MEMORANDUM

TO: Mayor and City Council

FROM: Matthew J. Dixon, City Manager

RE: June 15, 2021 Council Meeting

WORK SESSION

- ***Fiscal Year 2022 Budget –*** Steve Liebersbach will review updates that have been made since the last council meeting. He will review the county-provided tax rate and facilitate discussion regarding the city's property tax rate. Steve has provided a great summary of what is included, so far, in the FY2022 Budget. Please review this summary and come prepared to ask questions and discuss as we continue our work to refine the budget for eventual adoption.

DISCUSSION/ACTION ITEMS

- ***Resolution 21-22 – Amending the FY2021 Budget.*** This agenda item makes certain amendments to the current (FY2021) budget. This will be the City's last opportunity to amend the budget prior to the end of the fiscal year. Steve has prepared a summary of the amendments which include such items as; incorporating new revenues (i.e. grants, donations, etc.), adjustments to certain expenditure line items. Steve will walk through and explain each amendment and answer any questions you may have regarding these changes.
- ***Resolution 21-23– Approving an Agreement with Nicholas Caine for prosecution services.*** With the sad and unfortunate passing of city prosecuting attorney, Dee Smith, it has become necessary for the city to contract with another attorney for prosecution services. Nicholas Caine works full-time as a prosecuting attorney in the Weber County Attorney's office and has been the attorney the Dee Smith has had filling in for him when he was unable to be in court. This contract is the exact same contract that the city had with Dee Smith ($2,500/month). Mr. Caine is unable to attend the council meeting but mentioned he'd like to come to the next meeting to introduce himself so you know who he is. An aside but related note, our contracted legal services (so far) for both civil as well as prosecution, appears to be resulting in significant financial savings to the City. I am very pleased with both Eric Johnson (civil attorney) and now Nicholas for the work they are doing to provide the needed services at an overall savings to the tax payers of South Ogden City.

- ***Ordinance 21-06 – Approving an Agreement with McJohnson Enterprises.*** McJohnson Enterprises, LLC are requesting the City approve a storm drain utility easement along the east property line of Farrell Park (see illustration in packet). McJohnson is doing some development of their property along Harrison Blvd. and would like to be able to install a storm drain line through the City Park so it can tie into the storm drain line on 5600 South. The agreement requires McJohnson to protect existing trees and landscaping in this area during construction and that McJohnson is to replace any and all landscaping that shows signs of damage within one year of the project.

DISCUSSION ITEMS

- ***Strategic Plan* –** During the meeting we will take time to review the current Strategic Plan to be sure there is agreement around what the City's focus will be for the upcoming 12-36 months. I'll be looking for input on any of initiatives and actions currently described in the plan, who should be the "owner" of each and the desired timeline for completion ("End Date"). I have asked Department Directors to review the plan and also come ready to ask questions and discuss areas where their still may need to be some clarification, prioritization, etc. A copy of the Strategic Plan has been included in your packet.
- ***Fraud Risk Assessment* –** The State Auditor is now requiring that all Cities complete and review a Fraud Risk Assessment. Steve will review the assessment and discuss it with the council. The requirement is that the governing board review this annually. This is an example of one size does not fit all and there is disagreement in regards to the accuracy and value of some of the items in the assessment between the Auditor's Office, City Managers and Finance Directors. Mr. Liebersbach will share some of his thoughts on what the results of the assessment mean for South Ogden and areas where we may disagree with the assessment.

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F 801-622-2713

NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL
WORK SESSION

TUESDAY, JUNE 15, 2021
WORK SESSION – 5 PM
COUNCIL MEETING - 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled work session at 5 pm Tuesday, June 15, 2021. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; however, the city will abide by all COVID-19 restrictions in place at the time of the meeting, including social distancing and number of people allowed to gather at one time. No action will be taken on any items discussed during pre-council work sessions. Discussion of agenda items is for clarification only. Some members of the council may be attending the meeting electronically. The meeting will also be streamed live over www.facebook.com/southogdencity.

WORK SESSION AGENDA

I. CALL TO ORDER – Mayor Russell Porter

II. REVIEW OF AGENDA

III. DISCUSSION ITEMS
   A. Discussion of FY2022 Budget

IV. ADJOURN

Posted to the State of Utah Website June 11, 2021

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on June 11, 2021. Copies were also delivered to each member of the governing body.

Leesa Kapetanov

Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.

South Ogden City

FY 2022

Tentative Work Budget

June 01, 2021

Resolution – xx-xx

FY 2022 Work Budget Notes 6/01/2021

Everything that has been added or changed since 5/04/2021: <u>(General Fund)</u>

- 10-43-240 – court office supplies – added $1,000 – passport postage/envelopes
- 10-49-750 – Non-departmental capital – added $153,045 – surveillance cameras
- 10-51-750 – buildings & grounds capital – added $770,214
  - Shops remodel w/ gas pumps = $721,412
  - 2 HVAC units for city hall = $31,828
  - City hall control valves (hot & cold) = $16,974
- 10-55-323 – police MDT/radio repairs – added $600
- 10-55-750 – police capital – added $140,991
  - Ford F-150 for animal control = $46,800
  - Ford F-150 for Washington Terrace animal services = $46,800
  - Ford Escape XLT - $31,452
- 10-57-110 – fire salaries & wages – added $81,023 – a new fire fighter position
- 10-57-700 – fire small equipment – added $12,201
  - Nozzles = $4,244
  - Firehose = $5,305
  - PPV fans = $2,652
- 10-57-750 – fire capital – added $40,314
  - Extracation equipment = $31,827
  - Commercial washer & dryer = $8,487
- 10-60-750 – streets capital added $631,602
  - Ford F-150 = $34,000
  - Ford F-150 super crew = $38,000
  - 3-ton w/snow plow package = $213,445
  - Elgin sweeper = $320,000
  - 10% of the backhoe = $10,782
  - 25% of mini excavator = $15,375
- 10-70-450 – parks – RAMP grant projects reduced by $17,199
- 10-70-551 – parks – Club Heights lights – added $17,199 – funded by AT&T
- 10-70-750 – parks capital added $789,675
  - 40th Street bowery = $159,135
  - Friendship playground equipment = $325,000
  - Resurface tennis/bball courts = $37,132
  - Splash pad updates = $26,523
  - Trails spot repair/overlay = $212,180
  - Main Point landscaping = $29,705
- 10-71-750 – recreation capital added $34,700
- 10-39-800 – Appropriation of Fund Balance – General Fund – added $2,655,365
  - To make general fund balance

South Ogden Days Fund – left as is with only the $50,000 transfer in from the General Fund until later in the year, this can then be amended with a budget amendment once the picture of what SOD 2022 will look like.

Water Fund changes:

- 51-40-750 – capital added $205,846
  - Ford F-150 = $34,000
  - Ford F-550 box w/trailer = $108.750
  - 30% of the backhoe = $32,346
  - 50% of the mini excavator = $30,750
- 51-40-980 – contingency added $579,097 - **PROPOSED WATER PROJECTS:**
  - Panarama PRV replacement = $22,500
  - 42nd reconnect = $152,241
  - Service line disconnect/reconnect = $30,000
  - Ben Lomond (Sunset) = $305,900
  - 900 East = $313,950
  - Ben Lomond (Chambers) = $265,000
- 51-30-890 – Appropriation of Fund Balance – Water Fund – added $784,940
  - To make water fund balance

Sewer Fund changes:

- 52-40-750 – capital added $26,955
  - 25% of the backhoe = $26,955
- 52-40-980 – contingency added $498,518 – **PROPOSED SEWER PROJECTS:**
  - 700 East re-route = $350,000
  - Install lining 40th to Country Club Dr. = $250,000
- 52-30-890 – Appropriation of Fund Balance – Sewer Fund – added $525,473
  - To make sewer fund balance

Storm Drain Fund changes:

- 53-40-750 – capital added $152,680
  - Ford F-150 = $34,000
  - Ford F-550 w/plow = $76,350
  - 25% of the backhoe = $26,955
  - 25% of the mini excavator = $15,375
- 53-40-980 – contingency added $1,452,673 – **PROPOSED STORM DRAIN PROJECTS:**
  - 850 East = $191,227
  - 42nd = $903,190
  - 40th = $484,569
- 53-30-890 – Appropriation of Fund Balance – Storm Drain Fund – added $1,605,353
  - To make the storm drain fund balance
  - Unknown amount of this that may qualify for impact fees

Garbage Fund changes:

- 54-40-750 – capital added $38,782
  - Roll-off bed = $28,000
  - 10% of the backhoe = $10,782
- 54-30-890 – Appropriation of Fund Balance – Garbage Fund – added $38,782
  - To make garbage fund balance

Ambulance Fund changes:

- 58-40-750 – capital added $200,000
  - Ambulance for station 81
- 58-40-980 – retained earnings reduced $71,807
- 58-30-890 – Appropriation of Fund Balance – Ambulance Fund – added $128,193
  - To make ambulance fund balance

Rate Detail

(233b) Auditor Data Entry Completed	(750) Treasurer Data Entry Completed	(233b) BOE Calculated	(750) Collection Rate Calculated	(697) Assessor Data Entry Completed	(693) Proposed Rates Entered	Rates USTC Approved	Rates Finalized

	REAL PROPERTY VALUES					
	2021 Original	2020 Year End	Orig - Year End	% Change	*Value Change*	*% Change*
Real Property (95.33 %)	1,431,686,683	1,221,414,278	210,272,405	17.22 %	*164,606,448*	*13.48 %*
(-) Incremental Value	8,712,494	7,962,486	750,008	9.42 %	*Assessor NG*	*% Change*
(=) Total Adjusted Value Real	1,422,974,189	1,213,451,792	209,522,397	17.27 %	*45,665,957*	*3.74 %*
	CENTRALLY ASSESSED PROPERTY VALUES				BENCHMARK	
	2021 Original	2020 Year End	Orig - Year End	% Change		*Value*
Centrally Assessed (1.68 %)	25,258,016	25,665,266	- 407,250	- 1.59 %	*Benchmark (2020)*	*25,665,266*
(-) Incremental Value	- 6,146	- 5,450	- 696	12.77 %	*(-) 2020 Incremental Value*	*- 5,450*
(=) Total Adjusted Value CA	25,264,162	25,670,716	- 406,554	- 1.58 %	*(=) Adjusted Benchmark*	*25,670,716*
	PERSONAL PROPERTY VALUES					
	2020 Year End	2019 Year End	2020YE - 2019YE	% Change		
Personal Property (2.98 %)	44,826,263	44,843,211	- 16,948	- 0.04 %		
(-) Incremental Value	1,982,797	1,923,096	59,701	3.10 %		
(-) Semiconductor						
(=) Total Adjusted Value PP	42,843,466	42,920,115	- 76,649	- 0.18 %		

REAL PROPERTY NEW GROWTH	
	Total Adjusted Value Real
2021 Original	1,422,974,189
(-) 2020 Year End	1,213,451,792
(=) Orig - Year End	209,522,397
(-) Value Change	164,606,448
(=) Real New Growth	44,915,949
CENTRALLY ASSESSED NEW GROWTH	
	Total Adjusted Value CA
2021 Original	25,264,162
(-) Benchmark	25,670,716
(=) CA New Growth	0
PROJECT AREA NEW GROWTH	
Real	
(+) Centrally Assessed	
(+) Personal	
(=) Project Area New Growth	0

NEW GROWTH TOTALS	
Real New Growth	44,915,949
(+) CA New Growth	
(+) Project Area New Growth	
(=) Eligible New Growth	44,915,949
(x) 5 Year Avg Collection Rate	95.75 %
(=) Collection Rate Adjusted Eligible New Growth	43,007,021

CERTIFIED TAX RATE CALCULATION	
Total Adjusted Value (R+CA+PP)	1,491,081,817
(-) Board of Equalization (BOE) Adjustment	3,324,038
(x) 5 Year Average Collection (2021/2020)	95.75 % / 95.94 %
(=) Proposed Tax Rate Value	1,424,528,073
(-) Collection Rate Adjusted Eligible New Growth	43,007,021
(=) Certified Tax Rate Value	1,381,521,052

Budget Code	Budget Name	2020 Year End Adjusted Budgeted Revenue	Calc. Certified Tax Rate	2020 Year End Final Tax Rate	% Change	Certified Tax Rate Revenue W/O New Growth	New Growth Revenue	Certified Tax Rate Revenue W/ New Growth	Auditor's Certified Tax Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Budgeted Revenue	Final Tax Rate	Final Budgeted Revenue
10	General Operations	$ 3,329,520	0.002410	0.002700	-10.74 %	$ 3,329,466	$ 103,647	$ 3,433,113	0.002410	$ 3,433,113				
190	Discharge of Judgement													
	Grand Total	$ 3,329,520	0.002410	0.002700		$ 3,329,466	$ 103,647	$ 3,433,113	0.002410	$ 3,433,113				

NOTES:

SOUTH OGDEN CITY FY 2021 UTILITY RATES

	WATER USAGE PRICE RATE PER LEVEL		SEWER USAGE PRICE RATE PER LEVEL	WATER BASE FEE	SEWER BASE FEE	GARBAGE RATE PER CAN	RECYCLING RATE PER CAN	RESIDENTIAL STORM DRAIN FEE
WATER USAGE LEVELS	Rate per 1000 Gallons	SEWER USAGE LEVELS	Rate per 1000 Gallonos	$10.82	$15.14	$10.54	$3.73	$11.25
0- 3,999 GALLONS	$1.35	0- 3,999 GALLONS	$1.08					
4,000 - 7,999 GALLONS	$2.97	4,000 - + GALLONS	$4.50					
8,000 - 10,999 GALLONS	$3.52							
11,000 - 15,999 GALLONS	$4.05							
16,000 - + GALLONS	$4.33							

No Utility Rate Increases

DUPLEX STORM DRAIN FEE	4- PLEX STORM DRAIN FEE	COMMERCIAL STORM DRAIN PER ERU
$16.87	$22.48	$11.25

SOUTH OGDEN CITY FY 2022 UTILITY RATES

proposal

WATER USAGE LEVELS	WATER USAGE PRICE RATE PER LEVEL Rate per 1000 Gallons	SEWER USAGE LEVELS	SEWER USAGE PRICE RATE PER LEVEL Rate per 1000 Gallonos	WATER BASE FEE	SEWER BASE FEE	GARBAGE RATE PER CAN	RECYCLING RATE PER CAN	RESIDENTIAL STORM DRAIN FEE
				$11.14	$15.59	$11.17	$3.95	$11.59
0- 3,999 GALLONS	$1.39	0- 3,999 GALLONS	$1.11					
4,000 - 7,999 GALLONS	$3.06	4,000 - + GALLONS	$4.64					
8,000 - 10,999 GALLONS	$3.63							
11,000 - 15,999 GALLONS	$4.17							
16,000 - + GALLONS	$4.46							

3% utilities 6% garbage

DUPLEX STORM DRAIN FEE	4- PLEX STORM DRAIN FEE	COMMERCIAL STORM DRAIN PER ERU
$17.38	$23.15	$11.59

		$11.47	$16.06	$11.84	$4.19	$11.94
$1.43	$1.14					
$3.15	$4.78					
$3.74						
$4.30						
$4.59				$17.90	$23.84	$11.94

Road Improvement Fee Schedule

		Monthly Fee	1.03
Residential - Combined Residential		$5.21	$5.37
Single Family Dwellings	$5.70		
Multi-Unit	$3.50		
Non-Residential < 2 (Comm 1)		$5.95	$6.13
Dry cleaners - Laundry Mat			
Motel			
Theater - Live Stage			
Storage Warehouse, Mini Warehouse			
Lumber & Materials Storage, Storage			
Garage, Warehouse Food Storage and			
Showroom Store			
Group Care Home/ Home for Elderly			
Barber Shop/Hair Salon			
Office Bldg/Convention			
Center/Shell/Laboratory			
Non-Residential 2 - 4 (Comm 2)		$16.51	$17.01
Auto Dealership, Complete			
Retail Store, Nbhd Shopping Center			
Shell			
Mini-Lube Garage & Service Garage			
Dental Office/Clinic & Medical Center			
Health/Fitness Club			
Non-Residential 4 - 12 (Comm 3)		$28.75	$29.61
Veterinary Hospital			
Restaurant/Banquet Hall			
Bar/Tavern			
Car Wash - Automatic & Self Service			
Non-Residential 12 - 20 (Comm 4)		$55.66	$57.33
Day Care Center			
Non-Residential > 20 (Comm 5)		$100.33	$103.34
Bank			
Fast Food Restaurant			
Conven. Market/Mini-Mart Conv.			
Store			
Super Market/Discount Store (Comm 6)		$301.07	$310.10
Public Use		$64.55	$66.49
Elementary School or Classroom			
Elementary School			
Jr. High, Cemetery, Churches			

