



# City Council Meeting Memorandum

## **RECOMMENDATION FOR FINANCIAL AUDIT SERVICES**

Consideration to award Child Richards CPAs & Advisors Auditing Contract

### ***Proposal***

Utah Code requires municipalities to annually complete a financial audit. The city periodically requests for proposals for auditing services to ensure cost-value and professional review. The city reached out to multiple companies as part of this process, including the City's current auditors, and received word from three companies who cited staffing and resource limitations that would preclude them from submitting a proposal.

The city received one proposal from its current auditor, a qualified and proven service provider. Staff recommends proceeding with a new six-year contract with Child Richards CPAs & Advisors based on the proposal received.

### ***Attachments***

Proposal for Audit Services

### ***Contact***

Laurie Hellstrom, City Recorder

# Proposal for Audit Services

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CHILD RICHARDS

— CPAs & ADVISORS —

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Pleasant View City

# Pleasant View City

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**By: Child, Richards CPAs & Advisors**

**Ryan Child**

**2490 Wall Ave, Ogden, UT 84401**

**801-621-0440**

**May 12, 2022**

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May 9, 2022

Pleasant View City,

We appreciate the opportunity to submit this proposal to perform auditing services for the Pleasant View City for the year ended June 30, 2022. We have really enjoyed working with the City's staff, management, and governing board over recent years and hope to be able to continue our working relationship.

Our audit team has years of collective experience in auditing and with local governments. We believe that some of our services are unique from our competitors as we have worked internally to accomplish multiple objectives. One objective is a very high level of quality control on our audit work, including financial auditing with respect to GASB standards and evaluating and assessing internal controls. The second objective is to always keep in mind the practical needs of our clients as we try to assist our clients in handling wide spread challenges among local governments. We are happy to help with new challenges throughout the year and not just during the audit time frame.

We appreciate your consideration. Should you have any questions, please feel free to call us at 801-621-0440.

Sincerely yours,

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Ryan R. Child, CPA

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ROYCE J. RICHARDS, J.D., CPA | RYAN R. CHILD, CPA

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2490 WALL AVENUE, OGDEN, UTAH 84401 | MAIN 801-621-0440 | FAX 801-399-9264

## TIME REQUIREMENTS AND PROPOSED SCHEDULE

We commit to meet the reporting deadline requirement associated with this audit. We anticipate our time frame to be about the same whether we prepare the financial statements and notes or whether management prepares them. Below is a proposed schedule for the procedures:

<b>Audit Area:</b>	<b>Key Dates</b>	<b>Hours</b>
<b>Planning and risk work</b>	<b>October or when ready</b>	<b>29</b>
<b>Substantive procedures</b>	<b>November or when ready</b>	<b>105</b>
<b>Compliance</b>	<b>October or when ready</b>	<b>12</b>
<b>Supervision and review</b>	<b>Throughout</b>	<b>30</b>
<b>Report preparation &amp; presentation</b>	<b>December</b>	<b>4</b>
		<b>180</b>

We have always strived to meet deadlines and have a great record of performing the services within the timed schedule agreed upon between us and the auditees.

## AUDIT FEES

Below is an illustration of the number of hours by staff level that we have allocated resources for the engagement within the prescribed time frame. If additional hours are required, the firm will simply put in additional hours to finish the audit within the time frame outlined. Our total "not-to-exceed" fee for the 2022 audit including the preparation of statements and footnotes is \$15,150. In the years that a single audit is needed, we anticipate the costs to be an additional \$2,500.

<b>Staff Level</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total</b>
<b>Partner</b>	<b>15</b>	<b>\$ 110</b>	<b>\$ 1,650</b>
<b>Manager/Partner</b>	<b>15</b>	<b>100</b>	<b>1,500</b>
<b>Staff</b>	<b>150</b>	<b>80</b>	<b>12,000</b>
	<b>180</b>		<b>\$ 15,150</b>

## NOT-TO-EXCEED FEES

Our “not-to-exceed” audit fees for each of the seven years under this arrangement are as follows:

	GAAS Audit Fees	Single Audit Fees
2022	\$ 15,150	\$ 2,500
2023	\$ 15,525	\$ 2,565
2024	\$ 15,915	\$ 2,630
2025	\$ 16,315	\$ 2,695
2026	\$ 16,725	\$ 2,835
2027	\$ 17,150	\$ 2,905

## **PROFILE OF OUR FIRM:**

### **Background of Child, Richards CPAs & Advisors and Staff Continuity:**

- Child, Richards CPAs & Advisors PC is a local CPA firm with its office in Ogden, Utah. We have extensive background in auditing local governments in Northern Utah. Currently, we have 13 experienced professionals including CPAs and approximately 7 other accountants and support staff. There are 6 members on the audit team.
- All audit work will be performed from our Ogden office which is located at 2490 Wall Avenue.
- The firm has over 35 years of experience in attestation engagements such as audits, reviews, agreed-upon procedures, and compilations. Our audit practice is focused and concentrated with local governments in Northern Utah.
- The partners of the firm are Ryan R. Child and Royce J. Richards.

### **Memberships:**

- Our firm is a member of the American Institute of Certified Public Accountants. This membership requires us to submit to strict rules of quality control including annual internal inspections and external peer reviews every three years.
- We are members and sponsors of the Utah Government Finance Officers Association.
- We are also members of the Utah Association of Certified Public Accountants (UACPA) and are properly licensed to practice in the State of Utah.

### **Education and training:**

- We conduct regular in-house training on auditing and accounting standards to keep ourselves sharp.
- Annually, we attend continued education from the UACPA in order to keep us up-to-date on legislative changes, GASB standards, and auditing standards.
- We receive the requirements of continued professional education from the U.S. General Accounting Office.



## AFFIRMATIONS:

- Our firm is properly licensed to practice as a certified public accounting firm in the State of Utah.
- Our firm meets the independence requirements of the American Institute of Certified Public Accountants and the current Government Auditing Standards. We have no independence issues or conflicts of interest in relation to the Pleasant View City.
- Our firm meets the continuing education and external quality control review requirements contained in the current Government Auditing Standards published by the U.S. General Accounting Office.
- Our firm and each member of the firm are in good standing with the UACPA, AICPA, and other regulatory authorities including the Department of Occupational Licensing. No complaints or compliance issues have occurred with any member of the firm.

## NONDISCRIMINATION CLAUSE

Our firm does not discriminate against any individual because of race, religion, sex, color, age, handicap, or national origin. These shall not be a factor in consideration for employment, selection of training, promotion, transfer, recruitment, rates of pay, or other forms of compensation, promotion, or separation.

## LIABILITY INSURANCE

The firm carries more than sufficient liability insurance.

## INDEMNITY PROVISION

Our firm agrees to defend, indemnify, and hold harmless the City, its officials, employees, representatives, and volunteers from and against any and all claims, demands defense costs, liability or consequential damages of any kind or nature arising from any negligent or wrongful conduct or from our duties as the City's auditor, and from any performance or failure to perform, under the terms of this agreement.

## QUALIFICATIONS

### Personnel to be assigned to the audit:

<u>Team Member</u>	<u>Position</u>
Ryan R. Child, MAcc, CPA .....	Partner
Nicole Nelson, MTax, CPA .....	Manager
Amy Davies, MAcc.....	Manager
Katie Giddens, MAcc, CPA.....	Senior Staff

### Technology:

We utilize up-to-date technology in order for us to sort and analyze accounting data, enabling us to make assessments on the risk areas of an audit and focus our time on those areas. We use AdvanceFlow and CheckPoint Engage, both developed by Thomson Reuters. The technology and risk assessment allows us to focus our time auditing financial records and spend less time doing tedious data input, which makes our audits efficient, benefiting both the firm and the client.

Our staff has in-depth knowledge of computerized accounting systems and they possess all the skills necessary to audit these complex systems.

### Communication:

We strive to maintain high levels of communication with our audit clients before, during, and after the audit. This allows the organizational personnel and governing board to be involved in the audit process and provide input and feedback into the audit procedures.

### Quality control:

Our firm has received a “pass rating” with no deficiencies on our report from our latest peer review, which occurred in 2019. The pass rating is the highest rating available. No letter of comment was included.

We have also been reviewed by the State Auditor’s Office on their periodic evaluations and received a good report with a “pass rating” and no instances of noncompliance with state requirements or professional standards.

### New standards and regulations:

We keep in mind the needs of an Organization for effectiveness and compliance with state and federal regulations and new accounting standards. We communicate any relevant changes to standards and regulations to our clients throughout the year in order for them to be prepared to handle those changes as they arise.

## QUALIFICATIONS (continued)

### **Application of various auditing and accounting methods:**

Because of our vast background in nonprofit finance and auditing, we are able to provide ideas which we obtain from other entities with regards to accounting and compliance.

### **Timeliness:**

Our firm always strives to provide timely reports to our clients. We understand that the sooner the financial statements are provided to management and the governing board, the more useful the information is. However, we do not cut corners in order to accomplish this.

## ADVANTAGES OF OUR FIRM

1. We serve as the treasurer of Plain City, West Haven City, Hooper City and North Davis Fire District. This provides us with the insight on how to handle and audit day to day functions of local government accounting as we serve local governments in the functions of both audits and accounting.
2. We have extensive experience in governmental audits including municipalities. We provide auditing services to 32 governmental entities, split between December and June year ends.
3. We provide direct accounting services to local governments with hands on entry and adjustments to QuickBooks, Caselle and Pelorus financial systems.
4. We have the staffing commitment and availability during the time of year the services is needed to meet the deadlines associated with the proposal.
5. We make it a point to communicate with our clients any new legislative changes, state audit requirements, and accounting standard changes that may have an impact on our clients.
6. The firm size makes us big enough to handle the task in a timely manner, but still be personable to the officials and staff members of the City.
7. We have a comprehensive knowledge of the accounting required for governments and our staff is thorough in its work.
8. Experience from multiple perspectives of the accounting and oversight of nonprofits and governmental entities.
  - a. Our firm, and members of our firm serve as the treasurer for West Haven City, Plain City, North Davis Fire District, and Willard City. This allows us to understand the challenges of accounting and budgeting rather than just auditing after-the-fact.
  - b. Ryan has served on the audit committee for Weber County.
  - c. Conduct annual audits and reviews of local governments.



## RELEVANT EXPERIENCE

We take a lot of pride in our client satisfaction and retention. Over the past few years we have audited and continue to audit the governmental entities of similar size and nature to the Pleasant View City as listed below.

