



LEWIS | ROBERTSON | BURNINGHAM



# WEBER COUNTY, UTAH

MAY 2024

## SUPPLEMENTAL FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF OGDEN VALLEY

**PREPARED BY:**

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INC.

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## DEFINITIONS

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<b>AAGR:</b>	Average Annual Growth Rate
<b>CIP:</b>	Capital Improvement Projects
<b>DWR:</b>	Division of Wildlife Resources
<b>FY:</b>	Fiscal Year
<b>HH:</b>	Household
<b>HU:</b>	Housing Units
<b>LOS:</b>	Level of Service
<b>LRB:</b>	LRB Public Finance Advisors (Formerly Lewis Young Robertson & Burningham, Inc.)
<b>MOU:</b>	Memorandum of Understanding
<b>MSF:</b>	Municipal Services Fund
<b>OLG:</b>	Office of the Lieutenant Governor
<b>PLPCO:</b>	Public Lands Policy Coordinating Office
<b>PPH:</b>	Persons per Household
<b>SF:</b>	Square Footage
<b>UPC:</b>	Utah Population Committee
<b>WMA:</b>	Wildlife Management Area



## SECTION 1: EXECUTIVE SUMMARY

LRB Public Finance Advisors (formerly Lewis Young Robertson & Burningham, Inc.) was retained by the Office of the Lieutenant Governor (OLG) to complete a supplemental feasibility study related to incorporation of an unincorporated area within Weber County (County) known as Ogden Valley (City or Study Area). The purpose of the Executive Summary is to fulfill the requirements established in Utah Code 10-2a, which requires the submission of a completed feasibility study, including a one-page summary of the results. The analysis considers three scenarios related to the financial impacts of the City incorporation:

1. **Scenario 1 – Government Office and Road Shop** includes the applicable incorporation costs as outlined in UCA §10-2a-220, \$1.72M for a government office, and \$383,612 for the acquisition of the Road Shop.
2. **Scenario 2 – Road Shop** includes the applicable incorporation costs as outlined in UCA §10-2a-220 and \$383,612 for the acquisition of the Road Shop.
3. **Scenario 3 – No Government Office or Road Shop** includes incorporation costs as outlined in Section §10-2a-220, without the additional expenses.

The findings illustrate that the incorporation of the proposed Ogden Valley boundary will likely result in at least a five percent budget surplus when comparing available revenues to expenses, and no additional Ogden Valley tax rate is necessary. This surplus allows the incorporation process to proceed, as described in UCA §10-2a-205(5).

TABLE 1.1: SCENARIO 1 – TAX AND FISCAL IMPACT

	2024	2025	2026	2027	2028
<b>Revenue (Expense) Margin</b>	<b>4.8%</b>	<b>3.3%</b>	<b>5.5%</b>	<b>7.9%</b>	<b>10.2%</b>
Equivalent County MSF Rate	0.000181	0.000181	0.000181	0.000181	0.000181
Additional Levy to Balance Budget	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL CITY RATE</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
<b>NET IMPACT ON MEDIAN HOME (\$450K)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

TABLE 1.2: SCENARIO 2 – TAX AND FISCAL IMPACT

	2024	2025	2026	2027	2028
<b>Revenue (Expense) Margin</b>	<b>4.8%</b>	<b>6.7%</b>	<b>8.8%</b>	<b>10.9%</b>	<b>13.1%</b>
Equivalent County MSF Rate	0.000181	0.000181	0.000181	0.000181	0.000181
Additional Levy to Balance Budget	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL CITY RATE</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
<b>NET IMPACT ON MEDIAN HOME (\$450K)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

TABLE 1.3: SCENARIO 3 – TAX AND FISCAL IMPACT

	2024	2025	2026	2027	2028
<b>Revenue (Expense) Margin</b>	<b>4.8%</b>	<b>7.4%</b>	<b>9.5%</b>	<b>11.6%</b>	<b>13.7%</b>
Equivalent County MSF Rate	0.000181	0.000181	0.000181	0.000181	0.000181
Additional Levy to Balance Budget	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL CITY RATE</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
<b>NET IMPACT ON MEDIAN HOME (\$450K)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





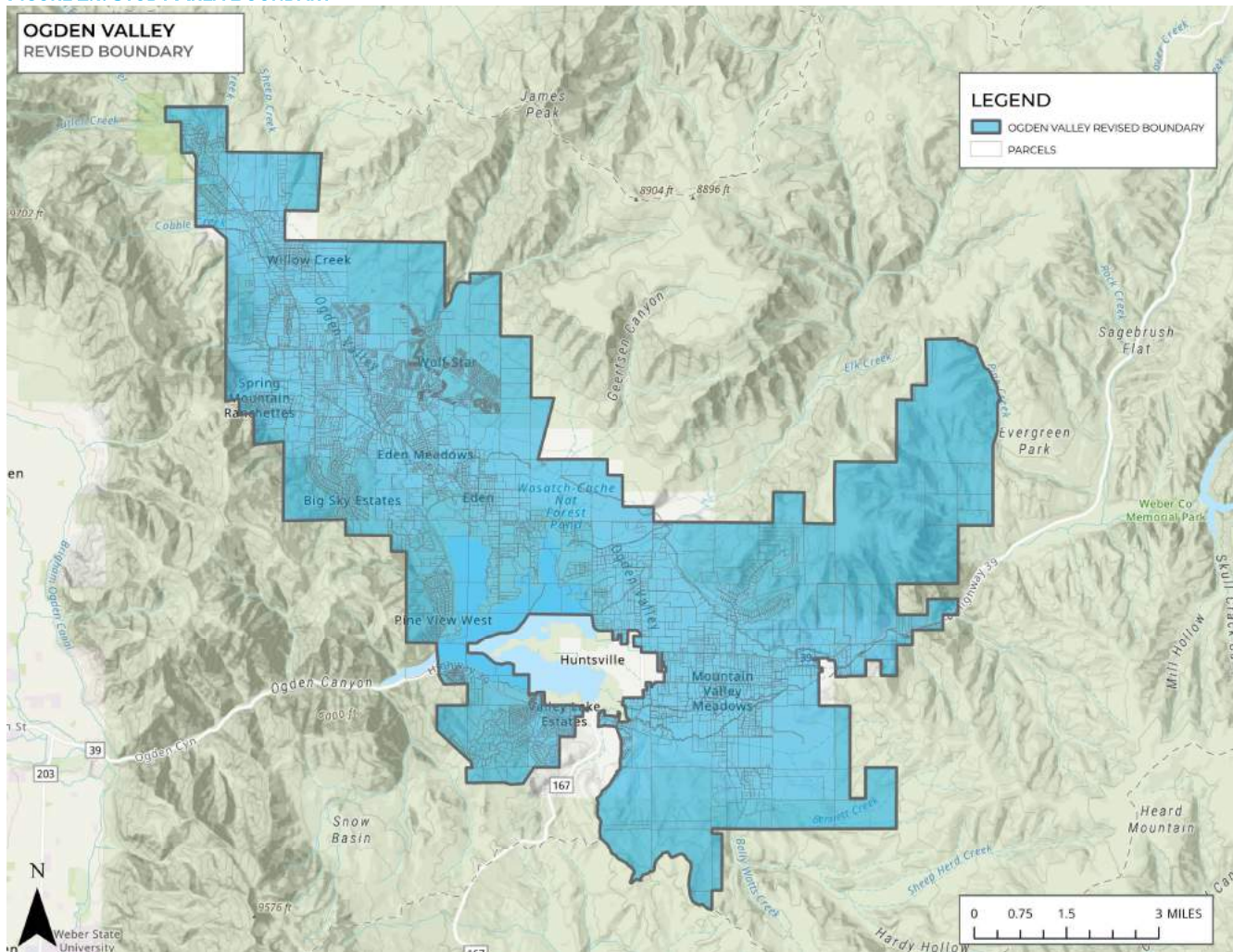
## SECTION 2: POPULATION & POPULATION DENSITY

Utah Code §10-2a-205(4)<sup>1</sup> requires the feasibility study to include:

*an analysis of the population and population density within the area proposed for incorporation and the surrounding area.*

The revised incorporation boundary for the Study Area is illustrated in **Figure 2.1** and includes unincorporated areas of Weber County known as Ogden Valley. The revised boundary depicted below differs from the original boundary that was established at the time the request for a feasibility study was certified. Details on map changes pursuant UCA §10-2a-205(4)(ix) are included in **Section 9** of this study. Boundary adjustments considered in the original feasibility study are included in **Appendix F** as a reference.

**FIGURE 2.1: STUDY AREA BOUNDARY**



<sup>1</sup> The Feasibility Request Petition by the Ogden Valley Incorporation Team was filed on April 14, 2023. Recent legislative changes to Section §10-2a went into effect May 3, 2023. Thus, this feasibility study is guided by the previous version of Section §10-2a.

