shall not be considered to be in lieu of any business license fee or telecommunications license tax under title 5, chapter 2, article B or municipal energy sales and use tax under title 5, chapter 2, article C of this code.

**6-2-6: [PLANTING, PRUNING OR REMOVAL OF TREES:]**

A. **[Permit Required:]** No person shall plant, prune, remove, spray, destroy, deface or injure in any way, or cause to be planted, pruned, removed, sprayed, destroyed, defaced or injured in any way, any street tree or park tree within the city without having first obtained a written permit therefor from the public ways and parks division.

1. An approved site plan by the mayor or other official or entity authorized under the zoning title shall be considered a written permit required by this section.
2. Any tree or shrub planted contrary to the provisions of this chapter or any permit issued hereunder may be removed by the city.
3. A permit shall not be required for work performed by city employees in the course of their duties.

B. **[Application:]** Any person desiring to plant, prune, remove~~;~~ or spray~~;~~ ~~destroy,~~ ~~deface or injure in any way,~~ any street tree or park tree within the city shall first make written application to the public ways and parks division. Said application shall include the name and address of the applicant, the name and address of the person doing the work, the kind or species of tree or shrub and the location of same, together with such other information as required. The applicant shall, at the time of making the application, agree in writing to save the city harmless in all respects and

protect the city and the public at all times in connection with any work performed under such permit.

**C. [Issuance; Expiration:]**

1. Permits issued for the planting, pruning, spraying or removal of trees shall set forth the name of the person who shall perform the work, the location of the work and any conditions or requirements in connection therewith.
2. Failure to comply with the requirements of the permit shall constitute a violation of this chapter.
3. All permit work shall comply with the arboricultural regulations of the city.
4. As a condition of any removal permit and where a street tree or park tree is in good health and is authorized to be removed at the applicant's request, the public ways and parks division may require the permit applicant to compensate the city for the value of the tree removal either by replacement thereof with the size, species and location approved by the urban forester or by monetary assessment.
5. Unless otherwise stated, [said] a permit issued pursuant to this section shall expire thirty (30) days after issuance.
6. A person who exceeds the authorization given in the permit is subject to the penalties described in section 6-2-12.

**6-2-7: UTILITY COMPANIES; COOPERATIVE EFFORT:**

Utility companies shall have the right to maintain their utility lines to assure public service. However, when an emergency situation is not involved, a close cooperative effort will be maintained between the utility company's supervisor over tree trimming/line clearance and the urban forester. Together, the utility company supervisor and urban forester will determine a method of trimming that will be in the best interest of the public, the utility and the overall health of the trees.

**6-2-8: [STREET TREES; PRIVATE PROPERTY OWNERS:]**

- A. **[Care And Maintenance:]** Any owner of private property, abutting city parking strips ~~[, upon which street trees are located,]~~ shall assume the following responsibilities:
1. Periodic watering and fertilization of street trees when necessary to maintain good health and vigor.
  2. Protection of street trees against mechanical damage due to lawn mowers, weed trimmers and lawn edgers. The private property owner abutting parking strips shall have the right to plant and care for street trees in accordance with section 6-2-6 of this chapter.

3. Pruning and maintaining street trees and other vegetation within the right of way so as not to permit or allow the continuation of a public nuisance as defined by section 6-2-10 and after obtaining a permit as required by section 6-2-9.
4. Providing notice to the city engineer of the displacement of sidewalk, or curb and gutter either horizontally or vertically to a point that one section, or any part of a section, is separated by at least one-half inch (1/2") from the other and that results from or is associated with the growth of a street tree or a tree on the owner's property.

**B. [Financial Responsibility:]**

1. In cases where an owner of private real property abutting city property requests a permit to take actions on street trees [~~or park trees~~], said abutting property owner shall assume financial responsibility for work to accomplish the following:
  - a. Removal of trees, limbs or roots preventing house moving or other construction or demolition activities, or interfering with sewer laterals.
  - b. Removal of trees, limbs or roots for the alteration of tree or abutting property appearance where no public nuisance exists.
  - c. Spraying, fertilizing or treatment other than what may be regularly conducted on City-wide basis by the public ways and parks division [Parks Division].
2. Financial responsibility does not eliminate the legal requirement to obtain necessary permits, including those required under this chapter or the city's excavation ordinance, or avoid adherence to the arboricultural regulations of the City.

**6-2-9: [REGULATIONS:]**

Any individual or contractor doing work that may affect a street or park tree must have an approved permit and adhere to practices set forth in the arboricultural regulations. Before work commences, the responsible person shall first obtain and adhere to guidelines for the planting, removal and protection of existing trees outlined in the urban forestry contractor packet. Individual/contractor must, at all times, possess the contractor packet on site while work is being performed.

- A. ~~[[Protection Near Construction Activities]~~ Establishment of a Tree Protection Zone (TPZ): Any street or park tree in the immediate vicinity of any excavation, demolition or construction site of any building, structure or street work, which could be potentially injured or damaged shall be guarded by the establishment of a TPZ. The TPZ requirements are outlined in the urban forestry contractor packet and shall be installed prior to commencement of all construction activities. [with a substantial fence, frame or box (which will adequately protect the tree)] TPZ boundaries shall be determined by the urban forester or by the project arborist approved by the urban

forester and shall be installed by those persons conducting the construction activities. All building materials, dirt or other debris shall be kept outside the [barrier] TPZ boundary. No excavation shall take place inside the TPZ boundary [protective structure] without the Urban Forester's consent.

- B. **[Coordination; City Departments:]** There shall be close interdisciplinary coordination and cooperation between all City departments and the Director of [Community] Public Services when trees on streets, parks and other public property are affected. Plans for all lighting, sewer, irrigation, water, street and other public works projects shall be considered in reference to their effect upon trees on public property prior to the beginning of work on such projects. The various department directors shall confer with the Director of [Community] Public Services to coordinate programs and to minimize damage to trees on all projects.

#### **6-2-10: [PUBLIC NUISANCES:]**

- A. Declared: The following conditions concerning trees or shrubs are hereby declared to be unlawful and a public nuisance. It shall be unlawful for the owner, occupant or the person in control of any property in the City to plant, maintain or permit the public nuisance described below to exist on said property or within the parking strip abutting such property.
1. Any tree or shrub planted or maintained contrary to the provisions of this Chapter.
  2. Any dead, dying, defaced, deteriorating, damaged or severely broken tree or shrub, which is dangerous to life, limb or property.
  3. Any tree or shrub, having a destructive or communicable disease or other pestilence which endangers the growth, health, life or well-being of trees, shrubs or plants in the City, or which is capable of causing an epidemic spread of a communicable disease, such as Dutch elm disease or insect infestation, or gypsy moth.
  4. Any cut wood or wood pile which provides a breeding site or habitat for insects or disease that endangers the growth, health, life or well-being of trees, shrubs and plants in the City.
  5. Trees, shrubs or hedges abutting upon or overhanging the sidewalk or roadway that are not kept at a minimum height of:
    - a. Fourteen [fourteen] feet (14') above the [roadway] lane of traffic for streets maintained by Ogden City;
    - b. Sixteen feet (16') above the lane of traffic for streets maintained by the Utah Department of Transportation; or

c. Seven [seven] feet (7') above the sidewalk [~~so they shall not interfere with the free use of sidewalks and roadways~~].

6. Any tree, shrub or portion thereof which obstructs the free or safe passage of pedestrian or vehicular traffic or which obstructs a street light, traffic signal or device.
7. Any tree, shrub or portion thereof, which obstructs the view of vehicular traffic in or approaching an intersection in violation of Title 7, Chapter 3 of this Code.
8. The roots of any tree or shrub, which causes the surface of the street, curb or sidewalk to be upheaved or otherwise disturbed.
9. Any tree, shrub or portion thereof, which by reason of location or condition constitutes an imminent danger to the health or safety of the general public.
10. The planting of a tree designated by the urban forester as either a small or medium tree in a park strip that is less five feet (5') wide, or as a large tree in a park strip that is less than eight feet (8') wide.
11. The planting on private property of a tree designated by the urban forester as a small tree within two and one half feet (2.5') of a curb or sidewalk, as a medium tree within three feet of a curb or sidewalk, or as a large tree within four feet (4') of a curb or sidewalk.

B. **[Owner Responsibilities:]** It shall be unlawful for the owner, occupant or the person in control of any property in the city to plant, maintain or permit any of the public nuisances described in subsection A of this section to exist on said property or within the parking strip abutting such property. Upon receiving notice of the existence of ~~[the]~~ a public nuisance, it shall be the duty of the owner or occupant to correct said condition at their own expense within such time and manner as the urban forester may designate which shall not be less than ten (10) days from the date of service of such notice.

C. **[City Property; Abatement:]** Any public nuisance as defined in subsection A of this section, which is located in the public street right of way or on city property ~~[shall]~~ may be abated at any time under the direction of the urban forester or his/her authorized representative and in accordance with the arboricultural regulations of the city~~[, within a reasonable time after its discovery]~~.

D. **[Alternative Remedies:]**

1. Abatement of public nuisances as defined in this chapter may be abated as provided in title 12, chapter 8 of this code, or its successor, with costs and expenses for such cleaning or removal and civil penalties to be assessed against the property in accordance with the provisions of such chapter.

2. This chapter may also be enforced by injunction, mandamus, judicial abatement or any other appropriate action in law or equity.
3. The procedures and authority granted by this chapter shall be in addition to and not in lieu of procedures provided in other ordinances of the city which have heretofore been or may hereafter be enacted to accomplish the same or related purposes, and no ordinances are repealed by this chapter, except as otherwise specifically stated.
4. Any abatement of public nuisances, which involves trees, shrubs or other woody vegetation, whether or not pursued under this chapter, shall be coordinated with the urban forester and the urban forester shall provide assistance in said abatements to any other department of the city.

#### **6-2-11: [PROHIBITED ACTS:]**

- A. **[Tree Topping:]** It shall be unlawful as a normal practice for any person to top any street tree or park tree. "Topping" is defined as the severe cutting back of limbs to stubs larger than three inches (3") in diameter within the tree's crown to such a degree so as to remove the normal canopy and disfigure the tree. The urban forester may approve topping in specific instances where a tree poses an immediate danger to persons or property, or where other pruning practices are impractical due to the trees proximity to utility wires or other obstructions, or where a tree has been otherwise severely damaged. Unauthorized topping of street trees or park trees, by any person, shall be a violation of this chapter.
- B. **[Removing, Defacing or Injuring Trees:]** It is unlawful for any person to wilfully cut, injure, disfigure, deface or destroy any street tree or park tree or to cause a street tree or park tree to be cut, injured, disfigured, defaced or destroyed except as provided in this chapter. It shall be unlawful for any person to hitch or fasten any animal to any street tree or park tree, to allow any animal under the person's control to bite or chew said trees, to cut, break or girdle said trees or to destroy any grate, box or case around said trees.
- C. **[Interference With Urban Forester:]** It shall be unlawful for any person to hinder, prevent, delay or interfere with the urban forester or any personnel under ~~[his]~~ the urban forester's direction while engaged in carrying out the execution, or enforcement of this chapter; provided, that nothing herein shall be construed as an attempt to prohibit the pursuit of any remedy, legal or equitable, for protection of property rights by the owner of any property within the city.

#### **6-2-12: [PENALTY:]**

- A. Any person who violates any of the provisions of this chapter or any regulation, administrative order, notice or order promulgated under the authority of said chapter,

shall be deemed guilty of a class B misdemeanor and, upon conviction thereof, shall be punished as set forth in title 1, chapter 4, article A of this code.

B. Any person who violates the provisions of this chapter by removing a street tree or park tree or defacing or injuring a street tree or park tree by wilfully cutting and injuring or by poor arboricultural practice either without a permit or in a manner that was not authorized by a permit:

1. Is subject to a civil penalty of five hundred dollars (\$500.00) for each street tree or park tree removed, defaced or injured; and
2. May be required, in addition to any criminal or civil penalty, to pay restitution to the city for the market value of the removed, defaced or damaged tree in an amount established through a tree appraisal conducted by the urban forester. The appraisal shall take into account the size, species, condition and location of the tree immediately before the time it was removed, defaced or damaged.

[B]C. Failure to correct a violation of this chapter after notice of violation and expiration of [the] any applicable warning period may be enforced by imposition of the following civil penalties pursuant to title 1, chapter 4, article B of this code:

1. The first civil citation issued after expiration of the warning period shall subject the responsible party to the initial penalty of [~~one hundred twenty five~~] two hundred fifty dollars [~~(\$125.00)~~] (\$250.00).
2. The second civil citation issued after expiration of the warning period and the prior imposition of the initial penalty shall subject the responsible party to the intermediate penalty of [~~two hundred fifty dollars (\$250.00)~~] five hundred dollars (\$500.00).
3. Any subsequent civil citation issued after expiration of the warning period and the prior imposition of the intermediate penalty, or any reoccurring violation under section 1-4B-6 of this code, shall subject the responsible party to the maximum penalty of [~~five hundred~~] one thousand dollars [~~(\$500.00)~~] \$1,000.00.

**SECTION 2. Effective date.** This ordinance shall be effective immediately upon posting after final passage.

**PASSED, ADOPTED AND ORDERED POSTED** by the Council of Ogden City,

Utah this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

CHAIR \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
CITY RECORDER

TRANSMITTED TO THE MAYOR ON: \_\_\_\_\_

MAYOR'S ACTION:  Approved  Vetoed

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY RECORDER

POSTING DATE: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

APPROVED AS TO FORM: WHT 9/24/15  
Legal Date

- \* The headings, catchlines or catchwords suggested for use in the Ogden Municipal Code and which are bracketed at the beginning of sections or subsections, shall not be considered to be a part of the ordinance adopted herein.

**SUBJECT: Public Hearing :** Consideration to amend 15-4-5.E.4.a, to allow supplemental residential street trees to have as low as 1.25” caliper upon planting, and 15-4-5.E.8, and 15-13-16.F.1.b and 15-13-16.G to require specific spacing of street trees based upon park strip sizes and all street trees located under overhead power lines shall be “small” trees that should not reach a height of over 25’.

**PETITIONER’S REQUESTED ACTION:** Approval is requested to amend the Development Code (Title 15) to be consistent with changes to the Urban Forestry Ordinance and establish new standards for placement of street trees.

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**PLANNING STAFF RECOMMENDATION:**

Approval of the attached amendments to the Development Code

**FINDINGS FOR ACTION**

In considering this request, the Planning Commission will need to determine the text amendments are consistent with the General Plan e.g. sections 4.D.5.H, 4.D.6.A, 6.D.2.D, 8.D.6.D., 9.D.2.B, and will not further impact adjacent properties.

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**CONTACTS**

Petitioner:

Ogden City CED/Parks and Ways  
2549 Washington Blvd.  
Ogden, UT 84401

Staff: John Mayer  
johnmayer@ogddencity.com

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**APPLICABLE ORDINANCES**

Below are those sections of the Development Code that are affected by the proposed change to the Urban Forestry Ordinance (6-2-1 through 12).

- 15-4-5.E.4.a Size Of Landscape Materials At Time Of Planting – This section states the 2” minimum size caliper for trees. The amendment is aimed at street trees for the individual residential property.
- 15-4-5.E.7.a Tree Preservation – This section speaks to the treatment of existing trees and allows for utilizing these trees as part of the landscaping scheme for a property.
- 15-4-5.E.8 Street Trees – this section deals with the placement and spacing of street trees.
- 15-13-16.F.1.b Two-Family and Multi-Family – This section deals with number of trees required, but also currently references 2” as the minimum caliper width.
- 15-13-16.G New Single-Family Dwellings – requires street trees at 40’ on center and minimizes the branch height over sidewalks.
  
- 15-1-4 Changes and Amendments – This section of the code spells out the procedure for making changes/amendments to the Development (Zoning) Code and or the Zoning Map.

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**APPLICABLE GENERAL PLAN PROVISIONS****4.D.5.H. Enhance the appearance and function of the key entryways into an major corridors throughout Ogden.**

Establishing streetscape design standards for rights-of-way and properties abutting them which address landscaping improvements. The street appearance to residents and visitors implies a sense of caring and pride in a community. The impression that “We Care” is an important message to convey and fosters other realms of pride in our community.

**4.D.6.A Reinforce community identity through streetscape themes and features.** Establish unique, site specific character-defining streetscape design. Ogden City has made great strides in improving the appearance of the built environment. The natural environment is important in carrying forth that same impression.

**6.D.2.D Work to improve air quality.** Pursuing a course of action to utilize public tree cover as a bio-resource to improve air quality (e.g. filtering, wind breaks for dust control). This new standard for distance between street trees could mandate additional street trees at a more suitable spacing, and thus provide additional public benefit.

**8.D.6.D Maintain, enhance and expand the open space system and the green environment.** Preserving and enhancing green space in park strips is a goal worth pursuing. These measures enhance the urban forest by providing the appropriate separation between trees as well as power lines and new trees.

**9.D.2.B Strengthen neighborhoods through appropriate design and improvements.** Establishing unique, contextual streetscape design and initiating implementation concurrent with street improvements projects and individual site developments. Staff has worked with the Urban Forester and has garnered his support as we have worked to improve the streetscape portion of the urban forest. The appropriate placement and tree species will contribute to the goal of strengthening neighborhoods.

**A. DESCRIPTION OF PROJECT**

This proposed ordinance change is a response to the removal of mature street trees along Laurel Avenue at St. Benendict’s Manor which prompted the proposed changes to the Urban Forestry section of Title 6 in the Municipal Code (attached). In 2013, the Planning Commission directed staff to consider ways to amend the Municipal Code to strengthen the Urban Forestry section, which is chapter 6 of the Municipal Code. The goal was to prevent or restrict the removal of valuable trees, especially city, street and park trees from the urban forest. The planning staff has been working with Public Ways and Parks, but more specifically, the Urban Forester, Monte Stewart in development of the Urban Forestry Code that would be more responsive to the urban forest needs and more punitive to violators of said code.

The resulting code re-establishes the procedure for treatment of city street and park trees. It also provides a “Ogden City Urban Forestry Contractor Packet” that gives very specific

direction in the placement, planting and appropriate sizing of street trees. In the spring, Ogden City frequently provides free street trees to Ogden City residents. The purpose of the city street tree give away is to allow residential property owners the opportunity to have a tree(s) in the public right-of-way in front of or along side of their residential properties. Since the city is offering for free these street trees, it was deemed appropriate that the city adapt its own codes to be internally consistent. As part of the amended title 6, the Urban Forestry division has developed an Ogden City Forestry Contractor Packet (attached). This packet contains the technical requirements associated with the code.

Additionally, the code amendments deal with the separation of street trees based upon their size. The standard currently established in the Development Code (Title 15) is 40' on center for all street trees, regardless of size. This standard is reiterated in several locations throughout the code. Staff is recommending that in those instances where the applicant chooses a smaller tree, that the spacing be made to correspond to the tree size. Park strips that are wider than 8' or wider can support certain large trees, and should require a 40' maximum separation. Most park strips that are 5' – 8' wide can support a medium sized tree. When the park strip is less than 5' wide it is still deemed preferable to place the tree on the private property side of the sidewalk. Also, in those cases when the park strip is directly underneath overhead power lines, a small tree is preferred.

#### **B. SUMMARY OF ISSUES**

1. What are the advantages/disadvantages of allowing smaller tree widths for street trees?
2. What are the advantages of coordinating the tree sizes to the spacing between them along a city street?

---

#### **C. STAFF ANALYSIS OF PROPOSAL**

There are essentially four separate amendments to the Development Code regarding street trees:

1. The allowance of supplemental street trees to be planted by the property owner or resident that are less than the 2" standard (as small as 1.25" caliper). (15-4-5.E.4.a)
2. The definition of "significant grove" is stated in the Urban Forestry ordinance, and thus shall be referenced and defined in the update of the Zoning Code.
3. The requirement that future street tree planting shall have spacing requirements of 20' for small trees, 30' for medium sized trees, and 40' for large trees. (15-4-5.E.8, 15-13-16.F.1.b, 15-13-16.G)
4. Underneath overhead power lines, small trees that will not reach a height of 25' at maturity are the standard. (15-4-5.E.8)  
(15-4-5.E.8)

Number 1 above would result in legalizing the size of trees that are normally distributed for free by the Ogden City Public Ways and Parks Division. Those trees, which are meant to be used as street trees in residential neighborhoods, would now be legal for those homes that wish to have a new or additional street tree. The 2" minimum caliper width would still be required for multi-family projects, subdivisions, commercial and

industrial properties. Caliper width is determined to be the width of the tree trunk at the base of the tree. The standard for new trees as part of a development (group dwelling, PRUD or subdivision would also remain 2" caliper minimum trunk size. This amendment provides internal consistency between the proposed Urban Forestry Ordinance (Title 6, Chapter 2, sections 1-12). This document contains one specific standard that differs from the directions established in the Ogden City Development Code (Title 15, Zoning). It has to do with the required caliper width of street trees. The Ogden City Urban Forester has pointed out that the trees they distribute for free in the spring for the park strips that are typically 1.25 – 2.00 inches in caliper size. For that reason, staff determined that supplemental or replacement trees of that smaller size (1.25" – 2.00") are appropriate as street trees when planted by the property owner/resident.

Included in the amendments to the Urban Forestry Ordinance are the changes in the severity of the penalties for removal of city street trees without the proper permitting. These specific monetary changes are not reflected in the Zoning Ordinance but are now to be reflected in the Urban Forestry Ordinance in section 12 (6-2-12 Municipal Code). The fines have been adjusted as:

- 1<sup>st</sup> civil citation from \$125.00 to \$500.00
- 2<sup>nd</sup> civil citation from \$250.00 to \$1000.00
- 3<sup>rd</sup> civil citation, or any subsequent citation or recurrence of action from \$500.00 to \$5,000.00.

Number 2 above reinforces in the Tree Preservation section (15-4-5E.7) the definition for "significant grove". It is newly stated in the Urban Forestry Ordinance so it is appropriate that it be seen and defined in the zoning code as well. A significant grove is defined as: "five or more trees in healthy condition whose trunks are closer than twenty feet to one another and have at least one tree with a caliper of four (4") inches or greater". This also reinforces the importance of tree preservation of these groves and raises the awareness of people that the city takes tree preservation of significant groves seriously.

Number 3 above establishes maximum spacing between street trees in subdivisions and for new homes. The Development Code also provides for placement of trees inside the property when the park strip is less than 5' wide. If the park strip is less than 5' in width, even a small tree may eventually damage the sidewalk and or curb. As per the Development Code, when the park strip is less than 5' wide the tree(s) shall be placed on the private property side. Park strips that are 5' – 8' wide can support medium size trees. Park strips that are greater than 8' in width can provide adequate space for large trees. Where the sidewalk is against the gutter a large street tree shall be provided inside the sidewalk. Exceptions may be considered when constraints such as water meters, specific utilities or cabinets, or geologic conditions can be dealt with on the site plan. By establishing the new spacing requirements the city can enrich the urban forest. These new standards are set forth regarding spacing of street trees. The new standard will be: 40' on center for large trees, 30' on center for medium sized trees and 20' on center for small trees. Also, small trees are preferred when planting under power lines that run along the city right-of-ways.

Number 4 above makes the blanket requirement that when locating a street tree directly underneath existing power lines, that tree will be of a small variety and should not be higher than 25' at full maturity. This is a precautionary measure that will likely be well received by Rocky Mountain Power. They have long urged the city to try and keep trees around their power lines to a minimum height. When trees grow into these lines, they are forced to make unnatural cuts into the canopy of the tree for maintenance purposes. These cuts are unsightly and can damage the health of the tree. The smaller tree also makes utility repairs easier and minimizes or eliminates the need for cutting of the canopy.

**D. ALTERNATIVE ACTIONS**

- Deny the proposed amendments
- Add amendments
- Amend the text with different criteria

**E. STAFF RECOMMENDATION**

Approval of the attached amendments to the following:

- 15-4-5.E.4.a.
- 15-4-5.E.7.a
- 15-4-5.E. 8.
- 15-13-16.F.1.b
- 15-13-16.G

**ATTACHMENTS**

- 1 Existing section in Development Code with proposed amendments
- 2 Proposed Urban Forestry Ordinance and Contractor Packet



## URBAN FORESTRY CONTRACTOR PACKET

# OGDEN CITY URBAN FORESTRY CONTRACTOR PACKET

## 8 THINGS YOU MUST KNOW WHEN WORKING WITH AND AROUND TREES IN THE R.O.W. (Right of Way)

**#1** This Packet is to be kept with you at all times while on the jobsite. This packet provides condensed information from both the City's Urban Forestry Ordinance and Policy 1900 (Arboricultural Regulations), and must be adhered to (Urban Forestry 6-2-9: REGULATIONS). The information below is meant to aid in your plan preparation and to be used as a complimentary reference to the comments received through the plan review process. It is not meant as a replacement of the more detailed information found in the Urban Forestry Ordinance and Policy 1900.

## **#2 TREE SIZE, TYPE & QUALITY:**

Unless otherwise specified or approved by Ogden City's Urban Forester, all tree species, cultivars and varieties will conform to American Association of Nurserymen Standards in size and quality.

**The following are approved minimum sizes of tree stock to be planted on city property:**

|                          |        |              |
|--------------------------|--------|--------------|
| ❖ Residential Shade Tree | 1 ¼" - | 2 ½" Caliper |
| ❖ Commercial Shade Tree  | 2" -   | 2 ½" Caliper |
| ❖ Commercial Evergreens  | 5' -   | 6' Height    |
| ❖ Ornaments              | 15 -   | 20 Gallon    |
| ❖ Shrubs                 | 5      | Gallon       |

**The following Species are considered to be unsuitable for planting on parking strips and street tree sites:**

- ❖ All varieties of standard fruit bearing trees
- ❖ Evergreen Conifers (deciduous varieties may be approved)
- ❖ All species of Poplar
- ❖ All varieties of Willow
- ❖ Russian Olive, Black Locust, Box Elder, Umbrella Catalpa, Silver Maple, Siberian Elm, Tree of Heaven, and Moraine Ash

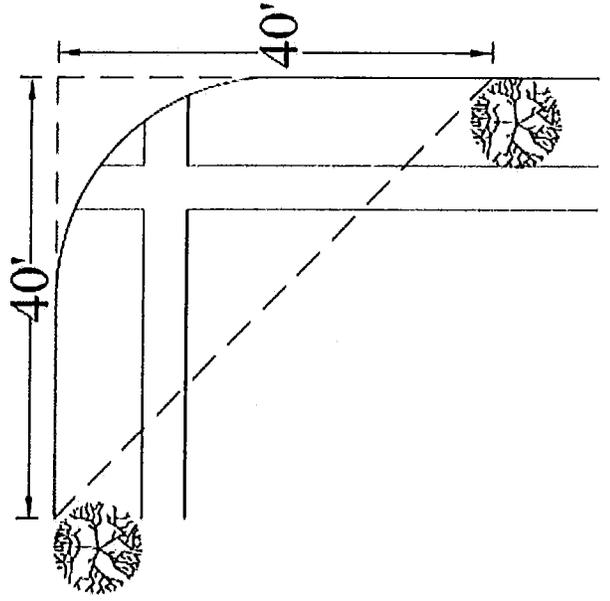
**Suitable Species:** A detailed list of suitable and preferred species is found in the Arboricultural Regulations, and can be found online at [www.ogdencity.com](http://www.ogdencity.com). It can also be obtained through the Urban Forester at 801-629-8369. Final selection will be reviewed and approved by the Urban Forester during plan review.

### #3 PLACEMENT:

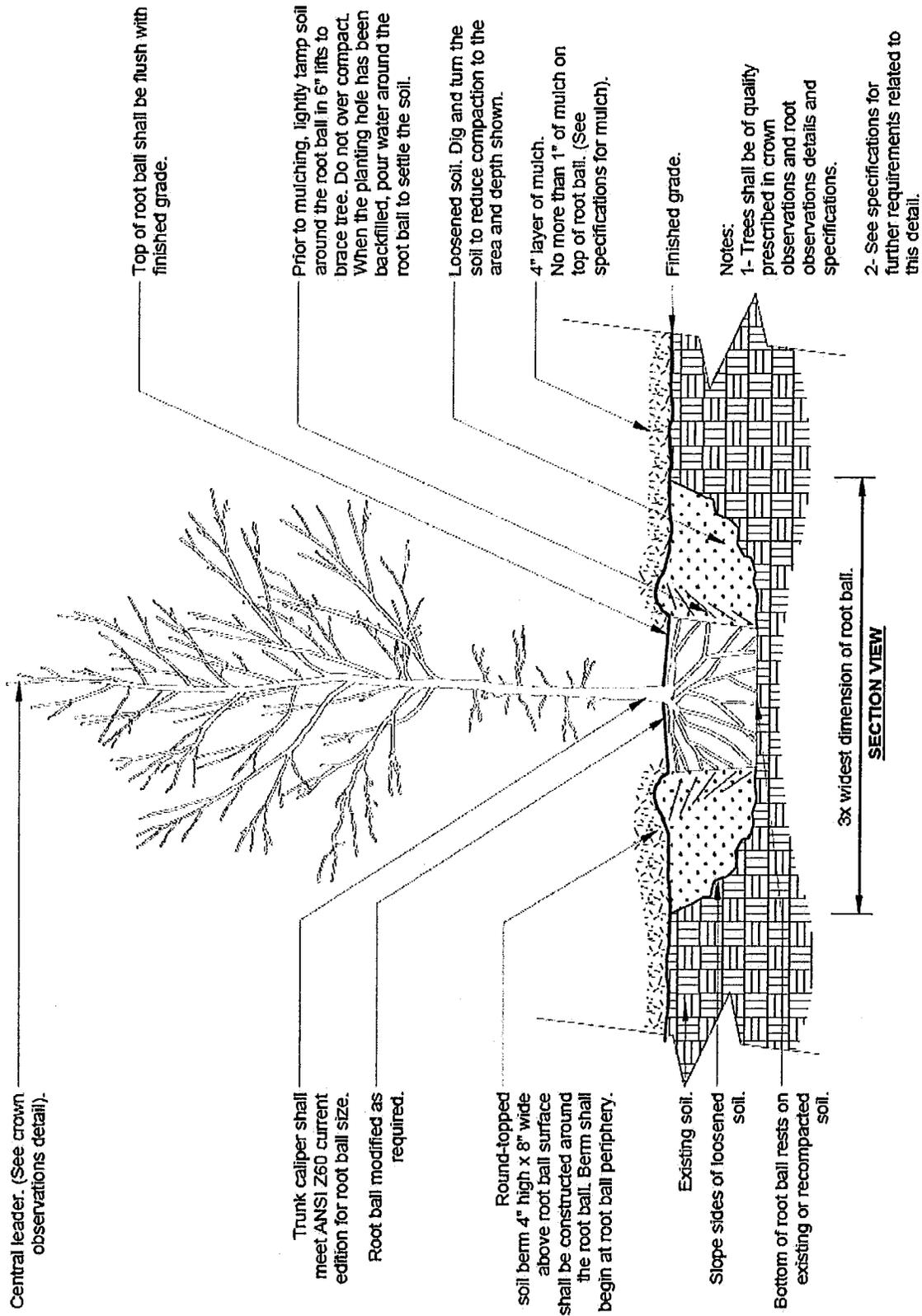
Following are points to consider when choosing a species for placement:

- ❖ Is this the right tree for this particular location?
- ❖ Will it get too large for the space?
- ❖ Are there overhead or underground utilities present? Always, without exception, call Blue Stakes before you dig.
- ❖ Is this tree well suited to our soil and climate? Most nurseries sell trees that don't grow well here.
- ❖ Will it damage City infrastructure? (curb, sidewalk, light pole, water meter...)
- ❖ Will it block a sign or driveway? Consider the proximity of signs and driveways before final placement occurs.
- ❖ Is it too close to the intersection? Never locate a tree within the site triangle. Always stay 40' or more from the vertex of any corner within the intersection.

### Site Triangle Dimensions

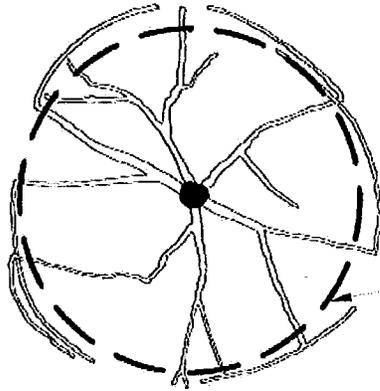


#4 PLANTING GUIDELINES:



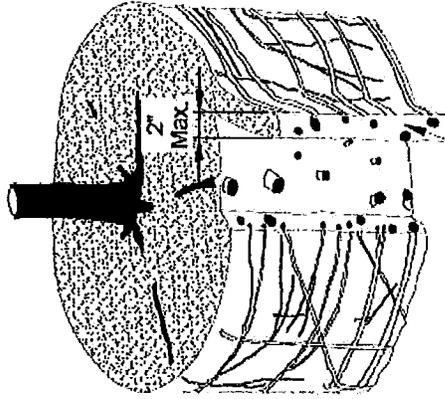
#5 ROOT AND CROWN OBSERVATIONS:

BEFORE SHAVING



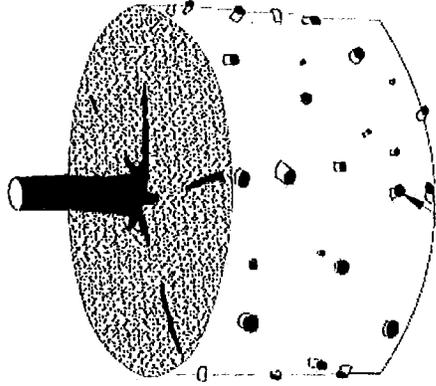
Shave root ball here to remove all roots growing on periphery.

SHAVING PROCESS



Shave outer periphery of the root ball a maximum of 2" thick.

SHAVING COMPLETE

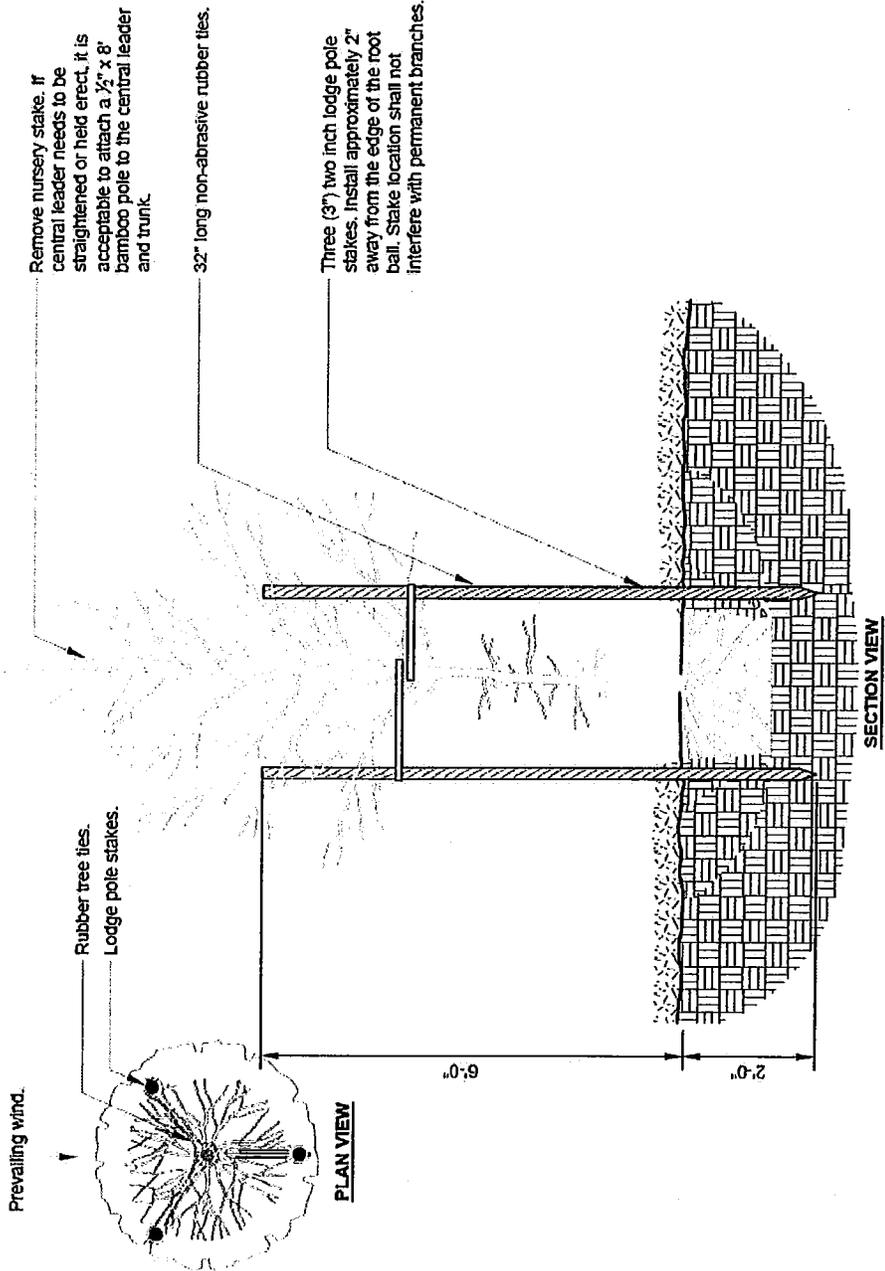


Root tips exposed at periphery of root ball. All roots growing around periphery are removed.

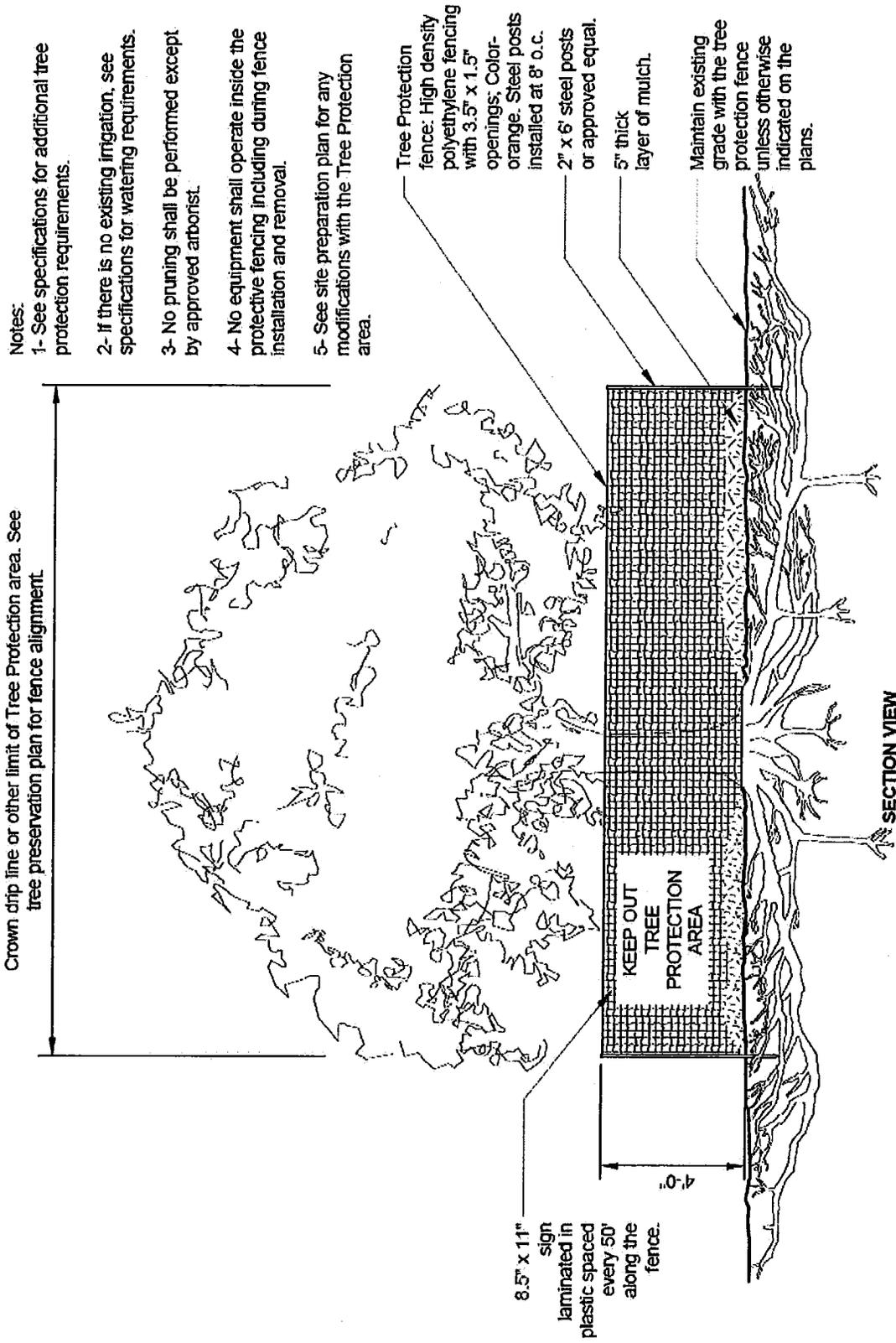
- ❖ Thoroughly inspect all nursery stock whether B&B or container grown. Many trees will be too deep in the pot or packing material and may have circling roots. Shave the sides and top portion if the root collar is buried.
- ❖ Shaving should be conducted using a sharp blade or hand saw eliminating no more than needed to remove all circling roots on the periphery of root ball. Circling roots left uncut will continue to circle causing the tree to girdle itself over time.
- ❖ Shaving can be performed just prior to planting or after placement in the hole.

- ❖ When planting balled and burlap stock (B&B), always locate the root collar (transition zone between stem & root at ground line) before digging the planting hole. This helps prevent digging the hole too deep. Position tree so root collar is at ground level.
- ❖ Do not bury the root collar with excess soil or mulch.
- ❖ When planting B&B stock within the R.O.W. remove the wire basket, and as much of the packing burlap as possible.

**#6 STAKING:** Staking may be required. There are several approved methods including the three post method shown below.



**#7 TREE PROTECTION REQUIREMENTS (establishing a Tree Protection Zone or TPZ):**



**Notes:**

- 1- See specifications for additional tree protection requirements.
- 2- If there is no existing irrigation, see specifications for watering requirements.
- 3- No pruning shall be performed except by approved arborist.
- 4- No equipment shall operate inside the protective fencing including during fence installation and removal.
- 5- See site preparation plan for any modifications with the Tree Protection area.

Tree Protection fence: High density polyethylene fencing with 3.5" x 1.5" openings; Color: orange. Steel posts installed at 8' o.c. 2" x 6" steel posts or approved equal. 5" thick layer of mulch.

Maintain existing grade with the tree protection fence unless otherwise indicated on the plans.

8.5" x 11" sign laminated in plastic spaced every 50' along the fence.

**SECTION VIEW**

**ADDITIONAL TREE PROTECTION REQUIREMENTS:**

- ❖ There are three TPZ Types that may be specified: (Type I) Tree Protection Zone (area) fencing is placed four feet out from drip line of the tree unless otherwise specified. The Forester may also elect to calculate type I TPZ using a trunk diameter method. (Type II) When tree is located within a parking strip the TPZ fencing is placed at the curb and sidewalk extending four feet past the drip line. (Type III) When tree is located in a planter cutout (such as downtown), the fencing is to be placed at minimum at the edge of the cutout and at a height extending to the lowest scaffold branches.
- ❖ TPZ fencing shall be erected before work begins and remain in place until final landscaping is required.
- ❖ If no irrigation exists or if the supply to the protected tree/trees is abandoned during construction, City trees located within the affected area shall be deep watered, at minimum, on a weekly basis until project completion.
- ❖ All root pruning within the TPZ shall be supervised by the project arborist and shall employ methods consistent with ISA standards. (Urban Forestry Ordinance 6-2-9 A)
- ❖ All vehicular traffic within the TPZ must be approved by the City's Urban Forester or the project arborist. An approved method of soil and root protection must be utilized. Approved options are as follows:
  - #1 6-12" bed of organic mulch spread to distribute weight.
  - #2 4+ inches of mulch spread with ¾" plywood covering wherever vehicles will travel.
  - #3 Geotextile fabric with 4-6" gravel spread on top.
  - #4 4-6" mulch spread with logging or road mat placed on top.

All gravel and geotextile fabric, and all organic mulch exceeding 4" shall be removed once the threat of damage has passed and fencing restored to the original TPZ.

**#8 PRUNING:**

- ❖ Pruning of trees on City R.O.W. and within the project area shall be done in accordance with ISA (International Society of Arboriculture) standards and by a certified arborist or other qualified tree professional as approved by the Urban Forester.
- ❖ In cases where the abutting property owner requests actions such as pruning and removal of street trees when no public nuisance exists, abutting property owner shall assume financial responsibility for work to be accomplished. For all such actions, prior approval must be obtained from the Urban Forester.



# City Council Work Session

## COUNCIL STAFF REVIEW

### FINANCIAL AUDIT REPORT FY2015 COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FY2015

#### PURPOSE OF THE WORK SESSION:

1. To have the City's Auditor present the results of the FY2015 Financial Audit to the Council.
2. To have the Administration present and discuss the FY2015 Comprehensive Annual Financial Report (CAFR).
3. To provide the Council an opportunity to ask questions and address issues relating to these reports.

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#### *Executive Summary*

Representatives from Eide Bailly, the City's auditing firm, will present their Financial Audit Report and answer questions for the Council. Representatives from the Administration will review and discuss the FY2015 Comprehensive Annual Financial Report (CAFR).

#### *Background*

Section 10-6-150 of the Utah Code requires the City to prepare an annual financial report and have an audit report completed by an independent auditor. The independent auditor has the responsibility for auditing and reporting on, among other things, the following:

- Risk Assessment
- GASB 54 Compliance
- Bond Covenant Compliance
- Debt Limit Compliance
- Federal Program Compliance
- Purchase and Expenditures
- Inventory Review

The auditor also determines whether the City's financial statements are prepared in conformity with generally accepted accounting principles. Upon completion, copies of the Comprehensive Annual Financial Report (CAFR) and the independent auditor's report are filed with the Utah State



# City Council Work Session

## COUNCIL STAFF REVIEW

Auditor's office. Copies are also retained in the office of the City Recorder.

### **December 15, 2015**

A representative from the City's Comptroller's Office presented the FY2015 Comprehensive Financial Report. Alawna Echols of Eide Bailly presented the audit report for FY2015. The Council accepted these reports for review.

### ***Proposal***

The Auditor will review the Audit Report and answer any questions Council members have regarding the audit findings. The Administration will review the CAFR and answer questions as well.

### **Auditor's Compliance Report**

The Auditor's report is a summary of findings relating to the auditor's review of the City's internal controls and compliance with various requirements relating to state and federal grant awards.

The audit identified a significant deficiency in financial reporting compliance that related to year-end cutoff procedures. Errors in posting caused misstatements in cash and long-term debt at June 30, 2015. The Auditor recommend implementation of controls to ensure additional reviews during the month-end bank reconciliation process and preparation of the long-term debt schedules. The Administration will discuss this issue during the work session.

The Auditor also noted that the City was in compliance with the HUD workout plan related to a FY2014 year finding. (In 2014, the City failed to meet the timeliness standards HUD requires for the Community Development Block Grant funds.)

### **Comprehensive Financial Annual Report**

The Comprehensive Annual Financial Report (CAFR) is prepared by the City Administration each year as part of the fiscal year-end budget process. The CAFR provides an overall picture of the City's funds, investments, assets, and debt, which is additional information over and above the regular annual budget. The City's budget provides a plan for



# City Council Work Session

## COUNCIL STAFF REVIEW

revenues and expenditures, while the CAFR provides the results of the prior year's financial activity.

The CAFR is divided in three major sections:

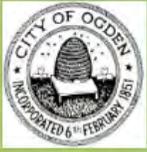
1. **Introductory Section:** This includes a letter of transmittal to the Mayor and City Council from the Management Services Director and the Comptroller describing the City's current financial position.
2. **Financial Section:** This section is the primary section of the CAFR. Basic financial documents give a general description of the City's finances with supplementary information and notes providing additional detail. This section is audited by independent auditors and includes the auditor's opinion.
3. **Statistical Information:** The statistical information provides detailed historical information which puts the current financial statements in historical context. It contains tables and information regarding financial trends, revenue capacity, debt capacity, demographic and economic information, and operating information. This section is unaudited.

For FY2015, the auditors opined that the financial statements fairly present the respective financial position of the City's governmental activities, business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2015.

### *Questions*

#### **Audit Report**

1. Please review the audit procedures used to conduct the FY2015 audit and describe the results as outlined in the Audit Report dated June 30, 2015.
2. Please comment on the general accounting and related management practices of the City.
3. Please review the significant deficiency identified relating to year-end cutoff procedures.
4. Please give your opinion as to the overall financial health of the City.



# City Council Work Session

## COUNCIL STAFF REVIEW

5. Are there any recommendations for improvement?
6. Please identify any upcoming GASB regulations that will affect the City's accounting procedures.

### **CAFR**

1. Please give the Administration's perspective regarding the audit process.
2. Please review the General Fund contributions to the Airport and Golf funds.
3. Please review the City's loans to other funds including efforts to repay those loans.
4. Please explain the high cash balances in the various Utility funds.
5. Please review the City's debt levels and how they relate to the statutory limits.
6. Please review the City's statutorily required cash balances. How does Ogden compare to other cities in the state?
7. Please review the Risk Management Fund—provide historical information, explain the City's relationship with URMMA, and show how claims against the City affect the City's financial position.
8. Please review how the new GASB 68 affected or changed the City's financial reporting. Also review the impacts of the upcoming GASB 77.
9. Please generally discuss the City's change in net position—are we doing better financially than we were a year ago?

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**Council Staff Contact:** Janene Eller-Smith, (801) 629-8165  
**Administrative Staff Contact:** Lisa Stout, (801) 629-8713



December 14, 2015

To the Mayor and Members of the City Council  
Ogden City Corporation  
Ogden, Utah

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ogden City Corporation (the City) for the year ended June 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 6, 2015. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ogden City Corporation are described in Note 1 to the financial statements. During the year ended June 30, 2015, the City adopted the following new accounting guidance:

*Government Accounting Standards Board Statements Number 68 (GASB 68) and 71 (GASB 71):*

As described in Note 1, Ogden City Corporation changed accounting policies related to accounting for pensions to adopt the provisions of GASB Statement 68, *Accounting and Financial Reporting for Pensions* and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2014.

The application of the other existing policies was not changed during 2015. We noted no transactions entered into by Ogden City Corporation during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Useful lives of capital assets used to calculate depreciation expense – estimate is based on management’s evaluation of the useful lives of the assets as well as an ongoing review of existing capital assets for any noted obsolescence or deteriorations.
- Current portion of the accumulated benefits – estimate is determined by a factor of pay rates and also depends on the employees’ years of service.
- Fair value of the City’s investments – for marketable securities and derivatives, estimates are based on prices quoted by third parties and by financial institutions.
- Collectability of accounts receivable used to estimate the allowance for uncollectible accounts and advances – for third-party receivables, estimate is based on historical trends. For receivables within the City funds, estimates are based on management’s evaluation of the fund’s economic outlook and ability to pay.
- Pension balances, including the net pension liability, net pension asset, deferred outflow of resources, deferred inflow of resources, and pension expense are based on the Schedule of Employer Allocations and Pension Amounts provided by the Utah Retirement System. The City’s proportionate share of the net pension asset and net pension liability is based on the City’s contributions to the related plans as a percentage of total employer contributions to the plans.
- Claims payable – estimated liability for pending litigation and other claims is based on management’s review of information from internal and external attorneys who are retained to defend the City. The claims payable liability is estimated based on the estimated likely range of loss for cases that are more-likely-than-not to result in liability to the City.

We evaluated the key factors and assumptions used to develop these significant estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Long-term liabilities in Note 7 to the financial statements.
- Retirement plans in Note 11 to the financial statements.
- Restatement of net position and fund balance in Note 17 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements and made the following adjustments as a result of misstatements detected by our audit procedures:

- To record an adjustment in the general ledger for the gross-up of the transfer of the Dino Park assets. The adjustment was recorded in the fiscal year 2013 financial statements but was not recorded in the general ledger until the fiscal year 2015 audit. Property accounts and the related

accumulated depreciation accounts were each decreased by \$3,723,021, resulting in a \$0 change to the net property balances.

- To record an RDA bond payment in the correct period: liabilities were increased by \$600,000.
- To record a cash advance on the line of credit in the correct period: liabilities were increased by \$90,010.
- To correct the year-end cutoff of cash and accounts receivable: cash was increased by \$1,584,455 and accounts receivable were respectively reduced.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated December 14, 2015.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Ogden City Corporation auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### **Other Matters**

#### *Required Supplementary Information and Other Information*

We applied certain limited procedures to the required supplementary information, including management's discussion and analysis, certain pension information, budgetary comparison information, and information about infrastructure assets, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, including the combining and individual non-major fund financial schedules and the other supplemental budgetary schedules, which accompany

the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of Mayor and Members of the City Council and management of Ogden City Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Salt Lake City, Utah



Government Auditing Standards,  
OMB Circular A-133, and  
Other Required Compliance Reports  
June 30, 2015

**Ogden City Corporation**

Government Auditing Standards:

|                                                                                                                                                                                                                                                                                          |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| Independent Auditor’s Report on Internal Control over Financial Reporting<br>and on Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance with <i>Government Auditing Standards</i> .....                                                    | 1  |
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CPAs & BUSINESS ADVISORS

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Mayor and Members of the City Council  
Ogden City Corporation  
Ogden, UT

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ogden City Corporation, as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Ogden City Corporation's basic financial statements, and have issued our report thereon dated December 14, 2015.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2015-A, that we consider to be a significant deficiency.

**Compliance and Other Matters**

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

**Ogden City Corporation's Response to Findings**

Ogden City Corporation's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Ogden City Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

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

Handwritten signature in cursive script that reads "Eric Sallie LLP".

Salt Lake City, Utah  
December 14, 2015



**Independent Auditor’s Report in Accordance with the *State Compliance Audit Guide* on Compliance with General State Compliance Requirements, Compliance for Each Major State Program, Internal Control over Compliance, and Schedule of Expenditures of State Awards**

To the Mayor and Members of the City Council  
Ogden City Corporation  
Ogden, UT

**Report on Compliance with General State Compliance Requirements and for Each Major State Program**

We have audited Ogden City Corporation’s compliance with the applicable general state and major state program compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on Ogden City Corporation or each of its major state programs for the year ended June 30, 2015.

General state compliance requirements were tested for the year ended June 30, 2015 in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Utah Retirement Systems
- Enterprise Fund Transfers, Reimbursements, Loans, and Services
- Restricted Taxes
- Open and Public Meetings Act

Ogden City Corporation received state funding from the following programs classified as major programs for the year ended June 30, 2015:

- County Option Sales and Use Tax for Transportation - WACOG Grant
- B&C Road Funds

***Management’s Responsibility***

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

***Auditor’s Responsibility***

Our responsibility is to express an opinion on Ogden City Corporation’s compliance based on our audit of the compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Ogden City Corporation or its major state programs

occurred. An audit includes examining, on a test basis, evidence about Ogden City Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program. However, our audit does not provide a legal determination of Ogden City Corporation's compliance.

### ***Opinion on General State Compliance Requirements and Each Major State Program***

In our opinion, Ogden City Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Ogden City Corporation or on each of its major state programs for the year ended June 30, 2015.

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

Management of Ogden City Corporation is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ogden City Corporation's internal control over compliance with the compliance requirements that could have a direct and material effect on Ogden City Corporation or on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and for each major state program and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Ogden City Corporation's internal control over compliance.

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

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

### **Purpose of Report**

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

**Report on Schedule of Expenditures of State Awards as Required by the *State Compliance Audit Guide***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ogden City Corporation as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Ogden City Corporation's basic financial statements. We issued our report thereon dated December 14, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state awards is presented for purposes of additional analysis as required by the *State Compliance Audit Guide* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Eide Bailly LLP*

Salt Lake City, Utah  
December 14, 2015



CPAs & BUSINESS ADVISORS

**Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

To the Mayor and Members of the City Council  
Ogden City Corporation

**Report on Compliance for Each Major Federal Program**

We have audited Ogden City Corporation’s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Ogden City Corporation’s major federal programs for the year ended June 30, 2015. Ogden City Corporation’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

**Management’s Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on the compliance for each of Ogden City Corporation’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ogden City Corporation’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Ogden City Corporation’s compliance.

**Opinion on Each Major Federal Program**

In our opinion, Ogden City Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2015.

## Report on Internal Control over Compliance

Management of Ogden City Corporation is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Ogden City Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Ogden City Corporation's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Ogden City Corporation as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Ogden City Corporation's basic financial statements. We issued our report thereon dated December 14, 2015, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Eide Bailly LLP*

Salt Lake City, Utah  
December 14, 2015

Ogden City Corporation  
 Schedule of Expenditures of State Awards  
 Year Ended June 30, 2015

| Grant Name                                                                  | Award/Contract #<br>(if applicable) | Year of<br>Last Audit | Expenditures             |
|-----------------------------------------------------------------------------|-------------------------------------|-----------------------|--------------------------|
| <b><u>Utah Department of Transportation</u></b>                             |                                     |                       |                          |
| State Aid for Development of Public Airports                                | 159725                              | 2013                  | \$ 222,185               |
| State Aid for Development of Public Airports                                | 159630                              | 2013                  | 36,010                   |
| State Aid for Development of Public Airports                                | 159629                              | 2013                  | <u>11,341</u>            |
| <b>Subtotal – Utah Department of Transportation</b>                         |                                     |                       | <b><u>\$ 269,536</u></b> |
| <b><u>Utah Highway Safety Office</u></b>                                    |                                     |                       |                          |
| Bicycle Rodeo Sponsorship                                                   |                                     |                       | <u>\$ 4,666</u>          |
| <b>Subtotal – Utah Highway Safety Office</b>                                |                                     |                       | <b><u>\$ 4,666</u></b>   |
| <b><u>State of Utah Commission on Criminal and Juvenile Justice</u></b>     |                                     |                       |                          |
| State Asset Forfeiture Grant                                                |                                     |                       | \$ 10,000                |
| Halfway Houses Grant                                                        |                                     | 2014                  | <u>276,396</u>           |
| <b>Subtotal – State of Utah Commission on Criminal and Juvenile Justice</b> |                                     |                       | <b><u>\$ 286,396</u></b> |
| <b><u>Utah Department of Health</u></b>                                     |                                     |                       |                          |
| Emergency Medical Services and Preparedness                                 |                                     |                       | <u>\$ 5,674 *</u>        |
| <b>Subtotal – Utah Department of Health</b>                                 |                                     |                       | <b><u>\$ 5,674</u></b>   |
| <b><u>State of Utah Department of Workforce Services</u></b>                |                                     |                       |                          |
| EIO Wage Reimbursement                                                      |                                     |                       | <u>\$ 3,675 *</u>        |
| <b>Subtotal –State of Utah Department of Environmental Quality</b>          |                                     |                       | <b><u>\$ 3,675</u></b>   |
| <b><u>Utah Division of State History</u></b>                                |                                     |                       |                          |
| Utah Certified Local Government Program                                     |                                     |                       | <u>\$ 10,000</u>         |
| <b>Subtotal –Utah Division of State History</b>                             |                                     |                       | <b><u>\$ 10,000</u></b>  |

Ogden City Corporation  
Schedule of Expenditures of State Awards, continued  
Year Ended June 30, 2015

| Grant Name                                                                   | Award/Contract #<br>(if applicable) | Year of<br>Last Audit | Expenditures        |
|------------------------------------------------------------------------------|-------------------------------------|-----------------------|---------------------|
| <b><u>Governor's Office of Economic Development</u></b>                      |                                     |                       |                     |
| Economic Opportunity Grant                                                   |                                     |                       | \$ 25,000           |
| <b>Subtotal –Governor's Office of Economic Development</b>                   |                                     |                       | <b>\$ 25,000</b>    |
| <b><u>Weber County</u></b>                                                   |                                     |                       |                     |
| WACOG - County Option Sales/Use Tax for Transportation - 20th Street Project |                                     | 2015                  | \$ 1,707,724        |
| WACOG - County Option Sales/Use Tax for Transportation - Harrison Blvd       |                                     | 2015                  | 365,027             |
| RAMP - Arts & Zoo Tax - Centennial Trail Tie In                              |                                     |                       | 9,199               |
| RAMP - Arts & Zoo Tax - High Adventure Park Land Purchase                    |                                     |                       | 29,020              |
| RAMP - Arts & Zoo Tax - High Adventure Park Restroom                         |                                     |                       | 19,230              |
| RAMP - Arts & Zoo Tax - Lorin Farr Ultraviolet Light System                  |                                     |                       | 10,890              |
| RAMP - Arts & Zoo Tax - Pickelball Courts                                    |                                     |                       | 3,200               |
| RAMP - Arts & Zoo Tax - Repair Lorin Farr Pavilion                           |                                     |                       | 47,383              |
| RAMP - Arts & Zoo Tax - Signage Along Trail Systems                          |                                     |                       | 1,265               |
| RAMP - Arts & Zoo Tax - Sports Equipment & Greens                            |                                     |                       | 28,185              |
| RAMP - Arts & Zoo Tax - 4th Street Complex Enhancement                       |                                     |                       | 271                 |
| RAMP - Arts & Zoo Tax - 4th Street Park Sand Volleyball Court                |                                     |                       | 55,000              |
| RAMP - Arts & Zoo Tax - Pickelball Courts at Monroe Park                     |                                     |                       | 123,004             |
| <b>Subtotal – Weber County</b>                                               |                                     |                       | <b>\$ 2,399,398</b> |
| <b><u>Utah Department of Transportation</u></b>                              |                                     |                       |                     |
| 5 Point Water Diversion                                                      |                                     |                       | \$ 60,529           |
| Midblock Crossing                                                            |                                     |                       | 1,697               |
| Bike Study                                                                   |                                     |                       | 5,157               |
| Replace Traffic Cabinet at Country                                           |                                     |                       | 5,393               |
| Lincoln to Wall                                                              |                                     |                       | 6,725               |
| Repair Flashing Lights on 24th & Monroe                                      |                                     |                       | 59                  |
| UDOT Cabinet Ts2 Type 1 Sz 6                                                 |                                     |                       | 19,064              |
| Monroe to Harrison Flooding                                                  |                                     | 2014                  | 39,520              |
| Powder Coat Signal @ 28th & Washington                                       |                                     |                       | 9,270               |
| <b>Subtotal – Utah Department of Transportation</b>                          |                                     |                       | <b>\$ 147,414</b>   |
| <b><u>State Tax Funds</u></b>                                                |                                     |                       |                     |
| B & C Road Funds                                                             |                                     | 2015                  | \$ 2,666,921        |
| State Liquor Funds                                                           |                                     | 2012                  | 152,158             |
| State Gas Tax on Aeronautic Fuel                                             |                                     |                       | 46,831              |
| <b>Subtotal –State Tax Funds</b>                                             |                                     |                       | <b>\$ 2,865,910</b> |
| <b>TOTAL GRANT, CONTRACT, AND LOAN FUND EXPENDITURES</b>                     |                                     |                       | <b>\$ 6,017,669</b> |

\* - New Grant or Funding Source

Ogden City Corporation  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2015

| FEDERAL GRANTOR / PASS THROUGH<br>GRANTOR / PROGRAM TITLE      | CFDA<br>NUMBER | Award or Contract<br>Number | Federal<br>Expenditures FY15 |
|----------------------------------------------------------------|----------------|-----------------------------|------------------------------|
| <u>U.S. Department of Homeland Security</u>                    |                |                             |                              |
| Assistance to Firefighters Grant                               | *              | 97.044                      | \$ 38,055                    |
| Assistance to Firefighters Grant                               | *              | 97.044                      | 301,538                      |
| Subtotal for Assistance to Firefighters Grant                  | *              | <b>97.044</b>               | 339,593                      |
| Pass through from State of Utah:                               |                |                             |                              |
| EMPG Grant                                                     | <b>97.042</b>  | EMPG-2012-DEM-042           | 10,000                       |
| FEMA Disaster Grants - Public Assistance                       | <b>97.036</b>  | PA-08-UT-4011               | 152,959                      |
| Homeland Security LEPTA Reimbursement                          | <b>97.067</b>  | 2012 HSGP                   | 44,046                       |
| Total Department of Homeland Security                          |                |                             | 546,598                      |
| <br><u>U.S. Department of Housing and Urban Development</u>    |                |                             |                              |
| HOME Investment Partnerships Program                           | 14.239         |                             | 505,823                      |
| HOME Discounts on Properties Purchased During FY15             | 14.239         |                             | 337,000                      |
| Subtotal for HOME Investment Partnerships Program              | <b>14.239</b>  |                             | 842,823                      |
| Community Development Block Grant                              | *              | <b>14.218</b>               | 1,714,621                    |
| Community Development Block Grant Section 108 Loan Guarantees  | *              | <b>14.248</b>               | 2,927,384                    |
| Total Department of Housing and Urban Development              |                |                             | 5,484,828                    |
| <br><u>U.S. Department of Transportation</u>                   |                |                             |                              |
| Airport Development Aid Program AIP 41                         | <b>20.106</b>  | 3-49-0024-36                | 204,540                      |
| Total Department of Transportation                             |                |                             | 204,540                      |
| <br><u>U.S. Department of Agriculture, Forest Service</u>      |                |                             |                              |
| Pass through from State of Utah Department of Natural Resource |                |                             |                              |
| USDA Cooperative Forestry Assistance                           | <b>10.664</b>  |                             | 89,046                       |
| Total Department of Agriculture                                |                |                             | 89,046                       |
| <br><u>U.S. Department of Education</u>                        |                |                             |                              |
| Pass through from Ogden City School District                   |                |                             |                              |
| Carol M. White Physical Education Program                      | <b>84.215F</b> |                             | 28,091                       |
| Total Department of Education                                  |                |                             | 28,091                       |

\* Denotes a major program

Ogden City Corporation  
Schedule of Expenditures of Federal Awards, continued  
Year Ended June 30, 2015

| FEDERAL GRANTOR / PASS THROUGH<br>GRANTOR / PROGRAM TITLE | CFDA<br>NUMBER | Award or Contract<br>Number | Federal<br>Expenditures FY15 |
|-----------------------------------------------------------|----------------|-----------------------------|------------------------------|
| <u>U.S. Department of Justice</u>                         |                |                             |                              |
| Pass Through From Utah CCJJ:                              |                |                             |                              |
| Violence Against Women Formula Grant                      | 16.588         | 13VAWA20                    | 18,931                       |
| Violence Against Women Formula Grant                      | 16.588         | 14VAWA21                    | 27,833                       |
| Subtotal for Violence Against Women Formula Grant         | <b>16.588</b>  |                             | <u>46,764</u>                |
| Victims of Crime Act Grant                                | <b>16.801</b>  | 14VOCA42                    | 8,681                        |
| Title V - Cross Prevention                                | 16.548         | 10P02                       | 17,226                       |
| Title V - Cross Prevention                                | 16.548         | 11P02                       | 17,224                       |
| Subtotal for Title V - Cross Prevention                   | <b>16.548</b>  |                             | <u>34,450</u>                |
| Northern Utah Gang Conference                             | <b>16.540</b>  | 12J45                       | 4,070                        |
| Justice Assistance Grant                                  | 16.738         | 2011-DJ-BX-2374             | 25,843                       |
| Justice Assistance Grant                                  | 16.738         | 2012-DJ-BX-0200             | 1,428                        |
| Justice Assistance Grant                                  | 16.738         | 2014-DJ-BX-0662             | 46,100                       |
| Subtotal for Justice Assistance Grant                     | <b>16.738</b>  |                             | <u>73,371</u>                |
| Total Department of Justice                               |                |                             | <u>167,336</u>               |
|                                                           |                |                             | <u><u>\$ 6,520,439</u></u>   |
|                                                           |                |                             | Total Federal Assistance:    |

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Ogden City Corporation, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Ogden City Corporation received federal awards both directly from federal agencies and indirectly through pass-through entities. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

**Note 2 - Significant Accounting Policies**

**Basis of Accounting**

Governmental fund types account for Ogden City Corporation's federal grant activity. Therefore, expenditures in the schedule of expenditures of federal awards are recognized on the modified accrual basis – when they become a demand on current available financial resources. Ogden City Corporation's summary of significant accounting policies is presented in Note 1 in Ogden City Corporation's basic financial statements.

**CFDA Numbers**

OMB Circular A-133 requires the schedule of expenditures of federal awards to show the total expenditures for each entity's federal awards as identified in the Catalog of Federal Domestic Assistance (CFDA). The CFDA is a government-wide compendium of individual federal programs. Each program included in the CFDA is assigned a five-digit program identification number (CFDA number).

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditors’ report issued – *Unmodified*

Internal control over financial reporting:

- Material weakness identified No
- Significant deficiencies identified Yes

Noncompliance material to financial statements noted? No

**Federal Awards**

Internal control over major programs:

- Material weakness identified No
- Significant deficiencies identified None Reported

Type of auditors’ report issued on Compliance for major programs – Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133 – No

Federal programs tested as major programs:

| <u>Name of Federal Program or Cluster</u>                     | <u>CFDA Number</u> |
|---------------------------------------------------------------|--------------------|
| Community Development Block Grant                             | 14.218             |
| Community Development Block Grant Section 108 Loan Guarantees | 14.248             |
| Assistance to Firefighters Grant                              | 97.044             |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? No

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**Section II – Financial Statement Findings**

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2015-A – Significant deficiency in financial reporting: year-end cutoff procedures.

*Criteria:* Controls should be in place and operating effectively to ensure the accuracy of the cash cutoff at year-end, including ensuring that all cash deposits and payments are recorded in the correct period.

*Condition:* During the audit we noted misstatements, that management corrected in the June 30, 2015 financial statements, in which cash deposits were recorded in the month following deposit. Also, a bond payment near year-end was posted to the incorrect period. Prior to our audit, cash at June 30, 2015 was overstated by approximately \$1,548,000 and accounts receivable were respectively understated. Governmental long-term debt was understated by \$600,000 and the net position was respectively overstated.

*Cause:* The City's internal controls did not detect these misstatements prior to the audit. The City often notes unrecorded deposits on the bank reconciliation and records them in the following month. The City generally deems these amounts to be immaterial, but the amount was more significant than expected at June 30, 2015. It appears that the bond payment was a clerical error.

*Effect:* Additional misstatements could go undetected if controls are not strengthened.

*Recommendation:* Controls should be implemented to ensure that there are additional reviews over the work of the accountants, including during the bank reconciliation process and preparation of the long-term debt schedules for the audit.

*Management Response and Corrective Action Plan:* The Comptroller's office has a detailed description of how the bank reconciliation is completed each month. The review of unrecorded deposits that should be accrued to a prior period is not currently part of the process description. The Comptroller's office will add the review of unrecorded deposits for accrual as part of the process so that is completed monthly. The Comptroller's office has prepared the debt schedule in the past. This is a responsibility that can be performed by the Treasurer's office with the Comptroller reviewing and tracing the detail back to amortization schedules. This will create a division between the preparation of the long-term debt schedule and the review of the debt schedule for errors.

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**Section III – Federal Award Findings and Questioned Costs**

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No federal award findings or questioned costs to report

**2014-001**      **CFDA # 14.218**  
**Community Development Block Grant**

**Compliance Requirement:** Period of Availability

**Type of Finding:** Compliance and significant deficiency in internal control over compliance

*Finding:* In accordance with 24 CFR § 570.903, a grantee is considered to be in compliance with timeliness requirements, if 60 days prior to the end of its program year, there is no more than 1.5 times its annual grant remaining in the line-of-credit. Internal controls should exist to ensure compliance with the period of availability requirements. When HUD reviewed the 60-day timeliness test as of May 2, 2014, the City's line-of-credit balance was 1.98 times its annual grant amount, or \$1,906,128. The City's line-of-credit balance was \$1,588,544 as of June 30, 2014, which is approximately 1.7 times the annual grant amount. Accordingly, the City failed to comply with the timeliness standard. Internal controls did not prevent this instance of noncompliance with the period of availability requirements.

*Status:* Not a current year finding. As of the May 2, 2015 measurement date, the City was in compliance with the timeliness requirement of having no more than 1.5 times its annual grant remaining in the line-of-credit.



# Comprehensive Annual Financial Report

Year Ended  
June 30, 2015



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**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT OF  
OGDEN CITY CORPORATION**

**Year Ended June 30, 2015**

**Ogden, Utah**



**Mayor**

Michael P. Caldwell

**City Council**

Bart E. Blair  
Neil K. Garner  
Caitlin K. Gochnour  
Richard Hyer  
Doug Stephens  
Marcia White  
Amy L. Wicks

**Prepared by:**

**Department of Management Services**

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Cindi Hellewell, Accounting Technician  
Justin Sorenson, Senior Analyst  
Brandee Johnson, Treasurer  
Gabe Johns, Senior Accountant

**OGDEN CITY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

Year Ended June 30, 2015

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**OGDEN CITY, UTAH**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

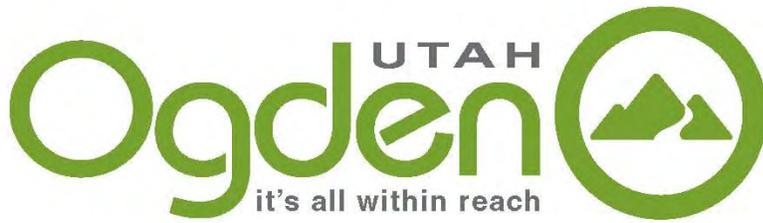
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December 14, 2015

Citizens, Honorable Mayor and  
Members of the City Council  
City of Ogden  
Ogden, Utah 84401

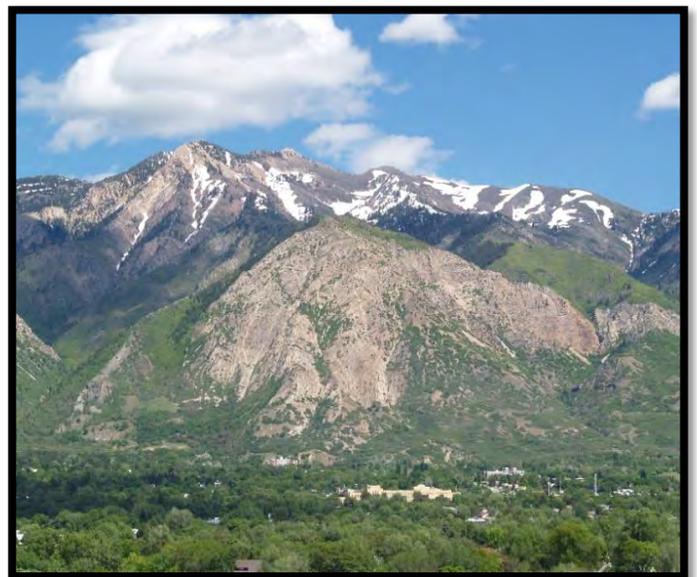
Dear Citizens, Mayor and Members of the City Council:

In accordance with Section 10-6-150 of the Utah Code Unannotated 1993 you are being provided the Fiscal Year 2014-2015 Comprehensive Annual Financial Report of the City of Ogden. This report has been formatted to comply with the financial reporting standards developed by the Governmental Accounting Standards Board (GASB). This report includes Government-Wide Financial Statements. The Government-Wide Financial Statements include a statement of net assets that provide the total net assets of the government, including all capital assets (including infrastructure) and the statement of activities that shows the cost of providing government services. Additional information can be found in Management's Discussion and Analysis which begins on page 23.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with City management. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the City's various activities. These assertions are based upon a comprehensive framework of internal control that has been established for this purpose.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes the title page, the table of contents, this transmittal letter, the City's organization chart, a list of principal officers, and the Certificate of Achievement for Excellence in Financial Reporting for the 2014 Comprehensive Annual Financial Report. The Financial Section includes the basic financial statements and the combining and individual fund financial statements and schedules, as well as the auditors' report on the financial statements and schedules which begins on page 19. This section also includes the management's discussion and analysis (MD&A). The Statistical Section includes selected financial and demographic information presented on a multiyear basis where available.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, findings and recommendations, and auditors' reports on the internal control structure and compliance with applicable laws and regulations are included in a separate Single Audit report.



## REPORTING ENTITY AND ITS SERVICES

The City of Ogden, Utah was incorporated on February 6, 1851 and is defined as a city of the second class as defined in Title 10 of the Utah Code. The City is located in the northern part of the state and serves a population of over 84,000 residents and is the largest city in Weber County. The City functions under a strong mayor form of government. Under this form of government the Mayor is elected to a full-time position as the Chief Executive over the administration of the City. The City Council serves as the legislative arm of the government and approves and adopts the annual budget.

This report includes all of the City's funds. The City provides a full range of services. Services provided by the City under general governmental functions include police and fire protection, planning and engineering, code enforcement, street maintenance, traffic control, parks operation and maintenance, recreation services, community development, and general administrative services.

In addition, water services, sanitary sewer services, storm sewer, solid waste collection and disposal services, the golf courses, certain recreational programs, BDO activities, ambulance and paramedic services are provided under an enterprise fund concept, with user charges set by the City Council to ensure adequate coverage of operating expenses and payments on outstanding debt. The Municipal Airport is handled as an enterprise fund supported, in part, by contributions from the General Fund. Fleet/facilities operations, information technology systems and risk management are handled through internal service funds.

The Tax Increment Districts of the Ogden Redevelopment Agency are reported as a Special Revenue Fund in this report. The Municipal Building Authority, Cemetery Perpetual Care and the Downtown Ogden Special Improvement District are also reported as Special Revenue Funds. The Capital Projects fund is used to account for projects approved in the City's Capital Improvement Plan. The Gomer A. Nicholas Park Endowment is reported as a permanent fund. The interest from this fund is used to improve the City's parks system.

## ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. We believe the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal awards, as well as to determine that the City has complied with applicable laws and regulations.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of all funds used by the City are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Improvement Projects Fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level within an individual fund. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end. However, encumbrances are generally re-appropriated as part of the following year's budget, and reserves for such are indicated as a portion of fund balances.

## ECONOMIC CONDITION AND FINANCIAL PLAN

The national gross domestic product (GDP) expanded at a rate of 2.2% in the last quarter of 2015 over the same quarter of 2014. Ogden City's sales tax growth during FY 2015 was 12.5%. Ogden City is in a better financial position at the end of FY 2015, due in part to conservative spending and increased revenues. Projections in the FY 2016 budget are conservative yet optimistic, due to steady economic growth.

In July of 2015 the New York Times reported that economic forecasters' predict strong economic growth in 2016, Consensus has the economic grow at a rate of 2.8% in 2016, in part due to a presidential election. While the City is expecting moderate economic growth, it will monitor actual revenues received on a monthly basis to ensure that expenditures do not exceed generated revenues. The City monitors revenues and expenses monthly through a committee that meets to review the results of operations, as well as discusses economic concerns, development, legislative actions that may affect the City and future economic conditions and trends.

The City budgets ongoing revenues, such as sales tax, property tax and other taxes and fees for operating uses. One time revenue sources, such as grants are considered separately and only budgeted for the period and use available. The City also uses a financial planner to help determine the sufficiency of the Utility rates that are in place to ensure future operation and replacement needs can be met.



## ECONOMIC DEVELOPMENT

Ogden consistently attracts global business and world-class events to the area with our unique mix of outdoor recreation, burgeoning business, and vibrant, active lifestyle; and our continued commitment to revitalize Ogden has positioned the City once again in the national and world spotlights.



Forbes ranks Ogden No. 11 in its "Best Places for Business and Careers." The report says "Ogden business costs are fourth lowest in the U.S. and high school attainment is off the charts."

Ogden ranks third in Forbes' 2014 list of "America's Best Places to Raise a Family" and also makes Forbes' list of "The Best 25 Places to Retire."



The American Planning Association names Ogden's 25<sup>th</sup> Street in its "Great Places in America: Streets" report for its "most complete contiguous collection of turn-of-the-century commercial architecture in Utah," adding "but it's the stories behind the buildings that make the street unique."



NerdWallet, a consumer advocacy website based in San Francisco, ranks Ogden second best medium-sized metropolitan area in the country for homeownership.

Ogden is named in the "Top 20 U.S. Cities for Tech Startups" (Associated Press, Oct. 23, 2014) and comes in at number three in the "Top 5 U.S. Cities for Young Computer Professionals" (changetheequation.org, Oct. 16, 2014).

Still Ogden's "low-key vibe" at local ski resorts and its "greatest snow on earth" continue to get attention from well-known media such as USA Today (Jan. 17, 2014), US Airways Magazine (Feb. 2014), Dallas Morning News (March 7, 2014), DCSki.com (May, 24, 2014), Backcountry Magazine (Sept. and Oct. 2014), and Outside Online (Oct. 7, 2014) among others.

Economic development efforts in Ogden are diligent and progressing with great momentum. The City has undertaken many strategies that have led to promising results for Ogden, and all redevelopment activities are made with serious analysis of potential benefits and a watchful eye toward current and future prosperity for residents.

Calculated efforts to attract, develop, and retain business in the area has resulted in more than 1,085 new jobs in this fiscal year. Additional jobs have been retained and still more companies have committed to expansions in the coming years.

Businesses recruited to or expanding in the area include: Northrup Grumman, Purch, Osprey Packs, Esurance, Answer Financial, WebNX, Rhema Health Products, Wells Fargo Financial Advisors, Volagi, Mercury Wheels, Lincoln Title, America First Credit Union, CityCycle, Warren's CraftBurger/Century Club, Corner Bakery Café, Walgreens, Crossroads Skatepark and Shop, Zaxby's, and Burlington Coat Factory.



Ongoing development projects target specific areas to remove blight, clean up and beautify the environment, stimulate entrepreneurial activity, and attract

investment and developers.

Ogden Riverbend is a master planned redevelopment community along the Ogden River will offer multiple housing types in a walkable neighborhood setting. Restaurants and retail will enhance this mixed-use community. The river experience is being enhanced with parks, open spaces, and trail systems providing recreational opportunities, including the High Adventure Park with unique playground amenities and features.



Oak Den Bungalows is planned to be exclusive housing development located in the heart of Ogden's Central Bench Historic District. Green building practices have been incorporated into the plan with historic architectural features to create homes that offer a high quality of life and low cost of living.

**Ogden City Corporation  
Letter of Transmittal**



The City held a ground breaking for the Ogden Business Exchange in Fiscal Year 2015. The Ogden Business Exchange is a planned business park located on 51 acres at the historic Ogden Union Stockyards. Designed to be more



than a collection of buildings and roads for technology companies and industry, its proximity to walking and biking paths along the Weber River encourages a connection to the active outdoor recreation lifestyle that abounds in Ogden. A unique layout is planned to embody the history of the site through open space development and preservation of important elements. The Ogden Business Exchange will take several years to complete.

As different business clusters are being established in the area, business development strategies are helping to foster their success. While cluster recruiting of bicycle manufacturers continues with a recruiting trip to Taiwan and hosting world-class events in Ogden like Scenic Tour of Utah and QBP Fat Bike Summit and Dealer Camp, new business clusters are emerging and gaining traction.



Mobile Apps Lab (Startup Ogden) is located within the new Weber State Downtown campus building offering entrepreneurs the opportunity to network with other technology minds while building, testing, and taking to market software applications for mobile devices.

The State of Utah's STEM Action Center awarded Ogden School District and its partners a grant in connection with the STEM initiative. The STEM initiative is a coordination of workforce, education, and industry partners to establish a spark of interest in young students in science, technology, engineering, and math disciplines to augment the anticipated new jobs expected to come to Ogden that will require STEM graduates. Formal training programs are being established with Ogden-Weber Applied Tech College to help train for non-destructive inspection and advanced composites jobs.



**PUBLIC IMPROVEMENT**

The City recently completed an award winning Ogden Water Treatment Plant that utilizes the latest in microfiltration technology. This technology produces more consistent and higher quality water than conventional water treatment plants. The Plant is sized to meet current peak demands and is also easily expandable to meet future growth demands.



Additionally, the Plant offers many water conservation education features.

Additionally, the 36" Supply Line Replacement Project in effect added a large capacity to Ogden's Water System. This was done by replacing a steel and concrete pipeline that had failed and at its peak was losing approximately two million gallons per day. The newly installed pipeline is made of a much more reliable material, ductile iron. This line will be able to reliably carry the total production of Ogden's Pineview Well Field.

Improvements to both the Harrison Boulevard and 5 Points Storm Water drains allows water to be captured, pre-treated and discharged safely while eliminating potential flooding threats and removing water from the roadways. The Storm Water Utility also replaced the old, dilapidated 17<sup>th</sup> Street lift station to ensure a safer work area for the employees.

The 32<sup>nd</sup> Street Sidewalk was installed which allows children in elementary and middle school to safely access the schools without walking in roadway.



Pickleball courts were completed at Monroe Park, bringing the total number of pickleball courts to 16 city-wide. Now that we have this inventory in 2 parks we have the ability to hosts tournaments that we've never been able to pursue.

After 75 years, one of our most reserved pavilions in the Ogden City parks inventory needed a complete face lift. The Lorin Farr Pavilion was redone with modern engineering standards to bring it up to current codes that meet seismic and ADA standards. This beautiful edifice should last at least another 75 years.

### GOVERNMENT REVENUES

Revenues for general governmental functions (General Fund) for the fiscal year ended June 30, 2015 totaled \$57,566,272. The amounts of revenue from various sources are shown in the following tabulation:

| Revenue Source         | 2015                 | % of Total  | 2014                 | % of Total  | 2013                 | % of Total  | 2012                 | % of Total  |
|------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Taxes                  | \$ 34,191,113        | 59.4%       | \$ 38,091,714        | 65.8%       | \$ 37,445,113        | 65.8%       | \$ 35,865,785        | 63.6%       |
| Licenses and permits   | 2,439,734            | 4.2%        | 2,301,809            | 4.0%        | 1,789,847            | 3.1%        | 2,285,419            | 4.1%        |
| Intergovernmental      | 9,632,057            | 16.7%       | 6,822,806            | 11.8%       | 7,712,677            | 13.6%       | 7,385,017            | 13.1%       |
| Charges for services   | 7,897,247            | 13.7%       | 7,228,630            | 12.5%       | 6,577,440            | 11.6%       | 6,557,954            | 11.6%       |
| Fines and Forfeitures  | 1,976,082            | 3.4%        | 2,168,991            | 3.7%        | 2,193,546            | 3.9%        | 2,930,273            | 5.2%        |
| Interest income        | 95,099               | 0.2%        | 55,606               | 0.1%        | 8,319                | 0.0%        | 148,198              | 0.3%        |
| Other revenue          | 1,334,940            | 2.3%        | 1,237,359            | 2.1%        | 1,165,783            | 2.0%        | 1,238,791            | 2.2%        |
|                        | <u>\$ 57,566,272</u> | <u>100%</u> | <u>\$ 57,906,915</u> | <u>100%</u> | <u>\$ 56,892,725</u> | <u>100%</u> | <u>\$ 56,411,437</u> | <u>100%</u> |
| Change from prior year | -0.6%                |             | 1.8%                 |             | 0.9%                 |             | 3.0%                 |             |

Taxes produced 59.4 percent of general revenues. The amount of taxes collected in fiscal year 2015 decreased mostly from reclassifying allocation from municipal operations from a tax on utility revenue to a transfer into the general fund from other funds. Taxable value of property in Ogden City for calendar year 2014 was \$3.87 billion. Included in this amount is \$1.1 billion in the tax increment districts.

Licenses and permits provided 4.2 percent of general revenues. The increase from the prior year is due to an increase in building permits.

Intergovernmental revenues represented 16.7 percent of total general revenue. This represents a 41.2% increase from the prior year, due to an increase in federal funds for redevelopment.

Charges for services provided 13.7 percent of general revenues which equates to a 1.2 percent increase from the previous year. General participation in these activities changes with economic conditions.

Fines and forfeitures provided 3.4 percent of general revenues. Justice court and civil citation activity has decreased slightly over the past year.

Interest Income provided 0.2 percent of general revenues. This amount represents a small increase over the previous year. Rates of return have remained lower than historical levels.

Other revenue includes police auctions, insurance rebates, sales of assets and other administrative revenues.

### GENERAL FUND EXPENDITURES

Expenditures for general governmental purposes (General Fund) for the fiscal year ended June 30, 2015 totaled \$60,006,654. Levels of expenditures for major functions of the city are as follows:

| Expenditure by<br>Function            | 2015                 | % of<br>Total | 2014                 | % of<br>Total | 2013                 | % of<br>Total | 2012                 | % of<br>Total |
|---------------------------------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| General Government                    | \$ 11,066,424        | 18.4%         | \$ 9,862,318         | 17.6%         | \$ (35,581,178)      | -65.1%        | \$ 9,956,836         | 18.5%         |
| Police and Fire                       | 25,371,705           | 42.3%         | 24,728,817           | 44.0%         | 24,124,524           | 44.1%         | 23,180,853           | 43.0%         |
| Public Services                       | 9,365,098            | 15.6%         | 9,928,317            | 17.7%         | 9,919,398            | 18.1%         | 9,873,168            | 18.3%         |
| Community and<br>Economic Development | 11,925,607           | 19.9%         | 9,343,143            | 16.6%         | 8,571,079            | 15.7%         | 8,394,772            | 15.6%         |
| Debt Service                          | 2,277,820            | 3.8%          | 2,280,844            | 4.1%          | 2,560,274            | 4.7%          | 2,473,856            | 4.6%          |
|                                       | <u>\$ 60,006,654</u> | <u>100%</u>   | <u>\$ 56,143,439</u> | <u>100%</u>   | <u>\$ 54,696,021</u> | <u>18%</u>    | <u>\$ 53,879,485</u> | <u>100%</u>   |
| Change from prior year                | 6.9%                 |               | 2.6%                 |               | 1.5%                 |               | -5.3%                |               |

Expenditures for fiscal year 2015 increased over the prior year. The majority of this increase is attributed to the City covering the increased cost of health care insurance and retirement. Additionally the City awarded a 4 percent average pay for performance wage increase to employees during 2015.