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
GENERAL FUND					
TAX REVENUE					
10-31-100	Property Tax Collections CY	3,052,430	3,329,520	2,765,999	3,589,223
10-31-105	Prop 1 Tax Increment	331,387	281,499	278,855	354,449
10-31-200	Property Tax - Delinquent	47,136	51,252	93,810	63,266
10-31-250	Motor Vehicle & Personal Prop.	207,307	203,064	171,340	213,664
10-31-300	General Sales and Use Taxes	4,205,800	3,791,236	3,528,124	4,503,597
10-31-400	Utility Franchise Fee	364,620	363,190	306,719	375,676
10-31-500	Franchise Tax	273,633	278,305	150,682	255,900
10-31-550	Municipal Energy Use Tax	868,286	864,390	734,533	866,831
	Total TAX REVENUE:	9,350,599	9,162,456	8,030,060	10,222,606
LICENSES & PERMITS					
10-32-100	Business Licenses	136,941	132,873	126,618	136,144
10-32-160	Good Landlord Licenses	10,151	.00	.00	.00
10-32-200	Building Permits	122,474	111,000	177,341	83,313
10-32-300	Animal Licenses	8,233	9,631	11,404	11,366
10-32-325	Micro-Chipping Fees	1,560	1,500	700	930
10-32-350	Animal Adoptions	32,290	45,060	15,210	19,118
10-32-375	Animal Shelter Fees	6,298	12,840	4,758	6,387
	Total LICENSES & PERMITS:	317,946	312,904	336,031	257,258
INTERGOVERNMENTAL REVENUE					
10-33-100	CARES Act Funding	12,865	1,461,760	1,461,761	.00
10-33-150	State Liquor Fund Allotment	20,514	21,000	19,905	19,906
10-33-600	State/Local Grants	1,148,872	206,812	411,060	469,699
10-33-900	Class "C" Road Fund Allotment	631,548	604,767	532,821	625,346
10-33-925	Resource Officer Contract	46,875	48,657	46,875	49,241
	Total INTERGOVERNMENTAL REVENUE:	1,860,674	2,342,996	2,472,423	1,164,192
RECREATION & PLANNING FEES					
10-34-200	Baseball Revenue	306	6,635	11,425	1,840
10-34-250	Soccer	2-	1,495	3,607	1,642
10-34-300	Spike/Kickball Fees	334	.00	90	90
10-34-350	Basketball Fees	18,863	12,904	14,340	14,628
10-34-352	Comp Youth Basketball	37,015	20,945	84,135	59,285
10-34-354	Comp Adult Basketball	1,705	1,247	3,605	.00
10-34-356	Comp Adult Volleyball	.00	467	.00	.00
10-34-375	Flag Football	2,701	2,351	2,440	2,440
10-34-450	Volleyball Registration	3,051	2,638	790	790
10-34-500	Football	1,631	10,700	11,210	10,910
10-34-505	Football Apparel	3,120	1,401	1,222	1,222
10-34-550	Tennis / Pickleball	1,021	464	400	400
10-34-700	Plan Check Fee	45,207	34,093	95,930	33,890
10-34-725	Engineering Review Fees	4,400	2,500	2,471	.00
10-34-726	Zoning/Subdivision Fees	1,825	1,500	5,895	4,268
10-34-750	Street Cut Fee	5,809	5,000	8,736	11,210
10-34-850	Bowery Rental	1,400	1,000	600	300
10-34-875	Sex Offender Registration Fee	525	450	525	425
10-34-900	Public Safety Reports	17,550	13,997	11,914	12,630

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
	Total RECREATION & PLANNING FEES:	146,460	119,787	259,334	155,970
FINES & FORFEITURES					
10-35-200	Fines- Regular	501,265	390,248	340,607	390,248
10-35-300	Alarm Fines/Permits	6,600	6,283	5,050	6,600
	Total FINES & FORFEITURES:	507,865	396,531	345,657	396,848
MISCELLANEOUS REVENUE					
10-36-100	Interest	144,331	113,508	41,320	58,622
10-36-105	Cash Over/Short	54-	.00	31-	.00
10-36-400	Sales of Fixed Assets	171,729	84,049	87,258	.00
10-36-500	75th Anniversary Sales	40	.00	20	.00
10-36-601	Donations to South Ogden City	6,516	780	7,451	.00
10-36-700	Contractual Agreement Reven	148,965	165,057	159,803	168,072
10-36-900	Misc. Revenue	52,433	132,664	177,731	13,800
10-36-950	Traffic School	125	200	25	25
	Total MISCELLANEOUS REVENUE:	524,085	496,258	473,578	240,519
CHARGE FOR SERVICE & TRANSFERS					
10-39-100	Bond Financing Proceeds	4,300,000	.00	.00	.00
10-39-150	Lease Financing	565,511	.00	.00	.00
10-39-242	Transfer in from Sewer Fund	10,418	10,418	.00	10,627
10-39-244	Transfer in from Storm Drain	15,048	15,048	.00	15,349
10-39-250	Transfer in from Water Fund	54,404	54,404	.00	55,493
10-39-300	Transfer In From CPF	.00	3,250,000	2,663,277	.00
10-39-350	Charge for Service - CDRA	5,469	5,502	4,410	5,502
10-39-400	Charge for Service - Water Fnd	244,452	247,070	205,900	256,212
10-39-410	Charge for Service - Sewer Fnd	248,844	283,644	236,370	294,139
10-39-420	Charge for Svc - Storm Drn Fnd	137,976	161,458	134,550	167,432
10-39-430	Charge for Service - Grbge Fnd	120,708	100,092	83,410	103,796
10-39-440	Charge for Service - Amb Fnd	57,528	64,796	54,000	67,194
10-39-700	Appropriated Fund Bal-Class C	.00	50,000	.00	50,000
10-39-800	Appropriated Fund Balance	.00	1,191,541	.00	3,438,096
	Total CHARGE FOR SERVICE & TRANSFERS:	5,760,358	5,433,973	3,381,917	4,463,840
	Total Revenue:	18,467,987	18,264,905	15,299,001	16,901,233
COUNCIL					
10-41-110	Salaries and Wages	122,422	130,645	107,593	65,241
10-41-130	Employee Benefits	26,362	26,538	18,427	7,840
10-41-210	Books, Subscrip.& Memberships	11,610	11,000	10,685	11,297
10-41-230	Travel & Training	1,616	6,500	4,231	6,676
10-41-240	Supplies	1,084	500	2	514
10-41-700	Small Equipment	1,737	750	.00	771
10-41-750	Capital Outlay	9,132	.00	.00	.00
	Total COUNCIL:	173,963	175,933	140,936	92,339
LEGAL DEPARTMENT					
10-42-110	Salaries and Wages	69,374	80,232	61,119	15,151
10-42-130	Employee Benefits	16,330	19,964	10,232	1,144
10-42-210	Books, Subscriptions & Member	1,662	1,000	1,779	1,027

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
10-42-230	Travel & Training	50	500	.00	514
10-42-240	Supplies	.00	500	.00	514
10-42-280	Telephone	900	900	375	925
10-42-310	Outside Legal Counsel	.00	.00	9,496	65,000
10-42-320	Prosecutorial Fees	2,200	1,000	10,400	30,000
10-42-750	Capital Outlay	1,355	.00	.00	.00
	Total LEGAL DEPARTMENT:	91,871	104,096	93,400	114,275
Court Department					
10-43-110	Salaries & Wages	148,720	179,877	152,986	165,226
10-43-130	Employee Benefits	43,668	53,343	49,067	56,198
10-43-210	Books, Subscriptions, & Mbrshp	519	500	.00	514
10-43-230	Travel & Training	956	613	108	1,541
10-43-240	Office Supplies	1,112	2,855	2,854	3,054
10-43-275	State Surcharge	123,092	98,967	81,288	123,092
10-43-280	Telephone	200	300	250	309
10-43-300	Public Defender Fees	12,900	15,000	8,100	15,405
10-43-305	Wasatch Constable Contract	14,150	26,000	1,886	26,702
10-43-310	Professional & Technical	12,334	3,500	1,469	3,595
10-43-329	Computer Repairs	.00	250	.00	257
10-43-330	Witness Fees	315	1,400	37	1,438
10-43-700	Small Equipment	150	332	332	309
10-43-750	Capital Outlay	2,432	.00	.00	.00
	Total Court Department:	360,547	382,937	298,378	397,640
ADMINISTRATION					
10-44-110	Salaries and Wages	562,390	611,337	528,401	563,926
10-44-130	Employee Benefits	218,779	232,924	198,480	212,472
10-44-210	Books, Subscriptions & Member	5,704	4,000	2,957	4,108
10-44-230	Travel & Training	9,157	18,500	6,704	19,000
10-44-240	Office Supplies & Miscell	5,030	6,500	2,328	6,676
10-44-247	Car Allowance	6,804	6,804	5,670	6,988
10-44-248	Vehicle Maintenance	430	500	.00	514
10-44-280	Telephone	4,995	4,980	3,899	5,115
10-44-300	Gas	482	750	81	771
10-44-310	Professional & Technical	8,630	13,895	25,455	14,271
10-44-329	Computer Repairs	656	250	233	257
10-44-600	Service Charges	41,680	44,000	37,308	48,948
10-44-700	Small Equipment	1,051	2,462	1,100	2,529
10-44-750	Capital Outlay	5,619	.00	.00	.00
	Total ADMINISTRATION:	871,408	946,902	812,615	885,575
NON-DEPARTMENTAL					
10-49-130	Retirement Benefits	41,075	40,845	32,111	41,948
10-49-220	Public Notices	5,502	5,000	3,601	5,135
10-49-250	Unemployment	100	2,000	.00	2,054
10-49-255	Ogden Weber Chamber Fees	3,000	3,000	3,000	3,081
10-49-260	Workers Compensation	117,233	73,500	77,729	75,485
10-49-290	City Postage	47,500	54,500	10,000	55,972
10-49-291	Newsletter Printing	7,625	8,100	6,815	8,319
10-49-310	Auditors	10,050	13,500	12,550	13,865
10-49-320	Professional & Technical	12,888	30,000	59,905	100,810
10-49-321	I/T Supplies	2,451	3,000	2,231	3,081

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
10-49-322	Computer Contracts	69,463	70,397	76,232	72,298
10-49-323	City-wide Telephone	6,239	5,700	6,099	5,854
10-49-324	City-wide Internet	6,657	6,360	6,112	6,532
10-49-329	Server Repairs	7,934	5,000	100	5,135
10-49-400	Unreserved	.00	15,080	.00	15,488
10-49-430	Sales Tax Admin Fee	27,409	26,826	22,972	27,551
10-49-450	Homeless Shelter State Fee	31,905	31,905	24,921	32,767
10-49-500	City Safety/Wellness Program	5,400	12,000	12,142	12,324
10-49-510	Insurance	178,966	185,000	135,692	189,995
10-49-515	City Donations	500	4,100	4,100	4,211
10-49-520	Employee Assistance Plan	3,600	3,600	3,040	3,698
10-49-550	COVID - 19/ CARES ACT	12,865	1,002,534	1,008,078	.00
10-49-596	Holiday Dinner	5,430	5,500	.00	5,649
10-49-597	Employee Recognition Prog	7,175	10,000	3,651	10,270
10-49-598	OFFH	4,426	4,200	.00	4,314
10-49-599	Easter Egg Hunt	18	3,000	1,249	3,081
10-49-600	Community Programs	4,640	4,000	11,050	4,108
10-49-605	Continuing Education	3,421	7,000	2,651	7,189
10-49-607	Soba	940	1,200	.00	1,233
10-49-610	Government Immunity	.00	6,500	500	6,676
10-49-700	Small Equipment	577	2,000	549	2,054
10-49-750	Capital Outlay	27,457	2,816	2,816	153,045
	Total NON-DEPARTMENTAL:	652,447	1,648,163	1,529,894	883,222
ELECTIONS					
10-50-240	Supplies	21,044	.00	.00	13,100
	Total ELECTIONS:	21,044	.00	.00	13,100
BUILDING AND GROUNDS					
10-51-260	Senior Center Maint & Util	553	.00	.00	.00
10-51-262	Old City Hall Utilities	801	.00	.00	.00
10-51-263	Fire Station #82 Utilities	7,881	8,000	6,570	8,216
10-51-264	Station #82 Maintenance	7,293	2,000	2,742	2,054
10-51-265	Cleaning Contract	18,507	27,000	16,312	27,729
10-51-266	Elevator Maintenance	6,059	11,750	11,883	12,068
10-51-270	New City Hall Maintenance	42,674	30,000	38,653	30,810
10-51-275	New City Hall Utilities	118,814	115,331	65,230	118,445
10-51-750	Capital Outlay	60,081	60,081	23,438	830,295
	Total BUILDING AND GROUNDS:	262,663	254,162	164,827	1,029,617
PLANNING & ZONING					
10-52-120	Commission Allowance	5,350	6,300	2,600	6,471
10-52-210	Books, Subscrip, Memberships	39	250	.00	257
10-52-230	Travel & Training	.00	500	.00	514
10-52-240	Commercial Form Based Zoning	.00	5,000	.00	.00
10-52-310	Professional & Technical Servi	80,395	75,000	63,373	77,025
10-52-330	General Plan Revision	50,656	29,415	19,165	.00
	Total PLANNING & ZONING:	136,440	116,465	85,138	84,267
POLICE SERVICES					
10-55-110	Full time wages - Police	1,615,778	1,246,946	1,023,329	1,782,182
10-55-111	Part time wages - Police	33,571	37,281	32,509	37,247

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
10-55-112	Overtime wages - Police	51,427	47,561	41,000	38,508
10-55-115	Animal Control Wages	49,488	49,242	40,653	49,670
10-55-116	Crossing Guards	14,751	22,700	14,266	24,330
10-55-130	Benefits - Police	1,003,436	1,045,853	881,613	1,119,201
10-55-131	WTC - A/C Contract	62,986	54,908	57,611	58,144
10-55-132	Liquor Funds Expenditures	27,594	22,587	22,586	23,197
10-55-150	Death Benefit Ins. - Police	321	2,395	2,296	2,460
10-55-210	Mbrshps, Bks & Sub - Police	6,138	6,500	6,415	6,678
10-55-230	Travel & Training - Police	14,627	15,500	14,492	15,919
10-55-240	Office Supplies - Police	4,202	8,000	6,426	6,162
10-55-245	Clothing Contract - Police	12,240	20,000	8,100	20,540
10-55-246	Special Dept Supplies - Police	10,238	13,000	6,361	14,378
10-55-247	Animal Control Costs	41,153	33,400	21,964	.00
10-55-248	Vehicle Maintenance - Police	12,336	19,000	9,526	19,513
10-55-250	Equipment Maintenance - Police	39	.00	.00	2,054
10-55-280	Telephone/Internet - Police	21,084	22,500	18,842	23,108
10-55-300	Gas	52,679	54,000	45,417	55,458
10-55-310	Professional & Tech - Police	20,995	28,175	21,451	28,936
10-55-323	MDT/Radio Repairs	2,219	3,100	3,077	3,168
10-55-329	Computer Repairs - Police	863	800	.00	1,438
10-55-350	Crime Scene Investigations	33,186	34,448	33,939	35,379
10-55-400	Weber/Morgan Strike Force	17,101	17,146	17,146	17,609
10-55-450	K-9	1,521	2,000	1,236	2,054
10-55-470	Community Education/Programs	24	1,000	382	1,027
10-55-649	Lease Interest/Taxes	3,592	8,567	8,567	.00
10-55-650	Lease Payments - Police	105,917	120,735	111,020	.00
10-55-700	Small Equipment - Police	44,625	9,241	8,464	8,464
10-55-750	Capital Outlay - Police	225,193	136,671	136,671	140,991
	Total POLICE SERVICES:	3,489,322	3,083,256	2,595,358	3,537,815
FIRE PROTECTION					
10-57-110	Salaries & Wages	1,044,855	821,434	679,494	1,277,691
10-57-111	Part Time Wages	127,984	187,533	167,479	196,685
10-57-112	Overtime	214,496	98,228	234,444	103,022
10-57-130	Employee Benefits	488,665	507,621	515,655	567,982
10-57-210	Memberships, Books & Subscrptn	3,410	2,450	601	2,517
10-57-230	Travel & Training	6,737	6,382	2,722	9,243
10-57-240	Office Supplies & Expense	3,121	2,000	634	2,054
10-57-245	Clothing Contract	23,621	24,500	24,056	23,621
10-57-246	Special Department Supplies	9,628	16,250	10,588	16,689
10-57-250	Vehicle Maintenance	14,259	23,000	53,854	23,621
10-57-255	Other Equipment Maintenance	8,242	7,335	7,241	10,270
10-57-280	Telephone/Internet	11,126	9,289	9,895	9,540
10-57-300	Gas	19,443	12,000	16,711	12,324
10-57-310	Professional & Technical	67,635	68,203	23,028	12,533
10-57-330	Fire Prevention/ Community Edu	1,496	.00	.00	1,541
10-57-400	Emergency Management Planning	4,331	6,000	6,222	6,162
10-57-649	Lease Interest/Taxes	23,621	21,349	2,878	.00
10-57-650	Lease Payments	31,695	164,032	34,707	.00
10-57-700	Small Equipment	4,262	6,363	8,988	14,769
10-57-750	Capital Outlay	44,420	2,840	1,419	40,314
	Total FIRE PROTECTION:	2,153,049	1,986,809	1,800,617	2,330,578