## POPULATION

The supplemental feasibility study was filed with a revised boundary map and legal description to account for seven properties annexed into the Town of Huntsville and the removal of 108 government-owned parcels. As a result, the Utah Population Committee (UPC) updated the Ogden Valley 2023 estimated population to 7,583 persons (see **Appendix E**).

For purposes of determining the five-year projected population, we utilized the annual average growth rate (AAGR) for the cumulative population of all Census blocks between 2010 and 2020. With the 2010 cumulative population of these blocks being a value of 5,561 persons, the AAGR between Census years was determined to be 1.7 percent, resulting in a population growth of 1,023 persons. The AAGR was applied to subsequent years through 2028 as shown in **Table 2.1**.

**TABLE 2.1: CURRENT AND 5-YEAR PROJECTED OGDEN VALLEY POPULATION DETERMINATION**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Population	7,583	7,712	7,843	7,977	8,113	8,251
Households	3,598	3,660	3,723	3,787	3,852	3,918
Persons per Household	2.11	2.11	2.11	2.11	2.11	2.11

Source: UPC Determination Letter  
UGRC, Utah Address Points  
U.S. Census Bureau, 2010 and 2020 Census Blocks

## POPULATION DENSITY

The UPC determined Ogden Valley's population density in 2023 equals 120.0 persons per square mile, thus complying with Utah statute that requires the proposed area has an average population density of more than seven people per square mile.<sup>2</sup> The estimated 2023 populations and population density of surrounding communities within the County are shown below.

**TABLE 2.2: CURRENT POPULATION AND POPULATION DENSITY FOR SURROUNDING AREAS**

	POPULATION (2023)	LAND AREA (SQUARE MILES)	POPULATION PER SQUARE MILE
Farr West	7,986	5.9	1,351.9
Harrisville	7,186	3.0	2,407.6
Hooper	9,362	88.0	106.4
Huntsville	486	1.0	480.3
Marriott-Slaterville	2,023	7.4	274.0
North Ogden	21,490	7.5	2,847.3
Ogden	87,025	27.5	3,163.3
Plain City	8,230	12.2	673.1
Pleasant View	11,463	7.0	1,635.0
Riverdale	9,472	4.6	2,057.8
Roy	39,576	8.2	4,848.3
South Ogden	17,559	3.9	4,489.1
Uintah	1,445	1.3	1,150.9
Washington Terrace	9,255	2.0	4,601.0
West Haven	18,654	10.8	1,730.1
<b>Ogden Valley</b>	<b>7,583</b>	<b>63.3</b>	<b>120.0</b>

<sup>2</sup> Section §10-2a-201.5(2)(a)(ii)



## SECTION 3: PRESENT & FIVE-YEAR PROJECTIONS OF DEMOGRAPHICS & TAX BASE

Utah Code §10-2a-205(4) requires the feasibility study to include:

*the current and projected five-year demographics and tax base within the boundaries of the proposed municipality and surrounding area, including household size and income, commercial and industrial development, and public facilities;*

### DEMOGRAPHICS

To determine the present and five-year demographic projections, LRB utilized US Census block and tract-level data within the Study Area's boundaries. Building permit data from the Ivory-Boyer Construction database were also evaluated to identify household (HH) growth.

### POPULATION PROJECTIONS

For purposes of calculating the current and five-year projected population and housing units (HU), the AAGR of historic redistricting Census data between 2010 and 2020 was calculated for each community. The AAGR was then applied to the most recent five-year ACS Census data (2021) and onward. The present and five-year demographic projections are illustrated in **Table 3.3**.

**TABLE 3.1: GROWTH RATE DETERMINATION**

	2010		2020		AAGR 2010-2020	
	POPULATION	HU	POPULATION	HU	POPULATION	HU
Weber County	231,236	86,187	262,223	95,614	1.3%	1.0%
Farr West	5,928	1,923	7,691	2,433	2.6%	2.4%
Harrisville	5,567	1,875	7,036	2,425	2.4%	2.6%
Hooper	7,218	2,156	9,087	2,622	2.3%	2.0%
Huntsville	608	249	573	253	(0.6%)	0.2%
Marriott-Slaterville	1,701	604	2,135	725	2.3%	1.8%
North Ogden	17,357	5,799	20,916	6,829	1.9%	1.6%
Ogden	82,825	32,482	87,321	33,962	0.5%	0.4%
Plain City	5,476	1,654	7,833	2,349	3.6%	3.6%
Pleasant View	7,979	2,548	11,083	3,420	3.3%	3.0%
Riverdale	8,426	3,244	9,343	3,636	1.0%	1.1%
Roy	36,884	12,599	39,306	13,346	0.6%	0.6%
South Ogden	16,532	6,631	17,488	6,912	0.6%	0.4%
Uintah	1,322	432	1,454	499	1.0%	1.5%
Washington Terrace	9,067	3,462	9,267	3,495	0.2%	0.1%
West Haven	10,272	3,324	16,739	5,733	5.0%	5.6%
Unincorporated Weber County*	14,074	7,205	14,951	6,975	0.6%	(0.3%)
<b>Ogden Valley</b>	<b>5,561</b>	<b>2,884</b>	<b>6,584</b>	<b>3,418</b>	<b>1.7%</b>	<b>1.7%</b>

\*Unincorporated Weber County totals include Ogden Valley numbers below.

Source: U.S. Census Bureau, 2010 and 2020 Census Redistricting Data (PL 94-171)





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**TABLE 3.2: WEBER COUNTY HISTORIC POPULATION FIGURES**

	2018	2019	2020	2021	2022*
Weber County	247,731	251,498	262,223	259,390	262,673
Farr West	6,836	7,023	7,691	7,581	7,781
Harrisville	6,356	6,510	7,036	6,858	7,020
Hooper	8,458	8,646	9,087	8,941	9,149
Huntsville	776	628	573	492	489
Marriott-Slaterville	2,142	2,037	2,135	1,934	1,978
North Ogden	18,943	19,392	20,916	20,703	21,093
Ogden	86,126	86,833	87,321	86,110	86,566
Plain City	6,560	6,867	7,833	7,662	7,941
Pleasant View	9,806	10,162	11,083	10,733	11,092
Riverdale	8,727	8,752	9,343	9,279	9,375
Roy	38,238	39,040	39,306	39,076	39,325
South Ogden	17,010	17,063	17,488	17,363	17,461
Uintah	1,525	1,439	1,454	1,417	1,431
Washington Terrace	9,138	9,162	9,267	9,215	9,235
West Haven	12,916	13,782	16,739	16,918	17,765
Unincorporated Weber County	14,174	14,162	14,951	15,108	15,200

\*2022 five-year ACS estimates not yet available. Applied growth rate found in **Table 3.1** to determine estimates.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (DP05)

**TABLE 3.3: WEBER COUNTY CURRENT AND 5-YEAR POPULATION FIGURES**

	2023	2024	2025	2026	2027	2028
Weber County	266,504	270,328	274,255	278,286	282,431	286,688
Farr West	7,986	8,197	8,413	8,635	8,863	9,097
Harrisville	7,186	7,356	7,530	7,708	7,891	8,078
Hooper	9,362	9,580	9,803	10,031	10,265	10,504
Huntsville	486	483	480	477	474	471
Marriott-Slaterville	2,023	2,069	2,117	2,166	2,216	2,267
North Ogden	21,490	21,895	22,307	22,727	23,155	23,591
Ogden	87,025	87,486	87,950	88,416	88,885	89,356
Plain City	8,230	8,530	8,841	9,163	9,497	9,843
Pleasant View	11,463	11,846	12,242	12,651	13,074	13,511
Riverdale	9,472	9,570	9,669	9,769	9,870	9,972
Roy	39,576	39,829	40,083	40,339	40,596	40,855
South Ogden	17,559	17,658	17,758	17,858	17,959	18,060
Uintah	1,445	1,459	1,473	1,487	1,501	1,515
Washington Terrace	9,255	9,275	9,295	9,315	9,335	9,355
West Haven	18,654	19,588	20,568	21,597	22,678	23,813
Unincorporated Weber County*	7,905	8,005	8,107	8,209	8,313	8,418

\*Assumes Ogden Valley incorporation.

Population projections for the Study Area are based on the 10-year Census AAGR, as illustrated in **Table 3.1**. **Table 3.4** details the five-year projections for residents within the Study Area.

**TABLE 3.4: OGDEN VALLEY CURRENT AND 5-YEAR POPULATION FIGURES**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Projected Ogden Valley Population	7,583	7,712	7,843	7,977	8,113	8,251



## HOUSEHOLD SIZE

The number of households was estimated starting with 2020 households as the base units (see **Table 3.1**), adjusted for occupancy. The Ivory-Boyer Construction Report and Database's building permit data for each area were then added to the base to estimate current units and the persons per household (PPH) for this analysis. For purposes of calculating the five-year projections after 2023, the AAGR calculated in **Table 3.1** was applied.