1. Clinton City
2. Pleasant View City
3. North Salt Lake City

We perform audit services for approximately 25 local governments including municipalities and districts.

We also provide accounting services including treasurer duties for the following entities:

1. West Haven City
2. North Davis Fire District
3. Plain City
4. Morgan City

## AUDIT TEAM AND THEIR ROLES

### **Ryan R. Child, MAcc, CPA**

Ryan will be heavily involved in the risk identification, assessment, and planning stages of the audit and be involved in some of the substantive procedures. Ryan will be heavily involved in the internal control evaluation. Ryan provides a quality control review on all audit documentation and financial statements to ensure that the end product is accurate, complete, and meaningful to the end user.

### **Nicole Nelson, MTax, CPA**

Nicole will be involved in the risk identification and assessment and monitor the ongoing audit objectives during the audit to provide assurance that sufficient audit evidence is gathered and determined to meet the objectives in order to express an opinion on the financial statements.

### **Amy Davies, MAcc**

Amy will play a major role in compliance and controls during the audit. She will be heavily involved in the controls over the District's audit areas and control centers. She will perform the first technical review of the audit work papers and procedures before Ryan's review.

### **Katie Giddens, MTax, B.S. Accounting**

Katie will play a role in preparing trial balances, testwork, lead schedules, and financial statements and footnotes and performing tests of transactions and balances through the audit. She will also be involved in the compliance related work and statement preparation.

## APPROACH TO EXAMINATION

### Planning and Risk Identification



### Creating an Audit Approach



### Substantive Audit Procedures



### Review and Supervision



### Representations



### Reports

- Gaining an understanding of controls/backgrounds through policies, inquiries, and walkthroughs.
- Identify and assess risks from controls, minutes, inquiries, and analytical procedures.

- Designed through our risk assessments from the planning and identification process.
- Analytical procedures and ratio analysis.
- Inquiries with employees, management, & board.

- Tracing transactions and balances through the accounting system and supporting documentation.
- Third-party confirmation.
- Gaining sufficient evidence to support balances and transactions.

- The review process has one formal review of the planning process and the final work papers and an informal oversight throughout the engagement.
- Two quality control reviews prior to release of financial statements.

- Management will sign a representation letter that the information provided to us for the audit did not contain any misrepresentations.

- At the end of the audit we will provide financial statements and footnotes, auditor's reports, findings, and a management letter.
- Reports will be presented to the board members in a useful and meaningful way.

## Ryan Child, MAcc, CPA



**Education:** Master of Professional Accounting, Weber State University  
Bachelor of Science – Accounting, Weber State University

### **Professional Experience:**

Mr. Child has managed, planned, and carried out approximately 40 annual financial audits and reviews. These engagements include local governments, nonprofit organizations, and profit motivated entities including construction, oil marketing & selling, and HUD subsidized housing projects. Mr. Child has accounted for complex accounting situations including multi-million dollar bond issuances. Mr. Child communicates with management and oversight boards regarding sensitive information including litigations, internal controls, conflicts of interest, and budgetary analyses. Mr. Child conducts in-house quality control inspections with regard to standard and regulatory compliance with respect to government and nonprofit auditing. Mr. Child schedules the workloads for the audit team. Some of the entities Mr. Child has worked with include the following:

- Central Weber Sewer Improvement District
- Central Davis Sewer District
- North Salt Lake City
- Pleasant View City
- Salt Lake City Mosquito Abatement District

### **Continuing Professional Education:**

Mr. Child has met all requirements for continuing professional education. Some of the courses he has attended include:

- Utah State Auditor’s Office Governmental Updates
- Utah Association of Certified Public Accountants State and Local Governments Conferences
- Mr. Child is also studying to become a Certified Government Financial Manager (CGFM).

### **Background:**

In Ryan’s spare time he enjoys spending whatever time he can with his wife and children. He also enjoys the outdoors, including fishing, hiking, and camping.

## Nicole Nelson, MTax, CPA



**Education:** Master of Taxation, Weber State University  
Bachelor of Science – Accounting, Weber State University

### **Professional Experience:**

Ms. Nelson received her Bachelor of Science in Accounting and Master of Taxation degrees from Weber State University. She has been with the firm since 2017. Prior to public accounting, she worked in banking and in private industry accounting for small businesses using Quickbooks and Quickbooks Online. She works on audits and reviews as well as tax returns for both personal and business clients. She currently serves as the treasurer for North Davis Fire District.

Some of the entities Ms. Nelson has worked with include the following:

- North Salt Lake City
- Hooper City
- Weber Fire District
- Midway City

### **Continuing Professional Education:**

Ms. Nelson has met all requirements for continuing professional education. Some of the courses she has attended include:

- Utah State Auditor's Office Governmental Updates
- Utah Association of Certified Public Accountants State and Local Governments Conferences

### **Background:**

When Nicole is not in the office, she enjoys spending time with her husband and kids, and traveling to see new places and eat new foods.

## Amy Davies, MAcc, B.S.



**Education:** Master of Accountancy, Brigham Young University  
Bachelor of Science – Accounting, Brigham Young University

### **Professional Experience:**

Mrs. Davies previously worked for the Office of the State Auditor for about eight years. Her time there included financial audits, single audits, and special projects. She led audit teams in completing audits of State Departments, State Agencies, and Utah Colleges and Universities. She also edited local government training manuals and assisted various cities in converting to current reporting models.

Some of the entities Mrs. Davies has worked with include the following:

- Farr West City
- Clinton City
- Central Weber Sewer District
- Various State of Utah Agencies
- Colleges and Universities in Utah

### **Continuing Professional Education:**

Mrs. Davies is currently working on meeting all the requirements for continuing professional education and has kept up to speed with auditing standards and compliance related requirements.

### **Background:**

When Amy is not in the office, she enjoys spending time with her children, reading, and playing the piano.

## Katie Giddens, MTax, CPA



**Education:** Master of Taxation – Weber State University  
Bachelor of Science – Accounting, Weber State University

### Professional Experience:

Ms. Giddens has worked with a variety of clients, providing both accounting and auditing services. She is experienced in auditing nonprofits, governments, and 401(k) plans. Ms. Giddens is experienced with all audit stages from planning to financial statement preparation and believes in providing quality work. She also works with clients to provide accounting and tax services.

Some of the entities Ms. Giddens has worked with include the following:

- Alpine Church
- Ogden/Weber Chamber of Commerce
- GOAL Foundation
- Weber Mosquito Abatement District
- Pleasant View City

### Continuing Professional Education:

Ms. Giddens is currently working on obtaining her CPA license by the end of 2021. She is continuing to stay up to date with new laws with continued professional education throughout the year.

### Background:

When Katie is not in the office, she enjoys spending time outdoors biking and hiking, and traveling the world.

# **Poulsen VanLeuven & Catmull PA**

**Certified Public Accountants**

Members of the American Institute of CPA's  
and the Idaho Society of CPA's  
**Jeffrey D. Poulsen, CPA**  
**Darren B. VanLeuven, CPA**  
**Jacob H. Catmull, CPA**

## **Report on the Firm's System of Quality Control**

August 28, 2019

To the Owners of  
Child Richards CPAs & Advisors  
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Child Richards CPAs & Advisors (the firm) in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Child Richards CPAs & Advisors in effect for the year ended March 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Child Richards CPAs & Advisors has received a peer review rating of *pass*.

*Poulsen, VanLeuven & Catmull*  
Poulsen, VanLeuven & Catmull P.A.



OFFICE OF THE  
STATE AUDITOR

Ryan Child  
Child Richards CPAs  
2490 Wall Ave  
Ogden, UT 84401

Dear Mr.Child:

We have completed our review of the workpapers of Clinton and Kamas City for the years ending June 30, 2020. **Our review was not a peer review.** The results of our review disclosed several matters that we discussed with you during our on-site review. We have included here those matters that we consider significant.

1. The firm agreed with the position of Kamas City in their allocation of CARES funding to cover 100% of the salaries and benefits for public safety for the period of March through June 30. Please see our training video on the proper use of [CARES act and ARPA funds](#).

The results of our quality reviews of CPA firms and practitioners who audit local government entities will soon be included on our website. Your firm will be noted as receiving a “Pass” rating.

As a reminder, when you audit public accounts of governmental entities you are operating under the delegated authority of the State Auditor, whose authority is detailed in the Utah Constitution Article VII, Section 15. As such, you are expected to achieve a high standard of audit quality in accordance with auditing standards.

We appreciate our professional relationship and your commitment to providing quality audit services to local governments. If you have questions concerning this letter or other matters please feel free contact me.

Sincerely,

Seth Oveson, CPA  
Local Government Manager  
435-572-0440  
[soveson@utah.gov](mailto:soveson@utah.gov)



# City Council Meeting Memorandum

## **American Rescue Plan Act (ARPA) Funds** Agreement for Employee Retention Bonuses

### ***Background***

Pleasant View City is the recipient of approx. \$1.28 Million in American Rescue Plan Act (ARPA) funding. This is one-time funding from the U.S. Federal Government in relation to state and local coronavirus recovery efforts. Signed into law on March 11, 2021, the American Rescue Plan Act of 2021 ("ARPA") provides a total of \$350 billion in additional funding for state and local governments.

The City Council has begun to allocate some of this funding in accordance with Federal guidelines, which include an allowance for funding to be utilized for employee retention efforts and economic relief.

On May 24, 2022, the City Council appropriated \$280,000 for one-time employee retention bonuses, with the request that a relative agreement come before the Council for final approval. This agreement is attached for Council review and consideration.

### ***Attachments***

Draft Agreement

### ***Contact***

Amy Mabey, City Administrator, 801-827-0468

## **American Rescue Plan Act (ARPA) Employee Retention Bonus Agreement**

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Employee name: \_\_\_\_\_ Employment start date: \_\_\_\_\_

### **Status of employment**

Full-time/Part-time with benefits

Limited part-time without benefits

### **Overview**

The Mayor and City Council have determined that employees are of highest priority and in lieu of major 2021-22 national inflationary increases, desire to utilize available resources for employee retention. American Rescue Plan Act (ARPA) funding is eligible for use to enhance employee retention efforts and more specifically for premium pay for essential workers.

Employees who are in good standing with Pleasant View City are eligible to qualify for a one-time employee retention bonus through ARPA funding. This bonus is intended to provide an incentive for continued employment for a least one-year upon signature of this agreement.