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
INSPECTION SERVICES					
10-58-110	Salaries and Wages	91,490	66,082	77,623	83,002
10-58-130	Employee Benefits	27,890	26,460	21,621	28,081
10-58-210	Books, Subscrip. & Memberships	206	650	185	668
10-58-230	Travel & Training	1,262	4,500	235	4,622
10-58-240	SUPPLIES	.00	500	115	514
10-58-245	Clothing Allowance	.00	300	33	309
10-58-248	Vehicle Maintenance	515	500	.00	514
10-58-280	CELLULAR PHONE	1,175	1,300	1,179	600
10-58-300	Gas	1,014	1,000	352	1,027
10-58-315	PROFESSIONAL & TECHNICAL	14,788	22,650	48,960	23,262
10-58-649	Lease Interest/Taxes	.00	68	67	.00
10-58-650	Lease Payments	3,334	6,791	4,541	.00
10-58-700	Small Equipment	1,563	.00	40	.00
10-58-750	CAPITAL OUTLAY	3,224	.00	.00	.00
	Total INSPECTION SERVICES:	146,461	130,801	154,950	142,599
STREETS					
10-60-110	Salaries and Wages	204,468	239,351	209,956	250,814
10-60-112	Overtime	2,190	5,040	2,532	5,101
10-60-130	Employee Benefits	81,116	106,847	85,231	92,863
10-60-210	Books, Subscrip. Memberships	86	1,500	904	1,541
10-60-230	Travel & Training	3,405	5,500	2,473	5,649
10-60-240	Office Supplies & Expense	171	1,000	725	1,027
10-60-245	Clothing/Uniform/Equip. Allow.	2,413	4,800	1,751	4,930
10-60-248	Vehicle Maintenance	20,088	25,000	22,844	25,675
10-60-260	Building & Grounds Maintenance	7,015	10,000	6,609	10,270
10-60-270	Utilities	44,917	50,000	35,264	51,350
10-60-280	Telephone	2,745	3,500	3,193	3,595
10-60-300	Gas	20,213	20,000	14,460	20,540
10-60-310	Professional	18,331	18,637	7,597	19,141
10-60-329	Computer Repairs	.00	500	.00	514
10-60-400	Class C Maintenance	84,636	100,000	59,400	100,000
10-60-480	Special Department Supplies	20,732	22,000	26,662	22,594
10-60-600	Siemens Streetlight Lease	43,015	44,492	44,492	45,694
10-60-649	Lease Interest/Taxes	14,477	21,701	21,700	.00
10-60-650	Lease Payments	214,847	208,504	198,061	.00
10-60-700	Small Equipment	2,315	7,000	735	7,189
10-60-725	Sidewalk Replacements	225,852	50,000	9,265	50,000
10-60-730	Street Light Maintenance	16,506	15,500	27,962	15,919
10-60-750	Capital Outlay	125,593	43,478	45,790	631,602
	Total STREETS:	1,155,130	1,004,350	827,605	1,366,008
PARKS					
10-70-110	Salaries and Wages	226,716	245,987	179,964	285,756
10-70-112	Overtime	4,039	5,000	3,067	5,060
10-70-120	Temporary - Parks	690	6,415	.00	6,492
10-70-130	Employee Benefits	165,003	173,317	142,499	206,983
10-70-210	Books, Subscriptions & Mbrshps	785	1,200	570	1,233
10-70-230	Travel & Training	3,274	5,500	200	5,649
10-70-240	Special Dept. Supplies - Parks	36,306	41,500	28,734	42,621
10-70-244	Office Supplies Expense	.00	1,000	63	1,027
10-70-245	Clothing/Uniform/Equip. Allow.	2,735	5,000	2,560	6,135
10-70-248	Vehicle Maintenance	8,719	12,000	12,452	12,324

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
10-70-260	Building Maintenance	9,182	5,000	460	5,135
10-70-270	Utilities	47,623	47,039	14,518	48,310
10-70-275	Off Leash Dog Area	.00	3,500	1,883	3,595
10-70-280	Telephone/Internet	3,935	6,000	2,611	6,162
10-70-300	Gas	11,972	7,000	13,120	7,189
10-70-310	Proffesional & Technical	12,649	11,000	6,305	11,297
10-70-320	Urban Forestry Commssion	125	1,000	.00	1,027
10-70-329	2020 Wind Disaster	.00	122,164	304,935	.00
10-70-450	RAMP Grant Projects	3,346	17,146	.00	.00
10-70-549	Constrctn Mgmt - Burch Creek	37,464	22,122	17,683	.00
10-70-550	Burch Creek Park Constr	3,648,932	2,595,030	2,663,277	.00
10-70-551	Club Heights lights (AT&T)	52,692	163,755	.00	180,954
10-70-552	Constrctn Mgmt - Club Heights	.00	.00	10,858	.00
10-70-553	Club Heights Park Constr	.00	858,714	273,685	1,341,027
10-70-600	Secondary Water Fees	29,142	29,800	29,302	30,605
10-70-649	Lease Interest/Taxes	5,680	10,778	10,777	.00
10-70-650	Lease Payments	82,985	111,100	108,475	.00
10-70-700	Small Equipment	5,195	5,000	114	5,135
10-70-750	Capital Outlay- Parks	222,792	.00	.00	789,675
	Total PARKS:	4,621,981	4,513,067	3,828,111	3,003,391
RECREATION					
10-71-110	Salaries & Wages	59,546	58,421	51,164	60,691
10-71-125	Temporary - Recreation	58,859	46,295	82,763	76,728
10-71-130	Employee Benefits	38,422	37,269	41,505	42,467
10-71-210	Books, Subscriptions & Mbrshps	238	5,000	503	5,135
10-71-230	Travel & Training	1,002	2,000	.00	2,054
10-71-240	Office Supplies Expense	297	1,200	74	1,233
10-71-241	Comp League Expenses	13,708	3,000	5,073	3,081
10-71-242	Special Dept. Supplies	29,622	9,000	7,683	9,243
10-71-248	Vehicle Maintenance	142	1,000	30	1,027
10-71-250	Gym Facility Utilities/Opertns	5,441	6,400	.00	6,573
10-71-280	Telephone/Internet	1,658	3,500	1,104	3,595
10-71-300	Gas	.00	1,000	.00	1,027
10-71-310	Professional & Technical	7,126	9,000	5,426	9,243
10-71-329	Computer Repairs	.00	500	.00	514
10-71-350	Officials Fees	13,187	6,600	24,470	25,225
10-71-700	Small Equipment	3,065	2,500	228-	2,568
10-71-750	Capital Outlay	23,266	192,000	190,635	34,700
	Total RECREATION:	255,578	384,685	410,202	285,104
TRANSFERS					
10-80-160	Reserve for Fund Balance	.00	864,219	.00	439,313
10-80-169	Transfer to City Center CRA	.00	12,882	.00	.00
10-80-170	Transfer Prop 1 to CPF	331,387	281,499	234,580	354,449
10-80-190	Trans Utility F/F to CPF	182,532	181,595	151,330	187,838
10-80-230	Trans to Capital Improv Fund	2,500,000	.00	.00	.00
10-80-235	Trans to CPF - Class 'C'	310,704	262,576	218,810	282,949
10-80-240	Transfer Class 'c' to Debt Ser	242,892	242,191	201,820	242,397
10-80-250	Transfer to Debt Service Fund	926,756	1,041,207	867,670	1,047,957
10-80-251	Transfer to Ambulance Fund	.00	24,890	.00	.00
10-80-260	CARES to Weber County	.00	459,226	459,226	.00
10-80-275	Trnfr to South Ogden Days Fund	57,504	50,000	41,670	50,000
10-80-330	Transfer CDRA Sales Tax	136,149	112,994	121,924	130,800

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
	Total TRANSFERS:	4,687,925	3,533,279	2,297,030	2,735,703
	Total Expenditure:	19,079,826	18,264,905	15,039,064	16,901,233
	GENERAL FUND Revenue Total:	18,467,987	18,264,905	15,299,001	16,901,233
	GENERAL FUND Expenditure Total:	19,079,826	18,264,905	15,039,064	16,901,233
	Net Total GENERAL FUND:	611,839-	.00	259,937	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
South Ogden Days Fund					
Revenue					
12-30-200	Sponsor Donations	.00	.00	1,500	.00
12-30-225	Vendor Booth Rentals	.00	.00	2,365	.00
12-30-260	Pickleball Registration Fees	.00	.00	360	.00
12-30-325	Miscellaneous Sales & Fees	.00	.00	185	.00
12-30-400	Transfer in from General Fund	57,504	50,000	41,670	50,000
	Total Revenue:	57,504	50,000	46,080	50,000
	Total Revenue:	57,504	50,000	46,080	50,000
Expenditures					
12-40-300	Entertainment	1,227	.00	10,735	.00
12-40-325	Fireworks	.00	.00	5,000	.00
12-40-350	Printing & Banners	.00	.00	9	.00
12-40-375	Equipment Rentals	.00	.00	8,490	.00
12-40-475	Miscellaneous Expenses	5,546	50,000	1,359	50,000
	Total Expenditures:	6,773	50,000	25,593	50,000
	Total Expenditure:	6,773	50,000	25,593	50,000
	South Ogden Days Fund Revenue Total:	57,504	50,000	46,080	50,000
	South Ogden Days Fund Expenditure Total:	6,773	50,000	25,593	50,000
	Net Total South Ogden Days Fund:	50,731	.00	20,487	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
DEBT SERVICE FUND					
REVENUE					
31-30-150	Transfer in from Class 'c'	242,892	242,191	201,820	242,397
31-30-300	Transfer From General Fund	926,756	1,041,207	867,670	1,047,957
31-30-400	Proceeds from Bond Premium	1,175,040	.00	.00	.00
31-30-410	Bond Proceeds	5,200,000	.00	.00	.00
31-30-455	Interest Earned - Trustee Acct	3,714	.00	54	100
31-30-800	Appropriated Fund Balance	.00	1,500	.00	1,400
	Total REVENUE:	7,548,402	1,284,898	1,069,544	1,291,854
	Total Revenue:	7,548,402	1,284,898	1,069,544	1,291,854
EXPENDITURES					
31-40-100	Administrative & Professional	1,500	3,000	3,000	3,000
31-40-150	Bond Payment - Principal	7,412,232	896,000	896,000	941,000
31-40-200	Interest on Bond	417,343	385,898	385,897	347,854
	Total EXPENDITURES:	7,831,076	1,284,898	1,284,897	1,291,854
	Total Expenditure:	7,831,076	1,284,898	1,284,897	1,291,854
	DEBT SERVICE FUND Revenue Total:	7,548,402	1,284,898	1,069,544	1,291,854
	DEBT SERVICE FUND Expenditure Total:	7,831,076	1,284,898	1,284,897	1,291,854
	Net Total DEBT SERVICE FUND:	282,673-	.00	215,352-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
CAPITAL IMPROVEMENTS					
REVENUE					
40-30-100	WACOG/CDBG Grants	.00	204,600	204,600	.00
40-30-110	Traffic Impact Fees	25,192	15,000	11,527	23,000
40-30-120	Park Impact Fees	68,361	40,000	217,320	434,000
40-30-200	Interest	27,664	8,000	4,928	1,100
40-30-205	Interest Earned - Traffic I/F	390	500	23	200
40-30-210	Interest Earned - Park I/Fees	1,409	2,000	338	400
40-30-300	Transfer In G/F - Prop 1	331,387	281,499	234,580	354,449
40-30-400	Transfer In From General Fund	2,500,000	.00	.00	.00
40-30-450	Trans From G/F- Class 'C' Rev	310,704	262,576	218,810	282,949
40-30-500	Transfer in Util F/F - G/F	182,532	181,595	151,330	187,838
40-30-600	Transfer in RIF	551,794	537,132	464,157	553,366
40-30-800	Appropriate Fund Balance	.00	3,250,000	.00	.00
	Total REVENUE:	3,999,434	4,782,902	1,507,613	1,837,302
	Total Revenue:	3,999,434	4,782,902	1,507,613	1,837,302
EXPENDITURES					
40-40-122	40th St & Chimes View Dr.	.00	.00	15,418	.00
40-40-125	FY 2022 Road/Sidewalk Proj	.00	.00	.00	1,379,702
40-40-128	2019/2020 Road/sidewalk proj	1,391,810	.00	.00	.00
40-40-129	2020/2021 Road/Sidewalk Proj.	.00	1,467,402	1,237,018	.00
40-40-480	Transfer to General Fund	.00	3,250,000	2,663,277	.00
40-40-550	Park Impact Fee Projects	.00	42,000	.00	434,400
40-40-700	Traffic Impact Fee Projects	19,765	15,500	.00	23,200
40-40-850	Transfer to Retained Earnings	.00	8,000	.00	.00
	Total EXPENDITURES:	1,411,575	4,782,902	3,915,713	1,837,302
	Total Expenditure:	1,411,575	4,782,902	3,915,713	1,837,302
	CAPITAL IMPROVEMENTS Revenue Total:	3,999,434	4,782,902	1,507,613	1,837,302
	CAPITAL IMPROVEMENTS Expenditure Total:	1,411,575	4,782,902	3,915,713	1,837,302
	Net Total CAPITAL IMPROVEMENTS:	2,587,859	.00	2,408,100-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
WATER FUND					
REVENUE					
51-30-100	Interest	64,253	29,375	9,971	15,000
51-30-105	Interest Earned I/Fees	2,054	1,000	383	400
51-30-150	Hydrant Rentals	700	400	900	800
51-30-200	Water Sales	1,876,272	1,863,393	1,527,652	1,919,295
51-30-210	Connection Fees Water	5,950	1,200	710	500
51-30-220	Water Impact Fees	20,206	7,700	46,552	92,000
51-30-225	Late Fees	25,128	28,000	19,131	24,928
51-30-875	Transfer in from Storm Drain	.00	8,521	.00	.00
51-30-890	Appropriation of Fund Balance	.00	1,297,120	.00	784,940
51-30-925	Misc. Revenue	1,479	79,641	1,234	71,320
	Total REVENUE:	1,996,042	3,316,350	1,606,531	2,909,183
	Total Revenue:	1,996,042	3,316,350	1,606,531	2,909,183
EXPENDITURES					
51-40-110	Salaries and Wages	229,623	249,646	210,897	252,016
51-40-112	Overtime	13,711	12,000	14,349	12,144
51-40-130	Employee Benefits	73,866	97,795	96,084	121,763
51-40-140	Franchise Fee	109,212	111,804	91,659	114,823
51-40-210	Books, Subscript. & Membership	2,520	3,000	2,713	3,081
51-40-230	Travel & Training	5,804	8,000	4,163	8,216
51-40-240	Office Supplies	1,980	2,500	594	2,568
51-40-245	Clothing/Uniform/Equip. Allow.	2,938	4,800	2,202	4,930
51-40-248	Vehicle Maintenance	5,041	10,000	5,594	10,270
51-40-260	Gain/Loss on F/A sale	25,000-	.00	.00	.00
51-40-280	Telephone	2,941	5,000	4,559	5,135
51-40-290	Building Maintenance	352	7,500	1,633	7,703
51-40-300	Gas	3,887	10,000	5,543	10,270
51-40-310	Professional & Technical Servi	53,178	15,000	7,245	15,405
51-40-311	Bad Debts Expense	9,707-	.00	.00	.00
51-40-320	Blue Stake Service	2,368	2,000	1,827	2,054
51-40-329	Computer Repairs	.00	500	.00	514
51-40-330	Valve Repair	27,248	35,000	2,342	35,000
51-40-400	PRV Maintenance	17,276	20,000	222	20,000
51-40-480	Special Department Supplies	42,197	40,000	29,083	41,080
51-40-490	Water Sample Testing	4,274	8,000	4,744	8,216
51-40-550	Weber Basin Exchange Water	241,904	273,102	281,630	301,345
51-40-560	Power and Pumping	5,375	10,000	5,432	10,000
51-40-610	h2o Tank Inspection/Maint	57,618	10,000	2,313	.00
51-40-649	Lease Interest/Taxes	791	2,369	2,368	.00
51-40-650	Lease Payments	3,833	30,871	24,870	.00
51-40-655	37th St Waterline	.00	182,400	190,224	.00
51-40-656	675 East 4250 South	.00	144,125	177,836	.00
51-40-657	PRV Replace @ Panarama	.00	225,000	288	.00
51-40-667	Radio Read Maintenance	21,001	25,000	1,196	25,000
51-40-670	Steel Tanks H2Oline Replacemnt	.00	489,090	484,166	.00
51-40-680	Charge for Services - G/F	244,452	247,070	205,900	256,212
51-40-701	Scada Upgrade	.00	138,980	166,130	.00
51-40-703	Oakwood & Crestwood & culdesac	.00	352,599	372,394	.00
51-40-749	Small Equipment	2,311	4,000	.00	4,108
51-40-750	Capital Outlay	.00	59,335	63,693	205,846
51-40-770	Water Impact Fee Projects	391	8,700	.00	92,400