**TABLE 3.5: CURRENT AND PROJECTED CALCULATED PERSONS PER HOUSEHOLD (PPH)**

	CURRENT		PROJECTED									
	2023		2024		2025		2026		2027		2028	
	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH	HU	PPH
Weber County	92,638	2.88	93,605	2.89	94,582	2.90	95,569	2.91	96,567	2.92	97,574	2.94
Farr West	2,401	3.33	2,458	3.33	2,517	3.34	2,577	3.35	2,638	3.36	2,701	3.37
Harrisville	2,318	3.10	2,378	3.09	2,440	3.09	2,504	3.08	2,569	3.07	2,635	3.07
Hooper*	2,479	3.78	2,528	3.79	2,578	3.80	2,629	3.82	2,681	3.83	2,734	3.84
Huntsville	284	1.71	284	1.70	284	1.69	284	1.68	284	1.67	284	1.66
Marriott-Slaterville*	684	2.96	697	2.97	710	2.98	723	3.00	736	3.01	750	3.02
North Ogden	6,483	3.32	6,589	3.32	6,698	3.33	6,808	3.34	6,920	3.35	7,034	3.35
Ogden	31,999	2.72	32,142	2.72	32,286	2.72	32,430	2.73	32,575	2.73	32,720	2.73
Plain City	2,457	3.35	2,545	3.35	2,635	3.35	2,730	3.36	2,827	3.36	2,928	3.36
Pleasant View	3,410	3.36	3,512	3.37	3,617	3.38	3,726	3.40	3,837	3.41	3,952	3.42
Riverdale	3,428	2.76	3,467	2.76	3,507	2.76	3,547	2.75	3,587	2.75	3,628	2.75
Roy	12,604	3.14	12,678	3.14	12,751	3.14	12,824	3.15	12,898	3.15	12,972	3.15
South Ogden	6,655	2.64	6,683	2.64	6,711	2.65	6,738	2.65	6,766	2.65	6,794	2.66
Uintah	470	3.07	476	3.06	483	3.05	490	3.03	498	3.02	505	3.00
Washington Terrace	3,260	2.84	3,263	2.84	3,266	2.85	3,269	2.85	3,271	2.85	3,274	2.86
West Haven	7,119	2.62	7,518	2.61	7,939	2.59	8,384	2.58	8,854	2.56	9,350	2.55
Unincorporated Areas	6,738	1.17	6,716	1.19	6,695	1.21	6,673	1.23	6,652	1.25	6,631	1.27
<b>Ogden Valley</b>	<b>3,598</b>	<b>2.11</b>	<b>3,660</b>	<b>2.11</b>	<b>3,723</b>	<b>2.11</b>	<b>3,787</b>	<b>2.11</b>	<b>3,852</b>	<b>2.11</b>	<b>3,918</b>	<b>2.11</b>

\*Building Permit data unavailable.

Note: PPH figures are calculated based on total population and occupied housing units which differs from Census reported average household size based on household population.

Source: Ivory-Boyer Construction Report and Database

## INCOME

Utilizing Census tract-level data<sup>3</sup>, the Study Area's median HH income is estimated at \$117,657 in 2021. Given the Census tracts that fall within the Study Area's boundary do not have ACS data available prior to 2020, the historic growth rate cannot be compiled. Therefore, we applied a two percent growth rate to project the median income in the Study Area.

**TABLE 3.6: HISTORIC MEDIAN INCOME**

	2018	2019	2020	2021	2022*	2010 – 2020 AAGR
Weber County	\$64,636	\$67,244	\$71,275	\$74,345	\$76,425	2.8%

<sup>3</sup> Applicable Census tracts include: 2101.02 and 2101.01.

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	2018	2019	2020	2021	2022*	2010 – 2020 AAGR
Farr West	\$95,077	\$90,917	\$90,439	\$98,088	\$100,585	2.5%
Harrisville	\$78,618	\$74,342	\$80,250	\$77,426	\$79,698	2.9%
Hooper	\$100,500	\$96,688	\$100,347	\$103,828	\$106,769	2.8%
Huntsville	\$72,500	\$69,861	\$95,000	\$89,167	\$91,769	2.9%
Marriott-Slaterville	\$74,438	\$75,347	\$72,202	\$77,554	\$77,804	0.3%
North Ogden	\$79,194	\$81,198	\$87,755	\$93,490	\$94,942	1.6%
Ogden	\$46,807	\$50,061	\$55,974	\$58,284	\$60,116	3.1%
Plain City	\$81,094	\$74,714	\$108,355	\$107,222	\$110,377	2.9%
Pleasant View	\$95,250	\$98,765	\$101,979	\$110,687	\$113,074	2.2%
Riverdale	\$57,578	\$56,000	\$54,723	\$63,079	\$63,387	0.5%
Roy	\$68,424	\$70,032	\$72,739	\$76,611	\$78,474	2.4%
South Ogden	\$65,939	\$68,585	\$70,552	\$74,724	\$76,908	2.9%
Uintah	\$82,750	\$90,208	\$74,808	\$91,818	\$91,867	0.1%
Washington Terrace	\$53,690	\$63,503	\$65,204	\$65,253	\$67,050	2.8%
West Haven	\$78,100	\$77,733	\$80,762	\$84,461	\$85,752	1.5%
<b>Ogden Valley</b>	<b>N/A</b>	<b>N/A</b>	<b>\$109,378</b>	<b>\$117,657</b>	<b>\$120,010</b>	<b>2.0%**</b>

\* 2022 five-year ACS estimates not yet available. Applied growth 2010 – 2022 growth rate to determine estimates.

\*\* Assumption used to project Study Area income.

Source: U.S. Census Bureau, American Community Survey 5-Year Estimates (B19019)

**TABLE 3.7: CURRENT AND PROJECTED MEDIAN INCOME**

	2023	2024	2025	2026	2027	2028
Weber County	\$78,564	\$80,762	\$83,022	\$85,345	\$87,733	\$90,188
Farr West	\$103,145	\$105,770	\$108,463	\$111,223	\$114,054	\$116,957
Harrisville	\$82,037	\$84,445	\$86,923	\$89,474	\$92,100	\$94,803
Hooper	\$109,793	\$112,903	\$116,102	\$119,390	\$122,772	\$126,250
Huntsville	\$94,448	\$97,204	\$100,041	\$102,961	\$105,966	\$109,059
Marriott-Slaterville	\$78,054	\$78,306	\$78,558	\$78,811	\$79,065	\$79,320
North Ogden	\$96,416	\$97,912	\$99,433	\$100,976	\$102,544	\$104,136
Ogden	\$62,006	\$63,956	\$65,966	\$68,040	\$70,179	\$72,385
Plain City	\$113,624	\$116,967	\$120,409	\$123,951	\$127,598	\$131,353
Pleasant View	\$115,512	\$118,002	\$120,547	\$123,146	\$125,801	\$128,514
Riverdale	\$63,696	\$64,006	\$64,318	\$64,632	\$64,947	\$65,264
Roy	\$80,382	\$82,336	\$84,338	\$86,389	\$88,489	\$90,641
South Ogden	\$79,156	\$81,469	\$83,850	\$86,301	\$88,823	\$91,419
Uintah	\$91,916	\$91,964	\$92,013	\$92,062	\$92,111	\$92,160
Washington Terrace	\$68,896	\$70,792	\$72,741	\$74,744	\$76,802	\$78,916
West Haven	\$87,063	\$88,395	\$89,746	\$91,118	\$92,511	\$93,926
<b>Ogden Valley</b>	<b>\$122,410</b>	<b>\$124,858</b>	<b>\$127,355</b>	<b>\$129,902</b>	<b>\$132,500</b>	<b>\$135,150</b>

## TAX BASE

The tax base of the region is important to consider in this incorporation study, as growth in property values, taxable sales, and employment are valuable components when determining feasibility. The following paragraphs discuss the County's regional economy.