### FUND BALANCE GUIDELINES

Utah State Code Section 10-6-116 establishes guidelines on the use of fund balance in the General Fund. As outlined, any fund balance in excess of five percent of estimated revenues may be utilized for budget purposes. The section further indicates the fund balance shall not exceed twenty-five percent of estimated revenues. Under these guidelines the City's fund balance parameters are approximately \$2,701,531 and \$13,507,656 based on next fiscal year's budgeted receipts. The unassigned portion of the General Fund balance at June 30, 2015 is \$3,771,984.

### ENTERPRISE FUNDS

The income before transfers and capital contributions for the enterprise funds for the current and preceding three fiscal years are as follows:

| Income (loss) before<br>transfers and<br>capital contributions | 2015         | %<br>Change | 2014         | % of<br>Total | 2013         | %<br>Change | 2012         |
|----------------------------------------------------------------|--------------|-------------|--------------|---------------|--------------|-------------|--------------|
| Water Utility                                                  | \$ 5,182,119 | 98.3%       | \$ 2,613,451 | -31.1%        | \$ 3,793,285 | 11.1%       | \$ 3,415,763 |
| Sanitary Sewer Utility                                         | 1,993,736    | -8.7%       | 2,182,927    | -8.7%         | 2,390,258    | -36.9%      | 3,789,038    |
| Storm Sewer Utility                                            | 1,910,613    | 0.0%        | -            | 0.0%          | -            | 0.0%        | -            |
| Refuse Collection                                              | 1,717,068    | 72.4%       | 996,044      | 37.8%         | 722,673      | 81.6%       | 397,913      |
| Business Depot Ogden                                           | (3,772,391)  | 23.8%       | (3,047,884)  | 301.0%        | (760,153)    | -31.4%      | (1,108,348)  |
| Municipal Airport                                              | (1,719,970)  | -203.4%     | (566,885)    | 138.0%        | 1,492,138    | 189.3%      | (1,670,682)  |
| Golf Courses                                                   | (193,949)    | -222.1%     | (60,208)     | 78.0%         | (273,635)    | -15.8%      | (236,230)    |
| Recreation                                                     | 87,204       | 546.0%      | (19,553)     | 141.2%        | 47,470       | 782.8%      | (6,952)      |
| Dinosaur Park                                                  | -            | 0.0%        | -            | 100.0%        | 83           | 101.9%      | (4,285)      |
| Medical Services                                               | 391,044      | -48.8%      | 763,335      | -4.2%         | 797,025      | -54.1%      | 1,736,820    |

**Ogden City Corporation  
Letter of Transmittal**

The above table shows the income (loss) generated by each fund rather than presenting the total change in net assets due to the effect of the inclusion of large capital contributions from outside donors and transfers of infrastructure assets from Business Depot Ogden to the Water and Sewer funds.

The Unrestricted Net Assets for the enterprise funds for the current and preceding three fiscal years are as follows:

| <b>Unrestricted<br/>Net Position</b> | <b>2015</b>  | <b>%<br/>Change</b> | <b>2014</b>  | <b>% of<br/>Total</b> | <b>2013</b>  | <b>%<br/>Change</b> | <b>2012</b>  |
|--------------------------------------|--------------|---------------------|--------------|-----------------------|--------------|---------------------|--------------|
| Water Utility                        | \$ 7,403,453 | -17.0%              | \$ 8,920,663 | 10.3%                 | \$ 8,089,476 | -7.9%               | \$ 8,779,378 |
| Sanitary Sewer Utility               | 14,105,967   | -23.8%              | 18,514,015   | 2.8%                  | 18,011,400   | 19.4%               | 15,081,839   |
| Strom Sewer Utility                  | 4,412,488    | 0.0%                | -            | 0.0%                  | -            | 0.0%                | -            |
| Refuse Collection                    | 4,530,253    | 49.7%               | 3,025,512    | 8.1%                  | 2,799,724    | 26.1%               | 2,220,522    |
| Business Depot Ogden                 | 12,629,752   | 29.6%               | 9,744,785    | 3.6%                  | 9,409,399    | 18.5%               | 7,943,621    |
| Municipal Airport                    | (2,300,229)  | -7.6%               | (2,138,051)  | -0.7%                 | (2,122,551)  | -26.5%              | (1,678,284)  |
| Golf Courses                         | (45,577)     | 143.2%              | 105,506      | 124.9%                | (423,539)    | 46.7%               | (794,518)    |
| Recreation                           | 36,557       | 26.2%               | 28,970       | -36.3%                | 45,485       | -61.4%              | 117,775      |
| Dinosaur Park                        | (27,795)     | 0.0%                | (27,795)     | 0.0%                  | (27,795)     | 0.3%                | (27,878)     |
| Medical Services                     | 1,066,409    | -72.0%              | 3,812,435    | 18.8%                 | 3,208,148    | -15.8%              | 3,808,334    |

**DEBT ADMINISTRATION**

Outstanding bonds:

General Obligation Refunding issued in 2009 have \$2,075,000 principal outstanding. These bonds mature December 15, 2015.

Sales Tax Revenue issued in 2011 have \$1,351,000 principal outstanding. These bonds mature March 1, 2026

Tax Increment Revenue bonds have \$31,240,000 principal outstanding. These bonds mature by June 2031.

Water & Sewer Revenue bonds issued in 2009 have \$3,755,000 principal outstanding. These bonds mature June 15, 2024.

Water & Sewer Revenue bonds issued in 2008 have \$42,930,000 principal outstanding. These bonds mature June 15, 2038.

Water & Sewer Revenue bonds issued in 2013 have \$12,440,000 principal outstanding. These bonds mature June 15, 2038.

Water Revenue bonds issued in 2012 have \$3,676,000 principal outstanding. These bonds mature June 15, 2033

Water Revenue bonds issued in 2013 have \$4,912,000 principal outstanding. These bonds mature June 15, 2033.

Storm Water Revenue bonds issued in 2012 have \$1,522,000 principal outstanding. These bonds mature June 15, 2023.

Storm Water Revenue bonds issued in 2013 have \$4,125,000 principal outstanding. These bonds mature June 15, 2033.

Solid Waste Revenue bonds issued in 2001 have \$600,000 principal outstanding. These bonds mature June 15, 2016.

Ogden Municipal Building Authority Refunding bonds issued in 2006 have \$2,279,000 principal outstanding and mature June 15, 2021.

Ogden Municipal Building Authority bonds issued in 2007 have \$1,505,000 principal outstanding and mature January 15, 2028.

Annual requirements to amortize this debt are provided for in each year's budget.

#### INDEPENDENT AUDIT

The State Uniform Fiscal Procedures Act (10-6-151) requires an annual audit of the City's accounts by an independent auditor. The City has complied with this requirement and the independent auditing firm of Eide Bailly, has issued an unqualified opinion on the City's financial statements. Their report has been included in this report.

#### AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Ogden City for its comprehensive annual financial report for the fiscal year ended June 30, 2013. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### ACKNOWLEDGMENTS

Publication of this document would not have been possible without the dedicated services of the entire staff of the Department of Management Services, particularly those in the Comptroller Division.

We express gratitude to all employees of the Department who contributed to the preparation of this report. We also extend a "thank you" to the Mayor and the City Council for their interest and support of the financial affairs of the City.

Respectfully submitted,



David G. Buxton  
Director of Management Services



Lisa Stout, CPA  
Comptroller



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

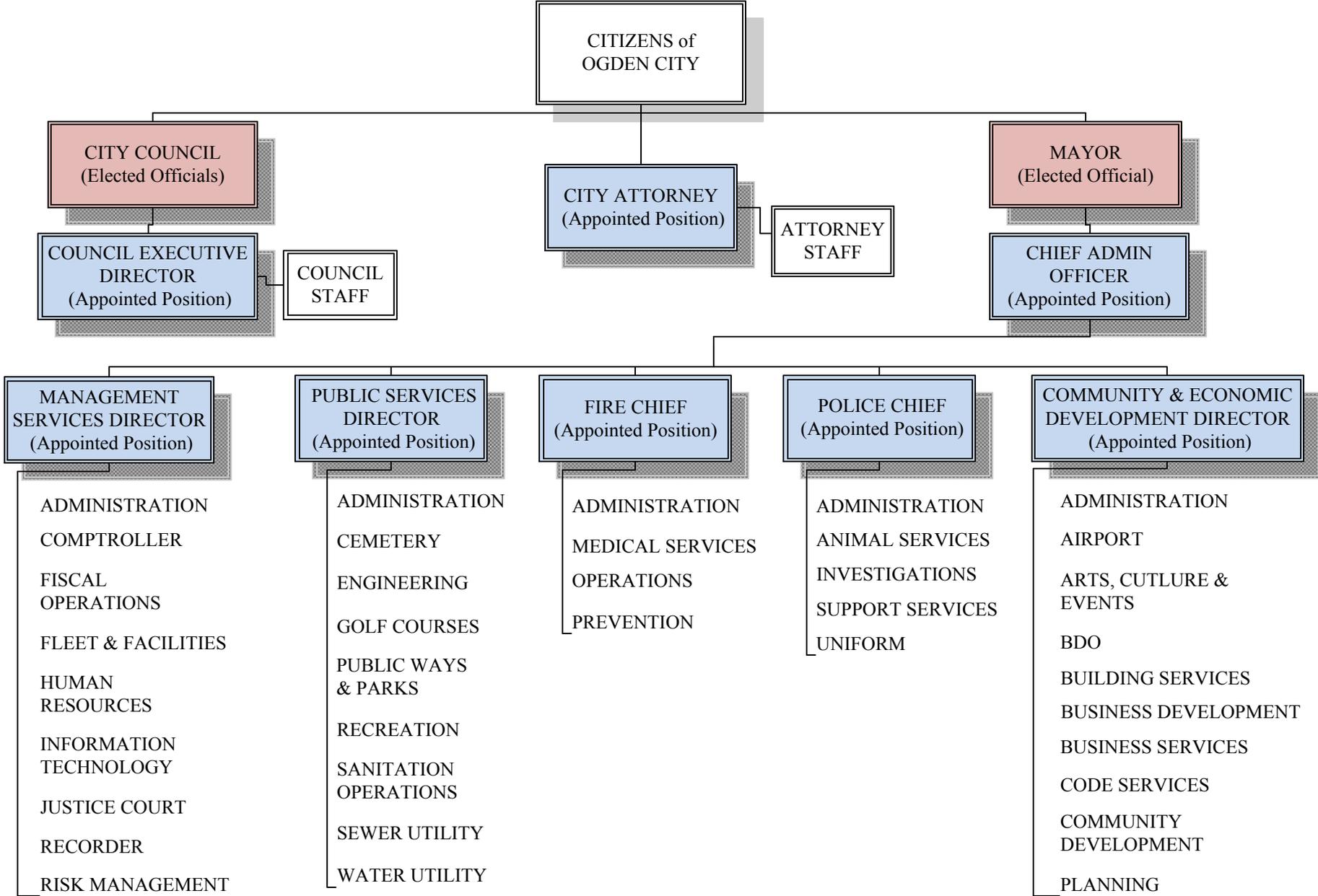
**Ogden City Corporation  
Utah**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

Executive Director/CEO

# OGDEN CITY CORPORATION ORGANIZATIONAL STRUCTURE



**OGDEN CITY CORPORATION  
PRINCIPAL CITY OFFICIALS  
June 30, 2015**

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Michael P. Caldwell  
Mayor



Richard Hyer  
Council Member, Chair



Caitlin Gouchnour  
Council Member, Vice Chair



Bart E. Blair  
Council Member



Neil K. Garner  
Council Member



Doug Stephens  
Council Member



Marcia White  
Council Member



Amy L. Wicks  
Council Member

**Ogden City Department Heads**

Chief Administrative Officer  
City Council Executive Director  
City Attorney  
Management Services Director/Budget Officer  
Police Chief  
Fire Chief  
Public Services Director  
Community and Econ. Dev. Director

**Name**

Mark L. Johnson  
William B. Cook  
Gary Williams  
David G. Buxton  
Michael R. Ashment  
Michael L. Mathieu  
Jay Lowder  
Tom Christopoulos

**Additional Administrative Officials**

City Recorder  
City Treasurer  
City Engineer  
Building Official  
Court Administrator  
Comptroller

Tracy Hansen  
Brandee Johnson  
Justin Anderson  
Steven Patrick  
Paula Carr  
Lisa Stout

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# Financial Section



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## Independent Auditor's Report

To the Mayor and Members of the City Council  
Ogden City Corporation  
Ogden, UT

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ogden City Corporation (the City) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ogden City Corporation, as of June 30, 2015, and the respective changes in financial position and, where, applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matter**

As discussed in Notes 1 and 17 to the financial statements, the Ogden City Corporation has adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, which has resulted in a restatement of the net position as of July 1, 2014. Our opinions are not modified with respect to this matter.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, certain pension information, budgetary comparison information, and information about infrastructure assets, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of American, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ogden City Corporation's financial statements. The introductory section, combining and individual non-major fund financial schedules, other supplemental budgetary schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual non-major fund financial schedules and the other supplemental budgetary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial schedules and other supplemental budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated December 14, 2015 on our consideration of Ogden City Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.

*Eide Bailly LLP*

Salt Lake City, Utah  
December 14, 2015

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**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

---

**INTRODUCTION**

The following is a discussion and analysis of Ogden City's financial performance and activities for the year ended June 30, 2015. Please read it in conjunction with the transmittal letter in the Introductory Section of this report and with the financial statements that follow.

**HIGHLIGHTS**

**Government-wide**

- As of July 1, 2014, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting form Pensions* and GASB Statement No. 71, *Pension Transactions for Contributions Made Subsequent to the Measurement Date*. As a result the City had a significant restatement in fiscal year 2015 to beginning net position. The effect of GASB 68 is reported in the notes to financial statements, Note 17 on page 94. Net position information for fiscal year 2014, presented here in the management discussion and analysis has not been restated for the effects of GASB 68. The City's total net position decreased \$8,199,704 or 2.24 percent from the prior year. The decrease is a result of the GASB 68 implementation. Net position of governmental activities decreased \$9,104,463 or 5.84 percent, and net position of business-type activities increased by \$904,759 or 0.43 percent.

**Fund Level**

- Fund balances in the City's governmental funds increased \$2,766,214 or 11.92 percent from the prior year. Revenue in most governmental funds met budgeted expectations with the exception of the intergovernmental revenue. This revenue category is where the City accounts for grants. The City will recognize a budget for the grant when it is awarded, however revenue generally is not received until the City has spent the funds and requests reimbursement from the granting agencies.
- Property tax revenues in the general fund increased \$51,681 or .51 percent over the prior year. Property taxes in the general fund were also under budget by \$415,552 or 3.9 percent below budget. Property tax collected in the Redevelopment Agency decreased by \$208,836, a decline of 1.55 percent. Redevelopment Agency collected property tax did exceed the budget by \$24,790 or 0.19 percent. The City's total sales taxes increased \$464,612 or 2 percent from the previous year. The City's license and permit revenue increased \$137,925 or 6 percent. This is generally attributed to a stable economy and developments within the City.

**Long-term Debt**

- The City's long-term debt decreased by the amount of scheduled payments, less the issuance of a HUD 108 loan received by the City and capital lease financing for the purchase of vehicles and equipment.
- The City obtained a guaranteed assistance loan from the U.S. Department of Housing and Urban Development (section 108 loan guarantee), during fiscal year 2015 in the amount of \$3,340,000 to be used in connection with the Ogden Business Exchange. The section 108 loan guarantee is initially, variable interest rate, at 0.2 percent above the 3 month LIBOR, adjusted monthly. Interest only payments are required until August 2019, when the principal repayment begins and the borrowing is converted to a fixed interest rate. The section 108 loan guarantee will be paid off in August of 2032.
- The City retired capital lease borrowings of \$1,571,285 during fiscal year 2015, by trading in equipment and entered into new capital lease transactions to finance new equipment in the amount of \$3,499,551. These lease obligations and the capital equipment being finance are accounted for in the Fleet, Facilities, Electronics and Stores Internal Service Fund. All of the outstanding lease agreements, of \$3,822,189 will be paid by the end of fiscal year 2020.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

---

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is an introduction to the City's Basic Financial Statements. The Basic Financial Statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information including combining statements for nonmajor funds and a statistical section.

**Government-wide Statements - Reporting the City as a Whole**

The Statement of Net Position and the Statement of Activities beginning on page 37 comprise the government-wide financial statements. These statements provide a broad overview with a long-term focus of the City's finances as a whole and are prepared using the full-accrual basis of accounting, similar to private-sector companies. This means all revenues and expenses are recognized regardless of when cash is received or spent, and all assets and liabilities, including capital assets and long-term debt, are reported at the entity level.

The government-wide statements report the City's net position - the difference between total assets and total liabilities and deferred inflow of resources - and how they have changed from the prior year. Over time, increases and decreases in net position measure whether the City's overall financial condition is getting better or worse. In evaluating the government's overall condition, however additional non-financial factors should be considered such as the City's economic outlook, changes in its demographics, and the condition of its capital assets and infrastructure.

The government-wide statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or most of their costs through user fees and charges (*business-type activities*). Ogden City's governmental activities include general administration, public safety, transportation, environmental protection, leisure opportunities, and community development. The City's business-type activities include certain operations for utilities, medical services, airport, refuse, recreation and property management.

**Fund Financial Statements - Reporting the City's Most Significant Funds**

The fund financial statements beginning on page 44 provide detailed information about individual major funds, and not the City as a whole. A fund is a group of related accounts that the City uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the City's funds are divided into two types, each type uses a different accounting approach.

*Governmental Funds* - Most of the City's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide statements. Governmental funds use the modified accrual basis of accounting, which measures the flow of current financial resources that can be converted to cash and the balances left at year-end that are available for future spending. This short-term view of the City's financial position helps determine whether the City has sufficient resources to cover expenditures for its basic services in the near future.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

---

*Proprietary Funds* - Ogden City uses two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City has nine enterprise funds which include water, sanitary sewer, storm sewer, airport, golf courses, refuse, BDO (Business Depot Ogden), recreation and medical services activities. The sanitary and storm sewer activity has been accounted for in the same fund. The sanitary sewer and the storm sewer activity was separated into two funds during fiscal year 2015. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City maintains three internal service funds to account for its fleet and facilities, risk management, and information technology activities. Because those services predominantly benefit governmental rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

**Reconciliation between Government-wide and Fund Statements**

The financial statements include schedules on pages 45 and 47 that reconcile the amounts reported for governmental activities on the government-wide statements (full-accrual accounting, long-term focus) with amounts reported on the governmental fund statements (modified accrual accounting, short-term focus). Following are some of the major differences between the two statements:

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Depreciation expense on capital assets is included on the government-wide statements, but is not reported on the governmental fund statements.
- Contributions of capital assets made to the government are reported on the government-wide statements, but are not reported on the governmental fund statements.
- Bond proceeds result in liabilities on the government-wide statements but are other financing sources on the governmental fund statements.
- Net pension liability and associated deferred inflows/outflows of resources for governmental funds are reported on the government-wide statements, but not on the governmental fund statements.

**Notes to the Financial Statements**

The notes beginning on page 60 provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

**Required Supplementary Information**

Ogden City adopts an annual budget for all of its governmental and proprietary funds. Beginning on page 98 are budgetary comparison schedules for the City's General and major Special Revenue funds.

**Supplementary Information**

Supplementary information includes combining statements for the City's nonmajor governmental funds, internal service funds, and nonmajor enterprise funds.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

**Net Position**

The largest component of the City's net position is net investment in capital assets. This accounts for 86.66 percent of net position and reflects investments in capital assets (land, buildings, equipment, roads, and other infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities. Resources needed to repay capital-related debt must be provided from other sources. Restricted net position comprises 2.83 percent of total net position and is subject to external restrictions on how it may be used. The largest part of restricted net position for the City as a whole relates to grant requirements and how the grant resources may be used.

Unrestricted net position is 10.51 percent of total net position. Unrestricted net position for the City decreased \$19,575,979 or 34.27 percent from the prior year.

**Ogden City Corporation**  
**Net Position**  
**June 30**

|                                | Governmental          |                                     | Business-type         |                                     | Total                 |                                     |
|--------------------------------|-----------------------|-------------------------------------|-----------------------|-------------------------------------|-----------------------|-------------------------------------|
|                                | Activities            |                                     | Activities            |                                     |                       |                                     |
|                                | 2015                  | As previously<br>presented,<br>2014 | 2015                  | As previously<br>presented,<br>2014 | 2015                  | As previously<br>presented,<br>2014 |
| Current and other assets       | \$ 59,201,438         | \$ 62,177,647                       | \$ 55,840,448         | \$ 66,252,436                       | \$ 115,041,886        | \$ 128,430,083                      |
| Capital assets                 | <u>190,793,075</u>    | <u>186,970,154</u>                  | <u>238,845,277</u>    | <u>226,524,948</u>                  | <u>429,638,352</u>    | <u>413,495,102</u>                  |
| <b>Total Assets</b>            | <u>249,994,513</u>    | <u>249,147,801</u>                  | <u>294,685,725</u>    | <u>292,777,384</u>                  | <u>544,680,238</u>    | <u>541,925,185</u>                  |
| Deferred outflows of resources | <u>3,402,052</u>      | -                                   | <u>256,865</u>        | -                                   | <u>3,658,917</u>      | -                                   |
| Current and other liabilities  | 19,771,350            | 27,138,020                          | 9,493,217             | 7,679,662                           | 29,264,567            | 34,817,682                          |
| Long-term liabilities          | <u>63,522,132</u>     | <u>44,468,100</u>                   | <u>73,830,625</u>     | <u>75,375,616</u>                   | <u>137,352,757</u>    | <u>119,843,716</u>                  |
| <b>Total Liabilities</b>       | <u>83,293,482</u>     | <u>71,606,120</u>                   | <u>83,323,842</u>     | <u>83,055,278</u>                   | <u>166,617,324</u>    | <u>154,661,398</u>                  |
| Deferred inflows of resources  | <u>23,359,449</u>     | <u>21,693,584</u>                   | <u>991,883</u>        | -                                   | <u>24,351,332</u>     | <u>21,693,584</u>                   |
| Net position                   |                       |                                     |                       |                                     |                       |                                     |
| Invested in capital assets,    |                       |                                     |                       |                                     |                       |                                     |
| Net of related debt (restated) | 145,590,488           | 137,742,706                         | 164,109,269           | 166,139,531                         | 309,699,757           | 303,882,237                         |
| Restricted                     | 5,415,936             | 2,966,964                           | 4,706,318             | 1,596,535                           | 10,122,254            | 4,563,499                           |
| Unrestricted                   | <u>(4,262,790)</u>    | <u>15,138,427</u>                   | <u>41,811,278</u>     | <u>41,986,040</u>                   | <u>37,548,488</u>     | <u>57,124,467</u>                   |
| <b>Total Net Position</b>      | <u>\$ 146,743,634</u> | <u>\$ 155,848,097</u>               | <u>\$ 210,626,865</u> | <u>\$ 209,722,106</u>               | <u>\$ 357,370,499</u> | <u>\$ 365,570,203</u>               |
| Change from prior year:        | -5.84%                | 10.97%                              | 0.43%                 | 2.29%                               | -2.24%                | 5.82%                               |

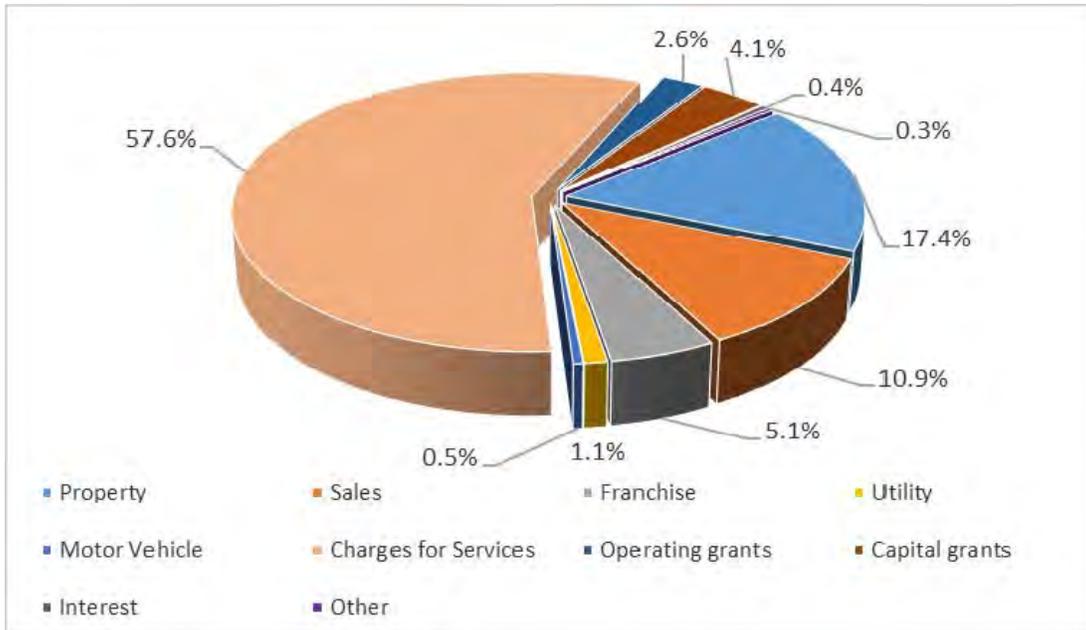
Note: Fiscal year 2014 numbers have not been adjusted for the effects of GASB 68.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
 Year Ended June 30, 2015

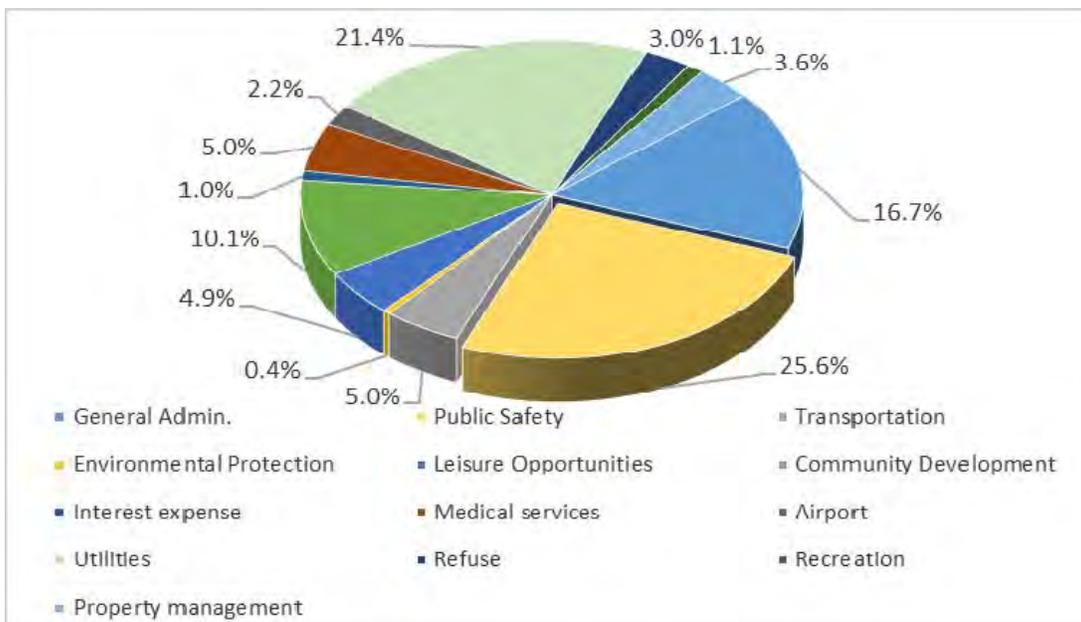
**Changes in Net Position**

The following charts and schedules summarize the City's revenues and expenses relative to each other and the prior year.

Ogden City  
Total Revenues – 2015



Ogden City  
Total Expenses – 2015



**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
Year Ended June 30, 2015

**Governmental Activities**

Tax revenues increased during 2015 by \$472,041. Sales tax made up the majority of this increase. Net position for governmental activities increased this year by \$12,507,728. Expenses before transfers increased over the prior year by \$3,250,457. The majority of the expense increase related to public safety, and community development, while general administrative expenditures decreased.

**Ogden City Corporation**  
**Changes in Net Position**  
**Years Ended June 30**

|                                         | <b>Governmental Activities</b> |                                      | <b>Business-type Activities</b> |                                      | <b>Total</b>          |                                      | <b>Total Percent Change 2014-2015</b> |
|-----------------------------------------|--------------------------------|--------------------------------------|---------------------------------|--------------------------------------|-----------------------|--------------------------------------|---------------------------------------|
|                                         | <b>2015</b>                    | <b>As previously presented, 2014</b> | <b>2015</b>                     | <b>As previously presented, 2014</b> | <b>2015</b>           | <b>As previously presented, 2014</b> |                                       |
| <b>Revenues</b>                         |                                |                                      |                                 |                                      |                       |                                      |                                       |
| <b>General Revenues</b>                 |                                |                                      |                                 |                                      |                       |                                      |                                       |
| Taxes                                   | \$ 46,990,238                  | \$ 46,518,197                        | \$ -                            | \$ -                                 | \$ 46,990,238         | \$ 46,518,197                        | 1.0%                                  |
| Other General Revenues                  | 1,232,323                      | 3,131,238                            | 396,363                         | 326,267                              | 1,628,686             | 3,457,505                            | -112.3%                               |
| <b>Program Revenues</b>                 |                                |                                      |                                 |                                      |                       |                                      |                                       |
| Charges for Services                    | 25,259,088                     | 28,008,865                           | 53,044,524                      | 50,164,446                           | 78,303,612            | 78,173,311                           | 0.2%                                  |
| Operating Grants                        | 3,503,504                      | 4,064,906                            | -                               | 82,825                               | 3,503,504             | 4,147,731                            | -18.4%                                |
| Capital Grants                          | 5,093,702                      | 6,317,596                            | 420,986                         | 658,913                              | 5,514,688             | 6,976,509                            | -26.5%                                |
| <b>Total Revenues</b>                   | <b>82,078,855</b>              | <b>88,040,802</b>                    | <b>53,861,873</b>               | <b>51,232,451</b>                    | <b>135,940,728</b>    | <b>139,273,253</b>                   | <b>-2.5%</b>                          |
| <b>Expenses</b>                         |                                |                                      |                                 |                                      |                       |                                      |                                       |
| General Administration                  | 20,103,339                     | 25,434,444                           | -                               | -                                    | 20,103,339            | 25,434,444                           | -26.5%                                |
| Public Safety                           | 30,735,027                     | 26,854,122                           | -                               | -                                    | 30,735,027            | 26,854,122                           | 12.6%                                 |
| Transportation                          | 5,961,415                      | 5,500,657                            | -                               | -                                    | 5,961,415             | 5,500,657                            | 7.7%                                  |
| Environmental Protection                | 538,094                        | 667,371                              | -                               | -                                    | 538,094               | 667,371                              | -24.0%                                |
| Leisure Opportunities                   | 5,904,111                      | 6,140,594                            | -                               | -                                    | 5,904,111             | 6,140,594                            | -4.0%                                 |
| Community Development                   | 12,102,350                     | 6,854,489                            | -                               | -                                    | 12,102,350            | 6,854,489                            | 43.4%                                 |
| Interest on Long-term Debt              | 1,190,313                      | 1,832,516                            | -                               | -                                    | 1,190,313             | 1,832,516                            | -54.0%                                |
| Medical Services                        | -                              | -                                    | 6,046,734                       | 5,335,476                            | 6,046,734             | 5,335,476                            | 11.8%                                 |
| Airport                                 | -                              | -                                    | 2,605,648                       | 1,616,676                            | 2,605,648             | 1,616,676                            | 38.0%                                 |
| Utilities                               | -                              | -                                    | 25,744,236                      | 28,595,847                           | 25,744,236            | 28,595,847                           | -11.1%                                |
| Refuse                                  | -                              | -                                    | 3,639,072                       | 4,255,556                            | 3,639,072             | 4,255,556                            | -16.9%                                |
| Recreation                              | -                              | -                                    | 1,323,220                       | 1,409,421                            | 1,323,220             | 1,409,421                            | -6.5%                                 |
| Property Management                     | -                              | -                                    | 4,366,991                       | 4,668,521                            | 4,366,991             | 4,668,521                            | -6.9%                                 |
| <b>Total Expenses</b>                   | <b>76,534,650</b>              | <b>73,284,193</b>                    | <b>43,725,901</b>               | <b>45,881,497</b>                    | <b>120,260,550</b>    | <b>119,165,690</b>                   | <b>0.9%</b>                           |
| Change in Net Position before Transfers | 5,544,206                      | 14,756,609                           | 10,135,972                      | 5,350,954                            | 15,680,179            | 20,107,563                           | -28.2%                                |
| Special item                            | -                              | -                                    | -                               | -                                    | -                     | -                                    | 0.0%                                  |
| Transfers                               | 6,963,522                      | 654,940                              | (6,963,522)                     | (654,940)                            | -                     | -                                    | 0.0%                                  |
| <b>Change in Net Position</b>           | <b>12,507,728</b>              | <b>15,411,549</b>                    | <b>3,172,450</b>                | <b>4,696,014</b>                     | <b>15,680,178</b>     | <b>20,107,563</b>                    | <b>-28.2%</b>                         |
| Net Position - Beginning (restated)     | 134,235,907                    | 140,436,548                          | 207,454,415                     | 205,026,092                          | 341,690,322           | 345,462,640                          | -1.1%                                 |
| <b>Net Position - Ending</b>            | <b>\$ 146,743,635</b>          | <b>\$ 155,848,097</b>                | <b>\$ 210,626,865</b>           | <b>\$ 209,722,106</b>                | <b>\$ 357,370,500</b> | <b>\$ 365,570,203</b>                | <b>-2.3%</b>                          |

Note: Fiscal year 2014 numbers have not been adjusted for the effects of GASB 68.

The following table shows to what extent the City's governmental activities relied on taxes and other general revenue to cover their costs. For 2015, these programs generated \$33,856,294 or 44.24 percent of total expenses through charges for services and grants. Taxes, other general revenues and fund balance covered the remaining 55.76 percent.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

| Ogden City<br>Net Cost of Governmental Activities<br>Years Ended June 30 |                             |                                     |                         |                      |                                                               |               |
|--------------------------------------------------------------------------|-----------------------------|-------------------------------------|-------------------------|----------------------|---------------------------------------------------------------|---------------|
|                                                                          | Program<br>Expenses<br>2015 | Less<br>Program<br>Revenues<br>2015 | Net<br>Program<br>Costs |                      | Program Revenues<br>as a Percentage<br>of Program<br>Expenses |               |
|                                                                          |                             |                                     | 2015                    | 2014                 | 2015                                                          | 2014          |
| <b>Activities</b>                                                        |                             |                                     |                         |                      |                                                               |               |
| General Administration                                                   | \$ 20,103,339               | \$ (14,607,576)                     | \$ 5,495,763            | \$ 7,437,021         | 72.7%                                                         | 70.8%         |
| Public Safety                                                            | 30,735,027                  | (4,351,165)                         | 26,383,862              | 20,937,585           | 14.2%                                                         | 22.0%         |
| Transportation                                                           | 5,961,415                   | (5,151,946)                         | 809,469                 | (693,003)            | 86.4%                                                         | 112.6%        |
| Environmental Protection                                                 | 538,094                     | (3,613,440)                         | (3,075,345)             | (2,785,336)          | 671.5%                                                        | 517.4%        |
| Leisure Opportunities                                                    | 5,904,111                   | (741,033)                           | 5,163,078               | 5,454,716            | 12.6%                                                         | 11.2%         |
| Community Development                                                    | 12,102,350                  | (5,391,134)                         | 6,711,216               | 2,709,357            | 44.5%                                                         | 60.5%         |
| Interest on Long-term Debt                                               | 1,190,313                   | -                                   | 1,190,313               | 1,832,516            | 0.0%                                                          | 0.0%          |
| <b>Total Governmental Activities</b>                                     | <b>\$ 76,534,650</b>        | <b>\$ (33,856,294)</b>              | <b>\$ 42,678,356</b>    | <b>\$ 34,892,856</b> | <b>44.24%</b>                                                 | <b>52.40%</b> |

**Business-type Activities**

The business-type activities are generating sufficient revenue, before capital contributions and transfers, to cover costs in the water, sanitary sewer, BDO property management, medical, refuse, recreation and storm sewer. Reductions in net position occurred in the BDO property management, medical and airport funds. This combined with non-operating transfer and capital contribution activities resulted in an increase in net position of \$3,172,415 for the combined business activities.

**CAPITAL ASSETS AND LONG-TERM DEBT ADMINISTRATION**

**Capital Assets**

Ogden City added \$35,169,344 in new capital assets during 2015. New additions to buildings and improvements, equipment, construction in progress, intangibles, and infrastructure were \$4,607,829, \$2,529,594, \$19,120,687, \$77,912, and \$8,833,322, respectively. Overall, construction-in-progress increased by \$15,656,427. Several projects, the mostly related to infrastructure and water improvements were completed and reclassified during the year, in the amount of \$3,464,260. The majority were reclassified from construction-in-progress to infrastructure and improvements. New projects were also started during the year increasing construction-in-process in the amount of \$19,120,687. The majority of the projects were started in the water fund, storm sewer fund, and governmental activities by \$10,134,009, \$7,604,522 and \$1,381,020, respectively. The City sold, disposed of or traded in \$510,104 in capital assets, the majority of which were related to vehicles and equipment that were traded in on new vehicles and equipment in the amount of \$1,804,404. During the year, the BDO Property Management Fund transferred improvements and infrastructure totaling \$399,202, \$435,304, \$653,999 and \$3,051,993 to the water fund, sanitary sewer fund, storm sewer fund and general fixed assets, respectively.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

**Infrastructure**

The City has elected to use the modified-approach for reporting infrastructure. This election allows the City to forego reporting depreciation on infrastructure assets, provided that the City has made a commitment to maintain those particular assets at predetermined condition levels. Detailed information on the City's modified approach for reporting infrastructure is presented in the Required Supplementary Information on page 103.

During the year, the condition levels of infrastructure assets changed. Road infrastructure classifies as fair or better increased by 4.2% and infrastructure classified as very poor increased to 1.6%. Over the past five years, the City has been able to maintain road infrastructure above its committed level of maintenance of 50% for "Fair or better" for 3 of those 5 year. No bridges have been given a rating of "poor" in the past two year.

The City spent less than estimated for maintenance of condition levels in the current year. During fiscal year 2015 the City spent \$7,141,932 on infrastructure compared to a budget estimate of \$21,048,412. More information about capital assets is included in Note 5 on page 75.

**Long-term Debt**

The general City obtained a guaranteed assistance section 108 loan for \$3,340,000 and capital lease financing for \$3,499,552. Note 7 on page 77 provides more information on the City's long-term liability activity for the year. The following table presents changes in Ogden City's long-term obligations in relation to the previous year. The following table presents changes in Ogden City's long-term obligations in relation to the previous year.

| Ogden City<br>Long-term Liabilities<br>Years Ended June 30 |                            |                      |                             |                      |                       |                       |                                         |  |
|------------------------------------------------------------|----------------------------|----------------------|-----------------------------|----------------------|-----------------------|-----------------------|-----------------------------------------|--|
|                                                            | Governmental<br>Activities |                      | Business-type<br>Activities |                      | Total                 |                       | Total<br>Percent<br>Change<br>2014-2015 |  |
|                                                            | 2015                       | 2014                 | 2015                        | 2014                 | 2015                  | 2014                  |                                         |  |
| General Obligation Bonds                                   | \$ 2,075,000               | \$ 4,075,000         | \$ -                        | \$ -                 | \$ 2,075,000          | \$ 4,075,000          | -49.08%                                 |  |
| Sales Tax Revenue Bonds                                    | 1,351,000                  | 1,454,000            |                             |                      |                       |                       |                                         |  |
| Lease Revenue Bonds                                        | 3,784,000                  | 4,121,000            | -                           | -                    | 3,784,000             | 4,121,000             | -8.18%                                  |  |
| Tax Increment Revenue Bonds                                | 31,240,000                 | 34,835,000           | -                           | -                    | 31,240,000            | 34,835,000            | -10.32%                                 |  |
| Enterprise Revenue Bonds                                   | -                          | -                    | 73,960,000                  | 76,601,000           | 73,960,000            | 76,601,000            | -3.45%                                  |  |
| Notes Payable                                              | 4,640,000                  | 1,400,000            | -                           | -                    | 4,640,000             | 1,400,000             | 231.43%                                 |  |
| Capital Leases                                             | 3,709,778                  | 2,955,172            | -                           | -                    | 3,709,778             | 2,955,172             | 25.54%                                  |  |
| Claims payable                                             | 2,267,616                  | 1,154,023            | -                           | -                    | 2,267,616             | 1,154,023             | 96.50%                                  |  |
| Compensated Absences                                       | 3,201,745                  | 3,064,921            | 844,634                     | 916,309              | 4,046,379             | 3,981,230             | 1.64%                                   |  |
| Deferred Bond Insurance                                    | -                          | -                    | 193,354                     | 210,914              | 193,354               | 210,914               | -8.33%                                  |  |
| Bond Premium                                               | -                          | -                    | 792,279                     | 827,967              | 792,279               | 827,967               | -4.31%                                  |  |
| Bond Discount                                              | (189,190)                  | (206,330)            | (16,271)                    | (18,079)             | (205,461)             | (224,409)             | -8.44%                                  |  |
| <b>Total</b>                                               | <u>\$ 52,079,949</u>       | <u>\$ 52,852,786</u> | <u>\$ 75,773,996</u>        | <u>\$ 78,538,111</u> | <u>\$ 127,853,945</u> | <u>\$ 131,390,897</u> | <u>-2.69%</u>                           |  |

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

**Fund Balances**

At June 30, 2015, Ogden City's governmental funds reported combined fund balances of \$25,980,330. An amount of \$2,919,454 is classified as nonspendable and includes prepaids, inventory, loans to other funds, and Gomer Nicholas fund principal. An amount of \$4,458,270 is reported as spendable-restricted for debt service, unspent bond proceeds and revolving loan program capital. An amount of \$14,830,622 is reported as spendable-assigned for various purposes as detailed on the face of the governmental funds balance sheet. An amount of \$3,771,984 is reported as spendable-unassigned. It is important to note that included in the unassigned amount is the State of Utah required reserve of \$2,432,924. The following table presents the City's fiscal year 2015 ending governmental fund balances.

| <b>Ogden City</b>                 |                      |                      |                      |                      |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Governmental Fund Balances</b> |                      |                      |                      |                      |
| <b>June 30, 2015</b>              |                      |                      |                      |                      |
|                                   | <b>General</b>       | <b>Redevelopment</b> | <b>Nonmajor</b>      |                      |
|                                   | <b>Fund</b>          | <b>Agency</b>        | <b>Funds</b>         | <b>Total</b>         |
| Nonspendable                      | \$ 2,436,729         | \$ -                 | \$ 482,725           | \$ 2,919,454         |
| Spendable - restricted            | 3,816,299            | 225,521              | 416,450              | 4,458,270            |
| Spendable - assigned              | 1,968,934            | 1,397,235            | 11,464,453           | 14,830,622           |
| Spendable - unassigned            | 3,771,984            | -                    | -                    | 3,771,984            |
| <b>Total</b>                      | <b>\$ 11,993,946</b> | <b>\$ 1,622,756</b>  | <b>\$ 12,363,628</b> | <b>\$ 25,980,330</b> |
| Percent Change from Prior Year:   | 8.90%                | -16.39%              | 20.52%               | 11.92%               |

**General Fund**

During 2015, the fund balance in the General Fund increased \$979,740 or 8.9 percent. Expenditures exceeded revenues, before considering other financing sources and uses, by \$2,440,382. Transfers into the General Fund exceeded transfers out of the General Fund by \$3,420,122. Revenue in most of the key revenue categories came very close or exceeded budgeted amounts. Healthcare and employee wage costs continue to increase the City is proactive to prepare a conservative budget to ensure revenues will be sufficient to cover expenditures.

**Redevelopment Agency Fund (RDA)**

During the fiscal year, the fund balance in the RDA fund decreased by \$318,201. Revenues exceeded expenditures, before considering other financing sources and uses, by \$4,631,049. The main reason for the increase in fund balance is a result of additional property tax revenue received in redevelopment areas. Transfers out of the RDA exceeded transfers into the RDA by \$4,949,250. A large portion of RDA transfers out went directly to the BDO Property Management proprietary fund to pay for infrastructure at the Business Development Ogden business park.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

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**Water Fund**

In the current year, net position increased \$3,431,714, primarily as a result of the approved rate increases that went into effect during the fiscal year. The BDO Property Management Fund transferred infrastructure assets totaling \$399,202. Results from operations were positive at \$7,562,911. Rate increases were necessary to fund a broad range of improvements, upgrades and expansion of the distribution system. A substantial amount of infrastructure was completed during the year. Bond funding was used for the construction of a new water treatment plant which was complete in fiscal year 2015 in Ogden Canyon at the base of Pine View Reservoir.

**Sanitary Sewer Fund**

Net position increased \$1,150,523 over the previous year. Part of the increase in net position is a result of infrastructure transfers from the BDO Property Management Fund for storm sewer and sanitary sewer improvements of \$435,304. Results of operations were \$2,273,707. Operations were able to produce net income in the current year due to approved rate increases, which will help to maintain a viable operation and fund a broad range of sewer related infrastructure projects. The Sanitary Sewer Fund has several large storm drain projects underway, funded with bond proceeds.

**BDO Property Management Fund**

Net position decreased by \$1,154,941. A major factor that limits an increase to net position in this fund is the requirement to report non-cash depreciation expense, which in the current year was \$4,055,655. Depreciation is directly associated with the City's investment in capital assets at the facilities. The City's objective at this site is maintenance and expansion. This emphasis encourages management to spend the accumulated balance. In addition, the project area transferred infrastructure assets to other funds in the City. Infrastructure transfers to the City are recorded as a non-operating expense. The City's share of leasing revenue increased by \$1,142,204 over the prior year. Tax increment transferred to the City, in the BDO Property Management Fund from the RDA increased by \$1,794,410, in line with increased value of property through development in the BDO. All RDA tax increment monies transferred to the BDO Property Management Fund are spent on infrastructure maintenance and expansion needs for the BDO.

**Medical Services Fund**

Net position decreased \$2,245,056. The decrease resulted due to a transfer for the construction of a new fire station in the amount of \$2,636,100. Results from operation in the medical services fund were \$331,477.

**Nonmajor Governmental Funds**

Ogden City's nonmajor governmental funds show a combined increase in fund balance of \$2,104,675. This increase is due to budgeted transfers to cover the cost of capital improvement costs in the capital projects fund of \$5,590,407. The increase from these transfers in were offset by expenditures in the CIP fund over revenue of \$3,282,171.

**OGDEN CITY, UTAH**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

Year Ended June 30, 2015

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**Nonmajor Enterprise Funds**

The combined change in net position of the nonmajor enterprise funds shows an increase of \$1,990,210 from the previous year. The majority of this increase came from the storm sewer and refuse funds. These funds had an increase in fund balance of \$1,999,148 and \$1,077,800, respectively. The golf courses and recreation funds also had increases of \$166,028 and \$87,204, respectively. The airport fund had a loss of \$1,339,970. The City made transfers to the Airport and Golf Course Funds of \$380,000 and \$362,250, respectively to help fund their operations. The Airport fund received grants of \$420,986. Nonmajor enterprise funds had \$1,449,403 of operating income in fiscal year 2015. Depreciation expense accounts for \$1,705,569 of operating expense.

***General Fund Budgetary Highlights***

Ogden City prepares its budget according to state statutes. The most significant budgeted fund is the General Fund. The City amended the General Fund budget several times during the year to meet the needs of the departments as issues arose and as additional funding sources became available. The original budget increased \$3,718,876 during the year. The most significant budget increase was an addition of \$2,958,478 for various grants.

Actual General Fund revenues were \$1,352,352 or 2.29 percent below the original budget and \$3,462,227 or 5.67 percent below the final budget. Actual expenditures were \$2,430,846 or 3.89 percent below the original budget and \$6,126,559 or 10.21 percent below the final budget.

**OTHER MATTERS**

**Current and Future Projects**

The City and the Ogden Redevelopment Agency are involved in significant development projects downtown including the targeted creation of 4,000 new jobs and the addition of market rate housing units to support an additional 4,000 residents over the next four years. In addition, there are increased opportunities for jobs in the industrial, retail and service markets.

The City finished construction on a new water treatment facility which was placed in operation in the spring of 2015. The new treatment facility allows the City to better meet EPA requirements and will use micro/membrane filtration technology that will allow for year-round production. The storm sewer utility is in the process of completing several major upgrades to the storm sewer system. Additionally there are several major infrastructure projects currently under way.

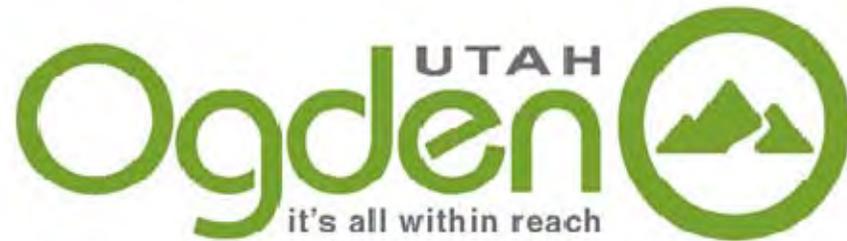
Other matters are addressed in the transmittal letter beginning on page 4 of this document.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of Ogden City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information in this report or any other matters related to the City's finances should be addressed to the Ogden City Comptroller, 2549 Washington Blvd., Ogden, Utah, 84401.

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# Basic Financial Section



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**OGDEN CITY CORPORATION**  
**STATEMENT OF NET POSITION**  
**June 30, 2015**

|                                                                                      | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> | <u>Total</u>          |
|--------------------------------------------------------------------------------------|------------------------------------|-------------------------------------|-----------------------|
| <b>ASSETS</b>                                                                        |                                    |                                     |                       |
| Current assets                                                                       |                                    |                                     |                       |
| Cash and investments                                                                 | \$ 25,845,322                      | \$ 43,349,337                       | \$ 69,194,659         |
| Receivables (net of allowance for uncollectibles):                                   |                                    |                                     |                       |
| Accounts                                                                             | 2,192,181                          | 7,636,226                           | 9,828,407             |
| Taxes                                                                                | 22,871,762                         | -                                   | 22,871,762            |
| Special assessments                                                                  | 83,445                             | -                                   | 83,445                |
| Interest receivable                                                                  | 122,581                            | -                                   | 122,581               |
| Inventory, at cost                                                                   | 1,248,645                          | 64,788                              | 1,313,433             |
| Prepaid items                                                                        | 43,000                             | 557,751                             | 600,751               |
| Internal balances                                                                    | 171,822                            | (171,822)                           | -                     |
| Total current assets                                                                 | <u>52,578,758</u>                  | <u>51,436,280</u>                   | <u>104,015,038</u>    |
| Restricted assets:                                                                   |                                    |                                     |                       |
| Cash                                                                                 | 3,968,961                          | 2,786                               | 3,971,747             |
| Investments                                                                          | 903,513                            | 3,371,707                           | 4,275,220             |
| Accounts receivable                                                                  | 90,712                             | -                                   | 90,712                |
| Investments in properties held for sale                                              | 452,750                            | -                                   | 452,750               |
| Grant loans and other notes (less allowance<br>for doubtful accounts of \$7,142,483) | 750,000                            | -                                   | 750,000               |
| Total restricted assets                                                              | <u>6,165,936</u>                   | <u>3,374,493</u>                    | <u>9,540,429</u>      |
| Capital assets not being depreciated:                                                |                                    |                                     |                       |
| Land                                                                                 | 19,661,522                         | 37,006,674                          | 56,668,196            |
| Construction-in-progress                                                             | 1,381,020                          | 22,339,999                          | 23,721,019            |
| Infrastructure                                                                       | 112,244,433                        | -                                   | 112,244,433           |
| Capital assets, net of accumulated depreciation:                                     |                                    |                                     |                       |
| Buildings and improvements                                                           | 46,542,880                         | 176,536,711                         | 223,079,591           |
| Machinery and equipment                                                              | 10,699,484                         | 2,244,235                           | 12,943,719            |
| Intangibles                                                                          | 263,736                            | 717,658                             | 981,394               |
| Prepaid bond insurance                                                               | -                                  | 178,163                             | 178,163               |
| Notes receivable                                                                     | -                                  | 618,836                             | 618,836               |
| Net pension asset                                                                    | 456,744                            | 232,676                             | 689,420               |
| Total noncurrent assets                                                              | <u>197,415,755</u>                 | <u>243,249,445</u>                  | <u>440,665,200</u>    |
| Total assets                                                                         | <u>249,994,513</u>                 | <u>294,685,725</u>                  | <u>544,680,238</u>    |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>                                                 |                                    |                                     |                       |
| Deferred outflows related to pensions                                                | <u>3,402,052</u>                   | <u>256,865</u>                      | <u>3,658,917</u>      |
| Total assets and deferred outflows of resources                                      | \$ <u>253,396,565</u>              | \$ <u>294,942,590</u>               | \$ <u>548,339,155</u> |

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

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**OGDEN CITY CORPORATION**  
**STATEMENT OF NET POSITION (Continued)**  
**June 30, 2015**

|                                          | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> | <u>Total</u>          |
|------------------------------------------|------------------------------------|-------------------------------------|-----------------------|
| <b>LIABILITIES</b>                       |                                    |                                     |                       |
| Current liabilities                      |                                    |                                     |                       |
| Accounts payable                         | \$ 3,059,258                       | \$ 2,631,599                        | \$ 5,690,857          |
| Accrued wages payable                    | 690,281                            | 179,274                             | 869,555               |
| Accrued compensated absences             | 960,523                            | 253,390                             | 1,213,913             |
| Other payables and liabilities           | 2,515,695                          | 1,282,444                           | 3,798,139             |
| Customer deposits payable                | -                                  | 855,359                             | 855,359               |
| Claims payable                           | 978,073                            | 1,081,181                           | 2,059,254             |
| Line-of-credit                           | 1,057,152                          | -                                   | 1,057,152             |
| Deposits                                 | 2,631,136                          | -                                   | 2,631,136             |
| Accrued bond interest                    | 191,029                            | 114,282                             | 305,311               |
| Current portion of long term liabilities | 7,688,203                          | 3,095,688                           | 10,783,891            |
| Total current liabilities                | <u>19,771,350</u>                  | <u>9,493,217</u>                    | <u>29,264,567</u>     |
| Noncurrent liabilities                   |                                    |                                     |                       |
| Net pension liability                    | 21,178,780                         | 1,599,061                           | 22,777,841            |
| Due in more than one year                | 42,343,352                         | 72,231,564                          | 114,574,916           |
| Total liabilities                        | <u>83,293,482</u>                  | <u>83,323,842</u>                   | <u>166,617,324</u>    |
| <b>DEFERRED INFLOW OF RESOURCES</b>      |                                    |                                     |                       |
| Property tax revenue                     | 20,829,176                         | -                                   | 20,829,176            |
| Deferred inflows related to pensions     | 1,947,069                          | 991,883                             | 2,938,952             |
| Accrued investment derivative losses     | 583,204                            | -                                   | 583,204               |
| Total deferred inflow of resources       | <u>23,359,449</u>                  | <u>991,883</u>                      | <u>24,351,332</u>     |
| <b>NET POSITION</b>                      |                                    |                                     |                       |
| Net investment in capital assets         | 144,292,285                        | 164,109,269                         | 308,401,554           |
| Restricted - expendable:                 |                                    |                                     |                       |
| Grants and other programs                | 543,462                            | -                                   | 543,462               |
| Debt service/replacement fund            | 4,462,474                          | 4,706,318                           | 9,168,792             |
| Restricted - nonexpendable               | 410,000                            | -                                   | 410,000               |
| Unrestricted                             | (2,964,587)                        | 41,811,278                          | 38,846,691            |
| Total net position                       | <u>\$ 146,743,634</u>              | <u>\$ 210,626,865</u>               | <u>\$ 357,370,499</u> |

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

**OGDEN CITY CORPORATION  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2015**

Page 1 of 2

| Function/Programs              | Expenses              | Program Revenues     |                                    |                                  |
|--------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
|                                |                       | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| <b>Primary government:</b>     |                       |                      |                                    |                                  |
| Governmental activities:       |                       |                      |                                    |                                  |
| General administration         | \$ 20,103,340         | \$ 14,607,576        | \$ -                               | \$ -                             |
| Public safety                  | 30,735,027            | 2,977,719            | 1,373,446                          | -                                |
| Transportation                 | 5,961,415             | 295,025              | -                                  | 4,856,921                        |
| Environmental protection       | 538,094               | 3,613,440            | -                                  | -                                |
| Leisure opportunities          | 5,904,111             | 455,686              | 48,845                             | 236,502                          |
| Community development          | 12,102,350            | 3,309,642            | 2,081,213                          | 279                              |
| Interest on long-term debt     | 1,190,313             | -                    | -                                  | -                                |
| Total governmental activities  | <u>76,534,650</u>     | <u>25,259,088</u>    | <u>3,503,504</u>                   | <u>5,093,702</u>                 |
| Business-type activities:      |                       |                      |                                    |                                  |
| Medical services               | 6,046,734             | 6,378,211            | -                                  | -                                |
| Airport                        | 2,605,648             | 463,008              | -                                  | 420,986                          |
| Utilities                      | 25,744,236            | 34,564,510           | -                                  | -                                |
| Refuse                         | 3,639,072             | 5,327,239            | -                                  | -                                |
| Recreation                     | 1,323,220             | 1,213,374            | -                                  | -                                |
| Property management            | 4,366,991             | 5,098,182            | -                                  | -                                |
| Total business-type activities | <u>43,725,901</u>     | <u>53,044,524</u>    | <u>-</u>                           | <u>420,986</u>                   |
| Total primary government       | <u>\$ 120,260,551</u> | <u>\$ 78,303,612</u> | <u>\$ 3,503,504</u>                | <u>\$ 5,514,688</u>              |

**General revenues:**

Taxes:

Property

Sales

Franchise

City Utility

Motor vehicle fee-in-lieu

Unrestricted investment earnings

Gain (loss) on sale of capital assets

Total general revenues

Transfers

Change in net position

**Net position - beginning - restated (See footnote 17)**

**Net position - ending**

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

**Net (Expense) Revenue and Changes in Net Position**

| <b>Primary Government</b>          |                                     |                       |
|------------------------------------|-------------------------------------|-----------------------|
| <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b>          |
| \$ (5,495,764)                     | \$ -                                | \$ (5,495,764)        |
| (26,383,862)                       | -                                   | (26,383,862)          |
| (809,469)                          | -                                   | (809,469)             |
| 3,075,345                          | -                                   | 3,075,345             |
| (5,163,078)                        | -                                   | (5,163,078)           |
| (6,711,216)                        | -                                   | (6,711,216)           |
| (1,190,313)                        | -                                   | (1,190,313)           |
| <u>(42,678,357)</u>                | <u>-</u>                            | <u>(42,678,357)</u>   |
| -                                  | 331,477                             | 331,477               |
| -                                  | (1,721,654)                         | (1,721,654)           |
| -                                  | 8,820,274                           | 8,820,274             |
| -                                  | 1,688,167                           | 1,688,167             |
| -                                  | (109,846)                           | (109,846)             |
| -                                  | 731,191                             | 731,191               |
| <u>-</u>                           | <u>9,739,609</u>                    | <u>9,739,609</u>      |
| <u>(42,678,357)</u>                | <u>9,739,609</u>                    | <u>(32,938,748)</u>   |
| 23,672,526                         | -                                   | 23,672,526            |
| 14,861,637                         | -                                   | 14,861,637            |
| 6,916,255                          | -                                   | 6,916,255             |
| 1,539,821                          | -                                   | 1,539,821             |
| 649,227                            | -                                   | 649,227               |
| 259,235                            | 324,717                             | 583,952               |
| 323,861                            | 71,646                              | 395,507               |
| <u>48,222,561</u>                  | <u>396,363</u>                      | <u>48,618,924</u>     |
| 6,963,522                          | (6,963,522)                         | -                     |
| <u>55,186,083</u>                  | <u>(6,567,159)</u>                  | <u>48,618,924</u>     |
| 12,507,727                         | 3,172,450                           | 15,680,177            |
| <u>134,235,907</u>                 | <u>207,454,415</u>                  | <u>341,690,322</u>    |
| <u>\$ 146,743,634</u>              | <u>\$ 210,626,865</u>               | <u>\$ 357,370,499</u> |

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# Governmental Fund Financial Statements

## **General Fund**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

## **Redevelopment Agency**

A special revenue fund used to account for the specific revenues that are legally restricted to expenditures for the City's redevelopment activities, including payment of redevelopment agency debt.

## **Nonmajor Governmental Funds**

Nonmajor governmental funds are presented beginning on page 111.

**OGDEN CITY CORPORATION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**June 30, 2015**

|                                                                     | General              | Special Revenue<br>Redevelopment<br>Agency | Non-Major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------------------------------------------|----------------------|--------------------------------------------|------------------------------------|--------------------------------|
| <b>ASSETS</b>                                                       |                      |                                            |                                    |                                |
| Cash and investments                                                | \$ 7,338,707         | \$ 4,429,148                               | \$ 11,770,884                      | \$ 23,538,739                  |
| Due from other funds                                                | 1,511,315            | -                                          | -                                  | 1,511,315                      |
| Receivables (net of allowance<br>for uncollectibles):               |                      |                                            |                                    |                                |
| Accounts                                                            | 1,955,569            | 15,154                                     | 94,862                             | 2,065,585                      |
| Taxes                                                               | 10,880,570           | 11,991,192                                 | -                                  | 22,871,762                     |
| Special assessments                                                 | -                    | -                                          | 83,445                             | 83,445                         |
| Loans to other funds, net of allowance                              | 2,152,333            | 1,702,423                                  | -                                  | 3,854,756                      |
| Interest receivable                                                 | -                    | 115,644                                    | 6,937                              | 122,581                        |
| Inventory, at cost                                                  | 87,721               | -                                          | 72,725                             | 160,446                        |
| Prepaid Items                                                       | 43,000               | -                                          | -                                  | 43,000                         |
| Restricted assets:                                                  |                      |                                            |                                    |                                |
| Cash                                                                | 3,816,299            | 152,662                                    | -                                  | 3,968,961                      |
| Investments                                                         | -                    | 72,859                                     | 830,654                            | 903,513                        |
| Investments in properties held for sale                             | 452,750              | -                                          | -                                  | 452,750                        |
| Grant loans and other notes                                         | 7,142,483            | 750,000                                    | -                                  | 7,892,483                      |
| Total assets                                                        | <u>\$ 35,380,747</u> | <u>\$ 19,229,082</u>                       | <u>\$ 12,859,507</u>               | <u>\$ 67,469,336</u>           |
| <b>LIABILITIES</b>                                                  |                      |                                            |                                    |                                |
| Due to other funds                                                  | \$ -                 | \$ -                                       | \$ 1,615                           | \$ 1,615                       |
| Accounts payable                                                    | 1,675,587            | 493,376                                    | 354,073                            | 2,523,036                      |
| Accrued wages payable                                               | 635,292              | -                                          | -                                  | 635,292                        |
| Other payables and liabilities                                      | 2,383,748            | -                                          | 29,254                             | 2,413,002                      |
| Loans from other funds                                              | -                    | 4,256,114                                  | -                                  | 4,256,114                      |
| Short-term notes payable                                            | 1,057,152            | -                                          | -                                  | 1,057,152                      |
| Deposits and grant loans                                            | 8,797,038            | 865,644                                    | 110,937                            | 9,773,619                      |
| Total liabilities                                                   | <u>14,548,817</u>    | <u>5,615,134</u>                           | <u>495,879</u>                     | <u>20,659,830</u>              |
| <b>DEFERRED INFLOW OF RESOURCES:</b>                                |                      |                                            |                                    |                                |
| Unavailable Property tax revenue                                    | 8,837,984            | 11,991,192                                 | -                                  | 20,829,176                     |
| Total deferred inflow of resources                                  | <u>8,837,984</u>     | <u>11,991,192</u>                          | <u>-</u>                           | <u>20,829,176</u>              |
| <b>FUND BALANCE</b>                                                 |                      |                                            |                                    |                                |
| Nonspendable:                                                       |                      |                                            |                                    |                                |
| Permanent fund principal                                            | -                    | -                                          | 410,000                            | 410,000                        |
| Inventory                                                           | 87,721               | -                                          | 72,725                             | 160,446                        |
| Prepaid items                                                       | 43,000               | -                                          | -                                  | 43,000                         |
| Long-term loans to other funds                                      | 1,853,258            | -                                          | -                                  | 1,853,258                      |
| Properties held for sale                                            | 452,750              | -                                          | -                                  | 452,750                        |
| Spendable:                                                          |                      |                                            |                                    |                                |
| Restricted:                                                         |                      |                                            |                                    |                                |
| Debt service reserve                                                | 141,032              | 225,521                                    | -                                  | 366,553                        |
| Unspent bond proceeds                                               | 3,325,267            | -                                          | 416,450                            | 3,741,717                      |
| Revolving loan program capital                                      | 350,000              | -                                          | -                                  | 350,000                        |
| Assigned:                                                           |                      |                                            |                                    |                                |
| Accrued compensated absences                                        | 904,069              | -                                          | -                                  | 904,069                        |
| Downtown business promotion                                         | 138,900              | -                                          | 246,426                            | 385,326                        |
| General fund - for encumbrances                                     |                      |                                            |                                    |                                |
| City Council                                                        | 177,850              | -                                          | -                                  | 177,850                        |
| Management services                                                 | 10,000               | -                                          | -                                  | 10,000                         |
| Non-departmental                                                    | 150,800              | -                                          | -                                  | 150,800                        |
| Community and economic development                                  | 1,750                | -                                          | -                                  | 1,750                          |
| Fire                                                                | 10,000               | -                                          | -                                  | 10,000                         |
| Police                                                              | 113,240              | -                                          | -                                  | 113,240                        |
| Public services                                                     | 462,325              | -                                          | -                                  | 462,325                        |
| Debt service                                                        | -                    | -                                          | 258,287                            | 258,287                        |
| Capital projects                                                    | -                    | -                                          | 9,695,484                          | 9,695,484                      |
| Special revenue                                                     | -                    | 1,397,235                                  | 1,264,256                          | 2,661,491                      |
| Unassigned                                                          | 3,771,984            | -                                          | -                                  | 3,771,984                      |
| Total fund balance                                                  | <u>11,993,946</u>    | <u>1,622,756</u>                           | <u>12,363,628</u>                  | <u>25,980,330</u>              |
| Total liabilities, deferred inflow of resources<br>and fund balance | <u>\$ 35,380,747</u> | <u>\$ 19,229,082</u>                       | <u>\$ 12,859,507</u>               | <u>\$ 67,469,336</u>           |

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

**OGDEN CITY CORPORATION**  
**Reconciliation of the Balance Sheet - Governmental Funds**  
**to the Statement of Net Position**  
**June 30, 2015**

**Total Fund Balances - Governmental Funds** \$ 25,980,330

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

Capital assets in governmental activities are not financial resources and therefore are not reported in governmental funds. These assets consist of the following (excluding internal service fund activity):

|                          |    |                     |             |
|--------------------------|----|---------------------|-------------|
| Land                     | \$ | 19,652,522          |             |
| Infrastructure           |    | 112,244,433         |             |
| Other capital assets     |    | 121,336,980         |             |
| Accumulated depreciation |    | <u>(73,740,527)</u> | 179,493,408 |

Certain liabilities, including those related to investment derivatives and accrued interest, are not liquidated with current financial resources and thus are not recorded in the fund statements. (773,026)

Management uses internal service funds to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are reported with governmental activities in the Statement of Net Position. 6,503,181

Property taxes levied for the current or prior periods that are estimated to be collectible after year end, but are not available by definition to pay for the current period's expenditures are reported as unearned revenue in the funds. 440,000

Net pension assets and liabilities, not available for current period expenditures and are not applicable to funds or are reported as deferred.

|                                                                       |  |              |  |
|-----------------------------------------------------------------------|--|--------------|--|
| Net pension asset, governmental funds                                 |  | 455,556      |  |
| Deferred outflow of resources related to pensions, governmental funds |  | 3,287,761    |  |
| Net pension liability, governmental funds                             |  | (20,467,288) |  |
| Deferred inflow of resources related to pensions, governmental funds  |  | (1,942,005)  |  |

Some liabilities are not due and payable in the current year and therefore are not reported in the governmental funds. These liabilities and related costs consist of the following (excluding internal service fund activity):

|                                              |              |  |                     |
|----------------------------------------------|--------------|--|---------------------|
| Long term debt, governmental funds           | (52,079,949) |  |                     |
| Claims payable, internal service funds       | 2,267,616    |  |                     |
| Capital leases, internal service funds       | 3,709,778    |  |                     |
| Compensated absences, internal service funds | (131,728)    |  |                     |
|                                              |              |  | <u>(46,234,283)</u> |

**Net Position of Governmental Activities** \$ 146,743,634

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

**OGDEN CITY CORPORATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**Year Ended June 30, 2015**

|                                                      | <u>General</u>       | <u>Special Revenue<br/>Redevelopment<br/>Agency</u> | <u>Non-Major<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|------------------------------------------------------|----------------------|-----------------------------------------------------|---------------------------------------------|-----------------------------------------|
| <b>REVENUES:</b>                                     |                      |                                                     |                                             |                                         |
| Taxes and special assessments                        | \$ 34,191,113        | \$ 13,245,040                                       | \$ 250,961                                  | \$ 47,687,114                           |
| Licenses and permits                                 | 2,439,734            | -                                                   | -                                           | 2,439,734                               |
| Intergovernmental                                    | 9,632,057            | -                                                   | 2,413,282                                   | 12,045,339                              |
| Charges for services                                 | 7,897,247            | 694,800                                             | 543,376                                     | 9,135,423                               |
| Fines and forfeitures                                | 1,976,082            | -                                                   | -                                           | 1,976,082                               |
| Miscellaneous                                        | 111,433              | 85,597                                              | 50,000                                      | 247,030                                 |
| Outside donations                                    | 1,219,330            | -                                                   | -                                           | 1,219,330                               |
| Interest                                             | 95,099               | 88,333                                              | 55,837                                      | 239,269                                 |
| Sale of property                                     | 4,177                | 111,376                                             | -                                           | 115,553                                 |
| Total revenues                                       | <u>57,566,272</u>    | <u>14,225,146</u>                                   | <u>3,313,456</u>                            | <u>75,104,874</u>                       |
| <b>EXPENDITURES:</b>                                 |                      |                                                     |                                             |                                         |
| Mayor                                                | 527,264              | -                                                   | -                                           | 527,264                                 |
| City council                                         | 920,599              | -                                                   | -                                           | 920,599                                 |
| Management services                                  | 3,985,140            | -                                                   | 19,804                                      | 4,004,944                               |
| Corporate counsel                                    | 1,149,121            | -                                                   | -                                           | 1,149,121                               |
| Non-departmental                                     | 4,484,300            | -                                                   | 355,214                                     | 4,839,514                               |
| Police                                               | 18,242,723           | -                                                   | -                                           | 18,242,723                              |
| Fire                                                 | 7,128,982            | -                                                   | 85,302                                      | 7,214,284                               |
| Public services                                      | 9,365,098            | -                                                   | 5,342,846                                   | 14,707,944                              |
| Community and economic development                   | 11,925,607           | 4,342,240                                           | 256,982                                     | 16,524,829                              |
| Debt service:                                        |                      |                                                     |                                             |                                         |
| Principal                                            | 2,104,333            | 3,650,693                                           | 275,985                                     | 6,031,011                               |
| Interest and fiscal charges                          | 173,487              | 1,601,164                                           | 263,305                                     | 2,037,956                               |
| Total expenditures                                   | <u>60,006,654</u>    | <u>9,594,097</u>                                    | <u>6,599,438</u>                            | <u>76,200,189</u>                       |
| Excess (deficiency) of revenues<br>over expenditures | <u>(2,440,382)</u>   | <u>4,631,049</u>                                    | <u>(3,285,982)</u>                          | <u>(1,095,315)</u>                      |
| <b>OTHER FINANCING SOURCES (USES):</b>               |                      |                                                     |                                             |                                         |
| Transfers in                                         | 4,614,622            | 3,917,535                                           | 5,643,407                                   | 14,175,564                              |
| Transfers out                                        | (1,194,500)          | (8,866,785)                                         | (252,750)                                   | (10,314,035)                            |
| Total other financing sources (uses)                 | <u>3,420,122</u>     | <u>(4,949,250)</u>                                  | <u>5,390,657</u>                            | <u>3,861,529</u>                        |
| Net change in fund balances                          | 979,740              | (318,201)                                           | 2,104,675                                   | 2,766,214                               |
| Fund balance at beginning of year                    | <u>11,014,206</u>    | <u>1,940,957</u>                                    | <u>10,258,953</u>                           | <u>23,214,116</u>                       |
| Fund balance at end of year                          | <u>\$ 11,993,946</u> | <u>\$ 1,622,756</u>                                 | <u>\$ 12,363,628</u>                        | <u>\$ 25,980,330</u>                    |

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

**OGDEN CITY CORPORATION**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances of Government Funds to the Statement of Activities**  
**Year Ended June 30, 2015**

|                                                                                                                                                                                                                                                                                                                    |                    |                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------|
| <b>Net Change in Fund Balances-Total Governmental Funds</b>                                                                                                                                                                                                                                                        | \$                 | 2,766,214                       |
| Amounts reported for governmental activities in the statement of activities are different because:                                                                                                                                                                                                                 |                    |                                 |
| Capital outlays are reported as expenditures in the governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current year, these amounts were as follows (excluding internal service fund activity): |                    |                                 |
| Capital outlay                                                                                                                                                                                                                                                                                                     | \$ 5,889,818       |                                 |
| Depreciation expense                                                                                                                                                                                                                                                                                               | <u>(4,300,252)</u> | 1,589,566                       |
| Debt proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Assets. In the current year, proceeds were received from issuing bonds including bond discounts.                                                            |                    | (3,340,000)                     |
| Net pension not available for current period expenditures and are not applicable to funds or are reported as deferred.                                                                                                                                                                                             |                    |                                 |
| Interest and other plan expenses                                                                                                                                                                                                                                                                                   |                    | 2,189,525                       |
| Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Activities                                                                                                                                                |                    | 6,135,000                       |
| Revenues recognized in prior periods in the Statement of Activities that first became available as revenue in the governmental funds during the current period must be removed from fund revenue and reflected as an adjustment to government-wide net assets.                                                     |                    | (487,650)                       |
| Property taxes levied for the current or prior periods that are estimated to be collectible after year end, but are not available by definition to pay for the current period's expenditures are reported as unearned revenue in the funds.                                                                        |                    | 440,000                         |
| Management uses internal service funds to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities                                                                                                             |                    | (702,196)                       |
| Management reassigned certain assets of an enterprise fund to the general fixed assets of the City. The transaction is treated as a capital contribution in the enterprise fund. The transfer-in is recognized in the government-wide statement of activities                                                      |                    | 3,051,993                       |
| Other items, including net pension assets and liabilities, not available for current period expenditures and are not applicable to funds or are reported as deferred.                                                                                                                                              |                    |                                 |
| Change in accrued bond interest and amortization of bond premium                                                                                                                                                                                                                                                   | 63,537             |                                 |
| Change in loss on investment derivatives (GASB 53)                                                                                                                                                                                                                                                                 | 801,737            |                                 |
|                                                                                                                                                                                                                                                                                                                    |                    | <u>865,274</u>                  |
| <b>Change in Net Position of Governmental Activities</b>                                                                                                                                                                                                                                                           | <b>\$</b>          | <b><u><u>12,507,727</u></u></b> |

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

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# Proprietary Fund Financial Statements

## **Water Utility Fund**

To account for the provision of water to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: administration (utility director), operations, maintenance, financing, related debt service, billing and collection.

## **Sanitary Sewer Utility Fund**

To account for the provision of sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, related debt service, billing and collection.

## **Business Development Ogden (BDO) Property Management**

To account for revenues and expenditures related to the development of the Business Development Ogden business park formally known as the Defense Depot of Ogden.

## **Medical Services Fund**

To account for revenues and expenditures related the provision of ambulance and paramedic services of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to: administration, operations, maintenance, financing, related debt services, billing and collection.

## **Nonmajor Enterprise Funds**

Nonmajor enterprise funds are presented beginning on page 121.

## **Governmental Activities - Internal Service Funds**

These funds account for certain activities that are charged to the other departments on a cost-reimbursement basis. These funds are presented beginning on page 129.