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
51-40-790	Transfer to General Fund	54,404	54,404	.00	55,493
51-40-970	Depreciation	171,451	194,000	142,870	194,000
51-40-980	Contingency	10,604	222,760	.00	1,089,591
	Total EXPENDITURES:	1,377,845	3,316,350	2,606,764	2,909,183
	Total Expenditure:	1,377,845	3,316,350	2,606,764	2,909,183
	WATER FUND Revenue Total:	1,996,042	3,316,350	1,606,531	2,909,183
	WATER FUND Expenditure Total:	1,377,845	3,316,350	2,606,764	2,909,183
	Net Total WATER FUND:	618,197	.00	1,000,233-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
SANITARY SEWER					
REVENUE					
52-30-100	Interest Earned	30,916	18,500	5,172	10,700
52-30-200	Sewer Sales	2,177,333	2,159,437	1,811,900	2,224,221
52-30-220	Sewer Impact Fees	.00	.00	2,464	.00
52-30-230	APPROPRIATION FROM IMPACT FEES	.00	.00	2,464-	.00
52-30-250	Connection Fees Sewer	8,250	500	300	200
52-30-890	Appropriation of Fund Balance	.00	995,894	.00	525,473
52-30-925	Misc. Revenue	6,000	69,713	6,124	63,056
	Total REVENUE:	2,222,499	3,244,044	1,823,495	2,823,650
	Total Revenue:	2,222,499	3,244,044	1,823,495	2,823,650
EXPENDITURES					
52-40-110	Salaries and Wages	209,061	228,512	199,000	236,364
52-40-112	Overtime	9,056	12,500	4,948	12,650
52-40-130	Employee Benefits	154,214	139,338	127,129	139,304
52-40-140	Franchise Fee	129,669	129,567	108,714	133,066
52-40-210	Memberships	100	700	25	719
52-40-230	Travelinlg & Training	3,500	5,000	1,604	5,135
52-40-240	Office Supplies	2,027	4,000	402	4,108
52-40-245	Clothing/Uniform/Equip. Allow.	3,301	4,800	2,118	4,930
52-40-248	Vehicle Maintenance	2,432	5,000	2,398	5,135
52-40-280	Telephone	6,445	4,000	1,888	4,108
52-40-290	Building Maintenance	950	5,000	1,633	5,135
52-40-300	Gas	2,134	4,000	1,572	4,108
52-40-309	Gain/Loss on F/A Sale	4,500-	.00	.00	.00
52-40-310	Professional & Technical	5,738	10,000	2,178	10,270
52-40-311	Bad Debts Expense	3,992-	.00	.00	.00
52-40-315	Sewer Lines Cleaning Service	42,227	50,000	10,126	50,000
52-40-320	Blue Stake Service	.00	800	.00	822
52-40-400	Transfer to General Fund	10,418	10,418	.00	10,627
52-40-480	Maintenance Supplies	3,260	15,100	648	15,508
52-40-550	Central Weber Sewer Pre-Trea	13,252	14,409	12,372	12,748
52-40-610	Central Weber Sewer Fees	1,063,886	1,082,010	801,405	1,089,684
52-40-650	Manhole Replacement @ 36th St	.00	35,182	51,226	.00
52-40-656	40th St Reline - FY 2021	.00	694,825	264,646	.00
52-40-665	Video & Fix Trouble Spots	7,524	25,000	5,117	25,000
52-40-680	Charge for Services - G/F	248,844	283,644	236,370	294,139
52-40-700	Small Equipment	645	5,000	.00	5,135
52-40-705	Replace 700 E/H Guy Child	.00	347,239	165	.00
52-40-750	Capital Outlay	.00	.00	.00	26,955
52-40-970	Depreciation	120,406	128,000	100,330	128,000
52-40-980	Sewer Contingency	.00	.00	.00	600,000
	Total EXPENDITURES:	2,030,597	3,244,044	1,936,012	2,823,650
	Total Expenditure:	2,030,597	3,244,044	1,936,012	2,823,650
	SANITARY SEWER Revenue Total:	2,222,499	3,244,044	1,823,495	2,823,650
	SANITARY SEWER Expenditure Total:	2,030,597	3,244,044	1,936,012	2,823,650

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
	Net Total SANITARY SEWER:	191,902	.00	112,517-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
STORM DRAIN FUND					
REVENUE					
53-30-100	Interest	22,833	7,500	4,690	2,000
53-30-105	Interest Earned I/Fees	9,816	6,000	1,670	500
53-30-200	Storm Drain Revenue	1,187,429	1,146,163	985,425	1,180,548
53-30-220	Storm Drain Impact Fees	77,757	17,000	61,978	123,000
53-30-890	Appropriation of Fund Balance	.00	868,281	.00	1,605,353
	Total REVENUE:	1,297,834	2,044,944	1,053,763	2,911,401
	Total Revenue:	1,297,834	2,044,944	1,053,763	2,911,401
EXPENDITURES					
53-40-110	Salaries and Wages	229,881	259,688	226,148	270,936
53-40-112	Overtime	10,525	11,000	9,944	11,132
53-40-130	Employee Benefits	149,511	151,921	131,328	146,499
53-40-140	Franchise Fee	70,343	68,770	59,126	70,627
53-40-210	BOOKS,SUBSCRIPT. & MEMBERSHIP	4,269	4,000	2,400	4,108
53-40-230	Travel & Training	1,812	5,500	1,633	5,649
53-40-240	Office Supplies	1,648	1,500	497	1,541
53-40-245	Clothing/Uniform/Equip. Allow.	3,733	6,000	2,571	6,162
53-40-248	Vehicle Maintenance	2,267	6,000	3,447	6,162
53-40-280	Telephone	527	2,500	228	2,568
53-40-290	Building Maintence	553	8,000	1,633	8,216
53-40-300	Gas	6,336	6,500	7,459	6,676
53-40-310	Prof & Tech Services	24,097	21,650	3,672	22,235
53-40-311	Bad Debts Expense	1,026-	.00	.00	.00
53-40-320	Blue Stake Serivce	.00	700	.00	719
53-40-330	Gain/Loss on F/A Sale	13,300-	.00	.00	.00
53-40-400	System Maintenance Program	25,653	40,000	19,861	40,000
53-40-480	Special Department Supplies	3,193	6,000	2,120	6,162
53-40-649	Lease Interest/Taxes	1,229	1,581	1,580	.00
53-40-650	Lease Payments	.00	13,875	13,874	.00
53-40-655	Transfer to Water Fund	.00	8,521	.00	8,521
53-40-656	Porter 36th to 38th	.00	203,020	6,324	.00
53-40-657	850 E 45th to Vista	.00	150,000	.00	150,000
53-40-658	Oakwood/Crestwood Project	.00	24,422	38,063	.00
53-40-659	37th Street - CDBG	.00	107,385	83,776	.00
53-40-670	Transfer to General Fund	15,048	15,048	.00	15,349
53-40-680	Charge for Services - G/F	137,976	161,458	134,550	167,432
53-40-700	Small Equipment	350	1,500	.00	1,541
53-40-710	40th Storm Drain - Phase II	.00	631,405	782,389	.00
53-40-750	Capital Outlay	.00	.00	.00	152,680
53-40-970	Depreciation	76,863	104,000	64,050	104,000
53-40-980	Contingency	.00	.00	.00	1,578,986
53-40-981	Impact Fee Projects	5,106	23,000	.00	123,500
	Total EXPENDITURES:	756,593	2,044,944	1,596,671	2,911,401
	Total Expenditure:	756,593	2,044,944	1,596,671	2,911,401
	STORM DRAIN FUND Revenue Total:	1,297,834	2,044,944	1,053,763	2,911,401
	STORM DRAIN FUND Expenditure Total:	756,593	2,044,944	1,596,671	2,911,401

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
	Net Total STORM DRAIN FUND:	541,242	.00	542,908-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
GARBAGE FUND					
REVENUE					
54-30-100	Interest Earned	8,020	3,500	1,113	750
54-30-200	Garbage Fees	704,153	668,304	602,734	708,403
54-30-205	Recycling Fees	219,108	215,832	184,266	228,782
54-30-850	Misc. Rental	1,220	1,000	2,640	1,400
54-30-890	Appropriate Fund Balance	.00	56,709	.00	57,771
54-30-925	Misc. Revenue	100	.00	.00	.00
	Total REVENUE:	932,600	945,345	790,754	997,106
	Total Revenue:	932,600	945,345	790,754	997,106
EXPENDITURES					
54-40-140	Franchise Fee	55,396	53,049	47,220	54,482
54-40-220	Gain/Loss on F/A Sale	7,700-	.00	.00	.00
54-40-230	Traveling & Training	246	.00	.00	.00
54-40-240	Office Spplies	1,648	2,500	344	2,568
54-40-248	Vehicle Maintenance	3,239	3,000	7,407	3,081
54-40-280	Telephone	.00	1,500	.00	1,541
54-40-290	Building Maintenance	.00	5,000	1,433	5,135
54-40-300	Gas	4,174	3,000	2,171	3,081
54-40-310	Prof & Teach Services	1,033	1,000	412	1,027
54-40-311	Bad Debts Expense	1,014-	.00	.00	.00
54-40-420	Republic Services - Contract	465,710	468,000	407,065	480,636
54-40-425	Recycled Earth Contract	31,955	26,400	32,896	27,113
54-40-430	Tipping Fees	261,576	222,000	221,080	227,994
54-40-440	Additional Cleanups	8,171	7,400	9,387	7,600
54-40-450	Construction Materials Tipping	7,729	6,000	1,298	6,162
54-40-520	Tree Removal	10,260	15,000	.00	15,405
54-40-615	Junk Ordinance Enforcement	48	7,500	.00	7,703
54-40-649	Lease Interest/Taxes	.00	1,360	1,360	.00
54-40-650	Lease Payments	.00	16,044	16,044	.00
54-40-680	Charge for Services - G/F	120,708	100,092	83,410	103,796
54-40-700	Small Equipment	306	.00	.00	.00
54-40-750	Capital Outlay	1-	.00	.00	38,782
54-40-970	Depreciation	11,056	6,500	9,210	11,000
	Total EXPENDITURES:	974,540	945,345	840,737	997,106
	Total Expenditure:	974,540	945,345	840,737	997,106
	GARBAGE FUND Revenue Total:	932,600	945,345	790,754	997,106
	GARBAGE FUND Expenditure Total:	974,540	945,345	840,737	997,106
	Net Total GARBAGE FUND:	41,939-	.00	49,983-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
ROAD IMPROVEMENT FEE FUND					
REVENUE					
55-30-200	Road Improvement Fees	551,165	537,132	461,491	553,366
	Total REVENUE:	551,165	537,132	461,491	553,366
	Total Revenue:	551,165	537,132	461,491	553,366
EXPENDITURES					
55-40-311	Bad Debt Expense	309-	.00	.00	.00
55-40-550	Transfer RIF to CPF	551,794	537,132	464,157	553,366
	Total EXPENDITURES:	551,485	537,132	464,157	553,366
	Total Expenditure:	551,485	537,132	464,157	553,366
	ROAD IMPROVEMENT FEE FUND Revenue Total:	551,165	537,132	461,491	553,366
	ROAD IMPROVEMENT FEE FUND Expenditure Total:	551,485	537,132	464,157	553,366
	Net Total ROAD IMPROVEMENT FEE FUND:	320-	.00	2,666-	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
AMBULANCE FUND					
REVENUE					
58-30-100	Interest Earned	23	20	7	12
58-30-201	Ambulance Fees - S/O - DPS	597,240	486,599	509,116	575,318
58-30-210	Miscellaneous Revenue	40,200	7,200	7,653	7,000
58-30-850	State Grants	.00	.00	3,809	.00
58-30-870	Transfer from General Fund	.00	24,890	.00	.00
58-30-890	Appropriate Fund Balance	.00	.00	.00	128,193
	Total REVENUE:	637,464	518,709	520,585	710,523
	Total Revenue:	637,464	518,709	520,585	710,523
EXPENDITURES					
58-40-110	Salaries and Wages	118,274	92,716	76,216	135,408
58-40-111	Part Time Wages	13,898	20,838	18,022	21,855
58-40-112	Overtime	24,901	10,915	26,050	11,448
58-40-130	Employee Benefits	661	56,403	57,331	63,110
58-40-210	Memberships	.00	1,177	1,177	535
58-40-230	Travel & Training	1,173	3,591	3,590	1,541
58-40-240	Office Supplies	357	750	372	771
58-40-245	Uniform Allowance	3,087	3,850	2,302	3,954
58-40-248	Vehicle Maintenance	12,057	9,000	8,954	9,243
58-40-250	Equipment Maintenance	1,177	4,677	4,037	6,676
58-40-270	EMS Billing Fees	21,049	19,000	23,983	19,513
58-40-280	Telephone	83	750	75	771
58-40-300	Gas	6,667	6,500	4,282	6,676
58-40-310	Professional & Technical	48,996	48,214	50,895	49,516
58-40-312	PMA Fees	58,522	51,000	55,219	52,377
58-40-330	EMS Education	313	1,000	855	1,027
58-40-480	Special Department Supplies	2,473	2,170	252	3,179
58-40-490	Disposable Medical Supplies	22,338	27,000	25,344	27,729
58-40-680	Charge for Services - G/F	57,528	64,796	54,000	67,194
58-40-750	Capital Outlay	.00	.00	29,106	200,000
58-40-970	Depreciation	22,638	28,000	18,860	28,000
58-40-980	Retained Earnings	.00	66,362	.00	.00
	Total EXPENDITURES:	416,192	518,709	460,924	710,523
	Total Expenditure:	416,192	518,709	460,924	710,523
	AMBULANCE FUND Revenue Total:	637,464	518,709	520,585	710,523
	AMBULANCE FUND Expenditure Total:	416,192	518,709	460,924	710,523
	Net Total AMBULANCE FUND:	221,272	.00	59,661	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
Community Developmnt & Renewal					
REVENUE					
61-30-110	Tax Inc. - 36th Street	87,708	109,300	87,071	80,000
61-30-170	Interest - 36th Street	159	.00	51	100
	Total REVENUE:	87,867	109,300	87,122	80,100
	Total Revenue:	87,867	109,300	87,122	80,100
EXPENDITURES					
61-40-400	Professional	2,534	2,000	.00	2,100
61-40-710	Charge for Services - G/F	4,385	4,300	3,580	4,000
61-40-820	Loan Interest Expense	4,082	3,000	.00	3,000
61-40-840	Loan Payment to General Fund	.00	40,000	.00	30,000
61-40-841	Loan Payment to Water Fund	.00	30,000	.00	20,500
61-40-842	Loan Payment to Sewer Fund	.00	30,000	.00	20,500
	Total EXPENDITURES:	11,001	109,300	3,580	80,100
	Total Expenditure:	11,001	109,300	3,580	80,100
	Community Developmnt & Renewal Revenue Total:	87,867	109,300	87,122	80,100
	Community Developmnt & Renewal Expenditure Total:	11,001	109,300	3,580	80,100
	Net Total Community Developmnt & Renewal:	76,866	.00	83,542	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
CRA - Young Mazda Project Area					
REVENUE					
66-30-100	Tax Increment	21,662	25,000	20,926	21,000
66-30-101	Interest	36	.00	12	.00
66-30-125	Sales Tax Revenue	10,805	8,000	17,379	18,200
	Total REVENUE:	32,504	33,000	38,317	39,200
	Total Revenue:	32,504	33,000	38,317	39,200
EXPENDITURES					
66-40-100	Professional & Technical	449	2,000	.00	19,950
66-40-550	Tax Increment Incentives	10,805	30,000	27,873	18,200
66-40-600	Charge for Services - G/F	1,083	1,000	830	1,050
	Total EXPENDITURES:	12,337	33,000	28,703	39,200
	Total Expenditure:	12,337	33,000	28,703	39,200
	CRA - Young Mazda Project Area Revenue Total:	32,504	33,000	38,317	39,200
	CRA - Young Mazda Project Area Expenditure Total:	12,337	33,000	28,703	39,200
	Net Total CRA - Young Mazda Project Area:	20,167	.00	9,614	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
CDRA - NW Project Area					
Revenue					
67-30-200	Sales Tax Revenue	136,149	104,994	116,136	122,450
67-30-300	Interest/Other Income	.00	.00	310	.00
	Total Revenue:	136,149	104,994	116,446	122,450
	Total Revenue:	136,149	104,994	116,446	122,450
Expenditures					
67-40-400	Professional & Technical	2,903	3,000	.00	.00
67-40-480	Sales Tax Incentives	136,149	101,994	63,844	122,450
	Total Expenditures:	139,052	104,994	63,844	122,450
	Total Expenditure:	139,052	104,994	63,844	122,450
	CDRA - NW Project Area Revenue Total:	136,149	104,994	116,446	122,450
	CDRA - NW Project Area Expenditure Total:	139,052	104,994	63,844	122,450
	Net Total CDRA - NW Project Area:	2,903-	.00	52,602	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
City Center CRA Project					
Revenue					
68-30-200	Transfer in from General Fund	.00	12,882	.00	.00
68-30-300	Interest Income	9,555	.00	8,069	7,500
68-30-500	Sale of Property	.00	25,000	.00	.00
	Total Revenue:	9,555	37,882	8,069	7,500
	Total Revenue:	9,555	37,882	8,069	7,500
Expenditures					
68-40-400	Professional & Technical	108,997	37,882	35,714	7,500
68-40-520	Transfer to General Fund	37,038-	.00	.00	.00
	Total Expenditures:	71,959	37,882	35,714	7,500
	Total Expenditure:	71,959	37,882	35,714	7,500
	City Center CRA Project Revenue Total:	9,555	37,882	8,069	7,500
	City Center CRA Project Expenditure Total:	71,959	37,882	35,714	7,500
	Net Total City Center CRA Project:	62,404-	.00	27,645-	.00
	Net Grand Totals:	3,306,156	.00	3,873,561-	.00