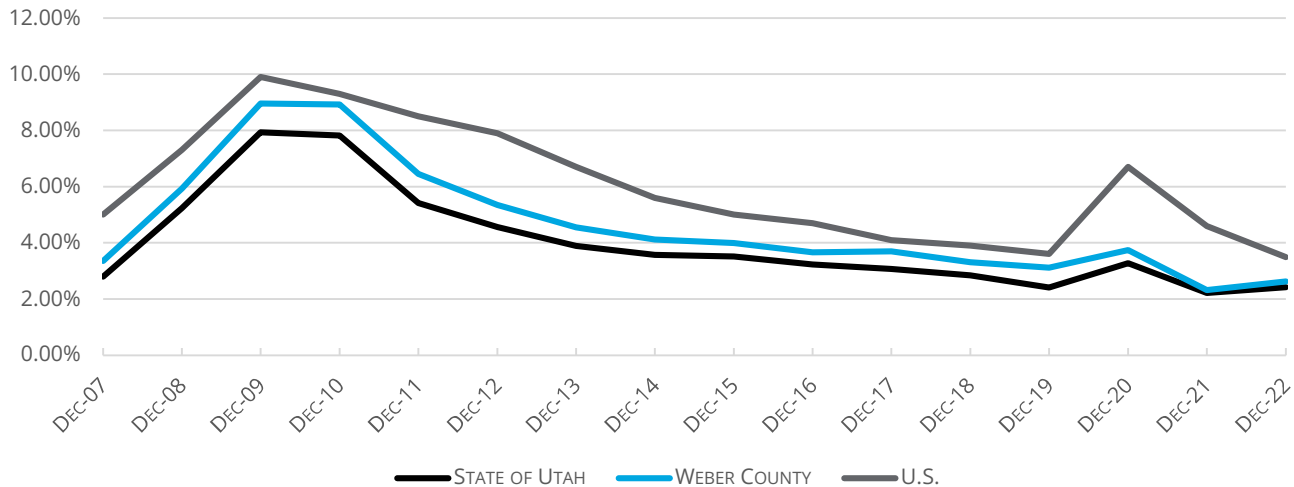
## REGIONAL ECONOMY

Weber County is located in northeast Utah. The unemployment rate for the County averaged 2.3 percent in September 2023. Unemployment peaked in the State of Utah in 2009 at an average of 7.94



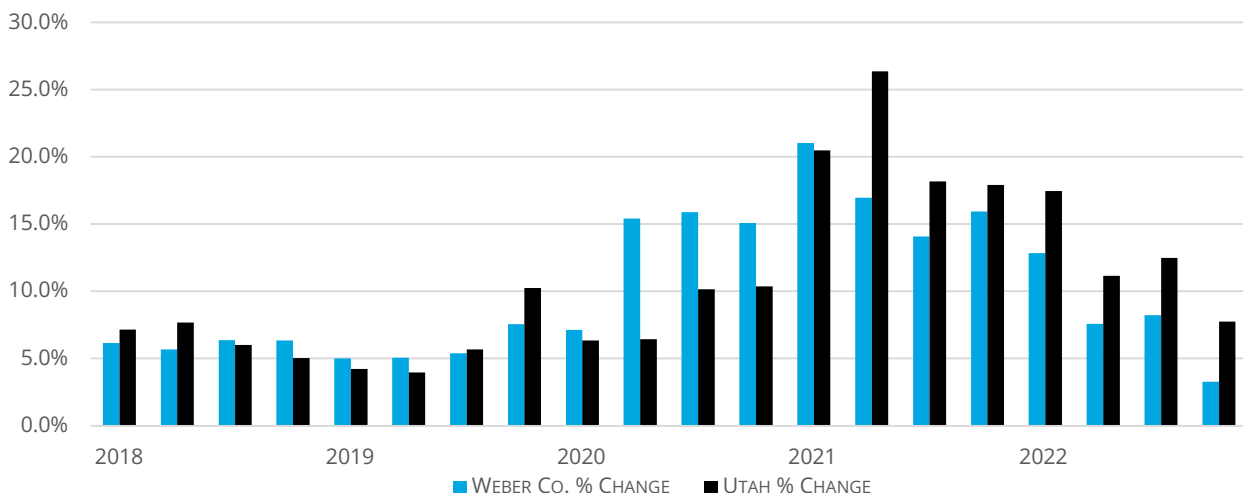
percent (see **Figure 3.1**) according to seasonally adjusted data provided by the Utah Department of Workforce Services. Notable shifts in employment occurred between April 2020 and April 2021 as Weber County experienced a 9.2 percent increase in non-farm jobs. More generally, from 2020 to 2021, the County experienced large increases in information, mining, manufacturing, and other services. Over the same period, professional and business services jobs declined by 2.2 percent and financial activities jobs decreased by 0.6 percent.

**FIGURE 3.1: HISTORIC WEBER COUNTY SEASONALLY ADJUSTED UNEMPLOYMENT RATES**



A comparison of quarterly taxable sales trends for the County and State illustrates the percent change from 2018 to 2022 as shown in **Figure 3.2**. Between 2020 and 2021, Q1 experienced an increase of 21 percent in taxable sales in the County.

**FIGURE 3.2: COMPARISON OF QUARTERLY TAXABLE SALES TRENDS FOR WEBER COUNTY**



Historic taxable value figures for Weber County show an AAGR of 17.1 percent from 2018 through 2022. It is important to note that the values below include redevelopment agency values, which will be excluded in the projection of future taxable values.

**TABLE 3.8: WEBER COUNTY HISTORIC TAXABLE VALUE**

	2018	2019	2020	2021	2022	5 Yr. AAGR
Real: Land	\$3,923,368,764	\$4,285,269,727	\$4,935,118,942	\$6,059,300,844	\$8,996,570,797	23.1%
Real: Buildings	\$11,249,265,905	\$12,562,170,818	\$13,704,684,720	\$16,097,944,453	\$20,513,574,226	16.2%
Personal	\$1,076,868,147	\$1,195,516,860	\$1,337,169,983	\$1,502,534,684	\$1,742,311,829	12.8%
Centrally Assessed	\$856,920,888	\$866,963,845	\$918,083,912	\$904,480,468	\$911,311,486	1.6%
<b>TOTAL</b>	<b>\$17,106,423,704</b>	<b>\$18,909,921,250</b>	<b>\$20,895,057,557</b>	<b>\$24,564,260,449</b>	<b>\$32,163,768,338</b>	<b>17.1%</b>
Motor Vehicle	\$231,832,759	\$228,736,631	\$218,481,195	\$231,834,422	\$205,824,825	(2.9%)

Source: Utah State Tax Commission

## STUDY AREA ECONOMY

According to Weber County parcel data, the distribution of land uses in the Study Area illustrate a concentration of residential development, with almost 66 percent of the market value and 69 percent of the taxable value attributed to single family property types. Approximately 24.6 percent of the Study Area's total acreage is designated under agricultural. The Study Area is comprised of 6,405 parcels<sup>4</sup> with a taxable value of \$2,592,365,890. The Study Area represents 8.97 percent of the total County taxable value and 55.52 percent of the Municipal Services Fund (MSF) taxable value.

**TABLE 3.9: ESTIMATE OF STUDY AREA TAXABLE VALUE**

<b>TOTAL OGDEN VALLEY TAXABLE VALUE</b>	<b>\$2,592,365,890</b>
Study Area Taxable Value as % of County Taxable Value	8.97%
Study Area Taxable Value as % of MSF Taxable Value	55.52%

Commercial development consists of 36 parcels within the Study Area, with 1 percent of the market value and 1.2 percent of the taxable value attributed to commercial properties. Nearly 90 percent of commercial development's total acreage derives from the Wolf Creek and Nordic Valley resorts. There are nine parcels ascribed to industrial development, which primarily consists of mini and storage warehouse land uses.

**TABLE 3.10: COMMERCIAL AND INDUSTRIAL DEVELOPMENT LAND USE**

	PARCELS	ACRES*	TAXABLE VALUE	% OF TOTAL	MARKET VALUE	% OF TOTAL
<b>TOTAL OGDEN VALLEY</b>	<b>6,453</b>	<b>39,452</b>	<b>\$2,592,365,890</b>	<b>100%</b>	<b>\$4,362,457,591</b>	<b>100%</b>
Commercial Land Use	36	751	\$31,211,642	1.2%	\$42,164,958	1.0%
Industrial Land Use	9	15	\$7,824,004	0.3%	\$7,824,004	0.2%

\*Does NOT remove duplicates.

## PROJECTIONS OF COUNTY ECONOMIC BASE

The following paragraphs address the projections of the economic base within unincorporated Weber County, specifically as it relates to the Municipal Services Fund. Final 2023 financials were unavailable at the time of the study. As a result, actuals for 2018 through 2022 and budget estimates for 2023

<sup>4</sup> County data included 7,004 parcels for the original Study Area. The revised boundary results in 6,889 parcels. Pursuant to Section §10-2a-201.5, property that has more than one parcel number is considered to be a single parcel if owned by the same owner. Duplicates were therefore removed for the purposes of calculating the parcel count (6,405) and taxable and market values.





were used to calculate historic growth rates and projections. The tax base projections are based on the County's MSF, which provides municipal services to unincorporated areas within the County, including the proposed Study Area boundary. The taxable value estimates for the MSF assume a five percent growth rate based on historic growth. **Table 3.11** includes historic taxable values in the MSF while **Table 3.12** details the current and projected values based on Utah State Tax Commission historic data.

**TABLE 3.11: HISTORIC MUNICIPAL TYPE SERVICE FUND TAXABLE VALUE**

	2017	2018	2019	2020	2021	2022
Certified Tax Rate Value	\$2,035,391,103	\$2,293,063,716	\$2,610,758,564	\$2,870,140,464	\$3,296,213,148	\$4,306,819,004

Source: Utah State Tax Commission

**TABLE 3.12: CURRENT AND PROJECTED MUNICIPAL TYPE SERVICE FUND TAXABLE VALUE**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Certified Tax Rate Value	\$4,668,976,813	\$4,902,425,654	\$5,147,546,936	\$5,404,924,283	\$5,675,170,497	\$5,958,929,022

Future sales tax growth projections are based on a general growth estimate of nine percent. Historic data from 2018 – 2022 showed an AAGR of 12 percent.