**OGDEN CITY CORPORATION**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2015**

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|                                                     | <u>Water</u>          | <u>Sanitary<br/>Sewer</u> | <u>BDO<br/>Property<br/>Management</u> |
|-----------------------------------------------------|-----------------------|---------------------------|----------------------------------------|
| <b>ASSETS</b>                                       |                       |                           |                                        |
| Current assets                                      |                       |                           |                                        |
| Cash                                                | \$ 10,248,429         | \$ 13,491,637             | \$ 11,458,997                          |
| Accounts receivable (net)                           | 1,923,557             | 1,012,847                 | 1,361,723                              |
| Inventory, at cost                                  | -                     | -                         | -                                      |
| Prepaid expenses                                    | 542,560               | -                         | -                                      |
| Loans to other funds                                | -                     | -                         | -                                      |
| Total current assets                                | <u>12,714,546</u>     | <u>14,504,484</u>         | <u>12,820,720</u>                      |
| Noncurrent assets                                   |                       |                           |                                        |
| Prepaid items                                       | 133,067               | 45,096                    | -                                      |
| Notes receivable                                    | -                     | -                         | -                                      |
| Employee PC loans receivable                        | -                     | -                         | -                                      |
| Net pension assets                                  | 1,481                 | 202                       | 24                                     |
| Subtotal                                            | <u>134,548</u>        | <u>45,298</u>             | <u>24</u>                              |
| Restricted assets:                                  |                       |                           |                                        |
| Cash                                                | 2,786                 | -                         | -                                      |
| Investments                                         | 3,037,293             | 15,594                    | -                                      |
| Subtotal                                            | <u>3,040,079</u>      | <u>15,594</u>             | <u>-</u>                               |
| Capital assets:                                     |                       |                           |                                        |
| Land                                                | 642,083               | -                         | 32,591,750                             |
| Buildings                                           | 2,139,395             | -                         | 101,382,023                            |
| Improvements                                        | 101,656,948           | 29,291,283                | 5,461                                  |
| Construction-in-process                             | 14,671,768            | 63,709                    | -                                      |
| Office furniture                                    | 319,515               | -                         | -                                      |
| Equipment                                           | 1,730,123             | 96,187                    | -                                      |
| Vehicles                                            | -                     | -                         | -                                      |
| Intangibles                                         | 717,658               | -                         | -                                      |
| Total capital assets                                | 121,877,490           | 29,451,179                | 133,979,234                            |
| Less accumulated depreciation / amortization        | <u>(26,268,146)</u>   | <u>(7,357,319)</u>        | <u>(52,775,791)</u>                    |
| Net capital assets                                  | <u>95,609,344</u>     | <u>22,093,860</u>         | <u>81,203,443</u>                      |
| Total noncurrent assets                             | <u>98,783,971</u>     | <u>22,154,752</u>         | <u>81,203,467</u>                      |
| Total assets                                        | <u>111,498,517</u>    | <u>36,659,236</u>         | <u>94,024,187</u>                      |
| Deferred outflows of resources, related to pensions | <u>142,473</u>        | <u>19,401</u>             | <u>2,322</u>                           |
| Total assets and deferred outflows of resources     | <u>\$ 111,640,990</u> | <u>\$ 36,678,637</u>      | <u>\$ 94,026,509</u>                   |

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

| <u>Medical Services</u> | <u>Non-Major Enterprise Funds</u> | <u>Total</u>          | <u>Total Internal Service</u> |
|-------------------------|-----------------------------------|-----------------------|-------------------------------|
| \$ 601,739              | \$ 7,548,535                      | \$ 43,349,337         | \$ 2,306,583                  |
| 2,065,237               | 1,272,862                         | 7,636,226             | 126,596                       |
| -                       | 64,788                            | 64,788                | 1,088,199                     |
| -                       | 15,191                            | 557,751               | -                             |
| -                       | 2,042,191                         | 2,042,191             | -                             |
| <u>2,666,976</u>        | <u>10,943,567</u>                 | <u>53,650,293</u>     | <u>3,521,378</u>              |
| -                       | -                                 | 178,163               | -                             |
| -                       | 618,836                           | 618,836               | -                             |
| -                       | -                                 | -                     | 90,712                        |
| <u>230,006</u>          | <u>963</u>                        | <u>232,676</u>        | <u>1,188</u>                  |
| <u>230,006</u>          | <u>619,799</u>                    | <u>1,029,675</u>      | <u>91,900</u>                 |
| -                       | -                                 | 2,786                 | -                             |
| -                       | 318,820                           | 3,371,707             | -                             |
| -                       | 318,820                           | 3,374,493             | -                             |
| -                       | 3,772,841                         | 37,006,674            | 9,000                         |
| -                       | 2,714,437                         | 106,235,855           | 1,603,918                     |
| -                       | 44,686,860                        | 175,640,552           | 363,520                       |
| -                       | 7,604,522                         | 22,339,999            | -                             |
| -                       | -                                 | 319,515               | -                             |
| -                       | 1,289,971                         | 3,116,281             | 14,674,678                    |
| 402,813                 | -                                 | 402,813               | 12,388,547                    |
| -                       | -                                 | 717,658               | 513,009                       |
| <u>402,813</u>          | <u>60,068,631</u>                 | <u>345,779,347</u>    | <u>29,552,672</u>             |
| <u>(162,141)</u>        | <u>(20,370,673)</u>               | <u>(106,934,070)</u>  | <u>(18,253,005)</u>           |
| <u>240,672</u>          | <u>39,697,958</u>                 | <u>238,845,277</u>    | <u>11,299,667</u>             |
| <u>470,678</u>          | <u>40,636,577</u>                 | <u>243,249,445</u>    | <u>11,391,567</u>             |
| <u>3,137,654</u>        | <u>51,580,144</u>                 | <u>296,899,738</u>    | <u>14,912,945</u>             |
| -                       | 92,669                            | 256,865               | 114,291                       |
| <u>\$ 3,137,654</u>     | <u>\$ 51,672,813</u>              | <u>\$ 297,156,603</u> | <u>\$ 15,027,236</u>          |

**OGDEN CITY CORPORATION**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**June 30, 2015**

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|                                              | <u>Water</u>         | <u>Sanitary<br/>Sewer</u> | <u>BDO<br/>Property<br/>Management</u> |
|----------------------------------------------|----------------------|---------------------------|----------------------------------------|
| <b>LIABILITIES AND NET POSITION</b>          |                      |                           |                                        |
| <b>LIABILITIES:</b>                          |                      |                           |                                        |
| Current liabilities                          |                      |                           |                                        |
| Due to other funds                           | \$ -                 | \$ -                      | \$ -                                   |
| Accounts payable                             | 1,549,089            | 60,888                    | 177,805                                |
| Accrued wages payable                        | 61,574               | 7,552                     | 949                                    |
| Accrued compensated absences                 | 88,305               | 28,595                    | -                                      |
| Other accrued payables                       | 672,174              | 141,910                   | -                                      |
| Deposits payable                             | 384,494              | -                         | -                                      |
| Retainage payable                            | 307,859              | 17,643                    | -                                      |
| Claims payable                               | -                    | -                         | -                                      |
| Accrued bond interest                        | 93,498               | 18,269                    | -                                      |
| Revenue bonds/note payable                   | 1,895,579            | 254,401                   | -                                      |
|                                              | <u>5,052,572</u>     | <u>529,258</u>            | <u>178,754</u>                         |
| Total current liabilities                    |                      |                           |                                        |
| Noncurrent liabilities                       |                      |                           |                                        |
| Revenue bonds/note payable                   | 59,619,911           | 6,616,370                 | -                                      |
| Claims payable                               | -                    | -                         | -                                      |
| Capital leases                               | -                    | -                         | -                                      |
| Net pension liability                        | 886,938              | 120,777                   | 14,457                                 |
| Compensated absences                         | 206,045              | 66,722                    | -                                      |
| Loans from other funds                       | -                    | -                         | -                                      |
|                                              | <u>60,712,894</u>    | <u>6,803,869</u>          | <u>14,457</u>                          |
| Total noncurrent liabilities                 |                      |                           |                                        |
| Total liabilities                            | <u>65,765,466</u>    | <u>7,333,127</u>          | <u>193,211</u>                         |
| Deferred inflows of resources                | <u>6,313</u>         | <u>860</u>                | <u>103</u>                             |
| <b>NET POSITION:</b>                         |                      |                           |                                        |
| Net investment in capital assets             | 34,093,854           | 15,223,089                | 81,203,443                             |
| Restricted for debt service/replacement fund | 4,371,904            | 15,594                    | -                                      |
| Unrestricted                                 | 7,403,453            | 14,105,967                | 12,629,752                             |
| Total net position                           | <u>\$ 45,869,211</u> | <u>\$ 29,344,650</u>      | <u>\$ 93,833,195</u>                   |

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

| <u>Medical Services</u> | <u>Non-Major Enterprise Funds</u> | <u>Total</u>          | <u>Total Internal Service</u> |
|-------------------------|-----------------------------------|-----------------------|-------------------------------|
| \$ -                    | \$ 561,681                        | \$ 561,681            | \$ 948,019                    |
| 22,748                  | 821,069                           | 2,631,599             | 536,222                       |
| 49,811                  | 59,388                            | 179,274               | 54,989                        |
| 83,254                  | 53,236                            | 253,390               | 56,454                        |
| -                       | 468,360                           | 1,282,444             | -                             |
| -                       | 470,865                           | 855,359               | 102,693                       |
| -                       | 255,679                           | 581,181               | -                             |
| 500,000                 | -                                 | 500,000               | 2,276,276                     |
| -                       | 2,515                             | 114,282               | -                             |
| -                       | 945,708                           | 3,095,688             | -                             |
| <u>655,813</u>          | <u>3,638,501</u>                  | <u>10,054,898</u>     | <u>3,974,653</u>              |
| -                       | 5,404,039                         | 71,640,320            | -                             |
| -                       | -                                 | -                     | 1,289,543                     |
| -                       | -                                 | -                     | 2,411,575                     |
| -                       | 576,889                           | 1,599,061             | 711,492                       |
| 194,259                 | 124,218                           | 591,244               | 131,728                       |
| -                       | 1,652,332                         | 1,652,332             | -                             |
| <u>194,259</u>          | <u>7,757,478</u>                  | <u>75,482,957</u>     | <u>4,544,338</u>              |
| <u>850,072</u>          | <u>11,395,979</u>                 | <u>85,537,855</u>     | <u>8,518,991</u>              |
| <u>980,501</u>          | <u>4,106</u>                      | <u>991,883</u>        | <u>5,064</u>                  |
| 240,672                 | 33,348,211                        | 164,109,269           | 7,589,889                     |
| -                       | 318,820                           | 4,706,318             | -                             |
| 1,066,409               | 6,605,697                         | 41,811,278            | (1,086,708)                   |
| <u>\$ 1,307,081</u>     | <u>\$ 40,272,728</u>              | <u>\$ 210,626,865</u> | <u>\$ 6,503,181</u>           |

**OGDEN CITY CORPORATION**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2015**

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|                                           | <b>Water</b>  | <b>Sanitary<br/>Sewer</b> | <b>BDO<br/>Property<br/>Management</b> |
|-------------------------------------------|---------------|---------------------------|----------------------------------------|
| <b>OPERATING REVENUES:</b>                |               |                           |                                        |
| Charges for services                      | \$ 17,462,432 | \$ 10,595,390             | \$ 5,098,182                           |
| Special district fees                     | 1,085,122     | -                         | -                                      |
| Accounting charges                        | 781,050       | -                         | -                                      |
| Miscellaneous income                      | 2,747         | 2,950                     | -                                      |
| Total revenue                             | 19,331,351    | 10,598,340                | 5,098,182                              |
| <b>OPERATING EXPENSES:</b>                |               |                           |                                        |
| Cost of materials and parts               | -             | -                         | -                                      |
| Personal services:                        |               |                           |                                        |
| Salaries and wages                        | 2,141,191     | 326,443                   | 38,277                                 |
| Benefits                                  | 1,282,582     | 140,062                   | 18,162                                 |
| Supplies:                                 |               |                           |                                        |
| Office supplies                           | 207,154       | 343                       | -                                      |
| Operating supplies                        | 400,044       | 19,101                    | -                                      |
| Repair and maintenance supplies           | 119,001       | 9,581                     | -                                      |
| Charges for services:                     |               |                           |                                        |
| Sewer district charges                    | -             | 4,947,109                 | -                                      |
| Disposal charges                          | -             | -                         | -                                      |
| Public utility services                   | 539,320       | 3,154                     | -                                      |
| Travel and education                      | 21,497        | 170                       | -                                      |
| Contracted agreements                     | 1,579,325     | 777,457                   | 254,897                                |
| Other operating expenses:                 |               |                           |                                        |
| Rental charges                            | 103,639       | 44,658                    | -                                      |
| Fiscal charges                            | 913,357       | 553,770                   | -                                      |
| Depreciation / amortization               | 2,088,050     | 577,810                   | 4,055,655                              |
| Data processing and computer equipment    | 469,930       | 92,563                    | -                                      |
| Maintenance and repair                    | 328,411       | 699,214                   | -                                      |
| Vehicle operating expenses                | 386,849       | 132,554                   | -                                      |
| Water purchase                            | 1,111,948     | -                         | -                                      |
| Claims payments                           | -             | -                         | -                                      |
| Miscellaneous                             | 76,142        | 644                       | -                                      |
| Total operating expenses                  | 11,768,440    | 8,324,633                 | 4,366,991                              |
| Operating income (loss)                   | 7,562,911     | 2,273,707                 | 731,191                                |
| <b>NON-OPERATING REVENUES (EXPENSES):</b> |               |                           |                                        |
| Revenues:                                 |               |                           |                                        |
| Interest income                           | 92,799        | 64,208                    | 36,916                                 |
| Grants and donations                      | -             | -                         | -                                      |
| Gain on sale of assets                    | 75,584        | -                         | -                                      |
| Expenses:                                 |               |                           |                                        |
| Capital contributed to general government | -             | -                         | (4,540,498)                            |
| Interest expense                          | (2,542,237)   | (344,179)                 | -                                      |
| Loss on sale of assets                    | (6,938)       | -                         | -                                      |
| Total non-operating revenues (expenses)   | (2,380,792)   | (279,971)                 | (4,503,582)                            |
| Capital contributions                     | 399,202       | 435,304                   | -                                      |
| Income before transfers                   | 5,581,321     | 2,429,040                 | (3,772,391)                            |
| Transfers in                              | -             | -                         | 5,180,000                              |
| Transfers out                             | (2,149,607)   | (1,278,517)               | (2,562,550)                            |
| Change in net position                    | 3,431,714     | 1,150,523                 | (1,154,941)                            |
| Net position restated, beginning          | 42,437,497    | 28,194,127                | 94,988,136                             |
| Net position, ending                      | \$ 45,869,211 | \$ 29,344,650             | \$ 93,833,195                          |

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

|    | <b>Medical<br/>Services</b> | <b>Non-Major<br/>Enterprise<br/>Funds</b> | <b>Total</b>              | <b>Internal<br/>Service<br/>Funds</b> |
|----|-----------------------------|-------------------------------------------|---------------------------|---------------------------------------|
| \$ | 4,786,130                   | \$ 11,586,586                             | \$ 49,528,720             | \$ 13,878,620                         |
|    | 1,592,081                   | -                                         | 2,677,203                 | -                                     |
|    | -                           | -                                         | 781,050                   | -                                     |
|    |                             | 51,854                                    | 57,551                    | 1,297,685                             |
|    | <u>6,378,211</u>            | <u>11,638,440</u>                         | <u>53,044,524</u>         | <u>15,176,305</u>                     |
|    | -                           | 115,828                                   | 115,828                   | 2,392,531                             |
|    | 2,266,788                   | 1,874,875                                 | 6,647,574                 | 1,992,147                             |
|    | 1,343,645                   | 643,333                                   | 3,427,784                 | 774,792                               |
|    | 4,331                       | 7,960                                     | 219,788                   | 9,975                                 |
|    | 135,864                     | 139,646                                   | 694,655                   | 141,928                               |
|    | 1,466                       | 8,475                                     | 138,523                   | 3,638                                 |
|    | -                           | -                                         | 4,947,109                 | -                                     |
|    | -                           | 925,606                                   | 925,606                   | -                                     |
|    | 68,848                      | 160,341                                   | 771,663                   | 1,330,185                             |
|    | 3,644                       | 24,912                                    | 50,223                    | 24,891                                |
|    | 488,072                     | 879,788                                   | 3,979,539                 | 3,059,087                             |
|    | 8,745                       | 86,446                                    | 243,488                   | 420,474                               |
|    | 607,619                     | 712,347                                   | 2,787,093                 | -                                     |
|    | 69,781                      | 1,705,569                                 | 8,496,865                 | 2,725,740                             |
|    | 76,000                      | 150,786                                   | 789,279                   | 964,086                               |
|    | 25,912                      | 1,285,665                                 | 2,339,202                 | 100,580                               |
|    | 340,031                     | 1,304,866                                 | 2,164,300                 | 167,129                               |
|    | -                           | -                                         | 1,111,948                 | -                                     |
|    | -                           | -                                         | -                         | 1,957,627                             |
|    | 605,988                     | 162,594                                   | 845,368                   | 9,615                                 |
|    | <u>6,046,734</u>            | <u>10,189,037</u>                         | <u>40,695,835</u>         | <u>16,074,425</u>                     |
|    | <u>331,477</u>              | <u>1,449,403</u>                          | <u>12,348,689</u>         | <u>(898,120)</u>                      |
|    | 59,567                      | 71,227                                    | 324,717                   | 3,632                                 |
|    | -                           | 420,986                                   | 420,986                   | -                                     |
|    | -                           | 3,000                                     | 78,584                    | 208,308                               |
|    | -                           | -                                         | (4,540,498)               | -                                     |
|    | -                           | (143,650)                                 | (3,030,066)               | (66,016)                              |
|    | -                           | -                                         | (6,938)                   | -                                     |
|    | <u>59,567</u>               | <u>351,563</u>                            | <u>(6,753,215)</u>        | <u>145,924</u>                        |
|    | -                           | 653,999                                   | 1,488,505                 | -                                     |
|    | 391,044                     | 2,454,965                                 | 7,083,979                 | (752,196)                             |
|    | -                           | 742,250                                   | 5,922,250                 | 50,000                                |
|    | <u>(2,636,100)</u>          | <u>(1,207,005)</u>                        | <u>(9,833,779)</u>        | <u>-</u>                              |
|    | <u>(2,245,056)</u>          | <u>1,990,210</u>                          | <u>3,172,450</u>          | <u>(702,196)</u>                      |
|    | <u>3,552,137</u>            | <u>38,282,518</u>                         | <u>207,454,415</u>        | <u>7,205,377</u>                      |
| \$ | <u><u>1,307,081</u></u>     | <u><u>40,272,728</u></u>                  | <u><u>210,626,865</u></u> | <u><u>6,503,181</u></u>               |

**OGDEN CITY CORPORATION**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2015**

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|                                                                  | <u>Water</u>         | <u>Sanitary<br/>Sewer</u> | <u>BDO<br/>Property<br/>Management</u> |
|------------------------------------------------------------------|----------------------|---------------------------|----------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                     |                      |                           |                                        |
| Cash received from customers                                     | \$ 19,539,853        | \$ 10,604,620             | \$ 5,198,695                           |
| Cash received (paid) from (to) other funds                       | -                    | -                         | -                                      |
| Cash payments to suppliers for goods and services                | (5,913,205)          | (7,746,841)               | (264,137)                              |
| Cash payments to employees for services                          | (3,659,294)          | (436,551)                 | (59,722)                               |
| Net cash from operating activities                               | <u>9,967,354</u>     | <u>2,421,228</u>          | <u>4,874,836</u>                       |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>          |                      |                           |                                        |
| Payments paid on interfund loans                                 | -                    | -                         | -                                      |
| Grants/Donations                                                 | -                    | -                         | -                                      |
| Transfers in                                                     | -                    | -                         | 5,180,000                              |
| Transfers out                                                    | (2,149,607)          | (1,278,517)               | (7,103,048)                            |
| PC loans paid                                                    | -                    | -                         | -                                      |
| Net cash from noncapital financing activities                    | <u>(2,149,607)</u>   | <u>(1,278,517)</u>        | <u>(1,923,048)</u>                     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b> |                      |                           |                                        |
| Acquisition of capital assets                                    | (12,401,466)         | (115,467)                 | -                                      |
| Principal paid on revenue bonds                                  | (1,825,186)          | (242,986)                 | -                                      |
| Interest paid on revenue bonds                                   | (2,448,739)          | (325,910)                 | -                                      |
| Change in retainage payable                                      | 302,932              | 9,789                     | -                                      |
| Change in deferred charges                                       | 11,705               | 5,011                     | -                                      |
| Interest expense on loans                                        | -                    | -                         | -                                      |
| Proceeds from sale of assets                                     | 68,646               | -                         | -                                      |
| Net cash from capital and related financing activities           | <u>(16,292,108)</u>  | <u>(669,563)</u>          | <u>-</u>                               |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                     |                      |                           |                                        |
| Interest on investments                                          | 92,799               | 64,208                    | 36,916                                 |
| Change in restricted investments                                 | 8,500,679            | 55,555                    | -                                      |
| Net cash from investing activities                               | <u>8,593,478</u>     | <u>119,763</u>            | <u>36,916</u>                          |
| Net increase (decrease) in cash equivalents                      | 119,117              | 592,911                   | 2,988,704                              |
| Cash/equivalents at beginning of year                            | <u>10,132,098</u>    | <u>12,898,726</u>         | <u>8,470,293</u>                       |
| Cash/equivalents at end of year                                  | \$ <u>10,251,215</u> | \$ <u>13,491,637</u>      | \$ <u>11,458,997</u>                   |
| Cash/equivalents, end of year (unrestricted)                     | 10,248,429           | 13,491,637                | 11,458,997                             |
| Cash/equivalents, end of year (restricted)                       | <u>2,786</u>         | <u>-</u>                  | <u>-</u>                               |
| Total cash/equivalents, end of year                              | \$ <u>10,251,215</u> | \$ <u>13,491,637</u>      | \$ <u>11,458,997</u>                   |

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

|    | <b>Medical<br/>Services</b> | <b>Non-Major<br/>Enterprise<br/>Funds</b> | <b>Totals</b>        | <b>Internal<br/>Service<br/>Funds</b> |
|----|-----------------------------|-------------------------------------------|----------------------|---------------------------------------|
| \$ | 6,188,031                   | \$ 11,548,295                             | \$ 53,079,494        | \$ 15,181,812                         |
|    | -                           | 222,311                                   | 222,311              | (1,754,184)                           |
|    | (2,030,487)                 | (5,525,993)                               | (21,480,663)         | (8,946,952)                           |
|    | (3,433,027)                 | (2,678,432)                               | (10,267,026)         | (2,872,294)                           |
|    | <u>724,517</u>              | <u>3,566,181</u>                          | <u>21,554,116</u>    | <u>1,608,382</u>                      |
|    | -                           | (249,075)                                 | (249,075)            | -                                     |
|    | -                           | 420,986                                   | 420,986              | -                                     |
|    | -                           | 742,250                                   | 5,922,250            | 50,000                                |
|    | (2,636,100)                 | (1,207,005)                               | (14,374,277)         | -                                     |
|    | -                           | -                                         | -                    | 6,243                                 |
|    | <u>(2,636,100)</u>          | <u>(292,844)</u>                          | <u>(8,280,116)</u>   | <u>56,243</u>                         |
|    | (10,488)                    | (6,879,585)                               | (19,407,006)         | (898,642)                             |
|    | -                           | (621,899)                                 | (2,690,071)          | -                                     |
|    | -                           | (141,135)                                 | (2,915,784)          | -                                     |
|    | -                           | 247,189                                   | 559,910              | -                                     |
|    | -                           | 16,035                                    | 32,751               | -                                     |
|    | -                           | -                                         | -                    | (70,713)                              |
|    | -                           | 3,000                                     | 71,646               | 42,121                                |
|    | <u>(10,488)</u>             | <u>(7,376,395)</u>                        | <u>(24,348,554)</u>  | <u>(927,234)</u>                      |
|    | 59,567                      | 49,227                                    | 302,717              | 8,329                                 |
|    | -                           | 4,538,493                                 | 13,094,727           | -                                     |
|    | <u>59,567</u>               | <u>4,587,720</u>                          | <u>13,397,444</u>    | <u>8,329</u>                          |
|    | (1,862,504)                 | 484,662                                   | 2,322,890            | 745,720                               |
|    | <u>2,464,243</u>            | <u>7,063,873</u>                          | <u>41,029,233</u>    | <u>1,560,863</u>                      |
| \$ | <u>601,739</u>              | <u>\$ 7,548,535</u>                       | <u>\$ 43,352,123</u> | <u>\$ 2,306,583</u>                   |
|    | 601,739                     | 7,548,535                                 | 43,349,337           | 2,306,583                             |
|    | -                           | -                                         | 2,786                | -                                     |
| \$ | <u>601,739</u>              | <u>\$ 7,548,535</u>                       | <u>\$ 43,352,123</u> | <u>\$ 2,306,583</u>                   |

**OGDEN CITY CORPORATION**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**Year Ended June 30, 2015**

Page 3 of 4

**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

|                                                     | <u>Water</u>        | <u>Sanitary<br/>Sewer</u> | <u>BDO<br/>Property<br/>Management</u> |
|-----------------------------------------------------|---------------------|---------------------------|----------------------------------------|
| Operating income (loss)                             | \$ 7,562,911        | \$ 2,273,707              | \$ 731,191                             |
| Reconciliation adjustments:                         |                     |                           |                                        |
| Depreciation                                        | 2,088,050           | 577,810                   | 4,055,655                              |
| Changes in assets and liabilities:                  |                     |                           |                                        |
| Change in accounts receivable                       | 208,502             | 6,280                     | 100,513                                |
| Change in inventory                                 | -                   | -                         | -                                      |
| Change in prepaid expenses                          | (117,098)           | -                         | -                                      |
| Change in due to other funds                        | -                   | -                         | -                                      |
| Change in accounts payable                          | 442,262             | (242,152)                 | (9,240)                                |
| Change in deposits payable                          | -                   | -                         | -                                      |
| Change in unearned revenue                          | -                   | -                         | -                                      |
| Change in other accrued liabilities                 | 18,248              | (224,371)                 | -                                      |
| Change in wages payable and compensated absences    | (235,521)           | 29,954                    | (3,283)                                |
| Total adjustments                                   | <u>2,404,443</u>    | <u>147,521</u>            | <u>4,143,645</u>                       |
| Net cash provided by (used in) operating activities | \$ <u>9,967,354</u> | \$ <u>2,421,228</u>       | \$ <u>4,874,836</u>                    |

**NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:**

The Water and Sanitary Sewer funds recorded capital contributions from Business Depot Ogden in the amount of \$399,202 and \$435,304, respectively.

The Water and Sanitary Sewer fund recorded a deferred charge of bond insurance costs of \$28,229 and \$1,751, respectively.

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

|    | <b>Medical<br/>Services</b> | <b>Non-Major<br/>Enterprise<br/>Funds</b> | <b>Totals</b>        | <b>Internal<br/>Service<br/>Funds</b> |
|----|-----------------------------|-------------------------------------------|----------------------|---------------------------------------|
| \$ | 331,477                     | \$ 1,449,403                              | \$ 12,348,689        | \$ (898,120)                          |
|    | 69,781                      | 1,705,569                                 | 8,496,865            | 2,725,740                             |
|    | (190,180)                   | (90,145)                                  | 34,970               | 5,507                                 |
|    | -                           | (5,436)                                   | (5,436)              | (66,837)                              |
|    | -                           | (15,191)                                  | (132,289)            | -                                     |
|    | -                           | 222,311                                   | 222,311              | (1,754,184)                           |
|    | (163,967)                   | 455,474                                   | 482,377              | (100,346)                             |
|    | -                           | (29,116)                                  | (29,116)             | -                                     |
|    | -                           | 33,536                                    | 33,536               | -                                     |
|    | 500,000                     | -                                         | 293,877              | 1,801,977                             |
|    | 177,406                     | (160,224)                                 | (191,668)            | (105,355)                             |
|    | 393,040                     | 2,116,778                                 | 9,205,427            | 2,506,502                             |
| \$ | <u>724,517</u>              | <u>\$ 3,566,181</u>                       | <u>\$ 21,554,116</u> | <u>\$ 1,608,382</u>                   |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City of Ogden conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments. The City has adopted the provisions of the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the more significant policies and is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

**A. Reporting Entity**

Ogden City Corporation was incorporated February 6, 1851 by the General Assembly of the State of Deseret. Ogden became a home rule charter city on June 29, 1851. The City is governed by an elected mayor and seven member council and provides the following services as authorized by its charter: police and fire protection, planning and engineering, code enforcement, street maintenance, traffic control, parks operation and maintenance, recreation services, community development, general administrative services, burial, water, sewer and solid waste services and airport services.

The criteria set forth by generally accepted accounting principles (GAAP) was used to determine which entities to include in this report. GASB Concepts Statement-1 (Objectives of Financial Reporting) concludes that the basic foundation for governmental financial reporting is accountability. The Concepts Statement asserts that accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purposes for which they are used. In turn, the concept of accountability becomes the basis for defining the financial reporting entity. The financial reporting entity consists of the following:

- A. The primary government
- B. Organizations for which the primary government is financially accountable
- C. Other organizations that, because of the nature and significance of their relationship with the primary government, exclusion from the reporting entity would render the financial statements misleading or incomplete

Blended component units, although legally separate entities, are in substance part of the government's operations. They are reported as part of the primary government and blended with the appropriate funds.

The accompanying financial statements include all activities of the City and Ogden Redevelopment Agency (RDA). The RDA was included because the separate governing bodies of both entities are comprised of the same individuals and the City is financially accountable for the RDA.

The financial statements also include activities of the Ogden Municipal Building Authority. The Building Authority governing body is comprised of the same individuals as the City Council and was created to purchase condominium space in the office building that houses most city administrative departments as well as the City Council. Revenue comes from a lease with the City.

Both the Ogden Redevelopment Agency and the Ogden Municipal Building Authority are included in the accompanying financial statements as blended component units.

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**B. Government-wide and Fund Financial Statements**

***Government-wide Financial Statements***

The government-wide statements present information on all activities of the primary government. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities.

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

***Fund Financial Statements***

The financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Separate statements are provided for *governmental and proprietary funds*. For governmental and proprietary funds, the emphasis is on *major funds*, with each displayed in a separate column.

The City reports the following major governmental funds:

- **General Fund** - This fund is the principal operating fund of the City. It is used to account for and report all financial resources not required to be accounted for in another fund.
- **Ogden Redevelopment Agency Fund** - This special revenue fund accounts for the agency's redevelopment activities which are supported by property tax increment revenue. The Ogden Redevelopment Agency debt is included in this fund.

The City's remaining governmental funds are considered and reported as nonmajor funds. These funds account for specific revenue sources that are legally restricted to expenditures for specific purposes. Funds included are the Municipal Building Authority, Downtown Special Assessment, and Cemetery Perpetual Care (Special Revenue Funds), the Gomer A. Nicholas Fund, (a Permanent Fund), the Capital Improvement Projects Fund and the Debt Service Fund. The nonmajor funds are grouped together in a single column in the basic financial statements and they are displayed individually in the combining statements.

Net appreciation in the City's permanent fund amounted to \$2,111. The original grantor of the funds specified that any annual increase above the original principal endowment is to be invested in the recreational facilities of the City. Based on the original agreement, City policy allows the appropriation of annual interest earnings as reimbursement to departments that have invested in recreational facilities.

The City reports the following major proprietary funds:

- **Water Utility Fund** - This enterprise fund accounts for activities necessary to provide water services to residents.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**B. Government-wide and Fund Financial Statements (Continued)**

- **Sanitary Sewer Utility Fund** - This enterprise fund accounts for activities necessary to provide sanitary sewer services to residents.
- **BDO Property Management Fund** – This enterprise fund is used to account for operations of the Business Development Ogden project.
- **Medical Services Fund** – This enterprise fund is used to account for operations of the ambulance service provided to the Ogden City area.
- **Internal Service Fund** - These funds account for the financing of services provided by one department or agency to other departments or agencies of the city on a cost reimbursement basis. The City maintains internal service funds for Fleet, Facilities, Electronics and Stores; Management Information Systems; and Risk Management services. Internal service funds are reported in a single column on the proprietary fund statements and are combined with governmental activities on the government-wide statements. They are also displayed individually in the combining statements.

The City's remaining proprietary funds are considered and reported as nonmajor enterprise funds. These funds account for their respective business-type activities and include Storm Sewer, Refuse, Airport, Golf Courses, Recreation, and Dinosaur Park. The nonmajor enterprise funds are grouped together in a single column in the basic financial statements and they are displayed individually in the combining statements.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The proprietary fund statements are also prepared using the economic resources measurement focus and the accrual basis of accounting. Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues generally result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating items, such as interest expense and investment earnings, result from nonexchange transactions or ancillary activities.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred. Reconciliations between the government-wide method of reporting governmental net position and activities and the governmental fund method of reporting are prepared to disclose the items that make up the differences in the two reporting methods.

The following are the City's significant policies related to recognition and reporting of certain revenues and expenditures.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**C. Measurement Focus and Basis of Accounting (Continued)**

***Property Tax Revenue***

Ad valorem (based on value) property taxes constitute a major source of General Fund revenue. Taxes are levied through the passage of an ordinance in June of each year. The levy is applicable to only one fiscal year. All taxable property is required to be assessed and taxed at a uniform and equal rate on the basis of fair market value. The State Tax Commission is required to assess certain statutorily specified types of property including public utilities and mining property. The County Assessor is required to assess all other types of taxable property, and both entities are required to assess the respective types of property as of January 1, the assessment (lien) date. The County is then required to complete the tax rolls by May 15<sup>th</sup>. By July 21<sup>st</sup>, the County Treasurer is to mail assessed value and tax notices to property owners. Then a taxpayer may petition the County Board of Equalization between August 1<sup>st</sup> and August 15<sup>th</sup> for a revision of the assessed value. Approved changes in assessed value are made by the County Auditor by November 1<sup>st</sup> and on this same date the Auditor is to deliver the completed assessment rolls to the County Treasurer. Tax notices are mailed with a due date of November 30<sup>th</sup>, and delinquent taxes are subject to penalty. Unless delinquent taxes and penalties are paid before January 15<sup>th</sup>, a lien is attached to the property, and the amount of taxes and penalties bear interest from January 1<sup>st</sup> until paid. After five years delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County monthly. GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, defines a nonexchange transaction as one in which, "a government either gives value to another party without directly receiving equal value in exchange or receives value from another party without giving equal value in exchange." For property taxes, at January 1 of each year (the assessment date), the City has the legal right to collect the taxes, and in accordance with the provisions of the statement, has now recorded a receivable and a corresponding deferred inflow of resources for the assessed amount of those property taxes as of January 1, 2015.

***Revenue Availability***

Under the modified accrual basis of accounting, revenues are considered to be "available" when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Ogden City considers property tax revenues to be available if they are collected within 60 days after the end of the current year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues, including sales and franchise taxes, are considered to be available if they are collected within 60 days after year-end.

***Expenditure Recognition***

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources. When an expenditure is incurred for purposes for which both restricted and unrestricted resources are available, the City generally uses restricted resources first, then unrestricted resources.

***Program Revenues***

Amounts reported as program revenues include 1) charges to customers or applicants for goods and services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Assets, Liabilities, Deferred Outflows/Inflows and Fund Balances/Net Position**

***Proprietary funds***

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

The following are the City's significant policies regarding recognition and reporting of certain assets, liabilities and fund balance/net position.

***Cash and Cash Equivalents***

Unrestricted and restricted cash balances of all funds are combined to form a pool of cash and investments which is managed by the City Treasurer. Utah State Statutes allow for investments in the Utah Public Treasurer's Investment Fund and Utah Money Management Act (UMMA) approved financial institutions. The UMMA provides for a committee to evaluate financial institutions and provide a list of those qualified as depositories for public funds, including the amount they are authorized to maintain over and above insured amounts. The City Treasurer invests unrestricted cash with the Utah Public Treasurer's Investment Fund and with financial institutions on the approved list. Investments in the pooled cash fund consist primarily of certificates of deposit, repurchase agreements, time deposits, commercial paper and government agency securities and are carried at cost which approximates market value. Interest income earned as a result of pooling is distributed to the appropriate funds based on month end balances of cash and investments. Short-term investments that are readily convertible to known amounts of cash and have an original maturity date of three months or less are defined as cash equivalents for purposes of the Cash Flow statements.

***Long-term Investments***

Investments are reported in accordance with GASB Statements 31 and 40. Investments are reported at fair value or amortized cost.

***Investment Derivatives (Interest Rate Swaps)***

The Ogden City Redevelopment Agency (RDA) entered into two Libor-indexed interest rate swaps with JP Morgan Chase Bank, NA (formerly Bear Stearns Capital Markets Inc.) on November 10, 2005 in conjunction with the issuance of its \$8,900,000 RDA Taxable Variable Rate Revenue Bonds Series 2005B and its \$22,400,000 RDA Taxable Variable Rate Bonds Series 2005C-1 and 2005C-2. On September 30, 2009, the Series 2005B, 2005C-1 and 2005C-2 bonds were refunded through a current refunding by issuance of the RDA Taxable Variable Rate Revenue Bonds Series 2009A, 2009B-1 and 2009B-2 bonds. The purpose of the refunding was to establish a new credit facility with Wells Fargo Bank given that the original credit facility and extension thereof had expired. This refunding had no effect on the interest rate swap agreements between the RDA and JP Morgan Chase Bank, NA. The Series 2009A Bonds are paid from lease revenues derived from a commercial lease agreement. The Series 2009B-1 and 2009B-2 bonds are paid with tax increment and lease revenues.

**Objective:** The RDA entered into the Swap Agreements to hedge its exposure to interest rate volatility on the Bonds and to create a synthetic fixed rate for the bonds during the first 10 years of the 2005 Bond financing.

**Notional Amount:** The notional amounts of the swaps as of June 30, 2015 are \$7,083,846 and \$15,785,220 for the 2009A and 2009B-1 and 2009B-2, respectively.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Assets, Liabilities, Deferred Outflows/Inflows and Fund Balances/Net Position (Continued)**

**Fair Value:** As of June 30, 2015 the following mid-market values based upon the market close rate data provided by Bloomberg Financial were: \$8.9M - 100% Libor Swap (\$163,348) and \$22.4M - 100% Libor Swap (\$419,856). A requirement of the implementation process was to test for hedge effectiveness of the swap agreements. The swap agreements held by the City were determined to be ineffective hedges. Based on the determination, the standard requires the swaps to be reported as investment derivatives. The fair value and the changes in fair value of the investment derivatives are reported as a reduction in unrestricted investment earnings on the statement of activities and as a reduction in noncurrent liability on the Statement of Net Position in the amount of (\$583,204).

**Interest Rate risk:** The Series 2005 Bonds were issued November 29, 2005, which is the same day the Swap became effective and remains in effect with the Series 2009 bonds. Under terms of the swap agreement, the RDA pays the counterparty (Wells Fargo Bank, NA) a fixed rate of 4.95% on the Series 2009A Bonds and 5.507% on the Series 2009B Bonds on the first business day of January, April, July, and October during the term of the Transaction. The RDA receives a floating rate on the same dates equal to 1 month Libor plus .20% applicable for the same calculation period. At June 30, 2015, the swaps had a negative fair value of \$583,204.

**Early Termination Risk:** The RDA has the option to terminate the JP Morgan Chase Swap upon 30 days notice. The amount due with respect to an early termination shall be determined as though the counterparty is the sole affected party and "Market Quotation and Second Method" shall apply. Either party may terminate only upon an "Event of Default" caused by a "Failure to Pay or Deliver" as specified in Section 5 of the International Swaps and Derivatives Association (ISDA) Master Agreement. Any amounts due to the counterparty upon termination are payable from lease payments and tax increment revenue.

**Rollover Risk:** The Series 2009A bonds amortize over a 22 year period ending June 1, 2031 and the Series 2009B bonds amortize over an 18 year period ending December 1, 2027. The swap terminates on December 1, 2015, at which time the City will be exposed to potentially higher interest expense on these bonds, due to fluctuations in the Libor rate.

***Short-term Interfund Receivables and Payables***

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds, or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables and payables.

***Loans to Other Funds***

Non-current portions of long-term interfund loan receivables are reported as loans and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

***Accounts Receivable***

The City records water, sewer, refuse, and medical services unbilled services as an account receivable, net of allowance for doubtful accounts, through June 30, 2015. This amount has likewise been recorded as revenue in the appropriate fund. The City calculates an allowance for doubtful accounts on receivables based on the average of bad debt expense to revenue over 5 years.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Assets, Liabilities, Deferred Outflows/Inflows and Fund Balances/Net Position (Continued)**

***Inventories***

Inventory is valued at cost using the average-cost method, which approximates market. Inventory in the General Fund consists of supplies for streets maintenance. Inventory in nonmajor governmental funds consists of cemetery lots for sale. The cost of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. Reported inventories are equally offset by fund balance which classification indicates that they do not constitute available spendable resources even though they are a component of current assets. Inventory in nonmajor enterprise funds represent available for sale merchandise at the golf course proshops. Inventories in the internal services funds primarily consist of supplies for the fleet, facilities and electronics operations.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond June 30, 2015 are recorded as prepaid items in both government-wide and fund financial statements. The cost of governmental fund type prepaid items are recorded as expenditures when consumed rather than when purchased.

***Restricted Assets***

Certain proceeds of fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets because their use is limited by applicable bond covenants and legal requirements.

***Grant Loans***

Primarily consisting of loans to residents for the benefit of housing purchases and improvements in designated project areas. Some loans are payable in monthly installments, other are due on sale or transfer of ownership of the related property and other loan payments are deferred. Reported grant loans are equally offset by a deposit liability.

***Properties Held for Resale***

Property acquired by the City, primarily in designated revitalization areas within the City. The cost of the property held for resale is capitalized until the property is sold.

***Capital Assets***

General capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. Capital assets, with an initial, individual cost of more than \$5,000 are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. All purchased capital assets are valued at cost or estimated historical cost. Donated capital assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Intangible capital assets consist mainly of computer software, right-of-ways, water rights and water stock. However, they may include any items meeting the definition of intangible capital assets under GASB 51 – Accounting and Financial Reporting for Intangible Assets.

Infrastructure capital assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized. The City has elected to use the modified-approach for reporting infrastructure. This election allows the City to forego depreciation of networks or subsystems of infrastructure assets, provided that the City has made a commitment to maintain those particular assets at predetermined condition levels. The City has established an asset management system and policy that is adequate for that purpose. Refer to pages 103 and 104 of the required supplementary information regarding the modified-approach.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Assets, Liabilities, Deferred Outflows/Inflows and Fund Balances/Net Position (Continued)**

Capital assets, with the exception of infrastructure, are depreciated. Depreciation of buildings, equipment and vehicles is computed using the straight-line method. Depreciation of all exhaustible capital assets is charged as an expense in the related program. Accumulated depreciation is reported on the Statement of Net Position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

|                   |             |
|-------------------|-------------|
| Buildings.....    | 25-50 years |
| Improvements..... | 10-25 years |
| Equipment.....    | 3-10 years  |
| Vehicles.....     | 3-10 years  |

***Compensated Absences - Accumulated Unpaid Vacation, Sick Pay, and Compensation Time***

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are accrued when incurred in proprietary funds (using the accrual basis of accounting). In the governmental funds, only the amount of the benefits that have matured is reported as an expenditure and corresponding liability. The estimated current portion of the accumulated benefits is reported in the fund as a reservation of fund balance. A liability for unused compensated absences is reported in the government-wide Statement of Net Position.

***Long-term Obligations***

In the government-wide statements and proprietary fund statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, and insurance costs are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed in the period in which the obligation is incurred.

In the governmental fund financial statements, bond premiums, discounts, and issuance costs are recognized as expenditures in the current period. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The face amount of debt issued is reported as other financing sources.

***Deferred Inflows and Outflows of Resources***

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial element, *deferred outflows of resources*, represents a consumption of fund balance/net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance/net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items which qualify for reporting in this category. The governmental funds report *unavailable revenue* from property taxes. The government wide statement of financial position report *unavailable revenue* from property taxes and investment derivatives. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Assets, Liabilities, Deferred Outflows/Inflows and Fund Balances/Net Position (Continued)**

***Pensions***

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

***Net Position/Fund Balances***

The difference between assets and liabilities is reported as *net position* on the government-wide and proprietary fund statements, and *fund balance* on the governmental fund statements.

Fund financial statements

GASB Statement No. 54 on Fund Balance Reporting and Governmental Fund Type Definitions applies only to governmental fund financial statements and not to government-wide statements or proprietary fund statements.

Proprietary fund equity is classified the same as in the government-wide statements. The governmental fund balances may be classified as follows:

Non-spendable – Fund balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted fund balance – Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provisions or enabling legislation, or restrictions set by creditors, grantors, or contributors.

Committed fund balance – Fund balances are reported as committed when the City Council formally designates the use of resources by ordinance for a specific purpose and cannot be used for any other purpose unless the City Council likewise formally changes the use. Committed fund balance at June 30, 2015 was \$0.

Assigned fund balance – Fund balances are reported as assigned when the City Council intends to use the funds for a specific purpose. Normally funds are assigned by the appropriation process of setting the budget. Funds in special revenue, debt service, and capital project funds are by their nature assigned to the purpose of those respective funds. Commitments for contracts, goods or services, made before the end of the fiscal year, are encumbered and show as an assignment of fund balances in the governmental funds. Unencumbered appropriations lapse at year end, except for capital projects that extend for the term of the project. Subsequent years' appropriations provide authority for the Budget Officer to complete encumbered transactions. The encumbrance balance at June 30, 2015 was \$925,965.

Unassigned fund balance – Fund balances in the general fund are reported as unassigned when they are neither restricted, committed, nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Assets, Liabilities, Deferred Outflows/Inflows and Fund Balances/Net Position (Continued)**

The City has no formal policy on minimum fund balances. *Utah Code 10-6-116(4)* requires the City to maintain a minimum fund balance in the general fund equal to 5% of general fund revenue.

Government-wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – Net position that does not meet the definition of “restricted” or “net investment in capital assets”. It is City policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**E. Interfund Activity and Balances**

***Government-wide Statements***

In general, eliminations have been made to minimize the double counting of internal activity, including internal service fund type activity. However, interfund services provided and used between different functional categories have not been eliminated in order to avoid distorting the direct costs and program revenues of the applicable functions. Interfund receivables and payables have been eliminated from the Statement of Net Position, except for the residual amounts due between governmental and business-type activities, which are shown as “internal balances”.

***Governmental Fund Statements***

Interfund transactions for goods and services provided and used are reported as revenues and expenditures/expenses in the funds involved. Cash transfers between funds of the City are reported as other financing sources and uses in the governmental fund statements.

**F. New Pronouncements**

As of July 1, 2014, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the costs and obligations associated with pensions in their basic financial statements. Employers are required to recognize pension amounts for all benefits provided through the plan which include the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. The effect of the implementation of these standards on beginning net position is disclosed in Note 17 and the additional disclosures required by these standards are included in Note 11.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**NOTE 2. DEPOSITS AND INVESTMENTS**

Deposits and investments for Ogden City are governed by the Utah Money Management Act (*Utah Code Annotated*, Title 51, Chapter 7, “the Act”) and by rules of the Utah Money Management Council (“the Council”). Following are discussions of the City’s exposure to various risks related to its cash management activities.

**A. Custodial Credit Risk**

*Deposits.* Custodial credit risk for deposits is the risk that in the event of a bank failure, the City’s deposits may not be recovered. The City’s policy for managing custodial credit risk is to adhere to the Act. The Act requires all deposits of City funds to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial

Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council. The City’s deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. The City’s deposits at June 30, 2015 were \$79,004,149 of which, \$77,422,924, were uninsured and uncollateralized.

*Investments.* Custodial credit risk for investments is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk of investments. The entire \$32,503,260 of the City’s investments in government agency securities, corporate bonds, commercial paper, corporate notes and money market funds are uninsured, unregistered, and held by the counterparty’s trust department. However, the investments are held in the City’s name and therefore are not exposed to custodial credit risk.

**B. Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates of debt investments that will adversely affect the fair value of an investment. The City’s policy for limiting interest rate risk is to comply with the Act. The City manages its exposure to declines in fair value by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less. Maturities of the City’s investments are noted in the subsequent table.

**C. Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The City’s policy to limit this risk is to adhere to the rules of the Money Management Council. The Council rules do not limit the amount of investments a government may make in any one issuer except for Rule 2 regarding certain endowments and funds with a long-term perspective, and Rule 17 which limits investments in a single issuer of commercial paper and corporate obligations to between 5 and 10 percent depending upon the total dollar amount held in the government’s portfolio at the time of purchase.

**D. Credit Risk**

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The City’s policy for limiting the credit risk of investments is to comply with the Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**D. Credit Risk (Continued)**

paper that is classified as “first-tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated “A” or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

The City is also authorized to invest in the Utah Public Treasurer’s Investment Fund (PTIF), an unrated external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants’ average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

Following are the City’s cash and investments at June 30, 2015:

| <u>Cash deposit and<br/>Investment Type</u> | <u>Fair<br/>Value</u> | <u>Maturity</u> | <u>Quality<br/>Ratings</u> |
|---------------------------------------------|-----------------------|-----------------|----------------------------|
| Cash on deposit **                          | \$ 17,168,317         | n/a             | not rated                  |
| PTIF Investments                            | 29,332,572            | n/a             | not rated                  |
| Certificates of deposit                     | 11,624,482            | various         | not rated                  |
| Corporate notes                             | 20,878,778            | 270 days*       | AA                         |
| Total                                       | <u>\$ 79,004,149</u>  |                 |                            |

\* Weighted-average maturity

\*\* Cash on deposit is equivalent to cash deposited with an insured financial institution.

|                        |                      |
|------------------------|----------------------|
| Cash and investments   | \$ 70,737,288        |
| Restricted cash        | 3,991,641            |
| Restricted investments | <u>4,275,220</u>     |
| Total                  | <u>\$ 79,004,149</u> |

As of June 30, 2015 the carrying amount of the City’s cash deposits and investments was \$77,441,626, respective bank balances totaled \$79,004,149. The City’s investments are diversified in such a manner that no individual investment represents more than 5% of the City’s total investments at June 30, 2015. These investments are reported in the Redevelopment Agency, Municipal Building Authority, Gomer A. Nicholas Permanent Fund, Water Utility, Sanitary Sewer, Storm Sewer and Refuse Utility Funds.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 3. RECEIVABLES AND PAYABLES**

**A. Interfund Payables and Receivables:**

Due To/From other funds - Cash overdrafts:

Funds which have overdrawn their share of pooled cash show a due to other funds on the balance sheet for the amount of the overdraft. Funds which management selected because of their strong cash position show an offsetting due from other funds on the balance sheet.

Funds which had overdrawn their share of pooled cash and the offsetting funds as of June 30, 2015 were as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u>                        | <u>Amount</u>       |
|------------------------|--------------------------------------------|---------------------|
| General                | Debt Service                               | \$ 1,615            |
| General                | Fleet, Facilities, Electronics, and Stores | 948,019             |
| General                | Airport                                    | 533,886             |
| General                | Dinosaur park                              | <u>27,795</u>       |
| Total                  |                                            | <u>\$ 1,511,315</u> |

The terms of repayment of the cash overdraft amounts are discussed in footnote 16 – Commitments and Contingencies.

**B. Loans To/From Other Funds:**

Funds which have received loans from other funds as of June 30, 2015 were:

| <u>Receivable Fund (Due To)</u>                   | <u>Payable Fund (Due From)</u> | <u>Amount</u>       |
|---------------------------------------------------|--------------------------------|---------------------|
| General                                           | Redevelopment Agency           | \$ 5,771,660        |
| Allowance for uncollectible advances (see note 3) | <u>(5,760,160)</u>             | 11,500              |
| General                                           | Golf Course                    | 267,219             |
| General                                           | Airport                        | 1,335,113           |
| Business Depot Ogden                              | Redevelopment Agency           | 1,702,423           |
| Refuse                                            | Redevelopment Agency           | 2,042,191           |
| General                                           | Redevelopment Agency           | <u>500,000</u>      |
| Total                                             |                                | <u>\$ 5,858,446</u> |

Repayment terms – Interfund Lending Activity :

General fund to the Redevelopment Agency: These loans have been reserved for in the general fund to the extent that they are considered collectible. Terms of the loans specify that tax increment revenue from the individually identified project areas is to be used to repay these loans.

General fund to the Golf Courses Fund: The terms and City Council resolution indicate that principal and interest payments are to be budgeted for payment annually.

General fund to the Airport fund : The terms and City Council resolution indicate that principal and interest payments are to be budgeted for payment annually.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**B. Loans To/From Other Funds (Continued)**

Business Depot Ogden to the Redevelopment Agency: This note was established to refinance the outside line-of-credit previously maintained by the RDA for the river project area. The note was due in full on July 1, 2014.

Refuse fund loan to the Redevelopment Agency fund : The note was extended and the terms of the note indicate that principal and interest are to be paid in full on or before June 30, 2016. This note is associated with the river project area.

General Fund to the Redevelopment Agency: This is a no interest, unsecured note to provide the Redevelopment Agency funds for land purchases. The terms of the note indicate that the principal is to be paid in full on or before May 27, 2018.

Allowance for uncollectible advances:

In a prior year, it was determined that a valuation allowance was necessary regarding the above mentioned General fund to Redevelopment Agency interfund advances. This determination was made based on the anticipated revenues from the payment funding sources. The advances and associated valuation allowance are detailed as follows:

| Receivable Fund                      | Payable Fund                    | Amount       |
|--------------------------------------|---------------------------------|--------------|
| General                              | RDA - Central Business District | \$ 1,751,601 |
| General                              | RDA - 25th Street District      | 1,003,106    |
| General                              | RDA - Washington Blvd. District | 3,016,953    |
|                                      |                                 | 5,771,660    |
| Allowance for uncollectible advances |                                 | (5,760,160)  |
|                                      |                                 | \$ 11,500    |

**C. Employee Loan Program:**

Upon recommendation of the administration, the City Council approved an interest free loan program for employees to use to purchase a computer or bicycle. \$100,000 was set aside in the Information Technology Internal Service Fund as the funding mechanism. The program has strict controls to ensure that quality equipment is purchased and payment is handled automatically, through payroll deduction with additional protection for early termination. \$2,000 is the maximum allowed for each employee and as payments are received to replenish the funding for additional purchases, employees on a waiting list are given the opportunity to participate. In addition to the increased morale of City employees, this program benefits the City through increased employee computer literacy and wellness. The Information Technology Internal Service Fund showed a receivable of \$90,712 at June 30, 2015 for these loans to employees.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**D. Special Assessments Receivable:**

The City created the downtown special assessment district in the 1990s to fund the promotion of the central business district. Assessments are approved by the City Council and are made against commercial properties in the district. Assessment are on a three year cycle. The most recent assessment was in fiscal year 2012. The current balance due to the City is from the final year of the fiscal year 2012 assessment.

|                 |    |        |
|-----------------|----|--------|
| Current.....    | \$ | 31,130 |
| Delinquent..... |    | 52,315 |
| Total.....      | \$ | 83,445 |

**E. Allowance for Doubtful Accounts Receivable:**

The City calculates an allowance for doubtful accounts on receivables base on the average bad debt expense as a percent of revenue, averaged over 5 years. Accounts receivable and associated allowances at June 30, 2015 are detailed as follows:

| <u>Accounts Receivable Fund</u> | <u>Receivable</u> | <u>Less Allowance</u> | <u>Net Receivable</u> |
|---------------------------------|-------------------|-----------------------|-----------------------|
| Water                           | \$ 1,957,039      | \$ (33,482)           | \$ 1,923,557          |
| Sanitary Sewer                  | 1,020,968         | (8,121)               | 1,012,847             |
| Storm Sewer                     | 437,824           | (5,848)               | 431,976               |
| Refuse                          | 503,684           | (6,314)               | 497,370               |
| Medical Services                | 3,046,384         | (981,147)             | 2,065,237             |
|                                 | \$ 6,965,899      | \$ (1,034,912)        | \$ 5,930,987          |

**NOTE 4. INTERFUND TRANSFERS**

Transfers between funds occur primarily to finance programs accounted for in one fund with resources collected in other funds in accordance with budgetary authorizations. For Ogden City, the following transfers are as shown:

|                                   | Transfers in reported in: |                              |              |                              |                     |                                   | Total<br>Transfers<br>Out |
|-----------------------------------|---------------------------|------------------------------|--------------|------------------------------|---------------------|-----------------------------------|---------------------------|
|                                   | General<br>Fund           | Redevel-<br>opment<br>Agency | BDO<br>Fund  | Internal<br>Service<br>Funds | Enterprise<br>Funds | Governmental<br>Nonmajor<br>Funds |                           |
| <b>Transfers out reported in:</b> |                           |                              |              |                              |                     |                                   |                           |
| General Fund                      | \$ -                      | \$ -                         | \$ -         | \$ -                         | \$ 515,000          | \$ 679,500                        | \$ 1,194,500              |
| Redevelopment Agency              | -                         | 3,686,785                    | 5,180,000    | -                            | -                   | -                                 | 8,866,785                 |
| BDO Property Management           | 30,000                    | -                            | -            | 50,000                       | 227,250             | 2,255,300                         | 2,562,550                 |
| Enterprise Funds                  | 4,562,622                 | -                            | -            | -                            | -                   | 2,708,607                         | 7,271,229                 |
| Nonmajor Funds                    | 22,000                    | 230,750                      | -            | -                            | -                   | -                                 | 252,750                   |
| <b>Total Transfers In</b>         | \$ 4,614,622              | \$ 3,917,535                 | \$ 5,180,000 | \$ 50,000                    | \$ 742,250          | \$ 5,643,407                      | \$ 20,147,814             |

Transfers are used to move revenues between funds to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grants.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 5. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2015 was as follows:

|                                           | <b>Capital Assets</b>        |                     |                       |                           |
|-------------------------------------------|------------------------------|---------------------|-----------------------|---------------------------|
|                                           | <b>Beginning<br/>Balance</b> | <b>Additions</b>    | <b>Deletions</b>      | <b>Ending<br/>Balance</b> |
| <b>Governmental Activities:</b>           |                              |                     |                       |                           |
| Capital assets, being depreciated:        |                              |                     |                       |                           |
| Buildings and Improvements                | \$ 117,745,781               | \$ 899,478          | \$ (5,342)            | \$ 118,639,917            |
| Equipment                                 | 28,896,870                   | 1,959,940           | (510,104)             | 30,346,706                |
| Intangibles                               | 435,097                      | 77,912              | -                     | 513,009                   |
| Total                                     | <u>147,077,748</u>           | <u>2,937,330</u>    | <u>(515,446)</u>      | <u>149,499,632</u>        |
| Less Accumulated Depreciation for:        |                              |                     |                       |                           |
| Building and Improvements                 | (67,996,841)                 | (4,106,577)         | 6,381                 | (72,097,037)              |
| Equipment                                 | (17,279,525)                 | (2,832,441)         | 464,744               | (19,647,222)              |
| Intangibles                               | (162,299)                    | (86,974)            | -                     | (249,273)                 |
| Total                                     | <u>(85,438,665)</u>          | <u>(7,025,992)</u>  | <u>471,125</u>        | <u>(91,993,532)</u>       |
| Capital assets being depreciated, net     | 61,639,083                   | (4,088,662)         | (44,321)              | 57,506,100                |
| Capital assets , not being depreciated:   |                              |                     |                       |                           |
| Land                                      | 19,661,522                   | -                   | -                     | 19,661,522                |
| Construction in Progress                  | 2,258,438                    | 1,381,020           | (2,258,438)           | 1,381,020                 |
| Infrastructure                            | 103,411,111                  | 11,013,317          | (2,179,995)           | 112,244,433               |
| Governmental Activity Capital Assets, Net | <u>\$ 186,970,154</u>        | <u>\$ 8,305,675</u> | <u>\$ (4,482,754)</u> | <u>\$ 190,793,075</u>     |

|                                              | <b>Capital Assets</b>        |                      |                        |                           |
|----------------------------------------------|------------------------------|----------------------|------------------------|---------------------------|
|                                              | <b>Beginning<br/>Balance</b> | <b>Additions</b>     | <b>Deletions</b>       | <b>Ending<br/>Balance</b> |
| <b>Business-type Activities:</b>             |                              |                      |                        |                           |
| Capital assets, being depreciated:           |                              |                      |                        |                           |
| Building and Improvements                    | \$ 278,162,714               | \$ 20,569,154        | \$ (16,855,461)        | \$ 281,876,407            |
| Equipment                                    | 3,268,955                    | 569,654              | -                      | 3,838,609                 |
| Total                                        | <u>281,431,669</u>           | <u>21,138,808</u>    | <u>(16,855,461)</u>    | <u>285,715,016</u>        |
| Less Accumulated Depreciation for:           |                              |                      |                        |                           |
| Buildings and Improvements                   | (97,458,157)                 | (11,812,476)         | 3,930,937              | (105,339,696)             |
| Equipment                                    | (979,050)                    | (616,052)            | 728                    | (1,594,374)               |
| Total                                        | <u>(98,437,207)</u>          | <u>(12,428,528)</u>  | <u>3,931,665</u>       | <u>(106,934,070)</u>      |
| Capital assets, being depreciated, net       | 182,994,462                  | 8,710,280            | (12,923,796)           | 178,780,946               |
| Capital assets, not being depreciated        |                              |                      |                        |                           |
| Land                                         | 37,006,674                   | 1,294,330            | (1,294,330)            | 37,006,674                |
| Construction-in-process                      | 5,806,154                    | 22,253,236           | (5,719,391)            | 22,339,999                |
| Intangibles                                  | 717,658                      | -                    | -                      | 717,658                   |
| Business-type Activities Capital Assets, Net | <u>\$ 226,524,948</u>        | <u>\$ 32,257,846</u> | <u>\$ (19,937,517)</u> | <u>\$ 238,845,277</u>     |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 5. CAPITAL ASSETS (Continued)**

Depreciation expense of governmental activities was charged to functions as follows:

|                                                                                                                                        |                     |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| General Administration.....                                                                                                            | \$ 1,281,905        |
| Public Safety.....                                                                                                                     | 577,094             |
| Transportation.....                                                                                                                    | 697,071             |
| Environmental Protection.....                                                                                                          | 12,041              |
| Leisure Opportunities.....                                                                                                             | 507,000             |
| Community Development.....                                                                                                             | 1,225,142           |
| Depreciation on capital assets of the City's internal service funds is charged to the various functions based on their usage of assets | <u>2,725,740</u>    |
| Total.....                                                                                                                             | <u>\$ 7,025,992</u> |

**NOTE 6. LEASE COMMITMENTS**

**A. Capital Leases**

The City has entered into non-cancelable leases for equipment. Leases that in substance are purchases are reported as capital lease obligations. In the government-wide and proprietary fund statements, assets and liabilities resulting from capital leases are recorded at the inception of the lease at either the lower of fair value or the present value of the future minimum lease payments. The principal portion of lease payments reduces the liability, and the interest portion is expensed. In governmental fund statements, both the principal and interest portions of capital lease payments are recorded as expenditures of the applicable governmental function.

These lease obligations are shown in the fleet and facilities internal service fund.

| <u>Year</u>                                    | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> | <u>Total</u>        |
|------------------------------------------------|------------------------------------|-------------------------------------|---------------------|
| 2016                                           | \$ 1,349,117                       | \$ -                                | \$ 1,349,117        |
| 2017                                           | 956,055                            | -                                   | 956,055             |
| 2018                                           | 772,430                            | -                                   | 772,430             |
| 2019                                           | 648,860                            | -                                   | 648,860             |
| 2020                                           | 95,727                             | -                                   | 95,727              |
| Thereafter                                     | -                                  | -                                   | -                   |
| Total                                          | <u>3,822,189</u>                   | -                                   | <u>3,822,189</u>    |
| Less amounts representing interest             | <u>112,411</u>                     | -                                   | <u>112,411</u>      |
| Present value of future minimum lease payments | <u>\$ 3,709,778</u>                | <u>\$ -</u>                         | <u>\$ 3,709,778</u> |
| Equipment                                      | \$ 7,247,033                       |                                     |                     |
| Less accumulated depreciation                  | <u>(2,154,963)</u>                 |                                     |                     |
| Net book value                                 | <u>\$ 5,092,070</u>                |                                     |                     |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**B. Operating Leases**

The City has entered into operating leases for equipment. Rent expense during the fiscal year ended June 30, 2015 approximated \$67,391. These rent expenses are accounted for in the fleet and facilities and Information Technology internal service funds in the amounts of \$32,113 and \$35,278, respectively.

**NOTE 7. LONG-TERM LIABILITIES**

**A. Changes in Long-term Liabilities**

Changes in long-term liabilities for the year ended June 30, 2015 were as follows:

|                                                 | Long-term Liabilities |                     |                     |                      |                        |
|-------------------------------------------------|-----------------------|---------------------|---------------------|----------------------|------------------------|
|                                                 | Beginning<br>Balance  | Additions           | Reductions          | Ending<br>Balance    | Due Within<br>One Year |
| <b>Governmental Activities:</b>                 |                       |                     |                     |                      |                        |
| General Obligation Bonds                        | \$ 4,075,000          | \$ -                | 2,000,000           | \$ 2,075,000         | \$ 2,075,000           |
| Sales Tax Revenue Bonds                         | 1,454,000             | -                   | 103,000             | 1,351,000            | 107,000                |
| Lease Revenue Bonds                             | 4,121,000             | -                   | 337,000             | 3,784,000            | 353,000                |
| Tax Increment Revenue Bonds                     | 34,835,000            | -                   | 3,595,000           | 31,240,000           | 3,755,000              |
| Section 108 Notes                               | 1,400,000             | 3,340,000           | 100,000             | 4,640,000            | 100,000                |
| Capital leases                                  | 2,955,172             | 3,499,552           | 2,744,946           | 3,709,778            | 1,298,203              |
| Compensated absences                            | 3,064,921             | 136,824             | -                   | 3,201,745            | 960,523                |
| Claims payable                                  | 1,154,023             | 1,113,593           | -                   | 2,267,616            | 978,073                |
| Unamortized bond discounts                      | (206,330)             | -                   | (17,140)            | (189,190)            |                        |
| <b>Total Governmental Long-term Liabilities</b> | <b>\$ 52,852,786</b>  | <b>\$ 8,089,969</b> | <b>\$ 8,862,806</b> | <b>\$ 52,079,949</b> | <b>\$ 9,626,799</b>    |

|                                                  | Long-term Liabilities |             |                     |                      |                        |
|--------------------------------------------------|-----------------------|-------------|---------------------|----------------------|------------------------|
|                                                  | Beginning<br>Balance  | Additions   | Reductions          | Ending<br>Balance    | Due Within<br>One Year |
| <b>Business-type Activities:</b>                 |                       |             |                     |                      |                        |
| Revenue Bonds and Notes                          | \$ 76,601,000         | \$ -        | \$ 2,641,000        | \$ 73,960,000        | \$ 3,060,000           |
| Unamortized bond discounts                       | (18,079)              | -           | (1,808)             | (16,271)             |                        |
| Unamortized bond premium                         | 827,967               | -           | 35,688              | 792,279              | 35,688                 |
| Deferred insurance                               | 210,914               | -           | 17,560              | 193,354              | 17,560                 |
| Compensated Absences                             | 916,309               | -           | 71,675              | 844,634              | 253,390                |
| <b>Total Business-type Long-term Liabilities</b> | <b>\$ 78,538,111</b>  | <b>\$ -</b> | <b>\$ 2,764,115</b> | <b>\$ 75,773,996</b> | <b>\$ 3,366,638</b>    |

The compensated absence liability of governmental activities is liquidated in the General Fund, Enterprise Funds, or Internal Service Funds of the employing department. Governmental funds report only the amount that has matured but has not yet been paid.

Additional information related to these long-term liabilities is found in the following tables including debt service requirements to maturity.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**B. General Obligation Bonds/Sales Tax Revenue Bonds**

General Obligation Bonds and Sales Tax Revenue Bonds Payable at June 30, 2015 consists of the following:

| <b>General Obligation/Sales Tax Revenue Bonds Payable</b> |                       |                          |                          |                            |                                  |
|-----------------------------------------------------------|-----------------------|--------------------------|--------------------------|----------------------------|----------------------------------|
|                                                           | <b>Issue<br/>Date</b> | <b>Maturity<br/>Date</b> | <b>Interest<br/>Rate</b> | <b>Original<br/>Amount</b> | <b>Balance<br/>June 30, 2015</b> |
| 2009 GO Bonds Refunding                                   | 04/21/09              | 12/15/15                 | 2.50% to 5.00%           | \$ 8,125,000               | \$ 2,075,000                     |
| 2011 Sales Tax Refunding Bonds                            | 12/05/11              | 03/01/26                 | 2.88%                    | 1,737,000                  | 1,351,000                        |
| Total General Obligation Bonds Outstanding                |                       |                          |                          |                            | <u>\$ 3,426,000</u>              |

| <b>General Obligation Bonds-Debt Service Requirements to Maturity</b> |                                |                  |                                 |                   |                     |                   |
|-----------------------------------------------------------------------|--------------------------------|------------------|---------------------------------|-------------------|---------------------|-------------------|
| <b>Year</b>                                                           | <b>2009 GO Bonds Refunding</b> |                  | <b>2011 Sales Tax Refunding</b> |                   | <b>Total</b>        |                   |
|                                                                       | <b>Principal</b>               | <b>Interest</b>  | <b>Principal</b>                | <b>Interest</b>   | <b>Principal</b>    | <b>Interest</b>   |
| 2016                                                                  | \$ 2,075,000                   | 37,750           | \$ 107,000                      | 40,322            | \$ 2,182,000        | 78,072            |
| 2017                                                                  | -                              | -                | 110,000                         | 37,303            | 110,000             | 37,303            |
| 2018                                                                  | -                              | -                | 113,000                         | 34,184            | 113,000             | 34,184            |
| 2019                                                                  | -                              | -                | 116,000                         | 30,978            | 116,000             | 30,978            |
| 2020                                                                  | -                              | -                | 119,000                         | 27,686            | 119,000             | 27,686            |
| 2021-2025                                                             | -                              | -                | 646,000                         | 86,135            | 646,000             | 86,135            |
| 2026-2030                                                             | -                              | -                | 140,000                         | 6,023             | 140,000             | 6,023             |
| Total                                                                 | <u>\$ 2,075,000</u>            | <u>\$ 37,750</u> | <u>\$ 1,351,000</u>             | <u>\$ 262,630</u> | <u>\$ 3,426,000</u> | <u>\$ 300,380</u> |

Pledged revenues

The City pledged property tax revenue to repay Series 2009 General Obligation Refunding Bonds in the amount of \$2,075,000. The City's general obligation bonds are a voter approved debt used for the acquisition and construction of major capital facilities.

The City pledged sales tax revenue to repay Series 2011 Sales Tax Refunding Bonds in the amount of \$1,351,000. The City issued sales tax revenue bonds for the acquisition and construction of major capital facilities.

**C. Lease Revenue Bonds**

Lease Revenue Bonds Payable at June 30, 2015 consists of the following:

| <b>Lease Revenue Bonds Payable</b> |                       |                          |                          |                            |                                  |
|------------------------------------|-----------------------|--------------------------|--------------------------|----------------------------|----------------------------------|
|                                    | <b>Issue<br/>Date</b> | <b>Maturity<br/>Date</b> | <b>Interest<br/>Rate</b> | <b>Original<br/>Amount</b> | <b>Balance<br/>June 30, 2015</b> |
| Series 2007 Stadium                | 04/04/06              | 06/15/21                 | 4.35%                    | \$ 2,865,000               | \$ 2,279,000                     |
| Series 2006 refunding              | 12/11/07              | 01/15/28                 | 5.08%                    | 3,000,000                  | 1,505,000                        |
| Total Lease Revenue Bonds Payable  |                       |                          |                          |                            | <u>\$ 3,784,000</u>              |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**C. Lease Revenue Bonds (Continued)**

| Year      | Lease Revenue Bonds-Debt Service Requirements to Maturity |            |                     |            |              |              |
|-----------|-----------------------------------------------------------|------------|---------------------|------------|--------------|--------------|
|           | Series 2006 Refunding                                     |            | Series 2007 Stadium |            | Total        |              |
|           | Principal                                                 | Interest   | Principal           | Interest   | Principal    | Interest     |
| 2016      | \$ 225,000                                                | 65,468     | \$ 128,000          | 112,522    | \$ 353,000   | 177,990      |
| 2017      | 235,000                                                   | 55,680     | 135,000             | 105,842    | 370,000      | 161,522      |
| 2018      | 245,000                                                   | 45,458     | 141,000             | 98,831     | 386,000      | 144,289      |
| 2019      | 255,000                                                   | 34,800     | 149,000             | 91,465     | 404,000      | 126,265      |
| 2020      | 265,000                                                   | 23,708     | 156,000             | 83,718     | 421,000      | 107,426      |
| 2021-2025 | 280,000                                                   | 12,180     | 907,000             | 288,163    | 1,187,000    | 300,343      |
| 2026-2030 | -                                                         | -          | 663,000             | 51,638     | 663,000      | 51,638       |
| Total     | \$ 1,505,000                                              | \$ 237,294 | \$ 2,279,000        | \$ 832,179 | \$ 3,784,000 | \$ 1,069,473 |

Pledged revenues

The City and the MBA pledged lease revenue to repay Series 2006 Lease Revenue Refunding Bonds and Series 2007 Stadium Bonds in the amounts of \$1,505,000 and \$2,279,000 respectively. The City and the MBA issued bonds for the acquisition and construction of major capital assets. The lease revenue earned by the MBA is related to lease agreements within the primary government.

**D. Tax Increment Revenue Bonds**

Tax Increment Revenue Bonds Payable at June 30, 2015 consists of the following:

|                                           | Tax Increment Bonds Payable |               |                 |                 |                       |
|-------------------------------------------|-----------------------------|---------------|-----------------|-----------------|-----------------------|
|                                           | Issue Date                  | Maturity Date | Interest Rate   | Original Amount | Balance June 30, 2015 |
| Wall Ave Tax Increment                    | 08/29/02                    | 02/01/19      | variable        | \$ 675,000      | \$ 285,000            |
| 25th Street (Crown Plaza)                 | 09/18/01                    | 02/01/18      | variable        | 1,610,000       | 475,000               |
| 2005 Series A - Recreation Center         | 11/01/05                    | 04/01/25      | variable        | 7,280,000       | 3,270,000             |
| 2009 Series A - Rec Center                | 09/30/09                    | 06/01/31      | variable / swap | 8,780,000       | 6,910,000             |
| 2009 Series B-1 and B-2 - Rec Center      | 09/30/09                    | 12/01/27      | variable / swap | 21,565,000      | 16,020,000            |
| 2006 Series A - West 12th (tax-exempt)    | 12/20/06                    | 04/01/17      | 4.43%           | 3,500,000       | 1,305,000             |
| 2007 Fairmount District                   | 06/05/07                    | 03/01/18      | 6.75%           | 3,300,000       | 825,000               |
| 2008 Series A - West 12th                 | 07/08/08                    | 04/01/17      | 4.75% to 5.25%  | 3,000,000       | 865,000               |
| 2011 Series CBD                           | 02/15/11                    | 02/15/26      | 5.10%           | 1,600,000       | 1,285,000             |
| Total Tax Increment Revenue Bonds Payable |                             |               |                 |                 | \$ 31,240,000         |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**D. Tax Increment Revenue Bonds (Continued)**

| <b>Tax Increment Revenue Bonds-Debt Service Requirements to Maturity</b> |                               |                  |                                      |                  |                                            |                   |
|--------------------------------------------------------------------------|-------------------------------|------------------|--------------------------------------|------------------|--------------------------------------------|-------------------|
| <b>Year</b>                                                              | <b>Wall Ave Tax Increment</b> |                  | <b>25th Street<br/>(Crown Plaza)</b> |                  | <b>Recreation Center<br/>2005 Series A</b> |                   |
|                                                                          | <b>Principal</b>              | <b>Interest</b>  | <b>Principal</b>                     | <b>Interest</b>  | <b>Principal</b>                           | <b>Interest</b>   |
| 2016                                                                     | \$ 65,000                     | 4,133            | \$ 145,000                           | 14,250           | \$ 600,000                                 | 142,245           |
| 2017                                                                     | 65,000                        | 3,190            | 160,000                              | 9,900            | 185,000                                    | 116,145           |
| 2018                                                                     | 75,000                        | 2,248            | 170,000                              | 5,100            | 195,000                                    | 108,098           |
| 2019                                                                     | 80,000                        | 1,160            | -                                    | -                | 345,000                                    | 99,615            |
| 2020                                                                     | -                             | -                | -                                    | -                | 310,000                                    | 84,608            |
| 2021-2025                                                                | -                             | -                | -                                    | -                | 1,635,000                                  | 210,759           |
| <b>Total</b>                                                             | <b>\$ 285,000</b>             | <b>\$ 10,731</b> | <b>\$ 475,000</b>                    | <b>\$ 29,250</b> | <b>\$ 3,270,000</b>                        | <b>\$ 761,471</b> |

| <b>Year</b>  | <b>Recreation Center<br/>2009 Series A</b> |                     | <b>Recreation Center<br/>2009 B-1 and B-2</b> |                     | <b>West 12th (Tax-exempt)<br/>2006 Series A</b> |                  |
|--------------|--------------------------------------------|---------------------|-----------------------------------------------|---------------------|-------------------------------------------------|------------------|
|              | <b>Principal</b>                           | <b>Interest</b>     | <b>Principal</b>                              | <b>Interest</b>     | <b>Principal</b>                                | <b>Interest</b>  |
| 2016         | \$ 385,000                                 | 415,188             | \$ 1,150,000                                  | 958,757             | \$ 640,000                                      | 57,812           |
| 2017         | 250,000                                    | 393,791             | 845,000                                       | 893,201             | 665,000                                         | 29,460           |
| 2018         | 265,000                                    | 378,313             | 915,000                                       | 840,695             | -                                               | -                |
| 2019         | 285,000                                    | 361,924             | 985,000                                       | 783,941             | -                                               | -                |
| 2020         | 310,000                                    | 344,169             | 1,060,000                                     | 722,785             | -                                               | -                |
| 2021-2025    | 1,940,000                                  | 1,400,805           | 6,675,000                                     | 2,518,141           | -                                               | -                |
| 2026-2030    | 2,785,000                                  | 700,934             | 4,390,000                                     | 411,243             | -                                               | -                |
| 2031-2035    | 690,000                                    | 31,564              | -                                             | -                   | -                                               | -                |
| <b>Total</b> | <b>\$ 6,910,000</b>                        | <b>\$ 4,026,688</b> | <b>\$ 16,020,000</b>                          | <b>\$ 7,128,763</b> | <b>\$ 1,305,000</b>                             | <b>\$ 87,274</b> |

| <b>Year</b>  | <b>Fairmount District<br/>2007 Series</b> |                   | <b>West 12th<br/>2008 Series A</b> |                  | <b>Central Business District<br/>2011 Series</b> |                   |
|--------------|-------------------------------------------|-------------------|------------------------------------|------------------|--------------------------------------------------|-------------------|
|              | <b>Principal</b>                          | <b>Interest</b>   | <b>Principal</b>                   | <b>Interest</b>  | <b>Principal</b>                                 | <b>Interest</b>   |
| 2016         | \$ 260,000                                | 89,438            | \$ 420,000                         | 45,413           | \$ 90,000                                        | 65,535            |
| 2017         | 275,000                                   | 71,888            | 445,000                            | 23,363           | 95,000                                           | 60,945            |
| 2018         | 290,000                                   | 53,325            | -                                  | -                | 100,000                                          | 56,100            |
| 2019         | -                                         | -                 | -                                  | -                | 105,000                                          | 51,000            |
| 2020         | -                                         | -                 | -                                  | -                | 110,000                                          | 45,645            |
| 2021-2025    | -                                         | -                 | -                                  | -                | 635,000                                          | 138,720           |
| 2026-2030    | -                                         | -                 | -                                  | -                | 150,000                                          | 7,650             |
| <b>Total</b> | <b>\$ 825,000</b>                         | <b>\$ 214,651</b> | <b>\$ 865,000</b>                  | <b>\$ 68,776</b> | <b>\$ 1,285,000</b>                              | <b>\$ 425,595</b> |

| <b>Year</b>  | <b>Total</b>         |                      |
|--------------|----------------------|----------------------|
|              | <b>Principal</b>     | <b>Interest</b>      |
| 2016         | 3,755,000            | 1,792,771            |
| 2017         | 2,985,000            | 1,601,883            |
| 2018         | 2,010,000            | 1,443,879            |
| 2019         | 1,800,000            | 1,297,640            |
| 2020         | 1,790,000            | 1,197,207            |
| 2021-2025    | 10,885,000           | 4,268,425            |
| 2026-2030    | 7,325,000            | 1,119,827            |
| 2031-2035    | 690,000              | 31,564               |
| <b>Total</b> | <b>\$ 31,240,000</b> | <b>\$ 12,753,197</b> |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

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**D. Tax Increment Revenue Bonds (Continued)**

Pledged revenues

The City and RDA have pledged tax increment revenue to repay Wall Avenue Bonds in the amount of \$285,000. These bonds were issued for redevelopment purposes in the Wall Avenue Redevelopment Project Area.

The City and RDA have pledged tax increment revenue to repay 25<sup>th</sup> Street Bonds in the amount of \$475,000. These bonds were issued for redevelopment purposes in the 25<sup>th</sup> Street Redevelopment Project Area.

The City and RDA have pledged tax increment revenue to repay the West 12<sup>th</sup> Street 2006 Series A Bonds and the West 12<sup>th</sup> 2008 Series A Bonds in the amounts of \$1,305,000 and \$865,000, respectively. These bonds were issued for development purposes in the West 12<sup>th</sup> Street Economic Development Area.

The City and RDA have pledged tax increment revenue to repay Fairmount District 2007 Bonds in the amount of \$825,000. These bonds were issued for redevelopment purposes in the Fairmount Redevelopment Project Area.

The City and the RDA have pledged tax increment revenue to repay CBD Mall 2011 Series Bonds in the amount of \$1,285,000. These bonds were issued for redevelopment purposes in the CBD Mall Redevelopment area.

Additionally, in the CBD Mall Redevelopment Area, the City and RDA have pledged certain revenues to repay 2005 Series A, 2009A and 2009B bonds in the amounts of \$3,270,000, \$6,910,000, and \$16,020,000, respectively.

Tax increment revenues from 10 identified RDA districts are pledged for debt service of the 2005 Series A bonds. Total principal and interest remaining on the 2005 Series A bonds is \$4,031,471, payable through April 2025. The 2009 Series B bonds have three revenue sources pledged, which include, tax increment revenue from the CBD RDA district, tax increment from the American can RDA district and City franchise tax. Total principal and interest remaining on the 2009 Series B bonds is \$23,148,763, payable through December 2027.

For the current year, principal and interest paid on 2005 Series A and 2009B bonds in the amounts of \$580,470 and \$1,132,495 respectively. For the current year total tax increment revenue from the CBD RDA and all other RDA districts used to supplement debt services payments were \$1,356,988 and \$1,697,135, respectively.

Lease revenues from the Solomon recreation center are pledged for debt service for the 2009 Series A bonds. Total principal and interest remaining on the 2009 Series A bonds is \$10,936,688, payable through June 2031. For the current year, principal and interest paid on 2009 Series A bonds and total lease revenues were \$370,000 and \$42,495, respectively.

Swap payments and associated debt

Using rates as of June 30, 2015, debt service requirements of the Adjustable Rate 2009 Series A, 2009 Series B-1 and 2009 Series B-2 contain provisions for net swap payments. As rates vary, variable-rate bond interest payments and net swap payments will vary. For the year ended June 30, 2015, the net swap payments on the 2009 Series A and 2009 Series B Bonds were \$247,048 and \$649,628, respectively. These payments, when included with the variable rate of interest, maintain the effective rate of interest being paid by the city at the stated rate.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**E. Section 108**

The City has two separate HUD Section 108 loans.

A HUD Section 108 loan for \$2,000,000 was created in fiscal year 2007 to purchase equipment for the City's new high adventure recreation center. The loan was originally applied for in fiscal year 2005 and the purchase of the loan specified equipment took place in fiscal year 2006 using an advance from the City to the Redevelopment District of the Ogden Redevelopment Agency. As of June 30, 2007, the loan had received final approval by HUD, but had not received final approval by the Mayor nor had the proceeds been received by the City. The City recorded the loan and a receivable and other financing source of revenue in fiscal year 2007 after making the determination that the expenditures should be reported on the fiscal year 2007 schedule of federal awards. The balance as of June 30, 2015 is \$1,300,000. The loan is scheduled to be retired in August of 2027.

A HUD section 108 loan for \$3,340,000 was issued to the City on May 28, 2015 to purchase land and for redevelopment in the Trackline EDC area. The balance as of June 30, 2015 is \$3,340,000. The loan requires interest only payments until August of 2019. The loan is scheduled to be retired in August of 2032.

**F. Enterprise Fund Revenue Bonds**

The individual balances of Enterprise Fund Revenue Bonds payable at June 30, 2015 are listed as follows:

|                                       | <b>Enterprise Fund Revenue and Note</b> |                      |                      |                        |                              |
|---------------------------------------|-----------------------------------------|----------------------|----------------------|------------------------|------------------------------|
|                                       | <b>Issue Date</b>                       | <b>Maturity Date</b> | <b>Interest Rate</b> | <b>Original Amount</b> | <b>Balance June 30, 2015</b> |
| Series 2001 Bonds (refuse)            | 08/29/01                                | 06/15/16             | 4.90%                | \$ 3,300,000           | \$ 600,000                   |
| Series 2009 Water and Sewer Bond      | 04/22/09                                | 06/15/24             | 3.0% to 5.0%         | 5,585,000              | 3,755,000                    |
| Series 2008 Water and Sewer Bond      | 06/04/08                                | 06/15/38             | 2.8% to 5.0%         | 49,175,000             | 42,930,000                   |
| Series 2012 Storm Sewer Bond          | 11/10/12                                | 06/15/23             | 2.09%                | 2,043,000              | 1,522,000                    |
| Series 2012 State Water Bonds         | 10/17/12                                | 06/15/33             | 2.26%                | 4,000,000              | 3,676,000                    |
| Series 2013 State Water Bonds         | 03/06/13                                | 06/15/33             | 2.39%                | 5,339,000              | 4,912,000                    |
| Series 2013 Storm Drain Revenue Bonds | 09/24/13                                | 06/15/33             | 2.0% to 5.25%        | 4,490,000              | 4,125,000                    |
| Series 2013 Water and Sewer Bonds     | 09/24/13                                | 06/15/38             | 2.0% to 5.25%        | 13,225,000             | 12,440,000                   |
| Total Bonds and Note Outstanding      |                                         |                      |                      |                        | <u>\$ 73,960,000</u>         |

| <b>Year</b> | <b>Enterprise Revenue Bonds-Debt Service Requirements to Maturity</b> |                  |                         |                   |                         |                      |
|-------------|-----------------------------------------------------------------------|------------------|-------------------------|-------------------|-------------------------|----------------------|
|             | <b>Refuse 2001</b>                                                    |                  | <b>Water/Sewer 2009</b> |                   | <b>Water/Sewer 2008</b> |                      |
|             | <b>Principal</b>                                                      | <b>Interest</b>  | <b>Principal</b>        | <b>Interest</b>   | <b>Principal</b>        | <b>Interest</b>      |
| 2016        | \$ 600,000                                                            | \$ 29,400        | \$ 350,000              | \$ 167,875        | \$ 1,055,000            | \$ 2,041,456         |
| 2017        | -                                                                     | -                | 365,000                 | 153,875           | 1,075,000               | 1,988,706            |
| 2018        | -                                                                     | -                | 375,000                 | 139,275           | 1,155,000               | 1,940,331            |
| 2019        | -                                                                     | -                | 400,000                 | 120,525           | 1,215,000               | 1,882,581            |
| 2020        | -                                                                     | -                | 415,000                 | 112,650           | 1,275,000               | 1,537,200            |
| 2021-2025   | -                                                                     | -                | 1,850,000               | 202,238           | 7,390,000               | 8,387,905            |
| 2026-2030   | -                                                                     | -                | -                       | -                 | 9,395,000               | 6,243,680            |
| 2031-2035   | -                                                                     | -                | -                       | -                 | 11,870,000              | 3,760,780            |
| 2036-2040   | -                                                                     | -                | -                       | -                 | 8,500,000               | 482,863              |
| Total       | <u>\$ 600,000</u>                                                     | <u>\$ 29,400</u> | <u>\$ 3,755,000</u>     | <u>\$ 896,438</u> | <u>\$ 42,930,000</u>    | <u>\$ 28,265,502</u> |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**F. Enterprise Fund Revenue Bonds (Continued)**

| Year      | Storm Sewer 2012 |            | State Water 2012 |            | State Water 2013 |              |
|-----------|------------------|------------|------------------|------------|------------------|--------------|
|           | Principal        | Interest   | Principal        | Interest   | Principal        | Interest     |
| 2016      | \$ 175,000       | \$ 31,810  | \$ 168,000       | \$ 83,078  | \$ 222,000       | \$ 117,397   |
| 2017      | 179,000          | 28,152     | 172,000          | 79,281     | 227,000          | 112,091      |
| 2018      | 184,000          | 24,411     | 175,000          | 75,394     | 232,000          | 106,666      |
| 2019      | 188,000          | 20,566     | 179,000          | 71,439     | 238,000          | 101,121      |
| 2020      | 192,000          | 16,636     | 183,000          | 67,393     | 244,000          | 95,433       |
| 2021-2025 | 604,000          | 25,435     | 982,000          | 272,872    | 1,307,000        | 387,037      |
| 2026-2030 | -                | -          | 1,097,000        | 156,866    | 1,472,000        | 223,131      |
| 2031-2035 | -                | -          | 720,000          | 32,770     | 970,000          | 46,725       |
| 2036-2040 | -                | -          | -                | -          | -                | -            |
| Total     | \$ 1,522,000     | \$ 147,011 | \$ 3,676,000     | \$ 839,093 | \$ 4,912,000     | \$ 1,189,601 |

| Year      | Series 2013 Storm Drain Rev Bond |              | Series 2013 Water & Sewer Bond |              | Total         |               |
|-----------|----------------------------------|--------------|--------------------------------|--------------|---------------|---------------|
|           | Principal                        | Interest     | Principal                      | Interest     | Principal     | Interest      |
| 2016      | \$ 165,000                       | \$ 123,750   | \$ 325,000                     | \$ 373,200   | \$ 3,060,000  | \$ 2,967,966  |
| 2017      | 170,000                          | 194,040      | 335,000                        | 363,450      | 2,523,000     | 2,919,595     |
| 2018      | 170,000                          | 185,710      | 345,000                        | 471,200      | 2,636,000     | 2,942,987     |
| 2019      | 180,000                          | 177,380      | 360,000                        | 457,400      | 2,760,000     | 2,831,012     |
| 2020      | 185,000                          | 168,560      | 375,000                        | 443,000      | 2,869,000     | 2,440,872     |
| 2021-2025 | 1,050,000                        | 572,095      | 2,125,000                      | 2,265,700    | 15,308,000    | 12,113,282    |
| 2026-2030 | 1,285,000                        | 387,301      | 2,690,000                      | 1,904,700    | 15,939,000    | 8,915,678     |
| 2031-2035 | 920,000                          | 95,513       | 3,420,000                      | 1,128,783    | 17,900,000    | 5,064,571     |
| 2036-2040 | -                                | -            | 2,465,000                      | 232,556      | 10,965,000    | 715,419       |
| Total     | \$ 4,125,000                     | \$ 1,904,349 | \$ 12,440,000                  | \$ 7,639,989 | \$ 73,960,000 | \$ 40,911,383 |

Pledged revenues

The Refuse Utility has pledged to repay Series 2001 Refuse Bonds in the amount of \$600,000.

The Sewer Utility has pledged storm sewer revenue to repay the 2012 Series Storm Sewer Bonds and the Series 2013 Storm Drain Bonds in the amounts of \$1,522,000 and \$4,125,000, respectively.

The Water and Sewer Utilities have each pledged to repay certain portions of the 2008 Water/Sewer bonds in the amounts of \$37,349,100 and \$5,580,900 respectively. Additionally, the Water and Sewer Utilities have each pledged to repay a portion of the 2009 Water/Sewer bonds in the amounts of \$2,515,850 and \$1,239,150, respectively. The Sewer Utility has pledged sanitary sewer revenue for debt service for the Sewer Utility portion of the 2008 and 2009 Water/Sewer bonds.

Additionally, the Water Utility has pledged water utility revenue to repay the 2012 and 2013 State Water bonds and the Series 2013 Water/Sewer bonds in the amounts of \$3,676,000, \$4,912,000 and \$12,440,000, respectively.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 8. LINE-OF-CREDIT**

The City has a line-of-credit agreement with GE Money Bank. The purpose of the line is to help fund activities of the Community Development department and specifically the Housing and Urban Development program known as Asset Control Area. The line-of-credit is for \$1,400,000, at a rate equal to 3-month Libor plus 1.5% (1.78% at June 30, 2015), adjusted quarterly, and carried a balance of \$1,057,152. The line-of-credit has a maturity date of June 2, 2016.

|                                 | Beginning<br>Balance | Lines-of-Credit |              | Ending<br>Balance |
|---------------------------------|----------------------|-----------------|--------------|-------------------|
|                                 |                      | Additions       | Reductions   |                   |
| <b>Governmental Activities:</b> |                      |                 |              |                   |
| Community development           | \$ 195,575           | \$ 2,116,653    | \$ 1,255,076 | \$ 1,057,152      |

**NOTE 9. FUND BALANCES / NET POSITION DEFICITS**

As June 30, 2015, the airport, golf courses, dinosaur park, fleet facilities electronics and stores fund, information technology risk management and debt service funds had deficit unrestricted net position of \$2,300,229, \$45,577, \$27,795, \$702,239, \$43,676, \$340,362 and \$1,615 respectively.

The Airport fund may never achieve positive unrestricted net position because of the flow of capital resources from the Federal government. The City manages airport finances so that if the cash balance becomes negative, the City appropriates a transfer of cash, to bring the cash balance to a positive position.

The agreement between the dinosaur park foundation and the City calls for the City to receive annual payments. Generally these payments are appropriated for trail maintenance, however the City can appropriate money from this revenue source to transfer to the dinosaur park fund to pay off the deficit in cash and net position.

The fleet facilities electronics and stores fund had unrestricted net position deficit of \$2,425,958 at June 30, 2014. During 2014 the fleet facilities electronics and stores fund capitalized \$6,991,559 in new equipment during 2014. It has been determined that the unrestricted net position of this fund will improve under current operating arrangement over the next few years. The unrestricted net position improved by \$1,723,719 during fiscal year 2015.

The information technology fund and risk management fund unrestricted net position of \$43,676 and \$340,362 respectively, will improve under the current operating arrangement.

**NOTE 10. DEPOSITS**

Deposits include resources received by the City before they are earned. Deposits held by the City include grant monies or donations received prior to the incurrence of qualifying expenditures and receivables that are not considered available to pay liabilities of the current period. Grant and other loans have agreements where payments may be payable in monthly installments, due on sale or transfer of ownership of the underlying property, have deferred payment arrangements or may eventually be forgiven under the terms of the grant.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 10. DEPOSITS (Continued)**

The deposits liability reported by the City at June 30, 2015 consist of the following items:

|                                                 |                     |
|-------------------------------------------------|---------------------|
| Deposits, governmental funds, balance sheet     |                     |
| General Fund                                    | \$ 8,797,038        |
| Special Revenue Fund (Redevelopment Agency)     | 865,644             |
| Nonmajor Governmental Funds                     | <u>110,937</u>      |
| Deposits, governmental funds, balance sheet     | <u>\$ 9,773,619</u> |
| Deposits                                        |                     |
| Governmental Funds                              |                     |
| Grant loans receivable                          | \$ 7,142,483        |
| Notes receivable                                | 865,644             |
| Prepaid interments                              | 51,131              |
| Grant program income                            | 1,173,199           |
| Miscellaneous deposits, general fund            | 430,225             |
| Miscellaneous deposits, non-major funds         | <u>110,937</u>      |
| Total                                           | <u>\$ 9,773,619</u> |
| Proprietary Funds                               |                     |
| Miscellaneous donations                         | \$ 19,339           |
| Customer deposits                               | 384,484             |
| Nonmajor enterprise fund, airport prepaid lease | <u>448,800</u>      |
| Total                                           | <u>\$ 852,623</u>   |

**NOTE 11. RETIREMENT PLANS**

***General Information about the Pension Plan***

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement System. The Utah Retirement Systems are composed of the following pension trust funds:

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

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 11. RETIREMENT PLANS (Continued)**

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provided for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

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

*Summary of Benefits by System*

| System                                      | Final Average Salary | Years of Service Required and/or Age Eligible for Benefits                                              | Benefit Percent Per Year of Service                              | COLA **                                    |
|---------------------------------------------|----------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------|
| Noncontributory System                      | Highest 3 Years      | 30 years, any age<br>25 years, any age *<br>20 years, age 60 *<br>10 years, age 62 *<br>4 years, age 65 | 2.0% per year, all years                                         | Up to 4%                                   |
| Contributory System                         | Highest 5 Years      | 30 years, any age<br>20 years, age 60 *<br>10 years, age 62 *<br>4 years, age 65                        | 1.25% per year to June 1975;<br>2% per year July 1975 to present | Up to 4%                                   |
| Public Safety System                        | Highest 3 Years      | 20 years, any age<br>10 years, age 60<br>4 years age 65                                                 | 2.5% per year up to 20 years;<br>2.0% per year over 20 years     | Up to 2.5% to 4% depending on the employer |
| Firefighters System                         | Highest 3 Years      | 20 years, any age<br>10 years, age 60<br>4 years age 65                                                 | 2.5% per year up to 20 years;<br>2.0% per year over 20 years     | Up to 4%                                   |
| Tier 2 Public Employees System              | Highest 5 Years      | 35 years, any age<br>20 years, any age 60 *<br>10 years, age 62 *<br>4 years age 65                     | 1.5% per year all years                                          | Up to 2.5%                                 |
| Tier 2 Public Safety and Firefighter System | Highest 5 Years      | 25 years, any age<br>20 years, any age 60 *<br>10 years, age 62 *<br>4 years age 65                     | 1.5% per year all years                                          | Up to 2.5%                                 |

\* With actuarial reductions

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

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 11. RETIREMENT PLANS (Continued)**

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

*Utah Retirement Systems*

|                                              | Employee<br>Paid | Paid by<br>Employer<br>for Employee | Employer<br>Contribution<br>Rates |
|----------------------------------------------|------------------|-------------------------------------|-----------------------------------|
| <b>Contributory System</b>                   |                  |                                     |                                   |
| 11 - Local Governmental Division Tier 1      | N/A              | 6.000%                              | 14.460%                           |
| 111 - Local Governmental Division Tier 2     | N/A              | N/A                                 | 14.830%                           |
| <b>Noncontributory System</b>                |                  |                                     |                                   |
| 15 - Local Governmental Division Tier 1      | N/A              | N/A                                 | 18.470%                           |
| <b>Public Safety Retirement System</b>       |                  |                                     |                                   |
| 45 - Other Division A Noncontributory Tier 1 | N/A              | N/A                                 | 48.680%                           |
| 122 - Other Division A Contributory Tier 2   | N/A              | N/A                                 | 37.070%                           |
| <b>Firefighters System</b>                   |                  |                                     |                                   |
| 32 - Division B Tier 1                       | 1.800%           | 14.910%                             | 6.590%                            |
| 132 - Division B Tier 2                      | N/A              | N/A                                 | 10.800%                           |

***Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2014, we reported a net pension asset of \$689,420 and a net pension liability of \$22,777,841.

|                                             | Proportionate<br>Share | Net<br>Pension<br>Asset | Net<br>Pension<br>Liability |
|---------------------------------------------|------------------------|-------------------------|-----------------------------|
| Noncontributory System                      | 1.3172268%             | \$0                     | \$5,719,709                 |
| Contributory System                         | 1.6092602%             | \$0                     | \$464,181                   |
| Public Safety System                        | 100.0000000%           | \$0                     | \$16,593,951                |
| Firefighters System                         | 5.7853017%             | \$636,659               | \$0                         |
| Tier 2 Public Employees System              | 0.3407238%             | \$10,325                | \$0                         |
| Tier 2 Public Safety and Firefighter System | 2.8685844%             | \$42,436                | \$0                         |
| <b>Total Net Pension Asset / Liability</b>  |                        | <b><u>\$689,420</u></b> | <b><u>\$22,777,841</u></b>  |

The net pension asset and liability was measured as of December 31, 2014, and the total pension liability was used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2014 and rolled forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability was based upon actual historical employer contributions to the plan from the census data submitted to the plan for pay periods ending in 2014.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 11. RETIREMENT PLANS (Continued)**

For the year ended June 30, 2015, we recognized pension expense of \$3,886,363. At June 30, 2015, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                                      | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                                                   | \$408,151                            | \$944,277                           |
| Changes in assumptions                                                                               | \$0                                  | \$1,994,675                         |
| Net difference between projected and actual earnings on pension plan investments                     | \$420,957                            | \$0                                 |
| Changes in proportion and differences between contributions and proportionate share of contributions | \$0                                  | \$0                                 |
| Contributions subsequent to the measurement date                                                     | \$2,829,809                          | \$0                                 |
| Total                                                                                                | \$3,658,917                          | \$2,938,952                         |

\$2,829,809 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2014. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended June 30, | Deferred Outflows<br>(inflows) of Resources |
|---------------------|---------------------------------------------|
| 2016                | (\$490,072)                                 |
| 2017                | (\$433,314)                                 |
| 2018                | (\$387,219)                                 |
| 2019                | (\$331,210)                                 |
| 2020                | (\$260,542)                                 |
| Thereafter          | (\$207,485)                                 |

Actuarial assumptions: The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |                                                                          |
|---------------------------|--------------------------------------------------------------------------|
| Inflation                 | 2.75 percent                                                             |
| Salary Increases          | 3.50 - 10.50 percent, average, including inflation                       |
| Investment Rate of Return | 7.50 percent, net of pension plan investment expense including inflation |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 11. RETIREMENT PLANS (Continued)**

Active member mortality rates are a function of the member's gender, occupation, age and are developed based upon plan experience. Retiree mortality assumptions are highlighted in the table below:

*Retired Member Mortality*

Class of Member

**Educators**

Men EDUM (90%)

Women EDUF (100%)

**Public Safety and Firefighters**

Men RP 2000mWC (100%)

Women EDUF (120%)

**Local Government, Public Employees**

Men RP 2000mWC (100%)

Women EDUF (120%)

EDUM = Constructed mortality table based on actual experience of male educators multiplied by given percentage

EDUF = Constructed mortality table based on actual experience of female educators multiplied by given percentage

RP 2000mWC = RP 2000 Combined mortality table for males with white collar adjustments multiplied by given percentage

The actuarial assumptions used in the January 1, 2014, valuation were based on the results of an actuarial experience study for the five year period of January 1, 2008 – December 31, 2013.