NOTICE AND AGENDA
SOUTH OGDEN CITY COUNCIL MEETING

TUESDAY, JUNE 15, 2021
WORK SESSION – 5 PM
REGULAR COUNCIL MEETING - 6 PM

Notice is hereby given that the South Ogden City Council will hold their regularly scheduled council meeting at 6 pm Tuesday, June 15, 2021. The meeting will be located at City Hall, 3950 Adams Ave., South Ogden, Utah, 84403, in the city council chambers. The meeting is open to the public; however, the city will abide by all COVID-19 restrictions in place at the time of the meeting, including social distancing, wearing of masks, and number of people allowed to gather in one place. Some members of the council may be attending the meeting electronically. The meeting will also be streamed live over www.facebook.com/southogdencity.

CITY COUNCIL MEETING AGENDA

I. OPENING CEREMONY

A. **Call to Order –** Mayor Russell Porter

B. **Prayer/Moment of Silence** -

C. **Pledge of Allegiance –** Council Member Brent Strate

II. PUBLIC COMMENTS

– This is an opportunity to address the mayor and council with any concerns, suggestions, or praise. No action can or will be taken at this meeting on comments made.
Please limit your comments to three minutes.

III. RESPONSE TO PUBLIC COMMENT

IV. CONSENT AGENDA

A. Approval of June 1, 2021 Council Minutes

V. PUBLIC HEARING

To Receive and Consider Comments on Proposed Amendments to the FY2021 Budget

VI. DISCUSSION / ACTION ITEMS

- **A.** Consideration of **Resolution 21-22** – Amending the FY2021 Budget
- **B.** Consideration of **Resolution 21-23** – Approving an Agreement With Nicholas Caine for City Prosecutor Services
- **C.** Consideration of **Ordinance 21-06** – Approving a Storm Drain Easement Agreement With McJohnson Enterprises

VII. DISCUSSION ITEMS

- **A.** Review of Strategic Plan
- **B.** Fraud Risk Assessment

VIII. RECESS INTO COMMUNITY DEVELOPMENT RENEWAL AGENCY BOARD MEETING

See separate agenda

IX. REPORTS/DIRECTION TO CITY MANAGER

- **A.** City Council Members
- **B.** City Manager
- **C.** Mayor

X. ADJOURN

Posted to the State of Utah Website June 11, 2021

The undersigned, duly appointed City Recorder, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on June 11, 2021. Copies were also delivered to each member of the governing body.

Leesa Kapetanov

Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.

MINUTES OF THE SOUTH OGDEN CITY COUNCIL WORK SESSION AND CITY COUNCIL MEETING

TUESDAY, JUNE 1, 2021
WORK SESSION – 5 PM IN COUNCIL ROOM
COUNCIL MEETING – 6 PM IN COUNCIL ROOM

WORK SESSION MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Sallee Orr, Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth

COUNCIL MEMBERS EXCUSED

Council Member Sallee Orr

STAFF MEMBERS PRESENT

City Manager Matthew Dixon, Finance Director Steve Liebersbach, Parks and Public Works Director Jon Andersen, Lieutenant Dwight Ruth, Special Events Coordinator Jamie Healy, and Recorder Leesa Kapetanov

CITIZENS PRESENT

Naloni Marriott, Porter Stephens, Noah Carrera, Spencer Marriott, Trint Nguyen

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking the link:
https://www.southogdencity.com/document_center/Sound%20Files/2021/CC210601_1657.mp3
or by requesting a copy from the office of the South Ogden City Recorder.

I. CALL TO ORDER

- Mayor Porter called the work session to order at 5:00 pm and called for a motion to open the meeting 00:00:00

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

The mayor then recognized some scouts in the audience. He asked them to come forward and introduce themselves. Porter Stephens, Noah Carrera, and Spencer Marriott were there to earn their Citizenship in the Community Merit Badge. Council Member Strate presented each with a South Ogden City pin. 00:00:14

II. REVIEW OF AGENDA

- There were no questions about items on the agenda

III. DISCUSSION ITEMS

A. FY2022 Budget 00:00:47

IV. ADJOURN

At 5:53 pm, Mayor Porter called for a motion to adjourn the work session.

Council Member Strate so moved, followed by a second from Council Member Smyth. The voice vote was unanimous in favor of the motion.

00:53:24

COUNCIL MEETING MINUTES

COUNCIL MEMBERS PRESENT

Mayor Russell Porter, Council Members Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth

COUNCIL MEMBERS EXCUSED

Council Member Sallee Orr

STAFF MEMBERS PRESENT

City Manager Matthew Dixon, Parks and Public Works Director Jon Andersen, Fire Chief Cameron West, Events Coordinator Jamie Healy, and Recorder Leesa Kapetanov

CITIZENS PRESENT

Joyce & Bruce Hartman

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking these links: https://www.southogdencity.com/document_center/Sound%20Files/2021/CC210601_1758.mp3 or by requesting a copy from the office of the South Ogden City Recorder.

I. OPENING CEREMONY

A. Call To Order

- At 6:00 pm, Mayor Porter called the meeting to order and asked for a motion to begin 00:00:00

Council Member Smyth so moved. The motion was seconded by Council Member Howard. Council Members Strate, Stewart, Howard, and Smyth all voted aye.

B. Prayer/Moment of Silence

The mayor led those present in a moment of silence.

C. Pledge Of Allegiance

Council Member Smyth led everyone in the Pledge of Allegiance.

- The mayor excused Council Member Orr who was absent due to a family obligation

00:01:03

II. PUBLIC COMMENTS

Mayor Porter invited anyone present to come forward to make comments. No one came forward. He informed those attending online they had until 6:10 pm to write their comments.

00:01:10

III. RESPONSE TO PUBLIC COMMENT

Not applicable at this time

- The presenter for the next item had just arrived, so the mayor skipped to item V. on the agenda to allow her time to set up

V. CONSENT AGENDA

A. Approval of May 18, 2021 Council Minutes

B. Declare Certain Items As Surplus to the City's Needs

C. Set Date for Public Hearing (June 15, 2021 at 6 pm or as soon as the agenda permits) To Receive and Consider Comments on Proposed Amendments to the FY2021 Budget

- Mayor Porter read through the consent agenda and asked if there were any changes or questions about the items; seeing none, he called for a motion to approve the consent agenda

00:01:40

Council Member Strate so moved, followed by a second from Council Member Howard. In a voice vote, all present voted aye.

IV. PRESENTATION

Housing Affordability- Ginger Chinn, Salt Lake Chamber

00:02:33

- The mayor asked Events Coordinator Jamie Healy to come forward and read an online public comment:

Ruth Sera 00:28:45 Asked about chickens and quail

- Response to Public Comment 00:29:15

VI. DISCUSSION/ACTION ITEMS

A. Consideration of **Ordinance 21-05** – Amending SOC 10-2-1, 10-14-8, and 10-14-14 Having To Do With Fences

- Staff Overview 00:30:55
- Discussion 00:32:10
- Motion 00:32:50

Council Member Smyth moved to approve Ordinance 21-05. Council Member Howard seconded the motion. The mayor asked if there was further discussion. Council Member Strate asked if the Planning Commission was unanimous on their final vote for this item. **Mayor Porter answered the question and then called the vote:**

Council Member Strate -	**Yes**
Council Member Stewart -	**Yes**
Council Member Howard -	**Yes**
Council Member Smyth -	**Yes**

Ordinance 21-05 was adopted.

B. Consideration of **Resolution 21-20**- Ratifying an Agreement With Braegger & Sons for the 4500 South Land Drain Project

- Staff overview 00:33:45
- Discussion There was no discussion on this item
- Motion 00:37:17

Council Member Strate moved to approve Resolution 21-20, ratifying an agreement with Braegger & Son. The motion was seconded by Council Member Howard. Mayor Porter called the vote:

Council Member Howard -	**Yes**
Council Member Stewart -	**Yes**
Council Member Smyth -	**Yes**
Council Member Strate -	**Yes**

The motion was approved.

C. Consideration of **Resolution 21-21** – Approving an Agreement With Twin D for Sanitary Sewer and Storm Drain Maintenance

- Staff overview 00:37:33
- Discussion There was no discussion on this item
- Motion 00:40:33

Council Member Strate moved to adopt Resolution 21-21, followed by a second from Council Member Smyth. After determining there was no further discussion, the vote was called:

Council Member Smyth-	**Yes**
Council Member Howard-	**Yes**
Council Member Strate-	**Yes**
Council Member Stewart-	**Yes**

Resolution 21-21 was adopted.

VIII. REPORTS/DIRECTION TO CITY MANAGER

A. City Council Members
- Council Member Strate - 00:40:53
- Council Member Stewart - 00:41:30
- Council Member Howard - Nothing to report
- Council Member Smyth - 00:43:49

B. City Manager 00:44:46

C. Mayor Porter 00:50:50

IX. ADJOURN

At 6:53 pm, Mayor Porter called for a motion to adjourn.
00:52:20

Council Member Strate so moved, followed by a second from Council Member Howard. The voice vote was unanimous in favor of the motion.

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Pre-Council Work Session and Council Meeting held Tuesday, June 1, 2021.

Leesa Kapetanov

______________________ Leesa Kapetanov, City Recorder

______________________ Date Approved by the City Council

STAFF REPORT

SUBJECT: **Public Hearing on FY 2021 Budget Amendment**
AUTHOR: **Steve Liebersbach**
DEPARTMENT: **Finance**
DATE: **June 15, 2021**

RECOMMENDATION

Staff recommends the City Council approve the budget amendments as presented in Resolution 21-22.

BACKGROUND

City Council can approve budget amendments at any time throughout the fiscal year to modify the adopted budget to incorporate necessary changes.

ANALYSIS

The budget amendment will cover a broad range of areas that the City operates within. This is the last opportunity for the City to make adjustments on the FY 2021 Budget and will cover a number of item; new revenues, grant monies, donations and some departmental clean-up items.

SIGNIFICANT IMPACTS

Impacts are outlined in the budget amendment.

ATTACHMENTS

The budget amendment proposal is attached for your review. Please note that at this time this is only a partial of what the complete amendment will cover. The full amendment will come out either on Sunday or Monday. Due to other workload items I wasn't able to make the packet deadline.

RESOLUTION NO. 21-22

A RESOLUTION OF SOUTH OGDEN CITY, UTAH, AMENDING THE CITY'S FISCAL YEAR 2020-2021 BUDGET BY MAKING CERTAIN CHANGES TO SEVERAL OF THE CITY'S FUNDS; ACCOUNTING FOR REVENUE AND EXPENDITURE CHANGES; MODIFYING PRIOR CITY ORDINANCES AS NECESSARY, BY THESE ACTIONS; AND ESTABLISHING AN EFFECTIVE DATE.

SECTION I - RECITALS

WHEREAS, the City of SOUTH OGDEN City ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the city Council finds that in conformance with Utah Code (UC") §10-3-717, the governing body of the city may exercise all administrative powers by resolution; and,

WHEREAS, the city Council finds that in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, the city Council finds that certain exigencies of city governmental operations require amendments be made to the current city budget and related documents; and,

WHEREAS, the city Council finds that UC §10-6-119 provides authority for amending the City's budget as necessary; now,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF SOUTH OGDEN THAT THE SOUTH OGDEN CITY BUDGET AND STAFFING DOCUMENT FOR FISCAL YEAR 2020-2021 BE, AND THE SAME HEREBY IS, AMENDED AS FOLLOWS:

SECTION II - CHANGES TO BUDGET

Those changes set out in **Attachment "A"** of the 15th day of June, 2021, attached hereto, and incorporated as if fully set out, as those changes affect and adjust the previously authorized budgets and staffing provisions, including compensation schedules of various city departments and funds represented, ought to be, and the same are, amended, re-adopted and enacted as amendments to the fiscal year 2020- 2021 Budget for South Ogden City.
The foregoing recitals are fully incorporated herein.

SECTION III - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of all prior Ordinances and Resolutions, together with their provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION IV - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which conflict with any of this Ordinance Amendment, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

SECTION V - SAVINGS CLAUSE

If any provision of this Ordinance shall be held or deemed to be or shall be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed to be the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Resolution shall be effective on 15th day of June, 2021, and after publication or posting as required by law.

DATED this 15th day of June, 2021

SOUTH OGDEN, a municipal corporation

by: ________________________________

Russell Porter, Mayor

Attested and recorded

____

Leesa Kapetanov, CMC
City Recorder

ATTACHMENT "A"

RESOLUTION NO. 21-22

A Resolution Of South Ogden City, Utah, Amending The City's Fiscal Year 2020-2021 Budget By Making Certain Changes To Several Of The City's Funds; Accounting For Revenue And Expenditure Changes; Modifying Prior City Ordinances As Necessary, By These Actions; And Establishing An Effective Date.