**TABLE 3.13: HISTORIC MUNICIPAL SERVICE FUND SALES TAX REVENUE**

	ACTUAL					BUDGET
	2018	2019	2020	2021	2022	2023
MSF Sales Tax Revenue	\$2,422,333	\$2,627,635	\$2,847,481	\$3,480,082	\$3,805,595	\$4,378,000

Source: Weber County Financials

**TABLE 3.14: PROJECTED MUNICIPAL SERVICE FUND SALES TAX REVENUE**

	2024	2025	2026	2027	2028
MSF Sales Tax Revenue	\$4,772,020	\$5,201,502	\$5,669,637	\$6,179,904	\$6,736,096

## PROJECTIONS OF STUDY AREA ECONOMIC BASE

Significant factors that will influence revenues within the Study Area include taxable assessed value and taxable sales. Growth in taxable value will influence future property tax revenues and general government services funding. New growth calculations are based on assumptions relative to future construction within the Study Area. We assumed that the number of households would grow at 1.7 percent (see **Table 3.1**) within the projected five-year window at an average value for Ogden Valley of \$950,000.<sup>5</sup> **Table 3.15** details the projected taxable value for the Study Area.

**TABLE 3.15: CURRENT AND PROJECTED STUDY AREA TAXABLE VALUE**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Assessed Value	\$2,592,365,890	\$2,592,365,890	\$2,624,238,390	\$2,656,633,390	\$2,689,550,890	\$2,722,990,890
New Growth		\$31,872,500	\$32,395,000	\$32,917,500	\$33,440,000	\$33,962,500
<b>TOTAL TAXABLE VALUE</b>	<b>\$2,592,365,890</b>	<b>\$2,624,238,390</b>	<b>\$2,656,633,390</b>	<b>\$2,689,550,890</b>	<b>\$2,722,990,890</b>	<b>\$2,756,953,390</b>

<sup>5</sup> Data generated by the Wasatch Front Regional MLS for zip codes 84310 and 84317.



Sales tax revenues are distributed based on two methodologies: 1) the ratio of population; and 2) point of sale, or the location of the sale. Total sales tax collections are distributed equally between these allocation strategies, with 50 percent assigned to point of sale and 50 percent to population. Taxable sales have increased by an average of 9.4 percent in the State since 2018; LRB assumed an AAGR of nine percent for the population and point of sales projections as a result. Population revenues are distributed to local entities based on the ratio of their population to the State's population as a whole. Point of sale revenues were calculated using summary data from Weber County. The table below summarizes the total estimated sales tax revenue attributed to the Study Area. **Section 5** of this study discusses the population and point of sales methodologies further and **Section 7** outlines the challenges presented by the data utilized to calculate sales tax revenues.

**TABLE 3.16: CURRENT AND PROJECTED ESTIMATED SALES TAX REVENUE**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Population Distribution	\$1,069,711	\$1,165,990	\$1,270,902	\$1,385,389	\$1,510,136	\$1,646,051
Point of Sale	\$864,104	\$943,238	\$1,029,608	\$1,123,921	\$1,226,856	\$1,339,198
<b>TOTAL ESTIMATED SALES TAX</b>	<b>\$1,933,815</b>	<b>\$2,109,228</b>	<b>\$2,300,510</b>	<b>\$2,509,310</b>	<b>\$2,736,992</b>	<b>\$2,985,249</b>

## PUBLIC FACILITIES

There are several public facilities within the Study Area, including parks, schools, and utility related infrastructure. Parks include Eden Park and Liberty Park and Cemetery. Valley Elementary School and Snowcrest Junior High School are also within the Study Area. Pineview Reservoir is another popular attraction for residents and tourists, due to its proximity to the Wasatch Front, that has been managed by the US Forest Service since 1940.<sup>6</sup> Ramps, campgrounds, and picnic grounds are owned and operated by the federal government while boating laws are enforced by Weber County and the State Division of Outdoor Recreation. There are also various trail networks that lead into the proposed City. According to the 2016 Ogden Valley General Plan, the Upper Valley has over 118 miles of existing trails.<sup>7</sup> Approximately 25 miles of trails are within the Ogden Valley proposed boundary.

<sup>6</sup> U.S. Forest Service. (2023, Nov 3). Pine View Reservoir Quick Facts. Retrieved from <https://www.fs.usda.gov/detail/uwcnf/about-forest/districts/?cid=stelprdb5048556>

<sup>7</sup> Weber County Utah (2023, Dec 5). Ogden Valley General Plans. Retrieved from [https://www.webercountyutah.gov/planning/ogden\\_valley\\_plans.php](https://www.webercountyutah.gov/planning/ogden_valley_plans.php)



## SECTION 4: PRESENT & FIVE-YEAR COST PROJECTIONS

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Utah Code §10-2a-205(4) requires the feasibility study to include:

*subject to Subsection (4)(b), the current and five-year projected cost of providing municipal services to the proposed municipality, including administrative costs.*

### GENERAL METHODOLOGY

This section compares the costs to the residents of the Study Area if the County continues to provide services or if a newly incorporated City provides services. Utah Code requires that the level and quality of governmental services be fairly and reasonably approximate between the two options.<sup>8</sup> This analysis assumes that several municipal services provided by the County, Special Service Districts, Improvement Districts, and private companies will continue to be provided regardless of the incorporation. However, actual service provisions will be governed by the newly incorporated municipal governing body.

LRB assumes the following services will be provided by the various entities without any impact from incorporation or non-incorporation:

- Culinary Water
  - Green Hills Water and Sewer Improvement District, Powder Mountain Water and Sewer District, Wolf Creek Water and Sewer Improvement District, and Weber Basin Water Conservancy District;
- Sewer
  - Individual Septic Tanks<sup>9</sup> or Green Hills Water and Sewer Improvement District, Powder Mountain Water and Sewer District, Wolf Creek Water and Sewer Improvement District, Durfee Creek Sewer District, Nordic Valley Sewer District, and Huntsville Hollow Sewer District;
- Fire and Emergency Response
  - Weber Fire District and Weber Area Dispatch 911 and Emergency Services District; and,
- Parks and Cemetery
  - Liberty Cemetery Maintenance District, Ogden Valley Parks Service Area, and Eden Cemetery Maintenance District.

The following services were assumed to be provided by the County through the Municipal Services Fund or through the City if incorporated:

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<sup>8</sup> Section §10-2a-205(3)(b)(i)

<sup>9</sup> Weber County presently serves as the body politic for the septic systems in the proposed incorporation area. Existing agreements between the County and separate Homeowner Associations (HOA) indicate that expenses associated with the maintenance and inspection of these facilities are the responsibility of the underlying HOA. If the area were to be incorporated, the existing agreements could remain in place, or the newly created city could hire a part-time employee for maintenance and inspection and collect the applicable HOA fees. As result, there is no assumed impact to the study area generally.



- General Governmental Services, including engineering, planning and zoning, and building;
- Law Enforcement and Animal Shelter;
- Animal Control;
- Roads and Snow Removal;
- Garbage; and,
- Weed Control.

### COUNTY COST ESTIMATES

Expenditures related to County services were calculated using historic budget data from 2018 – 2022, 2023 budget data, and recommendations from the County Clerk/Auditor’s Office. For the purposes of this analysis, the tables below combine the County’s projected expenditures into the general categories specified above.

**TABLE 4.1: MSF HISTORIC AND BUDGETED EXPENDITURES**

	2018 – 2022 AAGR	ACTUAL					BUDGET
		2018	2019	2020	2021	2022	2023
Garbage Collections	0%	\$0	\$0	\$22,350	\$32,525	\$29,261	\$43,637
General Government	2.5%	\$2,494,392	\$2,726,773	\$2,520,046	\$3,010,536	\$3,199,580	\$4,601,301
Animal Shelter	5.2%	\$58,601	\$64,496	\$62,287	\$65,773	\$74,511	\$81,597
Sheriff	6.2%	\$1,153,655	\$1,142,591	\$1,142,869	\$1,372,634	\$1,414,739	\$1,716,263
Animal Control	3.3%	\$233,530	\$234,336	\$247,693	\$253,175	\$266,191	\$307,031
Road & Highways	9.5%	\$2,999,582	\$2,903,975	\$3,376,788	\$3,582,145	\$4,318,203	\$4,321,437
Weed Department	14.0%	\$90,457	\$128,402	\$123,687	\$127,060	\$152,701	\$187,059
<b>TOTAL</b>	<b>7.7%</b>	<b>\$7,030,217</b>	<b>\$7,200,573</b>	<b>\$7,495,720</b>	<b>\$8,443,849</b>	<b>\$9,455,187</b>	<b>\$11,258,324</b>

Source: Weber County Financials

The five-year projections are based on an analysis of the historic AAGR for each budget line item, as well as insight from the Weber County Clerk/Auditor’s Office. Staff reviewed each assumption related to expense growth to determine one-time expenses and the appropriate AAGR for each general category. This analysis also ensures expense growth is considered to account for inflation and anticipated growth.<sup>10</sup>

**Table 4.2** illustrates the estimated expenditures if the County continues to provide services. Between 2018 and 2022, the County’s MSF expenditures grew at an AAGR of 7.7 percent. When comparing **Table 4.1** and **Table 4.2**, the total expense budgeted in 2023 is higher than that in 2024. The County suggested the projected 2023 budget was intentionally higher than anticipated; therefore, the County recommended reducing expense assumptions to be more accurate with historic data, resulting in an expense AAGR of 4.2% from 2024 to 2028 on average. The table below further breaks down the AAGR for each component.