The long term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class               | Expected Return Arithmetic Basis   |                              |                                                  |
|---------------------------|------------------------------------|------------------------------|--------------------------------------------------|
|                           | Target Asset Allocation            | Real Return Arithmetic Basis | Long-Term expected portfolio real rate of return |
| Equity Securities         | 40%                                | 7.06%                        | 2.82%                                            |
| Debt Securities           | 20%                                | 0.80%                        | 0.16%                                            |
| Real Assets               | 13%                                | 5.10%                        | 0.66%                                            |
| Private Equity            | 9%                                 | 11.30%                       | 1.02%                                            |
| Absolute Return           | 18%                                | 3.15%                        | 0.57%                                            |
| Cash and Cash Equivalents | 0%                                 | 0.00%                        | 0.00%                                            |
| <b>Totals</b>             | <b>100%</b>                        |                              | <b>5.23%</b>                                     |
|                           | Inflation                          |                              | 2.75%                                            |
|                           | Expected arithmetic nominal return |                              | 7.98%                                            |

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 11. RETIREMENT PLANS (Continued)**

Discount rate: The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

| Proportion share of                     | 1%<br>Decrease<br>(6.5%) | Discount<br>Rate<br>(7.50%) | 1%<br>Increase<br>(8.50%) |
|-----------------------------------------|--------------------------|-----------------------------|---------------------------|
| Net pension (asset) / liability:        | █                        | █                           | █                         |
| Contributory System                     |                          |                             |                           |
| Local Governmental Division Tier 1      | 1,319,472                | 464,181                     | (253,123)                 |
| Local Governmental Division Tier 2      | 75,936                   | (10,325)                    | (75,370)                  |
| Noncontributory System                  |                          |                             |                           |
| Local Governmental Division Tier 1      | 13,723,820               | 5,719,709                   | (949,379)                 |
| Public Safety Retirement System         |                          |                             |                           |
| Other Division A Noncontributory Tier 1 | 26,085,820               | 16,593,951                  | 8,781,076                 |
| Other Division A Contributory Tier 2    | 18,143                   | (42,436)                    | (88,780)                  |
| Firefighters Division B Tier 1          | 5,934,024                | (636,659)                   | (6,063,547)               |
| <b>Total Proportion share of</b>        |                          |                             |                           |
| Net pension (asset) / liability         | 47,157,215               | 22,088,421                  | 1,350,877                 |

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

***Deferred Compensation Plans***

The City participates in a 401(k) Plan and a 457 Plan (collectively, the Plans), both of which are defined contribution plans administered by URS. The Plans are in addition to the retirement benefits outlined above. Voluntary contributions may be made to the Plans subject to URS and Internal Revenue Service limitations. Employees may contribute to both Plans up to maximum percentages allowed by IRS regulations.

Account balances of the Plans are fully vested to the participants at the time of deposit. All assets and income of the Plans are held by URS for the exclusive benefit of the participants and their beneficiaries.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 11. RETIREMENT PLANS (Continued)**

| 401(k) Plan Contributions | Employee  | Employer  |
|---------------------------|-----------|-----------|
| 2015.....                 | \$376,266 | \$261,170 |
| 2014.....                 | \$340,822 | \$205,235 |
| 2013.....                 | \$295,546 | \$171,775 |
| 2012.....                 | \$368,509 | \$258,569 |
| 2011.....                 | \$410,897 | \$300,964 |
|                           |           |           |
| 457 Plan Contributions    | Employee  | Employer  |
| 2015.....                 | \$366,228 | \$29,893  |
| 2014.....                 | \$325,134 | \$44,387  |
| 2013.....                 | \$280,775 | \$85,206  |
| 2012.....                 | \$305,714 | \$141,088 |
| 2011.....                 | \$346,695 | \$131,282 |

**NOTE 12. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance through the Utah Risk Management Mutual Association to mitigate the costs of these risks.

The City's responsibility extends only to payment of premiums, and deductibles are \$15,000 for general liability and property claims and \$2,500 for auto physical damage. The amount of settlements has not exceeded insurance coverage for the past five years.

The City maintains the Risk Management Fund (an internal service fund) to account for the cost of commercial insurance and to finance its risk of losses not covered by insurance. All departments of the City make payments to the Risk Management Fund based on estimates of each department's insurable risks of loss and on amounts needed to pay prior and current-year uninsured claims. Changes in fiscal years 2011 to 2015 were as follows:

|      | <b>Risk Management Fund - Uninsured Claims Liability</b> |                                 |                           |                                  |
|------|----------------------------------------------------------|---------------------------------|---------------------------|----------------------------------|
|      | <b>Beginning of<br/>Year Liability</b>                   | <b>Changes<br/>in Estimates</b> | <b>Claim<br/>Payments</b> | <b>End of Year<br/>Liability</b> |
| 2011 | 2,776,529                                                | 1,367,128                       | 1,799,607                 | 2,344,050                        |
| 2012 | 2,344,050                                                | 1,741,814                       | 2,048,555                 | 2,037,309                        |
| 2013 | 2,037,309                                                | 868,438                         | 1,503,850                 | 1,401,897                        |
| 2014 | 1,401,897                                                | 1,246,713                       | 1,494,587                 | 1,154,023                        |
| 2015 | 1,154,023                                                | 1,993,466                       | 879,873                   | 2,267,616                        |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 13. LITIGATION AND CONTINGENCIES**

The City records liabilities resulting from claims and legal actions when they become fixed or determinable in amount. The City is currently the defendant in several pending lawsuits. Legal counsel is of the opinion that potential claims against the City resulting from such litigation not covered by insurance do not pose a threat of significant liability to the City. As of June 30, 2015, the City has accrued a liability of \$1,661,000 which represents the estimated liability to the City as a result of claims against the City.

The City has received several federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based upon prior experience, the City believes such disallowances, if any, will be immaterial.

**NOTE 14. REDEVELOPMENT AGENCY**

The Ogden Redevelopment Agency had the following project areas which collected tax increment monies in fiscal year ended June 30, 2015:

|                                      |    |           |
|--------------------------------------|----|-----------|
| Fairmont District.....               | \$ | 1,244,930 |
| Central Business District Mall.....  |    | 1,356,828 |
| South Central Business District..... |    | 67,129    |
| Lincoln Redevelopment.....           |    | 499,849   |
| Washington Blvd.....                 |    | 346,633   |
| Lester Park.....                     |    | 93,404    |
| Golden Links.....                    |    | 714       |
| Park Blvd.....                       |    | 63,466    |
| 25th Street.....                     |    | 674,272   |
| St. Benedicts Manor.....             |    | 201,464   |
| Union Gardens.....                   |    | 23,875    |
| 12th Street.....                     |    | 168,171   |
| BDO.....                             |    | 5,244,443 |
| American Can .....                   |    | 495,515   |
| Wall Ave .....                       |    | 136,347   |
| West 12th Street.....                |    | 1,930,078 |
| Hinckley Dr.....                     |    | 310,086   |
| Hinckley Airport.....                |    | 162,196   |
| Ogden River District.....            |    | 109,145   |
| South Wall EDA.....                  |    | 34,852    |
| Trackline EDC.....                   |    | 211,617   |
| East Washington District.....        |    | 53,422    |

Outstanding principal amounts on bonded debt and other debt for the project areas at June 30, 2015:

|                                | <u>Bonded Debt</u> | <u>Other Loans</u> |
|--------------------------------|--------------------|--------------------|
| Central Business District..... | \$ 27,485,000      | \$ 4,640,000       |
| Fairmount.....                 | 825,000            | -                  |
| 25th Street.....               | 475,000            | -                  |
| Wall Ave.....                  | 285,000            | -                  |
| West 12th Street.....          | 2,170,000          | -                  |

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 15. LEASE AGREEMENTS**

The City, as landlord, has entered into a master lease agreement with a property management and development company (the Company). Under the terms of the agreement, the Company has leased substantially all of the property known as Business Depot Ogden (BDO). Parcels not subject to the lease have been identified therein.

The initial term for such lease is 50 years with rents based on calculations and other stipulations as detailed in the lease agreement. The activities of this lease arrangement are recorded in the BDO Property Management Enterprise fund of the City along with other City activities at the BDO facility. The original estimated value of the leased facilities was \$99,387,500, with a carrying value of \$47,019,965 as of June 30, 2015.

In addition, the City, as landlord, has entered into various tract leases with the Company at the Business Depot Ogden Project. The initial term for such leases is 40 years with rents based on a percentage of net operating revenue. The income generated from these lease arrangements is recorded in the BDO Property Management Enterprise fund of the City along with other City activities at the BDO facility. An estimate of the value of the tract lease parcels and their carrying value has not been determined. The value of the tracts is not a factor in the lease payment calculation.

The Redevelopment Agency, as landlord, has entered into a commercial lease agreement with a health and fitness company (the Company). Under the terms of the agreement, the Company has leased substantially all of the property known as the Solomon Center. The initial term of the lease is for 20 years with two five year renewal options. According to the agreement the future minimum lease payments are \$694,800 annually for a total of \$8,337,600 over the remaining term. The original cost of the assets was \$23,000,000, with a carrying amount of \$15,927,770 as of June 30, 2015.

**NOTE 16. COMMITMENTS AND CONTINGENCIES**

**A. Construction Commitments**

The City has active construction projects as of June 30, 2015. At year-end the City's commitments with contractors are as follows:

| <u>Project</u>                 | <u>Expended<br/>thru 6/30/15</u> | <u>Remaining<br/>Commitment</u> |
|--------------------------------|----------------------------------|---------------------------------|
| Water system projects          | \$ 12,520,613                    | \$ 1,515,013                    |
| Sanitary Sewer system projects | 31,770                           | 26,208                          |
| Storm Sewer system projects    | 5,846,656                        | 1,169,967                       |
| BDO infrastructure projects    | 5,678,677                        | 2,178,323                       |
| General city projects          | 621,545                          | 1,362,969                       |
| Totals                         | <u>\$ 24,699,261</u>             | <u>\$ 6,252,480</u>             |

**B. Contingencies**

As of June 30, 2015, it was determined that negative cash balances being carried by nonmajor governmental funds, internal service funds, nonmajor enterprise funds in the amounts of \$1,615, \$948,019 and \$561,681, respectively, are recoverable under the current operating arrangements.

**OGDEN CITY, UTAH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
Year Ended June 30, 2015

**NOTE 17. RESTATEMENT OF NET POSITION AND FUND BALANCE**

As of July 1, 2014 the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date*. The implementation of these standards requires governments calculate and report the cost and obligations associated with pensions in their financial statements, including additional note disclosures and required supplementary information. Beginning net position was restated to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date for proprietary funds as follows:

|                                                                                                     | Business Type Activities - Enterprise Funds |                           |                      |                     |                              |                       | Governmental Activities<br>Internal Service<br>Funds |
|-----------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------|----------------------|---------------------|------------------------------|-----------------------|------------------------------------------------------|
|                                                                                                     | Water<br>Utility                            | Sanitary<br>Sewer Utility | BDO                  | Medical<br>Services | NonMajor<br>Enterprise Funds | Total                 |                                                      |
| Net position at June 30, 2014, as previously reported                                               | \$ 43,393,756                               | \$ 28,325,472             | \$ 95,003,883        | \$ 4,112,400        | \$ 38,886,595                | \$ 209,722,106        | \$ 7,962,067                                         |
| Net Pension Asset at June 30, 2014                                                                  | -                                           | -                         | -                    | 6,356               | -                            | 6,356                 | -                                                    |
| Net Pension Liability at June 30, 2014                                                              | (1,058,887)                                 | (145,441)                 | (17,437)             | (627,430)           | (668,908)                    | (2,518,103)           | (837,900)                                            |
| Deferred outflows of resources related to contributions<br>made during the year ended June 30, 2014 | 102,628                                     | 14,096                    | 1,690                | 60,811              | 64,831                       | 244,056               | 81,210                                               |
| Net position at July 1, 2014, as restated                                                           | <u>\$ 42,437,497</u>                        | <u>\$ 28,194,127</u>      | <u>\$ 94,988,136</u> | <u>\$ 3,552,137</u> | <u>\$ 38,282,518</u>         | <u>\$ 207,454,415</u> | <u>\$ 7,205,377</u>                                  |

Beginning net position was restated to retroactively report the beginning net pension liability and deferred outflows of resources related to contributions made after the measurement date for governmental and business type activities as follows:

|                                                                                                     | Government Wide Financial Statements |                       |
|-----------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------|
|                                                                                                     | Governmental-Type                    | Business-Type         |
| Net position at June 30, 2014, as previously reported                                               | \$ 155,848,097                       | \$ 209,722,106        |
| Net Pension Asset at June 30, 2014                                                                  | 10,584                               | 6,356                 |
| Net Pension Liability at June 30, 2014                                                              | (23,943,384)                         | (2,518,103)           |
| Deferred outflows of resources<br>related to contributions made during the year ended June 30, 2014 | 2,320,610                            | 244,056               |
| Net position at July 1, 2014, as restated                                                           | <u>\$ 134,235,907</u>                | <u>\$ 207,454,415</u> |

# Required Supplementary Information



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**OGDEN CITY CORPORATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**Year Ended June 30, 2015**

Page 1 of 2

|                           | Budgetary Amounts |               | Actual        | Variance with<br>Final Budget |
|---------------------------|-------------------|---------------|---------------|-------------------------------|
|                           | Original          | Final         |               |                               |
| <b>REVENUES:</b>          |                   |               |               |                               |
| Taxes                     |                   |               |               |                               |
| Property                  | \$ 11,039,725     | \$ 10,639,725 | \$ 10,224,173 | \$ (415,552)                  |
| Sales                     | 15,259,475        | 15,303,975    | 16,401,458    | 1,097,483                     |
| Franchise                 | 8,197,450         | 8,197,450     | 6,916,255     | (1,281,195)                   |
| Other                     | 700,000           | 700,000       | 649,227       | (50,773)                      |
| Total Taxes               | 35,196,650        | 34,841,150    | 34,191,113    | (650,037)                     |
| Licenses and permits      | 2,173,500         | 2,173,500     | 2,439,734     | 266,234                       |
| Intergovernmental         | 9,813,225         | 12,079,274    | 9,632,057     | (2,447,217)                   |
| Charges for services      | 7,681,400         | 7,534,810     | 7,897,247     | 362,437                       |
| Fines and forfeitures     | 2,450,000         | 2,450,000     | 1,976,082     | (473,918)                     |
| Interest                  | 50,000            | 50,000        | 111,433       | 61,433                        |
| Miscellaneous             | 1,551,350         | 1,810,625     | 1,219,330     | (591,295)                     |
| Donations                 | -                 | 86,640        | 95,099        | 8,459                         |
| Sale of property          | 2,500             | 2,500         | 4,177         | 1,677                         |
| Total revenues            | 58,918,625        | 61,028,499    | 57,566,272    | (3,462,227)                   |
| <b>EXPENDITURES:</b>      |                   |               |               |                               |
| Mayor                     | 535,750           | 529,025       | 527,264       | 1,761                         |
| City council              | 1,008,275         | 1,082,400     | 920,599       | 161,801                       |
| Management services       |                   |               |               |                               |
| Administration            | 558,300           | 496,675       | 480,488       | 16,187                        |
| Human resources           | 530,025           | 540,400       | 536,513       | 3,887                         |
| Comptroller               | 593,325           | 626,675       | 607,885       | 18,790                        |
| Fiscal operations         | 409,325           | 414,425       | 375,487       | 38,938                        |
| Purchasing                | 133,850           | 137,125       | 134,202       | 2,923                         |
| Recorder                  | 405,750           | 413,450       | 388,077       | 25,373                        |
| Justice Court             | 1,477,100         | 1,503,350     | 1,462,488     | 40,862                        |
| Total Management services | 4,107,675         | 4,132,100     | 3,985,140     | 146,960                       |
| Corporate counsel         | 1,123,950         | 1,150,838     | 1,149,121     | 1,717                         |
| Non departmental          | 5,029,950         | 5,852,923     | 4,484,300     | 1,368,623                     |
| Police                    |                   |               |               |                               |
| Administration            | 1,591,900         | 1,582,447     | 1,534,670     | 47,777                        |
| Uniform                   | 9,148,025         | 9,582,980     | 9,540,652     | 42,328                        |
| Investigations            | 6,069,350         | 6,160,162     | 5,654,512     | 505,650                       |
| Support services          | 1,729,950         | 1,723,500     | 1,512,889     | 210,611                       |
| Total Police              | 18,539,225        | 19,049,089    | 18,242,723    | 806,366                       |
| Fire                      |                   |               |               |                               |
| Administration            | 513,000           | 380,246       | 713,646       | (333,400)                     |
| Prevention                | 368,725           | 428,780       | 443,133       | (14,353)                      |
| Operations                | 6,119,075         | 6,244,104     | 5,972,203     | 271,901                       |
| Medical                   | -                 | 351,724       | -             | 351,724                       |
| Total Fire                | 7,000,800         | 7,404,854     | 7,128,982     | 275,872                       |
| Public services           |                   |               |               |                               |
| Administration            | 401,650           | 351,650       | 334,322       | 17,328                        |
| Streets                   | 3,135,200         | 3,326,275     | 3,196,830     | 129,445                       |
| Engineering               | 1,292,000         | 1,616,300     | 1,147,338     | 468,962                       |

|                                                                                                                      | Budgetary Amounts    |                      | Actual               | Variance with<br>Final Budget |
|----------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
|                                                                                                                      | Original             | Final                |                      |                               |
| Public services (cont.)                                                                                              |                      |                      |                      |                               |
| Arts, culture and events                                                                                             | \$ 441,725           | \$ 468,725           | \$ 364,406           | \$ 104,319                    |
| Parks and cemetery                                                                                                   | 2,924,625            | 3,008,850            | 2,795,157            | 213,693                       |
| Recreation                                                                                                           | 1,372,650            | 1,480,663            | 1,527,044            | (46,381)                      |
| Total Public services                                                                                                | <u>9,567,850</u>     | <u>10,252,463</u>    | <u>9,365,097</u>     | <u>887,366</u>                |
| Community and economic development                                                                                   |                      |                      |                      |                               |
| Administration                                                                                                       | 1,228,500            | 1,286,521            | 1,143,091            | 143,430                       |
| Planning                                                                                                             | 598,375              | 628,903              | 615,869              | 13,034                        |
| Neighborhood Development                                                                                             | 5,596,725            | 6,086,050            | 5,184,834            | 901,216                       |
| Building Services                                                                                                    | 1,027,200            | 1,050,575            | 1,080,040            | (29,465)                      |
| Business Services                                                                                                    | 257,550              | 265,200              | 210,987              | 54,213                        |
| Community development                                                                                                | 4,780,775            | 5,106,035            | 3,667,787            | 1,438,248                     |
| Total Community and<br>economic development                                                                          | <u>13,489,125</u>    | <u>14,423,284</u>    | <u>11,902,608</u>    | <u>2,520,676</u>              |
| Debt service                                                                                                         |                      |                      |                      |                               |
| Principal                                                                                                            | 2,103,000            | 2,103,000            | 2,104,333            | (1,333)                       |
| Interest                                                                                                             | 166,450              | 184,450              | 173,487              | 10,963                        |
| Total expenditures                                                                                                   | <u>62,672,050</u>    | <u>66,164,426</u>    | <u>59,983,654</u>    | <u>6,180,772</u>              |
| Excess (deficiency) of revenues<br>over expenditures                                                                 | <u>(3,753,425)</u>   | <u>(5,135,927)</u>   | <u>(2,417,382)</u>   | <u>2,718,545</u>              |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                                               |                      |                      |                      |                               |
| Transfers in                                                                                                         | 4,721,425            | 6,330,427            | 4,614,622            | (1,715,805)                   |
| Transfers out                                                                                                        | <u>(968,000)</u>     | <u>(1,194,500)</u>   | <u>(1,217,500)</u>   | <u>(23,000)</u>               |
| Total other financing sources/(uses)                                                                                 | <u>3,753,425</u>     | <u>5,135,927</u>     | <u>3,397,122</u>     | <u>(1,738,805)</u>            |
| Excess (deficiency) of revenues and other<br>financing sources over (under) expenditures<br>and other financing uses | -                    | -                    | 979,740              | 979,740                       |
| Fund balances at beginning of year                                                                                   | <u>11,014,206</u>    | <u>11,014,206</u>    | <u>11,014,206</u>    | -                             |
| Fund balances at end of year                                                                                         | <u>\$ 11,014,206</u> | <u>\$ 11,014,206</u> | <u>\$ 11,993,946</u> | <u>\$ 979,740</u>             |

**OGDEN CITY CORPORATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**OGDEN REDEVELOPMENT AGENCY - SPECIAL REVENUE FUND**  
**Year Ended June 30, 2015**

|                                                                                                                      | <u>Budgeted Amounts</u>    |                            | <u>Actual</u>              | <u>Variance with<br/>Final Budget</u> |
|----------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|
|                                                                                                                      | <u>Original</u>            | <u>Final</u>               |                            |                                       |
| <b>REVENUES:</b>                                                                                                     |                            |                            |                            |                                       |
| Taxes and special assessments                                                                                        | \$ 13,220,250              | \$ 13,220,250              | \$ 13,245,040              | \$ 24,790                             |
| Charges for services                                                                                                 | 694,800                    | 694,800                    | 694,800                    | -                                     |
| Miscellaneous income                                                                                                 | 15,000                     | 1,515,000                  | 85,597                     | (1,429,403)                           |
| Interest income                                                                                                      | 78,600                     | 78,600                     | 88,333                     | 9,733                                 |
| Sale of property                                                                                                     | -                          | -                          | 111,376                    | 111,376                               |
|                                                                                                                      | <u>14,008,650</u>          | <u>15,508,650</u>          | <u>14,225,146</u>          | <u>(1,283,504)</u>                    |
| Total revenues                                                                                                       |                            |                            |                            |                                       |
| <b>EXPENDITURES:</b>                                                                                                 |                            |                            |                            |                                       |
| Current:                                                                                                             |                            |                            |                            |                                       |
| City Council                                                                                                         | -                          | -                          | -                          | -                                     |
| Community and Economic Development                                                                                   | 3,942,150                  | 6,064,815                  | 4,342,240                  | 1,722,575                             |
| Debt service:                                                                                                        |                            |                            |                            |                                       |
| Debt service principal                                                                                               | 3,702,000                  | 3,952,000                  | 3,650,693                  | 301,307                               |
| Debt service interest                                                                                                | 1,982,800                  | 1,982,800                  | 1,601,164                  | 381,636                               |
|                                                                                                                      | <u>9,626,950</u>           | <u>11,999,615</u>          | <u>9,594,097</u>           | <u>2,405,518</u>                      |
| Total expenditures                                                                                                   |                            |                            |                            |                                       |
| Excess (deficiency) of revenues<br>over expenditures                                                                 | <u>4,381,700</u>           | <u>3,509,035</u>           | <u>4,631,049</u>           | <u>1,122,014</u>                      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                                               |                            |                            |                            |                                       |
| Issuance of debt                                                                                                     | -                          | -                          | -                          | -                                     |
| Refunded bonds redeemed                                                                                              | -                          | -                          | -                          | -                                     |
| Operating transfers in                                                                                               | 4,734,850                  | 5,317,515                  | 3,917,535                  | (1,399,980)                           |
| Operating transfers out                                                                                              | (9,116,550)                | (8,826,550)                | (8,866,785)                | (40,235)                              |
|                                                                                                                      | <u>(4,381,700)</u>         | <u>(3,509,035)</u>         | <u>(4,949,250)</u>         | <u>(1,440,215)</u>                    |
| Total other financing sources (uses)                                                                                 |                            |                            |                            |                                       |
| Excess (deficiency) of revenues and other<br>financing sources over (under) expenditures<br>and other financing uses | -                          | -                          | (318,201)                  | (318,201)                             |
| Fund balance at beginning of year                                                                                    | <u>1,940,957</u>           | <u>1,940,957</u>           | <u>1,940,957</u>           | <u>-</u>                              |
| Fund balance at end of year                                                                                          | \$ <u><u>1,940,957</u></u> | \$ <u><u>1,940,957</u></u> | \$ <u><u>1,622,756</u></u> | \$ <u><u>(318,201)</u></u>            |

**OGDEN CITY, UTAH**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended June 30, 2015

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**Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all the funds. All annual appropriations lapse at the fiscal year end. Project-length financial plans are adopted for all capital projects funds.

**Summary of City Budget Procedures and Calendar:**

1. The City Council can amend the budget to any extent, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance.
2. Budgets are required by the State of Utah for the General, Special Revenue, Debt Service, and Capital Improvement Project Funds. The city also prepares budgets for Enterprise and Internal Service Funds
3. The City's organizational structure is divided into major administrative areas of management responsibility for an operation or group of related operations within a functional area referred to as "departments." Within a department may be several related operations. Each of which is referred to as a "division." The legal level of control (defined as the level at which the governing body must approve any expenditures in excess of appropriations or transfers of appropriated amounts) required by the State of Utah is at the departmental level. Each year the City publishes a separate budget document prepared according to this legal level of control.
4. The City's budget is a Financial Plan of all estimated revenues and all appropriations for expenditures. Revenues and Expenditures must balance for the funds required by the State Code as indicated in item 2 above.
5. A tentative budget is presented by the Mayor to the City Council by the first regularly scheduled council meeting in May. The tentative budget is reviewed and tentatively adopted by the Council at regular or special meeting, but no later than June 22.
6. The tentative budget is a public record and is available for inspection at the County library, City finance department, City web site and City Recorder's office for at least ten days prior to adoption of the final budget.
7. Notice of public hearing on adoption of the final budget is published at least seven days prior to the public hearing.
8. The public hearing on the tentatively adopted budget is held no later than June 22. Final adjustments are made to the tentative budget by the council after the public hearing.
9. Occasionally the City Council will exercise their option to open the budget to appropriate additional financing sources that become available. Once each year, as the financial report for the prior year is completed, there is a substantial budget opening. At that time carryover funds in the form of encumbrance reserves, capital projects funding and unallocated federal funds are included in the next year's budget.
10. The final budget is adopted by ordinance on or before June 22 and a copy of the budget certified by the Budget Officer is filed with the State Auditor within thirty days of adoption.
11. In connection with budget adoption:
  - a. An annual tax ordinance establishing the property tax rate is adopted.
  - b. The City Recorder is to certify the property tax rate to the County Auditor.

**OGDEN CITY, UTAH**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
Year Ended June 30, 2015

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**Summary of City Budget Procedures and Calendar (Continued)**

12. Budgets for the General, Special Revenue, Debt Service and Capital Improvement Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**Summary of Action Required for Budget Changes:**

Transfers of unexpended appropriations from one division to another and from one expenditure account to another in the same department within a fund can be made with the consent of the Budget Officer and CAO.

The Council may, by resolution, transfer unexpended appropriations from one department to another department within the same fund. The budget appropriation for any department may be reduced by resolution.

Fund budgets may be increased by ordinance after a public hearing. Final amendments to budgets in the current year shall be adopted by the Council by the last day of the fiscal year.

Budgets of Enterprise Funds may be increased by ordinance of the governing body (public hearing not required).

**OGDEN CITY, UTAH**  
**Year Ended June 30, 2015**  
**Required Supplementary Information**

**INFORMATION ABOUT INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH**

As allowed by GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis - for State and Local Governments, the City has adopted an alternative to reporting depreciation on roads and bridges (infrastructure assets) maintained by Ogden City. Under this alternative method, referred to as the “modified approach”, infrastructure assets are not depreciated, and maintenance and preservation costs are expensed.

In order to utilize the modified approach, the City is required to:

- Maintain an asset management system that includes an up-to-date inventory of eligible infrastructure assets.
- Perform and document replicable condition assessments of the eligible infrastructure assets and summarize the results using a measurement scale.
- Estimate each year the annual amount to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the City.
- Document that the infrastructure assets are being preserved approximately at, or above the condition level established by the City.

**Roads**

Ogden City uses Cartegraph to determine the condition of 312 centerline miles of City roads. The assessment is based on the Overall Condition Index (OCI). The City’s goal is to keep the OCI at or above ten years. This is the point at which pavement maintenance is able to keep up with deterioration of pavement and much more expensive street reconstruction projects are not needed. The cost to maintain a pavement with preventative maintenance treatments is about one-third the cost of rehabilitation, or one-sixth the cost of reconstruction.

| Category           | Index | Description                                                                              |
|--------------------|-------|------------------------------------------------------------------------------------------|
| Very Good (90-100) | 471   | New or nearly new pavements that are mainly free of distress.                            |
| Good (80)          | 833   | Pavements exhibit few, if any, visible signs of distress.                                |
| Fair (70)          | 1264  | Surface defects in this category such as cracking, rutting, and raveling.                |
| Poor (60)          | 158   | These roadways have deteriorated to such an extent that they are in need of resurfacing. |
| Very Poor (<50)    | 45    | Pavements in this category are severely deteriorated.                                    |

**Condition Level**

The City's established condition level is to maintain 50 percent of its roads with a rating of “fair” or better and no more than 15 percent of roads with a rating of “very poor”.

All streets are surveyed annually to determine their condition. This data is used to determine changes in pavement condition and to prioritize the type and quantity of pavement maintenance work that is to be accomplished during the coming summer. The City performs complete assessments on a calendar year basis. The following table reports the result of pavements with ratings of “fair” or better or “very poor” for the last five years:

| <u>Rating</u>  | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| Fair or Better | 92.7%       | 88.5%       | 88.5%       | 88.5%       | 79.7%       |
| Very Poor      | 1.6%        | 0.0%        | 0.0%        | 0.0%        | 0.3%        |

**OGDEN CITY, UTAH**  
**Year Ended June 30, 2015**  
**Required Supplementary Information**

**Bridges**

Utah Department of Transportation (UDOT), Bridge Operations Section, maintains the inventory of all bridge structures in Ogden City. UDOT requires that bridges spanning over 20 feet require an annual inspection. All bridges in Ogden City are required to be inspected every 2 years by UDOT staff members. A report is submitted to Ogden City indicating what maintenance and repair actions are required. Three categories of condition are established as follows:

| Category | Description                                                                                                                                                                                  |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Good     | Preventive maintenance requirements include repair leaking deck joints, apply deck overlays and seals, place concrete sealers to splash zones, paint steel surfaces, and minor beam repairs. |
| Fair     | Corrective repairs include deck, beam, and substructure repairs, fixing settled approaches, and repairing collision damage.                                                                  |
| Poor     | Major rehabilitation and replace includes deck, beam, or substructure replacements or replacement of the entire bridge.                                                                      |

**Condition Level**

In response to the annual UDOT bridge inspection report, the recommended actions are either accomplished by Ogden City Public Services Operations Division Staff or by contract. Based on the cost of the resultant contract estimates, projects will be funded using road fund money already in the budget for contract work or materials purchased for in-house staff to accomplish the work. If necessary, a CIP project will be created to accomplish any major repair or alteration work.

The City's established condition level is to maintain 50 percent of its bridges with a rating of "good" and no more than 25 percent of bridges with a rating of "poor".

| <u>Rating</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|---------------|-------------|-------------|-------------|-------------|-------------|
| Good          | 54.5%       | 54.5%       | 75.0%       | 75.0%       | 75.0%       |
| Poor          | 0.0%        | 0.0%        | 12.5%       | 12.5%       | 12.5%       |

The following table presents the City's estimated amounts needed to maintain and preserve the roads and bridges at or above the established condition levels addressed above, and the amounts actually spent for each of the past five reporting periods:

| FISCAL YEAR | ESTIMATED SPENDING | ACTUAL SPENDING |
|-------------|--------------------|-----------------|
| 2015        | \$21,048,412       | \$ 7,141,932    |
| 2014        | \$11,390,878       | \$ 6,002,118    |
| 2013        | \$ 6,385,969       | \$ 4,750,867    |
| 2012        | \$ 6,794,376       | \$ 5,121,998    |
| 2011        | \$ 6,850,572       | \$ 4,227,680    |

**OGDEN CITY, UTAH**  
**Year Ended June 30, 2015**

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**  
Schedule of the Proportionate Share of the Net Pension Liability

Utah Retirement Systems  
Schedule as of December 31, 2014  
Last 10 Years\*

|                                                                                          | NonContributor<br>y System | Contributory<br>Retirement<br>System | Public Safety<br>System | Firefighters<br>System | Tier 2 Public<br>Employees<br>System | Safety and<br>Firefighter<br>System |
|------------------------------------------------------------------------------------------|----------------------------|--------------------------------------|-------------------------|------------------------|--------------------------------------|-------------------------------------|
| Proportion of the net pension liability (asset)                                          | 1.3172268%                 | 1.6092602%                           | 100.0000000%            | 5.7853017%             | 0.3407238%                           | 2.8685844%                          |
| Proportionate share of the net pension (asset)                                           | \$ 5,719,709               | \$ 464,181                           | \$ 16,594               | \$ (636,659)           | \$ (10,325)                          | \$ (42,436)                         |
| Covered employee payroll                                                                 | \$ 11,380,596              | \$ 861,781                           | \$ 5,997,126            | \$ 5,047,917           | \$ 1,672,108                         | \$ 1,186,529                        |
| Proportionate share of the net pension liability (asset) as a percentage of its covered- | 50.3%                      | 53.9%                                | 276.7%                  | -1.3%                  | -0.6%                                | -3.6%                               |
| percentage of the total pension liability                                                | 90.2%                      | 94.0%                                | 77.2%                   | 101.3%                 | 103.5%                               | 120.5%                              |

**Notes:**

\* The schedule usually covers 10 years; this information presented is available as of the implementation of GASB 68. Additional years will be added as they become available.

**OGDEN CITY, UTAH**  
**Year Ended June 30, 2015**

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**

Schedule of Contributions

Utah Retirement Systems

Last 10 Fiscal Years\*

|                                                                         | NonContributo<br>ry System | Contributory<br>Retirement<br>System | Public Safety<br>System | Firefighters<br>System | Tier 2 Public<br>Employees<br>System | Safety and<br>Firefighter<br>System |
|-------------------------------------------------------------------------|----------------------------|--------------------------------------|-------------------------|------------------------|--------------------------------------|-------------------------------------|
| Contractually required contribution                                     | \$ 2,262,968               | \$ 121,134                           | \$ 2,947,487            | \$ 322,992             | \$ 173,455                           | \$ 157,971                          |
| Contributions in relation to the<br>contractually required contribution | \$ (2,262,968)             | \$ (121,134)                         | \$ (2,947,487)          | \$ (322,992)           | \$ (173,455)                         | \$ (157,971)                        |
| Contribution deficiency (excess)                                        | <u>\$ -</u>                | <u>\$ -</u>                          | <u>\$ -</u>             | <u>\$ -</u>            | <u>\$ -</u>                          | <u>\$ -</u>                         |
| Covered employee payroll                                                | \$ 11,825,102              | \$ 837,716                           | \$ 6,151,140            | \$ 5,106,771           | \$ 2,082,625                         | \$ 1,462,968                        |
| Contributions as a percentage of<br>covered-employee payroll**          | 19.1%                      | 14.5%                                | 47.9%                   | 6.3%                   | 8.3%                                 | 10.8%                               |

Notes:

\* The schedule usually covers 10 years; this information presented is available as of the implementation of GASB 68. Additional years will be added as they become available.

\*\* Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative issues.

**OGDEN CITY, UTAH**  
**Year Ended June 30, 2015**

**SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION**  
**PUBLIC SAFETY RETIREMENT SYSTEM**  
**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**

Utah Retirement Systems  
Schedule as of December 31, 2014  
LAST 10 FISCAL YEARS\*

|                                                                            | <b>2015</b>    |
|----------------------------------------------------------------------------|----------------|
| <b>Total pension liability</b>                                             |                |
| Service cost                                                               | \$ 1,169,893   |
| Interest                                                                   | \$ 5,184,615   |
| Difference between expected and actual experience                          | \$ 558,544     |
| Assumption changes                                                         | \$ (822,000)   |
| Benefit payments including refunds of employee contributions               | \$ (3,957,828) |
| <b>Net change in total pension liability</b>                               | \$ 2,133,224   |
| <b>Total pension liability , beginning</b>                                 | \$ 70,785,620  |
| <b>Total pension liability , ending</b>                                    | \$ 72,918,844  |
| <br>                                                                       |                |
| <b>Plan fiduciary net position</b>                                         |                |
| Contributions-employer                                                     | \$ 2,790,819   |
| Contributions-employee                                                     | \$ -           |
| Net investment income                                                      | \$ 3,802,579   |
| Benefit payments, including refunds of employee contributions              | \$ (3,957,828) |
| Administrative expenses                                                    | \$ (27,090)    |
| Other changes                                                              | \$ 107,067     |
| <b>Net change in plan fiduciary net position</b>                           | \$ 2,715,547   |
| <b>Plan fiduciary net position, beginning</b>                              | \$ 53,609,346  |
| <b>Plan fiduciary net position, ending</b>                                 | \$ 56,324,893  |
| <br>                                                                       |                |
| <b>Net pension liability</b>                                               | \$ 16,593,951  |
| <br>                                                                       |                |
| Plan fiduciary net position as a percentage of the total pension liability | 77.2%          |
| Projected covered employee payroll                                         | \$ 5,997,126   |
| Net pension liability as a percentage of covered employee payroll          | 276.7%         |

**Note:**

The schedule usually covers 10 years; this information presented is available as of the implementation of GASB 68. Additional years will be added as they become available.

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# Supplementary Information



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# Nonmajor Governmental Funds

## **Capital Improvement Projects Fund**

The Capital Improvement Projects Fund is used to account for financial resources to be used for the construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

## **Debt Service**

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

## **Municipal Building Authority Fund**

A special revenue fund used to account for the lease revenues that are legally restricted to expenditures for the City's development associated with Municipal Building Authority.

## **Downtown Special Assessment Fund**

A special revenue fund used to account for the special assessment revenues that are legally restricted to expenditures for the City's promotion of downtown business activities.

## **Cemetery Perpetual Care Fund**

To account for monies received on sale of grave plots which will provide for perpetual upkeep of the graves.

## **Gomer A. Nicholas Park Endowment Fund**

A permanent Fund to account for the interest earnings of this fund and the transfer of these earnings to the Capital Improvement Projects Fund for use in parks development.

**OGDEN CITY CORPORATION  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
June 30, 2015**

|                                     | Special Revenue                    |                 |                                    |                                   |                               | Permanent               | Totals               |
|-------------------------------------|------------------------------------|-----------------|------------------------------------|-----------------------------------|-------------------------------|-------------------------|----------------------|
|                                     | Capital<br>Improvement<br>Projects | Debt<br>Service | Municipal<br>Building<br>Authority | Downtown<br>Special<br>Assessment | Cemetery<br>Perpetual<br>Care | Gomer<br>A.<br>Nicholas |                      |
| <b>ASSETS</b>                       |                                    |                 |                                    |                                   |                               |                         |                      |
| Cash                                | \$ 9,955,294                       | \$ -            | \$ 259,902                         | \$ 325,960                        | \$ 1,229,678                  | \$ 50                   | \$ 11,770,884        |
| Accounts receivable (net)           | 55,413                             | -               | -                                  | 9,125                             | 30,324                        | -                       | 94,862               |
| Inventory, at cost                  | -                                  | -               | -                                  | -                                 | 72,725                        | -                       | 72,725               |
| Special assess. receivable          | -                                  | -               | -                                  | 83,445                            | -                             | -                       | 83,445               |
| Interest receivable                 | -                                  | -               | -                                  | 6,937                             | -                             | -                       | 6,937                |
| Total current assets                | <u>10,010,707</u>                  | <u>-</u>        | <u>259,902</u>                     | <u>425,467</u>                    | <u>1,332,727</u>              | <u>50</u>               | <u>12,028,853</u>    |
| Restricted assets:                  |                                    |                 |                                    |                                   |                               |                         |                      |
| Investments                         | -                                  | -               | 416,450                            | -                                 | -                             | 414,204                 | 830,654              |
| Total restricted assets             | <u>-</u>                           | <u>-</u>        | <u>416,450</u>                     | <u>-</u>                          | <u>-</u>                      | <u>414,204</u>          | <u>830,654</u>       |
| Total assets                        | <u>\$ 10,010,707</u>               | <u>\$ -</u>     | <u>\$ 676,352</u>                  | <u>\$ 425,467</u>                 | <u>\$ 1,332,727</u>           | <u>\$ 414,254</u>       | <u>\$ 12,859,507</u> |
| <b>LIABILITIES</b>                  |                                    |                 |                                    |                                   |                               |                         |                      |
| Due to other funds                  | \$ -                               | \$ 1,615        | \$ -                               | \$ -                              | \$ -                          | \$ -                    | \$ 1,615             |
| Accounts payable                    | 265,414                            | -               | -                                  | 88,659                            | -                             | -                       | 354,073              |
| Retainage payable                   | 29,254                             | -               | -                                  | -                                 | -                             | -                       | 29,254               |
| Deposits                            | 20,555                             | -               | -                                  | 90,382                            | -                             | -                       | 110,937              |
| Total liabilities                   | <u>315,223</u>                     | <u>1,615</u>    | <u>-</u>                           | <u>179,041</u>                    | <u>-</u>                      | <u>-</u>                | <u>495,879</u>       |
| <b>FUND BALANCE</b>                 |                                    |                 |                                    |                                   |                               |                         |                      |
| Nonspendable                        |                                    |                 |                                    |                                   |                               |                         |                      |
| Permanent fund principal            | -                                  | -               | -                                  | -                                 | -                             | 410,000                 | 410,000              |
| Inventory                           | -                                  | -               | -                                  | -                                 | 72,725                        | -                       | 72,725               |
| Spendable                           |                                    |                 |                                    |                                   |                               |                         |                      |
| Restricted                          |                                    |                 |                                    |                                   |                               |                         |                      |
| Unspent bond proceeds               | -                                  | -               | 416,450                            | -                                 | -                             | -                       | 416,450              |
| Assigned                            |                                    |                 |                                    |                                   |                               |                         |                      |
| Downtown business promotion         | -                                  | -               | -                                  | 246,426                           | -                             | -                       | 246,426              |
| Debt service                        | -                                  | (1,615)         | 259,902                            | -                                 | -                             | -                       | 258,287              |
| Capital projects                    | 9,695,484                          | -               | -                                  | -                                 | -                             | -                       | 9,695,484            |
| Special revenue                     | -                                  | -               | -                                  | -                                 | 1,260,002                     | 4,254                   | 1,264,256            |
| Total fund balance                  | <u>9,695,484</u>                   | <u>(1,615)</u>  | <u>676,352</u>                     | <u>246,426</u>                    | <u>1,332,727</u>              | <u>414,254</u>          | <u>12,363,628</u>    |
| Total liabilities and fund balances | <u>\$ 10,010,707</u>               | <u>\$ -</u>     | <u>\$ 676,352</u>                  | <u>\$ 425,467</u>                 | <u>\$ 1,332,727</u>           | <u>\$ 414,254</u>       | <u>\$ 12,859,507</u> |

**OGDEN CITY CORPORATION**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENT FUNDS**  
**Year Ended June 30, 2015**

|                                                                                    | <u>Capital<br/>Improvement<br/>Projects</u> | <u>Debt<br/>Service</u> | <u>Municipal<br/>Building<br/>Authority</u> | <u>Special Revenue<br/>Downtown<br/>Special<br/>Assessment</u> | <u>Cemetery<br/>Perpetual<br/>Care</u> | <u>Permanent<br/>Gomer<br/>A.<br/>Nicholas</u> | <u>Totals</u>        |
|------------------------------------------------------------------------------------|---------------------------------------------|-------------------------|---------------------------------------------|----------------------------------------------------------------|----------------------------------------|------------------------------------------------|----------------------|
| <b>REVENUES:</b>                                                                   |                                             |                         |                                             |                                                                |                                        |                                                |                      |
| Charges for services                                                               | \$ -                                        | \$ -                    | \$ 534,750                                  | \$ -                                                           | \$ 8,626                               | \$ -                                           | \$ 543,376           |
| Special assessments                                                                | -                                           | -                       | -                                           | 250,961                                                        | -                                      | -                                              | 250,961              |
| Interest                                                                           | 42,515                                      | (8)                     | 4,000                                       | 1,625                                                          | 5,594                                  | 2,111                                          | 55,837               |
| Intergovernmental                                                                  | 2,413,282                                   | -                       | -                                           | -                                                              | -                                      | -                                              | 2,413,282            |
| Miscellaneous                                                                      | 50,000                                      | -                       | -                                           | -                                                              | -                                      | -                                              | 50,000               |
| Total revenue                                                                      | <u>2,505,797</u>                            | <u>(8)</u>              | <u>538,750</u>                              | <u>252,586</u>                                                 | <u>14,220</u>                          | <u>2,111</u>                                   | <u>3,313,456</u>     |
| <b>EXPENDITURES:</b>                                                               |                                             |                         |                                             |                                                                |                                        |                                                |                      |
| Management Services                                                                | 19,804                                      | -                       | -                                           | -                                                              | -                                      | -                                              | 19,804               |
| Public services                                                                    | 5,344,404                                   | -                       | -                                           | -                                                              | (1,558)                                | -                                              | 5,342,846            |
| Non-departmental                                                                   | 271,309                                     | -                       | 1,175                                       | 82,730                                                         | -                                      | -                                              | 355,214              |
| Fire                                                                               | 85,302                                      | -                       | -                                           | -                                                              | -                                      | -                                              | 85,302               |
| Community and economic development                                                 | 67,149                                      | -                       | -                                           | 189,833                                                        | -                                      | -                                              | 256,982              |
| Bond principal                                                                     | -                                           | -                       | 275,985                                     | -                                                              | -                                      | -                                              | 275,985              |
| Interest                                                                           | -                                           | -                       | 263,305                                     | -                                                              | -                                      | -                                              | 263,305              |
| Total expenditures                                                                 | <u>5,787,968</u>                            | <u>-</u>                | <u>540,465</u>                              | <u>272,563</u>                                                 | <u>(1,558)</u>                         | <u>-</u>                                       | <u>6,599,438</u>     |
| Excess (deficiency) of revenues<br>over expenditures before<br>operating transfers | <u>(3,282,171)</u>                          | <u>(8)</u>              | <u>(1,715)</u>                              | <u>(19,977)</u>                                                | <u>15,778</u>                          | <u>2,111</u>                                   | <u>(3,285,982)</u>   |
| <b>OTHER FINANCING SOURCES (USES):</b>                                             |                                             |                         |                                             |                                                                |                                        |                                                |                      |
| Transfers in                                                                       | 5,590,407                                   | -                       | -                                           | 53,000                                                         | -                                      | -                                              | 5,643,407            |
| Transfers out                                                                      | <u>(252,750)</u>                            | <u>-</u>                | <u>-</u>                                    | <u>-</u>                                                       | <u>-</u>                               | <u>-</u>                                       | <u>(252,750)</u>     |
| Total financing sources/uses:                                                      | <u>5,337,657</u>                            | <u>-</u>                | <u>-</u>                                    | <u>53,000</u>                                                  | <u>-</u>                               | <u>-</u>                                       | <u>5,390,657</u>     |
| Excess (deficiency) of revenues<br>and other financing uses                        | <u>2,055,486</u>                            | <u>(8)</u>              | <u>(1,715)</u>                              | <u>33,023</u>                                                  | <u>15,778</u>                          | <u>2,111</u>                                   | <u>2,104,675</u>     |
| Fund balance at the<br>beginning of year                                           | <u>7,639,998</u>                            | <u>(1,607)</u>          | <u>678,067</u>                              | <u>213,403</u>                                                 | <u>1,316,949</u>                       | <u>412,143</u>                                 | <u>10,258,953</u>    |
| Fund balance at the<br>end of year                                                 | <u>\$ 9,695,484</u>                         | <u>\$ (1,615)</u>       | <u>\$ 676,352</u>                           | <u>\$ 246,426</u>                                              | <u>\$ 1,332,727</u>                    | <u>\$ 414,254</u>                              | <u>\$ 12,363,628</u> |

**OGDEN CITY CORPORATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL IMPROVEMENT PROJECTS**  
**Year Ended June 30, 2015**

|                                                                           | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget</u> |
|---------------------------------------------------------------------------|-------------------------|---------------------|---------------------|---------------------------------------|
|                                                                           | <u>Original</u>         | <u>Final</u>        |                     |                                       |
| <b>REVENUES:</b>                                                          |                         |                     |                     |                                       |
| Intergovernmental                                                         | \$ 5,948,850            | \$ 18,780,285       | \$ 2,413,283        | \$ (16,367,002)                       |
| Miscellaneous                                                             | -                       | 9,357,037           | 50,000              | (9,307,037)                           |
| Interest                                                                  | 10,000                  | 10,000              | 42,515              | 32,515                                |
| Total revenues                                                            | <u>5,958,850</u>        | <u>28,147,322</u>   | <u>2,505,798</u>    | <u>(25,641,524)</u>                   |
| <b>EXPENDITURES:</b>                                                      |                         |                     |                     |                                       |
| Current:                                                                  |                         |                     |                     |                                       |
| Non-departmental                                                          | 984,600                 | 1,511,391           | 271,309             | 1,240,082                             |
| Management Services                                                       | -                       | 765,079             | 19,804              | 745,275                               |
| Public services                                                           | 7,629,700               | 28,393,102          | 5,344,404           | 23,048,698                            |
| Fire                                                                      | 2,636,100               | 2,741,604           | 85,302              | 2,656,302                             |
| Community and economic development                                        | -                       | 95,953              | 67,149              | 28,804                                |
| Total expenditures                                                        | <u>11,250,400</u>       | <u>33,507,129</u>   | <u>5,787,968</u>    | <u>27,719,161</u>                     |
| Excess (deficiency) of revenues<br>over expenditures                      | <u>(5,291,550)</u>      | <u>(5,359,807)</u>  | <u>(3,282,170)</u>  | <u>2,077,637</u>                      |
| <b>OTHER FINANCING SOURCES (USES):</b>                                    |                         |                     |                     |                                       |
| Transfers in                                                              | 5,291,550               | 5,590,557           | 5,590,407           | (150)                                 |
| Transfers out                                                             | -                       | (230,750)           | (252,750)           | (22,000)                              |
| Total other financing sources (uses)                                      | <u>5,291,550</u>        | <u>5,359,807</u>    | <u>5,337,657</u>    | <u>(22,150)</u>                       |
| Excess (deficiency) of revenues/sources<br>over (under) expenditures/uses | -                       | -                   | 2,055,487           | 2,055,487                             |
| Fund balance at beginning of year                                         | <u>7,639,998</u>        | <u>7,639,998</u>    | <u>7,639,998</u>    | <u>-</u>                              |
| Fund balance at end of year                                               | <u>\$ 7,639,998</u>     | <u>\$ 7,639,998</u> | <u>\$ 9,695,485</u> | <u>\$ 2,055,487</u>                   |

**OGDEN CITY CORPORATION  
BUDGETARY COMPARISON SCHEDULE  
DEBT SERVICE  
Year Ended June 30, 2015**

|                                                                           | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with<br/>Final Budget</u> |
|---------------------------------------------------------------------------|-------------------------|-------------------|-------------------|---------------------------------------|
|                                                                           | <u>Original</u>         | <u>Final</u>      |                   |                                       |
| <b>REVENUES:</b>                                                          |                         |                   |                   |                                       |
| Interest                                                                  | \$ -                    | \$ -              | \$ (7)            | \$ (7)                                |
| Total revenues                                                            | <u>-</u>                | <u>-</u>          | <u>(7)</u>        | <u>(7)</u>                            |
| <b>EXPENDITURES:</b>                                                      |                         |                   |                   |                                       |
| Current:                                                                  |                         |                   |                   |                                       |
| Interest and fiscal charges                                               | <u>-</u>                | <u>-</u>          | <u>-</u>          | <u>-</u>                              |
| Total expenditures                                                        | <u>-</u>                | <u>-</u>          | <u>-</u>          | <u>-</u>                              |
| Excess (deficiency) of revenues<br>over expenditures                      | <u>-</u>                | <u>-</u>          | <u>(7)</u>        | <u>(7)</u>                            |
| Excess (deficiency) of revenues/sources<br>over (under) expenditures/uses | -                       | -                 | (7)               | (7)                                   |
| Fund balance at beginning of year                                         | <u>(1,607)</u>          | <u>(1,607)</u>    | <u>(1,607)</u>    | <u>-</u>                              |
| Fund balance at end of year                                               | <u>\$ (1,607)</u>       | <u>\$ (1,607)</u> | <u>\$ (1,614)</u> | <u>\$ (7)</u>                         |

**OGDEN CITY CORPORATION  
BUDGETARY COMPARISON SCHEDULE  
MUNICIPAL BUILDING AUTHORITY  
Year Ended June 30, 2015**

|                                                                                                                      | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with<br/>Final Budget</u> |
|----------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|-------------------|---------------------------------------|
|                                                                                                                      | <u>Original</u>         | <u>Final</u>      |                   |                                       |
| <b>REVENUES:</b>                                                                                                     |                         |                   |                   |                                       |
| Charges for services                                                                                                 | \$ 534,750              | \$ 534,750        | \$ 534,750        | \$ -                                  |
| Interest                                                                                                             | 10,000                  | 10,000            | 4,000             | (6,000)                               |
| Total revenues                                                                                                       | <u>544,750</u>          | <u>544,750</u>    | <u>538,750</u>    | <u>(6,000)</u>                        |
| <b>EXPENDITURES:</b>                                                                                                 |                         |                   |                   |                                       |
| Debt service:                                                                                                        |                         |                   |                   |                                       |
| Non-departmental                                                                                                     | -                       | -                 | 1,175             | (1,175)                               |
| Principal                                                                                                            | 337,000                 | 337,000           | 275,985           | 61,015                                |
| Interest and fiscal charges                                                                                          | 207,750                 | 207,750           | 263,305           | (55,555)                              |
| Total expenditures                                                                                                   | <u>544,750</u>          | <u>544,750</u>    | <u>540,465</u>    | <u>4,285</u>                          |
| Excess (deficiency) of revenues<br>over expenditures                                                                 | <u>-</u>                | <u>-</u>          | <u>(1,715)</u>    | <u>(1,715)</u>                        |
| <b>OTHER FINANCING SOURCES (USES):</b>                                                                               |                         |                   |                   |                                       |
| Transfers out                                                                                                        | -                       | -                 | -                 | -                                     |
| Total other financing sources (uses)                                                                                 | <u>-</u>                | <u>-</u>          | <u>-</u>          | <u>-</u>                              |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures and other financing uses | -                       | -                 | (1,715)           | (1,715)                               |
| Fund balance at beginning of year                                                                                    | <u>678,067</u>          | <u>678,067</u>    | <u>678,067</u>    | <u>-</u>                              |
| Fund balance at end of year                                                                                          | <u>\$ 678,067</u>       | <u>\$ 678,067</u> | <u>\$ 676,352</u> | <u>\$ (1,715)</u>                     |

**OGDEN CITY CORPORATION  
BUDGETARY COMPARISON SCHEDULE  
DOWNTOWN SPECIAL ASSESSMENT  
Year Ended June 30, 2015**

|                                                                   | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | <u>Variance with<br/>Final Budget</u> |
|-------------------------------------------------------------------|-------------------------|-------------------|-------------------|---------------------------------------|
|                                                                   | <u>Original</u>         | <u>Final</u>      |                   |                                       |
| <b>REVENUES:</b>                                                  |                         |                   |                   |                                       |
| Taxes and special assessments                                     | \$ 212,500              | \$ 212,500        | \$ 250,961        | \$ 38,461                             |
| Interest                                                          | 1,750                   | 1,750             | 1,625             | (125)                                 |
| Total revenues                                                    | <u>214,250</u>          | <u>214,250</u>    | <u>252,586</u>    | <u>38,336</u>                         |
| <b>EXPENDITURES:</b>                                              |                         |                   |                   |                                       |
| Current:                                                          |                         |                   |                   |                                       |
| Non-departmental                                                  | 149,000                 | 149,000           | 82,730            | 66,270                                |
| Community and Economic Development                                | 166,250                 | 166,250           | 189,833           | (23,583)                              |
| Total expenditures                                                | <u>315,250</u>          | <u>315,250</u>    | <u>272,563</u>    | <u>42,687</u>                         |
| Excess (deficiency) of revenues<br>over expenditures              | <u>(101,000)</u>        | <u>(101,000)</u>  | <u>(19,977)</u>   | <u>81,023</u>                         |
| <b>OTHER FINANCING SOURCES (USES):</b>                            |                         |                   |                   |                                       |
| Transfers in                                                      | 101,000                 | 101,000           | 53,000            | (48,000)                              |
| Total other financing sources (uses)                              | <u>101,000</u>          | <u>101,000</u>    | <u>53,000</u>     | <u>(48,000)</u>                       |
| Excess (deficiency) of revenues/sources<br>over expenditures/uses | (101,000)               | (101,000)         | 33,023            | 33,023                                |
| Fund balance at beginning of year                                 | <u>213,403</u>          | <u>213,403</u>    | <u>213,403</u>    | <u>-</u>                              |
| Fund balance at end of year                                       | <u>\$ 213,403</u>       | <u>\$ 213,403</u> | <u>\$ 246,426</u> | <u>\$ 33,023</u>                      |

**OGDEN CITY CORPORATION  
BUDGETARY COMPARISON SCHEDULE  
CEMETERY PERPETUAL CARE  
Year Ended June 30, 2015**

|                                                      | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget</u> |
|------------------------------------------------------|-------------------------|---------------------|---------------------|---------------------------------------|
|                                                      | <u>Original</u>         | <u>Final</u>        |                     |                                       |
| <b>REVENUES:</b>                                     |                         |                     |                     |                                       |
| Charges for services                                 | \$ 9,250                | \$ 9,250            | \$ 8,626            | \$ (624)                              |
| Interest                                             | 12,000                  | 12,000              | 5,594               | (6,406)                               |
| Total revenues                                       | <u>21,250</u>           | <u>21,250</u>       | <u>14,220</u>       | <u>(7,030)</u>                        |
| <b>EXPENDITURES:</b>                                 |                         |                     |                     |                                       |
| Current:                                             |                         |                     |                     |                                       |
| Public services                                      | <u>21,250</u>           | <u>21,250</u>       | <u>(1,558)</u>      | <u>22,808</u>                         |
| Total expenditures                                   | <u>21,250</u>           | <u>21,250</u>       | <u>(1,558)</u>      | <u>22,808</u>                         |
| Excess (deficiency) of revenues<br>over expenditures | -                       | -                   | 15,778              | 15,778                                |
| Fund balance at beginning of year                    | <u>1,316,949</u>        | <u>1,316,949</u>    | <u>1,316,949</u>    | -                                     |
| Fund balance at end of year                          | <u>\$ 1,316,949</u>     | <u>\$ 1,316,949</u> | <u>\$ 1,332,727</u> | <u>\$ 15,778</u>                      |

**OGDEN CITY CORPORATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**Permanent Trust Fund**  
**GOMER A. NICHOLAS**  
**Year Ended June 30, 2015**

|                                                                           | <u>Budgeted Amounts</u>  |                          | <u>Actual</u>            | <u>Variance with<br/>Final Budget</u> |
|---------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|
|                                                                           | <u>Original</u>          | <u>Final</u>             |                          |                                       |
| <b>REVENUES:</b>                                                          |                          |                          |                          |                                       |
| Interest                                                                  | \$ 150                   | \$ 150                   | \$ 2,111                 | \$ 1,961                              |
| Total revenues                                                            | <u>150</u>               | <u>150</u>               | <u>2,111</u>             | <u>1,961</u>                          |
| <b>EXPENDITURES:</b>                                                      |                          |                          |                          |                                       |
| Current:                                                                  |                          |                          |                          |                                       |
| Management services                                                       | -                        | -                        | -                        | -                                     |
| Total expenditures                                                        | <u>-</u>                 | <u>-</u>                 | <u>-</u>                 | <u>-</u>                              |
| Excess (deficiency) of revenues<br>over expenditures                      | <u>150</u>               | <u>150</u>               | <u>2,111</u>             | <u>1,961</u>                          |
| <b>OTHER FINANCING SOURCES (USES):</b>                                    |                          |                          |                          |                                       |
| Transfers out                                                             | <u>(150)</u>             | <u>(150)</u>             | <u>-</u>                 | <u>150</u>                            |
| Total other financing sources (uses)                                      | <u>(150)</u>             | <u>(150)</u>             | <u>-</u>                 | <u>150</u>                            |
| Excess (deficiency) of revenues/sources<br>over (under) expenditures/uses | -                        | -                        | 2,111                    | 2,111                                 |
| Fund balance at beginning of year                                         | <u>412,143</u>           | <u>412,143</u>           | <u>412,143</u>           | <u>-</u>                              |
| Fund balance at end of year                                               | \$ <u><u>412,143</u></u> | \$ <u><u>412,143</u></u> | \$ <u><u>414,254</u></u> | \$ <u><u>2,111</u></u>                |

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## **Nonmajor Enterprise Funds**

### **Storm Sewer Utility Fund**

To account for the provision of sewer services to City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: operations, maintenance, financing, related debt service, billing and collection.

### **Refuse Utility Fund**

To account for the service of refuse collection and disposal for City residents and some residents of Weber County. All activities necessary to provide such services are accounted for in this fund including, but not limited to: administration, operation, maintenance, billing and collecting.

### **Airport Fund**

To account for administration, operation and maintenance of the Ogden Hinckley Airport.

### **Golf Courses Fund**

To account for the provision of two recreational golf facilities to Ogden City residents and residents of the surrounding area.

### **Recreation Fund**

To account for adult and youth recreational programs administered by Ogden City.

### **Dinosaur Park Fund**

To account for the administration, operation and maintenance of the dinosaur park.

**COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
June 30, 2015**

Page 1 of 2

| <b>ASSETS AND DEFERRED OUTFLOWS</b>                    | <b>Storm<br/>Sewer</b> | <b>Refuse</b>       | <b>Airport</b>       | <b>Golf<br/>Courses</b> |
|--------------------------------------------------------|------------------------|---------------------|----------------------|-------------------------|
| <b>ASSETS:</b>                                         |                        |                     |                      |                         |
| Current assets                                         |                        |                     |                      |                         |
| Cash                                                   | \$ 5,333,420           | \$ 1,818,867        | \$ 1,008             | \$ 344,072              |
| Accounts receivable (net)                              | 431,976                | 497,370             | 323,078              | 11,978                  |
| Inventory, at cost                                     | -                      | -                   | -                    | 64,788                  |
| Prepaid expenses                                       | 15,191                 | -                   | -                    | -                       |
| Loans to other funds                                   | -                      | 2,042,191           | -                    | -                       |
| <b>Total current assets</b>                            | <b>5,780,587</b>       | <b>4,358,428</b>    | <b>324,086</b>       | <b>420,838</b>          |
| Noncurrent assets                                      |                        |                     |                      |                         |
| Notes receivable                                       | -                      | 618,836             | -                    | -                       |
| Net pension assets                                     | 281                    | 340                 | 198                  | 144                     |
| <b>Subtotal</b>                                        | <b>281</b>             | <b>619,176</b>      | <b>198</b>           | <b>144</b>              |
| Restricted assets                                      |                        |                     |                      |                         |
| Investments                                            | 1,200                  | 317,620             | -                    | -                       |
| <b>Subtotal</b>                                        | <b>1,200</b>           | <b>317,620</b>      | <b>-</b>             | <b>-</b>                |
| Capital Assets:                                        |                        |                     |                      |                         |
| Land                                                   | 1,294,330              | 502,250             | 1,941,461            | 34,800                  |
| Buildings                                              | -                      | 1,110,983           | 888,968              | 714,486                 |
| Construction in process                                | 7,604,522              | -                   | -                    | -                       |
| Improvements                                           | 15,177,944             | -                   | 26,735,716           | 2,472,778               |
| Equipment                                              | -                      | -                   | 1,008,525            | -                       |
|                                                        | 24,076,796             | 1,613,233           | 30,574,670           | 3,222,064               |
| Less accumulated depreciation                          | (3,715,798)            | (647,693)           | (13,768,486)         | (2,078,430)             |
| Net capital assets                                     | 20,360,998             | 965,540             | 16,806,184           | 1,143,634               |
| <b>Total noncurrent assets</b>                         | <b>20,362,479</b>      | <b>1,902,336</b>    | <b>16,806,382</b>    | <b>1,143,778</b>        |
| <b>Total assets</b>                                    | <b>26,143,066</b>      | <b>6,260,764</b>    | <b>17,130,468</b>    | <b>1,564,616</b>        |
| <b>DEFERRED OUTFLOWS OF RESOURCES:</b>                 |                        |                     |                      |                         |
| Deferred outflows related to pensions                  | 27,008                 | 32,683              | 19,069               | 13,899                  |
| <b>Total assets and deferred outflows of resources</b> | <b>26,170,074</b>      | <b>6,293,447</b>    | <b>17,149,537</b>    | <b>1,578,515</b>        |
| <b>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>  |                        |                     |                      |                         |
| <b>LIABILITIES:</b>                                    |                        |                     |                      |                         |
| Current liabilities                                    |                        |                     |                      |                         |
| Due to other funds                                     | -                      | -                   | 533,886              | -                       |
| Accounts payable                                       | 484,437                | 184,294             | 93,507               | 37,327                  |
| Accrued wages payable                                  | 12,024                 | 22,117              | 8,327                | 15,198                  |
| Accrued compensated absences                           | 1,277                  | 20,251              | 16,318               | 15,390                  |
| Other accrued payables                                 | 468,360                | -                   | -                    | -                       |
| Deposits payable                                       | -                      | -                   | 448,800              | 22,273                  |
| Retainage payable                                      | 255,679                | -                   | -                    | -                       |
| Accrued bond interest                                  | 1,307                  | 1,208               | -                    | -                       |
| Revenue bonds/note payable                             | 345,708                | 600,000             | -                    | -                       |
| <b>Total current liabilities</b>                       | <b>1,568,792</b>       | <b>827,870</b>      | <b>1,100,838</b>     | <b>90,188</b>           |
| Noncurrent liabilities                                 |                        |                     |                      |                         |
| Revenue bonds                                          | 5,404,039              | -                   | -                    | -                       |
| Net pension liability                                  | 168,128                | 203,463             | 118,710              | 86,525                  |
| Compensated absences                                   | 2,979                  | 47,253              | 38,076               | 35,910                  |
| Loans from other funds                                 | -                      | -                   | 1,385,113            | 267,219                 |
| <b>Total noncurrent liabilities</b>                    | <b>5,575,146</b>       | <b>250,716</b>      | <b>1,541,899</b>     | <b>389,654</b>          |
| <b>Total liabilities</b>                               | <b>7,143,938</b>       | <b>1,078,586</b>    | <b>2,642,737</b>     | <b>479,842</b>          |
| <b>DEFERRED INFLOWS OF RESOURCES:</b>                  |                        |                     |                      |                         |
| Deferred inflows related to pensions                   | 1,197                  | 1,448               | 845                  | 616                     |
| <b>NET POSITION:</b>                                   |                        |                     |                      |                         |
| Net investment in capital assets                       | 14,611,251             | 365,540             | 16,806,184           | 1,143,634               |
| Restricted net assets                                  | 1,200                  | 317,620             | -                    | -                       |
| Unrestricted                                           | 4,412,488              | 4,530,253           | (2,300,229)          | (45,577)                |
| <b>Total net position</b>                              | <b>\$ 19,024,939</b>   | <b>\$ 5,213,413</b> | <b>\$ 14,505,955</b> | <b>\$ 1,098,057</b>     |

| <u>Recreation</u> | <u>Dinosaur<br/>Park</u> | <u>Total</u>         |
|-------------------|--------------------------|----------------------|
| \$ 51,168         | \$ -                     | \$ 7,548,535         |
| 8,460             | -                        | 1,272,862            |
| -                 | -                        | 64,788               |
| -                 | -                        | 15,191               |
| -                 | -                        | 2,042,191            |
| <u>59,628</u>     | <u>-</u>                 | <u>10,943,567</u>    |
| -                 | -                        | 618,836              |
| -                 | -                        | 963                  |
| -                 | -                        | 619,799              |
| -                 | -                        | 318,820              |
| -                 | -                        | 318,820              |
| -                 | -                        | 3,772,841            |
| -                 | -                        | 2,714,437            |
| -                 | -                        | 7,604,522            |
| 300,422           | -                        | 44,686,860           |
| 281,446           | -                        | 1,289,971            |
| 581,868           | -                        | 60,068,631           |
| (160,266)         | -                        | (20,370,673)         |
| 421,602           | -                        | 39,697,958           |
| 421,602           | -                        | 40,636,577           |
| 481,230           | -                        | 51,580,144           |
| 10                | -                        | 92,669               |
| <u>481,240</u>    | <u>-</u>                 | <u>51,672,813</u>    |
| -                 | 27,795                   | 561,681              |
| 21,504            | -                        | 821,069              |
| 1,722             | -                        | 59,388               |
| -                 | -                        | 53,236               |
| -                 | -                        | 468,360              |
| (208)             | -                        | 470,865              |
| -                 | -                        | 255,679              |
| -                 | -                        | 2,515                |
| -                 | -                        | 945,708              |
| <u>23,018</u>     | <u>27,795</u>            | <u>3,638,501</u>     |
| -                 | -                        | 5,404,039            |
| 63                | -                        | 576,889              |
| -                 | -                        | 124,218              |
| -                 | -                        | 1,652,332            |
| <u>63</u>         | <u>-</u>                 | <u>7,757,478</u>     |
| <u>23,081</u>     | <u>27,795</u>            | <u>11,395,979</u>    |
| -                 | -                        | 4,106                |
| 421,602           | -                        | 33,348,211           |
| -                 | -                        | 318,820              |
| 36,557            | (27,795)                 | 6,605,697            |
| <u>\$ 458,159</u> | <u>\$ (27,795)</u>       | <u>\$ 40,272,728</u> |

**OGDEN CITY CORPORATION**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**Year Ended June 30, 2015**

Page 1 of 2

|                                          | <u>Storm<br/>Sewer</u> | <u>Refuse</u>       | <u>Airport</u>       | <u>Golf<br/>Courses</u> |
|------------------------------------------|------------------------|---------------------|----------------------|-------------------------|
| <b>OPERATING REVENUES</b>                |                        |                     |                      |                         |
| Charges for services                     | \$ 4,632,083           | \$ 5,327,239        | \$ 415,353           | \$ 955,004              |
| Miscellaneous income                     | 2,736                  | -                   | 47,655               | 1,463                   |
|                                          | <u>4,634,819</u>       | <u>5,327,239</u>    | <u>463,008</u>       | <u>956,467</u>          |
| <b>OPERATING EXPENSES</b>                |                        |                     |                      |                         |
| Cost of materials and parts              | -                      | -                   | -                    | 115,828                 |
| Personal services:                       |                        |                     |                      |                         |
| Salaries and wages                       | 445,276                | 610,366             | 333,468              | 444,558                 |
| Benefits                                 | 172,526                | 227,025             | 123,318              | 116,327                 |
| Supplies                                 |                        |                     |                      |                         |
| Office supplies                          | 299                    | 1,246               | 3,389                | 2,635                   |
| Operating supplies                       | 10,356                 | 12,088              | 22,598               | 43,122                  |
| Repair and maintenance supplies          | 3,063                  | 632                 | 3,809                | 971                     |
| Charges for services:                    |                        |                     |                      |                         |
| Disposal charges                         | -                      | 925,606             | -                    | -                       |
| Public utility services                  | 2,174                  | 2,475               | 68,690               | 79,667                  |
| Travel and education                     | 1,815                  | 844                 | 21,062               | 1,191                   |
| Contracted agreements                    | 373,107                | 62,445              | 297,972              | 40,616                  |
| Other operating expenses:                |                        |                     |                      |                         |
| Rental charges                           | 17,293                 | 63,965              | 2,839                | -                       |
| Fiscal charges                           | 247,604                | 458,437             | -                    | -                       |
| Depreciation                             | 280,085                | 42,118              | 1,301,951            | 49,286                  |
| Data processing                          | 52,913                 | 70,463              | 16,810               | 10,600                  |
| Maintenance and repair                   | 800,643                | 181,619             | 353,859              | 60,076                  |
| Vehicle operating expenses               | 241,271                | 853,321             | 47,307               | 162,967                 |
| Miscellaneous                            | 119                    | 98,975              | 8,576                | 25,502                  |
| Total operating expenses                 | <u>2,648,544</u>       | <u>3,611,625</u>    | <u>2,605,648</u>     | <u>1,153,346</u>        |
| Operating income (loss)                  | 1,986,275              | 1,715,614           | (2,142,640)          | (196,879)               |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                        |                     |                      |                         |
| Revenues                                 |                        |                     |                      |                         |
| Interest income                          | 40,541                 | 28,901              | (1,316)              | 2,930                   |
| Grants and donations                     | -                      | -                   | 420,986              | -                       |
| Gain on sale of assets                   | -                      | -                   | 3,000                | -                       |
| Expenses:                                |                        |                     |                      |                         |
| Interest expense                         | (116,203)              | (27,447)            | -                    | -                       |
| Total non-operating revenues (expenses)  | <u>(75,662)</u>        | <u>1,454</u>        | <u>422,670</u>       | <u>2,930</u>            |
| Capital contributions                    | <u>653,999</u>         | <u>-</u>            | <u>-</u>             | <u>-</u>                |
| Income before operating transfers        | 2,564,612              | 1,717,068           | (1,719,970)          | (193,949)               |
| Transfers in                             | -                      | -                   | 380,000              | 362,250                 |
| Transfers out                            | <u>(565,464)</u>       | <u>(639,268)</u>    | <u>-</u>             | <u>(2,273)</u>          |
| Change in net position                   | 1,999,148              | 1,077,800           | (1,339,970)          | 166,028                 |
| Net position restated, beginning         | <u>17,025,791</u>      | <u>4,135,613</u>    | <u>15,845,925</u>    | <u>932,029</u>          |
| Net position, ending                     | <u>\$ 19,024,939</u>   | <u>\$ 5,213,413</u> | <u>\$ 14,505,955</u> | <u>\$ 1,098,057</u>     |

|    | <u>Recreation</u>     | <u>Dinosaur<br/>Park</u> | <u>Totals</u>               |
|----|-----------------------|--------------------------|-----------------------------|
| \$ | 256,907               | \$ -                     | \$ 11,586,586               |
|    | -                     | -                        | 51,854                      |
|    | <u>256,907</u>        | <u>-</u>                 | <u>11,638,440</u>           |
|    | -                     | -                        | 115,828                     |
|    | 41,207                | -                        | 1,874,875                   |
|    | 4,137                 | -                        | 643,333                     |
|    | 391                   | -                        | 7,960                       |
|    | 51,482                | -                        | 139,646                     |
|    | -                     | -                        | 8,475                       |
|    | -                     | -                        | 925,606                     |
|    | 7,335                 | -                        | 160,341                     |
|    | -                     | -                        | 24,912                      |
|    | 105,648               | -                        | 879,788                     |
|    | 2,349                 | -                        | 86,446                      |
|    | 6,306                 | -                        | 712,347                     |
|    | 32,129                | -                        | 1,705,569                   |
|    | -                     | -                        | 150,786                     |
|    | (110,532)             | -                        | 1,285,665                   |
|    | -                     | -                        | 1,304,866                   |
|    | 29,422                | -                        | 162,594                     |
|    | <u>169,874</u>        | <u>-</u>                 | <u>10,189,037</u>           |
|    | 87,033                | -                        | 1,449,403                   |
|    | 171                   | -                        | 71,227                      |
|    | -                     | -                        | 420,986                     |
|    | -                     | -                        | 3,000                       |
|    | -                     | -                        | (143,650)                   |
|    | <u>171</u>            | <u>-</u>                 | <u>351,563</u>              |
|    | -                     | -                        | 653,999                     |
|    | 87,204                | -                        | 2,454,965                   |
|    | -                     | -                        | 742,250                     |
|    | -                     | -                        | (1,207,005)                 |
|    | <u>87,204</u>         | <u>-</u>                 | <u>1,990,210</u>            |
|    | 370,955               | (27,795)                 | 38,282,518                  |
| \$ | <u><u>458,159</u></u> | <u><u>(27,795)</u></u>   | <u><u>\$ 40,272,728</u></u> |

**OGDEN CITY CORPORATION**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**Year Ended June 30, 2015**

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|                                                                                         | <u>Storm<br/>Sewer</u> | <u>Refuse</u>       | <u>Airport</u>      | <u>Golf<br/>Courses</u> |
|-----------------------------------------------------------------------------------------|------------------------|---------------------|---------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                            |                        |                     |                     |                         |
| Cash received from customers                                                            | \$ 4,653,557           | \$ 5,334,793        | \$ 341,397          | \$ 963,467              |
| Cash received (paid) from (to) other funds                                              | -                      | -                   | 222,311             | -                       |
| Cash payments to suppliers for goods and services                                       | (1,466,583)            | (2,650,929)         | (781,452)           | (529,220)               |
| Cash payments to employees for services                                                 | (710,322)              | (893,564)           | (456,396)           | (572,238)               |
| Net cash provided by (used in) operating activities                                     | <u>2,476,652</u>       | <u>1,790,300</u>    | <u>(674,140)</u>    | <u>(137,991)</u>        |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                 |                        |                     |                     |                         |
| Payments paid on interfund loans                                                        | -                      | -                   | (115,425)           | (133,650)               |
| Grants/donations                                                                        | -                      | -                   | 420,986             | -                       |
| Transfers in                                                                            | -                      | -                   | 380,000             | 362,250                 |
| Transfers (out)                                                                         | (565,464)              | (639,268)           | -                   | (2,273)                 |
| Net cash provided by noncapital financing activities                                    | <u>(565,464)</u>       | <u>(639,268)</u>    | <u>685,561</u>      | <u>226,327</u>          |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                        |                        |                     |                     |                         |
| Acquisition of capital assets                                                           | (6,482,974)            | -                   | (12,097)            | (273,091)               |
| Principal paid on revenue bonds                                                         | (351,899)              | (270,000)           | -                   | -                       |
| Interest paid on revenue bonds                                                          | (114,896)              | (26,239)            | -                   | -                       |
| Change in retainage payable                                                             | 248,942                | (1,753)             | -                   | -                       |
| Change in deferred charge                                                               | 16,035                 | -                   | -                   | -                       |
| Proceeds from sale of assets                                                            | -                      | -                   | 3,000               | -                       |
| Net cash provided by (used in) capital and related financing activities                 | <u>(6,684,792)</u>     | <u>(297,992)</u>    | <u>(9,097)</u>      | <u>(273,091)</u>        |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                            |                        |                     |                     |                         |
| Interest on investments                                                                 | 40,541                 | 6,901               | (1,316)             | 2,930                   |
| Change in restricted assets                                                             | 4,538,493              | -                   | -                   | -                       |
| Net cash from investing activities                                                      | <u>4,579,034</u>       | <u>6,901</u>        | <u>(1,316)</u>      | <u>2,930</u>            |
| Net increase (decrease) in cash equivalents                                             | (194,570)              | 859,941             | 1,008               | (181,825)               |
| Cash/equivalents at beginning of year                                                   | 5,527,990              | 958,926             | -                   | 525,897                 |
| Cash/equivalents at end of year                                                         | <u>\$ 5,333,420</u>    | <u>\$ 1,818,867</u> | <u>\$ 1,008</u>     | <u>\$ 344,072</u>       |
| <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b> |                        |                     |                     |                         |
| Operating income (loss)                                                                 | \$ 1,986,275           | \$ 1,715,614        | \$ (2,142,640)      | \$ (196,879)            |
| Reconciliation adjustments:                                                             |                        |                     |                     |                         |
| Depreciation                                                                            | 280,085                | 42,118              | 1,301,951           | 49,286                  |
| Changes in assets and liabilities:                                                      |                        |                     |                     |                         |
| Change in accounts receivable                                                           | 18,738                 | 7,554               | (121,611)           | 7,000                   |
| Change in inventory                                                                     | -                      | -                   | -                   | (5,436)                 |
| Change in prepaids                                                                      | (15,191)               | -                   | -                   | -                       |
| Change in due to other funds                                                            | -                      | -                   | 222,311             | -                       |
| Change in accounts payable                                                              | 290,166                | 81,187              | 79,059              | 8,886                   |
| Change in deposits payable                                                              | (24,437)               | -                   | (13,600)            | 10,505                  |
| Change in other accrued liabilities                                                     | 33,536                 | -                   | -                   | -                       |
| Change in wages payable and compensated absences                                        | (92,520)               | (56,173)            | 390                 | (11,353)                |
| Total adjustments                                                                       | <u>490,377</u>         | <u>74,686</u>       | <u>1,468,500</u>    | <u>58,888</u>           |
| Net cash provided by (used in) operating activities                                     | <u>\$ 2,476,652</u>    | <u>\$ 1,790,300</u> | <u>\$ (674,140)</u> | <u>\$ (137,991)</u>     |

| <u>Recreation</u> | <u>Dinosaur<br/>Park</u> | <u>Total</u>        |
|-------------------|--------------------------|---------------------|
| \$ 255,081        | \$ -                     | \$ 11,548,295       |
| -                 | -                        | 222,311             |
| (97,809)          | -                        | (5,525,993)         |
| (45,912)          | -                        | (2,678,432)         |
| <u>111,360</u>    | <u>-</u>                 | <u>3,566,181</u>    |
| -                 | -                        | (249,075)           |
| -                 | -                        | 420,986             |
| -                 | -                        | 742,250             |
| -                 | -                        | (1,207,005)         |
| <u>-</u>          | <u>-</u>                 | <u>(292,844)</u>    |
| (111,423)         | -                        | (6,879,585)         |
| -                 | -                        | (621,899)           |
| -                 | -                        | (141,135)           |
| -                 | -                        | 247,189             |
| -                 | -                        | 16,035              |
| -                 | -                        | 3,000               |
| <u>(111,423)</u>  | <u>-</u>                 | <u>(7,376,395)</u>  |
| 171               | -                        | 49,227              |
| -                 | -                        | 4,538,493           |
| <u>171</u>        | <u>-</u>                 | <u>4,587,720</u>    |
| 108               | -                        | 484,662             |
| 51,060            | -                        | 7,063,873           |
| <u>\$ 51,168</u>  | <u>\$ -</u>              | <u>\$ 7,548,535</u> |
| <u>\$ 87,033</u>  | <u>\$ -</u>              | <u>\$ 1,449,403</u> |
| 32,129            | -                        | 1,705,569           |
| (1,826)           | -                        | (90,145)            |
| -                 | -                        | (5,436)             |
| -                 | -                        | (15,191)            |
| -                 | -                        | 222,311             |
| (3,824)           | -                        | 455,474             |
| (1,584)           | -                        | (29,116)            |
| -                 | -                        | 33,536              |
| <u>(568)</u>      | <u>-</u>                 | <u>(160,224)</u>    |
| <u>24,327</u>     | <u>-</u>                 | <u>2,116,778</u>    |
| <u>\$ 111,360</u> | <u>\$ -</u>              | <u>\$ 3,566,181</u> |

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## **Internal Service Funds**

### **Fleet, Facilities, Electronics and Stores Fund**

To account for the costs of operating a maintenance facility for automotive, mechanical, and electrical equipment used by other departments. Such costs are billed to the other departments at actual cost, which includes depreciation on the garage building and improvements and the machinery and equipment used to provide the service. This fund also accounts for the City's physical facilities maintenance activities.

### **Information Technology Fund**

Provides information system services to other departments, all of which are integrated into the City's network and pc computers, and accounts for the costs of these services. Costs are charged to the departments on an estimated usage basis.

### **Risk Management Fund**

Accounts for the risk management activities of the City which include monitoring and administering liability and workman's compensation claims against the City, determining the City's insurance needs and implementing safety programs. Costs are charged to departments on percentage basis according to type of employees and total payroll.