15 Jun 21

South Ogden City

June 15, 2021

Fiscal Year 2021

Budget Amendment

		Current Budget	New Budget	Difference +/-
12-30-200	Sponsor Donations	$0	$15,000	$15,000
12-30-225	Vendor Booth Rentals	$0	$3,000	$3,000
12-30-260	Pickleball Registration Fees	$0	$1,500	$1,500
12-30-270	Advertising Fees	$0	$4,000	$4,000
12-30-320	In-Kind Donations	$0	$2,000	$2,000
12-30-330	Spikeball/Mud V-ball Fees	$0	$1,500	$1,500
12-30-400	Transfer in from General Fund	$50,000	$50,000	$0
12-39-800	Appropriation of Fund Balance	$0	$56,178	$56,178
12-40-112	S/O Days Overtime	$0	$12,000	$12,000
12-40-300	Entertainment	$0	$30,000	$30,000
12-40-325	Fireworks	$0	$10,000	$10,000
12-40-350	Printing & Banners	$0	$5,000	$5,000
12-40-375	Equipment Rentals	$0	$46,242	$46,242
12-40-400	T-Shirt Printing	$0	$1,200	$1,200
12-40-410	Awards	$0	$3,000	$3,000
12-40-475	Miscellaneous Expense	$50,000	$25,736	($24,264)
	* Fund & allocate for 2021 South Ogden Days			
10-33-600	State/Local Grants	$206,812	$413,167	$206,355
10-55-112	Overtime - Police	$47,561	$54,416	$6,855
10-57-110	Salaries & Wages - Fire	$821,434	$824,134	$2,700
10-49-600	Community Programs - Non-Dept.	$4,000	$8,300	$4,300
10-80-275	Transfer to South Ogden Days Fund	$50,000	$52,500	$2,500
12-30-400	Transfer in from General Fund - SOD	$50,000	$52,500	$2,500
12-40-475	Miscellaneous Expense - SOD	$25,736	$28,236	$2,500
10-39-800	Appropriated Fund Balance - General Fund	$1,191,541	$1,001,541	($190,000)
	* New monies/grants received by the City			
	* o/t reimbursements, USAR, RAMP & Wal-Mart			
10-36-601	Donations to South Ogden City	$780	$7,301	$6,521
10-36-900	Miscellaneous Revenue	$132,664	$133,564	$900
10-55-247	Animal Control Costs	$30,000	$33,405	$3,405
10-55-650	Lease Payments - Police	$120,735	$122,535	$1,800
10-57-700	Small Equipment - Fire	$8,989	$9,289	$300
10-55-470	Community Education/Programs - Police	$1,000	$1,991	$991
10-49-599	Easter Egg Hunt - Non-Dept	$3,000	$3,025	$25
10-49-291	Newsletter Printing - Non-Dept	$8,100	$9,000	$900
	* Donations & Miscellaneous monies received by the City			
	* a/c, police tasers, fire equip, Easter & newsletter ads			
10-34-352	Comp Youth Basketball - Fees	$20,945	$84,000	$63,055
10-34-200	Baseball Revenue	$6,635	$11,300	$4,665
10-34-500	Football Fees	$10,700	$15,300	$4,600
10-34-350	Basketball Fees	$12,904	$14,300	$1,396
10-35-250	Soccer Fees	$1,495	$3,600	$2,105
10-34-354	Comp Adult Basketball - Fees	$1,247	$3,600	$2,353
10-71-350	Official Fees - Recreation	$6,600	$30,000	$23,400
10-71-241	Comp League Expenses - Recreation	$3,000	$7,000	$4,000
10-71-125	Temporary Wages - Recreation	$46,295	$86,338	$40,043
10-71-130	Employee Benefits - Recreation	$37,269	$48,000	$10,731
	* Adding back sports programs shut down by Covid			
	* Funding expenses tied to programs			
10-32-200	Building Permits	$111,000	$180,000	$69,000
10-34-700	Plan Check Fees	$34,093	$95,000	
10-58-110	Salaries & Wages - Inspections	$66,082	$87,000	$20,918
10-58-315	Professional & Technical - Inspections	$22,650	$51,000	$28,350
10-44-310	Professional & Technical - Administration	$13,895	$27,000	$13,105
10-44-600	Service Charges - Administration	$44,000	$46,500	$2,500
10-49-520	Employee Assistance Plan - Non-Departmental	$3,600	$4,000	$400
10-49-600	Community Programs - Non-Departmental	$8,300	$12,027	$3,727
10-42-310	Outside Legal Counsel - Legal Dept	$0	$15,200	$15,200
10-42-320	Prosecutorial Fees - Legal Dept	$1,000	$15,900	$14,900
10-49-320	Professional & Technical - Non-Dept - I/T	$30,000	$60,807	$30,807
	* Factoring in large building permits & plan check fees			
	* Dept. clean-up for Inspections wages & P/T			
	* Miscellaneous items in Admin & Non-Dept			
	* Funding for new contracts: legal - prosecutor & I/T			

Resolution No. 21-23

RESOLUTION OF SOUTH OGDEN CITY APPROVING AND AUTHORIZING AN AGREEMENT WITH NICHOLAS CAINE FOR CITY PROSECUTOR PROFESSIONAL SERVICES; AUTHORIZING THE CITY MANAGER TO SIGN THE NECESSARY DOCUMENTS ON BEHALF OF THE CITY TO GIVE EFFECT TO THE INTENT HEREOF; AND, PROVIDING FOR AN EFFECTIVE DATE.

SECTION I - RECITALS

WHEREAS, the City Council finds that the City of South Ogden ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the City Council finds that in conformance with Utah Code ("UC") § 10-3-717 the governing body of the city may exercise all administrative powers by resolution including, but not limited to regulating the use and operation of municipal property and programs; and,

WHEREAS, the City Council finds that it is necessary to enter into an agreement with Nicholas Caine for City Prosecutor professional services; and,

WHEREAS, the City Council finds that entering into an agreement Nicholas Caine for City Prosecutor professional services should be approved and adopted as necessary to support the activities of South Ogden city; and,

WHEREAS, the City Council finds that City now desires to further those ends by entering into an agreement with Nicholas Caine for City Prosecutor professional services; and,

WHEREAS, the City Council finds that the public convenience and necessity requires the actions contemplated,

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF SOUTH OGDEN AS FOLLOWS:

SECTION II - CONTRACT AUTHORIZED

That The "City Prosecutor Services Agreement" Attached Hereto as **Attachment "A",** And By This Reference Fully Incorporated Herein, Is Approved And Adopted; And That The City Manager is Authorized To More Fully Negotiate Any Remaining Details Under The Agreement On Behalf Of The City And Then To Sign, And The City Recorder Authorized To Attest, Any And All Documents Necessary To Effect This Authorization And Approval.

SECTION III - PRIOR ORDINANCES AND RESOLUTIONS

The body and substance of any and all prior Resolutions, with their specific provisions where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION IV - REPEALER OF CONFLICTING ENACTMENTS

All orders, and Resolutions regarding the changes enacted and adopted which have been adopted by the City, or parts, which are in conflict with this Resolution, are, to the extent of such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part repealed.

SECTION V - SAVINGS CLAUSE

If any provision of this Resolution shall be held or deemed or shall be invalid, inoperative or unenforceable such shall not have the effect of rendering any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed the separate independent and severable act of the City Council of South Ogden City.

SECTION VI - DATE OF EFFECT

This Resolution shall be effective on the 15th day of June, 2021, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, STATE OF UTAH, on this 15th day of June, 2021.

SOUTH OGDEN CITY

____

Russell L. Porter
Mayor

ATTEST:

____

Leesa Kapetanov, CMC

City Recorder

ATTACHMENT "A"

Resolution No. 21-23

Resolution Of South Ogden City Approving And Authorizing An Agreement With Nicholas Caine For City Prosecutor Professional Services; Authorizing The City Manager To Sign The Necessary Documents On Behalf Of The City To Give Effect To The Intent Hereof; And, Providing For An Effective Date.

15 Jun 21

CITY PROSECUTOR SERVICES AGREEMENT

This Agreement is made and entered into this ________ day of June, 2021, by and between South Ogden City ("City") and Nicholas Caine ("Attorney"). City and Attorney may be referred to collectively within this Agreement as ("Parties").

RECITALS

A. Criminal law functions include the review and analysis of criminal investigations and charges brought by law enforcement, and the prosecution of those charges. Said charges are limited to misdemeanors and infractions of both local and state laws, and are prosecuted in the City justice court.

B. Said functions also include meeting with individuals who have been charged in order to discuss their charges and the facts and circumstances thereof. These meetings generally take place at arraignments or pretrial conferences. These conferences, as well as trials, are generally conducted every Monday and Wednesday at the South Ogden City Justice Court. The court schedule is maintained by the court and its clerk, and may be changed as circumstances warrant.

C. Criminal law is a specialized area of the law. Furthermore, the functions and responsibilities of justice courts continue to increase as the state and district courts place more responsibility upon them.

D. The City is desirous to continue to meet the increasing needs of its citizens by providing efficient and knowledgeable enforcement of the laws of the City and the State of Utah.

THEREFORE, in consideration of the mutual terms, covenants and conditions contained herein, the Parties agree as follows:

1. **Recitals**. The RECITALS as set forth above are incorporated herein by this reference.

2. **Duties and Obligations**. The City agrees to the assignment of all criminal law functions of the City to Attorney. Said functions shall include, but not be limited to, the following: Reviewing investigations and charges brought by law enforcement within the City and preparing charging documents as necessary; working in cooperation with law enforcement to enforce the laws of South Ogden City and the State of Utah and to timely and efficiently prosecute violations thereof; attending South Ogden City justice court as scheduled by the court to handle all criminal matters before the court; prosecute bench and jury trials; prosecute trials de novo in the district court; perform legal research to support legal decision-making; work with the court in scheduling trials, hearings, etc. as necessary.

3. **Qualifications**. Attorney agrees that he is authorized to practice law in the State of Utah, and that he is a member in good standing of the Utah State Bar Association. Attorney agrees that he is trained and competent in the pursuit of the obligations and functions set forth herein.

4. **Supervision**. Attorney shall report to the City Manager or designee in the performance of this agreement.

5. **Compensation**. The City agrees to pay to Attorney monthly fee of $2,500.00 for the performance of the Agreement to be billed to the City on a monthly basis. Attorney agrees to schedule appropriate coverage for Court cases should he be unavailable at no additional cost to the City.

6. **Coverage**. In the event Attorney is unavailable to cover a Court calendar or a conflict of interest exists, Attorney will arrange for an experienced prosecutor who is authorized to practice law in the State of Utah and who is in good standing with the Utah State Bar Association to cover court cases and calendars. The attorneys who assist in providing prosecution services to the City will bill the City on a monthly basis. The total prosecution fees between all attorneys who provide prosecution services for the City will not exceed $2,500.00 per month.

7. **Termination.** This Agreement may be terminated at any time by either party to this Agreement for any reason, and with thirty (30) days written notice.

8. **Term of Agreement**. The Parties agree this Agreement shall be good for a term of five (5) years and may be renewed for an additional two (2) years at the mutual agreement of the Parties.

9. **Amendments**. This contract may be amended in writing by mutual consent of both parties.

DATED this_______ day of June, 2021.

SOUTH OGDEN CITY

____

By: Matthew J. Dixon
Its: City Manager

Nicholas Caine

____

Attorney

ORDINANCE NO. 21-06

AN ORDINANCE OF THE CITY OF SOUTH OGDEN, UTAH GRANTING A STORM DRAIN EASEMENT WITHIN FARRELL PARK

SECTION 1 - RECITALS

WHEREAS, the City of South Ogden ("City") is a municipal corporation duly organized and existing under the laws of Utah; and,

WHEREAS, the City Council finds that in conformance with UC §10-3-702, the governing body of the city may pass any ordinance to regulate, require, prohibit, govern, control or supervise any activity, business, conduct or condition authorized by State law or any other provision of law; and,

WHEREAS, MCJohnson Enterprises LLC has requested that a certain storm drain easement be established within Farrell Park, and

WHEREAS, the City hereby agrees that MCJohnson Enterprises LLC should have the right of access for all activities in connection with the purposes for which this easement will be granted, and,

WHEREAS, the City has power to grant access through said Farrell Park and all rights in connection with this easement.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF SOUTH OGDEN CITY, UTAH that the following be enacted by ordinance:

SECTION 2 – GRANTING OF EASEMENT

Based Upon The Review And Recommendation Of Responsible City Staff, And The City Manager, And The Findings Of The City Council, The Storm Drain Easement Agreement Attached Hereto As **Attachment "A"**, And By This Reference Fully Incorporated Herein, Is Hereby Approved And Adopted For The Provision Of Granting An Easement To MCJohnson Enterprises LLC

SECTION 3 - PRIOR ORDINANCES AND RESOLUTIONS

That the above fees, where they may have been taken from prior City Ordinances and Resolutions, are listed here for centralization and convenience; and that the body and substance of those prior Ordinances and Resolutions, with their specific provisions, where not otherwise in conflict with this Ordinance, are reaffirmed and readopted.

SECTION 4 - REPEALER OF CONFLICTING ENACTMENTS

All orders, ordinances and resolutions regarding the changes enacted and adopted which have been adopted by the City, or parts, which conflict with this Ordinance, are, for such conflict, repealed, except this repeal will not be construed to revive any act, order or resolution, or part, repealed.

SECTION 5 - SAVINGS CLAUSE

If any provision of this Ordinance be held or deemed, or shall be invalid, inoperative or unenforceable such will not render any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Ordinance being deemed the separate independent and severable act of the City Council of South Ogden City.

SECTION 6 - DATE OF EFFECT

This Ordinance will be effective on the 15th day of June 2021, and after publication or posting as required by law.

DATED the 15th day of April 2021.

SOUTH OGDEN, a municipal corporation

by: ________________________________
Mayor Russell Porter

ATTESTED:

____
Leesa Kapetanov, CMC
City Recorder

ATTACHMENT "A"

ORDINANCE NO. 21-06

An Ordinance of the City of South Ogden, Utah Granting a Storm Drain Easement within Farrell Park

15 Jun 21

Return to:

5583 Harrison Blvd.
South Ogden, Utah
84403

Grantor Parcel Number: 077090033

STORM DRAIN EASEMENT

For value received, South Ogden City, a municipal corporation ("Grantor(s)"), hereby grants to, McJohnson Enterprises LLC ("Grantee") a sewer easement for the construction, reconstruction, operation, maintenance, repair, replacement, enlargement, and removal of a storm drain line and all necessary or desirable accessories and appurtenances thereto, including without limitation: on, over, or under the surface of the real property of Grantor in Weber County, State of Utah more particularly described as follows and as more particularly described and/or shown on Exhibit "A" attached hereto and by this reference made a part hereof:

Legal Description: A PART OF THE SOUTHWEST QUARTER OF SECTION 15, TOWNSHIP 5 NORTH, RANGE 1 WEST, OF THE SALT LAKE BASE AND MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:
BEGINNING AT A POINT ON THE NORTH RIGHT-OF-WAY LINE OF 5600 SOUTH BEING LOCATED NORTH 89°09'44" WEST 2634.60 FEET AND NORTH 0°00'00" EAST 393.89 FEET FROM THE SOUTH QUARTER CORNER OF SAID SECTION; RUNNING THENCE NORTH 66°08'44" WEST 20.01 FEET ALONG SAID NORTH RIGHT-OF-WAY LINE; THENCE NORTH 25°09'19" EAST 155.19 FEET; THENCE SOUTH 66°21'15" EAST 20.95 FEET; THENCE SOUTH 23°45'05" WEST 20.00 FEET; THENCE NORTH 66°21'15" WEST 1.43 FEET; THENCE SOUTH 25°09'19" WEST 135.26 FEET TO THE POINT OF BEGINNING.

Assessor Parcel No. 077090033

Together with the right of access to the right of way from adjacent lands of Grantor for all activities in connection with the purposes for which this easement has been granted; and together with the present and (without payment therefore) the future right to keep the right of way and adjacent lands clear of any brush, trees, timber, structures, buildings and other hazards which endanger Grantee's facilities or impede Grantee's activities that are not existing on the date of this agreement. Grantee agrees all construction, reconstruction, operation, maintenance, removal and any other activities which disturb the easement will be coordinated with Grantor so as to minimize any unnecessary disruption to Grantor's property and property rights.

During construction, operation and maintenance activities, Grantee shall protect all existing improvements located within the easement including but not limited to, landscaping, trees, shrubs and sprinkling systems, sidewalk and curb from damage. Any damage to the improvements indicated herein shall be repaired or replaced at the Grantees expense. Existing trees shall be inspected and evaluated 1-year following the construction.

Grantee shall protect the easement, and the adjacent lands of Grantor over which Grantee has rights of ingress and egress, from damage caused, in whole or in part, by acts or omissions of Grantee, its employees, agents, contractors, subcontractors, assigns, lessees, licensees and agents.

Grantor shall have all rights to the easement property not granted hereby.

The rights and obligations of the parties hereto shall be binding upon and shall benefit their respective heirs, successors and assigns.

In consideration of the grants set forth herein, Grantee hereby agrees to defend, indemnify and hold harmless the City and its elected and appointed boards, officers, agents and employees from and against any and all claims, suits or liabilities and losses of any nature whatsoever including but not limited to reasonable attorney fees and costs, for damage to property and the improvements thereon or to persons, including death, which arise out of or are related to the construction, connection, use, operation, repair, replacement, maintenance or reconstruction of the storm drain line and all necessary or desirable accessories and appurtenances thereto.

To the fullest extent permitted by law, each of the parties hereto waives any right it may have to a trial by jury in respect of litigation directly or indirectly arising out of, under or in connection with this agreement. Each party further waives any right to consolidate any action in which a jury trial has been waived with any other action in which a jury trial cannot be or has not been waived.

Dated this _______ day of ___________________, 20___.