Full-time, three quarter-time, and part-time employees with benefits or who average more than 10 hours per week, are eligible to qualify for a retention bonus in the amount of \$5,000, and part-time employees who are seasonal or work less than 10 hours per week are eligible to receive a bonus in the amount of \$2,500. These bonuses are subject to federal and state income taxes.

Employees within the six-month probationary period of employment are eligible to qualify for the bonus directly following six-months of their official start date with the city. Future/new employees hired before September 1, 2022, are also eligible to participate.

### **Employee Agreement**

I authorize and agree to be a recipient of Pleasant View City's retention bonus for 2022. I recognize this bonus is reflective of my willingness to retain employment in good standing with Pleasant View City for the duration of at least twelve (12) months' time from the date of this agreement. If my term of employment ends prior to that time, a prorated repayment to the city is required based on the number of days remaining in the agreed upon duration, or \$13.69 per day for full-time employees and \$6.84 per day for part-time employees.

This Agreement entered this \_\_\_\_\_ day of June 2022, between \_\_\_\_\_ ("Employee") and Pleasant View City ("Employer"), a Utah Municipality.

\_\_\_\_\_  
Employee's signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
City Administrator's signature

\_\_\_\_\_  
Date

**RESOLUTION 2022-M**

**A RESOLUTION AUTHORIZING THE EMPLOYER ‘PICK-UP’ ELECTION OF EMPLOYEE RETIREMENT CONTRIBUTIONS FOR TIER 2 PUBLIC SAFETY.**

WHEREAS, Pleasant View City Corporation participates in a Utah Retirement System; and

WHEREAS, the Internal Revenue Service and Utah Retirement Systems require entities who make retirement contributions on behalf of their employees make a formal pick-up election for these contributions; and

WHEREAS, Pleasant View City has the authority and responsibility to establish appropriate policies; and

NOW THEREFORE, Be it resolved by the City Council of Pleasant View, Utah:

SECTION ONE: The City Administrator and staff are authorized and directed to take the necessary steps to make this employer ‘pick-up’ election for Tier 2 Public Safety at the rate of 2.59% of salary (*previous rate: 2.27% of salary*) as allowed under the Internal Revenue Code and by Utah Retirement Systems and as outlined in the attached ‘Employer Election to Pick-Up Member Contributions’ from the Utah Retirement Systems.

SECTION TWO: This resolution shall take effect immediately.

DATED this \_\_\_\_ day of June, 2022.

PLEASANT VIEW CITY, UTAH

\_\_\_\_\_

Mayor

Attest:

\_\_\_\_\_

City Recorder

This resolution has been approved by the following vote of the Pleasant View City Council:

\_\_\_\_\_ Councilmember Arrington  
\_\_\_\_\_ Councilmember Gibson  
\_\_\_\_\_ Councilmember Marriott  
\_\_\_\_\_ Councilmember Nelsen  
\_\_\_\_\_ Councilmember Urry



Utah Retirement Systems  
 PO Box 1590  
 Salt Lake City, UT 84110-1590  
 801-366-7318 | 800-753-7318  
 www.urs.org

# Employer Election to Pick-Up Member Contributions Tier 2 Public Safety and Firefighter

**Instructions:**

1. This form is designed to notify Utah Retirement Systems (URS) of an Employer's formal election to "pick-up" retirement contributions.
2. This form and accompanying documentation must be returned to URS for processing.
3. A pick-up election is subject to federal law, resulting in tax and legal consequences, including limitations about the ability to modify or revoke the election. For information regarding employer pick-up contributions, please refer to federal law and guidance, including Internal Revenue Code Section 414 and IRS Revenue Ruling 2006-43.
4. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of Member contribution "pick-ups" and submitting this form.

<b>SECTION A » EMPLOYER INFORMATION</b>		
Employer Name <i>Pleasant View City</i>	Employer Number	Date
Desired Effective Date: <u>7/1/2022</u> (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)		
<b>SECTION B » PICK-UP AMOUNT(S)</b>		
<p>The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Please check the box and fill in the portion of employee contributions picked-up for each class of employees below. For example, mark "ALL" for a pick-up of all employee contributions for that system or a percentage of salary for a pick-up of a portion of employee contributions.)</p> <p><b>Please also attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions.</b> (For example, ordinance, resolution, governing body meeting minutes, etc.)</p> <p>Note: If you are picking-up contributions for both public safety and firefighter employees, check both boxes</p> <p><input checked="" type="checkbox"/> Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a <b>Public Safety Officer</b>:</p> <ul style="list-style-type: none"> <li>o ALL _____ (this includes any potential future increases to employee contributions); <b>OR</b></li> <li>o <u>2.59</u>% of salary.</li> </ul> <p><input type="checkbox"/> Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a <b>Firefighter</b>:</p> <ul style="list-style-type: none"> <li>o ALL _____ (this includes any potential future increases to employee contributions); <b>OR</b></li> <li>o _____% of salary.</li> </ul>		
<b>SECTION C » CERTIFICATION AND SIGNATURE</b>		
<p>I acknowledge and certify the following:</p> <ul style="list-style-type: none"> <li>• I represent and have the authority to sign and submit this form on behalf of the participating employer;</li> <li>• That Employer has taken all appropriate and necessary actions to make a formal Employer pick-up regarding employee contributions on behalf of its employees;</li> <li>• The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414;</li> <li>• From and after the date of the pick-up election, an Employee may not: 1) have a cash or deferred election right with respect to designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;</li> <li>• In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction—In other words, the Employer must not reduce employee salary to offset the amount designated as employee contributions;</li> <li>• Future modifications to this Employer election may be disallowed or limited;</li> <li>• The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;</li> <li>• I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form; and</li> <li>• The Information provided on this form and attached documentation is correct and can be relied upon by URS.</li> </ul>		
Printed Name of Employer Representative (Binding Official)	Signature of Binding Official	Title

## Laurie Hellstrom

---

**From:** James D. Hammer <James.Hammer@urs.org>  
**Sent:** Monday, June 6, 2022 2:14 PM  
**To:** Laurie Hellstrom  
**Subject:** Tier 2 Public Safety and Firefighter Pickup Election. 449 Pleasant View City  
**Attachments:** MEMS-50 Employer Election to Pick-Up Member Contributions Tier 2 PS and FF.pdf

Caution! This message was sent from outside your organization.

Greetings,

This is a courtesy notification to remind you of the member-paid contribution rate increase in the Tier 2 Public Safety and Firefighter Retirement System effective July 1, 2022.

Your agency elected to pick up the member-paid contributions up to 2.27% of retirement salary, which currently covers the full member contribution percentage, however the election will not cover the member payment increase to 2.59% effective July 1, 2022. Your agency is not required to pick up the full member contribution percentage, however if you would like to increase the pickup election to avoid members covering a portion of the retirement contributions, we will need the attached form completed and returned to URS prior to July 1, 2022, along with backup documentation supporting your agency's formal pickup election. You may deliver the form and backup documentation to URS through the online Message Center.

Thank you for your prompt attention to this matter.

James Hammer  
Employer Services Director  
[Utah Retirement Systems](#)  
801-366-7786 | F: 801-245-7786

***Trust, Commitment, Value, Innovation, Excellence***

\*This message may contain confidential information and is intended only for the recipient named. If you are not the named recipient, do not disseminate, distribute, or copy this email. Please notify the sender immediately by email if you have received this email by mistake and delete it from your system.

RESOLUTION 2020-L

A RESOLUTION AUTHORIZING THE EMPLOYER 'PICK-UP' ELECTION OF EMPLOYEE RETIREMENT CONTRIBUTIONS FOR TIER 2 PUBLIC SAFETY.

WHEREAS, Pleasant View City Corporation participates in a Utah Retirement System; and

WHEREAS, the Internal Revenue Service and Utah Retirement Systems require entities who make retirement contributions on behalf of their employees make a formal pick-up election for these contributions; and

WHEREAS, Pleasant View City has the authority and responsibility to establish appropriate policies; and

NOW THEREFORE, Be it resolved by the City Council of Pleasant View, Utah:

SECTION ONE: The City Administrator and staff are authorized and directed to take the necessary steps to make this employer 'pick-up' election for Tier 2 Public Safety at the rate of      All or 227 % of salary as allowed under the Internal Revenue Code and by Utah Retirement Systems.

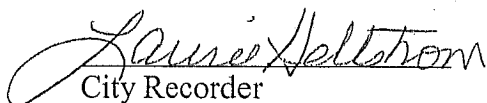
SECTION TWO: This resolution shall take effect immediately.

DATED this 28 day of July, 2020.

PLEASANT VIEW CITY, UTAH

  
Mayor

Attest:

  
City Recorder

This resolution has been approved by the following vote of the Pleasant View City Council:

<u>Yes</u>	Councilmember Arrington
<u>Yes</u>	Councilmember Bailey
<u>Yes</u>	Councilmember Gibson
<u>Yes</u>	Councilmember Marriott
<u>Yes</u>	Councilmember Urry



## RESOLUTION 2022-N

### **A RESOLUTION AMENDING THE CONSOLIDATED FEE SCHEDULE BY AMENDING THE GARBAGE, RECYCLING, SEWER UTILITY FEES, RECREATION REGISTRATION FEES, PUBLISHING FEES, GRAMA RESEARCH FEE & BASEMENT RENTAL FEE.**

**WHEREAS**, the City Council has a responsibility to periodically review the various fees contained in the consolidated fee schedule to assure appropriate revenues and cost coverages are in place; and

**WHEREAS**, the City Council has the authority and responsibility to establish appropriate fees relating to services, permits and licenses, fines and development in the city.

**WHEREAS**, the monthly **sewer utility rate** will need to be increased from \$26.55 to \$27.80 in order to maintain the same ratio of the monthly fees, which 35% goes to PV to cover PV's expenses & 65% goes to cover the CWSIS expense.

**WHEREAS**, the monthly **garbage can and recycling can rates** will need to be increased due to the restructuring of the PWD Department, adding new PWD employees and increases in the garbage pickup and tipping fees; the \$10.00 garbage fee and \$11.00 extra garbage fee will need to be increased to \$12.00 and \$13.00 respectfully. The \$4.25 recycle fee and \$5.00 extra recycle fee will need to be increased to \$4.65 and \$5.40 respectfully. The \$3.75 tipping fees will need to be increased to \$4.00. *(Optional rate calculation: apply any excess revenue over expenditures from the prior year as a credit. That would create a \$.70 credit on the garbage fees and a \$.20 credit on the recycling fees)*

**WHEREAS**, the **recreation registration fees** will be added to the Consolidated Fee Schedule.

**WHEREAS**, the newspaper noticing has been removed from the City's code as a noticing requirement, **public hearing/meeting notification fees** for Subdivisions & Planning & Zoning advertising will be reduced.