**OGDEN CITY CORPORATION**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**June 30, 2015**

| <b>ASSETS AND DEFERRED OUTFLOWS</b>                        | <b>Fleet, Facilities,<br/>Electronics and Stores</b> | <b>Information<br/>Technology</b> | <b>Risk<br/>Management</b> | <b>Totals</b>        |
|------------------------------------------------------------|------------------------------------------------------|-----------------------------------|----------------------------|----------------------|
| <b>ASSETS:</b>                                             |                                                      |                                   |                            |                      |
| Current assets                                             |                                                      |                                   |                            |                      |
| Cash                                                       | \$ -                                                 | \$ 342,827                        | \$ 1,963,756               | \$ 2,306,583         |
| Accounts receivable                                        | 118,839                                              | -                                 | 7,757                      | 126,596              |
| Inventory, at cost                                         | 1,088,199                                            | -                                 | -                          | 1,088,199            |
| <b>Total current assets</b>                                | <b>1,207,038</b>                                     | <b>342,827</b>                    | <b>1,971,513</b>           | <b>3,521,378</b>     |
| Noncurrent assets                                          |                                                      |                                   |                            |                      |
| Employee PC loans receivable                               | -                                                    | 90,712                            | -                          | 90,712               |
| Net pension asset                                          | 606                                                  | 558                               | 24                         | 1,188                |
| <b>Total noncurrent assets</b>                             | <b>606</b>                                           | <b>91,270</b>                     | <b>24</b>                  | <b>91,900</b>        |
| Capital assets:                                            |                                                      |                                   |                            |                      |
| Land                                                       | 9,000                                                | -                                 | -                          | 9,000                |
| Buildings                                                  | 1,603,918                                            | -                                 | -                          | 1,603,918            |
| Improvements other than buildings                          | 363,520                                              | -                                 | -                          | 363,520              |
| Equipment                                                  | 12,392,588                                           | 2,282,090                         | -                          | 14,674,678           |
| Vehicles                                                   | 12,388,547                                           | -                                 | -                          | 12,388,547           |
| Intangible                                                 | -                                                    | 513,009                           | -                          | 513,009              |
| <b>Total capital assets</b>                                | <b>26,757,573</b>                                    | <b>2,795,099</b>                  | <b>-</b>                   | <b>29,552,672</b>    |
| Less accumulated depreciation/amortization                 | (15,767,994)                                         | (2,485,011)                       | -                          | (18,253,005)         |
| <b>Net capital assets</b>                                  | <b>10,989,579</b>                                    | <b>310,088</b>                    | <b>-</b>                   | <b>11,299,667</b>    |
| <b>Total noncurrent assets</b>                             | <b>10,990,185</b>                                    | <b>401,358</b>                    | <b>24</b>                  | <b>11,391,567</b>    |
| <b>Total assets</b>                                        | <b>12,197,223</b>                                    | <b>744,185</b>                    | <b>1,971,537</b>           | <b>14,912,945</b>    |
| <b>DEFERRED OUTFLOW OF RESOURCES:</b>                      |                                                      |                                   |                            |                      |
| Deferred outflows related to pensions                      | 58,268                                               | 53,667                            | 2,356                      | 114,291              |
| <b>Total assets and deferred outflows of resources</b>     | <b>\$ 12,255,491</b>                                 | <b>\$ 797,852</b>                 | <b>\$ 1,973,893</b>        | <b>\$ 15,027,236</b> |
| <b>LIABILITIES, DEFERRED INFLOWS AND NET POSITION</b>      |                                                      |                                   |                            |                      |
| <b>LIABILITIES AND FUND EQUITY:</b>                        |                                                      |                                   |                            |                      |
| Current liabilities                                        |                                                      |                                   |                            |                      |
| Due to other funds                                         | \$ 948,019                                           | \$ -                              | \$ -                       | \$ 948,019           |
| Accounts payable                                           | 430,929                                              | 75,772                            | 29,521                     | 536,222              |
| Accrued wages payable                                      | 23,768                                               | 30,319                            | 902                        | 54,989               |
| Accrued compensated absences                               | 29,356                                               | 26,665                            | 433                        | 56,454               |
| Deposits payable                                           | 102,693                                              | -                                 | -                          | 102,693              |
| Claims payable                                             | 1,298,203                                            | -                                 | 978,073                    | 2,276,276            |
| <b>Total current liabilities</b>                           | <b>2,832,968</b>                                     | <b>132,756</b>                    | <b>1,008,929</b>           | <b>3,974,653</b>     |
| Noncurrent liabilities                                     |                                                      |                                   |                            |                      |
| Claims payable                                             | -                                                    | -                                 | 1,289,543                  | 1,289,543            |
| Capital leases                                             | 2,411,575                                            | -                                 | -                          | 2,411,575            |
| Net pension liability                                      | 362,737                                              | 334,087                           | 14,668                     | 711,492              |
| Compensated absences                                       | 68,498                                               | 62,219                            | 1,011                      | 131,728              |
| <b>Total noncurrent liabilities</b>                        | <b>2,842,810</b>                                     | <b>396,306</b>                    | <b>1,305,222</b>           | <b>4,544,338</b>     |
| <b>Total liabilities</b>                                   | <b>5,675,778</b>                                     | <b>529,062</b>                    | <b>2,314,151</b>           | <b>8,518,991</b>     |
| <b>DEFERRED INFLOW OF RESOURCES:</b>                       |                                                      |                                   |                            |                      |
| Deferred inflows related to pensions                       | 2,582                                                | 2,378                             | 104                        | 5,064                |
| <b>NET POSITION/RETAINED EARNINGS:</b>                     |                                                      |                                   |                            |                      |
| Net investment in capital assets                           | 7,279,801                                            | 310,088                           | -                          | 7,589,889            |
| Unrestricted                                               | (702,670)                                            | (43,676)                          | (340,362)                  | (1,086,708)          |
| <b>Total net position</b>                                  | <b>6,577,131</b>                                     | <b>266,412</b>                    | <b>(340,362)</b>           | <b>6,503,181</b>     |
| <b>Total liabilities, deferred inflow and net position</b> | <b>\$ 12,255,491</b>                                 | <b>\$ 797,852</b>                 | <b>\$ 1,973,893</b>        | <b>\$ 15,027,236</b> |

**OGDEN CITY CORPORATION**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**Year Ended June 30, 2015**

|                                           | <u>Fleet, Facilities,<br/>Electronics and Stores</u> | <u>Information<br/>Technology</u> | <u>Risk<br/>Management</u> | <u>Totals</u>       |
|-------------------------------------------|------------------------------------------------------|-----------------------------------|----------------------------|---------------------|
| <b>OPERATING REVENUES:</b>                |                                                      |                                   |                            |                     |
| Charges to departments                    | \$ 8,110,486                                         | \$ 3,955,489                      | \$ 1,812,645               | \$ 13,878,620       |
| Miscellaneous income                      | <u>1,297,317</u>                                     | <u>368</u>                        | <u>-</u>                   | <u>1,297,685</u>    |
| Total operating income                    | <u>9,407,803</u>                                     | <u>3,955,857</u>                  | <u>1,812,645</u>           | <u>15,176,305</u>   |
| <b>OPERATING EXPENSES:</b>                |                                                      |                                   |                            |                     |
| Cost of materials and parts               | 2,392,531                                            | -                                 | -                          | 2,392,531           |
| Personal services:                        |                                                      |                                   |                            |                     |
| Salaries and wages                        | 978,387                                              | 974,927                           | 38,833                     | 1,992,147           |
| Benefits                                  | 405,755                                              | 351,718                           | 17,319                     | 774,792             |
| Supplies:                                 |                                                      |                                   |                            |                     |
| Office supplies                           | 2,819                                                | 6,484                             | 672                        | 9,975               |
| Operating supplies                        | 72,133                                               | 661                               | 69,134                     | 141,928             |
| Repair and maintenance supplies           | 3,638                                                | -                                 | -                          | 3,638               |
| Charges for services:                     |                                                      |                                   |                            |                     |
| Public utility services                   | 924,558                                              | 402,302                           | 3,325                      | 1,330,185           |
| Travel and education                      | 1,113                                                | 23,013                            | 765                        | 24,891              |
| Contracted agreements                     | 1,733,899                                            | 933,734                           | 391,454                    | 3,059,087           |
| Other operating expenses:                 |                                                      |                                   |                            |                     |
| Computer equipment                        | -                                                    | 822,920                           | -                          | 822,920             |
| Depreciation/amortization                 | 2,533,391                                            | 192,349                           | -                          | 2,725,740           |
| Data processing                           | 114,850                                              | 1,566                             | 24,750                     | 141,166             |
| Maintenance and repair                    | 99,793                                               | 787                               | -                          | 100,580             |
| Vehicle operating expenses                | 163,469                                              | 3,660                             | -                          | 167,129             |
| Claims payments                           | -                                                    | -                                 | 1,957,627                  | 1,957,627           |
| Rental expense                            | 418,081                                              | -                                 | 2,393                      | 420,474             |
| Miscellaneous                             | 9,305                                                | 5                                 | 305                        | 9,615               |
| Total operating expenses                  | <u>9,853,722</u>                                     | <u>3,714,126</u>                  | <u>2,506,577</u>           | <u>16,074,425</u>   |
| Operating income (loss)                   | <u>(445,919)</u>                                     | <u>241,731</u>                    | <u>(693,932)</u>           | <u>(898,120)</u>    |
| <b>NON-OPERATING REVENUES (EXPENSES):</b> |                                                      |                                   |                            |                     |
| Revenues:                                 |                                                      |                                   |                            |                     |
| Interest income                           | (4,697)                                              | 582                               | 7,747                      | 3,632               |
| Gain on sale of assets                    | 208,308                                              | -                                 | -                          | 208,308             |
| Expenses:                                 |                                                      |                                   |                            |                     |
| Interest expense                          | <u>(66,016)</u>                                      | <u>-</u>                          | <u>-</u>                   | <u>(66,016)</u>     |
| Total non-operating revenue (expense)     | <u>137,595</u>                                       | <u>582</u>                        | <u>7,747</u>               | <u>145,924</u>      |
| Income before operating transfers         | (308,324)                                            | 242,313                           | (686,185)                  | (752,196)           |
| Transfers in                              | <u>50,000</u>                                        | <u>-</u>                          | <u>-</u>                   | <u>50,000</u>       |
| Change in net assets                      | (258,324)                                            | 242,313                           | (686,185)                  | (702,196)           |
| Net Position restated, beginning          | <u>6,835,455</u>                                     | <u>24,099</u>                     | <u>345,823</u>             | <u>7,205,377</u>    |
| Net Position, ending                      | <u>\$ 6,577,131</u>                                  | <u>\$ 266,412</u>                 | <u>\$ (340,362)</u>        | <u>\$ 6,503,181</u> |

**OGDEN CITY CORPORATION**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**Year Ended June 30, 2015**

|                                                                                         | <u>Fleet, Facilities,<br/>Electronics and Stores</u> | <u>Information<br/>Technology</u> | <u>Risk<br/>Management</u> | <u>Totals</u>       |
|-----------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------|----------------------------|---------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                            |                                                      |                                   |                            |                     |
| Cash received from customers                                                            | \$ 9,411,347                                         | \$ 3,957,161                      | \$ 1,813,304               | \$ 15,181,812       |
| Cash received (paid) from (to) other funds                                              | (1,754,184)                                          | -                                 | -                          | (1,754,184)         |
| Cash payments to suppliers for goods and services                                       | (5,424,701)                                          | (2,179,352)                       | (1,342,899)                | (8,946,952)         |
| Cash payments to employees for services                                                 | (1,433,640)                                          | (1,378,074)                       | (60,580)                   | (2,872,294)         |
| Net cash from operating activities                                                      | <u>798,822</u>                                       | <u>399,735</u>                    | <u>409,825</u>             | <u>1,608,382</u>    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                 |                                                      |                                   |                            |                     |
| Operating transfers in                                                                  | 50,000                                               | -                                 | -                          | 50,000              |
| PC loans paid                                                                           | -                                                    | 6,243                             | -                          | 6,243               |
| Net cash from noncapital financing activities                                           | <u>50,000</u>                                        | <u>6,243</u>                      | <u>-</u>                   | <u>56,243</u>       |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                        |                                                      |                                   |                            |                     |
| Acquisition of capital assets                                                           | (820,230)                                            | (78,412)                          | -                          | (898,642)           |
| Interest expense on loans                                                               | (70,713)                                             | -                                 | -                          | (70,713)            |
| Proceeds from sale of assets                                                            | 42,121                                               | -                                 | -                          | 42,121              |
| Net cash from capital financing activities                                              | <u>(848,822)</u>                                     | <u>(78,412)</u>                   | <u>-</u>                   | <u>(927,234)</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                                            |                                                      |                                   |                            |                     |
| Interest on investments                                                                 | -                                                    | 582                               | 7,747                      | 8,329               |
| Net cash from investing activities                                                      | <u>-</u>                                             | <u>582</u>                        | <u>7,747</u>               | <u>8,329</u>        |
| Net increase (decrease) in cash equivalents                                             | -                                                    | 328,148                           | 417,572                    | 745,720             |
| Cash/equivalents, beginning                                                             | -                                                    | 14,679                            | 1,546,184                  | 1,560,863           |
| Cash/equivalents, ending                                                                | <u>\$ -</u>                                          | <u>\$ 342,827</u>                 | <u>\$ 1,963,756</u>        | <u>\$ 2,306,583</u> |
| <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b> |                                                      |                                   |                            |                     |
| Operating income (loss)                                                                 | \$ (445,919)                                         | \$ 241,731                        | \$ (693,932)               | \$ (898,120)        |
| Reconciliation adjustments:                                                             |                                                      |                                   |                            |                     |
| Depreciation                                                                            | 2,533,391                                            | 192,349                           | -                          | 2,725,740           |
| Changes in assets and liabilities:                                                      |                                                      |                                   |                            |                     |
| Change in accounts receivable                                                           | 3,544                                                | 1,304                             | 659                        | 5,507               |
| Change in inventory                                                                     | (66,837)                                             | -                                 | -                          | (66,837)            |
| Change in due to other funds                                                            | (1,754,184)                                          | -                                 | -                          | (1,754,184)         |
| Change in accounts payable                                                              | (110,059)                                            | 15,780                            | (6,067)                    | (100,346)           |
| Change in claims payable                                                                | 920,079                                              | -                                 | 1,113,593                  | 2,033,672           |
| Change in wages payable                                                                 | (49,498)                                             | (51,429)                          | (4,428)                    | (105,355)           |
| Change in other accrued liabilities                                                     | (231,695)                                            | -                                 | -                          | (231,695)           |
| Total adjustments                                                                       | <u>1,244,741</u>                                     | <u>158,004</u>                    | <u>1,103,757</u>           | <u>2,506,502</u>    |
| Net cash provided by (used in) operating activities                                     | <u>\$ 798,822</u>                                    | <u>\$ 399,735</u>                 | <u>\$ 409,825</u>          | <u>\$ 1,608,382</u> |

**OGDEN CITY, UTAH**  
Year Ended June 30, 2015  
**Supplementary Information**

**INFORMATION ABOUT IMPACT FEES AS REQUIRED BY UTAH CODE**

The laws of the State of Utah require that within 180 days after the close of the fiscal year-end, each municipality prepare an annual financial report. "Each annual report shall identify impact fee funds by the year in which they were received, the project from which the funds were collected, the capital projects for which the funds are budgeted, and the projected schedule of expenditure."

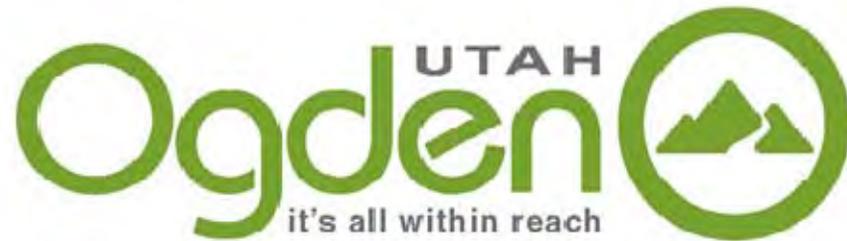
**CAPITAL ASSETS – GOVERNMENTAL ACTIVITIES  
EXCLUDING INTERNAL SERVICE FUNDS CAPITAL ASSETS**

The following schedule presents only the capital assets related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the amounts presented. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

| Governmental funds, capital assets     | <u>2015</u>           | <u>2014</u>           |
|----------------------------------------|-----------------------|-----------------------|
| Land                                   | \$ 19,652,522         | \$ 19,652,522         |
| Buildings and improvements             | 116,672,479           | 115,847,988           |
| Machinery and equipment                | 3,283,481             | 3,133,445             |
| Infrastructure                         | 112,244,433           | 103,411,110           |
| Construction in progress               | 1,381,020             | 2,253,438             |
| Accumulated depreciation               | <u>(73,740,527)</u>   | <u>(69,446,656)</u>   |
| Net Governmental Funds, capital assets | <u>\$ 179,493,408</u> | <u>\$ 174,851,847</u> |

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# Statistical Section



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## Statistical Section (Unaudited)

This part of the Ogden City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

### Contents

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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# **FINANCIAL TRENDS**

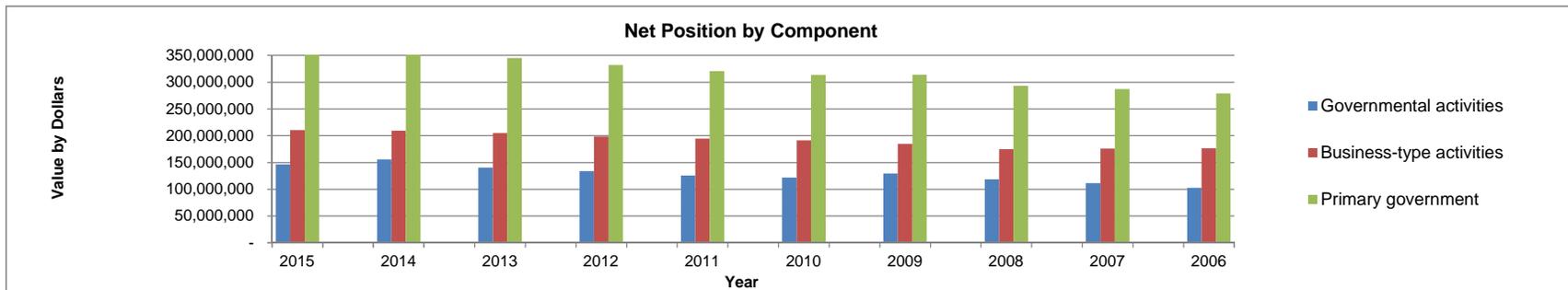
## **(Unaudited)**

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**Ogden City**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(UNAUDITED)**

|                                                    | Fiscal<br>Year<br>2015 | Fiscal<br>Year<br>2014 | Fiscal<br>Year<br>2013 | Fiscal<br>Year<br>2012 | Fiscal<br>Year<br>2011 | Fiscal<br>Year<br>2010 | Fiscal<br>Year<br>2009 | Fiscal<br>Year<br>2008 | Fiscal<br>Year<br>2007 | Fiscal<br>Year<br>2006 |
|----------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Governmental activities</b>                     |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Invested in capital assets,<br>net of related debt | \$ 145,590,488         | \$ 137,742,706         | \$ 123,243,516         | \$ 118,429,865         | \$ 107,084,787         | \$ 104,512,977         | \$ 107,653,088         | \$ 92,141,925          | \$ 84,313,339          | \$ 87,589,530          |
| Restricted                                         | 5,415,936              | 2,966,964              | 12,047,845             | 14,223,370             | 15,330,598             | 15,070,975             | 16,566,676             | 23,404,053             | 23,109,238             | 11,702,871             |
| Unrestricted                                       | (4,262,790)            | 15,138,427             | 5,145,187              | 1,014,620              | 3,191,152              | 2,262,708              | 5,161,968              | 3,034,912              | 3,829,377              | 3,290,456              |
| Total governmental activities net position         | \$ 146,743,634         | \$ 155,848,097         | \$ 140,436,548         | \$ 133,667,855         | \$ 125,606,537         | \$ 121,846,660         | \$ 129,381,732         | \$ 118,580,890         | \$ 111,251,954         | \$ 102,582,857         |
| <b>Business-type activities</b>                    |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Invested in capital assets,<br>net of related debt | \$ 164,109,269         | \$ 166,139,531         | \$ 163,995,375         | \$ 162,826,097         | \$ 173,316,247         | \$ 172,332,110         | \$ 176,302,702         | \$ 168,598,250         | \$ 166,219,757         | \$ 159,802,111         |
| Restricted                                         | 4,706,318              | 1,596,535              | 2,041,003              | 349,829                | 349,228                | 349,228                | 349,228                | 49,280,783             | 992,091                | 956,676                |
| Unrestricted                                       | 41,811,278             | 41,986,040             | 38,989,747             | 35,450,773             | 21,056,849             | 18,668,733             | 8,044,063              | (42,979,592)           | 8,898,266              | 15,735,682             |
| Total business-type activities net position        | \$ 210,626,865         | \$ 209,722,106         | \$ 205,026,125         | \$ 198,626,699         | \$ 194,722,324         | \$ 191,350,071         | \$ 184,695,993         | \$ 174,899,441         | \$ 176,110,114         | \$ 176,494,469         |
| <b>Primary government</b>                          |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Invested in capital assets,<br>net of related debt | \$ 309,699,757         | \$ 303,882,237         | \$ 287,238,891         | \$ 281,255,962         | \$ 280,401,034         | \$ 276,845,087         | \$ 283,955,790         | \$ 260,740,175         | \$ 250,533,096         | \$ 247,391,641         |
| Restricted                                         | 10,122,254             | 4,563,499              | 14,088,848             | 14,573,199             | 15,679,826             | 15,420,203             | 16,915,904             | 72,684,836             | 24,101,329             | 12,659,547             |
| Unrestricted                                       | 37,548,488             | 57,124,467             | 44,134,934             | 36,465,393             | 24,248,001             | 20,931,441             | 13,206,031             | (39,944,680)           | 12,727,643             | 19,026,138             |
| Total primary government net position              | \$ 357,370,499         | \$ 365,570,203         | \$ 345,462,673         | \$ 332,294,554         | \$ 320,328,861         | \$ 313,196,731         | \$ 314,077,725         | \$ 293,480,331         | \$ 287,362,068         | \$ 279,077,326         |

Source: Ogden City Comptroller Division



Further discussion of this data is available in the Management Discussion and Analysis, the transmittal letter and the notes found in the financial section.

**Ogden City**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**  
**(UNAUDITED)**

|                                                | <u>Fiscal Year<br/>2015</u> | <u>Fiscal Year<br/>2014</u> | <u>Fiscal Year<br/>2013</u> | <u>Fiscal Year<br/>2012</u> | <u>Fiscal Year<br/>2011</u> | <u>Fiscal Year<br/>2010</u> | <u>Fiscal Year<br/>2009</u> | <u>Fiscal Year<br/>2008</u> | <u>Fiscal Year<br/>2007</u> | <u>Fiscal Year<br/>2006</u> |
|------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Revenues</b>                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| <b>Governmental Activities:</b>                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| General Revenues:                              |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| Taxes                                          | \$ 47,639,465               | \$ 46,518,197               | \$ 46,626,661               | \$ 43,797,554               | \$ 43,423,270               | \$ 42,240,214               | \$ 41,657,956               | \$ 42,270,568               | \$ 42,870,200               | \$ 38,373,228               |
| Other General Revenues                         | 583,096                     | 3,131,238                   | 403,045                     | (35,630)                    | 880,693                     | (8,614,254)                 | 1,585,578                   | 3,077,324                   | 971,051                     | 2,043,186                   |
| Charges for Services:                          |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| General Administration                         | 14,607,576                  | 17,997,423                  | 15,335,519                  | 14,717,254                  | 14,932,975                  | 15,809,004                  | 15,875,234                  | 17,093,520                  | 7,748,767                   | 9,403,129                   |
| Public Safety                                  | 2,977,719                   | 3,121,855                   | 2,919,022                   | 3,354,242                   | 3,402,995                   | 3,251,048                   | 3,529,180                   | 3,321,966                   | 2,762,457                   | 2,206,926                   |
| Transportation                                 | 295,025                     | 257,318                     | 295,025                     | 295,025                     | 110,025                     | 110,025                     | -                           | -                           | -                           | -                           |
| Environmental Protection                       | 3,613,440                   | 3,452,737                   | 2,890,946                   | 3,372,530                   | 3,015,013                   | 3,383,824                   | 2,995,996                   | 4,025,826                   | 3,344,855                   | 3,080,519                   |
| Leisure Opportunities                          | 455,686                     | 372,520                     | 401,455                     | 420,549                     | 409,028                     | 340,475                     | 314,290                     | 1,039,951                   | 1,147,366                   | 1,104,187                   |
| Community Development                          | 3,309,642                   | 2,807,012                   | 2,068,228                   | 2,225,389                   | 2,146,888                   | 3,024,362                   | 2,617,546                   | 2,799,860                   | 2,655,432                   | 1,896,147                   |
| Operating Grants and Contributions             | 3,503,504                   | 4,064,906                   | 4,895,549                   | 3,662,162                   | 5,733,914                   | 4,680,386                   | 4,637,076                   | 4,472,445                   | 3,237,918                   | 5,469,986                   |
| Capital Grants and Contributions               | 5,093,702                   | 6,317,596                   | 4,618,131                   | 5,055,575                   | 3,268,214                   | 3,095,794                   | 2,834,716                   | 3,269,306                   | 5,332,442                   | 2,552,825                   |
| Total Governmental Activities Revenues         | <u>82,078,855</u>           | <u>88,040,802</u>           | <u>80,453,581</u>           | <u>76,864,650</u>           | <u>77,323,015</u>           | <u>67,320,878</u>           | <u>76,047,572</u>           | <u>81,370,766</u>           | <u>70,070,488</u>           | <u>66,130,133</u>           |
| <b>Business-Type Activities:</b>               |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| General Revenues:                              |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| Other General Revenues                         | 396,363                     | 326,267                     | 451,878                     | (215,239)                   | 428,920                     | 1,452,281                   | 1,359,677                   | 1,085,558                   | 869,725                     | 4,664,474                   |
| Charges for Services:                          |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| Medical Services                               | 6,378,211                   | 6,047,634                   | 5,805,348                   | 6,873,003                   | 5,454,941                   | 4,855,855                   | 5,731,709                   | 4,315,263                   | 3,493,928                   | 2,599,408                   |
| Airport                                        | 463,008                     | 395,386                     | 349,594                     | 321,301                     | 318,584                     | 295,622                     | 275,495                     | 323,346                     | 273,730                     | 304,641                     |
| Utilities                                      | 34,564,510                  | 33,182,470                  | 32,526,185                  | 31,168,887                  | 28,267,206                  | 25,012,682                  | 24,161,797                  | 19,593,131                  | 15,947,745                  | 20,703,204                  |
| Refuse                                         | 5,327,239                   | 5,225,584                   | 5,119,494                   | 4,945,202                   | 4,878,913                   | 4,678,149                   | 4,925,650                   | 4,859,881                   | 4,019,859                   | -                           |
| Recreation                                     | 1,213,374                   | 1,244,731                   | 1,267,229                   | 1,315,396                   | 1,629,958                   | 1,724,684                   | 1,774,510                   | 1,058,545                   | 1,066,098                   | 1,012,274                   |
| Property Management                            | 5,098,182                   | 4,068,641                   | 3,498,430                   | 3,580,846                   | 3,850,478                   | 3,599,422                   | 3,225,121                   | 2,877,729                   | 2,141,335                   | 2,474,339                   |
| Operating Grants and Contributions             | -                           | 82,825                      | 4,937                       | -                           | -                           | -                           | -                           | -                           | 1,630,527                   | 2,974,921                   |
| Capital Grants and Contributions               | 420,986                     | 658,913                     | 3,427,745                   | 3,746,183                   | 3,642,770                   | 1,922,050                   | 2,182,647                   | 2,640,419                   | 2,543,454                   | 265,319                     |
| Total Business-Type Activities Revenues        | <u>53,861,873</u>           | <u>51,232,451</u>           | <u>52,450,840</u>           | <u>51,735,579</u>           | <u>48,471,770</u>           | <u>43,540,745</u>           | <u>43,636,606</u>           | <u>36,753,872</u>           | <u>31,986,401</u>           | <u>34,998,580</u>           |
| Total Primary Government Revenues              | <u>135,940,728</u>          | <u>139,273,253</u>          | <u>132,904,421</u>          | <u>128,600,229</u>          | <u>125,794,785</u>          | <u>110,861,623</u>          | <u>119,684,178</u>          | <u>118,124,638</u>          | <u>102,056,889</u>          | <u>\$ 101,128,713</u>       |
| <b>Expenses</b>                                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| <b>Governmental Activities:</b>                |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| General Administration                         | \$ 20,103,340               | \$ 25,434,444               | \$ 20,278,677               | \$ 24,173,956               | \$ 26,378,133               | \$ 23,323,641               | \$ 24,976,880               | \$ 25,603,725               | \$ 15,515,738               | \$ 16,592,363               |
| Public Safety                                  | 30,735,027                  | 26,854,122                  | 25,562,249                  | 25,742,362                  | 25,232,522                  | 26,262,584                  | 27,133,365                  | 26,822,607                  | 22,761,963                  | 21,241,719                  |
| Transportation                                 | 5,961,415                   | 5,500,657                   | 5,578,078                   | 5,236,900                   | 6,095,515                   | 5,187,967                   | 5,462,687                   | 5,641,984                   | 5,763,544                   | 7,526,427                   |
| Environmental Protection                       | 538,094                     | 667,371                     | 531,471                     | 582,561                     | 585,712                     | 557,528                     | 510,501                     | 520,604                     | 422,424                     | 398,019                     |
| Leisure Opportunities                          | 5,904,111                   | 6,140,594                   | 5,970,011                   | 6,047,729                   | 5,377,416                   | 5,264,019                   | 5,357,892                   | 5,799,222                   | 5,783,791                   | 6,162,480                   |
| Community Development                          | 12,102,350                  | 6,854,489                   | 9,216,870                   | 5,782,149                   | 7,443,575                   | 7,837,498                   | 8,117,169                   | 9,934,181                   | 6,935,707                   | 8,422,124                   |
| Interest on Long-Term Debt                     | 1,190,313                   | 1,832,516                   | 1,754,652                   | 4,507,901                   | 4,421,011                   | 4,327,042                   | 5,246,392                   | 4,236,068                   | 4,841,020                   | 3,138,558                   |
| Total Governmental Activities Program Expenses | <u>76,534,652</u>           | <u>73,284,193</u>           | <u>68,892,008</u>           | <u>72,073,559</u>           | <u>75,533,884</u>           | <u>72,760,279</u>           | <u>76,804,886</u>           | <u>78,558,391</u>           | <u>62,024,187</u>           | <u>63,481,690</u>           |

|                                                           | Fiscal Year<br>2015  | Fiscal Year<br>2014  | Fiscal Year<br>2013   | Fiscal Year<br>2012  | Fiscal Year<br>2011 | Fiscal Year<br>2010 | Fiscal Year<br>2009  | Fiscal Year<br>2008 | Fiscal Year<br>2007 | Fiscal Year<br>2006 |
|-----------------------------------------------------------|----------------------|----------------------|-----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Business-Type Activities:</b>                          |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| Medical Services                                          | 6,046,734            | 5,335,476            | 5,100,067             | 5,136,183            | 4,939,844           | 5,052,084           | 4,649,854            | 5,309,021           | 4,610,850           | 3,946,947           |
| Airport                                                   | 2,605,648            | 1,616,676            | 2,306,211             | 1,991,983            | 1,754,491           | 1,744,840           | 1,423,212            | 2,324,058           | 1,793,226           | 1,499,326           |
| Utilities                                                 | 25,744,236           | 28,595,847           | 26,616,342            | 26,358,238           | 24,576,722          | 21,666,957          | 21,585,626           | 16,145,793          | 15,293,929          | 18,937,363          |
| Refuse                                                    | 3,639,072            | 4,255,556            | 4,418,293             | 4,563,104            | 4,489,157           | 4,082,848           | 4,122,402            | 4,356,267           | 4,148,941           | 1,347,419           |
| Recreation                                                | 1,323,220            | 1,409,421            | 1,498,458             | 1,567,052            | 2,252,134           | 2,220,201           | 2,083,593            | 1,272,750           | 1,337,385           | 4,721,336           |
| Property Management                                       | 4,366,991            | 4,668,521            | 4,302,325             | 4,689,194            | 4,258,808           | 4,215,409           | 4,213,562            | 4,351,300           | 4,563,629           | -                   |
| Total Business-Type Activities Program Expenses           | <u>43,725,901</u>    | <u>45,881,497</u>    | <u>44,241,696</u>     | <u>44,305,754</u>    | <u>42,271,156</u>   | <u>38,982,339</u>   | <u>38,078,249</u>    | <u>33,759,189</u>   | <u>31,747,960</u>   | <u>30,452,391</u>   |
| Total Primary Government Program Expenses                 | \$ 120,260,553       | \$ 119,165,690       | \$ 113,133,704        | \$ 116,379,313       | \$ 117,805,040      | \$ 111,742,618      | \$ 114,883,135       | \$ 112,317,580      | \$ 93,772,147       | \$ 93,934,081       |
| <b>Change in Net Position Before Transfers:</b>           |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| <b>Net (Expense)/Revenue</b>                              |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| Governmental activities                                   | \$ 5,544,203         | \$ 14,756,609        | \$ 11,561,573         | \$ 4,791,091         | \$ 1,789,131        | \$ (5,439,401)      | \$ (757,314)         | \$ 2,812,375        | \$ 8,046,301        | \$ 2,648,443        |
| Business-type activities                                  | 10,135,972           | 5,350,954            | 8,209,144             | 7,429,825            | 6,200,614           | 4,558,406           | 5,558,357            | 2,994,683           | 238,441             | 4,546,189           |
| Total primary government net (expense)/revenue            | <u>\$ 15,680,175</u> | <u>\$ 20,107,563</u> | <u>\$ 19,770,717</u>  | <u>\$ 12,220,916</u> | <u>\$ 7,989,745</u> | <u>\$ (880,995)</u> | <u>\$ 4,801,043</u>  | <u>\$ 5,807,058</u> | <u>\$ 8,284,742</u> | <u>\$ 7,194,632</u> |
| <b>General Revenues and Other Changes in Net Position</b> |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| Governmental Activities:                                  |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| Special item                                              | \$ -                 | \$ -                 | (2,800,394)           | (255,224)            | \$ -                | \$ -                | \$ 12,289,714        | \$ -                | \$ -                | \$ -                |
| Transfers                                                 | 6,963,522            | 654,940              | 412,294               | 3,525,450            | 1,970,747           | (2,095,672)         | 847,340              | 4,070,296           | 622,796             | 12,734,014          |
| Total Governmental Activities                             | <u>6,963,522</u>     | <u>654,940</u>       | <u>(2,388,100)</u>    | <u>3,525,450</u>     | <u>1,970,747</u>    | <u>(2,095,672)</u>  | <u>13,137,054</u>    | <u>4,070,296</u>    | <u>622,796</u>      | <u>12,734,014</u>   |
| Business-Type Activities:                                 |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| Transfers                                                 | (6,963,522)          | (654,940)            | (412,294)             | (3,525,450)          | (1,970,747)         | 2,095,672           | (847,340)            | (4,070,296)         | (622,796)           | (12,734,014)        |
| Total Business-Type Activities                            | <u>(6,963,522)</u>   | <u>(654,940)</u>     | <u>(412,294)</u>      | <u>(3,525,450)</u>   | <u>(1,970,747)</u>  | <u>2,095,672</u>    | <u>(847,340)</u>     | <u>(4,070,296)</u>  | <u>(622,796)</u>    | <u>(12,734,014)</u> |
| Total Primary Government                                  | <u>\$ -</u>          | <u>\$ -</u>          | <u>\$ (2,800,394)</u> | <u>\$ -</u>          | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ 12,289,714</u> | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| <b>Change in Net Position</b>                             |                      |                      |                       |                      |                     |                     |                      |                     |                     |                     |
| Governmental Activities                                   | \$ 12,507,725        | \$ 15,411,549        | \$ 9,173,473          | \$ 8,316,542         | \$ 3,759,878        | \$ (7,535,073)      | \$ 12,379,740        | \$ 6,882,671        | \$ 8,669,097        | \$ 15,382,457       |
| Business-Type Activities                                  | 3,172,450            | 4,696,014            | 7,796,850             | 3,904,375            | 4,229,867           | 6,654,078           | 4,711,017            | (1,075,613)         | (384,355)           | (8,187,825)         |
| Total primary government                                  | <u>\$ 15,680,175</u> | <u>\$ 20,107,563</u> | <u>\$ 16,970,323</u>  | <u>\$ 12,220,917</u> | <u>\$ 7,989,745</u> | <u>\$ (880,995)</u> | <u>\$ 17,090,757</u> | <u>\$ 5,807,058</u> | <u>\$ 8,284,742</u> | <u>\$ 7,194,632</u> |

Source: Ogden City Comptroller Division

Further discussion of this data is available in the Management Discussion and Analysis, the transmittal letter and the notes found in the financial section.

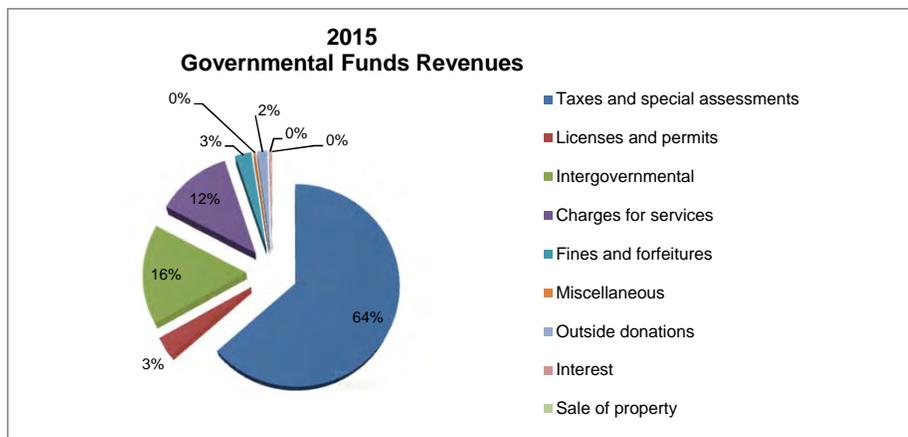
**Ogden City**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(UNAUDITED)**

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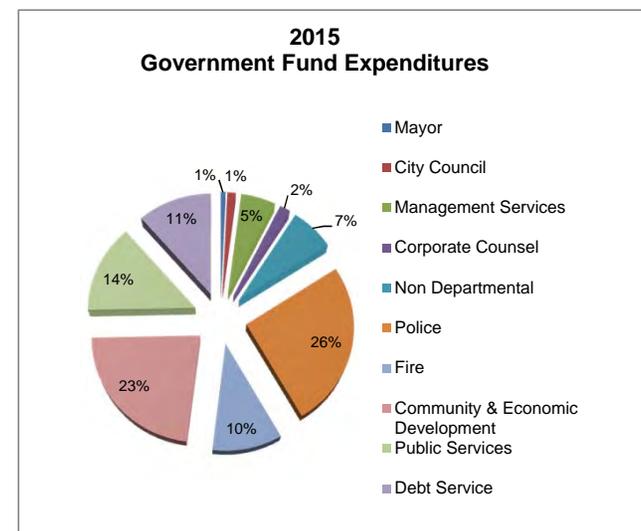
|                                                 | <b>Fiscal Year<br/>2015</b> | <b>Fiscal Year<br/>2014</b> | <b>Fiscal Year<br/>2013</b> | <b>Fiscal Year<br/>2012</b> | <b>Fiscal Year<br/>2011</b> | <b>Fiscal Year<br/>2010</b> | <b>Fiscal Year<br/>2009</b> | <b>Fiscal Year<br/>2008</b> | <b>Fiscal Year<br/>2007</b> | <b>Fiscal Year<br/>2006</b> |
|-------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Revenues</b>                                 |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| Taxes and special assessments                   | \$ 47,687,114               | \$ 51,771,068               | \$ 50,577,774               | \$ 47,935,557               | \$ 46,566,375               | \$ 45,249,486               | \$ 44,597,418               | \$ 43,611,330               | \$ 42,623,435               | \$ 40,600,630               |
| Licenses and permits                            | 2,439,734                   | 2,301,809                   | 1,789,847                   | 2,285,419                   | 1,817,655                   | 2,023,309                   | 1,893,276                   | 2,878,949                   | 2,363,717                   | 2,100,508                   |
| Intergovernmental                               | 12,045,339                  | 9,077,524                   | 8,915,284                   | 7,592,667                   | 7,222,608                   | 7,283,399                   | 6,738,715                   | 7,039,957                   | 5,849,188                   | 7,707,958                   |
| Charges for services                            | 9,135,423                   | 8,607,711                   | 7,821,496                   | 7,798,525                   | 7,477,912                   | 8,088,203                   | 7,906,072                   | 8,801,731                   | 7,618,203                   | 6,531,996                   |
| Fines and forfeitures                           | 1,976,082                   | 2,168,991                   | 2,193,546                   | 2,930,273                   | 2,906,270                   | 2,339,788                   | 2,708,901                   | 2,313,651                   | 1,822,689                   | 960,148                     |
| Miscellaneous                                   | 247,030                     | 171,802                     | 140,142                     | 1,443,708                   | 1,226,922                   | 1,814,732                   | 2,667,732                   | 4,793,505                   | 1,893,025                   | 1,793,608                   |
| Outside donations                               | 1,219,330                   | 1,142,701                   | 1,080,848                   | 36,250                      | 482,149                     | 27,602                      | 3,000                       | 1,651                       | 128,464                     | 80,806                      |
| Interest                                        | 239,269                     | 197,978                     | 130,779                     | 307,907                     | 171,455                     | 252,352                     | 1,198,243                   | 1,348,315                   | 1,863,408                   | 1,287,672                   |
| Sale of property                                | 115,553                     | 204,315                     | 113,908                     | 279,562                     | 32,901                      | 1,446,331                   | 134,042                     | 2,920,324                   | 802,272                     | 569,303                     |
| <b>Total revenues</b>                           | <b>75,104,874</b>           | <b>75,643,899</b>           | <b>72,763,624</b>           | <b>70,609,868</b>           | <b>67,904,247</b>           | <b>68,525,202</b>           | <b>67,847,399</b>           | <b>73,709,413</b>           | <b>64,964,401</b>           | <b>61,632,629</b>           |
| <b>Expenditures</b>                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| General government:                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| Mayor                                           | 527,264                     | 504,700                     | 518,787                     | 477,079                     | 441,968                     | 431,006                     | 462,660                     | 494,642                     | 496,415                     | 433,797                     |
| City Council                                    | 920,599                     | 916,226                     | 850,486                     | 790,373                     | 841,362                     | 735,459                     | 781,376                     | 793,726                     | 752,183                     | 634,277                     |
| Management Services                             | 3,776,744                   | 4,181,188                   | 4,173,932                   | 4,188,210                   | 4,679,143                   | 4,115,384                   | 3,982,475                   | 3,597,970                   | 3,366,890                   | 2,293,113                   |
| Circuit Court                                   | -                           | -                           | -                           | -                           | 70,116                      | 66,709                      | 63,600                      | 61,200                      | 34,020                      | 34,020                      |
| Corporate Counsel                               | 1,149,121                   | 1,102,462                   | 1,078,100                   | 1,065,323                   | 1,045,253                   | 1,007,730                   | 973,207                     | 955,813                     | 922,204                     | 896,177                     |
| Non Departmental                                | 4,839,514                   | 3,280,228                   | 3,711,567                   | 3,383,332                   | 3,130,086                   | 5,416,204                   | 3,828,073                   | 3,394,572                   | 2,984,936                   | 4,620,366                   |
| Police                                          | 18,079,539                  | 17,887,987                  | 17,446,800                  | 16,329,974                  | 16,665,401                  | 16,448,740                  | 15,574,326                  | 16,148,734                  | 14,187,387                  | 14,267,656                  |
| Fire                                            | 7,214,284                   | 6,935,033                   | 6,677,724                   | 6,727,145                   | 7,597,049                   | 6,862,720                   | 6,812,223                   | 7,321,580                   | 6,109,653                   | 6,326,334                   |
| Community & Economic Develop                    | 16,002,116                  | 12,346,227                  | 12,010,331                  | 11,562,681                  | 16,447,780                  | 12,569,682                  | 19,160,621                  | 25,940,165                  | 26,055,225                  | 21,197,793                  |
| Public Services                                 | 9,732,223                   | 10,570,902                  | 9,146,249                   | 10,214,315                  | 12,016,880                  | 11,326,448                  | 11,268,583                  | 12,140,211                  | 12,578,410                  | 10,655,033                  |
| Debt Service:                                   |                             |                             |                             |                             |                             |                             |                             |                             |                             |                             |
| Principal                                       | 6,031,011                   | 7,696,000                   | 8,067,674                   | 7,477,000                   | 6,185,000                   | 6,015,000                   | 5,063,000                   | 4,646,000                   | 3,781,000                   | 5,002,000                   |
| Interest and Fiscal Charges                     | 2,037,956                   | 2,502,271                   | 2,767,709                   | 3,193,708                   | 3,382,954                   | 4,607,697                   | 4,189,469                   | 3,905,117                   | 4,853,032                   | 3,864,630                   |
| Fees and Assessments                            | -                           | -                           | -                           | 34,500                      | -                           | -                           | -                           | -                           | -                           | 39,950                      |
| Capital Outlay                                  | 5,889,818                   | 5,164,117                   | 2,629,601                   | 2,647,689                   | -                           | -                           | -                           | -                           | -                           | 91,000                      |
| <b>Total expenditures</b>                       | <b>76,200,189</b>           | <b>73,087,341</b>           | <b>69,078,960</b>           | <b>68,091,329</b>           | <b>72,502,992</b>           | <b>69,602,779</b>           | <b>72,159,613</b>           | <b>79,399,730</b>           | <b>76,121,355</b>           | <b>70,356,146</b>           |
| Excess of revenues<br>over (under) expenditures | (1,095,315)                 | 2,556,558                   | 3,684,664                   | 2,518,539                   | (4,598,745)                 | (1,077,577)                 | (4,312,214)                 | (5,690,317)                 | (11,156,954)                | (8,723,517)                 |

|                                                         | Fiscal Year 2015 | Fiscal Year 2014 | Fiscal Year 2013   | Fiscal Year 2012   | Fiscal Year 2011 | Fiscal Year 2010   | Fiscal Year 2009  | Fiscal Year 2008 | Fiscal Year 2007  | Fiscal Year 2006  |
|---------------------------------------------------------|------------------|------------------|--------------------|--------------------|------------------|--------------------|-------------------|------------------|-------------------|-------------------|
| <b>Other Financing Sources (Uses)</b>                   |                  |                  |                    |                    |                  |                    |                   |                  |                   |                   |
| Loan/Bond Proceeds                                      | -                | -                | -                  | 7,112,000          | 1,600,000        | 30,345,000         | 3,000,000         | 3,000,000        | 11,300,000        | 43,440,000        |
| Repayment of Bonds                                      | -                | -                | -                  | (7,470,000)        | -                | -                  | -                 | -                | -                 | -                 |
| Bond Premium/(Discount)                                 | -                | -                | -                  | -                  | -                | -                  | 483,884           | (6,500)          | -                 | (336,300)         |
| Payment to Refunded Bond Escrow                         | -                | -                | -                  | -                  | -                | (29,145,000)       | (8,572,980)       | -                | -                 | (2,865,000)       |
| Issuance of Refunding Bond                              | -                | -                | -                  | -                  | -                | -                  | 8,125,000         | -                | -                 | -                 |
| Special item                                            | -                | -                | (2,800,394)        | 255,224            | -                | -                  | 12,289,714        | -                | -                 | -                 |
| Operating Transfers In                                  | 14,175,564       | 9,640,154        | 9,548,177          | 5,942,979          | 6,935,500        | 7,287,973          | 10,924,814        | 6,785,278        | 6,517,942         | 22,580,824        |
| Operating Transfers Out                                 | (10,314,035)     | (9,464,384)      | (10,265,228)       | (7,114,547)        | (6,356,025)      | (10,229,267)       | (11,505,530)      | (6,126,178)      | (7,676,161)       | (25,051,312)      |
| <b>Total other financing sources (uses)</b>             | <b>3,861,529</b> | <b>175,770</b>   | <b>(3,517,445)</b> | <b>(1,274,344)</b> | <b>2,179,475</b> | <b>(1,741,294)</b> | <b>14,744,902</b> | <b>3,652,600</b> | <b>10,141,781</b> | <b>37,768,212</b> |
| Net change in fund balances                             | \$ 2,766,214     | \$ 2,732,328     | \$ 167,219         | \$ 1,244,195       | \$ (2,419,270)   | \$ (2,818,871)     | \$ 10,432,688     | \$ (2,037,717)   | \$ (1,015,173)    | \$ 29,044,695     |
| Debt service as a percentage of noncapital expenditures | 11.5%            | 15.0%            | 16.3%              | 16.4%              | 13.2%            | 16.2%              | 14.4%             | 13.6%            | 12.8%             | 14.5%             |

Source: Ogden City Comptroller Division



Further discussion of this data is available in the Management Discussion and Analysis, the Transmittal Letter and the notes found in the financial section.



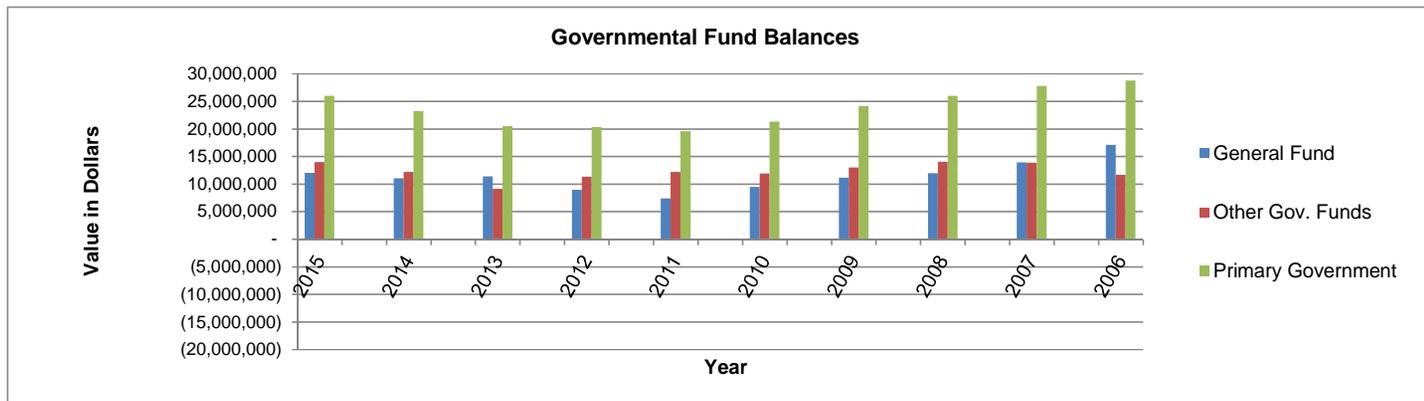
**Ogden City**  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**  
**(UNAUDITED)**

|                                           | <u>Fiscal Year<br/>2015</u> | <u>Fiscal Year<br/>2014</u> | <u>Fiscal Year<br/>2013</u> | <u>Fiscal Year<br/>2012</u> | <u>Fiscal Year<br/>2011</u> | <u>Fiscal Year<sup>1</sup><br/>2010</u> | <u>Fiscal Year<br/>2009</u> | <u>Fiscal Year<br/>2008</u> | <u>Fiscal Year<br/>2007</u> | <u>Fiscal Year<br/>2006</u> |
|-------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>General Fund</b>                       |                             |                             |                             |                             |                             |                                         |                             |                             |                             |                             |
| Reserved                                  | \$                          | \$                          | \$                          | \$                          | \$                          | \$ 4,746,524                            | \$ 6,716,162                | \$ 7,576,817                | \$ 8,926,257                | \$ 12,431,274               |
| Unreserved/Designated                     |                             |                             |                             |                             |                             | 1,684,623                               | 1,445,969                   | 1,160,253                   | 983,584                     | 84,109                      |
| Unreserved/Undesignated                   |                             |                             |                             |                             |                             | 3,036,171                               | 2,994,167                   | 3,201,230                   | 3,983,421                   | 4,579,463                   |
| <sup>1</sup> Non-Spendable                | 2,436,729                   | 2,634,321                   | 2,810,610                   | 1,117,537                   | 1,477,571                   |                                         |                             |                             |                             |                             |
| <sup>1</sup> Spendable - Restricted       | 3,816,299                   | 539,484                     | 373,793                     | 326,523                     | 313,831                     |                                         |                             |                             |                             |                             |
| <sup>1</sup> Spendable - Assigned         | 1,968,934                   | 3,284,849                   | 3,929,332                   | 3,970,766                   | 3,047,170                   |                                         |                             |                             |                             |                             |
| <sup>1</sup> Unassigned                   | 3,771,984                   | 4,555,552                   | 4,254,714                   | 3,560,619                   | 2,577,021                   |                                         |                             |                             |                             |                             |
| <b>Total General Fund</b>                 | <u>\$ 11,993,946</u>        | <u>\$ 11,014,206</u>        | <u>\$ 11,368,449</u>        | <u>\$ 8,975,445</u>         | <u>\$ 7,415,593</u>         | <u>\$ 9,467,318</u>                     | <u>\$ 11,156,298</u>        | <u>\$ 11,938,300</u>        | <u>\$ 13,893,262</u>        | <u>\$ 17,094,846</u>        |
| <b>All Other Governmental Funds</b>       |                             |                             |                             |                             |                             |                                         |                             |                             |                             |                             |
| Reserved                                  | \$                          | \$                          | \$                          | \$                          | \$                          | \$ 9,575,882                            | \$ 9,435,074                | \$ 9,667,006                | \$ 12,530,227               | \$ 16,732,816               |
| Unreserved/Designated                     |                             |                             |                             |                             |                             | 611,570                                 | 592,019                     | 763,460                     | 282,684                     | 2,754,423                   |
| Unreserved/Undesignated                   |                             |                             |                             |                             |                             | 1,681,422                               | 2,971,672                   | 3,594,814                   | 1,045,132                   | (7,815,607)                 |
| <sup>1</sup> Non-Spendable                | 482,725                     | 485,525                     | 585,407                     | 3,301,339                   | 4,279,330                   |                                         |                             |                             |                             |                             |
| <sup>1</sup> Spendable - Restricted       | 641,971                     | 593,859                     | 677,665                     | 851,376                     | 1,207,630                   |                                         |                             |                             |                             |                             |
| <sup>1</sup> Spendable - Assigned         | 12,861,688                  | 11,120,526                  | 7,850,267                   | 7,186,409                   | 6,678,269                   |                                         |                             |                             |                             |                             |
| <b>Total all Other Governmental Funds</b> | <u>\$ 13,986,384</u>        | <u>\$ 12,199,910</u>        | <u>\$ 9,113,339</u>         | <u>\$ 11,339,124</u>        | <u>\$ 12,165,229</u>        | <u>\$ 11,868,874</u>                    | <u>\$ 12,998,765</u>        | <u>\$ 14,025,280</u>        | <u>\$ 13,858,043</u>        | <u>\$ 11,671,632</u>        |
| <b>Total Primary Government</b>           | <u>\$ 25,980,330</u>        | <u>\$ 23,214,116</u>        | <u>\$ 20,481,788</u>        | <u>\$ 20,314,569</u>        | <u>\$ 19,580,822</u>        | <u>\$ 21,336,192</u>                    | <u>\$ 24,155,063</u>        | <u>\$ 25,963,580</u>        | <u>\$ 27,751,305</u>        | <u>\$ 28,766,478</u>        |

Note: Fund balances are discussed in detail in Management's Discussion and Analysis

Source: Ogden City Comptroller Division

<sup>1</sup> GASB 54 conversion. Previous years' Fund Balance detail not available.





# **REVENUE CAPACITY**

## **(Unaudited)**

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**OGDEN CITY CORPORATION  
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 (UNAUDITED)**

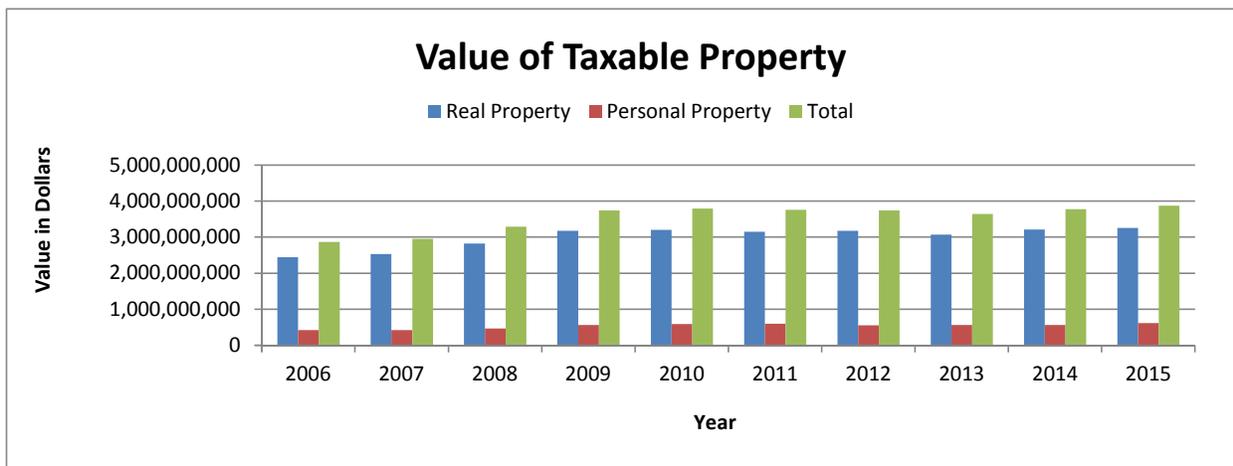
| Fiscal Year | Real Property              |                                                | Personal Property          |                                                | Total         |                                | Total Direct Tax Rate <sup>3</sup> |
|-------------|----------------------------|------------------------------------------------|----------------------------|------------------------------------------------|---------------|--------------------------------|------------------------------------|
|             | Taxable Value <sup>1</sup> | Est. Market Value <sup>1</sup><br><sub>2</sub> | Taxable Value <sup>1</sup> | Est. Market Value <sup>1</sup><br><sub>2</sub> | Taxable Value | Est. Market Value <sub>2</sub> |                                    |
| 2006        | 2,448,901,445              | 3,614,684,061                                  | 424,839,874                | 428,998,796                                    | 2,873,741,319 | 4,043,682,857                  | 4.253                              |
| 2007        | 2,534,955,309              | 4,045,823,892                                  | 424,233,158                | 424,233,158                                    | 2,959,188,467 | 4,470,057,050                  | 3.905                              |
| 2008        | 2,826,620,677              | 4,573,342,298                                  | 470,435,170                | 470,435,170                                    | 3,297,055,847 | 5,043,777,468                  | 3.384                              |
| 2009        | 3,177,442,909              | 5,291,016,777                                  | 568,934,583                | 568,934,583                                    | 3,746,377,492 | 5,859,951,360                  | 3.109                              |
| 2010        | 3,202,409,477              | 5,244,781,463                                  | 592,440,209                | 592,440,209                                    | 3,794,849,686 | 5,837,221,672                  | 3.164                              |
| 2011        | 3,152,188,693              | 4,955,639,894                                  | 607,238,942                | 607,238,942                                    | 3,759,427,635 | 5,562,878,836                  | 3.321                              |
| 2012        | 3,181,775,208              | 4,987,386,730                                  | 559,202,032                | 559,202,032                                    | 3,740,977,240 | 5,546,588,762                  | 3.330                              |
| 2013        | 3,076,866,704              | 4,784,312,785                                  | 567,587,191                | 556,195,006                                    | 3,644,453,895 | 5,340,507,791                  | 3.498                              |
| 2014        | 3,210,904,256              | 4,946,432,473                                  | 567,481,109                | 616,275,891                                    | 3,778,385,365 | 5,562,708,364                  | 3.415                              |
| 2015        | 3,256,206,565              | 5,019,893,174                                  | 616,284,724                | 603,774,232                                    | 3,872,491,289 | 5,623,667,406                  | 3.367                              |

Source: Weber County Auditor's Office

<sup>1</sup> Taxable and market values as provided by Weber County Auditor's office. Includes State Assessed Utilities.

<sup>2</sup> Calendar year valuations  
 (i.e., fiscal year 2015 is the 2014 calendar year valuation)

<sup>3</sup> Total direct tax rate is the Ogden City General Fund tax rate for the calendar year as provided by Weber County.  
 (i.e., fiscal year 2015 is the 2014 calendar year tax rate)



**OGDEN CITY CORPORATION**  
**PRINCIPAL TAXPAYERS FOR THE CALENDAR YEAR 2014**  
**June 30, 2015**  
**TEN LARGEST PROPERTY TAXPAYERS**  
**(UNAUDITED)**

| Taxpayer                                              | Type of Business                        | 2014<br>Taxable<br>Value | <sup>1</sup> Percentage of<br>Total Taxable<br>Value | 2004                 |         |
|-------------------------------------------------------|-----------------------------------------|--------------------------|------------------------------------------------------|----------------------|---------|
|                                                       |                                         |                          |                                                      | Taxable<br>Value     | Ranking |
| Boyer Company                                         | Construction/space leasing              | \$ 228,157,286           | 5.89%                                                | \$ 116,380,983       | 1       |
| Fresenius USA (Delmed Medical)                        | Health care products                    | 195,993,972              | 5.06%                                                | 81,804,437           | 2       |
| IHC Health Services                                   | Health services                         | 84,122,188               | 2.17%                                                | 28,870,824           | 8       |
| Autoliv ASP, Inc - Auto Pro<br>(Morton International) | Automotive safety products              | 58,619,708               | 1.51%                                                |                      |         |
| GGP/Homart (Newgate Mall)                             | Space leasing for retail sales          | 52,316,732               | 1.35%                                                | 28,626,896           | 9       |
| Williams International Corp                           | Manufacturer of jet<br>airplane engines | 47,187,622               | 1.22%                                                | 48,831,230           | 4       |
| McDonnell Douglas<br>(The Boeing Company)             | Air force subcontractor                 | 43,814,025               | 1.13%                                                | 34,936,106           | 6       |
| Pacificorp (Utah Power)                               | Electric utility                        | 42,600,087               | 1.10%                                                | 31,059,426           | 7       |
| Nutraceutical Corporation                             | Nutritional supplements                 | 39,478,980               | 1.02%                                                |                      |         |
| Mark Novis/ Hershey                                   | Chocolate manufacturer                  | 34,870,425               | 0.90%                                                |                      |         |
| Qwest Corp                                            | Telephone/communications                |                          |                                                      | 37,018,982           | 5       |
| Flying J                                              | Gasoline refining and sales             |                          |                                                      | 17,336,071           | 10      |
| Total taxable value of 10 largest taxpayers.....      |                                         | <u>827,161,025</u>       | <u>21.4%</u>                                         | <u>424,864,955</u>   |         |
| Total taxable value of all other taxpayers.....       |                                         | <u>3,045,330,264</u>     | <u>78.6%</u>                                         | <u>2,329,119,506</u> |         |
| Total taxable value of all taxpayers.....             |                                         | <u>\$ 3,872,491,289</u>  | <u>100.0%</u>                                        | <u>2,818,219,023</u> |         |

Sources: Weber County Treasurer's and Auditor's Offices

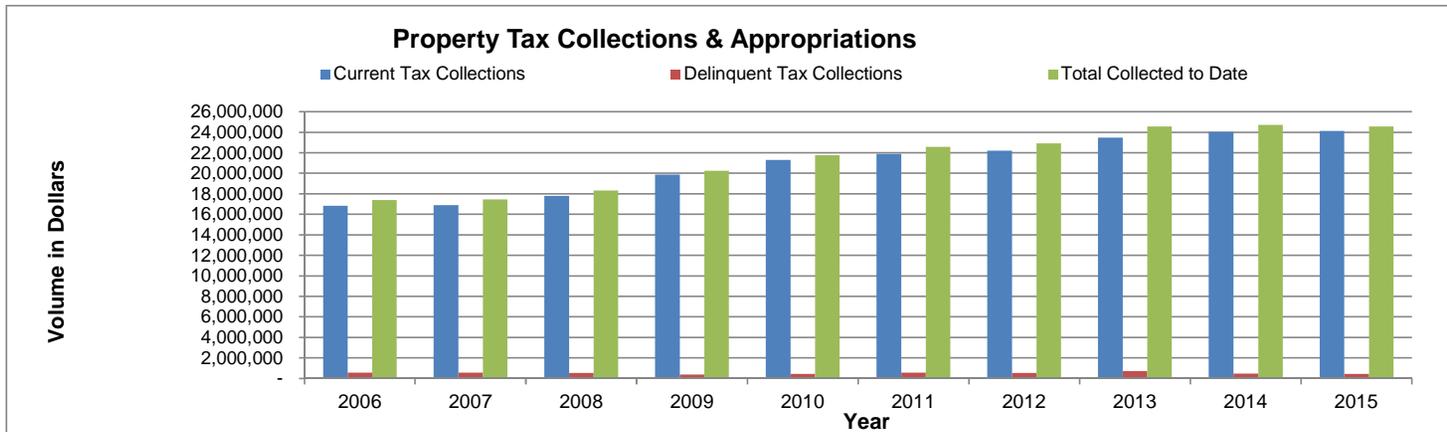
**OGDEN CITY CORPORATION  
PROPERTY TAX APPROPRIATIONS AND COLLECTIONS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| Fiscal Year | Total Tax Appropriation | Collected in Fiscal Year of Levy |                              | Collected in Subsequent Years <sup>1</sup> | Total Collected to Date |                 | Delinquent Tax Collections <sup>1</sup> | Total Tax Collections <sup>2</sup> | Percent of Total Tax Collections to Tax Approp. |
|-------------|-------------------------|----------------------------------|------------------------------|--------------------------------------------|-------------------------|-----------------|-----------------------------------------|------------------------------------|-------------------------------------------------|
|             |                         | Current Tax Collections          | Percent of Approp. Collected |                                            | Amount                  | Percent of Levy |                                         |                                    |                                                 |
| 2006        | 19,306,325              | 16,820,852                       | 87.1%                        |                                            | 16,820,852              | 87.1%           | 556,156                                 | 17,377,008                         | 90.0%                                           |
| 2007        | 18,257,350              | 16,892,631                       | 92.5%                        |                                            | 16,892,631              | 92.5%           | 550,557                                 | 17,443,188                         | 95.5%                                           |
| 2008        | 20,222,150              | 17,795,330                       | 88.0%                        |                                            | 17,795,330              | 88.0%           | 509,009                                 | 18,304,339                         | 90.5%                                           |
| 2009        | 22,931,825              | 19,863,615                       | 86.6%                        | 10,808                                     | 19,874,422              | 86.7%           | 373,517                                 | 20,247,940                         | 88.3%                                           |
| 2010        | 24,412,425              | 21,285,399                       | 87.2%                        | 40,019                                     | 21,325,417              | 87.4%           | 420,595                                 | 21,746,012                         | 89.1%                                           |
| 2011        | 24,757,350              | 21,892,279                       | 88.4%                        | 107,350                                    | 21,999,629              | 88.9%           | 562,503                                 | 22,562,131                         | 91.1%                                           |
| 2012        | 26,789,125              | 22,173,829                       | 82.8%                        | 190,104                                    | 22,363,933              | 83.5%           | 533,547                                 | 22,897,480                         | 85.5%                                           |
| 2013        | 27,390,775              | 23,447,857                       | 85.6%                        | 410,588                                    | 23,858,445              | 87.1%           | 697,704                                 | 24,556,149                         | 89.7%                                           |
| 2014        | 28,555,875              | 24,013,444                       | 84.1%                        | 218,976                                    | 24,232,420              | 84.9%           | 463,847                                 | 24,696,267                         | 86.5%                                           |
| 2015        | 24,947,700              | 24,115,338                       | 96.7%                        |                                            | 24,115,338              | 96.7%           | 438,997                                 | 24,554,335                         | 98.4%                                           |

Source: Weber County Auditor's Office  
Ogden City Comptroller Division

<sup>1</sup> Subsequent collections by levy year were not reported prior to Fiscal Year 2014. Property taxes are collected by Weber County and then disbursed to the appropriate entities. Remittance of delinquent tax collections prior to Fiscal Year 2014 were not identified by tax year.

<sup>2</sup> Delinquent taxes collected during the year were added to current collections. Total Tax Collections reflect the total of the current levy, delinquent taxes received during the year and beginning with Fiscal Year 2014 tax revenue collected in subsequent years, by tax year levied



**OGDEN CITY CORPORATION  
PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
PER \$1,000 ASSESSED VALUATION  
LAST TEN CALENDAR YEARS  
(UNAUDITED)**

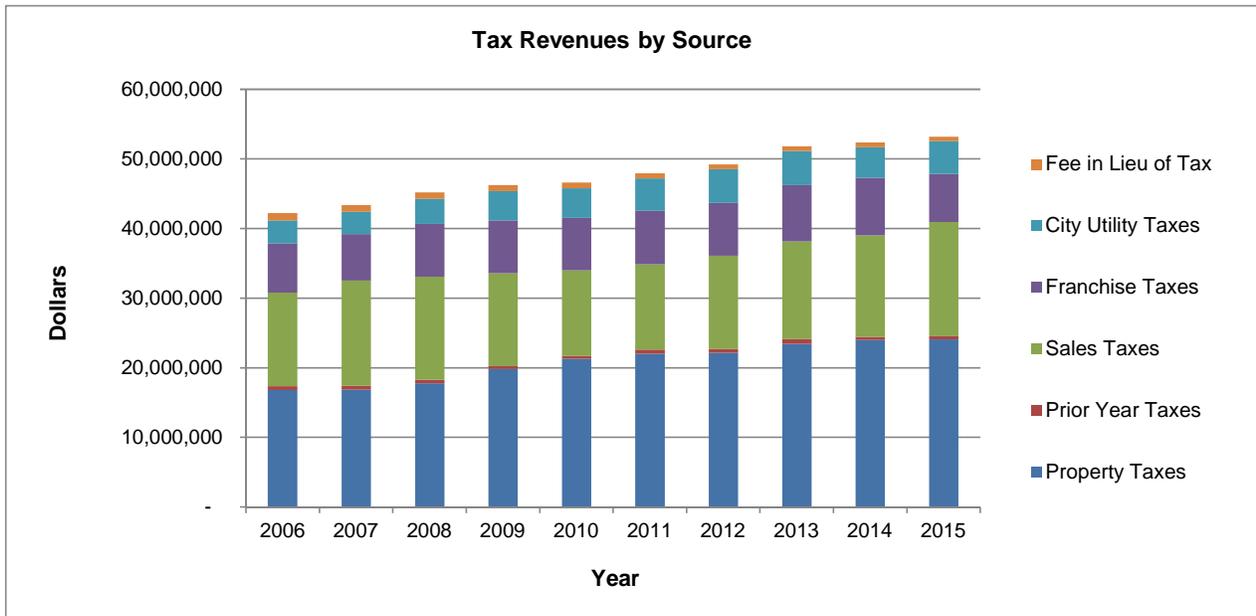
| <b>Calendar Year</b> | <b>Ogden City General Fund</b> | <b>Weber County General Fund</b> | <b>Weber County Library Fund</b> | <b>Consolidated Health Fund</b> | <b>Weber County Paramedic</b> | <b>Mosquito Abatement Dist.</b> | <b>Weber Basin Water General Levy</b> | <b>Weber Basin Water Ogden Special</b> | <b>Central Weber Sewer</b> | <b>Ogden City School District</b> | <b>State Assess and Collect</b> | <b>Total</b> |
|----------------------|--------------------------------|----------------------------------|----------------------------------|---------------------------------|-------------------------------|---------------------------------|---------------------------------------|----------------------------------------|----------------------------|-----------------------------------|---------------------------------|--------------|
| 2005                 | 4.253                          | 2.405                            | 1.124                            | 0.193                           | 0.185                         | 0.110                           | 0.193                                 | 0.310                                  | 0.567                      | 7.312                             | 0.377                           | 17.029       |
| 2006                 | 3.905                          | 2.309                            | 1.056                            | 0.185                           | 0.480                         | 0.106                           | 0.178                                 | 0.306                                  | 0.573                      | 8.380                             | 0.335                           | 17.813       |
| 2007                 | 3.384                          | 2.376                            | 0.615                            | 0.164                           | 0.451                         | 0.094                           | 0.200                                 | 0.345                                  | 0.519                      | 8.176                             | 0.295                           | 16.619       |
| 2008                 | 3.109                          | 2.235                            | 0.585                            | 0.156                           | 0.428                         | 0.089                           | 0.181                                 | 0.323                                  | 0.800                      | 7.453                             | 0.321                           | 15.680       |
| 2009                 | 3.164                          | 2.303                            | 0.601                            | 0.112                           | 0.488                         | 0.128                           | 0.188                                 | 0.276                                  | 0.811                      | 7.782                             | 0.342                           | 16.195       |
| 2010                 | 3.321                          | 2.472                            | 0.646                            | 0.120                           | 0.526                         | 0.138                           | 0.207                                 | 0.290                                  | 0.833                      | 8.175                             | 0.377                           | 17.105       |
| 2011                 | 3.330                          | 2.520                            | 0.660                            | 0.123                           | 0.523                         | 0.141                           | 0.217                                 | 0.289                                  | 0.854                      | 8.260                             | 0.391                           | 17.308       |
| 2012                 | 3.498                          | 2.507                            | 0.696                            | 0.130                           | 0.550                         | 0.145                           | 0.215                                 | 0.305                                  | 0.880                      | 8.926                             | 0.399                           | 18.254       |
| 2013                 | 3.415                          | 2.469                            | 0.686                            | 0.129                           | 0.540                         | 0.146                           | 0.210                                 | 0.298                                  | 0.866                      | 8.359                             | 0.385                           | 17.503       |
| 2014                 | 3.367                          | 2.335                            | 0.662                            | 0.125                           | 0.525                         | 0.141                           | 0.199                                 | 0.294                                  | 0.838                      | 8.612                             | 0.367                           | 17.465       |

Source: Weber County Auditor's Office

**OGDEN CITY CORPORATION  
TAX REVENUES BY SOURCE  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| <u>Fiscal Year</u> | <u>Property Taxes</u> | <u>Prior Year Taxes</u> | <u>Sales Taxes</u> | <u>Franchise Taxes</u> | <u>City Utility Taxes</u> | <u>Fee in Lieu of Tax</u> | <u>Total</u> |
|--------------------|-----------------------|-------------------------|--------------------|------------------------|---------------------------|---------------------------|--------------|
| 2006               | 16,820,852            | 556,156                 | 13,452,590         | 7,054,842              | 3,289,875                 | 1,062,475                 | 42,236,790   |
| 2007               | 16,892,631            | 550,557                 | 15,100,532         | 6,687,005              | 3,212,744                 | 920,361                   | 43,363,830   |
| 2008               | 17,795,330            | 509,009                 | 14,812,621         | 7,583,031              | 3,599,048                 | 889,514                   | 45,188,553   |
| 2009               | 19,863,615            | 373,517                 | 13,348,067         | 7,611,391              | 4,180,423                 | 865,686                   | 46,242,700   |
| 2010               | 21,285,399            | 420,595                 | 12,293,276         | 7,549,969              | 4,265,064                 | 805,614                   | 46,619,917   |
| 2011               | 22,051,816            | 562,503                 | 12,288,206         | 7,676,010              | 4,639,685                 | 744,510                   | 47,962,730   |
| 2012               | 22,173,829            | 533,547                 | 13,392,913         | 7,578,905              | 4,845,552                 | 706,655                   | 49,231,401   |
| 2013               | 23,447,857            | 697,704                 | 14,040,376         | 8,057,296              | 4,912,838                 | 699,113                   | 51,855,183   |
| 2014               | 24,013,444            | 463,847                 | 14,581,388         | 8,272,313              | 4,391,507                 | 674,015                   | 52,396,513   |
| 2015               | 24,115,338            | 438,997                 | 16,401,458         | 6,916,255              | 4,691,400                 | 649,227                   | 53,212,674   |

Source: Ogden City Comptroller Division



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**DEBT CAPACITY**  
**(Unaudited)**

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**Ogden City**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
**(UNAUDITED)**

| Fiscal Year | Population <sup>1</sup> | Personal Income <sup>2</sup> | Governmental Activities  |                     |                             |                    | Notes and Leases Payable |
|-------------|-------------------------|------------------------------|--------------------------|---------------------|-----------------------------|--------------------|--------------------------|
|             |                         |                              | General Obligation Bonds | Lease Revenue Bonds | Tax Increment Revenue Bonds | Special Assessment |                          |
|             |                         |                              |                          |                     |                             |                    |                          |
| 2006        | 82,007                  | 1,399,029,100                | 20,020,000               | 3,340,000           | 50,305,000                  | 257,000            | 3,886,330                |
| 2007        | 82,843                  | 1,302,936,900                | 18,455,000               | 3,005,000           | 57,925,000                  | 176,000            | 6,989,883                |
| 2008        | 82,843                  | 1,457,006,800                | 16,810,000               | 5,845,000           | 55,400,000                  | 90,000             | 6,579,676                |
| 2009        | 82,865                  | 1,536,764,300                | 14,795,000               | 5,602,000           | 55,505,000                  | -                  | 8,910,964                |
| 2010        | 83,296                  | 1,561,055,900                | 13,060,000               | 5,332,000           | 52,945,000                  | -                  | 5,670,892                |
| 2011        | 83,171                  | 1,584,421,100                | 11,270,000               | 5,047,000           | 50,695,000                  | -                  | 4,878,070                |
| 2012        | 83,949                  | 1,644,690,100                | 9,475,000                | 4,752,000           | 45,220,000                  | -                  | 5,280,174                |
| 2013        | 83,793                  | 1,573,797,800                | 7,529,000                | 4,442,000           | 40,110,000                  | -                  | 4,235,530                |
| 2014        | 84,249                  | 1,598,052,300                | 5,529,000                | 4,121,000           | 34,835,000                  | -                  | 4,355,172                |
| 2015        | 84,316                  | 1,612,951,900                | 3,426,000                | 3,784,000           | 31,240,000                  | -                  | 8,349,778                |

| Business-Type Activities |               |               |                          |                               |            |
|--------------------------|---------------|---------------|--------------------------|-------------------------------|------------|
| Fiscal Year              | Revenue Bonds | Notes Payable | Total Primary Government | Percentage of Personal Income | Per Capita |
| 2006                     | 10,518,496    | 4,702,742     | 93,029,568               | 6.65%                         | 1,134.41   |
| 2007                     | 9,798,765     | 4,568,950     | 100,918,598              | 7.75%                         | 1,218.19   |
| 2008                     | 58,221,951    | 415,160       | 143,361,787              | 9.84%                         | 1,730.52   |
| 2009                     | 58,463,000    | 311,370       | 143,587,334              | 9.34%                         | 1,732.79   |
| 2010                     | 57,027,790    | 207,580       | 134,243,262              | 8.60%                         | 1,611.64   |
| 2011                     | 55,406,000    | 103,790       | 127,399,860              | 8.04%                         | 1,531.78   |
| 2012                     | 53,847,000    | -             | 118,574,174              | 7.21%                         | 1,412.45   |
| 2013                     | 61,644,000    | -             | 117,960,530              | 7.50%                         | 1,407.76   |
| 2014                     | 76,601,000    | -             | 125,441,172              | 7.85%                         | 1,488.93   |
| 2015                     | 73,960,000    | -             | 120,759,778              | 7.49%                         | 1,432.23   |

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements. These ratios are calculated using personal income and population for the prior calendar year.

Source: Ogden City Comptrollers Office  
Ogden City Planning Division  
Utah Department of Workforce Services

<sup>1</sup> Population estimates are from the U.S. Census Bureau , (i.e. fiscal year 2015 population is the July 1, 2014 estimate). Population from the 2000 census was 77,226. The population figures have been revised to bring them more in line with the census. Fiscal year 2011 population is from the 2010 census.

<sup>2</sup> Personal income numbers are for Ogden City Metro Area. In prior years Weber County totals were used. Calendar year numbers (i.e., fiscal year 2015 is calendar year 2014 numbers)

**OGDEN CITY CORPORATION  
RATIOS OF GENERAL BONDED DEBT OUTSTANDING  
TO ASSESSED VALUE AND PER CAPITA  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| <b>Fiscal<br/>Year</b> | <b>Population</b> <sup>1</sup> | <b>Taxable Value/<br/>Est. Market Value</b> <sup>2</sup> | <b>General<br/>Bonded<br/>Debt<br/>Outstanding</b> | <b>Ratio<br/>of Net<br/>Bonded<br/>Debt to<br/>Assessed<br/>Value</b> | <b>Net<br/>Bonded<br/>Debt<br/>per<br/>Capita</b> |
|------------------------|--------------------------------|----------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------|
| 2006                   | 82,007                         | 4,043,682,857                                            | 20,020,000                                         | 0.50                                                                  | 244.13                                            |
| 2007                   | 82,843                         | 4,470,057,050                                            | 18,455,000                                         | 0.41                                                                  | 222.77                                            |
| 2008                   | 82,843                         | 5,043,777,468                                            | 16,810,000                                         | 0.33                                                                  | 202.91                                            |
| 2009                   | 83,297                         | 5,859,951,360                                            | 14,795,000                                         | 0.25                                                                  | 177.62                                            |
| 2010                   | 82,825                         | 5,837,221,672                                            | 13,060,000                                         | 0.22                                                                  | 157.68                                            |
| 2011                   | 83,171                         | 5,562,878,836                                            | 11,270,000                                         | 0.20                                                                  | 135.50                                            |
| 2012                   | 83,950                         | 5,546,588,762                                            | 9,475,000                                          | 0.17                                                                  | 112.86                                            |
| 2013                   | 83,793                         | 5,340,507,791                                            | 7,529,000                                          | 0.14                                                                  | 89.85                                             |
| 2014                   | 84,249                         | 5,562,708,364                                            | 5,529,000                                          | 0.10                                                                  | 65.63                                             |
| 2015                   | 84,316                         | 5,623,667,406                                            | 3,426,000                                          | 0.06                                                                  | 40.63                                             |

Sources: Weber County Auditor's Office  
Ogden City Planning and U.S. Census Bureau

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> Population estimates are from the U.S. Census Bureau -- Calendar year (i.e. FY 2014 population is the July 1, 2013 estimate)  
Population from the 2000 census was 77,226. The population figures have been revised to bring them more in line with the census. Fiscal year 2011 population is from the 2010 census.

<sup>2</sup> Calendar year valuations (i.e., fiscal year 2014 is calendar year 2013 valuation). Taxable and market values as provided by the Weber County Auditor's office. Includes State Assessed Utilities.

**OGDEN CITY CORPORATION**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**June 30, 2015**  
**(UNAUDITED)**

| <u>Jurisdiction</u>                            | <u>Net Debt<br/>Outstanding</u> | <u>Percentage<br/>Applicable<br/>to<br/>Ogden City</u> | <u>Amount<br/>Applicable<br/>to<br/>Ogden City</u> |
|------------------------------------------------|---------------------------------|--------------------------------------------------------|----------------------------------------------------|
| Ogden City Corporation                         | \$ 46,799,778                   | 100%                                                   | \$ <u>46,799,778</u>                               |
| Total Direct Governmental Debt                 |                                 |                                                        | <u><u>46,799,778</u></u>                           |
| Ogden City School District                     | 109,377,855                     | 100%                                                   | 109,377,855                                        |
| Weber County                                   | 37,895,000                      | 32%                                                    | 12,254,543                                         |
| Weber Basin Water Conservancy Dist.            | 21,139,452                      | 9%                                                     | <u>1,936,347</u>                                   |
| Total Overlapping Governmental Debt            |                                 |                                                        | <u><u>123,568,745</u></u>                          |
| Total Direct and Overlapping Governmental Debt |                                 |                                                        | <u><u>\$ 170,368,523</u></u>                       |

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Notes: Percentage applicable to Ogden City calculated using taxable value data as provided by the entities listed above or from the Weber County Auditor's Office.

The State of Utah general obligation debt is not included in the calculation of Overlapping General Obligation Debt because the State currently levies no property tax for payment of general obligation bonds.

Sources: Ogden City Comptrollers Office  
Ogden City School District  
Weber County Auditor/Clerk/Treasurer's Office  
Weber Basin Water Conservancy District



**OGDEN CITY CORPORATION  
REVENUE BOND COVERAGE  
WATER UTILITY  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| <u>Fiscal Year</u> | <u>Gross Revenues</u> <sup>1</sup> | <u>Direct Operating Expense</u> <sup>2</sup> | <u>Net Revenue Available for Debt Service</u> | <u>Debt Service Requirements</u> <sup>3</sup> |                 |              | <u>Coverage</u> |
|--------------------|------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------|--------------|-----------------|
|                    |                                    |                                              |                                               | <u>Principal</u>                              | <u>Interest</u> | <u>Total</u> |                 |
| 2006               | 7,775,694                          | 7,814,521                                    | (38,827)                                      | 160,080                                       | 217,540         | 377,620      | (0.10)          |
| 2007               | 9,028,800                          | 9,221,001                                    | (192,201)                                     | 166,750                                       | 242,814         | 409,564      | (0.47)          |
| 2008               | 11,400,743                         | 9,508,672                                    | 1,892,071                                     | 173,420                                       | 321,101         | 494,521      | 3.83            |
| 2009               | 13,727,378                         | 11,288,163                                   | 2,439,215                                     | 677,005                                       | 2,107,152       | 2,784,157    | 0.88            |
| 2010               | 13,529,048                         | 10,621,197                                   | 2,907,851                                     | 901,650                                       | 1,993,350       | 2,895,000    | 1.00            |
| 2011               | 15,321,858                         | 12,653,418                                   | 2,668,440                                     | 957,900                                       | 1,944,674       | 2,902,574    | 0.92            |
| 2012               | 16,472,188                         | 13,056,425                                   | 3,415,763                                     | 979,650                                       | 2,077,463       | 3,057,113    | 1.12            |
| 2013               | 18,085,617                         | 12,319,541                                   | 5,766,076                                     | 1,015,800                                     | 2,068,658       | 3,084,458    | 1.87            |
| 2014               | 18,563,118                         | 13,303,270                                   | 5,259,848                                     | 1,893,950                                     | 2,555,476       | 4,449,426    | 1.18            |
| 2015               | 19,331,351                         | 11,768,440                                   | 7,562,911                                     | 1,807,550                                     | 2,529,055       | 4,336,605    | 1.74            |

<sup>1</sup> Total operating revenues.

<sup>2</sup> Total operating expenses including depreciation.

<sup>3</sup> Operating income is used to cover debt service requirements.

Source: Ogden City Comptrollers Office

**OGDEN CITY CORPORATION  
REVENUE BOND COVERAGE  
SANITARY SEWER UTILITY  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| Fiscal<br>Year | Gross<br>Revenues <sup>1</sup> | Direct<br>Operating<br>Expense <sup>2</sup> | Net Revenue<br>Available<br>for Debt<br>Service | Debt Service Requirements <sup>3</sup> |          |           | Coverage |
|----------------|--------------------------------|---------------------------------------------|-------------------------------------------------|----------------------------------------|----------|-----------|----------|
|                |                                |                                             |                                                 | Principal                              | Interest | Total     |          |
| 2005           | 5,541,685                      | 4,353,094                                   | 1,188,591                                       | 338,607                                | 257,106  | 595,713   | 2.00     |
| 2006           | 5,801,639                      | 4,181,699                                   | 1,619,940                                       | 353,057                                | 274,882  | 627,939   | 2.58     |
| 2007           | 6,918,945                      | 5,582,307                                   | 1,336,638                                       | 368,064                                | 274,806  | 642,870   | 2.08     |
| 2008           | 8,192,388                      | 9,508,672                                   | (1,316,284)                                     | 383,394                                | 166,306  | 549,700   | (2.39)   |
| 2009           | 10,434,419                     | 7,606,271                                   | 2,828,148                                       | 495,361                                | 574,229  | 1,069,590 | 2.64     |
| 2010           | 11,483,634                     | 8,410,533                                   | 3,073,101                                       | 193,350                                | 641,137  | 834,487   | 3.68     |
| 2011           | 12,945,348                     | 9,526,023                                   | 3,419,325                                       | 212,100                                | 452,555  | 664,655   | 5.14     |
| 2012           | 14,696,699                     | 10,907,661                                  | 3,789,038                                       | 215,350                                | 313,931  | 529,281   | 7.16     |
| 2013           | 14,440,568                     | 11,687,463                                  | 2,753,105                                       | 407,200                                | 494,449  | 901,649   | 3.05     |
| 2014           | 14,619,352                     | 11,928,087                                  | 2,691,265                                       | 604,050                                | 565,650  | 1,169,700 | 2.30     |
| 2015           | 10,598,340                     | 8,324,633                                   | 2,273,707                                       | 241,850                                | 331,119  | 572,969   | 3.97     |

<sup>1</sup> Total operating revenues.

<sup>2</sup> Total operating expenses including depreciation.

<sup>3</sup> Operating income is used to cover debt service requirements.

<sup>4</sup> In FY 2015, Sanitary and Storm Sewer were allocated to separate funds. In all prior years, Sanitary and Storm were combined in the same fund

Source: Ogden City Comptrollers Office

**OGDEN CITY CORPORATION  
REVENUE BOND COVERAGE  
STORM SEWER UTILITY  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| <u>Fiscal Year</u> | <u>Gross Revenues</u> <sup>1</sup> | <u>Direct Operating Expense</u> <sup>2</sup> | <u>Net Revenue Available for Debt Service</u> | <u>Debt Service Requirements</u> <sup>3</sup> |                 |              | <u>Coverage</u> |
|--------------------|------------------------------------|----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------|--------------|-----------------|
|                    |                                    |                                              |                                               | <u>Principal</u>                              | <u>Interest</u> | <u>Total</u> |                 |
| 2005               | 5,541,685                          | 4,353,094                                    | 1,188,591                                     | 338,607                                       | 257,106         | 595,713      | 2.00            |
| 2006               | 5,801,639                          | 4,181,699                                    | 1,619,940                                     | 353,057                                       | 274,882         | 627,939      | 2.58            |
| 2007               | 6,918,945                          | 5,582,307                                    | 1,336,638                                     | 368,064                                       | 274,806         | 642,870      | 2.08            |
| 2008               | 8,192,388                          | 9,508,672                                    | (1,316,284)                                   | 383,394                                       | 166,306         | 549,700      | (2.39)          |
| 2009               | 10,434,419                         | 7,606,271                                    | 2,828,148                                     | 495,361                                       | 574,229         | 1,069,590    | 2.64            |
| 2010               | 11,483,634                         | 8,410,533                                    | 3,073,101                                     | 193,350                                       | 641,137         | 834,487      | 3.68            |
| 2011               | 12,945,348                         | 9,526,023                                    | 3,419,325                                     | 212,100                                       | 452,555         | 664,655      | 5.14            |
| 2012               | 14,696,699                         | 10,907,661                                   | 3,789,038                                     | 215,350                                       | 313,931         | 529,281      | 7.16            |
| 2013               | 14,440,568                         | 11,687,463                                   | 2,753,105                                     | 407,200                                       | 494,449         | 901,649      | 3.05            |
| 2014               | 14,619,352                         | 11,928,087                                   | 2,691,265                                     | 604,050                                       | 565,650         | 1,169,700    | 2.30            |
| 2015               | 4,634,819                          | 2,648,544                                    | 1,986,275                                     | 331,000                                       | 163,934         | 494,934      | 4.01            |

<sup>1</sup> Total operating revenues.