South Ogden City Corporation

____

By: Matt Dixon, City Manager

Attest:

____

Leesa Kapetanov, City Recorder

STATE OF_______________)
) ss.
County of _________________   )

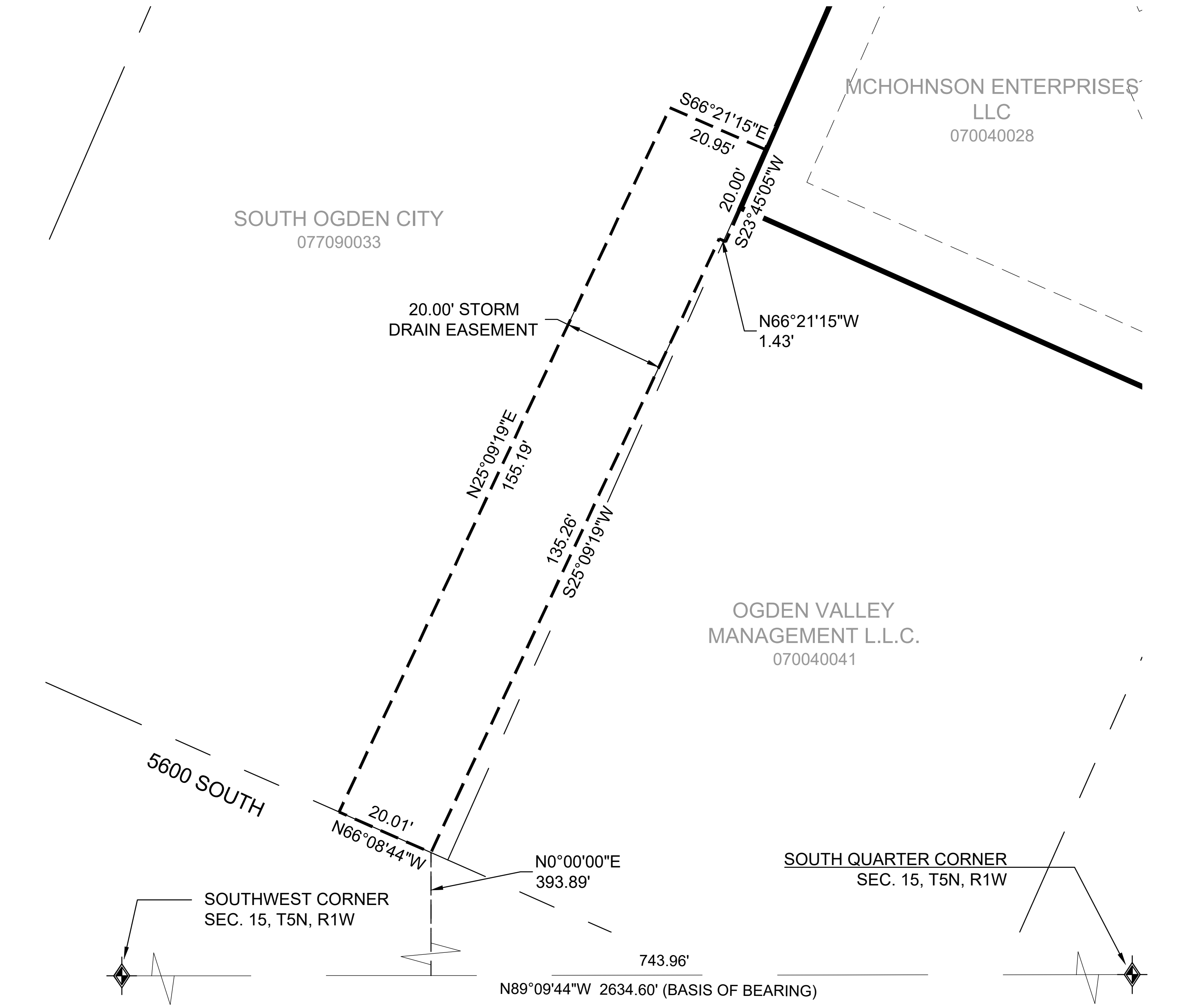
On this _____, day of ___________, 2____, personally appeared before me ___________ _____________________, whose identity is personally known to me (or proven on the basis of satisfactory evidence) and who by me duly sworn/affirmed, did say that he/she is the ______________________of South Ogden City Corporation and that said document was signed by him in behalf of said Corporation by Authority of its Bylaws, or (Resolution of its Board of Directors), and said _____________________acknowledged to me that said Corporation executed the same.

____
(notary signature)

NOTARY PUBLIC FOR ______________________ (state)
Residing at: ______________________________ (city, state)
My Commission Expires:__________________ (d/m/y)

EXHIBIT A

IDLEWIRE PET CARE
LOCATED IN THE SOUTHWEST QUARTER OF SECTION 15, TOWNSHIP 5 NORTH, RANGE 1 WEST
OF THE SALT LAKE BASE AND MERIDIAN



0' 15' 30' 60'

Scale in Feet

1" = 30'

LEGEND

- WEBER COUNTY MONUMENT AS NOTED
- SET 24" REBAR AND CAP MARKED GARDNER ENGINEERING
- SUBJECT PROPERTY
- ADJACENT PARCEL
- SECTION LINE
- EASEMENT
- EXISTING FENCE LINE

GARDNER ENGINEERING
CIVIL • LAND PLANNING
MUNICIPAL • LAND SURVEYING
5150 SOUTH 375 EAST OGDEN, UT
OFFICE: 801.476.0202 FAX: 801.476.0066

South Ogden Strategic Plan

	DESCRIPTION	OWNER	DUE DATE	RESOURCES	%
1.0	**FISCAL SUSTAINABILITY: Ensure the ability of the City to provide quality public services through careful, long-range planning and evaluation of current decisions in context of future fiscal impacts.**				
1.1	Maintain efforts and commitment to becoming a more fiscally sustainable City.	Steve Liebersbach	6/30/2022		
1.1.1	Hold quarterly work sessions to review and update the City's Sustainability Models	Steve Liebersbach	6/30/2022	Fred Philpot (LYRB)	
1.1.2	Expand the City's fleet lease program when doing so results in cost further cost savings and benefits to the City	Steve Liebersbach	6/30/2022	Jon & Garth	
1.2	Strengthen the City's fiscal health	Steve Liebersbach	6/30/2022		
1.2.1	Analyze the effects of increased use of solar on City power utility revenues.	Steve Liebersbach	6/30/2022	FA consultant(s)	
2.0	**EMPLOYEES: Recruit, develop and retain quality employees by maintaining competitiveness in pay and benefits and demonstrating a commitment to every employee's growth and development.**				
2.1	Improve the City's Employee Wellness program.	Doug Gailey	6/30/2022		
2.1.1	Conduct an employees survey to gather information on what changes the employees would like to see in the program.	Doug Gailey	7/30/2021	Qualtrics, Department Directors	
2.1.2	Enhance financial incentives for employees who participate in the Wellness Program.	Doug Gailey	8/30/2021	Steve, Matt, City Council	
2.2	Improve the training and development of our employees.	Doug Gailey	6/30/2022	Matt Dixon, Cameron West, Darin Parke, Jon Andersen, Steve Liebersbach	
2.2.1	Conduct another South Ogden Leadership Academy	Darin Parke	3/1/2022	Matt Dixon, Doug Gailey, Cameron West, Jon Andersen, Steve Liebersbach	
2.2.2	Implement Kantola Leadership Training Program in all departments with 80% or higher completion rate.	Doug Gailey	7/30/2021	Matt Dixon, Darin Parke, Cameron West, Jon Andersen, Steve Liebersbach	
2.3	Continue evaluation efforts for possible improvements to the City's Employee Benefit Package.	Doug Gailey	6/30/2022	Matt Dixon, Cameron West, Darin Parke, Jon Andersen, Steve Liebersbach	
2.3.1	Analyze the cost/benefits of providing an employee sick leave buy-back program.	Doug Gailey	8/30/2021	Steve Liebersbach, City Council, Cameron West, Darin Parke, Jon Andersen, Matt Dixon, City Council	
2.3.2	Review cost/benefits of adding a 401k match program to the employee benefit package.	Doug Gailey	8/30/2021	Steve Liebersbach, Cameron West, Darin Parke, Jon Andersen, Matt Dixon, City Council, Budget	
2.4	Increase Employee Satisfaction	Doug Gailey	6/30/2022		
2.4.1	Hold monthly inter-departmental lunches	Doug Gailey	6/30/2022	Matt Dixon, Jon Andersen, Darin Parke, Cameron West, Steve Liebersbach, Jamie Healy	
2.4.2	Establish a base-line of current Employee Satisfaction	Doug Gailey	9/1/2021	Qualtrics, Department Directors	
3.0	**INFRASTRUCTURE: Invest in the maintenance of existing City infrastructure (i.e. utilities, parks, roads, etc.) and plan for new infrastructure needs necessary to support new growth and development within the City.**				
3.1	Improve resident satisfaction ratings with the quality of the City's streets by 10 percent.	Jon Andersen	6/30/2023		

3.1.1	Review 2020 Community Survey results for base satisfaction score.	Matt Dixon	8/1/2021		
3.1.2	Complete a minimum of $1.3M in road maintenance and improvement projects.	Jon Andersen	6/30/2022	Brad Jensen (City Engineer), City Council, Budget	
3.1.3	Provide quarterly updates/education on street maintenance treatments, City projects and efforts made to improve City streets.	Jamie Healey	6/30/2022	Jon Andersen	
3.1.4	Evaluate alternative funding plans for streets in anticipation of restrictions on the City's ability to charge Road Utility Fees.	Steve Liebersbach	6/30/2022	City Council	
3.1.5	Increase beautification of Washington Blvd. between 36th and 40th Street.	Matt Dixon	6/30/2025	CDRA Board, UDOT, Jon Andersen	
3.2	Increase resident satisfaction rating of City parks by 10 percent.	Jon Andersen	6/30/2022		
3.2.1	Complete Phase I & II of Club Heights Park.	Jon Andersen	8/30/2021		
3.2.2	Complete Burch Creek Park.	Jon Andersen	6/30/2021		
3.2.3	Ensure adequate staffing and funding to maintain current and new parks.	Jon Andersen	9/15/2021	Doug Gailey, City Council, Budget	
3.2.4	Review and update the Nature Park development and improvement plan (recreation, conservation, education).	Matt Dixon	6/30/2022	Mark Vlasic (Planner), City Council, Grants	
3.2.5	Prepare a development and funding plan for a Skate Park.	Matt Dixon	6/30/2022	Mark Vlasic (Planner), City Council, Grants	
3.3	Increase opportunities for residents to utilize sidewalks and trails.	Jon Andersen			
3.3.1	Prepare trails for winter maintenance and use by the public.	Jon Andersen	6/30/2022	City Council, FY2022 Budget	
3.3.2	Improve sidewalk networks in Safe Routes for Schools areas.	Jon Andersen	6/30/2022	City Council, Grants, Budget	
3.3.3	Improve sidewalk network/connections where there are gaps.	Jon Andersen	6/30/2022	City Council, FY2022 Budget	
3.4	Improve the visual appeal of the City.				
3.4.1	Complete gateway projects at City borders (36th & Wall, Harrison & 89, etc.).	Matt Dixon	6/30/2023	CDRA Board, Private Developers	
3.4.2	Evaluate and track maintenance efforts for all City-owned properties and right-of-ways.	Jon Andersen	6/30/2022		
3.4.3	Improve the City's Code Enforcement efforts.	Darin Parke	6/30/2022	Todd Hardman, City Council	
3.5	Improve the City's Public Works yard and facilities.	Jon Andersen	6/30/2023		
3.5.1	Make plans for remodel/relocation of PW shops.	Jon Andersen	6/30/2022	Brad Jensen	
3.5.2	Work with School District on land swap plans and PW facilities plans.	Jon Andersen	9/30/2021	Matt, City Council	
3.6	Increase coordination and planning required to insure residents have access to public transit.				
3.6.1	Coordinate our growth and transportation needs with UTA to be sure UTA can plan to provide access to public transit for our residents.	Matt Dixon		Mayor Porter	

3.6.2	Identify steps and planning needed for Ogden BRT Phase II project.	Matt Dixon		Ogden City partners	
4.0	**ECONOMIC DEVELOPMENT: Foster quality economic development by focusing on new development (i.e. businesses, housing, etc.) opportunities, zoning options, code enforcement, increased leveraging of development resources and effective branding.**				
4.1	Increase the City's efforts in helping to address affordable housing in South Ogden.	Matt Dixon	6/30/2025	City Council	
4.1.1	Gather information about what kinds of programs are permissible with the Olene Walker funds.	Matt Dixon	10/31/2021		
4.1.2	Form a relationship(s) with developers of affordable housing projects and explore options and interest in partnering on a project in S. Ogden.	Matt Dixon	10/31/2021	City Council, CDRA Board	
4.1.3	Meet with the council to discuss options and get direction on South Ogden's program.	Matt Dixon	10/31/2021	CDRA Board	
4.1.4	Complete Affordable Housing Project	Matt Dixon	6/30/2025	CDRA Board	
4.1.5	Consider policies/programs that will aid the City in preserving existing affordable housing in the City.	Matt Dixon		City Council/CDRA Board	
4.2	Improve the City's effectiveness in attracting and completing valuable Economic Development projects.	Matt Dixon	6/30/2025	edcUtah, Consultant (Zions), Grant through edcUtah and other orgs.	
4.2.1	Develop and Economic Development Strategy for South Ogden.	Matt Dixon	9/30/2021	CDRA Board, Consultants	
4.2.1.1	Find out what grant funding is available through edcUtah to help pay for this work.	Matt Dixon	6/1/2021		
4.2.1.2	Apply for edcUtah grant funding.	Matt Dixon	7/1/2021	edcUtah	
4.2.1.3	Solicit competitive bids from qualified firms to help develop the plan	Matt Dixon	7/30/2021	Zions Bank, LYRB	
4.2.1.4	CDRA Board and City Council approve the Strategy as policy	Matt Dixon	12/30/2021	CDRA Board, City Council	
4.2.2	Develop an inventory of ED opportunity sites within South Ogden (i.e. property location, ownership, zoning, etc.).	Matt Dixon			
4.2.3	Get the city's best available development sites added to edcUtah's Sure Sites database.	Matt Dixon		edcUtah	
4.3	Increase the City's efforts in the redevelopment within the City Center CRA.	Matt Dixon		CDRA Board, Private Investment, Other Taxing Entities	
4.3.1	Become better educated on ways the City can utilize available tools to assemble and prepare parcels for redevelopment.	Matt Dixon			
4.3.2	Identify specific projects and a plan for use of tax increment within the City Center CRA.	Matt Dixon			
4.3.2.1	Work with UDOT Region 1 Planner, Chris Chesnut to discuss mid-block crossings along Washington Blvd.	Matt Dixon		Mark Vlasic	
4.3.3	Identify parcels that, if assembled and prepared, would expedite the City's redevelopment within the City Center CRA.	Matt Dixon			
4.3.4	Work with financial advisor and explore purchase options using Agency increment.	Matt Dixon		CDRA Board, Financial Advisor	
4.3.5	Get Agency approval to move forward with acquisitions.	Matt Dixon		CDRA Board	

4.3.6	Acquire and prepare the site for marketing as redevelopment site.	Matt Dixon		Real Estate Agent, CDRA Board, Lender	
4.4	Strengthen the City's brand.	Jamie Healey		City Council	
4.4.1	Construct Welcome to South Ogden signs at key locations in the City.	Matt Dixon	6/30/2025	Jon Andersen, Brad Jensen (Engineer), CDRA Board/Budget	
4.4.1.1	Review sign designs and gather cost estimates	Matt Dixon	12/31/2021	Mark Vlasic	
4.4.1.2	Identify desired locations for Welcome signs	Matt Dixon	12/31/2021	Jon Andersen	
4.4.1.3	Develop a project timeline that aligns with council desires and budget resources	Matt Dixon	12/31/2021	Steve Liebersbach	
4.4.1.4	Construct signs at designated locations - according to plans	Matt Dixon	6/30/2025	Jon Andersen	
4.4.2	Improve way-finding signage throughout the City (parks, city hall, public works, etc.).	Jamie Healey		Jon Andersen, City Council	
4.4.3	Review and take steps to ensure the City has Brand Consistency	Jamie Healey	6/30/2022	Department Directors, City Council	
4.5	Strengthen the City's relationship with our business community.	Jamie Healey	6/30/2023	Mayor and City Council,	
4.5.1	Create social media posts to highlight businesses.	Jamie Healey		Mayor Porter & City Council	
4.5.1.1	Determine which businesses to highlight.	Jamie Healey		Mayor Porter & City Council	
4.5.1.2	Contact and set up meeting with business to film and create highlight video.	Jamie Healey		Mayor Porter & City Council	
4.5.2	Re-evaluate and make changes to SOBA.	Jamie Healey		City Council	
5.0	**COMMUNITY ENGAGEMENT: Create opportunities for residents and businesses throughout the City to work and serve together while being connected to and valued by the City.**				
5.1	Increase utilization of City facilities by 25 percent (i.e. amphitheater, parks, etc.).	Jamie Healey		City Council, Grants,	
5.1.1	Gather data on utilization of parks and facilities the City may already have	Jamie Healey			
5.2	Increase community engagement through service opportunities.	Jamie Healey	6/30/2022	Jon Andersen	
5.2.1	Complete one city-wide Day of Service event (i.e. public parks, trails, etc.) with a minimum of 100 volunteers/residents.	Jon Andersen	6/30/2022	Jamie Healey, City Council	
5.2.2	Complete one neighborhood-specific Day of Service with minimum of 100 volunteer/residents.	Jon Andersen	6/30/2022	City Council, Jamie Healy	
5.3	Improve communications with residents & businesses.	Jamie Healey			
5.3.1	Increase social media following to 10,000 and increase overall engagement by 25 percent.	Jamie Healey			
5.3.2	Complete 2 Town Hall meetings at off-site locations throughout the City.	Leesa Kapetanov	6/30/2022	City Council	

5.3.2.1	Town Hall at _________	Leesa Kapetanov	10/31/2021	City Council	
5.3.2.2	Town Hall at __________	Leesa Kapetanov	3/31/2022	City Council	
5.4	Strengthen inclusion through improved communication and engagement with diverse groups.	Doug Gailey	6/30/2022	City Council, Minority groups, Churches	
5.4.1	Find ways to connect/engage with minority groups.	Doug Gailey			
5.4.2	Learn more about ways the City can be more helpful in our communications	Doug Gailey			
5.4.3	Report back and implement changes identified to help the City improve in these efforts.	Doug Gailey			
5.5	Strengthen engagement and sense of Community through Special Events.	Jamie Healey			
5.5.1	Evaluate special events to match the desires of the council and needs of the citizens.	Jamie Healey		City Council	

STAFF REPORT

SUBJECT: **FY 2021 Fraud Risk Assessment**
AUTHOR: **Steve Liebersbach**
DEPARTMENT: **Finance**
DATE: **6/15/2021**

RECOMMENDATION

There is no recommendation at this time, this is only a discussion item.