**WHEREAS**, according to Utah State Code Title 63G, a **GRAMA research fee** may be charged on an hourly rate not to exceed the salary of the lowest paid employee to perform the request with the first quarter hour of staff time being free of charge and therefor the research fee will be increased.

**WHEREAS**, the **basement rental fee** will be adjusted to accommodate an employee to attend basement rental reservations for the security of the building.

**WHEREAS**, the **ICC Building Valuation Data** is updated every August and February and the City now desires to have the data updated to the 'most recent' ICC building valuation data available.

**NOW THEREFORE**, be it resolved by the City Council of Pleasant View, Utah:

#### **SECTION ONE:**

The monthly Sewer Utility Rate will be increased from \$26.55 to \$27.80 per connection.

The monthly Garbage Can Rate will be increased from \$10.00 to \$12.00 per can.

The monthly Extra Garbage Can Rate will be increased from \$11.00 to \$13.00 per can.

The monthly Recycling Can Rate will be increased from \$4.25 to \$4.55 per can.

The monthly Extra Recycling Can Rate will be increased from \$5.00 to \$5.40 per can.

The Recreation Registration Fee for Flag Football is \$50.00 per participant.

The Recreation Registration Fee for Basketball is \$52.00 per participant.

The Recreation Registration Fee for Baseball/Softball is \$48.00 per participant.

All Public hearing/meeting notification fees listed under Subdivision and Planning & Zoning will be reduced from \$200.00 to \$75.00.

The GRAMA Research fee will be increased from: \$ free for the first 30 minutes then \$10.00 per hour (1hr min) to: \$ free for the first 15 minutes then \$17.75 per hour.

The use of the Pleasant View City Basement rental fee will be increased from \$100 to \$75.00 per hour.

The ICC Building Valuation Data will be changed from an annual update to the 'most recent' data available.

The Table for Permit Fees Appendix L from the 2009 IRC is updated to the 2015 IRC with no changes in the permit fee calculations.

**SECTION TWO:**

The Sewer Utility Rate and the Garbage Cans and Recycling Cans Rates shall take effect July 1, 2022 and all the other fees shall take effect immediately.

**DATED** this \_\_\_\_ day of June, 2022.

PLEASANT VIEW CITY, UTAH

\_\_\_\_\_  
Leonard M. Call, Mayor

Attest:

\_\_\_\_\_  
City Recorder

Vote:  
CM Arrington: \_\_\_\_\_  
CM Gibson: \_\_\_\_\_  
CM Marriott: \_\_\_\_\_  
CM Nelsen: \_\_\_\_\_  
CM Urry: \_\_\_\_\_

# PLEASANT VIEW CITY CONSOLIDATED FEE SCHEDULE

(as of June 14, 2022 with proposals to the City Council)

## Subdivisions

Subdivision reviews: The subdivider shall reimburse the city for any and all attorney's fees, engineering fees and other professional fees and costs incurred by the city in relation to the subdivider's subdivision within the city ..... (refer to the Subdivision Ordinance 17.20.021)

Contracted inspections ..... \$ actual cost to city  
City employee inspections (per hour/one hour minimum) ..... \$ 50.00

### Concepts and Pre-Applications:

Concept Plan for Subdivision Application fee ..... \$250.00  
Pre-Application Fee (for other type of development requests) ..... \$250.00

### All Residential Development:

Accounts Receivable Deposit (Lot Line Adjustments) ..... \$300.00  
Accounts Receivable Deposit (Site Plan/Conditional Uses) ..... \$1,000.00  
Accounts Receivable Deposit (Minor Subd. w/ 3 lots or less w/ no infrastructure) ..... \$2,500.00  
Accounts Receivable Deposit (includes the \$1,500 Adequacy Determination Deposit) ... \$8,000.00  
(All Accounts Receivable Deposit Account must maintain a balance of \$1,000.00 (excluding Lot Line Adjustments and Site Plan/Conditional Uses AR Deposits) until 6 months after conditional final approval and all invoices are paid in full. Credit balances less than \$1,000 could result in a Stop Work Order.) (Applies to current and new developments)  
Engineering Warranty Period Deposit per lot fee ..... \$300.00  
(*Engineering Deposit may be used by City to pay unpaid project invoices from City*)  
Preliminary subdivision fee ..... \$150.00  
Preliminary per lot fee ..... \$ 25.00  
Final plat fee ..... \$200.00  
Final per lot fee ..... \$ 75.00  
Plat amendments ..... \$150.00  
(and actual cost to the city)  
**Public hearing/meeting notification fee ..... \$200.00 \$75.00**

### Small Subdivisions (4 lots or less)

Engineering Deposit per lot fee ..... \$300.00  
(*Engineering Deposit may be used by City to pay unpaid project invoices from City*)  
Final plat fee ..... \$200.00  
Final per lot fee ..... \$75.00

Storm Water Inspection fee (per inspection) ..... \$50.00

**Public hearing/meeting notification fee.....\$200.00 \$75.00**

All Commercial Development:

Accounts Receivable Deposit (Lot Line Adjustments) .....\$300.00  
Accounts Receivable Deposit (Site Plan/Conditional Uses) .....\$1,000.00  
Accounts Receivable Deposit (Minor Subd. w/ 3 lots or less w/ no infrastructure) .....\$2,500.00  
Accounts Receivable Deposit (includes the \$1,500 Adequacy Determination Deposit) ...\$8,000.00  
(All Accounts Receivable Deposit Account must maintain a balance of \$1,000.00 (excluding Lot Line Adjustments and Site Plan/Conditional Uses AR Deposits) until 6 months after conditional final approval and all invoices are paid in full. Credit balances less than \$1,000 could result in a Stop Work Order.) (Applies to current and new developments)  
Engineering Deposit per lot fee (minimum of \$800.00) .....\$400.00  
Application fee.....\$400.00  
Per lot fee.....\$200.00  
Storm Water Inspection fee (per inspection).....\$50.00  
**Public hearing/meeting notification fee.....\$200.00 \$75.00**

Special Exception:

Residential .....\$50.00  
Commercial.....\$100.00

Detention Basin (in lieu of) ..... \$600.00 per lot

Mobile Home Park Construction Fee:

\$100.00 for the first 20,000 square feet & \$5.00 for each additional 4,000 square feet or fraction thereof included in the park.

## **Building Permits**

**ICC Building Valuation Data ..... 'most recent' data available**

Building Fee..... (refer to building permit schedule, attached)

Misc. permits (i.e. demolition, minimum fee).....-\$100.00

Plan Check Fee .....(50% of building fee for residential, 65% for commercial)

Plan Check (Subsequent Plan Check) Fee as necessary ..... \$ actual cost

Plan Check Initial Fee (non-refundable)..... \$500.00 (new construction)

Plan Check Initial Fee (non-refundable)..... \$100.00 (remodels & additions)

Electrical Inspection .....\$25.00

Plumbing Inspection .....	\$25.00
Mechanical/Gas Administration Fee.....	\$25.00
Sewer Lateral Inspection.....	\$25.00
Water Lateral Inspection.....	\$25.00
Construction Water .....	\$ 50.00
Cost of Water Meter (3/4" & 1") .....	\$400.00
Cost of Water Meter (larger than 1")..	\$actual cost of meter & installation per Utility Superintendent
<i>Culinary Water Impact Fee .....</i>	<i>\$see charts below</i>

*The Maximum Impact Fee per ERC is based on Service Size and its Ratio*

<b>Year</b>	<b>Maximum Impact fee per ERC</b>
2017	\$3,460.18
2018	\$3,496.05
2019	\$3,547.95
2020	\$3,601.17
2021	\$3,656.09
2022	\$3,712.26
2023	\$3,768.86
2024	\$3,825.98
2025	\$3,842.62
2026	\$3,859.31
2027	\$3,876.04
2028	\$3,892.94
2029	\$3,910.02
2030	\$3,927.28
2031	\$3,944.76
2032	\$3,962.30
2033	\$3,979.82
2034	\$3,997.46
2035	\$4,015.23
2036	\$4,033.16

Service Size (in)	Ratio
Residential*(per unit)	1
Apartments (per unit)	0.75
Commercial – 1 ½”	1.5
Commercial – 2”	2
Commercial – 3”	6.4
Commercial – 4”	10

*\*Residential includes single family, duplex, townhome, condominium, and all other multi-family dwellings, except apartments.*

Sewer Impact Fee .....see chart below

Water Service Size (in)	Water Flow (gpm)	Demand Factor	Impact Fee
1	36	1.0	\$650.00
1.25	57	1.6	\$1,040.00
1.5	83	2.3	\$1,495.00
2	147	4.1	\$2,665.00
2.5	229	6.4	\$4,160.00
3	330	9.2	\$5,980.00
4	587	16.3	\$10,595.00
6	1322	36.7	\$23,855.00
8	2350	65.3	\$42,445.00
10	3672	102.0	\$66,300.00

**Storm Sewer Connection Fee:**

Special Approval Residential – (approx. ¼ acre lot)	\$ 962.43
Residential – 1/3 acre lot	\$ 1,909.21
Residential – 1/2 acre lot	\$ 2,420.91
Residential / Agricultural – over 2 acre lot	\$ 4,989.60
Unique Residential –Condominiums, Townhomes, Apartments, TOD, etc. per sq.ft.	\$ 0.412
Manufacturing / commercial (including office and retail) per sq. ft. ....	\$ 0.412

Storm Water Construction Activity Permit ..... \$ 50.00 per ERU

**Impact fee collected for Central Weber Sewer Improvement District (CWSID)**

Beginning July 1, 2020 .....	\$2,464.00
Beginning July 1, 2021 .....	\$2,523.00
Beginning July 1, 2022 .....	\$2,578.00
Beginning July 1, 2023 .....	\$2,631.00

(Other than residential permits - call CWSID for the fee)

Fee to collect the CWSID fee ..... \$ 10.00

Park/Open Space Impact Fee:

    Single Family Residential ..... \$1,158.87  
    Multi-Family Residential ..... \$1,237.32

State Fee ..... 1% of building fee

Garbage can fee ..... \$105.00

Impact fee collected for North View Fire Agency:

	Impact Fee
Single Family Residential Unit	\$225.56
Multiple Family Residential Unit	\$162.58
Commercial	\$101.08 (per 1,000 SF)
Commercial Apparatus Fee	\$ 17.72 (per 1,000 SF floor space)
Institutional	\$149.72 (per 1,000 SF)

Fee to collect the North View Fire Agency fee ..... \$ 10.00

Meter Change-Out ..... \$100.00

Signs:

    Wall-mounted Sign Fee ..... \$ 50.00  
    Monument/Low Profile Sign Fee ..... \$ 50.00  
    Pole Sign Fee ..... \$100.00  
    Billboard Fee ..... \$250.00

(a separate electrical fee will be required for lighted signs)

Fence Permit ..... \$ 15.00

Investigation Fee (work performed without a permit) ..... \$ building fee doubles

Re-inspection Fee ..... \$ 50.00

Concrete Only Fee (can't be applied towards a reduction in the building permit fees) ..... \$2,000

Bona fide charity organizations will be exempt from the required building permit fees but not the building permit application for performing charitable work for the needy and poor after approval from the city council.