**TABLE 4.2: MSF PROJECTED EXPENDITURES**

	2024	2025	2026	2027	2028	2024 – 2028 AAGR
Garbage Collections	\$38,349	\$39,499	\$40,684	\$41,905	\$43,162	3.0%

<sup>10</sup> Subsection (4)(b)(iii) requires the cost analysis to account for inflation and growth.



	2024	2025	2026	2027	2028	2024 - 2028 AAGR
General Government	\$3,419,449	\$3,549,758	\$3,686,391	\$3,829,759	\$3,980,305	3.9%*
Animal Shelter	\$85,676	\$89,960	\$94,458	\$99,181	\$104,140	5.0%
Sheriff	\$1,802,076	\$1,892,180	\$1,986,789	\$2,086,128	\$2,190,435	5.0%
Animal Control	\$304,613	\$315,476	\$326,761	\$338,485	\$350,668	3.6%
Road & Highways	\$3,355,513	\$3,489,845	\$3,631,145	\$3,779,887	\$3,936,591	4.1%
Weed Department	\$189,221	\$196,784	\$204,733	\$213,092	\$221,888	4.1%
<b>TOTAL</b>	<b>\$9,194,897</b>	<b>\$9,573,503</b>	<b>\$9,970,961</b>	<b>\$10,388,438</b>	<b>\$10,827,188</b>	<b>4.2%</b>

\* Sum of administrative, engineering, planning and zoning, and building inspector costs. However, this analysis calculates and applies the projected AAGR for each component as shown in **Table 4.5**.

## STUDY AREA COST ESTIMATES (ASSUMING CITY INCORPORATION)

Expenditures for the Study Area were calculated using the following methodologies in order to determine an acceptable level of service (LOS):

- Average total expenditures of comparative cities;
- Population and calls for service;
- Time and level of service adjustments; and,
- County contract estimates.

## INCORPORATION COST

A one-time costs as a result of incorporation are included in the analysis in 2024. These expenses include the estimated election cost, assuming the incorporation goes to a vote, and the LRB contract cost. Weber County estimates election costs at \$2.25 per registered voter for two election cycles. Leveraging 2022 County precinct data and GIS analysis, it was determined roughly 3,853 registered voters reside within the revised Ogden Valley area when accounting for the removed households. The total election cost was then divided by two to account for only one election cycle.

LRB also analyzed potential start-up costs including land and building costs for government offices, as well as the acquisition cost for the Ogden Valley Road Shop for purposes of having a public works building in the Study Area. It is important to note the Petition Sponsors of the proposed City established a Memorandum of Understanding (MOU) with Eden Commercial Holdings to utilize the Mountain Luxury Lodge location at no cost for the first five-years of incorporation for general government purposes. MOU documentation is provided in **Appendix A** of this report. This section excludes the additional cost of a government building, as it is assumed that Ogden Valley, if incorporated, will use the Mountain Luxury Lodge space for government offices. **Section 8** outlines scenario analyses related to a one-time government building cost of \$1.72M and the acquisition cost of the Road Shop of \$383,612.

## GENERAL GOVERNMENT SERVICES

Weber County provides administrative, building inspector, engineering, and planning services to unincorporated areas. Discussions with the County illustrate that the MSF provides a premium LOS on average compared to other communities. Moreover, the County suggested the newly incorporated City would likely have a per capita cost reduction in engineering and planning, as Ogden Valley would



likely not incur the same cost for regional planning and engineering efforts found at the county-level.<sup>11</sup> Weber County provided data on the total hours dedicated to the Upper Valley to demonstrate the differences in time spent in different service areas. **Table 4.3** provides the current time allocation for engineering and planning for illustrative purposes.

**TABLE 4.3: CURRENT TIME ALLOCATION FOR ENGINEERING AND PLANNING**

	ENGINEERING		PLANNING	
	TOTAL HOURS	% OF UNINCORPORATED	TOTAL HOURS	% OF UNINCORPORATED
Lower Valley	2,708.5	60.0%	5,363.8	63.2%
<b>Upper Valley</b>	<b>1,802.0</b>	<b>40.0%</b>	<b>3,129.8</b>	<b>36.8%</b>
<b>TOTAL UNINCORPORATED</b>	<b>4,510.5</b>	<b>100.0%</b>	<b>8,493.5</b>	<b>100.0%</b>

Source: Weber County

To calculate the general government costs, LRB first determined the cost per capita for each general government component using the 2023 estimated unincorporated population of 15,292, which includes the population estimate for Ogden Valley. As stated above, the County indicated that the MSF includes a regional LOS resulting in a higher per capita cost on average compared to other communities. LRB thus calculated an average per capita cost using general government budget data from Farr West, Heber, Hooper, Morgan, Plain City, South Weber, and Washington Terrace. As shown in **Table 4.4**, the average per capita cost from the comparative communities demonstrate a lower cost per capita than the Ogden Valley MSF per capita cost with the exception of general administrative services.

**Table 4.3** illustrates the time dedicated to the Upper Valley, although lower than the time attributed to the Lower Valley, still includes the premium LOS aforementioned by the County. As a result, LRB applied a LOS adjustment for engineering and planning costs. The LOS adjustment is utilized to adjust the MSF per capita costs to be more reflective of the comparative cities given the County indicated Ogden Valley would likely not incur the same cost for regional planning and engineering efforts found at the county-level, resulting in the potential for a lower cost per capita and a reduction in time spent on planning and engineering services in the incorporation area. The LOS adjustment was established to reflect a cost per capita similar to other mountain communities within the comparative data.

**TABLE 4.4: GENERAL GOVERNMENT COST PER CAPITA**

	TOTAL MSF BUDGET (FY23)	UNINCORPORATED PER CAPITA (2023)	LOS ADJUSTMENT	OGDEN VALLEY PER CAPITA (FY23)	COMPARATIVE CITY PER CAPITA (FY23)*
General Admin.**	\$451,769	\$29.54	NA	\$29.54	\$76.74
Engineering	\$827,225	\$54.09	60.0%	\$32.46	\$10.29
Planning	\$1,399,090	\$91.49	60.0%	\$54.89	\$20.22
Building Inspector	\$1,077,894	\$70.49	NA	\$70.49	\$17.97
<b>GENERAL GOVERNMENT PER CAPITA COST</b>		<b>\$245.61</b>		<b>\$187.38</b>	<b>\$125.22</b>

\* Budgetary line items determined to be one-time expenses or irrelevant to maintaining the present level of service were removed from the estimation of this expense. Comparative communities include Farr West, Heber, Hooper, Morgan, Plain City, South Weber, and Washington Terrace, based on population and proximity.

<sup>11</sup> In 2022, Ogden Valley represented approximately 77 percent of Weber County's total unincorporated building permits. As a result, there is not a LOS adjustment for building inspector costs and 100% of the per capita cost calculated in **Table 4.4** is included.



	TOTAL MSF BUDGET (FY23)	UNINCORPORATED PER CAPITA (2023)	LOS ADJUSTMENT	OGDEN VALLEY PER CAPITA (FY23)	COMPARATIVE CITY PER CAPITA (FY23)*
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\*\* Costs were calculated by summing each County Administrative Fee line-item within the MSF in addition to expenses related to the Municipal Service subfund.

For purposes of determining the five-year projected costs, LRB assumed the average annual growth rate reflects that of the MSF. The table below illustrates the growth rate assumptions applied to each general government category as recommended by the County.

**TABLE 4.5: GENERAL GOVERNMENT SERVICES ASSUMPTIONS**

	2024 – 2028 AAGR
General Administrative Services	5.0%
Engineering	4.2%
Planning and Zoning	3.4%
Building Inspector	4.2%

Multiplying the 2023 Ogden Valley per capita figure from **Table 4.4** and Ogden Valley's estimated population, general government costs to the proposed City are shown below.