<sup>2</sup> Total operating expenses including depreciation.

<sup>3</sup> Operating income is used to cover debt service requirements.

<sup>4</sup> In FY 2015, Sanitary and Storm Sewer were allocated to separate funds. In all prior years, Sanitary and Storm were combined in the same fund

Source: Ogden City Comptrollers Office

**OGDEN CITY CORPORATION  
REVENUE BOND COVERAGE  
REFUSE UTILITY  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

| <u>Fiscal<br/>Year</u> | <u>Gross<br/>Revenues</u> <sup>1</sup> | <u>Direct<br/>Operating<br/>Expense</u> <sup>2</sup> | <u>Net Revenue<br/>Available<br/>for Debt<br/>Service</u> | <u>Debt Service Requirements</u> <sup>3</sup> |                 |              | <u>Coverage</u> |
|------------------------|----------------------------------------|------------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------|-----------------|--------------|-----------------|
|                        |                                        |                                                      |                                                           | <u>Principal</u>                              | <u>Interest</u> | <u>Total</u> |                 |
| 2005                   | 3,691,825                              | 3,198,080                                            | 493,745                                                   | 170,000                                       | 146,265         | 316,265      | 1.56            |
| 2006                   | 3,828,593                              | 3,067,261                                            | 761,332                                                   | 175,000                                       | 137,935         | 312,935      | 2.43            |
| 2007                   | 4,019,859                              | 3,940,483                                            | 79,376                                                    | 185,000                                       | 129,360         | 314,360      | 0.25            |
| 2008                   | 4,859,881                              | 4,175,403                                            | 684,478                                                   | 195,000                                       | 120,295         | 315,295      | 2.17            |
| 2009                   | 4,925,650                              | 3,942,764                                            | 982,886                                                   | 205,000                                       | 110,740         | 315,740      | 3.11            |
| 2010                   | 4,678,149                              | 4,028,787                                            | 649,362                                                   | 215,000                                       | 100,695         | 315,695      | 2.06            |
| 2011                   | 4,878,913                              | 4,447,141                                            | 431,772                                                   | 225,000                                       | 90,160          | 315,160      | 1.37            |
| 2012                   | 4,945,202                              | 4,547,289                                            | 397,913                                                   | 235,000                                       | 79,135          | 314,135      | 1.27            |
| 2013                   | 5,119,494                              | 4,375,350                                            | 744,144                                                   | 250,000                                       | 67,620          | 317,620      | 2.34            |
| 2014                   | 5,225,584                              | 4,218,033                                            | 1,007,551                                                 | 260,000                                       | 55,730          | 315,730      | 3.19            |
| 2015                   | 5,327,239                              | 3,611,625                                            | 1,715,614                                                 | 270,000                                       | 42,630          | 312,630      | 5.49            |

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<sup>1</sup> Total operating revenues.

<sup>2</sup> Total operating expenses including depreciation.

<sup>3</sup> Operating income is used to cover debt service requirements.

Source: Ogden City Comptrollers Office

**OGDEN CITY CORPORATION**  
**INDUSTRIAL REVENUE BONDS OUTSTANDING**  
**As of June 30, 2015**  
**(UNAUDITED)**

| <u>Company</u>       | <u>Date Issued</u> | <u>Outstanding July 1, 2015</u> | <u>Issued in 2014</u> | <u>Retired in 2015</u> | <u>Outstanding June 30, 2015</u> |
|----------------------|--------------------|---------------------------------|-----------------------|------------------------|----------------------------------|
| Albion Manufacturing | 11-25-08           | \$ 1,175,000                    | \$ -                  | \$ 194,000             | \$ 981,000                       |

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Sources: Financial institutions, bond contracts, accounting firms

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**DEMOGRAPHIC & ECONOMIC  
INFORMATION  
(Unaudited)**

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**OGDEN CITY CORPORATION  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**

| <b>Fiscal Year</b> | <b>Population</b> <sup>1</sup> | <b>Aggregate Income</b> <sup>2</sup> | <b>Per Capita Income</b> <sup>2</sup> | <b>Public School Enrollment</b> <sup>3</sup> | <b>Unemployment Rate</b> <sup>4</sup> |
|--------------------|--------------------------------|--------------------------------------|---------------------------------------|----------------------------------------------|---------------------------------------|
| 2006               | 82,007                         | 1,399,029,100                        | 17,671                                | 12,059                                       | 4.6%                                  |
| 2007               | 82,843                         | 1,302,936,900                        | 16,100                                | 12,564                                       | 4.4%                                  |
| 2008               | 82,843                         | 1,457,006,800                        | 18,269                                | 12,781                                       | 6.8%                                  |
| 2009               | 82,865                         | 1,536,764,300                        | 19,011                                | 12,623                                       | 10.2%                                 |
| 2010               | 83,296                         | 1,561,055,900                        | 18,922                                | 12,568                                       | 11.8%                                 |
| 2011               | 83,171                         | 1,584,421,100                        | 19,548                                | 12,606                                       | 8.2%                                  |
| 2012               | 83,949                         | 1,644,690,100                        | 20,028                                | 12,529                                       | 7.1%                                  |
| 2013               | 83,793                         | 1,573,797,800                        | 18,876                                | 12,486                                       | 5.2%                                  |
| 2014               | 84,249                         | 1,598,052,300                        | 18,970                                | 12,447                                       | 5.0%                                  |
| 2015               | 84,316                         | 1,612,951,900                        | 19,349                                | 13,486                                       | 4.6%                                  |

Sources: U.S. Census Bureau  
Ogden City School District

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- <sup>1</sup> Population estimates are from the U.S. Census Bureau (i.e. FY 2015 population is the July 1, 2014 estimate) Population from the 2000 census was 77,226. The population figures have been revised to bring them more in line with the census. Fiscal year 2011-2014 populations are from the 2010 census.
- <sup>2</sup> The data is based on calendar year (i.e. fiscal year 2015 is calendar year 2014 data).
- <sup>3</sup> Calendar year data.
- <sup>4</sup> Rates are raw annual calendar year averages. The 2015 is an average of the first 9 months of 2015

**OGDEN CITY CORPORATION  
LARGEST EMPLOYERS  
FOR 2015  
(UNAUDITED)**

| <u>Company</u>               | <u>Type of Business</u>  | <u>Employment<br/>Range</u> | <u>2005<br/>Employment<br/>Range</u> | <u>Percent of Total<br/>City Employment</u> |
|------------------------------|--------------------------|-----------------------------|--------------------------------------|---------------------------------------------|
| Department of Treasury       | Federal Government       | 5,000-6,999                 | 5,000 - 6,999                        | 14.3%                                       |
| Weber County School District | Public Education         | 3,000-3,999                 | 3,000 - 3,999                        | 8.3%                                        |
| McKay-Dee Hospital Center    | Health Care              | 3,000-3,999                 | 2,000 - 2,999                        | 8.3%                                        |
| Weber State University       | Higher Education         | 3,000-3,999                 | 2,000 - 2,999                        | 8.3%                                        |
| Autoliv Asp, Inc.            | Manufacturing            | 2,000-2,999                 | 2,000 - 2,999                        | 5.9%                                        |
| State of Utah                | State Government         | 1,000-1,999                 | 1,000 - 1,999                        | 3.6%                                        |
| Fresenius USA Manufacturing  | Manufacturing            | 1,000-1,999                 | 1,000 - 1,999                        | 3.6%                                        |
| Ogden City School District   | Public Education         | 1,000-1,999                 | 1,000 - 1,999                        | 3.6%                                        |
| America First Credit Union   | Credit Unions            | 1,000-1,999                 |                                      | 3.6%                                        |
| Wal-Mart                     | Retail Sales             | 1,000-1,999                 | 1,000 - 1,999                        | 3.6%                                        |
| SOS Staffing Services        | Temporary Help Services  | 1,000-1,999                 |                                      | 3.6%                                        |
| The Home Depot               | Home Improvement Centers | 500-999                     |                                      | 1.8%                                        |
|                              |                          | 22,500 - 34, 988            |                                      | 66.0%                                       |

Sources: Utah Department of Workforce Services

<sup>1</sup> The Utah Department of Workforce Services provides employer data by county in the State. The largest employers listed above are within the boundaries of Weber County. Ranking data is not available.

<sup>2</sup> Calculated using the midpoint of the employee range.



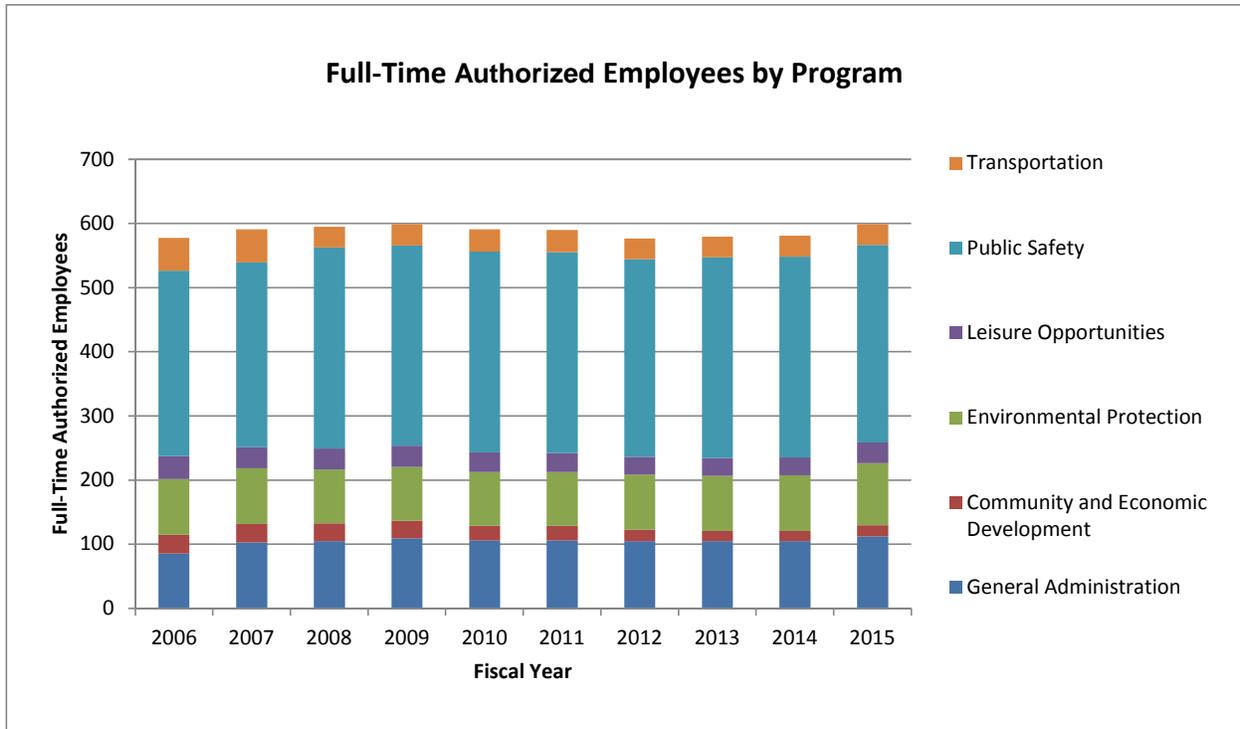
## **OPERATING INFORMATION** **(Unaudited)**

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**Ogden City  
Full-Time Authorized Employees  
Summary by Program  
Last Ten Fiscal Years  
(UNAUDITED)**

| <b>Fiscal Year</b> | <b>General Administration</b> | <b>Community and Economic Development</b> | <b>Environmental Protection</b> | <b>Leisure Opportunities</b> | <b>Public Safety</b> | <b>Transportation</b> | <b>Total</b> |
|--------------------|-------------------------------|-------------------------------------------|---------------------------------|------------------------------|----------------------|-----------------------|--------------|
| 2006               | 86                            | 29                                        | 87                              | 36                           | 289                  | 51                    | 578          |
| 2007               | 103                           | 29                                        | 87                              | 33                           | 288                  | 51                    | 591          |
| 2008               | 105                           | 28                                        | 84                              | 33                           | 313                  | 32                    | 595          |
| 2009               | 109                           | 28                                        | 84                              | 33                           | 312                  | 33                    | 599          |
| 2010               | 106                           | 23                                        | 84                              | 31                           | 313                  | 34                    | 591          |
| 2011               | 106                           | 23                                        | 84                              | 30                           | 313                  | 34                    | 590          |
| 2012               | 105                           | 18                                        | 86                              | 28                           | 308                  | 32                    | 577          |
| 2013               | 105                           | 16                                        | 86                              | 28                           | 313                  | 32                    | 580          |
| 2014               | 105                           | 16                                        | 87                              | 28                           | 313                  | 32                    | 581          |
| 2015               | 112                           | 18                                        | 97                              | 32                           | 308                  | 32                    | 599          |

Source: Ogden City Adopted Budget



**Ogden City**  
**Operating Indicators by Function/Program**  
**Last Ten Years**  
**(UNAUDITED)**

| <b>Function</b>                                          | <b>2005</b>  | <b>2006</b>  | <b>2007</b>  | <b>2008</b>  | <b>2009</b>  | <b>2010</b>  | <b>2011</b>  | <b>2012</b>  | <b>2013</b>  | <b>2014</b>  | <sup>3</sup> |
|----------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Police (Calendar Year)</b>                            |              |              |              |              |              |              |              |              |              |              |              |
| Part I: Crimes of Violence                               | 383          | 415          | 507          | 388          | 393          | 330          | 392          | 353          | 313          | 362          | <sup>1</sup> |
| Homicides                                                | 5            | 2            | 3            | 4            | 4            | 1            | 2            | 2            | 3            | 5            | <sup>1</sup> |
| Forcible Rape                                            | 40           | 37           | 37           | 43           | 33           | 25           | 20           | 25           | 31           | 35           | <sup>1</sup> |
| <i>Detail</i> Robbery                                    | 121          | 123          | 137          | 128          | 107          | 111          | 96           | 96           | 107          | 127          | <sup>1</sup> |
| <i>not shown</i> Aggravated Assault                      | 217          | 253          | 330          | 213          | 249          | 193          | 274          | 230          | 172          | 195          | <sup>1</sup> |
| <i>on</i>                                                |              |              |              |              |              |              |              |              |              |              |              |
| <i>report</i> Part I: Crimes of Non-Violence             | 4,931        | 5,029        | 4,954        | 4,229        | 4,052        | 4,674        | 4,429        | 4,001        | 4,135        | 4,093        | <sup>1</sup> |
| Burglary                                                 | 797          | 820          | 927          | 703          | 774          | 867          | 858          | 734          | 564          | 536          | <sup>1</sup> |
| Theft                                                    | 3,723        | 3,773        | 3,495        | 3,176        | 2,962        | 3,494        | 3,279        | 3,051        | 3,295        | 3,304        | <sup>1</sup> |
| Motor Vehicle Theft                                      | 411          | 436          | 532          | 350          | 316          | 313          | 292          | 216          | 276          | 253          | <sup>1</sup> |
| <b>Total all UCR Offenses</b>                            | <b>5,314</b> | <b>5,444</b> | <b>5,461</b> | <b>4,617</b> | <b>4,445</b> | <b>5,004</b> | <b>4,821</b> | <b>4,354</b> | <b>4,448</b> | <b>4,455</b> | <sup>1</sup> |
| <b>Total Averages of UCR Crimes per 1,000 Population</b> |              |              |              |              |              |              |              |              |              |              |              |
| Violent Crimes per 1,000                                 | 4.7          | 5.1          | 6.5          | 4.7          | 4.7          | 4.0          | 4.6          | 4.1          | 3.7          | 4.3          | <sup>1</sup> |
| Non-Violent Crimes per 1,000                             | 60.8         | 62.2         | 63.4         | 50.7         | 48.8         | 56.4         | 52.5         | 47.0         | 49.1         | 48.6         | <sup>1</sup> |
| <b>All UCR Crime per 1,000</b>                           | <b>65.5</b>  | <b>67.3</b>  | <b>69.9</b>  | <b>55.4</b>  | <b>53.5</b>  | <b>60.4</b>  | <b>57.1</b>  | <b>51.2</b>  | <b>52.8</b>  | <b>52.9</b>  | <sup>1</sup> |

| <b>Function</b>                                                                | <b>2006</b>  | <b>2007</b> | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>2015</b> | <sup>4</sup> |
|--------------------------------------------------------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| <b>Fire (Fiscal Year)</b>                                                      |              |             |             |             |             |             |             |             |             |             |              |
| Incident Responses                                                             | 12,979       | 13,428      | 14,387      | 14,450      | 14,147      | 14,558      | 15,700      | 16,089      | 18,068      | 17,788      |              |
| Inspections/Preplanning Property Visits (excludes Public Nuisance inspections) | 1,460        | 2,972       | 2,871       | 2,345       | 1,762       | 1,851       | 2,044       | 1,355       | 726         | 846         |              |
| Fire Investigations                                                            | <sup>2</sup> | 49          | 46          | 53          | 51          | 46          | 46          | 36          | 31          | 32          |              |
| Fire Investigation Hours                                                       | 386          | 670         | 245         | 416         | 389         | 224         | 292         | 234         | 155         | 120         |              |
| Public Education Hours                                                         | 990          | 382         | 255         | 190         | 257         | 132         | 187         | 167         | 114         | 81          |              |

<sup>1</sup> Data from previous years revised to reflect UCR totals as reported by FBI. Information reported in prior years may be initially reported as projected and later revised to actual.

<sup>2</sup> Information not available for prior years.

<sup>3</sup> Police information is presented for the calendar year.

<sup>4</sup> Fire information is presented for the fiscal year.

Notes: Information on this report presents available indicators of demand or level of service.

Sources: Ogden City Police Department, Uniform Crime Report  
<http://www.ucrdatatool.gov/>  
 Ogden City Fire Department

**Ogden City**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**  
**(UNAUDITED)**

| <b>Function</b>             | <b>2006</b>  | <b>2007</b>  | <b>2008</b> | <b>2009</b> | <b>2010</b> | <b>2011</b> | <b>2012</b> | <b>2013</b> | <b>2014</b> | <b>2015</b> |
|-----------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Police</b>               |              |              |             |             |             |             |             |             |             |             |
| Stations                    | 1            | 1            | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Patrol units                | <sup>1</sup> | <sup>1</sup> | 133         | 139         | 151         | 148         | 100         | 109         | 126         | 143         |
| Motorcycle units            | <sup>1</sup> | <sup>1</sup> | 8           | 8           | 8           | 8           | 8           | 8           | 8           | 10          |
| Animal control units        | <sup>1</sup> | <sup>1</sup> | 3           | 3           | 3           | 3           | 3           | 3           | 3           | 3           |
| <b>Fire</b>                 |              |              |             |             |             |             |             |             |             |             |
| Stations                    | 5            | 5            | 5           | 5           | 5           | 5           | 5           | 5           | 5           | 5           |
| Ladder trucks               | <sup>1</sup> | <sup>1</sup> | 2           | 2           | 2           | 2           | 2           | 2           | 2           | 2           |
| Pumper trucks               | <sup>1</sup> | <sup>1</sup> | 5           | 5           | 7           | 9           | 7           | 7           | 5           | 5           |
| Ambulances                  | <sup>1</sup> | <sup>1</sup> | 7           | 7           | 7           | 9           | 9           | 8           | 8           | 7           |
| <b>Street</b>               |              |              |             |             |             |             |             |             |             |             |
| Streets (miles)             | 273          | 305          | 305         | 311         | 311         | 311         | 311         | 312         | 312         | 313         |
| Curb and gutter (miles)     | <sup>1</sup> | <sup>1</sup> | 481         | 485         | 512         | 512         | 519         | 520         | 521         | 521         |
| Sidewalk (miles)            | <sup>1</sup> | <sup>1</sup> | 316         | 333         | 359         | 359         | 366         | 366         | 368         | 368         |
| Streetlights                | 2,965        | 3,619        | 3,619       | 2,830       | 3,300       | 3,550       | 966         | 966         | 966         | 3,395       |
| Traffic signals             | <sup>1</sup> | <sup>1</sup> | 75          | 86          | 88          | 90          | 90          | 91          | 91          | 91          |
| <b>Parks and recreation</b> |              |              |             |             |             |             |             |             |             |             |
| Community centers           | <sup>1</sup> | <sup>1</sup> | 2           | 2           | 1           | 1           | 1           | 1           | 1           | 1           |
| Parks                       | 40           | 39           | 41          | 41          | 43          | 43          | 44          | 44          | 45          | 45          |
| Park acreage                | 238.67       | 238.52       | 242.87      | 242.87      | 250.22      | 250.22      | 253.22      | 253.22      | 254.15      | 270.00      |
| Covered picnic areas        | <sup>1</sup> | <sup>1</sup> | 29          | 29          | 30          | 30          | 30          | 30          | 30          | 28          |
| Baseball/Softball diamond:  | <sup>1</sup> | <sup>1</sup> | 23          | 23          | 23          | 23          | 23          | 23          | 8           | 11          |
| Soccer fields               | <sup>1</sup> | <sup>1</sup> | 10          | 10          | 10          | 12          | 12          | 12          | 11          | 12          |
| Tennis courts               | <sup>1</sup> | <sup>1</sup> | 14          | 14          | 14          | 14          | 14          | 14          | 14          | 14          |
| Pickleball Courts           | <sup>1</sup> | <sup>1</sup> | -           | -           | -           | -           | 8           | 8           | 8           | 16          |
| Skate Park                  | <sup>1</sup> | <sup>1</sup> | 1           | 1           | 1           | 1           | 1           | 1           | 1           | 1           |
| Swimming pools              | <sup>1</sup> | <sup>1</sup> | 2           | 2           | 1           | 1           | 1           | 1           | 2           | 2           |
| Gymnasiums                  | <sup>1</sup> | <sup>1</sup> | 1           | 1           | -           | -           | -           | -           | -           | 1           |
| <b>Sewer</b>                |              |              |             |             |             |             |             |             |             |             |
| Sanitary sewers (miles)     | 335          | 335          | 335         | 247         | 247         | 232         | 232         | 283         | 283         | 284         |
| Storm sewers (miles)        | 116          | 116          | 116         | 106         | 136         | 147         | 145         | 144         | 144         | 145         |
| <b>Water</b>                |              |              |             |             |             |             |             |             |             |             |
| Water lines (miles)         | 350          | 350          | 350         | 280         | 324         | 327         | 359         | 347         | 352         | 348         |
| Fire hydrants               | <sup>1</sup> | <sup>1</sup> | 2,372       | 2,372       | 2,680       | 2,684       | 2,766       | 2,920       | 3,002       | 3,014       |

Source: Various City Departmental Data

<sup>1</sup> Information in prior years provided as available

**OGDEN CITY CORPORATION  
MISCELLANEOUS STATISTICS  
June 30, 2015  
(UNAUDITED)**

|                                                                                |                  | <u>2005<br/>Comparative<br/>Data</u> |
|--------------------------------------------------------------------------------|------------------|--------------------------------------|
| Date of Incorporation:                                                         | February 6, 1851 |                                      |
| Form of government:                                                            | Council - Mayor  |                                      |
| Area (in square miles):                                                        | 27               | 27                                   |
| Miles of streets:                                                              | 313              | 273                                  |
| Number of street lights:                                                       | 3,395            | 2,965                                |
| Fire protection:                                                               |                  |                                      |
| Number of stations                                                             | 5                | 5                                    |
| Number of firemen and officers                                                 | 106              | 115                                  |
| Police protection:                                                             |                  |                                      |
| Number of stations                                                             | 1                | 1                                    |
| Number of policemen and officers<br>(Does not include reserve police officers) | 124              | 126                                  |
| Ogden School District:                                                         |                  |                                      |
| Elementary schools                                                             | 14               | 15                                   |
| Total number of schools                                                        | 21               | 1 <sup>1</sup>                       |
| Number of elementary teachers                                                  | 331              | 329                                  |
| Total number of teachers                                                       | 574              | 1 <sup>1</sup>                       |
| Number of elementary students                                                  | 7,854            | 6,265                                |
| Total number of students                                                       | 13,486           | 1 <sup>1</sup>                       |
| Municipal water department:                                                    |                  |                                      |
| Number of consumers                                                            | 23,987           | 27,227                               |
| Average Daily Consumption (gallons)                                            | 11,432,664       | 12,271,486                           |
| Miles of water mains                                                           | 348              | 350                                  |
| Sewers:                                                                        |                  |                                      |
| Sanitary sewers (in miles)                                                     | 284              | 335                                  |
| Storm sewers (in miles)                                                        | 145              | 116                                  |
| Building permits issued:                                                       | 2,234            | 1,636                                |
| Recreation and culture:                                                        |                  |                                      |
| Number of parks                                                                | 45               | 39                                   |
| Total park acreage                                                             | 270.00           | 238.52                               |
| Number of libraries                                                            | 1                | 1                                    |
| Number of event permits                                                        | 162              | 1 <sup>1</sup>                       |
| Employees:                                                                     |                  |                                      |
| Classified service                                                             | 526              | 499                                  |
| Exempt                                                                         | 292              | 311                                  |

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<sup>1</sup> Not available for 2005

Sources: Various Ogden City departments  
Ogden School District

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**Schedule of Insurance as of June 30, 2015**

| Coverage                                                                                                                                     | Carrier                                      | Limits                                                           | Deductible                                                   | Expiration   | Description                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>LIABILITY</b><br>General Liability                                                                                                        | URMMA – Per<br>Joint Protection<br>Agreement | \$6,000,000                                                      | \$10,000                                                     | July 1, 2015 | Covers bodily injury, damage, personal injury, and omissions, and injury protection. This is a Claims Made policy. Excludes Airport<br><br><b>HANDLED DIRECT BY URMMA<br/>Annual Premium Invoiced &amp; Paid to URMMA Directly</b> |
| Law Enforcement Liability                                                                                                                    | Included                                     | \$6,000,000                                                      | \$15,000                                                     | July 1, 2015 |                                                                                                                                                                                                                                    |
| Public Official Liability<br>Planning & Zoning Incl.                                                                                         | Included                                     | \$6,000,000                                                      | \$15,000                                                     | July 1, 2015 |                                                                                                                                                                                                                                    |
| Auto Liability<br>Bodily Injury &<br>Property Damage                                                                                         | Included                                     |                                                                  | \$15,000                                                     |              |                                                                                                                                                                                                                                    |
| Uninsured Motorist &<br>Underinsured Motorist                                                                                                |                                              |                                                                  |                                                              |              |                                                                                                                                                                                                                                    |
| <b>Airport Liability</b>                                                                                                                     | Global Aerospace                             | \$25,000,000                                                     | 0                                                            | July 1, 2015 | Covers General Liability occurrences at Airport<br><b>Premium \$ 12,150.00</b>                                                                                                                                                     |
| Contractual                                                                                                                                  |                                              | \$25,000,000                                                     | 0                                                            |              |                                                                                                                                                                                                                                    |
| Ground Hangar Keepers                                                                                                                        |                                              | \$25,000,000                                                     | \$1,000                                                      |              |                                                                                                                                                                                                                                    |
| <b>** Off-Duty Auto Liability</b><br>33 Limited 135 Unlimited<br>Positions Covered                                                           | Great American                               | \$1,000,000                                                      | 0                                                            | July 1, 2015 | Automobile Liability coverage for Off-Duty Vehicle Usage **                                                                                                                                                                        |
| <b>**Property Package</b><br>Blanket Real & Personal<br>Property<br>(Bldg & Contents)<br>Including “Boiler”<br>Equipment Breakdown           | Lexington Ins.                               | \$178,890,808                                                    | \$10,000<br>Other<br>Deductibles<br>On file with<br>company. | July 1, 2015 | Covers buildings and contents listed on statement of values as a result of covered causes of loss. **                                                                                                                              |
| <b>**Earthquake</b>                                                                                                                          | Included                                     | Included                                                         | 1% or<br>\$100,000                                           | July 1,2015  | Covers City properties from an Earthquake or Flood. **                                                                                                                                                                             |
| <b>Flood</b>                                                                                                                                 | Included                                     | Included                                                         | \$100,000                                                    |              |                                                                                                                                                                                                                                    |
| <b>**Mobile Eq. &amp; EDP</b><br>Scheduled & Unscheduled                                                                                     | Included                                     | Included                                                         | \$10,000                                                     | July 1, 2015 | Covers City Owned Mobile Eq. & EDP as a result of covered causes of loss. **                                                                                                                                                       |
| <b>**Valuable Papers</b>                                                                                                                     | Included in above<br>Property Package        | Included                                                         | \$10,000                                                     | July 1, 2015 | Covers cost to research and restore lost information from a covered cause of loss. **                                                                                                                                              |
| <b>**Business Interruption</b><br>(Municipal Building<br>Authority)                                                                          | Included in above<br>Property Package        | Included                                                         | 24Hrs                                                        | July 1, 2015 | Covers loss of income for Baseball Stadium as required by City contract. **                                                                                                                                                        |
| <b>**Auto Physical Damage</b><br>Vehicles <u>Over \$50,000.</u><br>Comp & Collision Perils<br>Parked Autos                                   | Great American                               | \$1,737,400<br>\$5,853,800                                       | \$25,000<br>\$10,000                                         | July 1, 2015 | Covers property damage to scheduled owned city vehicles including Strike Force Vehicles. **<br><br><b>**TOTAL COMBINED GROUP<br/>PURCHASED PREMIUM<br/>\$236,546.00</b>                                                            |
| <b>Commercial Crime</b><br>Employee Theft, Faithful<br>Performance of Duty<br>Including Forgery,<br>Alterations & Computer<br>Fraud Coverage | Travelers<br>Insurance                       | \$1,000,000<br>Money &<br>Securities In<br>& Outside<br>\$50,000 | \$25,000                                                     | July 1, 2015 | Covers loss caused through failure of any employee to perform duties faithfully or account properly for all monies and property received                                                                                           |

| Coverage                                                                                                            | Carrier                          | Limits                                                           | Deductible                             | Expiration                     | Description                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------|----------------------------------|------------------------------------------------------------------|----------------------------------------|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Public Official Bond</b><br>Brandee Johnson,<br>Treasurer                                                        | Travelers<br>Insurance           | \$2,989,850                                                      | N/A                                    | June 15, 2016                  | Covers loss caused through failure of City Treasurer to perform duties faithfully or to account properly for all monies. <b>Premium \$3,859</b> |
| <b>Excess Workers Compensation</b>                                                                                  | Safety National<br>Insurance Co. | Statutory<br>Work Comp;<br>\$1,000,000<br>Employers<br>Liability | \$750,000<br>Self Insured<br>Retention | July 1, 2015                   | Coverage for employee accident or illness per workers compensation law above self insured retention limit. <b>Premium \$93,915.00</b>           |
| <b>General Liability</b><br>(2 )Parking Structures                                                                  | Great American<br>Insurance      | \$1,000,000<br>Each Occurrence                                   | No<br>Deductible                       | July 1, 2015                   | Covers Liability For North & South Parking Structures. <b>Premium \$8,816.00</b>                                                                |
| <b>Liquor Liability</b><br>Elmonte & Mt. Ogden Golf<br>Courses                                                      | Mt. Vernon Fire<br>Ins. Group    | \$1,000,000                                                      | No<br>Deductible                       | July 1, 2015                   | Covers City Liability for serving alcohol. <b>Premium \$2,156.00</b>                                                                            |
| <b>Liquor Liability</b><br>4th Street Baseball Park                                                                 | Scottsdale<br>Insurance          | \$1,000,000                                                      | No<br>Deductible                       | July 1, 2015                   | Covers City Liability for serving alcohol. <b>Premium \$1,148.00</b>                                                                            |
| <b>Liquor Liability</b><br>Ampitheater                                                                              | Scottsdale<br>Insurance          | \$1,000,000                                                      | No<br>Deductible                       | April 9, 2016                  | Covers City Liability for serving alcohol. <b>Premium \$1,409.00</b>                                                                            |
| <b>Commercial General Liability</b> - "Bike Park"                                                                   | Great American                   | \$1,000,000                                                      | No<br>Deductible                       | July 16, 2015                  | Covers City Liability for City Park <b>Premium \$5,662.00</b>                                                                                   |
| <b>Commercial Auto Liability</b> –<br>1 Vehicle<br><b>Driven By – Weber State<br/>College Employees</b>             | Scottsdale<br>Indemnity          | \$1,000,000                                                      | No<br>Deductible                       | June 24, 2015                  | Covers City Liability while transporting people to adventure sites in Ogden <b>Premium \$1,341.00</b>                                           |
| <b>Commercial Auto Excess Liability</b><br>1 Vehicle<br><b>Driven By – Weber State<br/>College Employees</b>        | Scottsdale<br>Indemnity          | \$1,000,000                                                      | No<br>Deductible                       | June 24, 2015                  | Covers Excess Liability over primary policy transporting to Adventure sites in Ogden. <b>Premium \$1,044.00</b>                                 |
| <b>Commercial Auto Liability</b><br>66 Leased buses from<br>Weber School District<br><b>(Ogden Marathon)</b>        | Scottsdale<br>Indemnity          | \$1,000,000                                                      | No<br>Deductible                       | May 17, 2015<br>1 Day Coverage | Covers City Liability while transporting Marathon Runners. 1 Day Special Event <b>Premium \$6,113.00</b>                                        |
| <b>Commercial Auto Excess Liability</b><br>66 Leased buses from<br>Weber School District<br><b>(Ogden Marathon)</b> | Scottsdale<br>Indemnity          | \$1,000,000<br>Excess Limit                                      | No<br>Deductible                       | May 17, 2015<br>1 Day Coverage | Excess over \$1,500,000 primary policy. Transporting Marathon Runners – 1 Day Evt. <b>Premium \$1,644.00</b>                                    |
| <b>Commercial General Liability</b> - Scenic Tour of Utah                                                           | Greenwich<br>Insurance           | \$1,000,000/per<br>occurrence                                    | No<br>Deductible                       | September 21, 2014             | Covers City's Liability for Scenic Tour of Utah Event. <b>Premium \$2,787.00</b>                                                                |
| <b>Participants Accidental Medical</b> - Scenic Tour of Utah                                                        | United States Fire<br>Insurance  | \$5,000                                                          | No<br>Deductible                       | September 21, 2014             | Covers City's Liability for Scenic Tour of Utah Event. <b>Premium \$310.00</b>                                                                  |

**Ogden City  
Staff per 1000 Residents  
Last Ten Fiscal Years  
(UNAUDITED)**

| <b>Fiscal<br/>Year</b> | <b>Population</b> <sup>1</sup> | <b>Total Full-Time<br/>Authorized<br/>Employees</b> <sup>2</sup> | <b>Staff<br/>per 1,000<br/>Residents</b> |
|------------------------|--------------------------------|------------------------------------------------------------------|------------------------------------------|
| 2006                   | 82,007                         | 578                                                              | 7.05                                     |
| 2007                   | 82,843                         | 591                                                              | 7.13                                     |
| 2008                   | 82,843                         | 595                                                              | 7.18                                     |
| 2009                   | 82,865                         | 599                                                              | 7.23                                     |
| 2010                   | 83,296                         | 591                                                              | 7.10                                     |
| 2011                   | 83,171                         | 590                                                              | 7.09                                     |
| 2012                   | 83,949                         | 577                                                              | 6.87                                     |
| 2013                   | 83,793                         | 580                                                              | 6.92                                     |
| 2014                   | 84,249                         | 581                                                              | 6.90                                     |
| 2015                   | 84,316                         | 599                                                              | 7.10                                     |

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<sup>1</sup> Population estimates are from the U.S. Census Bureau (i.e., FY 2014 population is the July 1, 2013 estimate). Population from the 2000 census was 77,226. The population figures have been revised to bring them more in line with the census. FY 2011 population is from the 2010 census.

<sup>2</sup> Total full-time authorized positions as approved by City Council when fiscal year budget is adopted. Authorized positions may be temporarily vacant.



# City Council Work Session

## COUNCIL STAFF REVIEW

### **FY2017-2021 CAPITAL IMPROVEMENT PLAN (CIP)**

#### **PURPOSE OF**

#### **WORK SESSION:**

To review the FY2017-2021 CIP and allow Council members to review the proposed plan and ask any remaining questions

#### **PLANNING COMMISSION**

#### **RECOMMENDATION**

Approval of the CIP with the following exceptions (6-0)

- AR086 – Airport terminal
- AR074 – Airport land acquisition
- FI021 – Fire training tower
- RG044 – 4<sup>th</sup> Street event sign

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#### ***Executive Summary***

The Council will review the proposed FY2017-2021 Capital Improvement Plan (CIP). The CIP is presented with the Administration's priorities for capital expenditures of the next five (5) years. This is the fourth in a series of work sessions scheduled to discuss the CIP. During these work sessions, the Council will consider the proposed projects and make recommendations for changes. The CIP will be adopted after allowing public input and will subsequently be used to prioritize the funding of capital projects during the FY2017 budget process.

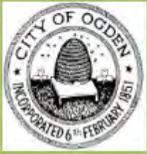
#### ***Background***

Capital investment decisions have been an important part of Ogden City government for more than 150 years. Construction of every water and sewer line, every City facility, and every roadway in the City was the result of a capital investment decision. Because these investments come with large price tags and because City resources are limited, the City Council must work with the Administration to prioritize and allocate the scarce public funds to capital projects.

#### **CIP Process Objectives**

The overall objectives for the CIP process are as follows:

- Develop a Plan that reflects the values of the City
- Ensure the Plan relates to the City's General Plan, including community plans, and adopted City policies
- Create an appropriate balance between capital improvements and operating budgets



# City Council Work Session

## COUNCIL STAFF REVIEW

- Provide opportunities for public input
- Adopt a CIP plan

In order to meet these objectives, the Council reviews and prioritizes potential capital projects prior to the annual budget process.

### **Five (5) Year Plan**

The Capital Improvement Plan provides a projected schedule of capital improvements to be undertaken in the next budget year and within the following four (4) years. It contains projects that can be accomplished through one-year budget allocations as well as those which need to be spread over several years.

### **Planning Commission Review**

The Planning Commission reviews the CIP to determine if the proposed capital improvements are consistent with the City's General Plan.

The CIP is to be submitted to the Planning Commission concurrent with submission to the City Council. The Planning Commission reviews the proposed plan and reports its determination to the City Council within forty-five (45) days of submission.

### **Funding Sources for Capital Projects**

Funding sources for capital projects are as follows:

- General Fund
- Federal Funding
- State Funding
- B & C Road Funds
- Citizen Participation
- Enterprise Funds
- Bonds
- Other (RAMP, Special Assessment Areas, Etc.)

In addition, a portion of BDO lease revenue is used for capital projects.

### **Budget Guidelines**

The following Budget Guideline relating to the CIP was adopted as part of the FY2016 budget:

***Capital Improvement Plan.** The Capital Improvement Plan (CIP) is to be submitted for Council review no later than November 1 of each year. The Mayor's priorities are to be submitted by November 1 as well. The Planning Commission's recommendations are to be provided to the Council within 45 days (December 15th) after the CIP is*



# City Council Work Session COUNCIL STAFF REVIEW

*submitted to the Council. The Council expects to adopt the CIP by March 31<sup>st</sup> each year.*

## CIP Summary – Past and Current Plans

| <b>CIP PLAN YEARS</b> | <b>TOTAL PROPOSED FOR FIVE-YEAR PLAN</b> | <b>CIP TOTAL FOR FIRST FISCAL YEAR</b> | <b>GENERAL FUND TOTAL FOR FIRST FISCAL YEAR</b> | <b>TOTAL GENERAL FUND APPROVED IN BUDGET FOR FIRST FISCAL YEAR</b> |
|-----------------------|------------------------------------------|----------------------------------------|-------------------------------------------------|--------------------------------------------------------------------|
| <b>2017-2021</b>      | <b>\$198.7 M</b>                         | <b>\$37.8 M</b>                        | <b>\$4.3 M</b>                                  | <b>TBD</b>                                                         |
| 2016-2020             | \$133.6 M                                | \$66.3 M                               | \$10.4 M                                        | \$1.75 M                                                           |
| 2015-2019             | \$93.5 M                                 | \$19.6 M                               | \$4.1 M                                         | \$11.25 M                                                          |
| 2014-2018             | \$87.8 M                                 | \$38.9 M                               | \$2.25 M                                        | \$2.7 M                                                            |
| 2013-2017             | \$102.3 M                                | \$17 M                                 | \$4.7 M                                         | \$2.5 M                                                            |
| 2012-2016             | \$90.5 M                                 | \$35.9 M                               | \$2.5 M                                         | \$1.2 M                                                            |

## Fiscal Year 2017 - 2021 CIP PROCESS SCHEDULE – TENTATIVE

### November 2, 2015

The proposed FY2017-2021 CIP was provided to the Council office. The plan was also submitted to the Planning Commission for review and recommendation.

### December 2, 2015

The Planning Commission reviewed the FY2017-2021 CIP. The plan was given a recommendation of approval with a vote of 6-0 with four projects recommended for exclusion from the plan.

### December 8, 2015

The Council office received the Planning Commission's recommendation.

### January 5, 2016 Work Session – Administrative Presentation

The Administration will review the proposed plan and highlight their recommendations for funding.



# City Council Work Session

## COUNCIL STAFF REVIEW

### **January 19, 2016 Work Session – Council Staff Overview**

Council staff will review the proposed plan and identify issues and concerns the Council may want to consider during the plan adoption process.

### **February 2, 2016 Work Session – Specific Projects**

Representatives from the Administration will review and discuss their department's projects and answer questions.

### **\*February 9, 2016 Work Session – Council Discussion**

The Council will prioritize the proposed FY2017 General Fund projects, and identify any final questions and changes in preparation for adoption of the plan.

### **February 23, 2016 City Council Meeting (T)**

Set Public Hearing for March 15, 2016 (T)

### **March 15, 2016 City Council Meeting (T)**

- Public input on FY2017-2020 CIP
- Adoption of FY2017-2021 CIP

***Current Proposal*** The current proposal is to approve the FY2017-2021 Capital Improvement Plan. The plan includes a total of 58 General Fund projects totaling \$125,014,448. The plan includes a total of seven Enterprise utility projects: one Sanitary Sewer Utility project totaling \$3,250,000; two Storm Sewer Utility projects totaling \$7,954,550; and four Water Utility projects totaling \$41,717,296. The plan also includes five RAMP projects totaling \$20,817,000.

The FY2017-2021 CIP is categorized differently than previous plans. Previous plans separated project priority recommendations by Department. With the approval of a recent ordinance amendment, the plan now includes a numerical priority ranking by General Fund, Enterprise Funds and RAMP funds.

### ***Planning Commission Review***

The Planning Commission reviewed the proposed plan at the December 2, 2015 meeting and forwarded a recommendation of approval of the plan with a vote of 6-0 with the exception of four projects. The plan was recommended for approval based on its consistency with the City's



# City Council Work Session

## COUNCIL STAFF REVIEW

general plan. The four projects recommended for exclusion were the airport terminal project (AR086), the airport land acquisition project (AR074), the fire department training tower project (FI021), and the 4<sup>th</sup> Street ballpark event sign project (RG044).

### **Public Comments**

No public comment was received at the December 2<sup>nd</sup> meeting.

### **Attachment**

1. FY2017 CIP Project Council Ranking Sheet
2. CIP Plan Summary
3. Transmittal
4. Ordinance
5. Planning Commission Report
6. FY2017-2021 CIP

## FY2017-2021 Capital Improvement Plan - Council Ranking Sheet

Projects Considered for Funding in FY2017

### General Fund Projects

| Council Ranking | Admin Ranking | Project # | Project Description                               | Total Project | FY2017 General Fund | FY2017 Other Funding | Future Funding | Other Funding Source       |
|-----------------|---------------|-----------|---------------------------------------------------|---------------|---------------------|----------------------|----------------|----------------------------|
|                 | 1             | PK138     | 2100 Madison & Liberty Park Improvements          | \$252,500     | \$252,500           | \$0                  | \$0            |                            |
|                 | 2             | CD040     | Former Dee School Site Development                | \$1,565,657   | \$1,065,657         | \$500,000            | \$0            | Federal                    |
|                 | 3             | CD112     | The 24th Street Village                           | \$1,509,469   | \$0                 | \$1,509,469          | \$0            | Quality Neighborhoods      |
|                 | 4             | CD068     | 550 24th Street Infill                            | \$1,887,374   | \$0                 | \$650,000            | \$1,237,374    | RDA Housing, Property sale |
|                 | 7             | EN004     | Sidewalk, Curb and Gutter Replacement             | \$3,838,380   | \$522,743           | \$244,933            | \$3,070,704    | B & C Road Funds           |
|                 | 8             | FL007     | General Facilities Improvements                   | \$1,767,500   | \$353,500           | \$0                  | \$1,414,000    |                            |
|                 | 9             | EN065     | 36th & Quincy Ave. Signal Replacement             | \$343,434     | \$343,434           | \$0                  | \$0            |                            |
|                 | 10            | GC030     | City-owned Parking Lot Improvements               | \$765,000     | \$153,000           | \$0                  | \$612,000      |                            |
|                 | 11            | AR077     | Apron Rehabilitation                              | \$1,153,387   | \$103,387           | \$1,050,000          | \$0            | Federal                    |
|                 | 12            | AR042     | Northwest Access/Perimeter Road                   | \$1,000,000   | \$136,250           | \$863,750            | \$0            | Federal, State             |
|                 | 13            | RG054     | Renovate Lights at 4th St. Ballpark, Ph. 2        | \$131,313     | \$131,313           | \$0                  | \$0            |                            |
|                 | 14            | GH009     | Golden Hours Parking Lot and Lighting Improvement | \$153,873     | \$153,873           | \$0                  | \$0            |                            |
|                 | 20            | PK124     | General Park Improvements                         | \$757,500     | \$151,500           | \$0                  | \$606,000      |                            |
|                 | 21            | GF032     | Golf Courses Irrigation System Replacement        | \$1,136,250   | \$227,250           | \$0                  | \$909,000      |                            |
|                 | 22            | EN006     | Street Construction                               | \$2,777,775   | \$555,555           | \$0                  | \$2,222,220    |                            |
|                 | 23            | GC025     | Critical Project Contingency                      | \$61,065      | \$61,065            | \$0                  | \$0            |                            |
|                 | 24            | EN050     | Grand Avenue Promenade                            | \$5,930,000   | \$0                 | \$202,020            | \$5,727,980    | RDA Funds                  |
|                 | 30            | PY006     | Repair Asphalt Ogden River Parkway                | \$328,250     | \$65,650            | \$0                  | \$262,600      |                            |
|                 | 36            | RG053     | Recreation Maintenance                            | \$227,250     | \$45,450            | \$0                  | \$181,800      |                            |

|                                     |                     |                    |                    |                     |
|-------------------------------------|---------------------|--------------------|--------------------|---------------------|
| <b>Total - All Projects</b>         | <b>\$25,585,977</b> |                    |                    |                     |
| <b>Total - FY2017 General Fund</b>  |                     | <b>\$4,322,127</b> |                    |                     |
| <b>Total - FY2017 Other Funding</b> |                     |                    | <b>\$5,020,172</b> |                     |
| <b>Total - Future Funding</b>       |                     |                    |                    | <b>\$16,243,678</b> |

## FY2017-2021 Capital Improvement Plan

Projects Considered for Funding in FY2017

### General Fund Projects

| Admin Ranking                               | Project # | Project Description                                | Total Project | FY2017 General Fund | FY2017 Other Funding | Future Funding | Other Funding Source       |
|---------------------------------------------|-----------|----------------------------------------------------|---------------|---------------------|----------------------|----------------|----------------------------|
| <b>Airport</b>                              |           |                                                    |               |                     |                      |                |                            |
| 12                                          | AR042     | Northwest Access/Perimeter Road                    | \$1,000,000   | \$136,250           | \$863,750            | \$0            | Federal, State             |
| 11                                          | AR077     | Apron Rehabilitation                               | \$1,153,387   | \$103,387           | \$1,050,000          | \$0            | Federal                    |
| <b>Community &amp; Economic Development</b> |           |                                                    |               |                     |                      |                |                            |
| 2                                           | CD040     | Former Dee School Site Development                 | \$1,565,657   | \$1,065,657         | \$500,000            | \$0            | Federal                    |
| 4                                           | CD068     | 550 24th Street Infill                             | \$1,887,374   | \$0                 | \$650,000            | \$1,237,374    | RDA Housing, Property sale |
| 3                                           | CD112     | The 24th Street Village                            | \$1,509,469   | \$0                 | \$1,509,469          | \$0            | Quality Neighborhoods      |
| <b>General Non-Departmental</b>             |           |                                                    |               |                     |                      |                |                            |
| 23                                          | GC025     | Critical Project Contingency                       | \$61,065      | \$61,065            | \$0                  | \$0            |                            |
| 10                                          | GC030     | City-owned Parking Lot Improvements                | \$765,000     | \$153,000           | \$0                  | \$612,000      |                            |
| <b>Golf Course Enterprise Fund</b>          |           |                                                    |               |                     |                      |                |                            |
| 21                                          | GF032     | Golf Courses Irrigation System Replacement         | \$1,136,250   | \$227,250           | \$0                  | \$909,000      |                            |
| <b>Management Services</b>                  |           |                                                    |               |                     |                      |                |                            |
| 8                                           | FL007     | General Facilities Improvements                    | \$1,767,500   | \$353,500           | \$0                  | \$1,414,000    |                            |
| <b>Public Services</b>                      |           |                                                    |               |                     |                      |                |                            |
| 7                                           | EN004     | Sidewalk, Curb and Gutter Replacement              | \$3,838,380   | \$522,743           | \$244,933            | \$3,070,704    | B & C Road Funds           |
| 22                                          | EN006     | Street Construction                                | \$2,777,775   | \$555,555           | \$0                  | \$2,222,220    |                            |
| 24                                          | EN050     | Grand Avenue Promenade                             | \$5,930,000   | \$0                 | \$202,020            | \$5,727,980    | RDA Funds                  |
| 9                                           | EN065     | 36th & Quincy Ave. Signal Replacement              | \$343,434     | \$343,434           | \$0                  | \$0            |                            |
| 14                                          | GH009     | Golden Hours Parking Lot and Lighting Improvements | \$153,873     | \$153,873           | \$0                  | \$0            |                            |
| 20                                          | PK124     | General Park Improvements                          | \$757,500     | \$151,500           | \$0                  | \$606,000      |                            |
| 1                                           | PK138     | 2100 Madison & Liberty Park Improvements           | \$252,500     | \$252,500           | \$0                  | \$0            |                            |
| 30                                          | PY006     | Repair Asphalt Ogden River Parkway                 | \$328,250     | \$65,650            | \$0                  | \$262,600      |                            |
| 36                                          | RG053     | Recreation Maintenance                             | \$227,250     | \$45,450            | \$0                  | \$181,800      |                            |
| 13                                          | RG054     | Renovate Lights at 4th St. Ballpark, Ph. 2         | \$131,313     | \$131,313           | \$0                  | \$0            |                            |
| <b>RAMP</b>                                 |           |                                                    |               |                     |                      |                |                            |
|                                             | RM022     | Liberty Park Improvements                          | \$285,000     | \$0                 | \$285,000            | \$0            | RAMP                       |
|                                             | RM028     | Trail Head Entry Points                            | \$199,000     | \$0                 | \$199,000            | \$0            | RAMP                       |
|                                             | RM029     | Upgrade Lights at 4th St. Ballpark, Ph. 2          | \$130,000     | \$0                 | \$130,000            | \$0            | RAMP                       |
|                                             | RM033     | Serge Simmons/Weber River Restoration              | \$20,083,000  | \$0                 | \$20,083,000         | \$0            | Federal, RAMP              |
|                                             | RM034     | Lindquist Field Enhancements                       | \$120,000     | \$0                 | \$120,000            | \$0            | RAMP                       |

|                                     |                     |                    |                     |                     |
|-------------------------------------|---------------------|--------------------|---------------------|---------------------|
| <b>Total - All Projects</b>         | <b>\$46,402,977</b> |                    |                     |                     |
| <b>Total - FY2017 General Fund</b>  |                     | <b>\$4,322,127</b> |                     |                     |
| <b>Total - FY2017 Other Funding</b> |                     |                    | <b>\$25,837,172</b> |                     |
| <b>Total - Future Funding</b>       |                     |                    |                     | <b>\$16,243,678</b> |

## FY2017-2021 Capital Improvement Plan

Projects Considered for Funding in FY2017

### Enterprise Funds

| Admin Ranking                      | Project # | Project Description                              | Total Project       | FY2017 Enterprise Fund | FY2017 Other Funding | Future Funding      | Other Funding Source |
|------------------------------------|-----------|--------------------------------------------------|---------------------|------------------------|----------------------|---------------------|----------------------|
| <b>Sanitary Sewer Fund</b>         |           |                                                  |                     |                        |                      |                     |                      |
|                                    | SA009     | Sanitary Sewer Master Plan Projects              | \$3,250,000         | \$650,000              | \$0                  | \$2,600,000         |                      |
| <b>Total - Sanitary Sewer Fund</b> |           |                                                  | <b>\$3,250,000</b>  | <b>\$650,000</b>       | <b>\$0</b>           | <b>\$2,600,000</b>  |                      |
| <b>Storm Sewer Fund</b>            |           |                                                  |                     |                        |                      |                     |                      |
|                                    | SU010     | Storm Sewer Master Plan Projects                 | \$7,500,000         | \$1,500,000            | \$0                  | \$6,000,000         |                      |
|                                    | SU096     | Downs and West Oaks Drive                        | \$454,550           | \$454,550              | \$0                  | \$0                 |                      |
| <b>Total - Storm Sewer Fund</b>    |           |                                                  | <b>\$7,954,550</b>  | <b>\$1,954,550</b>     | <b>\$0</b>           | <b>\$6,000,000</b>  |                      |
| <b>Water Utility</b>               |           |                                                  |                     |                        |                      |                     |                      |
|                                    | WU015     | Distribution, Fire Flow, & Pressure Improvements | \$19,306,638        | \$4,803,490            | \$0                  | \$14,503,148        |                      |
|                                    | WU036     | 36" Water Line                                   | \$17,220,508        | \$300,000              | \$0                  | \$16,920,508        |                      |
| <b>Total - Water Utility Fund</b>  |           |                                                  | <b>\$36,527,146</b> | <b>\$5,103,490</b>     | <b>\$0</b>           | <b>\$31,423,656</b> |                      |

## FY2017-2021 Capital Improvement Plan

Projects Considered for Future Funding

### General Fund Projects

| Admin Ranking                               | Project # | Project Description                               | Total Project | General Fund | Other Funding | Other Funding Source     | Proposed Timing    |
|---------------------------------------------|-----------|---------------------------------------------------|---------------|--------------|---------------|--------------------------|--------------------|
| <b>Airport</b>                              |           |                                                   |               |              |               |                          |                    |
| 53                                          | AR045     | Terminal Ramp                                     | \$400,000     | \$100,000    | \$300,000     | Federal                  | FY2021             |
| 54                                          | AR046     | Rehab 7/25 for Cargo Access                       | \$1,100,000   | \$186,250    | \$913,750     | Federal, State           | FY2021             |
| 55                                          | AR051     | Airport Perimeter Fencing (West)                  | \$50,500      | \$25,250     | \$25,250      | Roy City participation   | FY2021             |
| 56                                          | AR054     | Terminal Upgrades                                 | \$104,030     | \$104,030    | \$0           |                          | FY2021             |
| 38                                          | AR062     | Runway - 25 Hangar Area                           | \$265,000     | \$40,000     | \$225,000     | Federal                  | FY2020             |
| 37                                          | AR070     | Airport - West Ogden Water Line Upgrade           | \$323,200     | \$323,200    | \$0           |                          | FY2020             |
| 48                                          | AR071     | Airport Old Fire House Remodel                    | \$30,300      | \$0          | \$30,300      | Transient Room Tax (TRT) | FY2021             |
| 57                                          | AR074     | Land Acquisition                                  | \$2,002,000   | \$2,002,000  | \$0           |                          | FY2021             |
| 46                                          | AR075     | Commercial Counter/Baggage Remodel                | \$247,450     | \$0          | \$247,450     | Bond                     | FY2020             |
| 47                                          | AR076     | Commercial Baggage/Equipment Protection           | \$161,600     | \$0          | \$161,600     | TRT                      | FY2020             |
| 35                                          | AR079     | Construction R/W 3-21 Shoulders                   | \$1,103,387   | \$103,387    | \$1,000,000   | Federal                  | FY2019             |
| 50                                          | AR086     | Airport Commercial Terminal                       | \$8,300,000   | \$0          | \$8,300,000   | Fed., Bond, TRT, Airline | FY2021             |
| 44                                          | AR087     | Airport Lighting & Parking for Commercial Service | \$220,180     | \$0          | \$220,180     | TRT                      | FY2020             |
| 49                                          | AR090     | Airport Basement Remodel                          | \$57,570      | \$0          | \$57,570      | TRT                      | FY2021             |
| <b>Community &amp; Economic Development</b> |           |                                                   |               |              |               |                          |                    |
| 6                                           | CD060     | 2200 Jefferson Infill                             | \$3,823,232   | \$38,232     | \$3,785,000   | Quality Neighborhoods    | FY2019             |
| 5                                           | CD061     | 2300 Quincy Infill                                | \$2,906,101   | \$845,766    | \$2,060,335   | Quality Neighborhoods    | FY2019             |
| 45                                          | CD100     | Downtown Parking Lots                             | \$47,448,850  | \$17,448,850 | \$30,000,000  | Special Assessment Area  | FY2021             |
| 34                                          | CD101     | East Central Public Improvements                  | \$787,546     | \$787,546    | \$0           |                          | FY2019, 20, 21     |
| 42                                          | CD108     | East Temple Project - 21st and 22nd Street        | \$4,242,000   | \$2,000,000  | \$2,242,000   | Tax Increment            | FY2020, 21         |
| <b>Fire</b>                                 |           |                                                   |               |              |               |                          |                    |
| 41                                          | FI021     | Replace Fire Training Facility                    | \$1,746,030   | \$0          | \$1,746,030   | Bond, Property sale      | FY2020             |
| 40                                          | FI032     | Seismic Retrofit and Remodel Station 4            | \$1,356,531   | \$0          | \$1,356,531   | Medical Enterprise Fund  | FY2019             |
| <b>General Non-Departmental</b>             |           |                                                   |               |              |               |                          |                    |
| 43                                          | US035     | Union Station Renovation                          | \$15,000,000  | \$0          | \$15,000,000  | Other - Donations        | FY2018             |
| <b>Management Services</b>                  |           |                                                   |               |              |               |                          |                    |
| 15                                          | FL004     | Boiler Replacement at El Monte & Mt. Ogden        | \$38,380      | \$38,380     | \$0           |                          | FY2018             |
| 16                                          | FL005     | Mt. Ogden Golf Course Elevator Replacement        | \$60,600      | \$60,600     | \$0           |                          | FY2018             |
| 27                                          | FL006     | Golden Hours Air Handler Replacement              | \$70,700      | \$70,700     | \$0           |                          | FY2019             |
| 26                                          | IT002     | Fiber Infrastructure Replacement                  | \$353,500     | \$353,500    | \$0           |                          | FY2018             |
| <b>Public Services</b>                      |           |                                                   |               |              |               |                          |                    |
| 51                                          | EN021     | Bike Master Plan Projects                         | \$500,000     | \$500,000    | \$0           |                          | FY2018, 19, 20, 21 |
| 19                                          | EN074     | North Street Improvements, Monroe - Washington    | \$2,823,200   | \$2,823,200  | \$0           |                          | FY2018             |
| 33                                          | EN077     | 20th & Harrison Blvd. Intersection Improvements   | \$757,575     | \$757,575    | \$0           |                          | FY2019, 20         |
| 52                                          | EN085     | 15th St. & Grant Ave. Intersection                | \$176,775     | \$130,000    | \$46,775      | Storm Sewer Ent. Fund    | FY2021             |

|    |       |                                                |             |             |           |                  |                |
|----|-------|------------------------------------------------|-------------|-------------|-----------|------------------|----------------|
| 17 | EN095 | City Wide Transportation Plan                  | \$353,550   | \$0         | \$353,550 | B & C Road Funds | FY2018         |
| 18 | EN096 | Green Bike Share Program                       | \$30,300    | \$30,300    | \$0       |                  | FY2018         |
| 32 | PK115 | Lindquist Field Lighting Upgrade               | \$252,500   | \$252,500   | \$0       |                  | FY2019         |
| 25 | PK140 | High Adventure Park - West                     | \$1,818,000 | \$1,818,000 | \$0       |                  | FY2018, 19, 20 |
| 29 | PK141 | City Wide Tree Inventory                       | \$126,250   | \$126,250   | \$0       |                  | FY2019         |
| 58 | RG044 | Message Board and Entrance at 4th St. Ballpark | \$49,250    | \$49,250    | \$0       |                  | FY2021         |
| 39 | RG058 | Basketball Courts/Shelter Marshall White Park  | \$146,465   | \$146,465   | \$0       |                  | FY2020         |
| 28 | RG060 | Marshall White Center Improvements             | \$75,757    | \$75,757    | \$0       |                  | FY2019         |
| 31 | RG068 | Ball Park Infield                              | \$120,202   | \$120,202   | \$0       |                  | FY2019         |

**Total - All Projects**      \$99,428,511  
**Total - FY2017 General Fund**                      \$31,357,190  
**Total - FY2017 Other Funding**                                      \$68,071,321

**Enterprise Funds**

| Admin Ranking             | Project # | Project Description | Total Project      | Enterprise Fund    | Other Funding | Other Funding Source | Proposed Timing |
|---------------------------|-----------|---------------------|--------------------|--------------------|---------------|----------------------|-----------------|
| <b>Water Utility</b>      |           |                     |                    |                    |               |                      |                 |
|                           | WU106     | Wheeler Creek       | \$1,515,150        | \$1,515,150        | \$0           |                      | FY2018          |
|                           | WU107     | Pineview Wellfields | \$3,675,000        | \$3,675,000        | \$0           |                      | FY2019          |
| <b>Total - Water Fund</b> |           |                     | <b>\$5,190,150</b> | <b>\$5,190,150</b> | <b>\$0</b>    |                      |                 |

## OGDEN CITY COUNCIL TRANSMITTAL

**DATE:** December 3, 2015  
**TO:** Ogden City Council  
**THRU:** Mark Johnson, CAO  
**FROM:** Tom Christopoulos, CED Director  
**RE:** Capital Improvement Plan 2017-2021  
**STAFF CONTACT:** Greg Montgomery, Planning Manager

**REQUESTED TIMELINE:** December 15, 2015

**RECOMMENDATION:** Approval of the 2017- 2021 CIP as consistent with the general plan with the exception of the airport terminal (AR086), airport land acquisition (AR074), training tower (FI021) and 4<sup>th</sup> Street event sign (RG044) not being consistent with the general plan.

**DOCUMENTS:** Ordinance, Planning Staff report

### **DISCUSSION:**

The Planning Staff explained that each year a capital improvement plan is put together by the various city departments of upcoming projects which are being requested to be funded. The projects come in three basic categories, repair and maintenance, additions to existing facilities and new development. The Planning Commission is responsible to see that the projects proposed are consistent with the general plan and make recommendation to the City Council about the overall plan and any items they feel should be included in the plan.

Staff reviewed the items in the CIP and discussed those areas that are consistent with the general plan. Four projects were identified which are not consistent with the general plan. Staff explained that three of the projects would need a master plan approval first before being consistent. The fourth item, the 4<sup>th</sup> Street Park sign, does not meet the zoning ordinance so that would not be consistent with the plan as well.

Staff then discussed with the approval of the bike master plan those projects would be consistent with the plan. Staff then talked about the need for the Liberty Park project as being the highest priority with the opening of the new school in the fall of 2016. The Commission discussed that the projects proposed were reasonable and had no other suggestions of projects or changing the importance of projects from what has been recommended. There was a question about the separation of projects such as the lighting improvements at 4th Street Park and why were their two different briefs and project numbers. It was explained that since one is a RAMP request and the other general fund for separate projects at 4<sup>th</sup> Street it is appropriate to have two different project numbers. The funding source request and the nature of the project are different and this is the way to designate that.

**PLANNING COMMISSION ACTION**

The Planning Commission reviewed this item on December 2, 2015. A motion was made based on the proposed plan being consistent with the general plan to recommend approval of the CIP 2017-2021 document as consistent with the plan with the exception of the airport terminal (AR086), airport land acquisition (AR074), training tower (FI021) and 4<sup>th</sup> Street event sign (RG044).

| PLANNING COMMISSIONERS VOTE | <u>Yes</u> | <u>No</u> |
|-----------------------------|------------|-----------|
| Herman.....                 | X          |           |
| Holman.....                 | X          |           |
| Patterson.....              | X          |           |
| Schade .....                | X          |           |
| Southwick.....              | X          |           |
| Wright.....                 | X          |           |

**CONCERNS OF CITIZENS:**

None expressed concern.

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE OF OGDEN CITY, UTAH, APPROVING THE CAPITAL IMPROVEMENT PLAN FOR OGDEN CITY FOR THE FISCAL YEARS 2017 TO 2021, AND PROVIDING THAT THIS ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY UPON POSTING AFTER FINAL PASSAGE.**

**WHEREAS**, pursuant to Chapter 1B, Title 4 of the Ogden Municipal Code, the Mayor submitted to the Council of Ogden City a proposed Capital Improvement Plan for Fiscal Years 2017 to 2021, which is on file in the City Recorder's Office; and

**WHEREAS**, after due consideration, the Ogden City Council has approved the Mayor's proposed Capital Improvement Plan, subject to the adjustments detailed in Schedule "A".

**NOW THEREFORE, the Council of Ogden City hereby ordains:**

**SECTION 1.** The Capital Improvement Plan for the Fiscal Years 2017 to 2021, as proposed by the Mayor and on file in the City Recorder's Office, is hereby approved and adopted, subject to the adjustments detailed in Schedule "A" attached hereto and by this reference incorporated herein.

**SECTION 2.** Effective Date. This ordinance shall become effective immediately upon posting after final passage.

**PASSED, ADOPTED AND ORDERED POSTED** by the Council of Ogden City, Utah this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

\_\_\_\_\_  
CHAIR



Report by Greg Montgomery

**Agenda Name: Consideration of Capital Improvement Plan 2017-2021**

**Petitioner/ Developer:** Ogden City Administration  
2549 Washington Blvd  
Ogden, Utah 84401

**Petitioner/ Developer's requested action:** Approval of CIP

**Planning Staff's Recommended Action**

Approval of CIP as consistent with the plan with the exception of FI021 (training tower relocation), AR086 (Airport Commercial Terminal), and AR074 (Airport land acquisition) as not being consistent with the general plan and RG044 (4<sup>TH</sup> Street Park Event Sign) as not permitted by ordinance.

**Planning Commission's determination for action**

The proposed capital improvement plan is/ is not consistent with the general plan of the city.

**Description of request**

Each year a five-year capital improvement plan is developed by administration and submitted to the Council for review and recommendation. This plan is used to determine what projects will be funded in the next year's budget and to develop a five year action plan for other projects which are needed but are not funded in the upcoming budget. If any major construction project is to be funded it needs to be on the Capital Improvement Plan. Occasionally there will be amendments to the plan as a project comes up that was not anticipated but generally the document as it is presented serves to outline anticipated public improvements and the way the City determines how its resources will be used in funding such projects. .

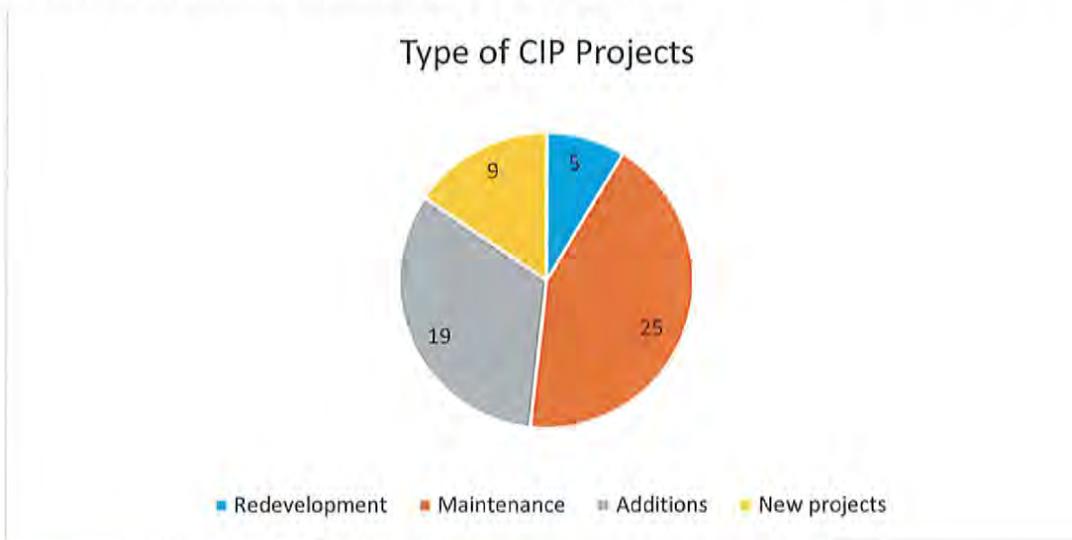
The plan is broken up into three sections. The first section is the ranking of the projects proposed by each department and prioritized by Administration of what order they should be funded from the general funds, enterprise funds and RAMP funds. There are 58 projects proposed for general fund funding over a five year time frame at a cost of \$125,014,488. The next is the ranking of projects using enterprise funds. There are seven projects in this category totaling \$41,717,296. The third prioritizes what RAMP funding the city should pursue for the upcoming year. Five projects are listed here for a total of \$20,817,000.

The next section of the plan is a summary report that breaks out funding sources and years to fund the proposed projects. The budget year 2017 shows the projects to be considered to

total \$27,778,662 for the general fund and a total of all projects for 2017 of \$37,867,339. One portion of the summary then identifies each project and when it could be anticipated to be considered for funding.

The final section is the project briefs which describes each project and why it is needed. This is not a list of all projects that could be considered for CIP placement but it is the top projects for consideration in the next five years.

The CIP tries to anticipate the city needs for the future both in new construction, additions to existing facilities and maintenance of existing facilities. The chart below shows the breakdown of what is requested by these categories.



**What Planning Commission reviews**

The Planning Commission is required to review the proposed Capital Improvement Plan for compliance with the general plan. No construction project is to be funded unless it is found in compliance with the CIP after the Commission finds the project is consistent with the general plan.

The Planning Commission may also make recommendations of projects that should be considered or priority of projects that would help implement the general plan.

The Planning Commission’s action and findings are then forwarded to the City Council for final action.

**Factors for consideration of action**

**1. Are there projects in the proposed CIP that are not consistent with the general plan?**

Staff has reviewed the projects proposed in the CIP and compared them to the general plan. There are three projects that are not identified in the plan at the present time and unless the plan

is amended or a master plan adopted they would not be considered eligible for consideration in the CIP. Those projects are:

1. FI021 (training tower relocation). No location is proposed and no public land has been acquired for its location.
2. AR086 (Airport Commercial Terminal). There is no approved plan that shows a new airport terminal. The airport master plan would need to be updated to show this.
3. AR074 (Airport land acquisition). The present plans show the airport in land that is presently owned by the city. A revised master plan would be needed to show areas considered for expansion.

There is one other project that also should not be considered for funding and that is RG044 (4<sup>TH</sup> Street Park Event Sign). While the plan does not specifically address such things as signs, the proposed sign is not permitted in the sign ordinance because of the O-1 zoning of the parks. If it is not permitted by ordinance it should not be considered for funding unless revisions are made to the sign ordinance.

## **2. Are there projects that may meet parts of the plan?**

Project CD 060 (2200 Jefferson infill Development) describes various parts of the East Central plan that support the project such as “promote the original use of buildings” and “develop compatible vacant land infill projects”, and “provide for appropriate infill of underutilized existing development” but the community vision land use map does not identify this location as an infill project. In this case staff feels that because the project is consistent with the goals identified in the plan the request is consistent.

There are two other items EN096 (bike sharing) and EN 021 (bike plan projects) that presently are not in the general plan but will be if the bike master plan is adopted which is considered earlier in the meeting.

## **3. Are there projects that should be supported in the CIP?**

The first priority in the plan is Liberty Park (PK138). It is also in the RAMP funding (RM022). The development of the new school west of Liberty Park will be ready to open next school year. Having the improvements to Liberty Park done by the time the school year comes around is important to make this neighborhood improvement functional for all users and not just the school children.

The redevelopment projects identified in the plan in East Central are also important to help stabilize the neighborhood which also then helps the overall city.

## **Attachments**

1. CIP 2017-2021 PLAN (The project briefs are in the complete plan given to the Commission.)

# Ogden <sup>UTAH</sup>



Capital Improvements  
Proposed for Plan Year 2017  
(Fiscal Years 2017—2021)

**Ogden City  
Capital Improvement Plan**

**Priority Ranking Report  
2017 – 2021**

## City-Wide Priorities By Fund FY 2017-2021 Plan

### CIP Fund

#### General Funds

#### City-Wide General CIP Projects

| <u>Administration<br/>Rating</u> | <u>Project #</u> | <u>Project Name</u>                              | <u>Total Funds</u> |
|----------------------------------|------------------|--------------------------------------------------|--------------------|
| 1                                | PK138            | 2100 Madison & Liberty Park Improvements         | \$ 252,500         |
| 2                                | CD040            | Former Dee School Site Development               | \$ 1,565,657       |
| 3                                | CD112            | The 24th Street Village                          | \$ 1,509,469       |
| 4                                | CD068            | 550 24th Street Infill                           | \$ 1,887,374       |
| 5                                | CD061            | 2300 Quincy Infill                               | \$ 2,906,101       |
| 6                                | CD060            | 2200 Jefferson Infill                            | \$ 3,823,232       |
| 7                                | EN004            | Sidewalk, Curb and Gutter Replacement            | \$ 3,838,380       |
| 8                                | FL007            | General Facilities Improvements                  | \$ 1,767,500       |
| 9                                | EN065            | 36th & Quincy Ave Signal Replacement             | \$ 343,434         |
| 10                               | GC030            | City-Owned Parking Lot Improvements              | \$ 765,000         |
| 11                               | AR077            | Apron Rehabilitation                             | \$ 1,153,387       |
| 12                               | AR042            | Northwest Access/Perimeter Road                  | \$ 1,000,000       |
| 13                               | RG054            | Renovate Lights at 4th Street Ball Park: Phase 2 | \$ 131,313         |
| 14                               | GH009            | Parking Lot and Lighting Improvements            | \$ 153,873         |
| 15                               | FL004            | Boiler Replacement at El Monte & Mt. Ogden       | \$ 38,380          |
| 16                               | FL005            | Mt. Ogden Golf Course Elevator Replacement       | \$ 60,600          |
| 17                               | EN095            | City Wide Transportation Plan                    | \$ 353,550         |
| 18                               | EN096            | Green Bike Share Program                         | \$ 30,300          |
| 19                               | EN074            | North St Improvements, Monroe - Washington       | \$ 2,823,200       |
| 20                               | PK124            | General Park Improvements                        | \$ 757,500         |
| 21                               | GF032            | Golf Courses Irrigation System Replacement       | \$ 1,136,250       |
| 22                               | EN006            | Street Construction                              | \$ 2,777,775       |
| 23                               | GC025            | Critical Project Contingency                     | \$ 61,065          |
| 24                               | EN050            | Grant Avenue Promenade                           | \$ 5,930,000       |
| 25                               | PK140            | High Adventure Park - West                       | \$ 1,818,000       |

## City-Wide Priorities By Fund FY 2017-2021 Plan

### CIP Fund

#### General Funds

#### City-Wide General CIP Projects

| <u>Administration<br/>Rating</u> | <u>Project #</u> | <u>Project Name</u>                               | <u>Total Funds</u> |
|----------------------------------|------------------|---------------------------------------------------|--------------------|
| 26                               | IT002            | Fiber Infrastructure Replacement                  | \$ 353,500         |
| 27                               | FL006            | Golden Hours Air Handler Replacement              | \$ 70,700          |
| 28                               | RG060            | Marshall White Improvements                       | \$ 75,757          |
| 29                               | PK141            | City Wide Tree Inventory                          | \$ 126,250         |
| 30                               | PY006            | Repair Asphalt Ogden River Parkway                | \$ 328,250         |
| 31                               | RG068            | Ball Park Infield                                 | \$ 120,202         |
| 32                               | PK115            | Lindquist Field Lighting Upgrade                  | \$ 252,500         |
| 33                               | EN077            | 20th & Harrison Blvd Intersection Improvements    | \$ 757,575         |
| 34                               | CD101            | East Central Public Improvements                  | \$ 787,546         |
| 35                               | AR079            | Construct R/W 3-21 Shoulders                      | \$ 1,103,387       |
| 36                               | RG053            | Recreation Maintenance                            | \$ 227,250         |
| 37                               | AR070            | Airport - West Ogden Water Line Upgrade           | \$ 323,200         |
| 38                               | AR062            | Runway-25 Hangar Area                             | \$ 265,000         |
| 39                               | RG058            | Basketball Courts/Shelter Marshall White Park     | \$ 146,465         |
| 40                               | FI032            | Seismic Retrofit and Remodel Station 4            | \$ 1,356,531       |
| 41                               | FI021            | Replace Fire Training Facility                    | \$ 1,746,030       |
| 42                               | CD108            | East Temple Project - 21st and 22nd Street        | \$ 4,242,000       |
| 43                               | US035            | Union Station Renovation                          | \$ 15,000,000      |
| 44                               | AR087            | Airport Lighting & Parking for Commercial Service | \$ 220,180         |
| 45                               | CD100            | Downtown Parking Lots                             | \$ 47,448,850      |
| 46                               | AR075            | Commercial Counter/Baggage Remodel                | \$ 247,450         |
| 47                               | AR076            | Commercial Baggage/Equipment Protection           | \$ 161,600         |
| 48                               | AR071            | Airport Old Fire House Remodel                    | \$ 30,300          |
| 49                               | AR090            | Airport Basement Remodel                          | \$ 57,570          |
| 50                               | AR086            | Airport Commercial Terminal                       | \$ 8,300,000       |

## City-Wide Priorities By Fund FY 2017-2021 Plan

### CIP Fund

#### General Funds

#### City-Wide General CIP Projects

| <u>Administration</u><br><u>Rating</u> | <u>Project #</u> | <u>Project Name</u>                                | <u>Total Funds</u> |
|----------------------------------------|------------------|----------------------------------------------------|--------------------|
| <b>General Funds</b>                   |                  |                                                    |                    |
| <b>City-Wide General CIP Projects</b>  |                  |                                                    |                    |
| 51                                     | EN021            | Bike Master Plan Projects                          | \$ 500,000         |
| 52                                     | EN085            | 15th St. & Grant Ave. Intersection                 | \$ 176,775         |
| 53                                     | AR045            | Terminal Ramp                                      | \$ 400,000         |
| 54                                     | AR046            | Rehab 7/25 for Cargo Access                        | \$ 1,100,000       |
| 55                                     | AR051            | Airport Perimeter Fencing (West)                   | \$ 50,500          |
| 56                                     | AR054            | Terminal Upgrades                                  | \$ 104,030         |
| 57                                     | AR074            | Land Aquisition                                    | \$ 2,002,000       |
| 58                                     | RG044            | Message Board and Entrance at 4th Street Ball Park | \$ 49,250          |
|                                        |                  |                                                    | \$ 125,014,488     |

## City-Wide Priorities By Fund FY 2017-2021 Plan

### Enterprise Utility Funds

Enterprise Funds

Enterprise Funds

| <u>Administration</u><br><u>Rating</u> | <u>Project #</u> | <u>Project Name</u>                              | <u>Total Funds</u> |
|----------------------------------------|------------------|--------------------------------------------------|--------------------|
| <b>Enterprise Funds</b>                |                  |                                                  |                    |
| <b>Sanitary Sewer Utility</b>          |                  |                                                  |                    |
| 1                                      | SA009            | Sanitary Sewer Master Plan Projects              | \$ 3,250,000       |
|                                        |                  |                                                  | \$ 3,250,000       |
| <b>Storm Sewer Utility</b>             |                  |                                                  |                    |
| 1                                      | SU010            | Storm Sewer Master Plan Project                  | \$ 7,500,000       |
| 2                                      | SU096            | Downs and West Oaks Drive                        | \$ 454,550         |
|                                        |                  |                                                  | \$ 7,954,550       |
| <b>Water Utility</b>                   |                  |                                                  |                    |
| 1                                      | WU015            | Distribution, Fire Flow, & Pressure Improvements | \$ 19,306,638      |
| 2                                      | WU036            | 36" Water Line                                   | \$ 17,220,508      |
| 3                                      | WU106            | Wheeler Creek                                    | \$ 1,515,150       |
| 4                                      | WU107            | Pineview Wellfield                               | \$ 3,675,000       |
|                                        |                  |                                                  | \$ 41,717,296      |

## City-Wide Priorities By Fund FY 2017-2021 Plan

### RAMP Grant Funds

RAMP Funds

RAMP Funds

| <u>Administration</u><br><u>Rating</u> | <u>Project #</u> | <u>Project Name</u>                             | <u>Total Funds</u>   |
|----------------------------------------|------------------|-------------------------------------------------|----------------------|
| 1                                      | RM022            | Liberty Park Improvements                       | \$ 285,000           |
| 2                                      | RM033            | Serge Simmons/Weber River Restoration           | \$ 20,083,000        |
| 3                                      | RM028            | Trail Head Entry Points                         | \$ 199,000           |
| 4                                      | RM029            | Upgrade Lights at 4th Street Ball Park: Phase 2 | \$ 130,000           |
| 5                                      | RM034            | Lindquist Field Enhancements                    | \$ 120,000           |
|                                        |                  |                                                 | <u>\$ 20,817,000</u> |

# Ogden City Capital Improvement Plan

## Summary Reports

|                                                   |                                                                                                                                                   |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total of Project Summary by Project Group:</b> | <b>Provides funding detail for each project group alphabetically by group name beginning with General CIP fund, followed by Enterprise funds.</b> |
| <b>Funding Forecast – Project by Fund Type:</b>   | <b>Provides funding detail for each department.</b>                                                                                               |

**Note: Reports are based on current available project estimates. Project estimates do not suppose future budgets.**



# Ogden City Capital Improvement Plan

## Total of Project Summary By Fund Type

### Total Project Summary 2017

#### General CIP Projects

##### Community & Economic Development

| <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>   | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>    | <u>Beyond</u> | <u>Total</u>      |
|---------------|------------------|------------------|------------------|------------------|-------------------|---------------|-------------------|
| General       | 1,065,657        | 1,087,374        | 1,171,544        | 1,250,000        | 18,698,850        | 0             | 23,273,425        |
| Federal       | 500,000          | 0                | 0                | 0                | 0                 | 0             | 500,000           |
| State         | 0                | 0                | 0                | 0                | 0                 | 0             | 0                 |
| B & C Road    | 0                | 0                | 0                | 0                | 0                 | 0             | 0                 |
| Citizen       | 0                | 0                | 0                | 0                | 0                 | 0             | 0                 |
| Enterprise    | 0                | 0                | 0                | 0                | 0                 | 0             | 0                 |
| Bond          | 0                | 0                | 0                | 0                | 0                 | 0             | 0                 |
| Other         | 2,159,469        | 150,000          | 5,845,335        | 1,121,000        | 31,121,000        | 0             | 40,396,804        |
| <b>Total</b>  | <b>3,725,126</b> | <b>1,237,374</b> | <b>7,016,879</b> | <b>2,371,000</b> | <b>49,819,850</b> | <b>0</b>      | <b>64,170,229</b> |

##### Fire Department

| <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u> | <u>Beyond</u> | <u>Total</u>     |
|---------------|----------------|----------------|------------------|------------------|----------------|---------------|------------------|
| General       | 0              | 0              | 0                | 0                | 0              | 0             | 0                |
| Federal       | 0              | 0              | 0                | 0                | 0              | 0             | 0                |
| State         | 0              | 0              | 0                | 0                | 0              | 0             | 0                |
| B & C Road    | 0              | 0              | 0                | 0                | 0              | 0             | 0                |
| Citizen       | 0              | 0              | 0                | 0                | 0              | 0             | 0                |
| Enterprise    | 0              | 0              | 1,356,531        | 0                | 0              | 0             | 1,356,531        |
| Bond          | 0              | 0              | 0                | 1,306,030        | 0              | 0             | 1,306,030        |
| Other         | 0              | 0              | 0                | 440,000          | 0              | 0             | 440,000          |
| <b>Total</b>  | <b>0</b>       | <b>0</b>       | <b>1,356,531</b> | <b>1,746,030</b> | <b>0</b>       | <b>0</b>      | <b>3,102,561</b> |

##### Management Services

| <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> | <u>Total</u>     |
|---------------|----------------|----------------|----------------|----------------|----------------|---------------|------------------|
| General       | 353,500        | 805,980        | 424,200        | 353,500        | 353,500        | 0             | 2,290,680        |
| Federal       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| State         | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Citizen       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Bond          | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Other         | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| <b>Total</b>  | <b>353,500</b> | <b>805,980</b> | <b>424,200</b> | <b>353,500</b> | <b>353,500</b> | <b>0</b>      | <b>2,290,680</b> |

# Total Project Summary 2017

## Non-Departmental

| <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u>    | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> | <u>Total</u>      |
|---------------|----------------|-------------------|----------------|----------------|----------------|---------------|-------------------|
| General       | 214,065        | 153,000           | 153,000        | 153,000        | 153,000        | 0             | 826,065           |
| Federal       | 0              | 0                 | 0              | 0              | 0              | 0             | 0                 |
| State         | 0              | 0                 | 0              | 0              | 0              | 0             | 0                 |
| B & C Road    | 0              | 0                 | 0              | 0              | 0              | 0             | 0                 |
| Citizen       | 0              | 0                 | 0              | 0              | 0              | 0             | 0                 |
| Enterprise    | 0              | 0                 | 0              | 0              | 0              | 0             | 0                 |
| Bond          | 0              | 0                 | 0              | 0              | 0              | 0             | 0                 |
| Other         | 0              | 15,000,000        | 0              | 0              | 0              | 0             | 15,000,000        |
| <b>Total</b>  | <b>214,065</b> | <b>15,153,000</b> | <b>153,000</b> | <b>153,000</b> | <b>153,000</b> | <b>0</b>      | <b>15,826,065</b> |

## Public Services

| <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>    | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>   | <u>Beyond</u> | <u>Total</u>      |
|---------------|------------------|-------------------|------------------|------------------|------------------|---------------|-------------------|
| General       | 2,222,018        | 1,799,198         | 3,050,612        | 2,874,933        | 1,645,148        | 0             | 11,591,909        |
| Federal       | 0                | 5,350,000         | 0                | 0                | 0                | 0             | 5,350,000         |
| State         | 0                | 0                 | 0                | 0                | 0                | 0             | 0                 |
| B & C Road    | 244,933          | 598,483           | 244,933          | 244,933          | 244,933          | 0             | 1,578,215         |
| Citizen       | 0                | 0                 | 0                | 0                | 0                | 0             | 0                 |
| Enterprise    | 0                | 300,000           | 0                | 0                | 46,775           | 0             | 346,775           |
| Bond          | 0                | 0                 | 0                | 0                | 0                | 0             | 0                 |
| Other         | 202,020          | 2,901,180         | 0                | 0                | 0                | 0             | 3,103,200         |
| <b>Total</b>  | <b>2,668,971</b> | <b>10,948,861</b> | <b>3,295,545</b> | <b>3,119,866</b> | <b>1,936,856</b> | <b>0</b>      | <b>21,970,099</b> |

## RAMP

| <u>Source</u> | <u>FY 2017</u>    | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> | <u>Total</u>      |
|---------------|-------------------|----------------|----------------|----------------|----------------|---------------|-------------------|
| General       | 0                 | 0              | 0              | 0              | 0              | 0             | 0                 |
| Federal       | 20,000,000        | 0              | 0              | 0              | 0              | 0             | 20,000,000        |
| State         | 0                 | 0              | 0              | 0              | 0              | 0             | 0                 |
| B & C Road    | 0                 | 0              | 0              | 0              | 0              | 0             | 0                 |
| Citizen       | 0                 | 0              | 0              | 0              | 0              | 0             | 0                 |
| Enterprise    | 0                 | 0              | 0              | 0              | 0              | 0             | 0                 |
| Bond          | 0                 | 0              | 0              | 0              | 0              | 0             | 0                 |
| Other         | 817,000           | 0              | 0              | 0              | 0              | 0             | 817,000           |
| <b>Total</b>  | <b>20,817,000</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>20,817,000</b> |