# Planning & Zoning

Adequacy Determination	
Application and Deposit fee covering costs .....	\$1,500.00
	(plus any additional actual cost to city)
Board of Adjustments Fee .....	
Public hearing/meeting notification fee .....	<del>\$200.00</del> \$75.00
Conditional Use Permit:	
Application fee.....	\$250.00
Public hearing/meeting notification fee .....	<del>\$200.00</del> \$75.00
Review .....	Actual cost to city
Application fee for an Attached Accessory Apartment (AAA).....	
Renewal fee for an AAA .....	\$ 25.00
Apartment fee .....	
	\$ 50.00 per unit
	(plus application, publication and review fees)
Annexation:	
Application fee.....	\$200.00
Public hearing/meeting notification fee .....	<del>\$200.00</del> \$75.00
Review .....	Actual cost to city
	(The mayor has the authority to waive the fee)
Rezoning and General Plan Amendments Fee:	
Application .....	\$150.00
Public hearing/meeting notification fee .....	<del>\$200.00</del> \$75.00
Review .....	Actual cost to city
Ordinance Text Amendments Fee:	
Application .....	\$300.00 (subject to initial council review)
Public hearing/meeting notification fee .....	<del>\$200.00</del> \$75.00
Review .....	Actual cost to city
Site Plan Checking Fee:	
Application Fee.....	\$250.00
Review .....	Actual cost to city

# Utilities

## Default Rate:

Base rate.....	\$21.00
0 to 6,000 gallons.....	\$ 1.25 per 1,000 gallons
6,001 to 12,000 gallons.....	\$ 2.25 per 1,000 gallons
12,001 to 20,000 gallons.....	\$ 3.25 per 1,000 gallons
20,001-84,000 gallons.....	\$ 4.25 per 1,000 gallons
84,001+ gallons.....	\$ 7.00 per 1,000 gallons

## School Rate:

Base rate.....	\$21.00
0 to 30,000 gallons.....	\$ 2.50 per 1,000 gallons
30,001 to 250,000 gallons.....	\$ 3.20 per 1,000 gallons
250,000+ gallons.....	\$ 3.50 per 1,000 gallons

## Approved Non-Secondary Water Users Rate

*(only during the months of April through September):*

Base rate.....	\$21.00
0 to 6,000 gallons.....	\$ 1.25 per 1,000 gallons
6,001 to 84,000 gallons.....	\$ 2.25 per 1,000 gallons
84,001+ gallons.....	\$ 7.00 per 1,000 gallons

Water Deposit ..... \$100.00

Utility Deposit (for customers not served by Pleasant View Water)..... \$100.00

Water Deposit (repeat offenders of non-payment from other City accounts and approved by City Administrator) ..... \$500.00

Utility Deposit (repeat offenders of non-payment from other City accounts and approved by City Administrator) ..... \$500.00

**Sewer Rates.....~~\$26.55~~ \$27.80 per month**

**Garbage Rate..... \$10.00 \$12.00 per month**

**Extra Garbage Can Rate..... \$11.00 \$13.00 per month**

Replacement Garbage Can Fee..... \$105.00

Replacement Garbage Can Fee (caused by homeowner's negligence or request for a replacement of a usable non-damaged can)..... \$125.00

**Recycling Rate..... ~~\$4.25~~ \$4.55 per month**

**Extra Recycling Can Rate..... \$5.00 \$5.40 per month**

Replacement Recycling Can Fee ..... \$actual cost billed to PV from Econo-Waste

Reimbursement for Land Fill Tipping Fees/ Incinerator Rate..... \$3.75 per month  
 (a fee charged to private developments when using the same waste management company as the city. Their waste is collected together with the city's waste. The city pays the land fill tipping fees. This is a reimbursement fee.)

Monthly Surcharges for water meter replacements:

Meter Type	Water Connection Sizes	Monthly Surcharge	Monthly Auto Read Fee
	3/4"	\$ .00	\$0.89
	1"	\$ .59	\$0.89
compound	1 1/2"	\$2.02	\$1.78
compound	2"	\$3.19	\$1.78
compound	3"	\$12.10	\$1.78
compound	4"	\$19.18	\$1.78
turbine	6"	\$18.72	\$0.89
compound	6"	\$27.61	\$1.78
turbine	8"	\$20.87	\$0.89

Storm Water Rate Fees:

\*(One Equivalent Service Unit (ESU) = 3,000 Square Feet)

- Residential, Duplex and Triplex/Fourplex based on Flat Rate Charge
- A. Single Residential = (one ESU each) \$7.80 per month
  - B. PRUD=s and Condominiums = (one ESU per single family unit) \$7.80 per month
  - C. Duplex=s = (1.4 ESU each unit) \$10.90 per month
  - D. Triplex/Fourplex = (2 ESU each unit) \$15.60 per month

Commercial, Industrial, Churches and Schools based on measured amount of impervious area.

$$\text{-Monthly Fee} = \frac{\text{Measured Impervious Area}}{\text{ESU} = (3000 \text{ S.F. of Area})} \times \$7.80 = \text{Monthly Fee}$$

Credit for Detention Facilities:

$$\text{-Monthly Fee} = \frac{\text{Measured Impervious Area}}{\text{ESU} = (3,000 \text{ S.F. of Area})} \text{ multiplied by } 50\% \times \$7.80 = \text{Monthly Fee}$$

Fire Hydrant Meter Deposit.....\$200.00

Fire Hydrant Meter Rental.....\$ 25.00 per week

Bulk Water supplied to Fire Hydrants .....\$ 7.00 per 1,000 gallons

Transportation Utility Fee (TUF):

Residential .....	\$4.00
Commercial .....	\$6.00
Industrial .....	\$8.00

## Animal Impound & Licensing

IMPOUND:	Cats .....	\$45.00
	Dogs: 1 <sup>st</sup> offense: .....	\$50.00
	2 <sup>nd</sup> offense: .....	\$100.00
	*3 <sup>rd</sup> offense .....	\$150.00
	4 <sup>th</sup> offense: .....	\$85.00 or abatement

\*Citations will be given after 2<sup>nd</sup> offense, and if the dog is NOT licensed after March 1<sup>st</sup>, an additional \$50.00 will be added to license fee upon impound.

	Livestock.....	\$100.00
BOARD:	Dogs .....	\$15.00 per day
	Cats .....	\$10.00 per day
	Livestock.....	\$100.00 per day

DOG LICENSE:	NOT spayed or neutered .....	\$20.00
	Spayed or Neutered.....	\$ 10.00
	Spayed/Neutered (65 & older) .....	\$ 5.00
	New Residents (after July 1 <sup>st</sup> & proof of current license) .....	\$ 1.00
	Replacement tag.....	\$ 5.00
	Late fee (after March 1 <sup>st</sup> ) .....	\$15.00
	Dogs acquired between July and December .....	\$50% of fee
	Puppies reaching licensing age-between July & December .....	\$50% of fee
	New residents that have moved into the city between July & December without proof of a current license from another city.....	\$50% of fee

RELINQUISH:	Dogs .....	\$100.00
	Cats .....	\$100.00
	Litter.....	\$100.00

LIVESTOCK pickup & transportation ..... Actual cost to city  
 LIVESTOCK damage restitution..... Actual cost to city

QUARANTINED:	Dogs .....	\$50 per day (plus licensing fee)
	.....	10 day Quarantine \$500.00 total
	Cats .....	Actual cost to city + impound + boarding + license fees

Licensing for dogs: minimum age 6 months old & required 2 weeks after acquiring a dog

## Other Fees

Water Shut-Off/Turn-On Fee (request by resident).....	\$ 25.00
Water Turn-On Fee (on delinquent accounts) 1 <sup>st</sup> time in 12 month period .....	\$ 25.00
Water Turn-On Fee (on delinquent accounts) 2 <sup>nd</sup> and subsequent times in 12 month period ...	\$ 50.00
Utility Late Fee (assoc. w/ shut-off notice) .....	\$ 10.00
Utility Penalty .....	2% on unpaid balance
Return Check Charge.....	\$ 30.00
Return Payment Fee (Invalid account number or unable to locate account)....	\$ 30.00 (1 <sup>st</sup> time no charge)
Return Check Charge (NSF or Closed Account).....	\$ 30.00
Return Check Charge (Customer Stop Payment) .....	\$ 30.00
Copies .....	\$ .10
GRAMA Research.....	\$ free for the first 30 minutes, then \$10.00 per hour (1hr min)
GRAMA Research.....	\$ free for the first 15 minutes, then \$17.75 per hour
GRAMA Copies .....	\$ .25
Audio or Visual reproduction copies .....	\$ 20.00
Finger-prints (non-residents) .....	\$ 15.00
Bureau of Criminal Investigation (B.C.I.) Check.....	\$ 10.00
Sex and kidnap offender's annual registration fee .....	\$ 25.00
Street Signs .....	cost of sign

### Basement:

<b>Use of the Pleasant View City Basement: Rental fee.....</b>	<b><del>\$100.00</del> \$75.00 per hour</b>
Use of the Pleasant View City Basement for: Educational, Emergency Training and Full-Time Staff Employees .....	\$ Waived per City Administrator
Deposit.....	\$200.00

### Parks:

Field Usage Fee .....	\$10.00 per hour/\$50 per day
Field Usage Fee (New Multi-Sports Park) .....	\$15.00 per hour/\$75 per day
(plus actual cost of any repairs required to the fields or sprinkler systems)	

#### Ball Diamond:

Field Lights .....	\$25.00 per hour
To Prepare the Field Fee.....	\$15.00 per hour

Horse Arena: ..... \$ no cost. The arena is open riding.