**TABLE 4.6: GENERAL GOVERNMENT SERVICES CURRENT AND PROJECTED COSTS**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
General Administrative Services Per Capita	\$29.54	\$31.02	\$32.57	\$34.19	\$35.90	\$37.69
Engineering Per Capita	\$32.46	\$33.81	\$35.21	\$36.68	\$38.20	\$39.79
Planning Per Capita	\$54.89	\$56.78	\$58.73	\$60.75	\$62.84	\$65.00
Building Inspector Per Capita	\$70.49	\$73.45	\$76.54	\$79.76	\$83.12	\$86.61
<b>Ogden Valley Population</b>	<b>7,583</b>	<b>7,712</b>	<b>7,843</b>	<b>7,977</b>	<b>8,113</b>	<b>8,251</b>
General Administrative Services	\$224,021	\$239,211	\$255,425	\$272,765	\$291,271	\$311,020
Engineering	\$246,120	\$260,716	\$276,172	\$292,571	\$309,934	\$328,314
Planning and Zoning	\$416,264	\$437,904	\$460,656	\$484,638	\$509,851	\$536,354
Building Inspector	\$534,501	\$566,462	\$600,319	\$636,262	\$674,332	\$714,653
<b>TOTAL GENERAL GOVERNMENT COSTS</b>	<b>\$1,420,906</b>	<b>\$1,504,293</b>	<b>\$1,592,572</b>	<b>\$1,686,236</b>	<b>\$1,785,388</b>	<b>\$1,890,342</b>
<b>TOTAL COMPS GENERAL GOVERNMENT COSTS</b>	<b>\$949,557</b>	<b>\$1,009,763</b>	<b>\$1,073,794</b>	<b>\$1,142,032</b>	<b>\$1,214,602</b>	<b>\$1,291,774</b>

## LAW ENFORCEMENT AND ANIMAL SHELTER

According to input from County staff, it is likely that if Ogden Valley were to incorporate, the Study Area would receive contracted law enforcement services through the County Sheriff's Office. Contract costs are based on calls for service and population, with 60 percent of the cost weighed towards calls for service and 40 percent weighed towards population. LRB evaluated call data from FY 2022 and 2023. The annual average call volume for the Upper Valley for 2022-2023 was 2,731 calls for service, with 1,741 calls attributed to Ogden Valley. It is estimated that the total law enforcement contract cost would be approximately \$618,037.

**TABLE 4.7: LAW ENFORCEMENT PER CAPITA COST ALLOCATION**

MSF Sherrif Expense (FY23)	\$1,716,263
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Per Capita Allocation (40%)	\$686,505
Weber County Unincorporated Population (2023)	15,292
<b>MSF Cost Per Capita</b>	<b>\$45</b>
Ogden Valley Population (2023)	7,583
<b>TOTAL OGDEN VALLEY PER CAPITA COST ALLOCATION</b>	<b>\$340,421</b>
Source: Weber County	

**TABLE 4.8: LAW ENFORCEMENT CALLS FOR SERVICE COST ALLOCATION**

MSF Sherrif Expense (FY23)	\$1,716,263
Calls for Service Allocation (60%)	\$1,029,758
Weber County Unincorporated Calls for Service (FY22, FY23 Avg.)	6,456
<b>MSF Cost per Call</b>	<b>\$160</b>
Calls Attributed to Ogden Valley (FY22, FY23 Avg.)	1,741
<b>TOTAL OGDEN VALLEY PER CALL COST ALLOCATION</b>	<b>\$277,617</b>
Source: Weber County	

**TABLE 4.9: LAW ENFORCEMENT CALLS FOR SERVICE COST ALLOCATION**

Cost Per Capita Allocation (see <b>Table 4.7</b> )	\$340,421
Cost Per Call Allocation (see <b>Table 4.8</b> )	\$277,617
<b>TOTAL LAW ENFORCEMENT COST</b>	<b>\$618,037</b>

According to Weber County, animal shelter costs are generally estimated based on the number of animals turned in per city. Given these data are limited for Ogden Valley, the County recommended calculating animal shelter costs based on population, resulting in an estimated cost of \$40,462. The total law enforcement and animal shelter costs is \$658,499.

**TABLE 4.10: OGDEN VALLEY ANIMAL SHELTER COST**

MSF Animal Shelter Expense (FY23)	\$81,597
Weber County Unincorporated Population (2023)	15,292
<b>MSF Cost Per Capita</b>	<b>\$5.34</b>
Ogden Valley Population (2023)	7,583
<b>TOTAL OGDEN VALLEY ANIMAL SHELTER COST</b>	<b>\$40,462</b>

## ANIMAL CONTROL

The County proposes that the contract cost for animal control services would be \$9,800 based on calls for service and population.

## ROADS AND SNOW REMOVAL

The mileage for paved County roads in the Upper Valley is estimated at 111 miles and five miles of unpaved roads according to the County. The mileage for paved roads was reduced to 98 miles to remove Powder Mountain, Ogden Canyon, Evergreen Park Drive, and Causey Drive roads. This represents the road mileage that will be maintained by the proposed city.

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**TABLE 4.11: OGDEN VALLEY ESTIMATED WEIGHTED MILEAGE**

TYPE	MILEAGE	UDOT MULTIPLIER*	TOTAL WEIGHTED MILEAGE
Paved	98.00	5	490.00
Unpaved	4.91	2	9.82
<b>TOTAL</b>	<b>102.91</b>		<b>499.82</b>

\*Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)

Source: Weber County

UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Data on comparable communities was then utilized to determine an average expense per weighted mile. The data included in the analysis comprise weighted mileage and fiscal year (FY) 2023 budgeted roads expenditures from Farr West, Heber, Hooper, Plain City, South Weber, and Washington Terrace.<sup>12</sup> This allows a cost per weighted mileage to be calculated that can then be applied to Ogden Valley.

**TABLE 4.12: OGDEN VALLEY COMPARATIVE ROAD COSTS PER WEIGHTED MILE**

	WEIGHTED MILEAGE (FY23)	ROADS EXPENSE (FY23)*	EXPENSE PER WEIGHTED MILE
Farr West	197.20	\$513,452	\$2,604
Heber	379.01	\$941,792	\$2,485
Hooper	278.50	\$339,975	\$1,221
Plain City	204.76	\$672,675	\$3,285
South Weber	156.02	\$169,275	\$1,085
Washington Terrace	146.45	\$115,253	\$787
<b>Average Expense per Weighted Mile</b>			<b>\$1,911</b>
<b>Ogden Valley Mileage (Paved, Unweighted)</b>			<b>499.82</b>
<b>TOTAL ROAD COST</b>			<b>\$955,193</b>

\* Budgetary line items determined to be one-time expenses or irrelevant to maintaining the present level of service were removed from the estimation of this expense. Comparative communities include Farr West, Heber, Hooper, Plain City, South Weber, and Washington Terrace, based on similar budgeting practices, population, and proximity.

Source: Weber County

UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Utah State Auditor, Local and State Government Budget Reports

Snow removal costs were estimated using data from the County. The table below determines a cost per mile related to the Upper Valley and does not include costs associated with Powder Mountain or Ogden Canyon. The total cost per mile was then multiplied by Ogden Valley's mileage. Total expenses related to roads and snow removal is approximately \$1.7M.

**TABLE 4.13: UPPER VALLEY ESTIMATED SNOW REMOVAL COSTS**

	UNITS	COUNT	RATE	TOTAL
Labor	Hours	5,200.75	\$38.71	\$201,321
Truck	Hours	2,409.00	\$65.00	\$156,585
Crew Truck	Hours	382.00	\$40.00	\$15,280
Grader	Hours	1,087.50	\$120.00	\$130,500
Loader	Hours	133.25	\$85.00	\$11,326
Snow Blower	Hours	16.00	\$350.00	\$5,600
Material	Tons	10,401.50	\$35.00	\$364,053
<b>TOTAL SNOW REMOVAL COST</b>				<b>\$884,665</b>

<sup>12</sup> Morgan City was considered an outlier for purposes of roads calculation. Per the City, snow removal costs are integrated in the road costs.



	UNITS	COUNT	RATE	TOTAL
	UPPER VALLEY MILEAGE (PAVED, UNWEIGHTED)			104
	COST PER MILE			\$8,506
	OGDEN VALLEY MILEAGE (PAVED, UNWEIGHTED)			98
	TOTAL OGDEN VALLEY SNOW REMOVAL COST			\$833,626

Source: Weber County

## GARBAGE

It is likely Ogden Valley will continue its existing contract with Waste Management for garbage services. Using existing data from Weber County, the expense calculated assumes that the Upper Valley accounts for 43 percent of costs related to garbage. This value was further refined based on Ogden Valley's population relative to the Upper Valley.

**TABLE 4.14: OGDEN VALLEY GARBAGE COST ALLOCATION**

MSF Garbage Expense (FY23)	\$28,000
% Attributed to Upper Valley	43.0%
<b>Upper Valley Cost</b>	<b>\$12,040</b>
% Ogden Valley Population of Upper Valley Population	81%
<b>TOTAL OGDEN VALLEY GARBAGE COST</b>	<b>\$9,793</b>

Source: Weber County

## WEED CONTROL

Discussions with County staff illustrate 76 percent of weed control MSF costs are weighted towards the Lower Valley. Using a similar methodology to calculate garbage costs, expenses were calculated by attributing 24 percent of the weed control cost to the Upper Valley. This value was further refined based on Ogden Valley's population relative to the Upper Valley.