BACKGROUND

This is an item that was just released by the State Auditor's Office on May 1st as part of the new state compliance to be implemented for the current fiscal year's audit. It requires that the attached Fraud Risk Assessment be presented to council by the end of June.

ANALYSIS

There are a number of areas to look at within the assessment that I will touch on and make comments as this item is discussed.

SIGNIFICANT IMPACTS

There are no financial impacts of this discussion.

ATTACHMENTS

The Fraud Risk Assessment and Implementation Guide are attached.

Fraud Risk Assessment

Continued

*Total Points Earned: 295 /395 *Risk Level: Very Low > 355 | Low 316-355 | Moderate 276-315 | High 200-275 | Very High < 200

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

*Entity Name: South Ogden City

*Completed for Fiscal Year Ending: 6/30/2021 *Completion Date: 6/15/2021

*CAO Name: Matt Dixon *CFO Name: Steve Liebersbach

*CAO Signature: [signature] *CFO Signature: [signature]

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Questionnaire

Revised December 2020

Basic Separation of Duties

Continued

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

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

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

Definitions:

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

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

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

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

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

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

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

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

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

Utah State Capitol Complex, East Office Building, Suite E310 • Salt Lake City, Utah 84114-2310 • Tel: (801) 538-1025 • auditor.utah.gov

OFFICE OF THE
STATE AUDITOR

Implementation Guide

Revised December 2020

Fraud Risk Assessment

Background

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

Internal Controls as a Discipline

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

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

The COSO Framework includes five principles:

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

- Monitoring

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

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

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

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

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

2. Require a Commitment of Ethical Behavior

Purpose

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

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

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

3. Adopt and Put Into Practice Written Policies

Overview

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

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

b. Procurement

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

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

c. Ethical Behavior

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

d. Reporting Fraud and Abuse

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

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

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

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

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

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

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

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

4. Hire and Train Qualified Staff

Purpose

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

Overview

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

Implementation

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

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

5. Provide Effective Training

Overview

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

Implementation

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

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

6. Implement a Hotline

Definition

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

Overview

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

Implementation

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

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

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

7. Implement an Internal Audit Function

Definition

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

Overview

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

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

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

Implementation

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

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

Adaptation for small entities

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

8. Use an Audit Committee

Purpose

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

Membership

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

Functions

An audit committee must ensure the following:

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

Risk Score

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

The scale and corresponding levels are as follows:

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

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

Office of the
State Auditor

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

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

Fraud Risk Assessment

Continued

*Total Points Earned: ____/395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

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

*Entity Name: ____

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

*CAO Name: __________________________ *CFO Name: ____________________________

*CAO Signature: _______________________ *CFO Signature: _________________________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Basic Separation of Duties

Continued

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

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

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

Definitions:

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

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NOTICE AND AGENDA

SOUTH OGDEN CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY BOARD MEETING

TUESDAY, JUNE 15, 2021 – 6:00 P.M.

Notice is hereby given that the South Ogden City Community Development and Renewal Agency Board will hold a meeting on, Tuesday, June 15, 2021 beginning at 6:00 p.m. in the Council Chambers located at 3950 So. Adams Avenue, South Ogden, Utah. Any member of the board may be joining the meeting electronically.

I. CALL TO ORDER – Chairman Russell Porter

II. CONSENT AGENDA

A. Approval of January 5, 2021 CDRA Minutes

III. PUBLIC HEARING

To Receive and Consider Comments on the Proposed FY2022 CDRA Budget

IV. DISCUSSION/ACTION ITEMS

A. Consideration of **CDRA Resolution 21-02** – Adopting the FY2022 CDRA Budget

V. ADJOURN

Posted to the State of Utah Website June 11, 2021

The undersigned, duly appointed Board Secretary, does hereby certify that a copy of the above notice and agenda was posted at the Municipal Center (1st and 2nd floors), on the City's website (southogdencity.com) and emailed to the Standard Examiner on June 11, 2021. Copies were also delivered to each member of the governing body.

Leesa Kapetanov

Leesa Kapetanov, City Recorder

In compliance with the Americans with Disabilities Act, individuals needing special accommodations (including auxiliary communicative aids and services) during the meeting should notify the City Recorder at 801-622-2709 at least 48 hours in advance.

MINUTES OF THE SOUTH OGDEN CITY COMMUNITY DEVELOPMENT AND RENEWAL AGENCY BOARD MEETING

TUESDAY, JANUARY 5, 2021 – 6:00 P.M.
COUNCIL CHAMBERS, CITY HALL

BOARD MEMBERS PRESENT

Chairman Russell Porter, Board Members Sallee Orr, Brent Strate, Susan Stewart, Mike Howard, and Jeanette Smyth Note: Board Members Howard and Smyth joined the meeting via the Microsoft Teams meeting app.

STAFF MEMBERS PRESENT

City Manager Matthew Dixon, Assistant City Manager Doug Gailey, Parks and Public Works Director Jon Andersen, Police Chief Darin Parke, Fire Chief Cameron West, CDRA Attorney Adam Long, Special Events Coordinator Jaime Healy, and Recorder Leesa Kapetanov
Note: City Manager Matthew Dixon, Parks and Public Works Director Jon Andersen, Police Chief Darin Parke, and CDRA Attorney Adam Long joined the meeting via Microsoft Teams

CITIZENS PRESENT

Bruce & Joyce Hartman

Note: The time stamps indicated in blue correspond to the audio recording of this meeting, which can be found by clicking this link: https://www.southogdencity.gov/document_center/Sound%20Files/2021/CC210105_1806.mp3 or by requesting a copy from the office of the South Ogden City Recorder.

Motion from council meeting to enter CDRA Board Meeting:
01:01:02

Council Member Howard moved to reconvene as the South Ogden City Council and then recess into a Community Development and Renewal Agency Meeting. The motion was seconded by Council Member Orr. All present voted aye.

I. CALL TO ORDER

Chair Porter called the meeting to order at 7:07 pm and moved to the consent agenda.

II. CONSENT AGENDA

A. Approval of December 15, 2020 CDRA Minutes

- The chair called for a motion to approve the December 15, 2020 CDRA Minutes

01:01:25

Board Member Strate so moved, followed by a second from Board Member Smyth. The voice vote was unanimous in favor of the motion.

III. DISCUSSION/ACTION ITEMS

A. Consideration of **CDRA Resolution 21-01** – Approving Transfer of Property

- Overview by CDRA Attorney Adam Long

  01:03:29
- Comments by Developer Sky Hazelhurst

  01:10:50
- Discussion 01:12:28
- Motion 01:21:09

Board Member Smyth moved to approve CDRA Resolution 21-01. Board Member Howard seconded the motion. Chair Porter asked if there was further discussion, and seeing none, he called the vote:

Board Member Orr-	**Yes**
Board Member Strate-	**Yes**
Board Member Stewart-	**No**
Board Member Howard-	**Yes**
Board Member Smyth-	**Yes**

The resolution was adopted.

IV. ADJOURN

- Chair Porter called for a motion to adjourn

01:21:52

Board Member Strate moved to adjourn the CDRA Board meeting and reconvene as the South Ogden City Council. The motion was seconded by Board Member Smyth. All present voted aye.

The meeting adjourned at 7:29 pm.

I hereby certify that the foregoing is a true, accurate and complete record of the South Ogden City Community Development and Renewal Agency Board Meeting held Tuesday, January 5, 2021.

Leesa Kapetanov

Leesa Kapetanov, City Recorder, Board Secretary

Date Approved by Board

CDRA Resolution No. 21-02

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, UTAH, ADOPTING THE BUDGET FOR FY 2021-2022; AND PROVIDING THAT THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND DEPOSIT WITH THE BOARD RECORDER.

SECTION 1 - RECITALS

WHEREAS, under UCA§17C-1-601.5,the South Ogden City Community Development and Renewal Agency has prepared an annual budget for the fiscal year of July 1, 2021 to June 30, 2022, as required by the statute; and,

WHEREAS, the required public hearing thereon was held during the scheduled Board of Directors meeting on June 15, 2021 and the proposed budget was made available for public inspection as least three (3) days before the date of the public hearing; and,

WHEREAS, UCA§17-1-605.5, as amended, requires that before the 30th day of June each year, the Board of Directors shall by resolution, adopt a budget for the ensuing fiscal year; and,

WHEREAS, after due posting of notice of the public hearing in at least three (3) places within the agency boundaries, and posting of the notice on the Utah Public Notice Website at least seven (7) days prior thereto; the Board of Directors held a public hearing on the budget; and,

WHEREAS, the Board of Directors, in their public meeting, received and considered adjustments to the proposed budget, said adjustments having been the proper subject of consideration at the public hearing, and later modification by the Board of Directors; and,

WHEREAS, all conditions precedent to the adoption of the final budget have been accomplished;

NOW, THEREFORE, BE IT RESOLVED BY the Board of Directors of South Ogden City Community Development and Renewal Agency:

SECTION 2 - ADOPTION OF BUDGET

That the budget as set out in **Attachment "A"** and dated as of the 15th day of June, 2021, attached, and incorporated as if set out, ought to be, and the same are, adopted and enacted as the fiscal year 2021-2022 Budget for the Agency by the

Board of Directors of the South Ogden City Community Development And Renewal Agency.

The foregoing Recitals are incorporated herein.

BE IT FURTHER RESOLVED this Resolution shall become effective immediately upon its passage.

SECTION 3 - REPEALER OF CONFLICTING ENACTMENTS:

All orders and resolutions regarding the changes enacted and adopted which have heretofore been adopted by the Board, or parts, which conflict with this Resolution, are, for such conflict, repealed, except this repeal shall not be construed to revive any act, order or resolution, or part repealed.

SECTION 4 - PRIOR RESOLUTIONS:

The body and substance of all prior resolutions, with their provisions, where not otherwise in conflict with this Resolution, are reaffirmed and readopted.

SECTION 5 - SAVINGS CLAUSE:

If any provision of this Resolution shall be held or deemed or shall be invalid, inoperative or unenforceable such reason shall not render any other provision or provisions invalid, inoperative or unenforceable to any extent whatever, this Resolution being deemed the separate independent and severable act of the Board of Directors of South Ogden Board Community Development And Renewal Agency.

SECTION 6 - DATE OF EFFECT:

This Resolution shall be effective on the 15th day of June, 2021, and after publication or posting as required by law.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY, STATE OF UTAH, on this 15th day of June, 2021.

SOUTH OGDEN COMMUNITY DEVELOPMENT AND RENEWAL AGENCY

____
Russell Porter, Board Chair

ATTEST:

____
Leesa Kapetanov, Board Secretary

ATTACHMENT "A"

CDRA Resolution No. 21-02

A Resolution Of The Board Of Directors Of The South Ogden Community Development And Renewal Agency, Utah, Adopting The Budget For FY 2021-2022; And Providing That This Resolution Shall Take Effect Immediately Upon Its Adoption And Deposit With The Board Recorder.

15 Jun 21

South Ogden City

FY 2022

CDRA Final

Budget Adopted

June 15, 2021

Resolution – 21 - 02

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
Community Developmnt & Renewal					
REVENUE					
61-30-110	Tax Inc. - 36th Street	87,708	109,300	87,071	80,000
61-30-170	Interest - 36th Street	159	.00	51	100
	Total REVENUE:	87,867	109,300	87,122	80,100
	Total Revenue:	87,867	109,300	87,122	80,100
EXPENDITURES					
61-40-400	Professional	2,534	2,000	.00	2,100
61-40-710	Charge for Services - G/F	4,385	4,300	3,938	4,000
61-40-820	Loan Interest Expense	4,082	3,000	.00	3,000
61-40-840	Loan Payment to General Fund	.00	40,000	.00	30,000
61-40-841	Loan Payment to Water Fund	.00	30,000	.00	20,500
61-40-842	Loan Payment to Sewer Fund	.00	30,000	.00	20,500
	Total EXPENDITURES:	11,001	109,300	3,938	80,100
	Total Expenditure:	11,001	109,300	3,938	80,100
	Community Developmnt & Renewal Revenue Total:	87,867	109,300	87,122	80,100
	Community Developmnt & Renewal Expenditure Total:	11,001	109,300	3,938	80,100
	Net Total Community Developmnt & Renewal:	76,866	.00	83,184	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
CRA - Young Mazda Project Area					
REVENUE					
66-30-100	Tax Increment	21,662	25,000	20,926	21,000
66-30-101	Interest	36	.00	12	.00
66-30-125	Sales Tax Revenue	10,805	8,000	17,379	18,200
	Total REVENUE:	32,504	33,000	38,317	39,200
	Total Revenue:	32,504	33,000	38,317	39,200
EXPENDITURES					
66-40-100	Professional & Technical	449	2,000	.00	19,950
66-40-550	Tax Increment Incentives	10,805	30,000	27,873	18,200
66-40-600	Charge for Services - G/F	1,083	1,000	913	1,050
	Total EXPENDITURES:	12,337	33,000	28,786	39,200
	Total Expenditure:	12,337	33,000	28,786	39,200
	CRA - Young Mazda Project Area Revenue Total:	32,504	33,000	38,317	39,200
	CRA - Young Mazda Project Area Expenditure Total:	12,337	33,000	28,786	39,200
	Net Total CRA - Young Mazda Project Area:	20,167	.00	9,531	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
CDRA - NW Project Area					
Revenue					
67-30-200	Sales Tax Revenue	136,149	104,994	116,136	122,450
67-30-300	Interest/Other Income	.00	.00	310	.00
	Total Revenue:	136,149	104,994	116,446	122,450
	Total Revenue:	136,149	104,994	116,446	122,450
Expenditures					
67-40-400	Professional & Technical	2,903	3,000	.00	.00
67-40-480	Sales Tax Incentives	136,149	101,994	63,844	122,450
	Total Expenditures:	139,052	104,994	63,844	122,450
	Total Expenditure:	139,052	104,994	63,844	122,450
	CDRA - NW Project Area Revenue Total:	136,149	104,994	116,446	122,450
	CDRA - NW Project Area Expenditure Total:	139,052	104,994	63,844	122,450
	Net Total CDRA - NW Project Area:	2,903-	.00	52,602	.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2020-21 Current year Actual	2021-22 Future year Budget
City Center CRA Project					
Revenue					
68-30-200	Transfer in from General Fund	.00	12,882	.00	.00
68-30-300	Interest Income	9,555	.00	8,069	7,500
68-30-500	Sale of Property	.00	25,000	.00	.00
	Total Revenue:	9,555	37,882	8,069	7,500
	Total Revenue:	9,555	37,882	8,069	7,500
Expenditures					
68-40-400	Professional & Technical	108,997	37,882	35,714	7,500
68-40-520	Transfer to General Fund	37,038-	.00	.00	.00
	Total Expenditures:	71,959	37,882	35,714	7,500
	Total Expenditure:	71,959	37,882	35,714	7,500
	City Center CRA Project Revenue Total:	9,555	37,882	8,069	7,500
	City Center CRA Project Expenditure Total:	71,959	37,882	35,714	7,500
	Net Total City Center CRA Project:	62,404-	.00	27,645-	.00
	Net Grand Totals:	31,726	.00	117,672	.00