#### Park Bowery Reservations:

P.V.City Residents.....	\$ 25.00 per day
Non-Residents.....	\$ 50.00 per day
Businesses.....	\$ 35.00 per day

Lock gate key to Parks:..... \$40.00 deposit

Large group events (weddings, receptions and any group 200 or more):  
P.V.City Residents .....\$ 50.00 + Bowery Fee \$25.00 per day  
Non-Residents.....\$100.00 + Bowery Fee \$50.00 per day  
Cancellation & Modifications..... \$ 10.00

Trail Use Event: ..... \$1.00 per participant

Bounce Houses, Large Inflatable Toys requiring water, and Slip & Slides):  
Bounce Houses (two or more) & Inflatables ..... \$ 50.00 residents  
Bounce Houses (two or more) & Inflatables ..... \$100.00 non-residents

Credit Card Usage Fee: .....2% fee on credit card transactions over \$1,000  
Credit Card Service Fee (for court payments-effective w/online court pymts): ..... 2% service fee

Justice Court: Bail Schedule: ..... Utah State’s Bail Schedule  
Traffic School: ..... Bail + \$45.00

Reimburse Off-Duty Officer’s time for scheduled services ..... \$ Wages x 1.5 plus Benefits

Appeal Process for Fees Assessment Waivers and Rebates Policy ..... (see attached policy)

Public Defender Fee:..... \$200.00  
Public Defender Fee if case goes to trial: .....\$set by the Justice Court Judge

Nuisance Penalty:

1. As a class C misdemeanor; or
2. By imposing civil penalties as follows:
  - a. Any person who is found by the inspector to be in violation of any of the provisions of this chapter, either by failing to do those acts required herein or by doing a prohibited act, shall be liable to the city for the following civil penalties:
    - (1) First citation - \$100.00
    - (2) Second citation - \$200.00
    - (3) All subsequent citations - \$500.00

Street/Utility Modifications:

Street/Utility Modifications Fee:

Process Fee + (Square Foot x Modification Cost x Fee Percentage)  
(see charts below)

Street/Utility Modifications Refund:

Square Foot x Modification Cost x Fee Percentage x Refundable Percentage  
(see charts below)

Processing Fee
\$25.00

Modification Cost:
\$4.00 per sq. ft. for Compaction & Non-Asphalt
\$6.00 per sq. ft. for Asphalt repair (Summer)
\$8.00 per sq. ft. for Asphalt repair (Winter)
(Minimum Charge \$150.00)

Remaining life of road (in years)	Fee Percentage	Refundable Percentage
Greater than 16	100%	50%
13 – 16	75%	37%
10 – 13	50%	25%
5 - 9	25%	25%
Less than 5	0%	-

Liability Insurance
\$1,000,000 Liability Insurance required from the Applicant

\*Possible Refunds will be held for up to 1 year.  
\*Possible Refunds will not be refunded if determined by the PWD the work was not acceptable.

## **Business License Fees**

Home Occupation .....	\$ 40.00
Commercial Businesses:	
Wholesale.....	\$ 43.25
Professional & occupational businesses .....	\$ 43.25
Contractors .....	\$ 43.25
Retail .....	\$ 65.00
Storage units.....	\$ 65.00
Temporary Businesses:\$ 65.00 (pro-rated with \$25.00 minimum) plus a \$50.00 inspection fee	
Mobile Home Parks .....	\$ 3.85 per year/per occupied pad, plus \$7.00 processing fee
Gravel Pits.....	\$ 85.00
Beer and Liquor licenses: .....	\$250.00
Solicitor certificate.....	\$ 40.00
Auctioneer.....	\$ 50.00
Kennel License:	
house between 4 to 15 dogs and	
house between 5 to 15 cats.....	\$ 20.00
house between 16 to 30 animals .....	\$ 30.00
house between 31 or more animals.....	\$ 40.00

\*\*\*For Fees not listed refer to the Pleasant View City Ordinances or determined by city council review.

## **Appeal Process for Fees Assessment Waivers and Rebates Policy.**

1. Any person or entity that believes that this fee schedule was interpreted or applied erroneously may appeal to the City Administrator.
2. The City Administrator may hear complaints and make corrections of any assessments, established in this fee policy and resolution which are alleged to be incorrect, illegal, unequal, or unjust.
3. The City Administrator may temporarily, if he/she sees fit, adjust, assess, or rebate all or any part of a fee established in this Resolution for fees schedule. Any adjustment of fees will be a one-time only exception. However, this fee waiver/rebate process specifically excludes development and impact fees.
4. The City Administrator can only adjust fees which are less than 3 months old.
5. The City Administrator or designee shall have the authority to waive utility charges up to \$100.
6. If a fee has been assessed to the City as a direct result of the applicant's negligence, inattention, etc., the fee will not be eligible for an appeal. (Example: If a utility payment check is returned to the City for insufficient funds, and the City's bank imposes a fee on the City for processing that returned check, and in turn the City passes that fee along to the user account, that fee isn't eligible for refund.)
7. The appeal shall be filed with the City within thirty (30) business days of the user or customer receiving their billing statement.
8. Appeals shall be submitted **in writing** to the City Administrator, and include at a minimum:
  - a. Date of the request, name, address, and contact information for the requestor.
  - b. An explanation of the circumstances the requestor believes justifies the request.
  - c. The amounts, dates and payment methods for the protested fees.
  - d. The exact relief sought by the applicant (refund, reimbursement, waiver, etc.).
9. The City Administrator will respond to the appellant within 30 days of receiving an appeal and inform the Treasurer, Mayor and City Council of action resulting from the appeal.

Table for Permit Fees  
Appendix L  
~~2009~~ 2015 IRC

<b>\$1 to \$500</b>	\$24
<b>\$501 to \$2,000</b>	\$24 for the first \$500; plus \$3 for each additional \$100 or fraction thereof, to and including \$2,000
<b>\$2,001 to \$40,000</b>	\$69 for the first \$2,000; plus \$11 for each additional \$1,000 or fraction thereof, to and including \$40,000
<b>\$40,001 to \$100,000</b>	\$487 for the first \$40,000; plus \$9 for each additional \$1,000 or fraction thereof, to and including \$100,000
<b>\$100,001 to \$500,000</b>	\$1,027 for the first \$100,000; plus \$7 for each additional \$1,000 or fraction thereof, to and including \$500,000
<b>\$500,001 to \$1,000,000</b>	\$3,827 for the first \$500,000; plus \$5 for each additional \$1,000 or fraction thereof, to and including \$1,000,000
<b>\$1,000,001 to \$5,000,000</b>	\$6,327 for the first \$1,000,000; plus \$3 for each additional \$1,000 or fraction thereof, to and including \$5,000,000
<b>\$5,000,001 and over</b>	\$18,327 for the first \$5,000,000; plus \$1 for each additional \$1,000 or fraction thereof

Residential One and Two Family Valuation  
(valuation per square foot)

Main floor .....	\$ 112.90
Upper floor .....(2/3 of main)	\$ 75.26
Unfinished basement .....	\$ 15.00
Finish basement.....	\$ 26.90
Attached garage.....	\$ 23.68
Unattached garage/accessory buildings .....	\$ 37.33
Pole building .....	\$ 25.00

Residential One and Two Family Valuation  
(flat fee)

Manufactured home replacement unit (single).....	\$200.00
Manufactured home replacement unit (double).....	\$350.00

~~The Pleasant View City Council hereby adopts the latest version of the Building Valuation Data as found in the Building Safety Journal as of July 1, 2018 and will be updated the beginning of each fiscal year.~~

~~<https://www.iccsafe.org/codes-tech-support/codes/code-development-process/building-valuation-data/>~~