# Total Project Summary 2017

## Total General CIP Projects

| <u>Source</u> | <u>FY 2017</u>    | <u>FY 2018</u>    | <u>FY 2019</u>    | <u>FY 2020</u>   | <u>FY 2021</u>    | <u>Beyond</u> | <u>Total</u>       |
|---------------|-------------------|-------------------|-------------------|------------------|-------------------|---------------|--------------------|
| General       | 3,855,240         | 3,845,552         | 4,799,356         | 4,631,433        | 20,850,498        | 0             | 37,982,079         |
| Federal       | 20,500,000        | 5,350,000         | 0                 | 0                | 0                 | 0             | 25,850,000         |
| State         | 0                 | 0                 | 0                 | 0                | 0                 | 0             | 0                  |
| B & C Road    | 244,933           | 598,483           | 244,933           | 244,933          | 244,933           | 0             | 1,578,215          |
| Citizen       | 0                 | 0                 | 0                 | 0                | 0                 | 0             | 0                  |
| Enterprise    | 0                 | 300,000           | 1,356,531         | 0                | 46,775            | 0             | 1,703,306          |
| Bond          | 0                 | 0                 | 0                 | 1,306,030        | 0                 | 0             | 1,306,030          |
| Other         | 3,178,489         | 18,051,180        | 5,845,335         | 1,561,000        | 31,121,000        | 0             | 59,757,004         |
| <b>Total</b>  | <b>27,778,662</b> | <b>28,145,215</b> | <b>12,246,155</b> | <b>7,743,396</b> | <b>52,263,206</b> | <b>0</b>      | <b>128,176,634</b> |

# Total Project Summary 2017

## Enterprise Funds

### Airport Fund

| <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u> | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>    | <u>Beyond</u> | <u>Total</u>      |
|---------------|------------------|----------------|------------------|------------------|-------------------|---------------|-------------------|
| General       | 239,637          | 0              | 103,387          | 363,200          | 2,417,530         | 0             | 3,123,754         |
| Federal       | 1,777,500        | 0              | 1,000,000        | 225,000          | 6,427,500         | 0             | 9,430,000         |
| State         | 136,250          | 0              | 0                | 0                | 186,250           | 0             | 322,500           |
| B & C Road    | 0                | 0              | 0                | 0                | 0                 | 0             | 0                 |
| Citizen       | 0                | 0              | 0                | 0                | 0                 | 0             | 0                 |
| Enterprise    | 0                | 0              | 0                | 0                | 0                 | 0             | 0                 |
| Bond          | 0                | 0              | 0                | 247,450          | 2,670,000         | 0             | 2,917,450         |
| Other         | 0                | 0              | 0                | 381,780          | 343,120           | 0             | 724,900           |
| <b>Total</b>  | <b>2,153,387</b> | <b>0</b>       | <b>1,103,387</b> | <b>1,217,430</b> | <b>12,044,400</b> | <b>0</b>      | <b>16,518,604</b> |

### Golf Course Fund

| <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> | <u>Total</u>     |
|---------------|----------------|----------------|----------------|----------------|----------------|---------------|------------------|
| General       | 227,250        | 227,250        | 227,250        | 227,250        | 227,250        | 0             | 1,136,250        |
| Federal       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| State         | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Citizen       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Bond          | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Other         | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| <b>Total</b>  | <b>227,250</b> | <b>227,250</b> | <b>227,250</b> | <b>227,250</b> | <b>227,250</b> | <b>0</b>      | <b>1,136,250</b> |

### Sanitary Sewer Fund

| <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> | <u>Total</u>     |
|---------------|----------------|----------------|----------------|----------------|----------------|---------------|------------------|
| General       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Federal       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| State         | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Citizen       | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Enterprise    | 650,000        | 650,000        | 650,000        | 650,000        | 650,000        | 0             | 3,250,000        |
| Bond          | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| Other         | 0              | 0              | 0              | 0              | 0              | 0             | 0                |
| <b>Total</b>  | <b>650,000</b> | <b>650,000</b> | <b>650,000</b> | <b>650,000</b> | <b>650,000</b> | <b>0</b>      | <b>3,250,000</b> |

# Total Project Summary 2017

## Storm Sewer Fund

| <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>   | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>   | <u>Beyond</u> | <u>Total</u>     |
|---------------|------------------|------------------|------------------|------------------|------------------|---------------|------------------|
| General       | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| Federal       | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| State         | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| B & C Road    | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| Citizen       | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| Enterprise    | 1,954,550        | 1,500,000        | 1,500,000        | 1,500,000        | 1,500,000        | 0             | 7,954,550        |
| Bond          | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| Other         | 0                | 0                | 0                | 0                | 0                | 0             | 0                |
| <b>Total</b>  | <b>1,954,550</b> | <b>1,500,000</b> | <b>1,500,000</b> | <b>1,500,000</b> | <b>1,500,000</b> | <b>0</b>      | <b>7,954,550</b> |

## Water Utility Fund

| <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>   | <u>FY 2019</u>   | <u>FY 2020</u>    | <u>FY 2021</u>    | <u>Beyond</u> | <u>Total</u>      |
|---------------|------------------|------------------|------------------|-------------------|-------------------|---------------|-------------------|
| General       | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| Federal       | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| State         | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| B & C Road    | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| Citizen       | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| Enterprise    | 5,103,490        | 4,030,240        | 6,190,090        | 13,196,738        | 13,196,738        | 0             | 41,717,296        |
| Bond          | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| Other         | 0                | 0                | 0                | 0                 | 0                 | 0             | 0                 |
| <b>Total</b>  | <b>5,103,490</b> | <b>4,030,240</b> | <b>6,190,090</b> | <b>13,196,738</b> | <b>13,196,738</b> | <b>0</b>      | <b>41,717,296</b> |

## Total - All Projects

| <u>Source</u> | <u>FY 2017</u>    | <u>FY 2018</u>    | <u>FY 2019</u>    | <u>FY 2020</u>    | <u>FY 2021</u>    | <u>Beyond</u> | <u>Total</u>       |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|--------------------|
| General       | 4,322,127         | 4,072,802         | 5,129,993         | 5,221,883         | 23,495,278        | 0             | 42,242,083         |
| Federal       | 22,277,500        | 5,350,000         | 1,000,000         | 225,000           | 6,427,500         | 0             | 35,280,000         |
| State         | 136,250           | 0                 | 0                 | 0                 | 186,250           | 0             | 322,500            |
| B & C Road    | 244,933           | 598,483           | 244,933           | 244,933           | 244,933           | 0             | 1,578,215          |
| Citizen       | 0                 | 0                 | 0                 | 0                 | 0                 | 0             | 0                  |
| Enterprise    | 7,708,040         | 6,480,240         | 9,696,621         | 15,346,738        | 15,393,513        | 0             | 54,625,152         |
| Bond          | 0                 | 0                 | 0                 | 1,553,480         | 2,670,000         | 0             | 4,223,480          |
| Other         | 3,178,489         | 18,051,180        | 5,845,335         | 1,942,780         | 31,464,120        | 0             | 60,481,904         |
| <b>Total</b>  | <b>37,867,339</b> | <b>34,552,705</b> | <b>21,916,882</b> | <b>24,534,814</b> | <b>79,881,594</b> | <b>0</b>      | <b>198,753,334</b> |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                             |                                    | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|---------------------------------------------|------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Community &amp; Economic Development</b> |                                    |               |                |                |                |                |                |               |
| CD040                                       | Former Dee School Site Development |               | 1,565,657      |                |                |                |                |               |
|                                             | General                            |               | 1,065,657      | 0              | 0              | 0              | 0              | 0             |
|                                             | Federal                            |               | 500,000        | 0              | 0              | 0              | 0              | 0             |
|                                             | State                              |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | B & C Road                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Citizen                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Enterprise                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Bond                               |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Other                              |               | 0              | 0              | 0              | 0              | 0              | 0             |
| <hr/>                                       |                                    |               |                |                |                |                |                |               |
| CD060                                       | 2200 Jefferson Infill              |               | 3,823,232      |                |                |                |                |               |
|                                             | General                            |               | 0              | 0              | 38,232         | 0              | 0              | 0             |
|                                             | Federal                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | State                              |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | B & C Road                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Citizen                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Enterprise                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Bond                               |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Other                              |               | 0              | 0              | 3,785,000      | 0              | 0              | 0             |
| <hr/>                                       |                                    |               |                |                |                |                |                |               |
| CD061                                       | 2300 Quincy Infill                 |               | 2,906,101      |                |                |                |                |               |
|                                             | General                            |               | 0              | 0              | 845,766        | 0              | 0              | 0             |
|                                             | Federal                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | State                              |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | B & C Road                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Citizen                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Enterprise                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Bond                               |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                             | Other                              |               | 0              | 0              | 2,060,335      | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                        | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| CD068 550 24th Street Infill           |               | 1,887,374      |                |                |                |                |               |
|                                        | General       | 0              | 1,087,374      | 0              | 0              | 0              | 0             |
|                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Other         | 650,000        | 150,000        | 0              | 0              | 0              | 0             |
| CD100 Downtown Parking Lots            |               | 47,448,850     |                |                |                |                |               |
|                                        | General       | 0              | 0              | 0              | 0              | 17,448,850     | 0             |
|                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Other         | 0              | 0              | 0              | 0              | 30,000,000     | 0             |
| CD101 East Central Public Improvements |               | 787,546        |                |                |                |                |               |
|                                        | General       | 0              | 0              | 287,546        | 250,000        | 250,000        | 0             |
|                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                  |                                            | <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>   | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>    | <u>Beyond</u>  |               |
|----------------------------------|--------------------------------------------|---------------|------------------|------------------|------------------|------------------|-------------------|----------------|---------------|
| CD108                            | East Temple Project - 21st and 22nd Street | 4,242,000     |                  |                  |                  |                  |                   |                |               |
|                                  | General                                    | 0             | 0                | 0                | 1,000,000        | 1,000,000        | 0                 |                |               |
|                                  | Federal                                    | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | State                                      | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | B & C Road                                 | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Citizen                                    | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Enterprise                                 | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Bond                                       | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Other                                      | 0             | 0                | 0                | 1,121,000        | 1,121,000        | 0                 |                |               |
| CD112                            | The 24th Street Village                    | 1,509,469     |                  |                  |                  |                  |                   |                |               |
|                                  | General                                    | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Federal                                    | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | State                                      | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | B & C Road                                 | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Citizen                                    | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Enterprise                                 | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Bond                                       | 0             | 0                | 0                | 0                | 0                | 0                 |                |               |
|                                  | Other                                      | 1,509,469     | 0                | 0                | 0                | 0                | 0                 |                |               |
| <b>TOTAL OF PROJECTS' COST :</b> |                                            | 64,170,229    | 3,725,126        | 1,237,374        | 7,016,879        | 2,371,000        | 49,819,850        | 0              |               |
| <b>FUNDING SOURCES :</b>         |                                            | <b>Total</b>  | <b>Source</b>    | <b>FY 2017</b>   | <b>FY 2018</b>   | <b>FY 2019</b>   | <b>FY 2020</b>    | <b>FY 2021</b> | <b>Beyond</b> |
|                                  | 23,273,425                                 | General       | 1,065,657        | 1,087,374        | 1,171,544        | 1,250,000        | 18,698,850        | 0              |               |
|                                  | 500,000                                    | Federal       | 500,000          | 0                | 0                | 0                | 0                 | 0              |               |
|                                  | 0                                          | State         | 0                | 0                | 0                | 0                | 0                 | 0              |               |
|                                  | 0                                          | B & C Road    | 0                | 0                | 0                | 0                | 0                 | 0              |               |
|                                  | 0                                          | Citizen       | 0                | 0                | 0                | 0                | 0                 | 0              |               |
|                                  | 0                                          | Enterprise    | 0                | 0                | 0                | 0                | 0                 | 0              |               |
|                                  | 0                                          | Bond          | 0                | 0                | 0                | 0                | 0                 | 0              |               |
|                                  | 40,396,804                                 | Other         | 2,159,469        | 150,000          | 5,845,335        | 1,121,000        | 31,121,000        | 0              |               |
| <b>64,170,229</b>                |                                            |               | <b>3,725,126</b> | <b>1,237,374</b> | <b>7,016,879</b> | <b>2,371,000</b> | <b>49,819,850</b> | <b>0</b>       |               |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                   |                                 | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-----------------------------------|---------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Airport Enterprise Fund</b>    |                                 |               |                |                |                |                |                |               |
| AR042                             | Northwest Access/Perimeter Road | 1,000,000     |                |                |                |                |                |               |
|                                   | General                         |               | 136,250        | 0              | 0              | 0              | 0              | 0             |
|                                   | Federal                         |               | 727,500        | 0              | 0              | 0              | 0              | 0             |
|                                   | State                           |               | 136,250        | 0              | 0              | 0              | 0              | 0             |
|                                   | B & C Road                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Citizen                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Enterprise                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Bond                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Other                           |               | 0              | 0              | 0              | 0              | 0              | 0             |
| AR045 Terminal Ramp               |                                 | 400,000       |                |                |                |                |                |               |
|                                   | General                         |               | 0              | 0              | 0              | 0              | 100,000        | 0             |
|                                   | Federal                         |               | 0              | 0              | 0              | 0              | 300,000        | 0             |
|                                   | State                           |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | B & C Road                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Citizen                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Enterprise                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Bond                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Other                           |               | 0              | 0              | 0              | 0              | 0              | 0             |
| AR046 Rehab 7/25 for Cargo Access |                                 | 1,100,000     |                |                |                |                |                |               |
|                                   | General                         |               | 0              | 0              | 0              | 0              | 186,250        | 0             |
|                                   | Federal                         |               | 0              | 0              | 0              | 0              | 727,500        | 0             |
|                                   | State                           |               | 0              | 0              | 0              | 0              | 186,250        | 0             |
|                                   | B & C Road                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Citizen                         |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Enterprise                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Bond                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Other                           |               | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                        | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| AR051 Airport Perimeter Fencing (West) | 50,500        |                |                |                |                |                |               |
|                                        | General       | 0              | 0              | 0              | 0              | 25,250         | 0             |
|                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Other         | 0              | 0              | 0              | 0              | 25,250         | 0             |
| AR054 Terminal Upgrades                | 104,030       |                |                |                |                |                |               |
|                                        | General       | 0              | 0              | 0              | 0              | 104,030        | 0             |
|                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| AR062 Runway-25 Hangar Area            | 265,000       |                |                |                |                |                |               |
|                                        | General       | 0              | 0              | 0              | 40,000         | 0              | 0             |
|                                        | Federal       | 0              | 0              | 0              | 225,000        | 0              | 0             |
|                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                        | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                         | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|-----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| AR070 | Airport - West Ogden Water Line Upgrade |               | 323,200        |                |                |                |                |               |
|       |                                         | General       | 0              | 0              | 0              | 323,200        | 0              | 0             |
|       |                                         | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| AR071 | Airport Old Fire House Remodel          |               | 30,300         |                |                |                |                |               |
|       |                                         | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Other         | 0              | 0              | 0              | 0              | 30,300         | 0             |
| AR074 | Land Aquisition                         |               | 2,002,000      |                |                |                |                |               |
|       |                                         | General       | 0              | 0              | 0              | 0              | 2,002,000      | 0             |
|       |                                         | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                         | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|-----------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| AR075 | Commercial Counter/Baggage Remodel      |               | 247,450        |                |                |                |                |               |
|       |                                         | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Bond          | 0              | 0              | 0              | 247,450        | 0              | 0             |
|       |                                         | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| AR076 | Commercial Baggage/Equipment Protection |               | 161,600        |                |                |                |                |               |
|       |                                         | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Other         | 0              | 0              | 0              | 161,600        | 0              | 0             |
| AR077 | Apron Rehabilitation                    |               | 1,153,387      |                |                |                |                |               |
|       |                                         | General       | 103,387        | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Federal       | 1,050,000      | 0              | 0              | 0              | 0              | 0             |
|       |                                         | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                         | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                                   | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|---------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| AR079 | Construct R/W 3-21 Shoulders                      |               | 1,103,387      |                |                |                |                |               |
|       |                                                   | General       | 0              | 0              | 103,387        | 0              | 0              | 0             |
|       |                                                   | Federal       | 0              | 0              | 1,000,000      | 0              | 0              | 0             |
|       |                                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| AR086 | Airport Commercial Terminal                       |               | 8,300,000      |                |                |                |                |               |
|       |                                                   | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Federal       | 0              | 0              | 0              | 0              | 5,400,000      | 0             |
|       |                                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Bond          | 0              | 0              | 0              | 0              | 2,670,000      | 0             |
|       |                                                   | Other         | 0              | 0              | 0              | 0              | 230,000        | 0             |
| AR087 | Airport Lighting & Parking for Commercial Service |               | 220,180        |                |                |                |                |               |
|       |                                                   | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Other         | 0              | 0              | 0              | 220,180        | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                  | <u>Source</u> | <u>FY 2017</u>    | <u>FY 2018</u>   | <u>FY 2019</u> | <u>FY 2020</u>   | <u>FY 2021</u>   | <u>Beyond</u>     |
|----------------------------------|---------------|-------------------|------------------|----------------|------------------|------------------|-------------------|
| AR090 Airport Basement Remodel   |               | 57,570            |                  |                |                  |                  |                   |
|                                  | General       | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Federal       | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | State         | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | B & C Road    | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Citizen       | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Enterprise    | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Bond          | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Other         | 0                 | 0                | 0              | 0                | 57,570           | 0                 |
| <b>TOTAL OF PROJECTS' COST :</b> |               | 16,518,604        | 2,153,387        | 0              | 1,103,387        | 1,217,430        | 12,044,400        |
| <b>FUNDING SOURCES :</b>         | <b>Total</b>  |                   |                  |                |                  |                  |                   |
|                                  | General       | 3,123,754         | 239,637          | 0              | 103,387          | 363,200          | 2,417,530         |
|                                  | Federal       | 9,430,000         | 1,777,500        | 0              | 1,000,000        | 225,000          | 6,427,500         |
|                                  | State         | 322,500           | 136,250          | 0              | 0                | 0                | 186,250           |
|                                  | B & C Road    | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Citizen       | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Enterprise    | 0                 | 0                | 0              | 0                | 0                | 0                 |
|                                  | Bond          | 2,917,450         | 0                | 0              | 0                | 247,450          | 2,670,000         |
|                                  | Other         | 724,900           | 0                | 0              | 0                | 381,780          | 343,120           |
|                                  |               | <b>16,518,604</b> | <b>2,153,387</b> | <b>0</b>       | <b>1,103,387</b> | <b>1,217,430</b> | <b>12,044,400</b> |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                  |                                        | <u>Source</u>       | <u>FY 2017</u>       | <u>FY 2018</u>        | <u>FY 2019</u>        | <u>FY 2020</u>        | <u>FY 2021</u>        | <u>Beyond</u>         |                      |
|----------------------------------|----------------------------------------|---------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| <b>Fire Department</b>           |                                        |                     |                      |                       |                       |                       |                       |                       |                      |
| FI021                            | Replace Fire Training Facility         | 1,746,030           |                      |                       |                       |                       |                       |                       |                      |
|                                  | General                                | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Federal                                | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | State                                  | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | B & C Road                             | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Citizen                                | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Enterprise                             | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Bond                                   | 0                   | 0                    | 0                     | 1,306,030             | 0                     | 0                     | 0                     |                      |
|                                  | Other                                  | 0                   | 0                    | 0                     | 440,000               | 0                     | 0                     | 0                     |                      |
| <hr/>                            |                                        |                     |                      |                       |                       |                       |                       |                       |                      |
| FI032                            | Seismic Retrofit and Remodel Station 4 | 1,356,531           |                      |                       |                       |                       |                       |                       |                      |
|                                  | General                                | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Federal                                | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | State                                  | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | B & C Road                             | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Citizen                                | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Enterprise                             | 0                   | 0                    | 1,356,531             | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Bond                                   | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
|                                  | Other                                  | 0                   | 0                    | 0                     | 0                     | 0                     | 0                     | 0                     |                      |
| <hr/>                            |                                        |                     |                      |                       |                       |                       |                       |                       |                      |
| <b>TOTAL OF PROJECTS' COST :</b> |                                        | 3,102,561           | 0                    | 0                     | 1,356,531             | 1,746,030             | 0                     | 0                     |                      |
| <hr/>                            |                                        |                     |                      |                       |                       |                       |                       |                       |                      |
| <b>FUNDING SOURCES :</b>         |                                        | <b><u>Total</u></b> | <b><u>Source</u></b> | <b><u>FY 2017</u></b> | <b><u>FY 2018</u></b> | <b><u>FY 2019</u></b> | <b><u>FY 2020</u></b> | <b><u>FY 2021</u></b> | <b><u>Beyond</u></b> |
|                                  |                                        | 0                   | General              | 0                     | 0                     | 0                     | 0                     | 0                     | 0                    |
|                                  |                                        | 0                   | Federal              | 0                     | 0                     | 0                     | 0                     | 0                     | 0                    |
|                                  |                                        | 0                   | State                | 0                     | 0                     | 0                     | 0                     | 0                     | 0                    |
|                                  |                                        | 0                   | B & C Road           | 0                     | 0                     | 0                     | 0                     | 0                     | 0                    |
|                                  |                                        | 0                   | Citizen              | 0                     | 0                     | 0                     | 0                     | 0                     | 0                    |
|                                  |                                        | 1,356,531           | Enterprise           | 0                     | 0                     | 1,356,531             | 0                     | 0                     | 0                    |
|                                  |                                        | 1,306,030           | Bond                 | 0                     | 0                     | 0                     | 1,306,030             | 0                     | 0                    |
|                                  |                                        | 440,000             | Other                | 0                     | 0                     | 0                     | 440,000               | 0                     | 0                    |
| <hr/>                            |                                        |                     |                      |                       |                       |                       |                       |                       |                      |
|                                  |                                        | <b>3,102,561</b>    |                      | <b>0</b>              | <b>0</b>              | <b>1,356,531</b>      | <b>1,746,030</b>      | <b>0</b>              | <b>0</b>             |
| <hr/>                            |                                        |                     |                      |                       |                       |                       |                       |                       |                      |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                           |                              | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------------------------------------------|------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>General Non-Departmental</b>           |                              |               |                |                |                |                |                |               |
| GC025                                     | Critical Project Contingency | 61,065        |                |                |                |                |                |               |
|                                           | General                      | 61,065        | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Federal                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | State                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | B & C Road                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Citizen                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Enterprise                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Bond                         | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Other                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
| GC030 City-Owned Parking Lot Improvements |                              | 765,000       |                |                |                |                |                |               |
|                                           | General                      | 153,000       | 153,000        | 153,000        | 153,000        | 153,000        | 0              | 0             |
|                                           | Federal                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | State                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | B & C Road                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Citizen                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Enterprise                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Bond                         | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Other                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
| US035 Union Station Renovation            |                              | 15,000,000    |                |                |                |                |                |               |
|                                           | General                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Federal                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | State                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | B & C Road                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Citizen                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Enterprise                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Bond                         | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                           | Other                        | 0             | 15,000,000     | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                  | <u>Source</u>     | <u>FY 2017</u>        | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u>  |               |
|----------------------------------|-------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>TOTAL OF PROJECTS' COST :</b> |                   | 15,826,065            | 214,065        | 15,153,000     | 153,000        | 153,000        | 153,000        | 0             |
| <b>FUNDING SOURCES :</b>         | <u>Total</u>      | <u>Source</u>         | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|                                  | 826,065           | <b>General</b>        | 214,065        | 153,000        | 153,000        | 153,000        | 153,000        | 0             |
|                                  | 0                 | <b>Federal</b>        | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | 0                 | <b>State</b>          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | 0                 | <b>B &amp; C Road</b> | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | 0                 | <b>Citizen</b>        | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | 0                 | <b>Enterprise</b>     | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | 0                 | <b>Bond</b>           | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | 15,000,000        | <b>Other</b>          | 0              | 15,000,000     | 0              | 0              | 0              | 0             |
|                                  | <b>15,826,065</b> |                       | <b>214,065</b> | 15,153,000     | 153,000        | 153,000        | 153,000        | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                    |                                            | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|------------------------------------|--------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Golf Course Enterprise Fund</b> |                                            |               |                |                |                |                |                |               |
| GF032                              | Golf Courses Irrigation System Replacement | 1,136,250     |                |                |                |                |                |               |
|                                    | <b>General</b>                             |               | 227,250        | 227,250        | 227,250        | 227,250        | 227,250        | 0             |
|                                    | <b>Federal</b>                             |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>State</b>                               |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>B &amp; C Road</b>                      |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Citizen</b>                             |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Enterprise</b>                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Bond</b>                                |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Other</b>                               |               | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>TOTAL OF PROJECTS' COST :</b>   |                                            | 1,136,250     | 227,250        | 227,250        | 227,250        | 227,250        | 227,250        | 0             |
| <b>FUNDING SOURCES :</b>           |                                            |               |                |                |                |                |                |               |
|                                    | <b>Total</b>                               | 1,136,250     | 227,250        | 227,250        | 227,250        | 227,250        | 227,250        | 0             |
|                                    | <b>General</b>                             |               | 227,250        | 227,250        | 227,250        | 227,250        | 227,250        | 0             |
|                                    | <b>Federal</b>                             | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>State</b>                               | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>B &amp; C Road</b>                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Citizen</b>                             | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Enterprise</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Bond</b>                                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Other</b>                               | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                    | <b>Total</b>                               | 1,136,250     | 227,250        | 227,250        | 227,250        | 227,250        | 227,250        | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                            |                                            | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|----------------------------|--------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Management Services</b> |                                            |               |                |                |                |                |                |               |
| FL004                      | Boiler Replacement at El Monte & Mt. Ogden |               | 38,380         |                |                |                |                |               |
|                            |                                            | General       | 0              | 38,380         | 0              | 0              | 0              | 0             |
|                            |                                            | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            |               |                |                |                |                |                |               |
| FL005                      | Mt. Ogden Golf Course Elevator Replacement |               | 60,600         |                |                |                |                |               |
|                            |                                            | General       | 0              | 60,600         | 0              | 0              | 0              | 0             |
|                            |                                            | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            |               |                |                |                |                |                |               |
| FL006                      | Golden Hours Air Handler Replacement       |               | 70,700         |                |                |                |                |               |
|                            |                                            | General       | 0              | 0              | 70,700         | 0              | 0              | 0             |
|                            |                                            | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                            |                                            | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                  |                                  | <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u>  |          |
|----------------------------------|----------------------------------|---------------|------------------|----------------|----------------|----------------|----------------|----------------|----------|
| FL007                            | General Facilities Improvements  |               | 1,767,500        |                |                |                |                |                |          |
|                                  |                                  | General       | 353,500          | 353,500        | 353,500        | 353,500        | 353,500        | 0              |          |
|                                  |                                  | Federal       | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | State         | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | B & C Road    | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Citizen       | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Enterprise    | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Bond          | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Other         | 0                | 0              | 0              | 0              | 0              | 0              |          |
| IT002                            | Fiber Infrastructure Replacement |               | 353,500          |                |                |                |                |                |          |
|                                  |                                  | General       | 0                | 353,500        | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Federal       | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | State         | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | B & C Road    | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Citizen       | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Enterprise    | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Bond          | 0                | 0              | 0              | 0              | 0              | 0              |          |
|                                  |                                  | Other         | 0                | 0              | 0              | 0              | 0              | 0              |          |
| <b>TOTAL OF PROJECTS' COST :</b> |                                  |               | 2,290,680        | 353,500        | 805,980        | 424,200        | 353,500        | 353,500        | 0        |
| <b>FUNDING SOURCES :</b>         |                                  | <b>Total</b>  |                  |                |                |                |                |                |          |
|                                  |                                  | General       | 2,290,680        | 353,500        | 805,980        | 424,200        | 353,500        | 353,500        | 0        |
|                                  |                                  | Federal       | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  | State         | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  | B & C Road    | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  | Citizen       | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  | Enterprise    | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  | Bond          | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  | Other         | 0                | 0              | 0              | 0              | 0              | 0              | 0        |
|                                  |                                  |               | <b>2,290,680</b> | <b>353,500</b> | <b>805,980</b> | <b>424,200</b> | <b>353,500</b> | <b>353,500</b> | <b>0</b> |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                 |                                       | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|---------------------------------|---------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Public Services</b>          |                                       |               |                |                |                |                |                |               |
| EN004                           | Sidewalk, Curb and Gutter Replacement | 3,838,380     |                |                |                |                |                |               |
|                                 | <b>General</b>                        | 522,743       | 522,743        | 522,743        | 522,743        | 522,743        | 522,743        | 0             |
|                                 | <b>Federal</b>                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>State</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>B &amp; C Road</b>                 | 244,933       | 244,933        | 244,933        | 244,933        | 244,933        | 244,933        | 0             |
|                                 | <b>Citizen</b>                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Enterprise</b>                     | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Bond</b>                           | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Other</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
| EN006 Street Construction       |                                       | 2,777,775     |                |                |                |                |                |               |
|                                 | <b>General</b>                        | 555,555       | 555,555        | 555,555        | 555,555        | 555,555        | 555,555        | 0             |
|                                 | <b>Federal</b>                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>State</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>B &amp; C Road</b>                 | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Citizen</b>                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Enterprise</b>                     | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Bond</b>                           | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Other</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
| EN021 Bike Master Plan Projects |                                       | 500,000       |                |                |                |                |                |               |
|                                 | <b>General</b>                        | 0             | 125,000        | 125,000        | 125,000        | 125,000        | 125,000        | 0             |
|                                 | <b>Federal</b>                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>State</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>B &amp; C Road</b>                 | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Citizen</b>                        | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Enterprise</b>                     | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Bond</b>                           | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                 | <b>Other</b>                          | 0             | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                            | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|--------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| EN050 | Grant Avenue Promenade                     |               | 5,930,000      |                |                |                |                |               |
|       |                                            | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Federal       | 0              | 5,350,000      | 0              | 0              | 0              | 0             |
|       |                                            | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Enterprise    | 0              | 300,000        | 0              | 0              | 0              | 0             |
|       |                                            | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Other         | 202,020        | 77,980         | 0              | 0              | 0              | 0             |
| EN065 | 36th & Quincy Ave Signal Replacement       |               | 343,434        |                |                |                |                |               |
|       |                                            | General       | 343,434        | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| EN074 | North St Improvements, Monroe - Washington |               | 2,823,200      |                |                |                |                |               |
|       |                                            | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                            | Other         | 0              | 2,823,200      | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                                   | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|---------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| EN077 | 20th & Harrison Blvd<br>Intersection Improvements |               | 757,575        |                |                |                |                |               |
|       |                                                   | General       | 0              | 0              | 50,505         | 707,070        | 0              | 0             |
|       |                                                   | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| EN085 | 15th St. & Grant Ave.<br>Intersection             |               | 176,775        |                |                |                |                |               |
|       |                                                   | General       | 0              | 0              | 0              | 0              | 130,000        | 0             |
|       |                                                   | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Enterprise    | 0              | 0              | 0              | 0              | 46,775         | 0             |
|       |                                                   | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| EN095 | City Wide Transportation Plan                     |               | 353,550        |                |                |                |                |               |
|       |                                                   | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | B & C Road    | 0              | 353,550        | 0              | 0              | 0              | 0             |
|       |                                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                   | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                       | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|---------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| EN096 | Green Bike Share Program              |               | 30,300         |                |                |                |                |               |
|       |                                       | General       | 0              | 30,300         | 0              | 0              | 0              | 0             |
|       |                                       | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| <hr/> |                                       |               |                |                |                |                |                |               |
| GH009 | Parking Lot and Lighting Improvements |               | 153,873        |                |                |                |                |               |
|       |                                       | General       | 153,873        | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| <hr/> |                                       |               |                |                |                |                |                |               |
| PK115 | Lindquist Field Lighting Upgrade      |               | 252,500        |                |                |                |                |               |
|       |                                       | General       | 0              | 0              | 252,500        | 0              | 0              | 0             |
|       |                                       | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                       | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                          | <u>Source</u>         | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|------------------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|---------------|
| PK124 | General Park Improvements                |                       | 757,500        |                |                |                |                |               |
|       |                                          | <b>General</b>        | <b>151,500</b> | 151,500        | 151,500        | 151,500        | 151,500        | 0             |
|       |                                          | <b>Federal</b>        | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>State</b>          | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>B &amp; C Road</b> | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Citizen</b>        | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Enterprise</b>     | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Bond</b>           | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Other</b>          | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
| PK138 | 2100 Madison & Liberty Park Improvements |                       | 252,500        |                |                |                |                |               |
|       |                                          | <b>General</b>        | <b>252,500</b> | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Federal</b>        | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>State</b>          | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>B &amp; C Road</b> | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Citizen</b>        | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Enterprise</b>     | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Bond</b>           | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Other</b>          | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
| PK140 | High Adventure Park - West               |                       | 1,818,000      |                |                |                |                |               |
|       |                                          | <b>General</b>        | <b>0</b>       | 303,000        | 959,500        | 555,500        | 0              | 0             |
|       |                                          | <b>Federal</b>        | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>State</b>          | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>B &amp; C Road</b> | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Citizen</b>        | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Enterprise</b>     | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Bond</b>           | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |
|       |                                          | <b>Other</b>          | <b>0</b>       | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|       |                                                    | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------|----------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| PK141 | City Wide Tree Inventory                           |               | 126,250        |                |                |                |                |               |
|       |                                                    | General       | 0              | 0              | 126,250        | 0              | 0              | 0             |
|       |                                                    | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| PY006 | Repair Asphalt Ogden River Parkway                 |               | 328,250        |                |                |                |                |               |
|       |                                                    | General       | 65,650         | 65,650         | 65,650         | 65,650         | 65,650         | 0             |
|       |                                                    | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| RG044 | Message Board and Entrance at 4th Street Ball Park |               | 49,250         |                |                |                |                |               |
|       |                                                    | General       | 0              | 0              | 0              | 0              | 49,250         | 0             |
|       |                                                    | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|       |                                                    | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                                        | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|--------------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| RG053 Recreation Maintenance                           |               | 227,250        |                |                |                |                |               |
|                                                        | General       | 45,450         | 45,450         | 45,450         | 45,450         | 45,450         | 0             |
|                                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| RG054 Renovate Lights at 4th Street Ball Park: Phase 2 |               | 131,313        |                |                |                |                |               |
|                                                        | General       | 131,313        | 0              | 0              | 0              | 0              | 0             |
|                                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| RG058 Basketball Courts/Shelter Marshall White Park    |               | 146,465        |                |                |                |                |               |
|                                                        | General       | 0              | 0              | 0              | 146,465        | 0              | 0             |
|                                                        | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                        | Other         | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                   | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| RG060 Marshall White Improvements |               | 75,757         |                |                |                |                |               |
|                                   | General       | 0              | 0              | 75,757         | 0              | 0              | 0             |
|                                   | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Enterprise    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                   | Other         | 0              | 0              | 0              | 0              | 0              | 0             |

|                         |            |         |   |         |   |   |   |
|-------------------------|------------|---------|---|---------|---|---|---|
| RG068 Ball Park Infield |            | 120,202 |   |         |   |   |   |
|                         | General    | 0       | 0 | 120,202 | 0 | 0 | 0 |
|                         | Federal    | 0       | 0 | 0       | 0 | 0 | 0 |
|                         | State      | 0       | 0 | 0       | 0 | 0 | 0 |
|                         | B & C Road | 0       | 0 | 0       | 0 | 0 | 0 |
|                         | Citizen    | 0       | 0 | 0       | 0 | 0 | 0 |
|                         | Enterprise | 0       | 0 | 0       | 0 | 0 | 0 |
|                         | Bond       | 0       | 0 | 0       | 0 | 0 | 0 |
|                         | Other      | 0       | 0 | 0       | 0 | 0 | 0 |

|                                  |  |            |           |            |           |           |           |   |
|----------------------------------|--|------------|-----------|------------|-----------|-----------|-----------|---|
| <b>TOTAL OF PROJECTS' COST :</b> |  | 21,970,099 | 2,668,971 | 10,948,861 | 3,295,545 | 3,119,866 | 1,936,856 | 0 |
|----------------------------------|--|------------|-----------|------------|-----------|-----------|-----------|---|

| <b>FUNDING SOURCES :</b> | <u>Total</u>      | <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>    | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>   | <u>Beyond</u> |
|--------------------------|-------------------|---------------|------------------|-------------------|------------------|------------------|------------------|---------------|
|                          | 11,591,909        | General       | 2,222,018        | 1,799,198         | 3,050,612        | 2,874,933        | 1,645,148        | 0             |
|                          | 5,350,000         | Federal       | 0                | 5,350,000         | 0                | 0                | 0                | 0             |
|                          | 0                 | State         | 0                | 0                 | 0                | 0                | 0                | 0             |
|                          | 1,578,215         | B & C Road    | 244,933          | 598,483           | 244,933          | 244,933          | 244,933          | 0             |
|                          | 0                 | Citizen       | 0                | 0                 | 0                | 0                | 0                | 0             |
|                          | 346,775           | Enterprise    | 0                | 300,000           | 0                | 0                | 46,775           | 0             |
|                          | 0                 | Bond          | 0                | 0                 | 0                | 0                | 0                | 0             |
|                          | 3,103,200         | Other         | 202,020          | 2,901,180         | 0                | 0                | 0                | 0             |
|                          | <b>21,970,099</b> |               | <b>2,668,971</b> | <b>10,948,861</b> | <b>3,295,545</b> | <b>3,119,866</b> | <b>1,936,856</b> | <b>0</b>      |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                                       |                           | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------------------------------------------------------|---------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>RAMP</b>                                           |                           |               |                |                |                |                |                |               |
| RM022                                                 | Liberty Park Improvements | 285,000       |                |                |                |                |                |               |
|                                                       | General                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Federal                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | State                     | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | B & C Road                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Citizen                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Enterprise                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Bond                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Other                     | 285,000       | 0              | 0              | 0              | 0              | 0              | 0             |
| RM028 Trail Head Entry Points                         |                           | 199,000       |                |                |                |                |                |               |
|                                                       | General                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Federal                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | State                     | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | B & C Road                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Citizen                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Enterprise                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Bond                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Other                     | 199,000       | 0              | 0              | 0              | 0              | 0              | 0             |
| RM029 Upgrade Lights at 4th Street Ball Park: Phase 2 |                           | 130,000       |                |                |                |                |                |               |
|                                                       | General                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Federal                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | State                     | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | B & C Road                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Citizen                   | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Enterprise                | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Bond                      | 0             | 0              | 0              | 0              | 0              | 0              | 0             |
|                                                       | Other                     | 130,000       | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                  |                                       | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u>  |               |
|----------------------------------|---------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| RM033                            | Serge Simmons/Weber River Restoration | 20,083,000    |                |                |                |                |                |                |               |
|                                  | General                               | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Federal                               | 20,000,000    | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | State                                 | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | B & C Road                            | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Citizen                               | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Enterprise                            | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Bond                                  | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Other                                 | 83,000        | 0              | 0              | 0              | 0              | 0              | 0              |               |
| <hr/>                            |                                       |               |                |                |                |                |                |                |               |
| RM034                            | Lindquist Field Enhancements          | 120,000       |                |                |                |                |                |                |               |
|                                  | General                               | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Federal                               | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | State                                 | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | B & C Road                            | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Citizen                               | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Enterprise                            | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Bond                                  | 0             | 0              | 0              | 0              | 0              | 0              | 0              |               |
|                                  | Other                                 | 120,000       | 0              | 0              | 0              | 0              | 0              | 0              |               |
| <hr/>                            |                                       |               |                |                |                |                |                |                |               |
| <b>TOTAL OF PROJECTS' COST :</b> |                                       | 20,817,000    | 20,817,000     | 0              | 0              | 0              | 0              | 0              |               |
| <hr/>                            |                                       |               |                |                |                |                |                |                |               |
| <b>FUNDING SOURCES :</b>         |                                       | <b>Total</b>  | <b>Source</b>  | <b>FY 2017</b> | <b>FY 2018</b> | <b>FY 2019</b> | <b>FY 2020</b> | <b>FY 2021</b> | <b>Beyond</b> |
|                                  |                                       | 0             | General        | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 20,000,000    | Federal        | 20,000,000     | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 0             | State          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 0             | B & C Road     | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 0             | Citizen        | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 0             | Enterprise     | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 0             | Bond           | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  |                                       | 817,000       | Other          | 817,000        | 0              | 0              | 0              | 0              | 0             |
| <hr/>                            |                                       |               |                |                |                |                |                |                |               |
|                                  |                                       | 20,817,000    |                | 20,817,000     | 0              | 0              | 0              | 0              | 0             |
| <hr/>                            |                                       |               |                |                |                |                |                |                |               |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

**Sanitary Sewer Utility Fund**  
 SA009 Sanitary Sewer Master Plan  
 Projects

|                                  | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|----------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                                  |               | 3,250,000      |                |                |                |                |               |
|                                  | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | Enterprise    | 650,000        | 650,000        | 650,000        | 650,000        | 650,000        | 0             |
|                                  | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                                  | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>TOTAL OF PROJECTS' COST :</b> |               | 3,250,000      | 650,000        | 650,000        | 650,000        | 650,000        | 0             |
| <b>FUNDING SOURCES :</b>         |               |                |                |                |                |                |               |
|                                  | <b>Total</b>  |                |                |                |                |                |               |
| 0                                | General       | 0              | 0              | 0              | 0              | 0              | 0             |
| 0                                | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
| 0                                | State         | 0              | 0              | 0              | 0              | 0              | 0             |
| 0                                | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
| 0                                | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
| 3,250,000                        | Enterprise    | 650,000        | 650,000        | 650,000        | 650,000        | 650,000        | 0             |
| 0                                | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
| 0                                | Other         | 0              | 0              | 0              | 0              | 0              | 0             |
| <b>3,250,000</b>                 |               | 650,000        | 650,000        | 650,000        | 650,000        | 650,000        | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                                        |                                 | <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u>   | <u>FY 2019</u>   | <u>FY 2020</u>   | <u>FY 2021</u>   | <u>Beyond</u>    |          |
|----------------------------------------|---------------------------------|---------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| <b>Storm Sewer Utility Fund</b>        |                                 |               |                  |                  |                  |                  |                  |                  |          |
| SU010                                  | Storm Sewer Master Plan Project |               | 7,500,000        |                  |                  |                  |                  |                  |          |
|                                        | General                         |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Federal                         |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | State                           |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | B & C Road                      |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Citizen                         |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Enterprise                      |               | 1,500,000        | 1,500,000        | 1,500,000        | 1,500,000        | 1,500,000        | 0                |          |
|                                        | Bond                            |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Other                           |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
| <b>SU096 Downs and West Oaks Drive</b> |                                 |               | 454,550          |                  |                  |                  |                  |                  |          |
|                                        | General                         |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Federal                         |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | State                           |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | B & C Road                      |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Citizen                         |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Enterprise                      |               | 454,550          | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Bond                            |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
|                                        | Other                           |               | 0                | 0                | 0                | 0                | 0                | 0                |          |
| <b>TOTAL OF PROJECTS' COST :</b>       |                                 |               | 7,954,550        | 1,954,550        | 1,500,000        | 1,500,000        | 1,500,000        | 1,500,000        | 0        |
| <b>FUNDING SOURCES :</b>               |                                 | <b>Total</b>  |                  |                  |                  |                  |                  |                  |          |
|                                        | 0                               | General       | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        | 0                               | Federal       | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        | 0                               | State         | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        | 0                               | B & C Road    | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        | 0                               | Citizen       | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        | 7,954,550                       | Enterprise    | 1,954,550        | 1,500,000        | 1,500,000        | 1,500,000        | 1,500,000        | 1,500,000        | 0        |
|                                        | 0                               | Bond          | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        | 0                               | Other         | 0                | 0                | 0                | 0                | 0                | 0                | 0        |
|                                        |                                 |               | <b>7,954,550</b> | <b>1,954,550</b> | <b>1,500,000</b> | <b>1,500,000</b> | <b>1,500,000</b> | <b>1,500,000</b> | <b>0</b> |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

|                           |                                                  | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|---------------------------|--------------------------------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
| <b>Water Utility Fund</b> |                                                  |               |                |                |                |                |                |               |
| WU015                     | Distribution, Fire Flow, & Pressure Improvements |               | 19,306,638     |                |                |                |                |               |
|                           | General                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Federal                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | State                                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | B & C Road                                       |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Citizen                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Enterprise                                       |               | 4,803,490      | 2,515,090      | 2,515,090      | 4,736,484      | 4,736,484      | 0             |
|                           | Bond                                             |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Other                                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
| WU036 36                  |                                                  |               | 17,220,508     |                |                |                |                |               |
|                           | General                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Federal                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | State                                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | B & C Road                                       |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Citizen                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Enterprise                                       |               | 300,000        | 0              | 0              | 8,460,254      | 8,460,254      | 0             |
|                           | Bond                                             |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Other                                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
| WU106 Wheeler Creek       |                                                  |               | 1,515,150      |                |                |                |                |               |
|                           | General                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Federal                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | State                                            |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | B & C Road                                       |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Citizen                                          |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Enterprise                                       |               | 0              | 1,515,150      | 0              | 0              | 0              | 0             |
|                           | Bond                                             |               | 0              | 0              | 0              | 0              | 0              | 0             |
|                           | Other                                            |               | 0              | 0              | 0              | 0              | 0              | 0             |



# Ogden City Capital Improvement Plan

## Funding Forecast

### Project By Fund Type

| WU107 Pineview Wellfield | <u>Source</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|--------------------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|
|                          |               | 3,675,000      |                |                |                |                |               |
|                          | General       | 0              | 0              | 0              | 0              | 0              | 0             |
|                          | Federal       | 0              | 0              | 0              | 0              | 0              | 0             |
|                          | State         | 0              | 0              | 0              | 0              | 0              | 0             |
|                          | B & C Road    | 0              | 0              | 0              | 0              | 0              | 0             |
|                          | Citizen       | 0              | 0              | 0              | 0              | 0              | 0             |
|                          | Enterprise    | 0              | 0              | 3,675,000      | 0              | 0              | 0             |
|                          | Bond          | 0              | 0              | 0              | 0              | 0              | 0             |
|                          | Other         | 0              | 0              | 0              | 0              | 0              | 0             |

|                                  |            |           |           |           |            |            |   |
|----------------------------------|------------|-----------|-----------|-----------|------------|------------|---|
| <b>TOTAL OF PROJECTS' COST :</b> | 41,717,296 | 5,103,490 | 4,030,240 | 6,190,090 | 13,196,738 | 13,196,738 | 0 |
|----------------------------------|------------|-----------|-----------|-----------|------------|------------|---|

| FUNDING SOURCES : | <u>Total</u>      | <u>Source</u> | <u>FY 2017</u>   | <u>FY 2018</u> | <u>FY 2019</u> | <u>FY 2020</u> | <u>FY 2021</u> | <u>Beyond</u> |
|-------------------|-------------------|---------------|------------------|----------------|----------------|----------------|----------------|---------------|
|                   | 0                 | General       | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | 0                 | Federal       | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | 0                 | State         | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | 0                 | B & C Road    | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | 0                 | Citizen       | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | 41,717,296        | Enterprise    | 5,103,490        | 4,030,240      | 6,190,090      | 13,196,738     | 13,196,738     | 0             |
|                   | 0                 | Bond          | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | 0                 | Other         | 0                | 0              | 0              | 0              | 0              | 0             |
|                   | <b>41,717,296</b> |               | <b>5,103,490</b> | 4,030,240      | 6,190,090      | 13,196,738     | 13,196,738     | 0             |

# Ogden City Capital Improvement Plan

## Project Briefs 2017 Plan Year

*(Briefs are in alphabetical order by category indicator.)*

|                                         |      |
|-----------------------------------------|------|
| Ogden-Hinckley Airport.....             | (AR) |
| Community and Economic Development..... | (CD) |
| Cemetery .....                          | (CM) |
| Community Plan.....                     | (CP) |
| Dinosaur Park.....                      | (DI) |
| Engineering.....                        | (EN) |
| Fire Department.....                    | (FI) |
| Fleet and Facilities.....               | (FL) |
| General City.....                       | (GC) |
| Golf Courses Enterprise Fund.....       | (GF) |
| Golden Hours Center.....                | (GH) |
| Information Technology.....             | (IT) |
| Lorin Farr Pool .....                   | (LF) |
| Police Department.....                  | (PD) |
| Parks.....                              | (PK) |
| Parkway.....                            | (PY) |
| Recreation – General Fund.....          | (RG) |
| RAMP.....                               | (RM) |
| Sanitary Sewer Utility.....             | (SA) |
| Storm Sewer Utility.....                | (SU) |
| Union Station.....                      | (US) |
| Water Utility.....                      | (WU) |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                      |                                    |
|------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Northwest Access/Perimeter Road | <b>Project Number:</b> AR042       |
| <b>Type of Project:</b> Develop Access               | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Airport                             | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                     | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Deferrable

**Description and Justifications:**

Development of the northwest section of the airport is eminent. Access from SR79 is the critical first step. Addition of the perimeter road for northwest section is an essential companion project. This will enable the addition of terminals, hotel and restaurant.

**How this project relates to adopted plans or policies:**

Follows Master Plan of 1995 and urgent development of airport as an economic engine.

**Consequences of deferring this project to later years:**

Will delay achieving potential of airport and achieving self-sufficiency.

**Current Status of project:**

Unfunded. Requests to UDOT being considered.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 6                        | 0                                                                                                                                                                                                                         |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                                                                         |
| Site Improvements                                                                                   | 6                        | 1,000,000                                                                                                                                                                                                                 |
| Equipment/Furniture                                                                                 |                          | 0                                                                                                                                                                                                                         |
| 1 % for Art                                                                                         |                          | 0                                                                                                                                                                                                                         |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,000,000</b>                                                                                                                                                                                                          |
| Fund: Federal (FAA Grant)                                                                           |                          | 727,500                                                                                                                                                                                                                   |
| Fund: State (State Match)                                                                           |                          | 136,250                                                                                                                                                                                                                   |
| Fund: General (City Portion)                                                                        |                          | 136,250                                                                                                                                                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                                                         |
| <b>Total Resources</b>                                                                              |                          | <b>1,000,000</b>                                                                                                                                                                                                          |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                                                                           |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                                                                                              |
| Revenue Bond                                                                                        | Other Dept Financing     | <input checked="" type="checkbox"/> Federal or State Grant Funds                                                                                                                                                          |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                                                                                                                                                           |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Low priority for Federal/state; high priority for city. May be funded in part by Grant request from the State of Utah in 2016. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                                                                           |
| Personnel                                                                                           | 0                        |                                                                                                                                                                                                                           |
| Operations/Maintenance                                                                              | 500                      |                                                                                                                                                                                                                           |
| <b>Total</b>                                                                                        | 500                      |                                                                                                                                                                                                                           |
| <b>Sources of Operating Funds:</b><br>500                                                           |                          |                                                                                                                                                                                                                           |



# Ogden City Capital Improvement Plan Project Information Brief

|                                      |                                    |
|--------------------------------------|------------------------------------|
| <b>Project Name:</b> Terminal Ramp   | <b>Project Number:</b> AR045       |
| <b>Type of Project:</b> Construction | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Airport             | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> Roy City        | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
 Project overlays and strengthens taxiway C and concrete terminal ramp to accommodate aircraft up to 200,000 #GWTO. Enables the airport to keep pace with commercial airplane developments.

**How this project relates to adopted plans or policies:**  
 Airport Master Plan of 1995 and recent additional economic development plans of the city. Currently being used by Allegiant with 150,000-pound aircraft. Ramp is cracked and showing its age.

**Consequences of deferring this project to later years:**  
 Airport may be bypassed as commercial aircrafts increase in size and weight. It will deny the use of airport to newer 737 all 757 class aircraft.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 5                        | 0                                                                                                                                                                        |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                        |
| Site Improvements                                                                                   | 0                        | 400,000                                                                                                                                                                  |
| Equipment/Furniture                                                                                 |                          | 0                                                                                                                                                                        |
| 1 % for Art                                                                                         |                          | 0                                                                                                                                                                        |
| <b>Total Expenditures</b>                                                                           |                          | <b>400,000</b>                                                                                                                                                           |
| Fund: Federal (FAA Grant)                                                                           |                          | 300,000                                                                                                                                                                  |
| Fund: General (City Portion)                                                                        |                          | 100,000                                                                                                                                                                  |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                        |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                        |
| <b>Total Resources</b>                                                                              |                          | <b>400,000</b>                                                                                                                                                           |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                          |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                                             |
| Revenue Bond                                                                                        | Other Dept Financing     | <input checked="" type="checkbox"/> Federal or State Grant Funds                                                                                                         |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                                                                                                          |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Low priority of FAA & state to keep pace with national aviation developments. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                          |
| Personnel                                                                                           | 0                        |                                                                                                                                                                          |
| Operations/Maintenance                                                                              | 500                      |                                                                                                                                                                          |
| <b>Total</b>                                                                                        | 500                      |                                                                                                                                                                          |
| <b>Sources of Operating Funds:</b><br>500                                                           |                          |                                                                                                                                                                          |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                  |                                    |
|--------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Rehab 7/25 for Cargo Access | <b>Project Number:</b> AR046       |
| <b>Type of Project:</b> Construction             | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Airport                         | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> Roy City                    | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
Project rehabs center 150-foot for length of runway western end to Runway 21 for use as a taxiway for larger aircraft accessing new terminals.

**How this project relates to adopted plans or policies:**  
This project relates to the Airport Master Plan and recent plans to increase economic development of the airport.

**Consequences of deferring this project to later years:**  
Denies full use of northwest area of airport, including new terminals.

**Current Status of project:**  
Unfunded. May become a part of the FAA AIP going forward. An increase of commercial service of over five flights a day will create a situation of immediate attention.

| <b>Project Schedule and Budget</b>                                                                  | Duration (Months)    | Budget                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 5                    | 100,000                                                                                                                                                                       |
| Land Acquisition                                                                                    |                      | 0                                                                                                                                                                             |
| Site Improvements                                                                                   | 0                    | 1,000,000                                                                                                                                                                     |
| Equipment/Furniture                                                                                 |                      | 0                                                                                                                                                                             |
| 1 % for Art                                                                                         |                      | 0                                                                                                                                                                             |
| <b>Total Expenditures</b>                                                                           |                      | <b>1,100,000</b>                                                                                                                                                              |
| Fund: Federal (FAA Grant)                                                                           |                      | 727,500                                                                                                                                                                       |
| Fund: State (State Match)                                                                           |                      | 186,250                                                                                                                                                                       |
| Fund: General (City Portion)                                                                        |                      | 186,250                                                                                                                                                                       |
| Fund: None ()                                                                                       |                      | 0                                                                                                                                                                             |
| <b>Total Resources</b>                                                                              |                      | <b>1,100,000</b>                                                                                                                                                              |
| <b>Other Resource that were explored:</b>                                                           |                      |                                                                                                                                                                               |
| General Funds                                                                                       | Enterprise Funds     | Special Improvement District                                                                                                                                                  |
| Revenue Bond                                                                                        | Other Dept Financing | <b>X</b> Federal or State Grant Funds                                                                                                                                         |
| <b>X</b> Other                                                                                      |                      |                                                                                                                                                                               |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                      | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Low priority by Federal and state but essential for future development of airport. |
| Debt Service                                                                                        | 0                    |                                                                                                                                                                               |
| Personnel                                                                                           | 1,000                |                                                                                                                                                                               |
| Operations/Maintenance                                                                              | 1,000                |                                                                                                                                                                               |
| <b>Total</b>                                                                                        | 2,000                |                                                                                                                                                                               |
| <b>Sources of Operating Funds:</b><br>1000                                                          |                      |                                                                                                                                                                               |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                       |                                    |
|-------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Airport Perimeter Fencing (West) | <b>Project Number:</b> AR051       |
| <b>Type of Project:</b> Construction                  | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Airport                              | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                      | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
The project will enhance the fencing of airport perimeter in the southwest corner. Roy City Mayor has asked that we consider splitting the cost of redoing this section of fencing.

**How this project relates to adopted plans or policies:**  
Airport Master Plan.

**Consequences of deferring this project to later years:**  
Airport will invite safety and security problems.

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                             | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 3                                                    | 0                                                                                   |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   | 3                                                    | 50,000                                                                              |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 500                                                                                 |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>50,500</b>                                                                       |
| Fund: General (CIP Fund)                                                                            |                                                      | 25,250                                                                              |
| Fund: Other (Roy City)                                                                              |                                                      | 25,250                                                                              |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>50,500</b>                                                                       |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | <input checked="" type="checkbox"/> Federal or State Grant Funds                    |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                      |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                             |                                    |
|-------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Terminal Upgrades                      | <b>Project Number:</b> AR054       |
| <b>Type of Project:</b> Rehabilitation of the Terminal Roof | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Airport Terminal                           | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                            | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Desirable

**Description and Justifications:**  
The project provides a new roof and roof drainage system for the existing 75-year-old terminal.

**How this project relates to adopted plans or policies:**  
Relates to the Airport Master Plan/City General Plan to improve entryway; Community and Economic Development Plan.

**Consequences of deferring this project to later years:**  
Will continue to degrade the initial impression to aviation visitors, including prospective business owners.

**Current Status of project:**  
At the planning stage with initial drawings and estimates.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 6                        | 3,000                                                                               |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   | 6                        | 100,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 1,030                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>104,030</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 104,030                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>104,030</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | <input checked="" type="checkbox"/> Federal or State Grant Funds                    |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                                         |                                    |
|-------------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Runway-25 Hangar Area                              | <b>Project Number:</b> AR062       |
| <b>Type of Project:</b> Infrastructure for Aircraft Hangar Construction | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> East end of runway 7/25                                | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                                        | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
Level area and install basic utility infrastructure for proposed hangar area. Work is currently being done to prepare an adjacent area for an avionics hangar, Borsight, which would facilitate future expansion. All hangar building areas at the airport are built out. This area will accommodate 50 new hangars. There are presently 245 hangars at the airport.

**How this project relates to adopted plans or policies:**  
Had ADG redraw this area in 2014 airport layout plan.

**Consequences of deferring this project to later years:**  
No more growth of hangars at the airport.

**Current Status of project:**  
Planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 15,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 250,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>265,000</b>                                                                      |
| Fund: Federal (FAA Grant)                                                                           |                          | 225,000                                                                             |
| Fund: General (City Portion)                                                                        |                          | 40,000                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>265,000</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | <b>X</b> Federal or State Grant Funds                                               |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                              |                                    |
|--------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Airport - West Ogden Water Line Upgrade | <b>Project Number:</b> AR070       |
| <b>Type of Project:</b> Infrastructure                       | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Ogden Airport                               | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                             | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
There exists within the boundaries of the Ogden Airport a primary water line that services West Ogden. In working with developers, it was discovered that this pipe, probably placed in the ground around 1945, would, in the event of failure, be a serious problem for the residents of West Ogden and the Ogden Airport. The pipeline, starting from the intersection of Pennsylvania and U-79 heading in a southeast direction for approximately 3,200 feet to the west edge of Airport Road, is overdue for upgrading consideration and is critical for development on the airport.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**  
If the water line were to be compromised, there would be severe water disruption to the West Ogden community.

**Current Status of project:**  
Preliminary planning.

| <b>Project Schedule and Budget</b>                                                                  | Duration (Months)                                    | Budget                                                                              |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 20,000                                                                              |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   |                                                      | 300,000                                                                             |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 3,200                                                                               |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>323,200</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                                                      | 323,200                                                                             |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>323,200</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                                                      |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                     |                                    |
|-----------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Airport Old Fire House Remodel | <b>Project Number:</b> AR071       |
| <b>Type of Project:</b> Construction                | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 3909 Airport Road                  | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                    | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Desirable

**Description and Justifications:**

There is contained on the Ogden Airport, an old fire station adjacent to the new passenger terminal, 16 feet by 18 feet. It has plumbing and other utilities. TSA Real Estate Division is looking for space on the airport to rent for their personnel. This space could be remodeled and rented, as it contains what the real estate people are looking for. A simple remodel was done in 2015 for \$6,000, and is currently rented to TSA. The balance of the area that could be remodeled is still available.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**

Pre Planning

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 30,000                                                                              |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 300                                                                                 |
| <b>Total Expenditures</b>                                                                           |                          | <b>30,300</b>                                                                       |
| Fund: Other (TRT Municipal Tax)                                                                     |                          | 30,300                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>30,300</b>                                                                       |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                            |                                    |
|--------------------------------------------|------------------------------------|
| <b>Project Name:</b> Land Aquisition       | <b>Project Number:</b> AR074       |
| <b>Type of Project:</b> Airprort Expansion | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 1900 West & U79           | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III           | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Desirable

**Description and Justifications:**  
On the northeast corner of 1900 West and U79 in Weber County exists a 75-acre track of unincorporated Weber County. This ground is currently vacant and would fit into one scenario of the 2015 Airport Feasibility Study for a future passenger terminal and parking lot for the airport.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 2,000,000                                                                           |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 2,000                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>2,002,000</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 2,002,000                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>2,002,000</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                         |                                    |
|---------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Commercial Counter/Baggage Remodel | <b>Project Number:</b> AR075       |
| <b>Type of Project:</b> Construction                    | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Airport Terminal                       | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                        | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Desirable

**Description and Justifications:**  
There currently exists a 2-counter check-in area at the airport with a minimum luggage handling area. If Ogden were able to obtain the services of another commercial carrier, there may exist problems with handling commercial customers and their luggage, especially if there were two flights by different carriers at the same time and the carriers were not using the same ground handling subcontractor.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**  
Pre-planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 2                        | 25,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   | 3                        | 200,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 20,000                                                                              |
| 1 % for Art                                                                                         |                          | 2,450                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>247,450</b>                                                                      |
| Fund: Bond (TRT Municipal)                                                                          |                          | 247,450                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>247,450</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                              |                                     |
|--------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Commercial Baggage/Equipment Protection | <b>Project Number:</b> AR076        |
| <b>Type of Project:</b> Construction                         | <b>Date Prepared:</b> 8 / 17 / 2015 |
| <b>Location:</b> Ogden Hinckley Airport                      | <b>Planning Area:</b> West Ogden    |
| <b>Map Location:</b> E - 9 - III                             | <b>Prepared by:</b> Jon Greiner     |

**Project Priority:** Desirable

**Description and Justifications:**  
 Adjacent to CIP project AR071 exists several areas wherein the fenceline could be moved to facilitate the building of a covered carport-type structure. Equipment used by ground handlers for commercial service have little space to store their equipment, except out in the open elements. This includes the scissor loading ramp for passengers for commercial service operations. A covered structure would allow for some relief of the elements and allow for better flow of luggage tugs and trailers to the baggage area of the terminal. This would become a necessity if the airport had multiple ground handler crews for multiple airlines.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**  
 Pre-planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 2                        | 10,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 150,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 1,600                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>161,600</b>                                                                      |
| Fund: Other (TRT Municipal)                                                                         |                          | 161,600                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>161,600</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                           |                                    |
|-------------------------------------------|------------------------------------|
| <b>Project Name:</b> Apron Rehabilitation | <b>Project Number:</b> AR077       |
| <b>Type of Project:</b> Rehabilitation    | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Ogden Hinckley Airport   | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III          | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
Beginning construction for apron rehabilitation, Phase 1. The Ogden Airport now receives \$1 million per year of AIP funds from the FAA. Ogden City needs to budget cash match of \$100,000 per year for its match in order to receive funds.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 50,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 1,103,387                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,153,387</b>                                                                    |
| Fund: Federal (FAA Grant)                                                                           |                          | 1,050,000                                                                           |
| Fund: General (City Portion)                                                                        |                          | 103,387                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,153,387</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | <b>X</b> Federal or State Grant Funds                                               |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                   |                                    |
|---------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Construct R/W 3-21 Shoulders | <b>Project Number:</b> AR079       |
| <b>Type of Project:</b> Construction              | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Ogden Hinckley Airport           | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                  | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
Runway 3-21 has been tentatively set for shoulder construction by the FAA Airport Improvement Program.

**How this project relates to adopted plans or policies:**  
Part of the maintenance plan of Ogden runways with the FAA.

**Consequences of deferring this project to later years:**  
Shoulder deterioration would be catastrophic to the runway.

**Current Status of project:**  
Planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 1                        | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 1,103,387                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,103,387</b>                                                                    |
| Fund: Federal (FAA Grant)                                                                           |                          | 1,000,000                                                                           |
| Fund: General (City Portion)                                                                        |                          | 103,387                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,103,387</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                       |                                    |
|-------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Airport Commercial Terminal      | <b>Project Number:</b> AR086       |
| <b>Type of Project:</b> Construction / Infrastructure | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 3909 Airport Road                    | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                      | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Necessary

**Description and Justifications:**  
The Ogden Airport has acquired the services of a commercial carrier which utilizes the passenger terminal area two days per week. In October 2014, this carrier will be flying four times per week. Ogden CED and airport personnel are working to get this number to four flights per day. In the event carriers desire to make this route from Ogden to some other destination, there will need to be a relatively short construction period to accommodate the carrier. A placeholder request has been put on the FAA CIP timeline for 6 years from 2014. This timeline will need a quicker adjustment if carriers become interested in Ogden service. FAA funds will pay for a large percentage of this project.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**  
Pre-planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 6                        | 100,000                                                                             |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 6,700,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 1,500,000                                                                           |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>8,300,000</b>                                                                    |
| Fund: Federal (FAA)                                                                                 |                          | 5,400,000                                                                           |
| Fund: Bond (Parking revenue)                                                                        |                          | 2,670,000                                                                           |
| Fund: Other (TRT Municipal Tax)                                                                     |                          | 180,000                                                                             |
| Fund: Other (Airline Charges)                                                                       |                          | 50,000                                                                              |
| <b>Total Resources</b>                                                                              |                          | <b>8,300,000</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                        |                                    |
|------------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Airport Lighting & Parking for Commercial Service | <b>Project Number:</b> AR087       |
| <b>Type of Project:</b> Infrastructure                                 | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 3909 Airport Road                                     | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III                                       | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Urgent

**Description and Justifications:**  
 Contained within the east terminal adjacent to Airport Road area of the Ogden Airport is a 220-stall numbered parking lot. This parking lot was established with the intention of creating revenue for the airport. This lot needs lighting (see below) and a data machine to track the parked individuals. Several options exist for types of parking control machines. A simple machine with data link and power has been bid for this CIP project.

The Ogden Airport will be beginning nighttime commercial flights four times per week in October 2015 to February 2016. Scheduled arrival times are later than 1800 hours, which in these months is after dark. There currently is no lighting for the parking lot, minimal lighting for passenger pick-up area, minimal lighting for passenger deplaning area, and non-working lighting for the passenger outside waiting area. Paid parking is now in force.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**  
 Safety concerns for passengers using airport facilities at night with no or marginal lighting.

**Current Status of project:**  
 Pre-planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 208,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 10,000                                                                              |
| 1 % for Art                                                                                         |                          | 2,180                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>220,180</b>                                                                      |
| Fund: Other (TRT Municipal Tax)                                                                     |                          | 220,180                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>220,180</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                               |                                    |
|-----------------------------------------------|------------------------------------|
| <b>Project Name:</b> Airport Basement Remodel | <b>Project Number:</b> AR090       |
| <b>Type of Project:</b> Construction          | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 3909 Airport Road            | <b>Planning Area:</b> West Ogden   |
| <b>Map Location:</b> E - 9 - III              | <b>Prepared by:</b> Jon Greiner    |

**Project Priority:** Desirable

**Description and Justifications:**  
Contained within the basement of the Ogden Airport terminal are two rooms that could be converted into one room for office space. Also within this same area are two restrooms, one male and one female, that could support the remodeled office. TSA real estate people have visited the airport and are looking for adequate space to provide an office and break area for their five employees who work the commercial flights. They would be willing to enter into a rental contract, possibly, if the space was remodeled. The other alternative is to remodel this space to help create a West Ogden disaster gathering area for Ogden City.

**How this project relates to adopted plans or policies:**

**Consequences of deferring this project to later years:**

**Current Status of project:**  
Pre-planning.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 1                        | 2,000                                                                               |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   | 3                        | 50,000                                                                              |
| Equipment/Furniture                                                                                 |                          | 5,000                                                                               |
| 1 % for Art                                                                                         |                          | 570                                                                                 |
| <b>Total Expenditures</b>                                                                           |                          | <b>57,570</b>                                                                       |
| Fund: Other (TRT Municipal Tax)                                                                     |                          | 57,570                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>57,570</b>                                                                       |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                      |                                    |
|----------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Former Dee School Site Development              | <b>Project Number:</b> CD040       |
| <b>Type of Project:</b> Acquisition, Demolition, Street Construction | <b>Date Prepared:</b> 8 / 5 / 2015 |
| <b>Location:</b> 550 22nd Street                                     | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C - 6 - III                                     | <b>Prepared by:</b> Ward Ogden     |

**Project Priority:** Urgent

**Description and Justifications:**  
 Acquisition of the former Dee Elementary School, demolition, site improvements, construction of street, curb/gutter, sidewalk, and underground utilities to facilitate a new single-family home subdivision. Homes will be single-family, owner-occupied, constructed with scale, massing, design, and detail which corresponds with and compliments the existing historic architecture in the East Central Community. Ogden City and Ogden School District entered into an Interlocal Agreement (ILA) on 3/20/13. Section 6 of the ILA provides for the transfer of the school site to Ogden City for appraised value. Stated budget is the estimated cost, and will be amended as needed to comply with the terms of the ILA. Development of this site is one element of the overall plan for revitalization of the Dee School corridor, extending from the renovated Ogden LDS Temple through the new Dee Elementary School to the redesigned Liberty Park.

**How this project relates to adopted plans or policies:**  
 The 3/20/13 ILA requires the purchase for future housing development. East Central community plan provides for infill housing development. East Central zoning ordinances include provisions for subdivision and housing design.

**Consequences of deferring this project to later years:**  
 The 3/20/13 ILA required acquisition to take place four months following the completion and occupancy of the new Dee Elementary and subsequent vacation of the former school. The construction period provides for completion of the new school for occupancy in September 2016. Therefore, the acquisition must take place 1/1/17. However, the existing school will be vacated in June 2016. Acquisition and development will begin in July 2016.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 50,000                                                                              |
| Land Acquisition                                                                                    |                          | 500,000                                                                             |
| Site Improvements                                                                                   |                          | 1,000,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 15,657                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,565,657</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 1,065,657                                                                           |
| Fund: Federal (CDBG)                                                                                |                          | 500,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,565,657</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | <b>X</b> Federal or State Grant Funds                                               |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                   |                                    |
|-------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> 2200 Jefferson Infill                        | <b>Project Number:</b> CD060       |
| <b>Type of Project:</b> Acquisition, Demolition, Site Preparation | <b>Date Prepared:</b> 8 / 5 / 2015 |
| <b>Location:</b> 2200 Jefferson Avenue                            | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C - 6 - III                                  | <b>Prepared by:</b> Ward Ogden     |

**Project Priority:** Urgent

**Description and Justifications:**  
 Acquisition of one acre of vacant land, a 24-unit apartment complex, and 11 dilapidated housing structures to facilitate a new housing development and block face revitalization. The former Dee Elementary School site, located on the north adjacent block, will be developed into a single-family housing development beginning in 2018. The 2200 Jefferson block, and particularly the vacant and dilapidated structures directly south of the new housing, are a major impediment to the success of the new housing, the new Dee Elementary School, and the redesigned Liberty Park. This is a phased project. Phase I of the project will start with acquisition of the primary parcel. During Phase II the remainder of the 2-acre site will be consolidated, buildings demolished, and site preparation undertaken to provide for a suitable housing development site. The final phase will begin. The 2200 Jefferson block has five significant historic buildings that are converted to multiple units, but which could be converted to single-family, owner-occupancy and contribute meaningfully to the overall neighborhood revitalization plan. One 8-plex and a duplex will be demolished, and three new homes constructed.

**How this project relates to adopted plans or policies:**  
 The East Central community plan provides for infill housing on vacant and underutilized parcels, and for consolidation of improper multi-unit buildings. East Central zoning ordinances include provisions for subdivision and housing design.

**Consequences of deferring this project to later years:**  
 This block, and particularly the vacant land south of the former Dee Elementary, are a major impediment to the success of the infill housing project on the former Dee site, the new school and park. This project is a logical and important next step in the revitalization of the Dee School corridor.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 3,785,000                                                                           |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 38,232                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>3,823,232</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 38,232                                                                              |
| Fund: Other (QNS - pending approval)                                                                |                          | 3,785,000                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>3,823,232</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                      |                                    |
|----------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> 2300 Quincy Infill                              | <b>Project Number:</b> CD061       |
| <b>Type of Project:</b> Acquisition, Demolition, Street Construction | <b>Date Prepared:</b> 9 / 5 / 2015 |
| <b>Location:</b> 2300 Quincy Ave                                     | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C - 6 - II                                      | <b>Prepared by:</b> Ward Ogden     |

**Project Priority:** Urgent

**Description and Justifications:**  
 Acquisition of five homes and one parcel of vacant land, to combine with the 1.19 acres of vacant land at 2325 Quincy Avenue, previously acquired by Ogden City for an infill housing development. Acquisition of seven additional buildings to consolidate residential units in homes converted to apartments. The 2300 Fowler infill site is located one half block east, and the 24th and Monroe commercial center is located one half block south of the site. The 2300 block of Quincy presents an opportunity and a challenge. It contains a significant parcel of land already purchased by Ogden City for infill housing. The rest of the block is in very deteriorated condition, and the converted multi-unit houses significantly detract from the sale of new housing units and redevelopment of the existing houses. This is a phased project. Phase I of the project will begin at a cost of \$1.4M. This involves acquisition, demolition, site preparation, and land development for a single-family, owner-occupied housing subdivision. Phase II will begin at a cost of \$1.5M. This will involve the acquisition, unit reduction, construction, and sale of the scattered-site homes.

**How this project relates to adopted plans or policies:**  
 The East Central community plan provides for infill housing on vacant and underutilized parcels, and for consolidation of improper multi-unit buildings. East Central zoning ordinances include provisions for subdivision and housing design.

**Consequences of deferring this project to later years:**  
 The condition of this block is a major impediment to the success of the 2300 Fowler infill housing project and the revitalization of the 24th/Monroe commercial center.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 29,105                                                                              |
| Land Acquisition                                                                                    |                          | 2,031,230                                                                           |
| Site Improvements                                                                                   |                          | 816,705                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 29,061                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>2,906,101</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 845,766                                                                             |
| Fund: Other (QNS - pending approval)                                                                |                          | 2,060,335                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>2,906,101</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                      |                                    |
|----------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> 550 24th Street Infill                          | <b>Project Number:</b> CD068       |
| <b>Type of Project:</b> Acquisition, Demolition, Street Construction | <b>Date Prepared:</b> 8 / 5 / 2015 |
| <b>Location:</b> 550 24th Street                                     | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C - 6 - 3                                       | <b>Prepared by:</b> Ward Ogden     |

**Project Priority:** Necessary

**Description and Justifications:**  
 Acquisition of two commercial buildings with accompanying land to create a development parcel of approximately 2.2 acres. 550 24th Street is a 24,000-square-foot commercial building, vacant for several years, and severely damaged and dilapidated. 536 24th Street is a strip commercial building with 12 small office spaces. The project site is directly east of the Catholic church building on 24th and Adams. Much of the land is unusable vacant interior block land. The planned use is a higher density owner-occupied housing development.

This is a 4-year phased project. Beginning in FY17, land options will take place. In FY18, the fourth year, land development will occur with housing construction to follow. FY17 \$650,000. FY18 \$1,237,374.

**How this project relates to adopted plans or policies:**  
 The site was rezoned to residential use from commercial use. The plan is for the site to not continue as office space. The East Central community plan provides for infill housing on vacant and underutilized parcels, and for consolidation of improper multi-unit buildings. East Central zoning ordinances include provisions for subdivision and housing design.

**Consequences of deferring this project to later years:**  
 The properties, particularly 550 24th Street, have been a significant impediment to the vitality of the area. If not developed, the property will suffer further deterioration and vandalism. The East Central community plan and zoning changes will not be fulfilled.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 32,000                                                                              |
| Land Acquisition                                                                                    |                          | 650,000                                                                             |
| Site Improvements                                                                                   |                          | 1,188,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 17,374                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,887,374</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 1,087,374                                                                           |
| Fund: Other (RDA Housing)                                                                           |                          | 552,000                                                                             |
| Fund: Other (Sale of Property)                                                                      |                          | 248,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,887,374</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                      |                                     |
|------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Downtown Parking Lots           | <b>Project Number:</b> CD100        |
| <b>Type of Project:</b> Construction of Parking Lots | <b>Date Prepared:</b> 9 / 6 / 2015  |
| <b>Location:</b> Downtown                            | <b>Planning Area:</b> CBD           |
| <b>Map Location:</b>                                 | <b>Prepared by:</b> Greg Montgomery |

**Project Priority:** Necessary

**Description and Justifications:**  
 This project is designed to centrally locate parking structures in the downtown area. This will provide for better use of land, encourage walking and use of transit. The CBD plan anticipated several locations for these structured parking lots. The locations are:

1. East side of the 2300 block of Washington-250 stalls \$3,750,000
2. City property on 2400 block between Kiesel and Grant- 350 stalls \$5,950,000
3. Replacement of south Junction structure -967 stalls \$16,923,000
4. Replacement of north Junction parking structure- 550 stalls \$9,262,000
5. 2400 block between Lincoln and Wall- 230 stalls -\$3,500,000
6. 2300 block between Lincon and Grant- 150 stalls- \$3,250,000
7. East side of 2100 block of Washington- 250 stalls \$3,750,000

Total required funding for all years - \$46,385,000

**How this project relates to adopted plans or policies:**  
 15.B.C.5. of the CBD plan states, "Provide for more efficient use of land for parking in the downtown." To accomplish this the plan then notes in 15.B.C.5.b. that parking would be looked at on a block need shared basis rather than individual land uses supplying parking. The land use map then indicates general locations where those block parking structures could be located.

**Consequences of deferring this project to later years:**  
 Reuse of buildings and new uses will need parking. If parking options are not available, buildings will remain vacant or buildings will be torn down to make individual lots. This creates a suburban feel. It will decrease the ability of having transit because of loss of density. This will also decrease walkability.

**Current Status of project:**  
 The project has five locations. While most of the locations are only spotted based on need, the 2300 block of Washington Boulevard had a plan and a bid on construction. The 2200 block had a concept sketch as well as the 2400 block between Lincoln and Wall.

| <b>Project Schedule and Budget</b>                                                                                                                                                                                                                                                                                                                            | Duration (Months) | Budget                                                                                                                                                                                                                                                                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                                                                                                                                                                                                                                                                           |                   | 600,000                                                                                                                                                                                                                                                                                        |
| Land Acquisition                                                                                                                                                                                                                                                                                                                                              |                   | 0                                                                                                                                                                                                                                                                                              |
| Site Improvements                                                                                                                                                                                                                                                                                                                                             |                   | 46,385,000                                                                                                                                                                                                                                                                                     |
| Equipment/Furniture                                                                                                                                                                                                                                                                                                                                           |                   | 0                                                                                                                                                                                                                                                                                              |
| 1 % for Art                                                                                                                                                                                                                                                                                                                                                   |                   | 463,850                                                                                                                                                                                                                                                                                        |
| <b>Total Expenditures</b>                                                                                                                                                                                                                                                                                                                                     |                   | <b>47,448,850</b>                                                                                                                                                                                                                                                                              |
| Fund: General (CIP Fund)                                                                                                                                                                                                                                                                                                                                      |                   | 17,448,850                                                                                                                                                                                                                                                                                     |
| Fund: Other (Special Assessment Area)                                                                                                                                                                                                                                                                                                                         |                   | 30,000,000                                                                                                                                                                                                                                                                                     |
| Fund: None ()                                                                                                                                                                                                                                                                                                                                                 |                   | 0                                                                                                                                                                                                                                                                                              |
| Fund: None ()                                                                                                                                                                                                                                                                                                                                                 |                   | 0                                                                                                                                                                                                                                                                                              |
| <b>Total Resources</b>                                                                                                                                                                                                                                                                                                                                        |                   | <b>47,448,850</b>                                                                                                                                                                                                                                                                              |
| <b>Other Resource that were explored:</b>                                                                                                                                                                                                                                                                                                                     |                   |                                                                                                                                                                                                                                                                                                |
| <input checked="" type="checkbox"/> General Funds                      Enterprise Funds <input checked="" type="checkbox"/> Special Improvement District<br><input type="checkbox"/> Revenue Bond <input checked="" type="checkbox"/> Other Dept Financing <input checked="" type="checkbox"/> Federal or State Grant Funds<br><input type="checkbox"/> Other |                   |                                                                                                                                                                                                                                                                                                |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction)                                                                                                                                                                                                                                                           |                   | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>The City will need to determine if parking will be free downtown or if it will be paid and validated. What is done with the existing public parking will dictate how these structures will operate. |
| Debt Service                                                                                                                                                                                                                                                                                                                                                  | 0                 |                                                                                                                                                                                                                                                                                                |
| Personnel                                                                                                                                                                                                                                                                                                                                                     | 0                 |                                                                                                                                                                                                                                                                                                |
| Operations/Maintenance                                                                                                                                                                                                                                                                                                                                        | 100,000           |                                                                                                                                                                                                                                                                                                |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                  | 100,000           |                                                                                                                                                                                                                                                                                                |
| <b>Sources of Operating Funds:</b><br>Parking Fees                                                                                                                                                                                                                                                                                                            |                   |                                                                                                                                                                                                                                                                                                |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                         |                                     |
|---------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> East Central Public Improvements   | <b>Project Number:</b> CD101        |
| <b>Type of Project:</b> Public Improvements             | <b>Date Prepared:</b> 8 / 5 / 2015  |
| <b>Location:</b> 20th-30th Streets, Washington-Harrison | <b>Planning Area:</b> East Central  |
| <b>Map Location:</b> B & C - 6, 7, 8 - I-IV             | <b>Prepared by:</b> Greg Montgomery |

**Project Priority:** Necessary

**Description and Justifications:**  
 Public improvements to block faces in the East Central community, specifically along the entry corridors of 24th Street and 25th Street from Harrison to Monroe. Deterioration and aging of infrastructure in some of the oldest neighborhoods in Ogden presents hazards and is a deterrent to private investment. Items included are: replacing deteriorated curb, gutter, sidewalk, drive approaches, street trees, and lighting.

This is a 3-year project. Staff recommends an initial allocation in FY17, with two future year allocations, subject to City Council approval. The first-year project will focus on the 900 block of 24th Street to correspond with the new infill housing project. Year two will focus on the remaining 6-block faces on the 24th Street corridor. Year three will complete the project by improving the 25th Street corridor.

Anticipated funding for year 1: \$287,546  
 Anticipated funding for year 2: \$250,000  
 Anticipated funding for year 3: \$250,000

**How this project relates to adopted plans or policies:**  
 East Central community plan and East Central revitalization strategy include provisions for dealing with deteriorated infrastructure. Revitalization of the near downtown neighborhoods is also vital to the success of the Central Business District. Specific priority is given to entry corridors. The 24th Street and 25th Street corridors are important as linkages to the 2300 Fowler infill housing project and the neighborhood village center at 24th and Monroe. The 2300 Fowler infill project began in FY14. The village center will follow in FY16 year.

**Consequences of deferring this project to later years:**  
 Alters and delays the effectiveness of other ongoing revitalization efforts in the East Central neighborhoods and Central Business District, specifically the neighborhood village center at 24th and Monroe, and the new infill housing project at 900 24th Street.

**Current Status of project:**  
 Planned.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 6                        | 20,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 759,749                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 7,797                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>787,546</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 787,546                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>787,546</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                 |                                    |
|-----------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> East Temple Project - 21st and 22nd Street | <b>Project Number:</b> CD108       |
| <b>Type of Project:</b> Infrastructure Improvements/Acquisition | <b>Date Prepared:</b> 8 / 5 / 2015 |
| <b>Location:</b> East of Temple - between 21st and 22nd Streets | <b>Planning Area:</b> CBD          |
| <b>Map Location:</b> C-6-III-IV                                 | <b>Prepared by:</b> Brandon Cooper |

**Project Priority:** Urgent

**Description and Justifications:**  
 The LDS church owns the lower property from Ogden Avenue to Washington Blvd., between 21st Street and 22nd Street, and intends to develop commercial uses. In addition to this development, the city intends to cause to be developed the property just to the east, between Ogden Avenue and Adams Avenue and 21st and 22nd streets. This project contemplates the creation of new residential homes and senior units bound together by green space and pedestrian thoroughfares that connect the upper section of the block to the lower section, as well as to the temple to the west and the new Dee School site to the east. Certain acquisitions and public improvements will need to be made to facilitate this development.

**How this project relates to adopted plans or policies:**  
 This project is consistent with the East Central plan and corresponds with the City's long-term Community and Economic Development strategy.

**Consequences of deferring this project to later years:**  
 Deferring this project could result in delayed development by the LDS Church as well as delayed or undesirable development by third parties on the parcels between Ogden Avenue and Madison.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 125,000                                                                             |
| Land Acquisition                                                                                    |                          | 2,125,000                                                                           |
| Site Improvements                                                                                   |                          | 1,950,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 42,000                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>4,242,000</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 2,000,000                                                                           |
| Fund: Other (Tax Increment)                                                                         |                          | 2,242,000                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>4,242,000</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                 |                                    |
|-----------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> The 24th Street Village                    | <b>Project Number:</b> CD112       |
| <b>Type of Project:</b> Infrastructure Improvements/Acquisition | <b>Date Prepared:</b> 8 / 5 / 2015 |
| <b>Location:</b> 24th Monroe                                    | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C-1-VII                                    | <b>Prepared by:</b> Brandon Cooper |

**Project Priority:** Necessary

**Description and Justifications:**  
 The 24th Street Village comprises the block between 24th Street and 25th Street, Quincy and Monroe. Current conditions of the site include the old vacant IGA building, the currently occupied Rite Aid building, and the old Wheelwright Lumber yard, among others. The IGA/Rite Aid buildings have recently been purchased and have undergone a facade remodel by the new owner. This project brief is intended to assist the new owner as well as other developers with development of the block into a neighborhood village center. This development could include neighborhood commercial, housing, additional retail, assisted living, and multi-family.  
  
 Additional blocks in the immediate area targeted for redevelopment are currently being analyzed and may be included in this work.

**How this project relates to adopted plans or policies:**  
 This project is consistent with the East Central plan and is part of the City's long-term Community and Economic strategy.

**Consequences of deferring this project to later years:**  
 Deferring this project could delay development by others. It is the conclusion of staff that, without assistance from the city, redevelopment and new development in this area is not likely to occur due to low rents and the high cost of acquisition and construction.

**Current Status of project:**  
 Planning/awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                                 | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                          | 79,500                                                                              |
| Land Acquisition                                                                                    |                                                          | 650,000                                                                             |
| Site Improvements                                                                                   |                                                          | 765,000                                                                             |
| Equipment/Furniture                                                                                 |                                                          | 0                                                                                   |
| 1 % for Art                                                                                         |                                                          | 14,969                                                                              |
| <b>Total Expenditures</b>                                                                           |                                                          | <b>1,509,469</b>                                                                    |
| Fund: Other (QNS - pending approval)                                                                |                                                          | 1,509,469                                                                           |
| Fund: None ()                                                                                       |                                                          | 0                                                                                   |
| Fund: None ()                                                                                       |                                                          | 0                                                                                   |
| Fund: None ()                                                                                       |                                                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                          | <b>1,509,469</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                                                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds                                         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | <input checked="" type="checkbox"/> Other Dept Financing | Federal or State Grant Funds                                                        |
| <input checked="" type="checkbox"/> Other                                                           |                                                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                        |                                                                                     |
| Personnel                                                                                           | 0                                                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                            |                                     |
|------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Sidewalk, Curb and Gutter Replacement | <b>Project Number:</b> EN004        |
| <b>Type of Project:</b> Concrete Reconstruction            | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                                 | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                             | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
**Description:**  
 This is an ongoing project for the continual replacement/upgrade of sidewalks and curb and gutter sections within the city. Concrete problems throughout the city come from a variety of issues; deterioration from age, trees, utility cuts, etc. The objective is threefold: 1) correct concrete deficiencies that do not meet city engineering standards and pose potential safety hazards - city-wide concrete replacement; 2) provide upgrades to school sidewalk routes - safe routes to school; 3) give members of the community opportunities to perform concrete improvements in an expedited manner by covering a percentage of costs associated with concrete replacement – citizen 50/50 program.

The funds shown are for five years.

**Justification:**  
 The two primary reasons for consistent, long-term concrete maintenance are safety and storm water drainage. The city is responsible for the condition of curbs, gutters and sidewalks, and has a duty to maintain streets and sidewalks in a reasonable and safe condition.

**How this project relates to adopted plans or policies:**  
 The project will improve the infrastructure and reduce risk.

**Consequences of deferring this project to later years:**  
 The city may be liable for trip and fall accidents due to deficient sidewalks. Poor drainage can decrease the adjacent pavement life.