~~See Attached Valuation Data dated February 2021~~



as of 6/30/22

Acct No.	Account Title	2019-20		2020-21		2021-22		2021-22 Cur Year Budget	2021-22 Projected	2022-23 Beginning Budget	garbage	recycling	garbage	recycling	% change
		Prior Year Actual	Prior Year Actual	Cur Year Actual	Cur Year Actual	Cur Year Budget	Cur Year Projected								
<b>SOLID WASTE FUND</b>															
<b>OPERATING REVENUE (O&amp;M)</b>															
55-30-100	SERVICE FEES-SOLID WASTE	382,676	388,147	385,919	397,000	420,000	420,000	426,000	426,000	426,000	426,000	0	426,000	0	
55-30-105	SERVICE FEES-RECYCLING	79,506	100,532	107,029	102,000	117,000	117,000	119,000	119,000	119,000	0	119,000	0	119,000	0
55-30-200	LATE FEES	1,292	820	880	850	1,125	1,125	900	900	1,125	225	225	0	900	225
55-30-300	TRANSFER FROM GENERAL FUND	0	250,000	0	0	0	0	0	0	0	0	0	0	0	0
<b>Operating Revenue Total:</b>		<b>463,474</b>	<b>739,499</b>	<b>493,828</b>	<b>499,850</b>	<b>538,125</b>	<b>538,125</b>	<b>546,125</b>	<b>546,125</b>	<b>546,125</b>	<b>426,000</b>	<b>119,225</b>	<b>119,225</b>	<b>0</b>	<b>1%</b>
<b>NON-OPERATING REVENUE (CIP)</b>															
55-36-120	INTEREST INCOME	2,279	475	350	550	375	375	300	300	375	300	75	375	0	
55-36-210	GARBAGE CAN FEE	1,587	6,846	10,290	3,675	11,970	11,970	9,975	9,975	9,975	9,975	0	9,975	0	
55-36-400	SALE OF FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	
55-36-800	CONTRIBUTIONS/GRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Non-Operating Revenue Total:</b>		<b>3,866</b>	<b>7,321</b>	<b>10,640</b>	<b>4,225</b>	<b>12,345</b>	<b>12,345</b>	<b>10,350</b>	<b>10,350</b>	<b>10,350</b>	<b>10,275</b>	<b>75</b>	<b>10,275</b>	<b>75</b>	<b>-10%</b>
<b>Operating Expenses Total:</b>															
55-40-110	SALARIES/WAGES-PERMANENT EMPLO	28,347	27,148	37,830	32,025	42,100	42,100	74,385	74,385	78,300	74,385	3,915	78,300	3,915	
55-40-115	OVERTIME/VAC	1,439	1,166	2,331	1,400	2,650	2,650	8,500	8,500	8,500	8,075	425	8,500	425	
55-40-120	SALARIES/WAGES-PART-TIME	4,783	5,103	8,389	8,894	9,100	9,100	12,425	11,804	12,425	11,804	621	12,425	621	
55-40-130	EMPLOYEE BENEFITS	17,743	16,591	23,187	18,825	27,100	27,100	53,873	51,181	53,873	2,694	2,694	53,873	2,694	
55-40-140	PENSION EXPENSE	1,798	5,240	0	2,000	2,000	2,000	2,000	1,900	2,000	1,000	1,000	2,000	1,000	
55-40-240	OFFICE SUPPLIES AND EXPENSE	4,263	3,980	5,221	4,500	7,000	7,000	7,000	6,650	7,000	6,650	350	7,000	350	
55-40-260	BAD DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	
55-40-280	TELEPHONE	280	349	250	715	260	260	790	751	790	751	40	790	40	
55-40-310	PROFESSIONAL AND TECH SERV	904	900	890	900	975	975	1,020	969	1,020	969	51	1,020	51	
55-40-500	COLLECTION-GARBAGE	120,635	120,201	118,373	127,000	141,000	141,000	145,000	145,000	145,000	145,000	0	145,000	0	
55-40-501	COLLECTION-RECYCLING	79,875	71,551	77,775	82,500	85,000	85,000	97,500	97,500	97,500	97,500	0	97,500	0	
55-40-510	DISPOSAL-LANDFILL-GARBAGE	170,458	175,488	131,568	206,000	155,000	155,000	175,000	175,000	175,000	175,000	0	175,000	0	
55-40-511	DISPOSAL-LANDFILL-RECYCLING	30,755	20,522	16,449	30,000	20,000	20,000	23,000	23,000	23,000	23,000	0	23,000	0	
55-40-650	DEPRECIATION	4,643	4,890	4,170	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	5,000	0	
<b>Operating Expenses Total:</b>		<b>465,923</b>	<b>442,649</b>	<b>426,433</b>	<b>519,759</b>	<b>497,185</b>	<b>497,185</b>	<b>609,410</b>	<b>480,715</b>	<b>609,410</b>	<b>480,715</b>	<b>128,696</b>	<b>609,410</b>	<b>128,696</b>	<b>-23%</b>
<b>NON-OPERATING EXPENSES (CIP)</b>															
55-46-160	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	
55-46-740	CAPITAL OUTLAY - EQUIPMENT	10,111	21,465	14,458	23,400	23,400	23,400	34,000	32,000	34,000	32,000	2,000	34,000	2,000	
<b>Non-Operating Expenses Total:</b>		<b>10,111</b>	<b>21,465</b>	<b>14,458</b>	<b>23,400</b>	<b>23,400</b>	<b>23,400</b>	<b>34,000</b>	<b>32,000</b>	<b>34,000</b>	<b>32,000</b>	<b>2,000</b>	<b>34,000</b>	<b>2,000</b>	<b>-43%</b>
<b>Net Total SOLID WASTE FUND:</b>		<b>-8,694</b>	<b>282,706</b>	<b>63,577</b>	<b>78,590</b>	<b>\$78,590</b>	<b>\$78,590</b>	<b>\$108,475</b>	<b>\$85,220</b>	<b>\$108,475</b>	<b>\$85,220</b>	<b>\$23,255</b>	<b>\$108,475</b>	<b>\$23,255</b>	
<b>Ending Balance:</b>					<b>(39,084)</b>	<b>\$29,885</b>	<b>\$29,885</b>	<b>\$21,540</b>	<b>\$75,540</b>	<b>\$21,540</b>	<b>\$75,540</b>	<b>\$11,860</b>	<b>\$21,540</b>	<b>\$11,860</b>	<b>-80%</b>

Garbage Service (per month) \$10.00 first can and \$11.00 extra cans. Tipping fee \$3.75.  
 Recycling Service (per month) \$4.25 first can and \$5.00 extra cans.

based on 90 building permits (\$105 per can)(5 replacements)

PWD; O&M Techs; Recorder; Treasurer; Admin  
 includes on-call (with an updated policy change)  
 Admin/Utilities; PT Admin

Based on the stock markets and URS Retirement  
 Utility billing, Office supplies, credit card fees, Xpress Bill Pay fees

Monthly phone stipend; Tablet service; phones  
 Caselle; IT  
 Econo Waste garbage service (3% increase plus fuel increase)  
 Econo Waste recycling service (3% increase plus fuel increase)  
 Weber County Landfill GARBAGE tipping fees \$40.49 to \$44.14 (9% increase)  
 Weber County Landfill RECYCLING tipping fees varies with demand

garbage cans \$30K (\$105 per can); Pickup truck (\$40 - 10%)

78.56%	21.44%	percentage of total budget
79.69%	20.31%	percentage of total budget
86.89%	13.11%	percentage of total budget

monthly required fee increase per user

# customers garbage plus extra cans - end of February 2021 (2,257 + 834 = 3,091)  
 # customers recycling - end of February 2021 (2,248 + 410 = 2,288)

504,075	150,470	640%
543,159	520,885	-740%
<b>-39,084</b>	<b>39,085</b>	

\$ 2.04 \$ 0.42

rate increase due to restructure of PWD & GLF re-allocations & increase in garbage pickup & tipping fees

**Effective 5/10/2016**

**Superseded 5/4/2022**

**63G-2-203 Fees.**

- (1) A governmental entity may charge a reasonable fee to cover the governmental entity's actual cost of providing a record. This fee shall be approved by the governmental entity's executive officer.
- (2)
  - (a) When a governmental entity compiles a record in a form other than that normally maintained by the governmental entity, the actual costs under this section may include the following:
    - (i) the cost of staff time for compiling, formatting, manipulating, packaging, summarizing, or tailoring the record either into an organization or media to meet the person's request;
    - (ii) the cost of staff time for search, retrieval, and other direct administrative costs for complying with a request; and
    - (iii) in the case of fees for a record that is the result of computer output other than word processing, the actual incremental cost of providing the electronic services and products together with a reasonable portion of the costs associated with formatting or interfacing the information for particular users, and the administrative costs as set forth in Subsections (2)(a)(i) and (ii).
  - (b) An hourly charge under Subsection (2)(a) may not exceed the salary of the lowest paid employee who, in the discretion of the custodian of records, has the necessary skill and training to perform the request.
  - (c) Notwithstanding Subsections (2)(a) and (b), no charge may be made for the first quarter hour of staff time.
- (3)
  - (a) Fees shall be established as provided in this Subsection (3).
  - (b) A governmental entity with fees established by the Legislature:
    - (i) shall establish the fees defined in Subsection (2), or other actual costs associated with this section through the budget process; and
    - (ii) may use the procedures of Section 63J-1-504 to set fees until the Legislature establishes fees through the budget process.
  - (c) Political subdivisions shall establish fees by ordinance or written formal policy adopted by the governing body.
  - (d) The judiciary shall establish fees by rules of the judicial council.
- (4) A governmental entity may fulfill a record request without charge and is encouraged to do so if it determines that:
  - (a) releasing the record primarily benefits the public rather than a person;
  - (b) the individual requesting the record is the subject of the record, or an individual specified in Subsection 63G-2-202(1) or (2); or
  - (c) the requester's legal rights are directly implicated by the information in the record, and the requester is impecunious.
- (5) A governmental entity may not charge a fee for:
  - (a) reviewing a record to determine whether it is subject to disclosure, except as permitted by Subsection (2)(a)(ii); or
  - (b) inspecting a record.
- (6)
  - (a) A person who believes that there has been an unreasonable denial of a fee waiver under Subsection (4) may appeal the denial in the same manner as a person appeals when inspection of a public record is denied under Section 63G-2-205.

## Building Valuation Data – FEBURARY 2022

The International Code Council is pleased to provide the following Building Valuation Data (BVD) for its members. The BVD will be updated at six-month intervals, with the next update in August 2022. ICC strongly recommends that all jurisdictions and other interested parties actively evaluate and assess the impact of this BVD table before utilizing it in their current code enforcement related activities.

The BVD table provides the “average” construction costs per square foot, which can be used in determining permit fees for a jurisdiction. Permit fee schedules are addressed in Section 109.2 of the 2021 *International Building Code* (IBC) whereas Section 109.3 addresses building permit valuations. The permit fees can be established by using the BVD table and a Permit Fee Multiplier, which is based on the total construction value within the jurisdiction for the past year. The Square Foot Construction Cost table presents factors that reflect relative value of one construction classification/occupancy group to another so that more expensive construction is assessed greater permit fees than less expensive construction.

ICC has developed this data to aid jurisdictions in determining permit fees. It is important to note that while this BVD table does determine an estimated value of a building (i.e., Gross Area x Square Foot Construction Cost), this data is only intended to assist jurisdictions in determining their permit fees. This data table is not intended to be used as an estimating guide because the data only reflects average costs and is not representative of specific construction.

This degree of precision is sufficient for the intended purpose, which is to help establish permit fees so as to fund code compliance activities. This BVD table provides jurisdictions with a simplified way to determine the estimated value of a building that does not rely on the permit applicant to determine the cost of construction. Therefore, the bidding process for a particular job and other associated factors do not affect the value of a building for determining the permit fee. Whether a specific project is bid at a cost above or below the computed value of construction does not affect the permit fee because the cost of related code enforcement activities is not directly affected by the bid process and results.

### Building Valuation

The following building valuation data represents average valuations for most buildings. In conjunction with IBC Section 109.3, this data is offered as an aid for the building official to determine if the permit valuation is underestimated. Again it should be noted that, when using this data, these are “average” costs based on typical construction methods for each occupancy group and type of construction. The average costs

include foundation work, structural and nonstructural building components, electrical, plumbing, mechanical and interior finish material. The data is a national average and does not take into account any regional cost differences. As such, the use of Regional Cost Modifiers is subject to the authority having jurisdiction.