**Current Status of project:**  
 This is a continual project with amounts planned for completion during the next 5 years. Recommended annual budget of \$40,000 for engineering/design, \$580,000 for city-wide concrete, \$100,000 for school sidewalks, \$40,000 for citizen 50/50, and \$7,676 for arts. Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 200,000                                                                                                                                                               |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                     |
| Site Improvements                                                                                   |                          | 3,600,000                                                                                                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                                                                                                     |
| 1 % for Art                                                                                         |                          | 38,380                                                                                                                                                                |
| <b>Total Expenditures</b>                                                                           |                          | <b>3,838,380</b>                                                                                                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 2,613,715                                                                                                                                                             |
| Fund: BCRoad (Local option tax)                                                                     |                          | 1,224,665                                                                                                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                     |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                     |
| <b>Total Resources</b>                                                                              |                          | <b>3,838,380</b>                                                                                                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                       |
| <input checked="" type="checkbox"/> General Funds                                                   | Enterprise Funds         | Special Improvement District                                                                                                                                          |
| Revenue Bond                                                                                        | Other Dept Financing     | <input checked="" type="checkbox"/> Federal or State Grant Funds                                                                                                      |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                                                                                                       |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>This CIP is addressing concrete deficiencies and therefore is maintenance. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                       |
| Personnel                                                                                           | 0                        |                                                                                                                                                                       |
| Operations/Maintenance                                                                              | 0                        |                                                                                                                                                                       |
| <b>Total</b>                                                                                        | 0                        |                                                                                                                                                                       |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                                                                                                       |



# Ogden City Capital Improvement Plan Project Information Brief

|                                             |                                     |
|---------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Street Construction    | <b>Project Number:</b> EN006        |
| <b>Type of Project:</b> Street Improvements | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                  | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide              | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
**Description:**  
 This is an ongoing project for the continual upgrade of the most severely deficient streets in the city. This project provides funds for various road reconstruction projects identified by Engineering and Public Ways & Parks divisions and are allocated each year based on the most seriously deteriorated street sections. At times, and deemed applicable by the City Engineer, road conditions may be addressed that have not been identified in previous years due to unforeseen failures/circumstances. The funds shown are for five years.

**Justification:**  
 The city is responsible to keep city streets in traversable, safe conditions. Safety of streets for pedestrians, bicyclists and vehicles is needed to increase the sense of comfort and pride for those who live in the city.

**How this project relates to adopted plans or policies:**  
 Streets to be rehabilitated with these funds are included in the annual pavement condition inventory or as deemed necessary by the City Engineer.

**Consequences of deferring this project to later years:**  
 Public is at a higher risk of having an accident occur.

**Current Status of project:**  
 This is a continual project with amounts planned for completion during the next 5 years. Recommended annual budget of \$50,000 for engineering/design, \$500,000 for project budget, and \$5,555 for arts. Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 250,000                                                                             |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 2,500,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 27,775                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>2,777,775</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 2,777,775                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>2,777,775</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                     |                                     |
|-----------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Bike Master Plan Projects      | <b>Project Number:</b> EN021        |
| <b>Type of Project:</b> Bicycle Facilities Upgrades | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                          | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                      | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Desirable

**Description and Justifications:**  
 This is an ongoing project for upgrades of bicycle facilities within the city. A bicycle master plan was completed in FY2016. The objective is yearly implementation of bicycle infrastructure identified in the Master Plan. This will allow for bicycle facilities to be implemented as other city capital improvement projects are constructed. The funds shown are for five years.

**How this project relates to adopted plans or policies:**  
 The City's goal is to achieve platinum status designation by the League of American Bicyclists. This will allow for bicycle improvements to be implemented.

**Consequences of deferring this project to later years:**

**Current Status of project:**  
 Recommended funding FY2017 \$100,000 - FY2018 \$100,000 - FY2019 \$100,000 - FY2020 \$100,000 - FY2021 \$100,000. It is proposed to fund CIP EN021 on an annual basis beginning in 2017 design at \$9,000, construction at \$90,000, and 1% for art at \$1,000.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 45,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 450,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 5,000                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>500,000</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 500,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>500,000</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                               |                                     |
|---------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Grant Avenue Promenade                   | <b>Project Number:</b> EN050        |
| <b>Type of Project:</b> Complete Street / Road Reconstruction | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> Grant Ave River to 25th Str                  | <b>Planning Area:</b> CBD           |
| <b>Map Location:</b> C-6-III & IV and C-7-IV                  | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
 The proposed promenade project will create dedicated bike lanes and decorative pedestrian pathways along Grant Avenue to promote a walkable downtown corridor. The project will enhance active transportation while incorporating complete street concepts. In addition to the walkway being widened, trees will be planted on both sides of the sidewalk to create a pleasant atmosphere, to separate bicyclist and motorists, and to act as a bio-swale for storm water runoff. Lighting will extend along the corridor to continue the downtown theme. This would be the premier complete street in Ogden. The project will be constructed in phases. Improvements to existing buried infrastructure will also need to be addressed.

Phase I has been funded (CD098 & CP008) and constructed from 22nd Street north to 20th Street.

Phase II - Is anticipated to connect from 20th Street north to the river and continue south from 22nd Street toward 25th Street (as funding becomes available). Phasing is dependent on funding. Additional phases may be added to the identified project area as funding is obtained.

**How this project relates to adopted plans or policies:**  
 The CBD plan calls for an enhanced pedestrian/bicycle connection from the river to 25th Street by way of Grant Avenue. "Certain corridors shall be developed as pedestrian connection linkages where pedestrian travel shall be afforded enhancements and automobile traffic will be de-emphasized....Grant Avenue from the river to 25th Street. This connection should be enhanced by a widened and tree covered pedestrian walkway and defined bike lanes."

**Consequences of deferring this project to later years:**  
 Phase I has been constructed and has received a substantial amount of positive feedback. Community and Economic Development Department is wanting the promenade completed to help in revitalizing the downtown area.

**Current Status of project:**  
 It is estimated that design of the four remaining blocks will be \$200,000. The design funding is requested for FY2017. The timing of this project is dependent upon funding and as such construction funding identified in EN050 is for FY2018 and beyond.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 200,000                                                                                                                                                                                                                                                           |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                                                                                                                 |
| Site Improvements                                                                                   |                          | 5,650,000                                                                                                                                                                                                                                                         |
| Equipment/Furniture                                                                                 |                          | 80,000                                                                                                                                                                                                                                                            |
| 1 % for Art                                                                                         |                          | 0                                                                                                                                                                                                                                                                 |
| <b>Total Expenditures</b>                                                                           |                          | <b>5,930,000</b>                                                                                                                                                                                                                                                  |
| Fund: Other (Federal or State)                                                                      |                          | 5,350,000                                                                                                                                                                                                                                                         |
| Fund: Other (Water WU015)                                                                           |                          | 150,000                                                                                                                                                                                                                                                           |
| Fund: Other (Sanitary SA009)                                                                        |                          | 150,000                                                                                                                                                                                                                                                           |
| Fund: Other (RDA Funds)                                                                             |                          | 280,000                                                                                                                                                                                                                                                           |
| <b>Total Resources</b>                                                                              |                          | <b>5,930,000</b>                                                                                                                                                                                                                                                  |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                                                                                                                   |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                                                                                                                                      |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                                                                                                                                      |
| Other                                                                                               |                          |                                                                                                                                                                                                                                                                   |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Ongoing personnel needed to maintain Grant Avenue promenade, medians, tree grates, and special project areas. Recommend funding 1 full-time and 2 part-time employees. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                                                                                                                   |
| Personnel                                                                                           | 100,000                  |                                                                                                                                                                                                                                                                   |
| Operations/Maintenance                                                                              | 0                        |                                                                                                                                                                                                                                                                   |
| <b>Total</b>                                                                                        | 100,000                  |                                                                                                                                                                                                                                                                   |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                                                                                                                                                                                                   |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                           |                                     |
|-----------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> 36th & Quincy Ave Signal Replacement | <b>Project Number:</b> EN065        |
| <b>Type of Project:</b> Signal Replacement and Upgrade    | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> 36th Street and Quincy Ave               | <b>Planning Area:</b> None          |
| <b>Map Location:</b> C-9-I                                | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Urgent

**Description and Justifications:**  
 Description:  
 The signal at the project location is in need of complete replacement. This was determined during an analysis of city signals. Upon investigation, it was determined that nothing is salvageable and the signal needs to be completely redone.

Justification:  
 The present location of mast arms does not meet current standards and are in poor condition. The power supply cabinet and the controller are in need of replacement, as replacement parts are not available. Conduits are broken. Pedestrian buttons do not work properly and do not meet current standards. Pedestrian ramps need replacement. Signal heads also need replacement. Sensors do not work. The power feed needs to be completely upgraded. When this signal fails, the intersection will have to be stop sign controlled.

**How this project relates to adopted plans or policies:**  
 To keep the traveling public safe.

**Consequences of deferring this project to later years:**  
 Potential risk and liability to the city for having malfunctioning intersections.

**Current Status of project:**  
 It is proposed to fund the design costs, land acquisition, and construction for FY2017. Once the design is complete, the remainder of the project can then move forward in an expedited manner.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 40,000                                                                                                                           |
| Land Acquisition                                                                                    |                          | 40,000                                                                                                                           |
| Site Improvements                                                                                   |                          | 100,000                                                                                                                          |
| Equipment/Furniture                                                                                 |                          | 160,000                                                                                                                          |
| 1 % for Art                                                                                         |                          | 3,434                                                                                                                            |
| <b>Total Expenditures</b>                                                                           |                          | <b>343,434</b>                                                                                                                   |
| Fund: General (CIP Fund)                                                                            |                          | 343,434                                                                                                                          |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                |
| <b>Total Resources</b>                                                                              |                          | <b>343,434</b>                                                                                                                   |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                  |
| <input checked="" type="checkbox"/> General Funds                                                   | Enterprise Funds         | Special Improvement District                                                                                                     |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                     |
| Other                                                                                               |                          |                                                                                                                                  |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Ongoing annual maintenance of \$3,000 |
| Debt Service                                                                                        | 0                        |                                                                                                                                  |
| Personnel                                                                                           | 0                        |                                                                                                                                  |
| Operations/Maintenance                                                                              | 3,000                    |                                                                                                                                  |
| <b>Total</b>                                                                                        | <b>3,000</b>             |                                                                                                                                  |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                                                                  |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                 |                                     |
|-----------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> North St Improvements, Monroe - Washington | <b>Project Number:</b> EN074        |
| <b>Type of Project:</b> Construction                            | <b>Date Prepared:</b> 9 / 9 / 2015  |
| <b>Location:</b> North Street, Monroe to Washington             | <b>Planning Area:</b> Lynn          |
| <b>Map Location:</b> C-2-II&III                                 | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
**Description:**  
 This project provides improvements to North Street, such as road widening, turn lane upgrades (include a right hand turn at Washington Blvd.), the installation of curb, gutter and sidewalk where none currently exist, and improved roadway surface.  
**Justification:**  
 North Street is continuing to carry additional traffic each year. The road is currently unable to handle heavy traffic loading, and is missing curb, gutter and sidewalk for the majority of the project. City is currently approaching WACOG to fund this project.

**How this project relates to adopted plans or policies:**  
 Improvements to our public rights-of-way to allow for safety and improved roadway functionality.

**Consequences of deferring this project to later years:**  
 Potential traffic congestion and increased risk for accidents.

**Current Status of project:**  
 Funded \$250,000 in FY 2016. The remaining funding will be provided through WACOG in FY 2017.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                                                            | <b>Budget</b>                                                    |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                                                     | 0                                                                |
| Land Acquisition                                                                                    |                                                                                     | 0                                                                |
| Site Improvements                                                                                   |                                                                                     | 2,823,200                                                        |
| Equipment/Furniture                                                                                 |                                                                                     | 0                                                                |
| 1 % for Art                                                                                         |                                                                                     | 0                                                                |
| <b>Total Expenditures</b>                                                                           |                                                                                     | <b>2,823,200</b>                                                 |
| Fund: Other (WACOG)                                                                                 |                                                                                     | 2,823,200                                                        |
| Fund: None ()                                                                                       |                                                                                     | 0                                                                |
| Fund: None ()                                                                                       |                                                                                     | 0                                                                |
| Fund: None ()                                                                                       |                                                                                     | 0                                                                |
| <b>Total Resources</b>                                                                              |                                                                                     | <b>2,823,200</b>                                                 |
| <b>Other Resource that were explored:</b>                                                           |                                                                                     |                                                                  |
| <input checked="" type="checkbox"/> General Funds                                                   | Enterprise Funds                                                                    | Special Improvement District                                     |
| Revenue Bond                                                                                        | Other Dept Financing                                                                | <input checked="" type="checkbox"/> Federal or State Grant Funds |
| Other                                                                                               |                                                                                     |                                                                  |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) | <b>Concerns or issues related to the operation and maintenance of this project:</b> |                                                                  |
| Debt Service                                                                                        | 0                                                                                   |                                                                  |
| Personnel                                                                                           | 0                                                                                   |                                                                  |
| Operations/Maintenance                                                                              | 0                                                                                   |                                                                  |
| <b>Total</b>                                                                                        | 0                                                                                   |                                                                  |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                                                     |                                                                  |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                     |                                     |
|---------------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> 20th & Harrison Blvd Intersection Improvements | <b>Project Number:</b> EN077        |
| <b>Type of Project:</b> Construction                                | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> 20th and Harrison                                  | <b>Planning Area:</b> Taylor        |
| <b>Map Location:</b> 6 - B - I                                      | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
 This project proposes to re-align the intersection of 20th Street and Harrison Boulevard with Valley Drive. Traffic conflicts and congestion in this intersection create safety concerns for motorists as well as pedestrians. Intersection profile is hazardous.

**How this project relates to adopted plans or policies:**  
 To provide safe travel for local motorists and to address intersection confusion.

**Consequences of deferring this project to later years:**  
 Currently this intersection does not meet traffic standards.

**Current Status of project:**  
 It is anticipated to fund a design that can address the issues associated with the intersection and also provide an accurate cost estimate. Requested FY 2017 funding for design of \$50,505 which includes 1% for arts.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 50,000                                                                              |
| Land Acquisition                                                                                    |                          | 200,000                                                                             |
| Site Improvements                                                                                   |                          | 500,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 7,575                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>757,575</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 757,575                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>757,575</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| <input checked="" type="checkbox"/> General Funds                                                   | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                         |                                     |
|---------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> 15th St. & Grant Ave. Intersection | <b>Project Number:</b> EN085        |
| <b>Type of Project:</b> Road Improvement                | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> 15th and Grant                         | <b>Planning Area:</b> None          |
| <b>Map Location:</b> 5-C-IV                             | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
The cross gutter in the road at 15th Street and Grant Avenue is a safety concern. The intersection needs to be repaired to remove the deep cross gutter dip. This would require improvements to the roadway and the storm system. These improvements would need to be performed on Grant Avenue and 15th Street.

**How this project relates to adopted plans or policies:**  
14.I.C.8.A of the Mountain View plan.

**Consequences of deferring this project to later years:**  
Continue to have complaints about intersection.

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                          |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 3                        | 25,000                                                                                                                                 |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                      |
| Site Improvements                                                                                   | 3                        | 150,000                                                                                                                                |
| Equipment/Furniture                                                                                 |                          | 0                                                                                                                                      |
| 1 % for Art                                                                                         |                          | 1,775                                                                                                                                  |
| <b>Total Expenditures</b>                                                                           |                          | <b>176,775</b>                                                                                                                         |
| Fund: General (CIP Funds)                                                                           |                          | 130,000                                                                                                                                |
| Fund: Enterprise (Storm Sewer SU010)                                                                |                          | 46,775                                                                                                                                 |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                      |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                      |
| <b>Total Resources</b>                                                                              |                          | <b>176,775</b>                                                                                                                         |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                        |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                           |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                           |
| Other                                                                                               |                          |                                                                                                                                        |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Should not change present road maintenance. |
| Debt Service                                                                                        | 0                        |                                                                                                                                        |
| Personnel                                                                                           | 0                        |                                                                                                                                        |
| Operations/Maintenance                                                                              | 0                        |                                                                                                                                        |
| <b>Total</b>                                                                                        | 0                        |                                                                                                                                        |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                                                                        |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                          |                                     |
|----------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> City Wide Transportation Plan       | <b>Project Number:</b> EN095        |
| <b>Type of Project:</b> Study to provide recommendations | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                               | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                           | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Desirable

**Description and Justifications:**  
This project will initiate a study to provide recommendations for future transportation corridors and suggestions related to planning for future pedestrian, motor vehicle, alternative transportation needs. This document would work in conjunction with the bicycle master plan to identify transportation needs. It would help in identifying and implementing complete streets practices throughout the city.

**How this project relates to adopted plans or policies:**  
This project would create a plan for future transportation growth and development.

**Consequences of deferring this project to later years:**  
This project will give recommendations for future transportation needs and assist in planning for development.

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 350,000                                                                             |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 3,550                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>353,550</b>                                                                      |
| Fund: BCRoad (B&C Additional Road Funds)                                                            |                          | 353,550                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>353,550</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                               |                                     |
|-----------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Green Bike Share Program | <b>Project Number:</b> EN096        |
| <b>Type of Project:</b> Bike Share            | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                    | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Desirable

**Description and Justifications:**  
 A Green Bike program is meant to link commuters from regional transit to local destinations. It offers a convenient, flexible, and affordable transportation option by connecting major transit stops to a network of Green Bike kiosk rental areas. Green Bike rentals are available to members or anyone with a debit card. Users are not required to return to the same station and may leave the rented bike at any other Green Bike kiosk; this system avoids the time drain of a long walk, taxi ride or the hassle of lugging a bicycle onto a bus or train.

Once the bicycle master plan is completed, it is suggested that \$30,000 be allocated to further study implementation of the Bike Share program, specifically looking at locations identified by the bicycle master plan. In future years, RAMP major project funding could be considered to match the city contribution in implementing the Bike Share program. Congestion Mitigation Air Quality (CMAQ) funds could also be pursued.

**How this project relates to adopted plans or policies:**  
 This coincides with Ogden City’s effort to provide biking and walking options for people within our community and to reduce carbon emissions city wide. The Green Bike program is being addressed as part of a citywide bicycle master plan. The Plan will provide recommendations concerning implementation and location of the program.

**Consequences of deferring this project to later years:**  
 Delay the benefits of the Bike Share program.

**Current Status of project:**  
 Design and infrastructure awaiting completion of bicycle master plan.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 30,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 300                                                                                 |
| <b>Total Expenditures</b>                                                                           |                          | <b>30,300</b>                                                                       |
| Fund: General (CIP Fund)                                                                            |                          | 30,300                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>30,300</b>                                                                       |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                |                                     |
|----------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Replace Fire Training Facility            | <b>Project Number:</b> FI021        |
| <b>Type of Project:</b> Replace Current Fire Training Facility | <b>Date Prepared:</b> 8 / 10 / 2015 |
| <b>Location:</b> To Be Determined                              | <b>Planning Area:</b> None          |
| <b>Map Location:</b> To Be Determined                          | <b>Prepared by:</b> Mathew Schwenk  |

**Project Priority:** Necessary

**Description and Justifications:**  
 08-10-2015: Continued project separate from Station #3 with an additional 10% increase due to inflation.  
 09-05-2104: Continued project separate from Station #3 with a 10% increase due to inflation.  
 09-12-2013: Continued project separate from Station #3.  
 09-05-2012: Added back in as a project to be considered for replacement without Station #3 being in this project.  
 9-28-2011: Per Chief Mathieu, drop to combine with FI016, Replace Station #3.  
 9-15-2010; No changes but continued per Chief Mathieu.  
 8-21-09: Revised and resubmitted. Competing tower improvements dropped.  
 9-2-08 Added back in per e-mail from Janine Sherwood. No cost increase.  
 8-30-07: Resubmitted.  
 8-31-2006 No increase of costs update.  
 Replace existing fire training facility to:  
 1 - Provide the current land the training tower sits on to BDO for future business development.  
 2 - Provide an improved location for firefighter training that is more centrally located.  
 3 - Replace the current facility that is almost 30 years old. We currently maintain it at minimal levels.  
 4 - Provide more modern technology that will dramatically increase the quality, quantity, and safety of firefighter training.

**How this project relates to adopted plans or policies:**  
 The BDO development plan does not include keeping the current fire training facility, which has frontage on 12th Street. 12th Street is a main artery that provides a high priority for retail development.

**Consequences of deferring this project to later years:**  
 Project is in a holding pattern not knowing the long-term future of the existing facility and tower. BDO has offered \$400,000 for the current property. If the tower is going to stay in place, the city should invest in this facility for future use. This is at a critical junction and a decision regarding this issue is of great importance.

**Current Status of project:**  
 Research has been done on new facilities with modern technology applied. "Clean" burning props would be used that utilize propane rather than traditional regular combustible items which has implications to EPA clean air compliance. Improved training props would enhance firefighter training.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 6                        | 36,300                                                                                                                                                                                                                                                          |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                                                                                                               |
| Site Improvements                                                                                   | 6                        | 1,391,500                                                                                                                                                                                                                                                       |
| Equipment/Furniture                                                                                 | 2                        | 302,500                                                                                                                                                                                                                                                         |
| 1 % for Art                                                                                         |                          | 15,730                                                                                                                                                                                                                                                          |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,746,030</b>                                                                                                                                                                                                                                                |
| Fund: Other (Sale to BDO)                                                                           |                          | 440,000                                                                                                                                                                                                                                                         |
| Fund: Bond (General Fund)                                                                           |                          | 1,306,030                                                                                                                                                                                                                                                       |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                                                                                               |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                                                                                               |
| <b>Total Resources</b>                                                                              |                          | <b>1,746,030</b>                                                                                                                                                                                                                                                |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                                                                                                                 |
| <input checked="" type="checkbox"/> General Funds                                                   | Enterprise Funds         | Special Improvement District                                                                                                                                                                                                                                    |
| Revenue Bond                                                                                        | Other Dept Financing     | <input checked="" type="checkbox"/> Federal or State Grant Funds                                                                                                                                                                                                |
| <input checked="" type="checkbox"/> Other                                                           |                          |                                                                                                                                                                                                                                                                 |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Doors, windows, and simulated props would need annual maintenance and repair. The tower will produce expenses for maintenance and repair of the props and structure. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                                                                                                                 |
| Personnel                                                                                           | 0                        |                                                                                                                                                                                                                                                                 |
| Operations/Maintenance                                                                              | 2,090                    |                                                                                                                                                                                                                                                                 |
| <b>Total</b>                                                                                        | 2,090                    |                                                                                                                                                                                                                                                                 |
| <b>Sources of Operating Funds:</b><br>General Fund - Fire Operations Maintenance Account            |                          |                                                                                                                                                                                                                                                                 |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                             |                                     |
|-------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Seismic Retrofit and Remodel Station 4 | <b>Project Number:</b> FI032        |
| <b>Type of Project:</b> Major Seismic Retrofit and Remodel  | <b>Date Prepared:</b> 8 / 10 / 2015 |
| <b>Location:</b> 730 W 24th St.                             | <b>Planning Area:</b> West Ogden    |
| <b>Map Location:</b> D6                                     | <b>Prepared by:</b> Mathew Schwenk  |

**Project Priority:** Necessary

**Description and Justifications:**  
 08-10-2015: Reviewed and resubmitted with a 10% increase due to inflation.  
 09-05-2014: Reviewed and resubmitted.  
 09-12-2013: Reviewed and resubmitted.  
 09-05-2012: Reviewed and resubmitted. Need still exists. No new funding sources have been identified.  
 09-28-2011: Reviewed and resubmitted. Need still exists. No new funding sources have been identified.  
 9-15-2010: Reviewed and resubmitted.  
 Major seismic retrofit and remodel of Station #4 which is a "critical infrastructure component". This would bring this facility up to current seismic codes to increase its survivability in a large seismic event. Remodeling of the facility would occur while the structure is undergoing the seismic renovation. All work would be updated using the same methods and patterns that were utilized on the Station #5 remodel.

**How this project relates to adopted plans or policies:**  
 Maintaining viability of "critical infrastructure" using most cost efficient methods and extending usable life of existing infrastructure.

**Consequences of deferring this project to later years:**  
 Increased costs. Extending risk of the station, equipment, and crew (including possible loss of life) being rendered unusable in the occurrence of a major seismic event.

**Current Status of project:**  
 This project is awaiting funding. The updated cost projections are based on the FY2013 remodel of Station #2.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                             | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 0                                                                                   |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   | 9                                                    | 1,343,100                                                                           |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 13,431                                                                              |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>1,356,531</b>                                                                    |
| Fund: Enterprise (Medical Fund)                                                                     |                                                      | 1,356,531                                                                           |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>1,356,531</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| <input checked="" type="checkbox"/> General Funds                                                   | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | <input checked="" type="checkbox"/> Federal or State Grant Funds                    |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                      |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                                 |                                     |
|-----------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Boiler Replacement at El Monte & Mt. Ogden | <b>Project Number:</b> FL004        |
| <b>Type of Project:</b> Site Improvements                       | <b>Date Prepared:</b> 9 / 11 / 2015 |
| <b>Location:</b> 1562 E 3300 S and 1300 Valley Dr.              | <b>Planning Area:</b> None          |
| <b>Map Location:</b>                                            | <b>Prepared by:</b> Blake Bingham   |

**Project Priority:** Necessary

**Description and Justifications:**  
Replacement of existing boilers with new energy efficient boiler that will save energy and maintenance costs. Based on the model number, the existing boilers were put in during the late eighties and are operating at a 65% efficiency rating, whereas new boilers are rated at 94%. The energy savings from replacing the boilers is estimated to be between 20-25%.

**How this project relates to adopted plans or policies:**  
Replacing these boilers will help us maintain a functioning heating system in these buildings.

**Consequences of deferring this project to later years:**  
If we delay, replacement we could have a boiler fail and have costly emergency repairs.

**Current Status of project:**  
Budget numbers have been collected.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                                                                                      |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                      |
| Site Improvements                                                                                   |                          | 0                                                                                                                                                      |
| Equipment/Furniture                                                                                 |                          | 38,000                                                                                                                                                 |
| 1 % for Art                                                                                         |                          | 380                                                                                                                                                    |
| <b>Total Expenditures</b>                                                                           |                          | <b>38,380</b>                                                                                                                                          |
| Fund: General (CIP Fund)                                                                            |                          | 38,380                                                                                                                                                 |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                      |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                      |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                      |
| <b>Total Resources</b>                                                                              |                          | <b>38,380</b>                                                                                                                                          |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                        |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                           |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                           |
| Other                                                                                               |                          |                                                                                                                                                        |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>\$360 each for PM, \$720 annually / \$2160 over three years |
| Debt Service                                                                                        | 0                        |                                                                                                                                                        |
| Personnel                                                                                           | 0                        |                                                                                                                                                        |
| Operations/Maintenance                                                                              | 720                      |                                                                                                                                                        |
| <b>Total</b>                                                                                        | 720                      |                                                                                                                                                        |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                                                                                        |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                 |                                     |
|-----------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Mt. Ogden Golf Course Elevator Replacement | <b>Project Number:</b> FL005        |
| <b>Type of Project:</b> Equipment Replacement                   | <b>Date Prepared:</b> 9 / 11 / 2015 |
| <b>Location:</b> 1787 Constitution Way                          | <b>Planning Area:</b> None          |
| <b>Map Location:</b>                                            | <b>Prepared by:</b> Blake Bingham   |

**Project Priority:** Necessary

**Description and Justifications:**  
 Replace outdated and aging elevator. Due to the age of the elevator, we can no longer get parts for it, which makes maintaining the elevator extremely costly. Replacing the elevator will reduce maintenance costs and downtime due to our inability to replace obsolete parts.

**How this project relates to adopted plans or policies:**  
 Keeping this elevator up to date keeps us in compliance with ADA standards.

**Consequences of deferring this project to later years:**  
 At any time the elevator could break beyond repair, costing a significant amount for emergency repairs. Also, the maintenance costs will continue to go up because of the obsolete parts for the outdated elevator. Parts will be harder to find for the current elevator, as well, resulting in higher costs.

**Current Status of project:**  
 Price for new elevator has been obtained.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                                                                                 |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                 |
| Site Improvements                                                                                   |                          | 0                                                                                                                                                 |
| Equipment/Furniture                                                                                 |                          | 60,000                                                                                                                                            |
| 1 % for Art                                                                                         |                          | 600                                                                                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>60,600</b>                                                                                                                                     |
| Fund: General (CIP Fund)                                                                            |                          | 60,600                                                                                                                                            |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                 |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                 |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                 |
| <b>Total Resources</b>                                                                              |                          | <b>60,600</b>                                                                                                                                     |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                   |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                      |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                      |
| Other                                                                                               |                          |                                                                                                                                                   |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>\$2879.52 annually for PM / \$8638.56 over three years |
| Debt Service                                                                                        | 0                        |                                                                                                                                                   |
| Personnel                                                                                           | 0                        |                                                                                                                                                   |
| Operations/Maintenance                                                                              | 2,880                    |                                                                                                                                                   |
| <b>Total</b>                                                                                        | 2,880                    |                                                                                                                                                   |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                                                                                   |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                           |                                     |
|-----------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Golden Hours Air Handler Replacement | <b>Project Number:</b> FL006        |
| <b>Type of Project:</b> Improvements                      | <b>Date Prepared:</b> 9 / 11 / 2015 |
| <b>Location:</b> 680 25th Street                          | <b>Planning Area:</b> None          |
| <b>Map Location:</b>                                      | <b>Prepared by:</b> Blake Bingham   |

**Project Priority:** Necessary

**Description and Justifications:**  
Replace air handler at Golden Hours Center. This is the original air handler from the early eighties, and it is worn out. We have been keeping it going with replacement parts but don't know how much longer it will last. Due to the outdated equipment, parts are more expensive to obtain. The new air handler will be more energy efficient, but the majority of savings will be in maintenance.

**How this project relates to adopted plans or policies:**  
This will help us maintain the HVAC system.

**Consequences of deferring this project to later years:**  
The air handler could fail and cause an emergency replacement that would be much more costly.

**Current Status of project:**  
We have a budget number.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                                                                                |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                |
| Site Improvements                                                                                   |                          | 0                                                                                                                                                |
| Equipment/Furniture                                                                                 |                          | 70,000                                                                                                                                           |
| 1 % for Art                                                                                         |                          | 700                                                                                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>70,700</b>                                                                                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 70,700                                                                                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                |
| <b>Total Resources</b>                                                                              |                          | <b>70,700</b>                                                                                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                  |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                     |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                     |
| Other                                                                                               |                          |                                                                                                                                                  |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>\$511.20 annually for PM / \$1533.60 over three years |
| Debt Service                                                                                        | 0                        |                                                                                                                                                  |
| Personnel                                                                                           | 0                        |                                                                                                                                                  |
| Operations/Maintenance                                                                              | 512                      |                                                                                                                                                  |
| <b>Total</b>                                                                                        | 512                      |                                                                                                                                                  |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                                                                                  |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                      |                                      |
|------------------------------------------------------|--------------------------------------|
| <b>Project Name:</b> General Facilities Improvements | <b>Project Number:</b> FL007         |
| <b>Type of Project:</b> Improvements / Renovations   | <b>Date Prepared:</b> 9 / 4 / 2015   |
| <b>Location:</b> City Wide                           | <b>Planning Area:</b> None           |
| <b>Map Location:</b> City Wide                       | <b>Prepared by:</b> Richard Brookins |

**Project Priority:** Necessary

**Description and Justifications:**  
 The city has conducted a facilities assessment study on all major city buildings. The outcome of this assessment has outlined which facilities need improvements immediately and the order in which improvements should be completed. The facilities assessment also identified approximately \$7 million in non-critical items that will need to be addressed in future budgets. This project will follow the recommendations for \$1,750,000 in critical projects as outlined in the study unless an urgent need arises. Recommended funding at \$353,500 per year to complete critical projects over 5 years.

**How this project relates to adopted plans or policies:**  
 This project will correlate with the Ogden City Facilities Assessment study that has been conducted.

**Consequences of deferring this project to later years:**  
 Deferring facilities improvements will result in more costly repairs in later years and increase the city's liability if a critical project were to fail or cause injury.

**Current Status of project:**  
 Awaiting funding. FY2016 was funded at \$232,500 with \$100,000 specifically identified for the Public Safety Building.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 1,750,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 17,500                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,767,500</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 1,767,500                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,767,500</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                   |                                    |
|---------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Critical Project Contingency | <b>Project Number:</b> GC025       |
| <b>Type of Project:</b> General                   | <b>Date Prepared:</b> 9 / 8 / 2015 |
| <b>Location:</b> City Wide                        | <b>Planning Area:</b> None         |
| <b>Map Location:</b> City Wide                    | <b>Prepared by:</b> Lisa Stout     |

**Project Priority:** Urgent

**Description and Justifications:**

From time to time there are emergency repairs or critical need projects in the City. An annual appropriation to maintain a fund for such projects would be beneficial. This would eliminate the necessity of trying to budget in advance for possible or probable replacement situations, which would tie up funding for other planned projects. This action would allow such emergency coverage with replacement of the funds used in a subsequent appropriation (in the same or a subsequent year).

**How this project relates to adopted plans or policies:**

This would allow funding for unanticipated projects fitting the CIP criteria without the normal extensive review and approval process. These would be emergency or critical project expenditures that would not require Planning Commission review to fit zoning or code requirements.

**Consequences of deferring this project to later years:**

Continued efforts would be necessary to plan for such critical or emergency repairs.

**Current Status of project:**

Replenish contingency fund to \$100,000 funding level.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                                                                                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                                                              |
| Site Improvements                                                                                   |                          | 0                                                                                                                                                                                                              |
| Equipment/Furniture                                                                                 |                          | 61,065                                                                                                                                                                                                         |
| 1 % for Art                                                                                         |                          | 0                                                                                                                                                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>61,065</b>                                                                                                                                                                                                  |
| Fund: General (CIP Fund)                                                                            |                          | 61,065                                                                                                                                                                                                         |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                                              |
| <b>Total Resources</b>                                                                              |                          | <b>61,065</b>                                                                                                                                                                                                  |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                                                                |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                                                                                   |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                                                                                   |
| Other                                                                                               |                          |                                                                                                                                                                                                                |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>This in or of itself is a maintenance issue and, as such, would have no additional operation or maintenance issues. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                                                                |
| Personnel                                                                                           | 0                        |                                                                                                                                                                                                                |
| Operations/Maintenance                                                                              | 0                        |                                                                                                                                                                                                                |
| <b>Total</b>                                                                                        | 0                        |                                                                                                                                                                                                                |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                                                                                                                                                |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                          |                                    |
|----------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> City-Owned Parking Lot Improvements | <b>Project Number:</b> GC030       |
| <b>Type of Project:</b> Improvements                     | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> City Wide                               | <b>Planning Area:</b> None         |
| <b>Map Location:</b> City Wide                           | <b>Prepared by:</b> PH             |

**Project Priority:** Necessary

**Description and Justifications:**  
 This project will fund improvements to city-owned parking lots. These parking lots include the main city facilities along with the various city parks. The project will include crack sealing, rotomilling, pavement overlays, and general asphalt repair to all the city-owned asphalted parking lots. Annual allocation of \$151,500 requested for 5 years.

**How this project relates to adopted plans or policies:**  
 This project ensures compliance with the city-wide property management plan.

**Consequences of deferring this project to later years:**  
 Failure of city-owned parking lot infrastructure.

**Current Status of project:**  
 Awaiting funding. Recommended funding of \$153,000 each year including % for Arts.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                                                                                                           |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                           |
| Site Improvements                                                                                   |                          | 757,500                                                                                                                                                                     |
| Equipment/Furniture                                                                                 |                          | 0                                                                                                                                                                           |
| 1 % for Art                                                                                         |                          | 7,500                                                                                                                                                                       |
| <b>Total Expenditures</b>                                                                           |                          | <b>765,000</b>                                                                                                                                                              |
| Fund: General (CIP Fund)                                                                            |                          | 765,000                                                                                                                                                                     |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                           |
| <b>Total Resources</b>                                                                              |                          | <b>765,000</b>                                                                                                                                                              |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                             |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                                                |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                                                |
| Other                                                                                               |                          |                                                                                                                                                                             |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Funding will be needed to maintain new parking lots over the 10-year useful life |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                             |
| Personnel                                                                                           | 0                        |                                                                                                                                                                             |
| Operations/Maintenance                                                                              | 7,500                    |                                                                                                                                                                             |
| <b>Total</b>                                                                                        | <b>7,500</b>             |                                                                                                                                                                             |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                                                                                                             |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                 |                                    |
|-----------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Golf Courses Irrigation System Replacement | <b>Project Number:</b> GF032       |
| <b>Type of Project:</b> Replacement / Construction              | <b>Date Prepared:</b> 7 / 6 / 2015 |
| <b>Location:</b> Mt. Ogden and El Monte Golf Courses            | <b>Planning Area:</b> None         |
| <b>Map Location:</b> A - 8 - IV                                 | <b>Prepared by:</b> Todd Brenkman  |

**Project Priority:** Urgent

**Description and Justifications:**  
 The current irrigation systems at both Mt. Ogden and El Monte golf courses are in need of replacement. The systems are beyond their useful lives and are inefficient and costly to operate. This project would include the replacement of all pipe, heads, controllers, and trenching equipment in an effort to create more efficient and cost saving systems. The total project cost for complete replacement of the irrigation system is estimated to be over \$2 million. Due to the large nature of this project, we are requesting \$225,000 per year to begin work on this project and replace the most critical sections of the systems. The new irrigation system designs will be completed in-house utilizing the Ogden City Engineering division.

**How this project relates to adopted plans or policies:**  
 Investment in recreation venues that will provide revenue for the city.

**Consequences of deferring this project to later years:**  
 The current systems are continually being repaired resulting in unbudgeted expenditures due to labor and material costs.

**Current Status of project:**  
 Awaiting funding. It is recommended to fund this project at \$227,250 each year including 1% for arts.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 1,125,000                                                                           |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 11,250                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,136,250</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 1,136,250                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,136,250</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                            |                                    |
|------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Parking Lot and Lighting Improvements | <b>Project Number:</b> GH009       |
| <b>Type of Project:</b> Resurface & Lighting Improvements  | <b>Date Prepared:</b> 9 / 3 / 2015 |
| <b>Location:</b> Golden Hours Center, 650 25th Street      | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C-7                                   | <b>Prepared by:</b> Edd Bridge     |

**Project Priority:** Necessary

**Description and Justifications:**  
 This project would consist of pavement demolition, parking lot resurfacing and upgrades to parking area lighting and wiring. The parking surface is deteriorating and is in need of grading and resurfacing. Current parking area conditions are not draining properly, resulting in significant water and ice retainage. This is cause for major concern as these hazardous conditions, in combination with poor area lighting, may lead to significant injuries for elderly patrons.

**How this project relates to adopted plans or policies:**  
 This project would help in maintaining a city facility, infrastructure, and properties within the neighborhood. This will also create an aesthetically-pleasing and safe neighborhood for patrons.

**Consequences of deferring this project to later years:**  
 The parking lot will be unattractive and safety will also be affected. Concerns of a slip and fall.

**Current Status of project:**  
 Requested funding FY2017.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 13,850                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 110,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 28,500                                                                              |
| 1 % for Art                                                                                         |                          | 1,523                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>153,873</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 153,873                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>153,873</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                       |                                     |
|-------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Fiber Infrastructure Replacement | <b>Project Number:</b> IT002        |
| <b>Type of Project:</b> Fiber Infrastructure          | <b>Date Prepared:</b> 8 / 12 / 2015 |
| <b>Location:</b> City Wide                            | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                        | <b>Prepared by:</b> Andy Lefgren    |

**Project Priority:** Necessary

**Description and Justifications:**  
 The city has been on a privately operated optical fiber network since 1998. Currently, all fiber strands are in use, thus limiting expansion and bandwidth. The current optical fiber network connects the Public Safety Building, Public Works Building and Municipal Building to the city's LAN (local area network) and provides a 10 Gigabit Ethernet connection. Current fiber offers no redundancy between buildings. This project is to replace and/or increase the fiber count to all city infrastructure using our own fiber, a partnership with UDOT and other ISP to decrease cost of the city's infrastructure.

**How this project relates to adopted plans or policies:**  
 This project is aligned with the Information Technology mission statement to consolidate technology and commit to single technology platform.

**Consequences of deferring this project to later years:**  
 The city continues to be asked for additional bandwidth. There is no room to expand or provide redundancy between buildings with the current infrastructure. Life-cycle of an optical fiber network within an unprotected underground conduit is 20 years. The city is in year 16 and will start seeing degraded performance on the city's optical fiber network. Users will start seeing outages with applications. If fiber infrastructure in need of repair fails, the city will be forced to allocate emergency funds for such repairs. Annual savings of \$150,000 if connected to all the city's infrastructure using the city's own fiber.

**Current Status of project:**  
 Waiting for funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 30,000                                                                              |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 320,000                                                                             |
| 1 % for Art                                                                                         |                          | 3,500                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>353,500</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 353,500                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>353,500</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                       |                                     |
|-------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Lindquist Field Lighting Upgrade | <b>Project Number:</b> PK115        |
| <b>Type of Project:</b> Parks / Electrical            | <b>Date Prepared:</b> 10 / 6 / 2015 |
| <b>Location:</b> 2330 Lincoln Avenue                  | <b>Planning Area:</b> CBD           |
| <b>Map Location:</b> 6-D-III                          | <b>Prepared by:</b> Perry Huffaker  |

**Project Priority:** Urgent

**Description and Justifications:**  
Lindquist Field, home of the Ogden Raptors, is in need of field lighting upgrade in order to meet USA professional baseball standards. Costs associated with the upgrade include the complete replacement of the existing ballasts, lenses, adding a light pole, and updating the electrical service.

**How this project relates to adopted plans or policies:**  
This upgrade will bring Lindquist Field into compliance with USA baseball standards.

**Consequences of deferring this project to later years:**  
Potential loss of professional baseball standards and possible injury to players due to inadequate lighting.

**Current Status of project:**  
Waiting on funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                                                                                                                               |
| Land Acquisition                                                                                    |                          | 0                                                                                                                                                                                               |
| Site Improvements                                                                                   |                          | 50,000                                                                                                                                                                                          |
| Equipment/Furniture                                                                                 |                          | 200,000                                                                                                                                                                                         |
| 1 % for Art                                                                                         |                          | 2,500                                                                                                                                                                                           |
| <b>Total Expenditures</b>                                                                           |                          | <b>252,500</b>                                                                                                                                                                                  |
| Fund: General (CIP Fund)                                                                            |                          | 252,500                                                                                                                                                                                         |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                               |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                               |
| Fund: None ()                                                                                       |                          | 0                                                                                                                                                                                               |
| <b>Total Resources</b>                                                                              |                          | <b>252,500</b>                                                                                                                                                                                  |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                                                                                                                                 |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                                                                                                                                    |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                                                                                                                                    |
| Other                                                                                               |                          |                                                                                                                                                                                                 |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b><br><br>Annual maintenance funding will be needed to replace the light bulbs and clean the lenses as needed. |
| Debt Service                                                                                        | 0                        |                                                                                                                                                                                                 |
| Personnel                                                                                           | 0                        |                                                                                                                                                                                                 |
| Operations/Maintenance                                                                              | 5,000                    |                                                                                                                                                                                                 |
| <b>Total</b>                                                                                        | 5,000                    |                                                                                                                                                                                                 |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                                                                                                                                 |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                    |                                    |
|----------------------------------------------------|------------------------------------|
| <b>Project Name:</b> General Park Improvements     | <b>Project Number:</b> PK124       |
| <b>Type of Project:</b> Improvements / Renovations | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> City Wide                         | <b>Planning Area:</b> None         |
| <b>Map Location:</b> City Wide                     | <b>Prepared by:</b> Perry Huffaker |

**Project Priority:** Urgent

**Description and Justifications:**  
 This project would include basic and general improvements to the facilities in our entire park systems city wide. We request this project be funded at \$150,000 per year over the next five years in order to update the major parks in the system. Priority parks are: Lester, 9th Street, Grandview, Rolling Hills, Marshall White, and Jaycee. Improvements include landscaping, restroom facilities, and pavilions. The East Central community plan identifies that Lester Park needs upgraded park facilities and lighting. Part of the Hillcrest-Bonneville plan noted that the park located at 9th and Liberty is lacking in amenities that make it usable to those who live nearby. The park lacks trees in important areas to shade picnic areas and also create curb appeal. Paths need to be installed from playground to pavilion to parking and the restroom needs improvement. The Horace Mann plan identifies the need to improve the Rolling Hills park so that it is more usable. The plan calls for trees, a basketball half-court, and a restroom facility to be added to the park. The parks should have the necessary amenities to make it enjoyable and these are the things the neighborhood feels would make the park more usable.

**How this project relates to adopted plans or policies:**  
 With the vision and plan to make Ogden City a high adventure mecca, the need to improve existing outdoor facilities is becoming more important. Not only will upgrading the parks system help with the adventure vision, it will also help promote a healthy lifestyle for residents of Ogden and provide a fun family atmosphere to help strengthen the community. In addition, safe passageways need to be provided for the school children who pass by the parks by installing new sidewalks or renovating old sidewalks.

**Consequences of deferring this project to later years:**  
 Increased costs due to the rising costs of materials, as well as continuing deterioration making the renovations more immense and costly.

**Current Status of project:**  
 In planning and design. Requested funding of \$151,500 annually including 1% for Arts.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 750,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 7,500                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>757,500</b>                                                                      |
| Fund: General (CIP Funds)                                                                           |                          | 757,500                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>757,500</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                               |                                    |
|---------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> 2100 Madison & Liberty Park Improvements | <b>Project Number:</b> PK138       |
| <b>Type of Project:</b> Streets & Park Improvements           | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 2100 Madison Ave                             | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C - 6 - I & II                           | <b>Prepared by:</b> PH             |

**Project Priority:** Urgent

**Description and Justifications:**  
 A new elementary school is planned to be built by Ogden School District on the half block west of Liberty Park, facing 2100 Madison Avenue. This project involves the reconstruction of 2100 Madison Avenue to create new traffic flows and restrictions to accommodate the new school. To meet the school opening schedule of fall 2016, the street improvements need to be funded in FY17. It is anticipated that Ogden School District will incur the costs related to any utility adjustments. There are not any utility costs included in this project and extra costs would be incurred if Ogden City were required to cover the utility expenses. The park project will include improvements and additions of a basketball court, playground equipment, restroom, pavilion, and a sportsfield.

**How this project relates to adopted plans or policies:**  
 This project is tied to the open space master plan and recreation master plan. Ogden School District has announced the intention to replace the existing Dee School at 550 22nd Street. The East Central community plan promotes revitalization of the residential character of the community. Facilitating a new school at this location will help create a community resource, and enhance the programming and use of Liberty Park. The EC plan also includes the following provisions for parks: build on parks as an amenity of open space and civic functions.

**Consequences of deferring this project to later years:**  
 Not having the park usable when the school comes online. The partnership between Ogden City and Ogden School District in placing the new school in the heart of the Dee School area is important to the success of the school, the student and community access, and the overall community improvement that may be derived by this location. Without this project occurring in this timeframe, Ogden School District will likely build the school on district property, and the above advantages will be diminished.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 250,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 2,500                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>252,500</b>                                                                      |
| Fund: General (Community Plan Funds)                                                                |                          | 150,000                                                                             |
| Fund: General (CIP Fund)                                                                            |                          | 102,500                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>252,500</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                       |                                    |
|-------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> High Adventure Park - West       | <b>Project Number:</b> PK140       |
| <b>Type of Project:</b> Improvements                  | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> 18th Street between Lincoln and Wall | <b>Planning Area:</b> Other        |
| <b>Map Location:</b> D-5-II                           | <b>Prepared by:</b> PH             |

**Project Priority:** Desirable

**Description and Justifications:**  
This project is in conjunction with CED to acquire land and create the west portion of the High Adventure Park. This project is in addition to prior funding awarded to RM003. Funding is recommended as follows:  
  
FY18: CED land acquisition and demolition - \$300,000  
FY19: CED land acquisition and demolition - \$950,000  
FY20: Public Services site improvements and playground equipment - \$550,000

**How this project relates to adopted plans or policies:**  
This project is consistent with 14.I.C.6.

**Consequences of deferring this project to later years:**  
The High Adventure Park West will not be completed until funding is allocated.

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 80,000                                                                              |
| Land Acquisition                                                                                    |                          | 1,250,000                                                                           |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 470,000                                                                             |
| 1 % for Art                                                                                         |                          | 18,000                                                                              |
| <b>Total Expenditures</b>                                                                           |                          | <b>1,818,000</b>                                                                    |
| Fund: General (CIP Fund)                                                                            |                          | 1,818,000                                                                           |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>1,818,000</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                               |                                     |
|-----------------------------------------------|-------------------------------------|
| <b>Project Name:</b> City Wide Tree Inventory | <b>Project Number:</b> PK141        |
| <b>Type of Project:</b> Tree Inventory        | <b>Date Prepared:</b> 9 / 29 / 2015 |
| <b>Location:</b> City Wide                    | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                | <b>Prepared by:</b> Monte Stewart   |

**Project Priority:** Necessary

**Description and Justifications:**  
 The first step to a sound management plan is knowing what we have. By ordinance the City is responsible for any risk of injuries caused by our trees. This study would educate us on what we have and then allow us to pinpoint the greatest risks and mitigate foreseeable incidents. A city-wide tree inventory will help us prepare for emergencies and to help us in prioritizing current and future workloads. This information is vital for future planning and will also aid in educating the public regarding our forest resource. With the imminent infestation of the Emerald Ash Borer (EAB), every untreated Ash will be lost. This inventory will provide crucial information regarding the X, Y coordinates, condition rating, species and diameter, and is necessary in formulating a strategic management plan to mitigate damaging effects of EAB to our urban forest. The health of our urban forest is tied directly to numerous, and sometimes seemingly unrelated aspects of our city. The loss of 10% of our street trees over a short period will directly affect our storm water system, as trees are directly responsible for storm water interception. The health of our urban forest is also directly tied to the health of our neighborhoods. Large stature trees can help in creating a sense of place. Healthy trees can increase home values. They calm traffic, conserve energy, sequester carbon, provide habitat for many animals and mitigate the urban heat island affect. Canopy cover over our roads saves us money over time, as shaded asphalt degrades more slowly. This study will also help us in diversifying our forests which helps to curb future loss due to large scale infestation of invasive insects and damaging pathogens. Ogden City has numerous outdoor recreation amenities that attract outdoor enthusiasts. These enthusiasts appreciate living in an area with a diverse and healthy urban forest.

**How this project relates to adopted plans or policies:**  
 This project will help in trying to alleviate risk management incidents throughout the City. The current ordinance puts responsibility of tree related incidents back on the City. The urban forestry ordinance, arboricultural regulations, and Planning's recommendation that 75 percent of the right-of-way is coverage with vegetation would all benefit from an updated city-wide tree inventory.

**Consequences of deferring this project to later years:**  
 Possible risk management issues and lawsuits due to deteriorating condition of trees. With the emerald ash borer potential infestation in the next few years, having an inventory to identify treatment areas will be essential to saving the ash trees throughout the City.

**Current Status of project:**  
 Awaiting Funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 125,000                                                                             |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 0                                                                                   |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 1,250                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>126,250</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 126,250                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>126,250</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                         |                                    |
|---------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Repair Asphalt Ogden River Parkway | <b>Project Number:</b> PY006       |
| <b>Type of Project:</b> General Improvement             | <b>Date Prepared:</b> 9 / 3 / 2015 |
| <b>Location:</b> Ogden River Parkway Trail              | <b>Planning Area:</b> Canyon Road  |
| <b>Map Location:</b> B-5                                | <b>Prepared by:</b> Perry Huffaker |

**Project Priority:** Necessary

**Description and Justifications:**  
Project is to repair and maintain 6.1 miles of Ogden River Parkway trail. Where possible, certain sections of the parkway trail could be widened when feasible. This project also includes laying fiber conduit along the parkway trail for future IT fiber infrastructure needs.

**How this project relates to adopted plans or policies:**  
This plan is to maintain park amenities to ensure safe, accessible facilities to all.

**Consequences of deferring this project to later years:**  
Deferring would cause continued deterioration of the parkway trail.

**Current Status of project:**  
Waiting for funding. Annual allocation of \$65,650 including % for Arts requested.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 | 0                        | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 325,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 3,250                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>328,250</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 328,250                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>328,250</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                         |                                     |
|-------------------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Message Board and Entrance at 4th Street Ball Park | <b>Project Number:</b> RG044        |
| <b>Type of Project:</b> Message Board and Entrance at 4th Street        | <b>Date Prepared:</b> 8 / 30 / 2015 |
| <b>Location:</b> 502 Wall Avenue, 4th Street Ball Park                  | <b>Planning Area:</b> Lynn          |
| <b>Map Location:</b> D-3                                                | <b>Prepared by:</b> Edd Bridge      |

**Project Priority:** Desirable

**Description and Justifications:**  
 Recreation Division does not have an electronic message board to advertise registrations, recreation news, tournaments and events to the public. An electronic message board at 4th Street Park would market our programs in a high-traffic area and at a major recreation facility.

Renovation of the entrance, including an electronic message board, would update the facility, making it more appealing to potential leagues and tournaments and more competitive with other ball park facilities in the region. It would better facilitate customer service to citizens utilizing the facility and our programs. Repairs and updating are necessary to accommodate the increasing usage and popularity of the facility.

**How this project relates to adopted plans or policies:**  
 Maintain city facilities, infrastructure and properties within the city and enhance customer service by allowing residents to get information more readily.

**Consequences of deferring this project to later years:**  
 Lack of information to the community, which will impact participation levels in programs and events. Lower interest in the facility for potential tournaments and events. A facility that does not meet with today's standards for customers.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 3,000                                                                               |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 18,250                                                                              |
| Equipment/Furniture                                                                                 |                          | 27,500                                                                              |
| 1 % for Art                                                                                         |                          | 500                                                                                 |
| <b>Total Expenditures</b>                                                                           |                          | <b>49,250</b>                                                                       |
| Fund: General (CIP Fund)                                                                            |                          | 49,250                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>49,250</b>                                                                       |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                  |                                     |
|--------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Recreation Maintenance      | <b>Project Number:</b> RG053        |
| <b>Type of Project:</b> Improvements/Renovations | <b>Date Prepared:</b> 9 / 19 / 2015 |
| <b>Location:</b> City Wide                       | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                   | <b>Prepared by:</b> Edd Bridge      |

**Project Priority:** Necessary

**Description and Justifications:**  
 This project would annually fund maintenance and allow Ogden City’s recreational facilities to function optimally. This project includes basic and general improvements to the recreation facilities. We request this project be funded at \$45,000 per year over the next five years. This would aid with backstop, concrete and fence repair, field dirt and grass upkeep, base and bleacher upgrades, Marshall White Center repairs and upgrades including indoor basketball back boards and drop-down nets, and allow for immediate attention to any general maintenance issues as they arise. This would also include addition of a disc golf course at Miles Goodyear Park.

**How this project relates to adopted plans or policies:**  
 The need to improve and maintain the existing outdoor recreation facilities is becoming more important in promoting a healthy lifestyle for the residents of Ogden. In addition, it is essential to provide safe facilities for our recreation program’s youth participants.

**Consequences of deferring this project to later years:**  
 Delaying facility renovations will cause small issues to compound and result in more costly and larger scale repairs.

**Current Status of project:**  
 Awaiting funding. Requested annual funding of \$45,450 including 1% for Arts.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 225,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 2,250                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>227,250</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 227,250                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>227,250</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                       |                                    |
|-----------------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Renovate Lights at 4th Street Ball Park: Phase 2 | <b>Project Number:</b> RG054       |
| <b>Type of Project:</b> Upgrade Lights at 4th Street Ball Park        | <b>Date Prepared:</b> 9 / 7 / 2015 |
| <b>Location:</b> 502 Wall Avenue, 4th Street Ball Park                | <b>Planning Area:</b> Lynn         |
| <b>Map Location:</b> D-3                                              | <b>Prepared by:</b> Edd Bridge     |

**Project Priority:** Necessary

**Description and Justifications:**  
 The lights at 4th Street Ball Park are in need of an upgrade. The lights are constantly burning out and lack sufficient coverage in areas, making them hazardous for players and spectators. The project would replace midfield and outfield lighting. Light replacement will also increase player participation in leagues and attract more tournaments to 4th Street Ball Park. In addition, new lighting technology would greatly decrease light spillage and increase energy efficiency. Current light levels are dangerous.  
  
 Phase 1 of Renovate Lights at 4th Street Ball Park replaced all infield lights.

**How this project relates to adopted plans or policies:**  
 Replacement lighting will help maintain city facilities, infrastructure and properties within surrounding neighborhoods as well as provide a safe playing environment. It would also greatly allow homes neighboring the park to enjoy living next to 4th Street Ball Park without light pollution interfering with their evenings.

**Consequences of deferring this project to later years:**  
 Lighting at 4th Street Ball Park will soon become a safety hazard, resulting in greater cost to the city, if lighting is not improved. Current poor lighting conditions impair evening field usage, consequently discouraging players, leagues and tournaments from utilizing the city's park.

**Current Status of project:**  
 Requested funding FY 2017.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 130,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 1,313                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>131,313</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 131,313                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>131,313</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| <input checked="" type="checkbox"/> General Funds                                                   | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                    |                                     |
|--------------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Basketball Courts/Shelter Marshall White Park | <b>Project Number:</b> RG058        |
| <b>Type of Project:</b> Marshall White Court Improvements          | <b>Date Prepared:</b> 8 / 17 / 2015 |
| <b>Location:</b> Marshall White Center                             | <b>Planning Area:</b> Jefferson     |
| <b>Map Location:</b> C-3                                           | <b>Prepared by:</b> Edd Bridge      |

**Project Priority:**

**Description and Justifications:**  
 This project is to build a post-tension concrete basketball court with basketball standards, painted lines and benches that will help provide another recreation option to families that are frequently visiting this park. It would also be possible to look at other funding sources such as RAMP funding.

**How this project relates to adopted plans or policies:**  
 This would enhance and improve city facilities, infrastructure and properties within a neighborhood and making a safe playing environment.

**Consequences of deferring this project to later years:**  
 Basketball courts will continue to be out of basketball standards and be undesirable for families to use.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 145,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 1,465                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>146,465</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 146,465                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>146,465</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                               |                                    |
|---------------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Marshall White Improvements              | <b>Project Number:</b> RG060       |
| <b>Type of Project:</b> Improvements to Marshall White Center | <b>Date Prepared:</b> 9 / 9 / 2015 |
| <b>Location:</b> Marshall White Center                        | <b>Planning Area:</b> Jefferson    |
| <b>Map Location:</b> C-3                                      | <b>Prepared by:</b> Edd Bridge     |

**Project Priority:** Necessary

**Description and Justifications:**  
These improvements will include enhancing the front desk at Marshall White Center to have a more updated, welcoming, and efficient first stop for visitors. It will also included improvements to the sound barriers for the pool, new scoreboards and sport netting in the gym. This project will also include cameras for improved security at Marshall White Center.

**How this project relates to adopted plans or policies:**  
This project would improve and enhance city facilities, infrastructure and properties within a neighborhood and make a safe and secure playing environment.

**Consequences of deferring this project to later years:**  
Marshall White Center will continue to be outdated and not a desirable location for families to utilize.

**Current Status of project:**  
Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 75,000                                                                              |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 757                                                                                 |
| <b>Total Expenditures</b>                                                                           |                          | <b>75,757</b>                                                                       |
| Fund: General (CIP Fund)                                                                            |                          | 75,757                                                                              |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>75,757</b>                                                                       |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                                        |                                     |
|------------------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Ball Park Infield                                 | <b>Project Number:</b> RG068        |
| <b>Type of Project:</b> Infield Dirt Upgrades to Ogden City Ball Parks | <b>Date Prepared:</b> 9 / 26 / 2015 |
| <b>Location:</b> Various City Ball Fields                              | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                                         | <b>Prepared by:</b> Edd Bridge      |

**Project Priority:** Necessary

**Description and Justifications:**  
Ogden City has a total of seven softball/baseball fields, all of which are regularly utilized by Ogden City programs, school districts and private groups. Infield upgrades are essential in providing patrons with safe, high quality playing surfaces. Ball fields require consistent care as weather conditions and player usage erode playing surfaces and lead to safety hazards such as exposed rocks.

**How this project relates to adopted plans or policies:**  
Insure safe, proper and aesthetically-pleasing playing facilities for youth and adult program participants. This would also make Ogden City ball parks more desirable to outside entities, resulting in more tournament play.

**Consequences of deferring this project to later years:**  
Poorly maintained fields leave participants with a poor perception of Ogden City programs and facilities.

**Current Status of project:**  
Requested funding FY 2017.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 119,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 1,202                                                                               |
| <b>Total Expenditures</b>                                                                           |                          | <b>120,202</b>                                                                      |
| Fund: General (CIP Fund)                                                                            |                          | 120,202                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>120,202</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                          |                                    |
|----------------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Liberty Park Improvements           | <b>Project Number:</b> RM022       |
| <b>Type of Project:</b> Park Development and Enhancement | <b>Date Prepared:</b> 9 / 3 / 2015 |
| <b>Location:</b> 2100 Madison Ave                        | <b>Planning Area:</b> East Central |
| <b>Map Location:</b> C - 6 - I & II                      | <b>Prepared by:</b> PH             |

**Project Priority:** Urgent

**Description and Justifications:**  
 A new elementary school is planned to be built by Ogden School District on the half block west of Liberty Park, facing 2100 Madison Avenue. This project will create a park with the additions of a basketball court, playground equipment, restroom, pavilion, and a sportsfield. Corresponds with PK138.

**How this project relates to adopted plans or policies:**  
 This project is tied to the open space master plan. Ogden School District has announced the intention to replace the existing Dee School at 550 22nd Street. The East Central community plan promotes revitalization of the residential character of the community. Facilitating a new school at this location will help create a community resource, and enhance the programming and use of Liberty Park. The EC plan also includes the following provisions for parks: build on parks as an amenity of open space and civic functions.

**Consequences of deferring this project to later years:**  
 Not having the park usable when the school comes online. The partnership between Ogden City and Ogden School District in placing the new school in the heart of the Dee School area is important to the success of the school, the student and community access, and the overall community improvement that may be derived by this location. Without this project occurring in this timeframe, Ogden School District will likely build the school on district property, and the above advantages will be diminished.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 285,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>285,000</b>                                                                      |
| Fund: Other (RAMP Grant)                                                                            |                          | 285,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>285,000</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                              |                                     |
|----------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Trail Head Entry Points | <b>Project Number:</b> RM028        |
| <b>Type of Project:</b> Construction         | <b>Date Prepared:</b> 9 / 16 / 2015 |
| <b>Location:</b> City Wide                   | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide               | <b>Prepared by:</b> Perry Huffaker  |

**Project Priority:** Necessary

**Description and Justifications:**  
 Arguably one of Ogden’s greatest assets is the expansive and diverse trail system. These trails vary from paved to dirt, road bike to mountain bike, flat and smooth to twisting and challenging. Now that the very detailed signage along the trail system is complete, the next challenge would be to install identifying trail head entry points. The current trail head entry point signs are either vague, improperly signed, or dilapidated to the point that they need to be enhanced. This project will make it easier for the trail user to know exactly where the trail head begins and the name of the trail head, which would allow for those who are not familiar with our trails to recognize that location coming back. These entry points are envisioned to capture some of Ogden’s railway past. The concept is to design signs that will have roughsawn timbers, metal connecting points, and laser jetted metal signs designating each trail head. Phase I will incorporate the “major” trail heads. These include: 29th Street, Mouth of the Canyon, 36th Street, Nature Center North, and 22nd Street. This project will also include adding new cameras to the trailheads, as several trailheads do not currently have cameras and others need to be upgraded. This will help to increase the safety of our citizens as they utilize the trail systems throughout Ogden City.

**How this project relates to adopted plans or policies:**  
 This project is in line with the city's open space plan.

**Consequences of deferring this project to later years:**  
 Now that the signage along the trail system is completed and the trails are adequately marked, it is the city's responsibility to identify how to get to the trails. Without this next piece, the usership enhancement will be diminished.

**Current Status of project:**  
 Awaiting funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 199,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>199,000</b>                                                                      |
| Fund: Other (RAMP Grant)                                                                            |                          | 199,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>199,000</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                      |                                     |
|----------------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Upgrade Lights at 4th Street Ball Park: Phase 2 | <b>Project Number:</b> RM029        |
| <b>Type of Project:</b> Upgrade Lights at 4th Street Ball Park       | <b>Date Prepared:</b> 9 / 16 / 2015 |
| <b>Location:</b> 502 Wall Avenue, 4th Street Ball Park               | <b>Planning Area:</b> Lynn          |
| <b>Map Location:</b> D-3                                             | <b>Prepared by:</b> Edd Bridge      |

**Project Priority:** Necessary

**Description and Justifications:**  
 The lights at 4th Street Ball Park are in need of an upgrade. The lights are constantly burning out and lack sufficient coverage in areas, making them hazardous for players and spectators. The project would replace midfield and outfield lighting. Light replacement will also increase player participation in leagues and attract more tournaments to 4th Street Ball Park. In addition, new lighting technology would greatly decrease light spillage and increase energy efficiency.  
 Phase 1 of Renovate Lights at 4th Street Ball Park replaced all infield lights.

**How this project relates to adopted plans or policies:**  
 Replacement lighting will help maintain city facilities, infrastructure and properties within surrounding neighborhoods as well as provide a safe playing environment. It would also allow homes neighboring the park to enjoy living next to 4th Street Ball Park without light pollution interfering with their evenings.

**Consequences of deferring this project to later years:**  
 Lighting at 4th Street Ball Park will soon become a safety hazard, resulting in greater cost to the city if lighting is not improved. Current poor lighting conditions impair evening field usage, consequently discouraging players, leagues and tournaments from utilizing the city's park.

**Current Status of project:**  
 Requested funding FY 2017.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 130,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>130,000</b>                                                                      |
| Fund: Other (RAMP Grant)                                                                            |                          | 130,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>130,000</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                            |                                     |
|------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Serge Simmons/Weber River Restoration | <b>Project Number:</b> RM033        |
| <b>Type of Project:</b> New Construction                   | <b>Date Prepared:</b> 9 / 16 / 2015 |
| <b>Location:</b> Serge Simmons/Weber River Corridor        | <b>Planning Area:</b> West Ogden    |
| <b>Map Location:</b> 7 - D - IV                            | <b>Prepared by:</b> Perry Huffaker  |

**Project Priority:** Necessary

**Description and Justifications:**

The City is applying for an NRDC HUD Grant that will be submitted during the month of October 2015. We were qualified to apply due to unmet disaster recovery from the flooding of 2011. Based on our submission from the 1st phase of funding, we qualified for the 2nd phase of funding. This grant is going to be a game-changer for Ogden City. It will allow for the Weber River Corridor to be constructed and restored in a similar fashion to what was done on the Ogden River in 2010. The most heavily impacted area of the 2011 flooding was Serge Simmons ball fields, the dog park, and the kayak park.

**How this project relates to adopted plans or policies:**

This project aligns with the West Ogden Community Plan.

**Consequences of deferring this project to later years:**

By deferring the match amount, we risk losing a multi-million dollar grant.

**Current Status of project:**

Awaiting grant award and funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 1,000,000                                                                           |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 19,083,000                                                                          |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>20,083,000</b>                                                                   |
| Fund: Other (RAMP Grant)                                                                            |                          | 83,000                                                                              |
| Fund: Federal (NDRC HUD Grant)                                                                      |                          | 20,000,000                                                                          |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>20,083,000</b>                                                                   |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                    |                                     |
|----------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Lindquist Field Enhancements  | <b>Project Number:</b> RM034        |
| <b>Type of Project:</b> Improvements               | <b>Date Prepared:</b> 10 / 7 / 2015 |
| <b>Location:</b> Lindquist Field, 2330 Lincoln Ave | <b>Planning Area:</b> CBD           |
| <b>Map Location:</b> 6-D-III                       | <b>Prepared by:</b> Edd Bridge      |

**Project Priority:** Necessary

**Description and Justifications:**  
 Lindquist Field is in need of some enhancements to keep the field up to MLB standards. As the only major league field in Weber County, it is important to maintain the facility so residents county-wide can enjoy watching a professional baseball game and youth can experience playing on a major league field. 80% of baseball games are played on the dirt. There are currently rocks coming up in the dirt that could cause potential risks to players. In addition to the poor dirt condition, there is improper drainage on the field which could lead to increased game cancellations. This project is going to excavate and remove the current dirt on the infield and warning track. We will replace it with 4" of infield dirt and conditioner. This project also includes replacing the outfield grass.

**How this project relates to adopted plans or policies:**  
 The Ogden Raptors are the only professional baseball team that Ogden has, and is very important to the community. Ogden City utilizes Lindquist Field for youth all-star and high school showcase games. We also run our youth competitive baseball league on this field.

**Consequences of deferring this project to later years:**  
 Failure to maintain professional baseball standards could forfeit use of the facility by Major League Baseball, removing their endorsement and approval of the facility. The facility was built in 1997 and after 20 years, it is need of some improvements to maintain the safety of the players. The field has a significant amount of poa grass and needs to be replaced.

**Current Status of project:**  
 Awaiting Funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 120,000                                                                             |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>120,000</b>                                                                      |
| Fund: Other (RAMP Grant)                                                                            |                          | 120,000                                                                             |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>120,000</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                            |                                     |
|------------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Sanitary Sewer Master Plan Projects   | <b>Project Number:</b> SA009        |
| <b>Type of Project:</b> Sewer Utility Repairs and Upgrades | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                                 | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                             | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Urgent

**Description and Justifications:**  
 The sewer master plan prepared by Sunrise Engineering identified different sewer problem areas in the city that need sewer lines to be addressed based upon historical data, maintenance lists, infiltration and so forth. These projects are organized into 19 drainage basins. The master plan has identified projects being replaced and/or rehabilitated in different ways, such as reconstruction and slip lining. There are proposed lines being replaced due to insufficient capacity, pipe deterioration, and infiltration and inflow. These pipes will be replaced according to known system deficiencies and as failures occur. Yearly scheduled replacement of sanitary sewer infrastructure is intended to address deficiencies prior to total failure. This will also include monies to cover sewer backup no fault claims as they occur.

**How this project relates to adopted plans or policies:**  
 The completion of these projects allows Sewer Utility to address many of the problems and insurance claims associated with sewer backups and failures. This is part of a ongoing maintenance program. Eliminating infiltration and inflow will lower treatment costs paid to Central Weber Sewer Improvement District. This is part of an ongoing replacement program, the goal of which is to correct the most severe deficiencies first.

**Consequences of deferring this project to later years:**  
 More sewer backups, more insurance claims, higher costs, and increased time spent fixing failing sewer lines.

**Current Status of project:**  
 Recommended funding FY2017 \$650,000 - FY2018 \$650,000 - FY2019 \$650,000 - FY2020 \$650,000 - FY2021 \$650,000. It is proposed to fund CIP SA009 on an annual basis beginning in 2017 design at \$65,000, construction at \$578,425, and 1% for art at \$6,575.

| <b>Project Schedule and Budget</b> | <b>Duration (Months)</b> | <b>Budget</b>    |
|------------------------------------|--------------------------|------------------|
| Planning and Design                |                          | 325,000          |
| Land Acquisition                   |                          | 0                |
| Site Improvements                  |                          | 2,892,125        |
| Equipment/Furniture                |                          | 0                |
| 1 % for Art                        |                          | 32,875           |
| <b>Total Expenditures</b>          |                          | <b>3,250,000</b> |
| Fund: Enterprise (Sewer Utility)   |                          | 3,250,000        |
| Fund: None ()                      |                          | 0                |
| Fund: None ()                      |                          | 0                |
| Fund: None ()                      |                          | 0                |
| <b>Total Resources</b>             |                          | <b>3,250,000</b> |

**Other Resource that were explored:**

General Funds                       Enterprise Funds                      Special Improvement District  
 Revenue Bond                      Other Dept Financing                      Federal or State Grant Funds  
 Other

| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Debt Service                                                                                        | 0                                                                                   |
| Personnel                                                                                           | 0                                                                                   |
| Operations/Maintenance                                                                              | 0                                                                                   |
| <b>Total</b>                                                                                        | 0                                                                                   |
| <b>Sources of Operating Funds:</b>                                                                  |                                                                                     |
| 0                                                                                                   |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                      |                                     |
|------------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Storm Sewer Master Plan Project | <b>Project Number:</b> SU010        |
| <b>Type of Project:</b> Storm Sewer Upgrades         | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> City Wide                           | <b>Planning Area:</b> None          |
| <b>Map Location:</b> City Wide                       | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**  
 Ogden City storm sewer is in need of being improved on a consistent basis. Pipes and other infrastructure have worn due to age, material type and wear and tear during storm events. Ogden City's storm sewer master plan addresses: 1) pipeline replacement and rehabilitation; 2) dipstone replacement & rehabilitation; 3) water quality retrofit projects. Storm sewer infrastructure will be replaced accordingly, to known system deficiencies and as failures occur. Yearly scheduled replacement of storm sewer infrastructure is intended to address deficiencies prior to total failure.

**How this project relates to adopted plans or policies:**  
 Completion of these projects allows Sewer Utility to address many of the problems and insurance claims associated with storm sewer failures. This is part of an ongoing replacement program, the goal of which is to correct the most severe deficiencies first.

**Consequences of deferring this project to later years:**  
 Run the risk of failures, insurance claims, and additional maintenance costs. When failures occur there are increased costs associated with damage to surface improvements and adjacent properties.

**Current Status of project:**  
 Funded in accordance with the Master Plan and utility sustainability planning analysis. It is planned that these improvements will be funded over a 5-year period. This CIP project will require ongoing CIP funding indefinitely due to establishing an infrastructure replacement schedule. The current rate study schedule calls for the following expenditures: FY2017 \$1,500,000 - FY2018 \$1,500,000 - FY2019 \$1,500,000 - FY2020 \$1,500,000 - FY2021 \$1,500,000. It is proposed to fund CIP SU010 on an annual basis beginning in 2017 design at \$200,000, construction at \$1,284,850, and 1% for art at \$15,150.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                             | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 1,000,000                                                                           |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   |                                                      | 6,424,250                                                                           |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 75,750                                                                              |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>7,500,000</b>                                                                    |
| Fund: Enterprise (Storm Sewer)                                                                      |                                                      | 7,500,000                                                                           |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>7,500,000</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                                                      |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                |                                     |
|------------------------------------------------|-------------------------------------|
| <b>Project Name:</b> Downs and West Oaks Drive | <b>Project Number:</b> SU096        |
| <b>Type of Project:</b> Storm Sewer            | <b>Date Prepared:</b> 8 / 20 / 2015 |
| <b>Location:</b> Downs and West Oaks Drive     | <b>Planning Area:</b> Lynn          |
| <b>Map Location:</b> D - 3 - I & II            | <b>Prepared by:</b> Justin_Anderson |

**Project Priority:** Necessary

**Description and Justifications:**

This area is located just north of 7th Street west of Wall Avenue and east of the railroad tracks, primarily along Downs Drive. The system in this part of the city is a series of small local pipes that collect the storm water, route it through a detention basin and discharge it to injection wells along Downs Drive where the water is injected into the ground. It does not appear that the injection wells have enough capacity to handle all the flows.

It is proposed to provide an outfall line along Downs Drive to connect the existing trunk line in 7th Street. The injection wells could be left in the system with the new line serving as an overflow. There is not enough information available to determine if this proposed solution will work. The city will need to gather more information on pipe and elevation to determine if this solution is feasible.

Phase I - Study to determine feasibility of project at a cost of \$21,000 has been funded.

Phase II - Design at an estimated cost of \$85,000 has been funded FY2016.

Phase III - Site improvements at an estimated cost of \$450,000.

**How this project relates to adopted plans or policies:**

Identified in the 2011 storm sewer master plan.

**Consequences of deferring this project to later years:**

The injection wells will continue to overflow.

**Current Status of project:**

Recommend funding \$450,000 for site improvements and \$4,550 for art in FY 2017.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                             | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 25,000                                                                              |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   |                                                      | 425,000                                                                             |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 4,550                                                                               |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>454,550</b>                                                                      |
| Fund: Enterprise (Storm Sewer)                                                                      |                                                      | 454,550                                                                             |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>454,550</b>                                                                      |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                      |                                                                                     |



## Ogden City Capital Improvement Plan Project Information Brief

|                                                 |                                    |
|-------------------------------------------------|------------------------------------|
| <b>Project Name:</b> Union Station Renovation   | <b>Project Number:</b> US035       |
| <b>Type of Project:</b> Structure Renovation    | <b>Date Prepared:</b> 8 / 7 / 2015 |
| <b>Location:</b> Union Station 2501 Wall Avenue | <b>Planning Area:</b> CBD          |
| <b>Map Location:</b> D - 7 - I                  | <b>Prepared by:</b> Gregg Buxton   |

**Project Priority:** Urgent

**Description and Justifications:**  
The Ogden Union Station Foundation, in cooperation with Ogden City, is beginning a campaign to raise funds for the renovation of the Historic Ogden Union Station. The Foundation has received positive indications of support from Weber County, the State of Utah, and other local foundations, trusts and individuals. The Union Station Foundation Board will establish a steering committee to spearhead the campaign, including individuals from the community who have experience with capital campaigns of this scope, and familiarity with historic renovation projects.

The city anticipates partnering with the Foundation in the early stages of the campaign to undertake a study to determine a plan of work for the design and renovation. This multi-year project will provide funding for the study and, as additional public and private funds become available, will be used to fund some or all of the renovation work.

Design funding of \$200,000 was approved in FY2014.  
Site Plan funding of \$50,000 was approved in FY2016.

**How this project relates to adopted plans or policies:**  
4.D.3. Work to expand the number of local and national historic sites and districts, while ensuring and encouraging the appropriate preservation, protection, enhancement and rehabilitation of sites and districts currently listed.  
5.D.7 Expand tourism and enhance the visitor experience.

**Consequences of deferring this project to later years:**  
Union Station Board needs the design funding to begin the capital campaign.

**Current Status of project:**  
Awaiting design funding.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b> | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                          | 0                                                                                   |
| Land Acquisition                                                                                    |                          | 0                                                                                   |
| Site Improvements                                                                                   |                          | 15,000,000                                                                          |
| Equipment/Furniture                                                                                 |                          | 0                                                                                   |
| 1 % for Art                                                                                         |                          | 0                                                                                   |
| <b>Total Expenditures</b>                                                                           |                          | <b>15,000,000</b>                                                                   |
| Fund: General ()                                                                                    |                          | 0                                                                                   |
| Fund: Other (Donations)                                                                             |                          | 15,000,000                                                                          |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| Fund: None ()                                                                                       |                          | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                          | <b>15,000,000</b>                                                                   |
| <b>Other Resource that were explored:</b>                                                           |                          |                                                                                     |
| General Funds                                                                                       | Enterprise Funds         | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing     | Federal or State Grant Funds                                                        |
| Other                                                                                               |                          |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                          | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                        |                                                                                     |
| Personnel                                                                                           | 0                        |                                                                                     |
| Operations/Maintenance                                                                              | 0                        |                                                                                     |
| <b>Total</b>                                                                                        | 0                        |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                          |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                       |                                       |
|-----------------------------------------------------------------------|---------------------------------------|
| <b>Project Name:</b> Distribution, Fire Flow, & Pressure Improvements | <b>Project Number:</b> WU015          |
| <b>Type of Project:</b> Alleviate Low Pressure Areas, Replace Pipes   | <b>Date Prepared:</b> 8 / 4 / 2015    |
| <b>Location:</b> City Wide                                            | <b>Planning Area:</b> Other           |
| <b>Map Location:</b> City Wide                                        | <b>Prepared by:</b> Kenton D. Moffett |

**Project Priority:** Necessary

**Description and Justifications:**  
 Ogden City's culinary water distribution system is one of the largest in Utah and includes approximately 359 miles of water line. The 2011 water master plan (Sunrise) has identified areas that have insufficient sized piping, need looping and other upgrades to provide sufficient pressure and fire flow protection. Additionally, due to age, material type, soil conditions, and fluid transients (change in fluid velocity that causes unsteady flow and sudden bursts of increased pressures) many pipes are deteriorated and in need of replacement. These pipes will be replaced according to known system deficiencies and as failures occur. It is intended to establish a replacement schedule so that pipes may be replaced prior to total failure.

**How this project relates to adopted plans or policies:**  
 The Ogden City Council adopted a policy to ensure 50 PSI of water pressure for Ogden residents. This project is planned to help bring us into compliance with that policy, and is outlined in the 2011 water master plan (Sunrise), along with replacing failing infrastructure, including pipes and PRVs.  
 The 2011 master plan was amended in 2014 to include leak repair data. All construction under this WU015 will follow the priority list in this amended master plan.

**Consequences of deferring this project to later years:**  
 Run the risk of having delivery failure in locations where problems occur. When failures/breaks occur there are increased costs associated with damage to surface improvements and adjacent properties. In certain locations there are risks associated with insufficient fire flows that would not be addressed.

**Current Status of project:**  
 Funded in accordance with the master plan and rate study. It is planned that these improvements will be funded over a 5-year period. This CIP project will require ongoing CIP funding indefinitely due to establishing a pipe replacement schedule.  
  
 The current rate study schedule calls out for the following expenditures: FY2017 \$4,803,490, FY2018 \$2,515,090, FY2019 \$2,515,090, FY2020 \$4,736,484 and FY2021 \$4,736,484.  
  
 The projects tentatively planned for FY2017 are the replacement of the 23rd Street and 25th Street transmission lines from Harrison Boulevard to Wall Avenue.

| <b>Project Schedule and Budget</b>                                                                  | Duration (Months)                                    | Budget                                                                              |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 1,544,531                                                                           |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   |                                                      | 17,569,041                                                                          |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 193,066                                                                             |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>19,306,638</b>                                                                   |
| Fund: Enterprise (Water Utility Fund)                                                               |                                                      | 19,306,638                                                                          |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>19,306,638</b>                                                                   |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                                                      |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                                       |                                       |
|-----------------------------------------------------------------------|---------------------------------------|
| <b>Project Name:</b> 36                                               | <b>Project Number:</b> WU036          |
| <b>Type of Project:</b> Assessment and Replacement                    | <b>Date Prepared:</b> 8 / 10 / 2015   |
| <b>Location:</b> Ogden Canyon, From Filter Plant to 23rd St Reservoir | <b>Planning Area:</b> None            |
| <b>Map Location:</b>                                                  | <b>Prepared by:</b> Kenton D. Moffett |

**Project Priority:** Necessary

**Description and Justifications:**  
 Ogden City's water supply largely passes through two large diameter pipelines running down the Ogden Canyon. In 2012, the 24-inch pipeline was replaced. The other pipeline, a 36-inch diameter concrete coated steel pipeline, is still in need of further assessment. The age of the 36-inch line is around eighty years. It is likely that this line will need replacement or rehabilitation. This project is to assess and potentially replace the 36-inch transmission line in the Ogden Canyon.

**How this project relates to adopted plans or policies:**  
 This project is outlined in the adopted Culinary Water Master Plan that was amended in 2014. Additionally, a further assessment of the 36-inch water line was recommended in a condition study completed in 2009.

**Consequences of deferring this project to later years:**  
 The assessment of the line will determine the full risk of delaying action. However, the importance of the 36-inch line during the irrigation season cannot be understated.

**Current Status of project:**  
 Awaiting funding to complete the assessment. This funding for the assessment is planned for FY2017 at a cost of \$300K. The full replacement of the 36-inch water line is planned for FY2020 & FY2021 through a revenue bond. Each share is \$8,460,254 for a total of \$17,220,508 (including the assessment).

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                             | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 1,205,435                                                                           |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   |                                                      | 15,842,868                                                                          |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 172,205                                                                             |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>17,220,508</b>                                                                   |
| Fund: Enterprise (Water Utility Fund)                                                               |                                                      | 300,000                                                                             |
| Fund: Bond (Water Utility Fund)                                                                     |                                                      | 16,920,508                                                                          |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>17,220,508</b>                                                                   |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| <input checked="" type="checkbox"/> Revenue Bond                                                    | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b>                                                                  |                                                      |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                        |                                       |
|--------------------------------------------------------|---------------------------------------|
| <b>Project Name:</b> Wheeler Creek                     | <b>Project Number:</b> WU106          |
| <b>Type of Project:</b> Water                          | <b>Date Prepared:</b> 8 / 4 / 2015    |
| <b>Location:</b> Wheeler Creek near Pineview Reservoir | <b>Planning Area:</b> None            |
| <b>Map Location:</b> Wheeler Creek                     | <b>Prepared by:</b> Kenton D. Moffett |

**Project Priority:** Necessary

**Description and Justifications:**  
 Ogden City has water rights to Wheeler Creek up to 14.493 cfs year round on the condition that the months of April, May, June, and October, the city must release all of the waters of Wheeler Creek whenever the actual diversions from the six wells located in Pineview Reservoir exceed 22 cfs (14.2 MGD). The concrete intake structure is falling apart. The ceiling is breaking apart and caving in. Valve/slide gates do not operate correctly and need to be replaced. Water is not collected (lost to treatment) due to the deterioration of the structure not being able to capture water during lower flows. Pipe condition needs assessment. The Wheeler Creek diversion site would be reconstructed to more fully utilize city water rights.

**How this project relates to adopted plans or policies:**  
 This project is included in the master plan. The rate study identifies this project as being funded in FY2018.

**Consequences of deferring this project to later years:**  
 Water rights are left unused. Intake structure is currently failing.

**Current Status of project:**  
 Assessment/preliminary design.

| <b>Project Schedule and Budget</b>                                                                  | <b>Duration (Months)</b>                             | <b>Budget</b>                                                                       |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 300,000                                                                             |
| Land Acquisition                                                                                    |                                                      | 0                                                                                   |
| Site Improvements                                                                                   |                                                      | 1,200,000                                                                           |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 15,150                                                                              |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>1,515,150</b>                                                                    |
| Fund: Enterprise (Water Utility Fund)                                                               |                                                      | 1,515,150                                                                           |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>1,515,150</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                      |                                                                                     |



# Ogden City Capital Improvement Plan Project Information Brief

|                                                         |                                       |
|---------------------------------------------------------|---------------------------------------|
| <b>Project Name:</b> Pineview Wellfield                 | <b>Project Number:</b> WU107          |
| <b>Type of Project:</b> Replacement / Source Protection | <b>Date Prepared:</b> 8 / 4 / 2015    |
| <b>Location:</b> Pineview Well Field / Ogden Valley     | <b>Planning Area:</b> None            |
| <b>Map Location:</b> Pineview Well Field                | <b>Prepared by:</b> Kenton D. Moffett |

**Project Priority:** Urgent

**Description and Justifications:**  
 There are six city wells that are located on an edge of a peninsula that borders Pinview Reservoir. Construction of the six wells was completed in 1973 to provide drinking water to Ogden City. These wells account for (a maximum of) approximately 20 million gallons of drinking water per day. In order to allow for future replacement and provide source protection for the well field, Ogden City needs to acquire additional land before the adjacent property is developed. The concern is, if the land develops to accommodate residential units, septic systems would be installed next to the well field, as there is no sanitary sewer system in the area to account for waste.

**How this project relates to adopted plans or policies:**  
 This project is consistent with source protection guidelines. The rate study identifies this project as being funded in FY2019.

**Consequences of deferring this project to later years:**  
 Purchase of the property would thwart development, thus preventing contamination due to septic tanks and would remove any potential conflicts with developers.

**Current Status of project:**  
 Preliminary planning.

| <b>Project Schedule and Budget</b>                                                                  | Duration (Months)                                    | Budget                                                                              |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------|
| Planning and Design                                                                                 |                                                      | 0                                                                                   |
| Land Acquisition                                                                                    |                                                      | 1,980,000                                                                           |
| Site Improvements                                                                                   |                                                      | 1,658,250                                                                           |
| Equipment/Furniture                                                                                 |                                                      | 0                                                                                   |
| 1 % for Art                                                                                         |                                                      | 36,750                                                                              |
| <b>Total Expenditures</b>                                                                           |                                                      | <b>3,675,000</b>                                                                    |
| Fund: Enterprise (Water Utility Fund)                                                               |                                                      | 3,675,000                                                                           |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| Fund: None ()                                                                                       |                                                      | 0                                                                                   |
| <b>Total Resources</b>                                                                              |                                                      | <b>3,675,000</b>                                                                    |
| <b>Other Resource that were explored:</b>                                                           |                                                      |                                                                                     |
| General Funds                                                                                       | <input checked="" type="checkbox"/> Enterprise Funds | Special Improvement District                                                        |
| Revenue Bond                                                                                        | Other Dept Financing                                 | Federal or State Grant Funds                                                        |
| Other                                                                                               |                                                      |                                                                                     |
| <b>Annual Operating Budget Impact</b> (annual average for the first three years after construction) |                                                      | <b>Concerns or issues related to the operation and maintenance of this project:</b> |
| Debt Service                                                                                        | 0                                                    |                                                                                     |
| Personnel                                                                                           | 0                                                    |                                                                                     |
| Operations/Maintenance                                                                              | 0                                                    |                                                                                     |
| <b>Total</b>                                                                                        | 0                                                    |                                                                                     |
| <b>Sources of Operating Funds:</b><br>0                                                             |                                                      |                                                                                     |