### Permit Fee Multiplier

Determine the Permit Fee Multiplier:

1. Based on historical records, determine the total annual construction value which has occurred within the jurisdiction for the past year.
2. Determine the percentage (%) of the building department budget expected to be provided by building permit revenue.
- 3.

$$\text{Permit Fee Multiplier} = \frac{\text{Bldg. Dept. Budget} \times (\%)}{\text{Total Annual Construction Value}}$$

### Example

The building department operates on a \$300,000 budget, and it expects to cover 75 percent of that from building permit fees. The total annual construction value which occurred within the jurisdiction in the previous year is \$30,000,000.

$$\text{Permit Fee Multiplier} = \frac{\$300,000 \times 75\%}{\$30,000,000} = 0.0075$$

### Permit Fee

The permit fee is determined using the building gross area, the Square Foot Construction Cost and the Permit Fee Multiplier.

$$\text{Permit Fee} = \text{Gross Area} \times \text{Square Foot Construction Cost} \times \text{Permit Fee Multiplier}$$

### Example

Type of Construction: IIB

Area: 1st story = 8,000 sq. ft.  
2nd story = 8,000 sq. ft.

Height: 2 stories

Permit Fee Multiplier = 0.0075

Use Group: B

1. Gross area:  
Business = 2 stories x 8,000 sq. ft. = 16,000 sq. ft.
2. Square Foot Construction Cost:  
B/IIB = \$214.08/sq. ft.
3. Permit Fee:  
Business = 16,000 sq. ft. x \$214.08/sq. ft x 0.0075 = \$25,690

## Important Points

- The BVD is not intended to apply to alterations or repairs to existing buildings. Because the scope of alterations or repairs to an existing building varies so greatly, the Square Foot Construction Costs table does not reflect accurate values for that purpose. However, the Square Foot Construction Costs table can be used to determine the cost of an addition that is basically a stand-alone building which happens to be attached to an existing building. In the case of such additions, the only alterations to the existing building would involve the attachment of the addition to the existing building and the openings between the addition and the existing building.
- For purposes of establishing the Permit Fee Multiplier, the estimated total annual construction value for a given time period (1 year) is the sum of each building's value (Gross Area x Square Foot Construction Cost) for that time period (e.g., 1 year).
- The Square Foot Construction Cost does not include the price of the land on which the building is built. The Square Foot Construction Cost takes into account everything from foundation work to the roof structure and coverings but does not include the price of the land. The cost of the land does not affect the cost of related code enforcement activities and is not included in the Square Foot Construction Cost.

**Square Foot Construction Costs** <sup>a, b, c</sup>

Group (2021 International Building Code)	IA	IB	IIA	IIB	IIIA	IIIB	IV	VA	VB
A-1 Assembly, theaters, with stage	309.06	298.66	291.64	280.58	263.98	255.82	272.02	244.80	237.02
A-1 Assembly, theaters, without stage	282.85	272.45	265.42	254.37	237.77	229.61	245.81	218.59	210.80
A-2 Assembly, nightclubs	237.31	230.23	224.56	215.36	202.99	197.40	207.69	183.68	177.40
A-2 Assembly, restaurants, bars, banquet halls	236.31	229.23	222.56	214.36	200.99	196.40	206.69	181.68	176.40
A-3 Assembly, churches	286.90	276.49	269.47	258.42	242.23	234.07	249.86	223.05	215.26
A-3 Assembly, general, community halls, libraries, museums	244.77	234.37	226.34	216.29	198.94	191.79	207.73	179.77	172.98
A-4 Assembly, arenas	281.85	271.45	263.42	253.37	235.77	228.61	244.81	216.59	209.80
B Business	240.90	232.07	223.51	214.08	194.91	187.36	205.68	172.02	164.34
E Educational	257.70	248.89	242.35	231.90	216.47	205.54	223.92	189.21	183.31
F-1 Factory and industrial, moderate hazard	144.93	138.11	130.39	125.40	112.49	107.10	120.02	92.69	86.88
F-2 Factory and industrial, low hazard	143.93	137.11	130.39	124.40	112.49	106.10	119.02	92.69	85.88
H-1 High Hazard, explosives	135.29	128.47	121.75	115.76	104.14	97.75	110.39	84.34	N.P.
H234 High Hazard	135.29	128.47	121.75	115.76	104.14	97.75	110.39	84.34	77.53
H-5 HPM	240.90	232.07	223.51	214.08	194.91	187.36	205.68	172.02	164.34
I-1 Institutional, supervised environment	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
I-2 Institutional, hospitals	401.22	392.40	383.83	374.40	354.29	N.P.	366.00	331.40	N.P.
I-2 Institutional, nursing homes	279.15	270.32	261.76	252.33	234.64	N.P.	243.93	211.75	N.P.
I-3 Institutional, restrained	273.40	264.57	256.00	246.57	229.13	220.58	238.17	206.24	196.56
I-4 Institutional, day care facilities	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
M Mercantile	177.02	169.94	163.27	155.07	142.48	137.88	147.40	123.17	117.89
R-1 Residential, hotels	246.94	238.56	231.54	222.30	204.35	198.77	222.58	183.44	178.00
R-2 Residential, multiple family	206.81	198.43	191.41	182.17	165.41	159.83	182.46	144.50	139.06
R-3 Residential, one- and two-family <sup>d</sup>	192.58	187.37	182.53	178.04	172.85	166.59	175.01	160.35	150.87
R-4 Residential, care/assisted living facilities	244.45	236.08	229.06	219.82	202.16	196.58	220.10	181.25	175.81
S-1 Storage, moderate hazard	134.29	127.47	119.75	114.76	102.14	96.75	109.39	82.34	76.53
S-2 Storage, low hazard	133.29	126.47	119.75	113.76	102.14	95.75	108.39	82.34	75.53
U Utility, miscellaneous	104.98	99.04	93.31	89.21	80.44	74.45	85.33	63.42	60.43

- Private Garages use Utility, miscellaneous
- For shell only buildings deduct 20 percent
- N.P. = not permitted
- Unfinished basements (Group R-3) = \$23.20 per sq. ft.

**RESOLUTION 2022-K**

**A RESOLUTION  
AMENDING THE BUDGET FOR THE FISCAL YEAR 2021-2022.**

Be it resolved by the Pleasant View City Council of Pleasant View, Utah:

**SECTION ONE:** The budget for the fiscal year 2021-2022 is hereby amended as Exhibit A (attached).

**SECTION TWO:** This resolution shall take effect immediately.

**DATED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

PLEASANT VIEW CITY, UTAH

\_\_\_\_\_  
Leonard M. Call, Mayor

Attest:

\_\_\_\_\_  
City Recorder

Vote:

\_\_\_\_ CM Arrington  
\_\_\_\_ CM Gibson  
\_\_\_\_ CM Marriott  
\_\_\_\_ CM Nelsen  
\_\_\_\_ CM Urry

**RESOLUTION 2022-L**

**A RESOLUTION  
ADOPTING THE BUDGET FOR THE FISCAL YEAR 2022-2023**

Be it resolved by the Pleasant View City Council of Pleasant View, Utah:

**SECTION ONE:** The Budget for the fiscal year 2022-2023 is hereby adopted as Exhibit A (attached).

**SECTION TWO:** The certified tax rate of 0.000783 is hereby adopted. The certified tax rate will generate a budgeted revenue in the amount of \$922,681.

**SECTION THREE:** The 2022-2023 Pay Ranges are hereby adopted as stated in Exhibit A.

**SECTION FOUR:** This resolution shall take effect immediately.

**DATED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

PLEASANT VIEW CITY, UTAH

\_\_\_\_\_  
Leonard M. Call, Mayor

Attest:

\_\_\_\_\_  
City Recorder

Vote:

\_\_\_\_ CM Arrington  
\_\_\_\_ CM Gibson  
\_\_\_\_ CM Marriott  
\_\_\_\_ CM Nelsen  
\_\_\_\_ CM Urry

**ORDINANCE 2022-19**

**AN ORDINANCE  
AMENDING THE MAYOR AND CITY COUNCIL SALAIRES.**

Be it resolved by the Pleasant View City Council of Pleasant View, Utah:

**WHEREAS**, according to Utah State Code 10-3-818, compensation for services for elective officer may be amended at the conclusion of a Public Hearing.

**NOW THEREFORE**, Be it hereby ordained that:

**SECTION ONE:** The Mayor and City Council Salaries are amended as follows:

Mayor's salary: \$923 per month to \$\_\_\_\_\_.

City Council salary: \$175 per month to \$\_\_\_\_\_.

**SECTION TWO:** This ordinance shall take effect July 1, 2022.

**DATED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

PLEASANT VIEW CITY, UTAH

\_\_\_\_\_  
Leonard M. Call, Mayor

Attest:

\_\_\_\_\_  
City Recorder

Vote:

\_\_\_\_ CM Arrington  
\_\_\_\_ CM Gibson  
\_\_\_\_ CM Marriott  
\_\_\_\_ CM Nelsen  
\_\_\_\_ CM Urry

### Mayor and Council Salaries

monthly comparisons:

Cities	Mayor	Council
Pleasant View	\$923 / \$11,076	\$175 / \$2,100
North Ogden		
Harrisville	\$8,694 + \$250 for each next consecutive year - by the end of the four year \$9,444	\$1,512 + 50 for each next consecutive year - by the end of the four year \$1,662
Farrwest	\$1,000 / \$12,000	\$350 / \$4,200
Plain City	\$700 / \$8,400	\$250 / \$3,000
Hooper City	\$750 / \$9,000	\$1,500 yr + \$25 per meeting w/ max of \$1,800
Uintah City	\$500 / \$6,000	\$300 / \$3,600
Riverdale City	\$2,010.26 / \$24,123.12	\$812.58 / \$9,750.96
Huntsville Town	\$1,000 / \$12,000	\$80 / \$860
Washington Terrace	\$600 / \$7,200	\$400 / \$4,800
Roy		
South Ogden City	\$1,233.72 / \$14,804.64	\$800.35 / \$9,604.20
Ogden City		

URS Minimum Earnings Requirement \$1,096 / \$13,152 (as of 2/1/2021)

not complete information

400 GF/200 RDA=600; 200 GF/200 RDA=400 month  
going to leave message

NO-\$0 Mayor (Jly-Dec); \$250 CC (Jly-Dec). What about current?

5/16/22  
North Ogden - Mayor \$1000 month  
C.C \$500 month

(called 5/16/22)  
 5 April 2021