**TABLE 4.15: OGDEN VALLEY WEED CONTROL COST ALLOCATION**

MSF Weed Department Expense (FY23)	\$187,059
% Attributed to Upper Valley	24.0%
<b>Upper Valley Cost</b>	<b>\$44,894</b>
% Ogden Valley Population of Upper Valley Population	81%
<b>TOTAL OGDEN VALLEY WEED CONTROL COST</b>	<b>\$36,515</b>

Source: Weber County

## OTHER EXPENSE CONSIDERATIONS

Weber County presently serves as the body politic<sup>13</sup> for several sewer septic systems in the proposed incorporation area. Existing agreements between the County and a number of HOAs in the proposed municipality indicate that expenses associated with the maintenance and inspection of these facilities are the responsibility of the underlying HOA. If the area were to be incorporated, the existing agreements could remain in place, or the newly created city could hire a part-time employee for

<sup>13</sup> Administrative Rule R317-4-2(10) defines body politic as "the state or its agencies or any political subdivision of the state to include a county, city, town, improvement district, taxing district or other governmental subdivision or public corporation of the state."





maintenance and inspection and collect the applicable HOA fees to recoup that cost. As a result, the impact is net neutral.

Several stakeholders have also articulated the need to include future capital improvements projects (CIP) expense for existing infrastructure in the proposed City area. Developing a detailed master plan is critical to understanding the nature and extent of future capital improvement needs. However, this falls outside the scope of this feasibility study. It is important to note that the funding for replacement of new and aging infrastructure represents a challenge within the MSF, with much of the capital cost being deferred or funded through grants. As a result, this analysis perpetuates the current LOS which does not include the cost necessary to fully fund the needed capital investment. It is likely that a tax increase would be needed regardless of incorporation to fund the area's capital needs. Should the proposed City complete a master plan that identifies future CIP, financing options including grants and/or a tax or rate increase will be available to the City (see **Sections 6** and **7** for more details).

**Table 4.16** summarizes the expenditures forecasted for the proposed Study Area. The projected year costs are inflated based on the respective MSF AAGR (see **Table 4.2**).

**TABLE 4.16: OGDEN VALLEY CURRENT & PROJECTED 5-YEAR PROJECTED EXPENDITURES**

	CURRENT	PROJECTED					GROWTH RATE
	2023	2024	2025	2026	2027	2028	
Incorporation Costs	\$0	\$25,335	\$0	\$0	\$0	\$0	N/A
General Administrative Services	\$224,021	\$239,211	\$255,425	\$272,765	\$291,271	\$311,020	5.0%*
Engineering	\$246,120	\$260,716	\$276,172	\$292,571	\$309,934	\$328,314	4.2%*
Planning and Zoning	\$416,264	\$437,904	\$460,656	\$484,638	\$509,851	\$536,354	3.4%*
Building Inspector	\$534,501	\$566,462	\$600,319	\$636,262	\$674,332	\$714,653	4.2%*
Police and Animal Shelter	\$658,499	\$691,424	\$725,995	\$762,295	\$800,410	\$840,430	5.0%
Animal Control	\$9,800	\$10,151	\$10,515	\$10,891	\$11,282	\$11,686	3.6%
Roads & Snow Removal	\$1,788,820	\$1,861,688	\$1,937,524	\$2,016,450	\$2,098,591	\$2,184,078	4.1%
Garbage Contract	\$9,793	\$10,087	\$10,389	\$10,701	\$11,022	\$11,353	3.0%
Weed Control	\$36,515	\$37,999	\$39,542	\$41,148	\$42,819	\$44,559	4.1%
<b>TOTAL EXPENSE</b>	<b>\$3,924,333</b>	<b>\$4,140,976</b>	<b>\$4,316,538</b>	<b>\$4,527,722</b>	<b>\$4,749,512</b>	<b>\$4,982,447</b>	<b>4.7%</b>

\* Actual growth rate is higher than what is reflected here due to the projected costs also accounting for population growth.



## SECTION 5: PRESENT & FIVE-YEAR PROJECTED REVENUE

Utah Code §10-2a-205(4) requires the feasibility study to include:

*assuming the same tax categories and tax rates as currently imposed by the county and all other current service providers, the present and five-year projected revenue for the proposed municipality.*

### GENERAL METHODOLOGY

This section compares the revenues the County and Study Area are likely to generate. Similar to the expenditure projections, the revenues were calculated using historic budget data from 2018 - 2022, 2023 budget data, and recommendations from the County Clerk/Auditor's Office. Furthermore, additional allocation methodologies were utilized based on population, assessed value, and standard State allocation practices.

### COUNTY REVENUES

The MSF revenues were grouped into major categories from a budgeting perspective. Between 2018 and 2022, the County's MSF revenue grew at an AAGR of 11.1 percent.

**TABLE 5.1: MSF HISTORIC AND BUDGETED REVENUES**

	2018 – 2022 AAGR	PROJECTED					BUDGET
		2018	2019	2020	2021	2022	2023
Taxes	15.0%	\$2,820,112	\$3,002,658	\$3,632,880	\$4,477,583	\$4,932,117	\$5,487,864
Charges for Service	8.7%	\$1,226,448	\$1,355,260	\$1,586,897	\$1,484,560	\$1,712,269	\$1,186,000
Intergovernmental	2.5%	\$2,016,758	\$2,058,602	\$1,934,388	\$2,139,684	\$2,222,534	\$2,502,701
Licenses and Fees	18.2%	\$846,189	\$903,231	\$1,200,965	\$1,327,558	\$1,653,078	\$1,395,000
Other Financing	12.5%	\$290,607	\$351,860	\$398,680	\$407,712	\$465,893	\$374,000
<b>TOTAL</b>	<b>11.1%</b>	<b>\$7,200,114</b>	<b>\$7,671,611</b>	<b>\$8,753,810</b>	<b>\$9,837,097</b>	<b>\$10,985,891</b>	<b>\$10,945,565</b>

Source: Weber County Financials

The projections in **Table 5.2** include property tax revenues tied to new growth. When comparing **Table 5.1** and **Table 5.2**, the total revenue budgeted in 2023 is higher than that in 2024. It is important to note that the County, similar to expense projections, recommended reducing revenue assumptions to be more accurate with historic data, resulting in an AAGR of 7.1 percent from 2024 to 2028.

Additionally, it is assumed an additional levy is not needed, per the County's review of the MSF (as shown in **Section 8**) as revenue exceeds expense within the five-year planning horizon. This trend is consistent with historic MSF budget data, as revenue exceeds expense by an average of 10.2 percent from 2018 – 2022. Given the uncertainty of receiving grant monies, grant projections are zeroed out. One-time expense and other miscellaneous budget items were also zeroed out upon County review. The table below further breaks down the AAGR for each component.



**TABLE 5.2: MSF PROJECTED REVENUES**

	2024	2025	2026	2027	2028	2024 - 2028 AAGR
Taxes	\$5,753,627	\$6,232,189	\$6,751,859	\$7,316,237	\$7,929,245	8.3%
Charges for Service	\$857,410	\$879,569	\$902,513	\$926,280	\$950,912	2.6%
Intergovernmental	\$2,216,522	\$2,282,561	\$2,350,574	\$2,420,621	\$2,492,762	3.0%
Licenses and Fees	\$1,529,950	\$1,678,259	\$1,841,257	\$2,020,411	\$2,217,331	9.7%
Other Financing	\$205,254	\$223,511	\$243,407	\$265,089	\$288,719	8.9%
<b>TOTAL</b>	<b>\$10,562,763</b>	<b>\$11,296,088</b>	<b>\$12,089,610</b>	<b>\$12,948,639</b>	<b>\$13,878,969</b>	<b>7.1%</b>

## STUDY AREA REVENUES (ASSUMING CITY INCORPORATES)

Revenues for the Study Area were calculated using the following methodologies:

- Property tax based on assessed value and new growth;
- State Sales Tax allocation based on population and point of sale;
- State Class C Road Fund allocation based on lane miles;
- Building permit revenues based on historical data;
- Business license revenues based on historical data;
- Garbage administrative fee based on County allocation and population;
- State Liquor Allotment based on per capita comparatives;
- Fines and Forfeitures based on per capita comparatives; and,
- Interest earnings based on cumulative fund balance.

## PROPERTY TAX

The property tax revenue calculation is based on the assessed value of the Study Area and applying the projected County levy for the MSF. While property tax revenues grew at an AAGR of five percent in the MSF, new growth calculations are based on assumptions relative to future residential construction within the Study Area. We therefore assumed that the number of households would grow at 1.7 percent (see **Table 3.1**) within the projected five-year window at an average value of \$950,000.

**TABLE 5.3: CURRENT AND PROJECTED STUDY AREA TAXABLE VALUE**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Assessed Value	\$2,592,365,890	\$2,592,365,890	\$2,624,238,390	\$2,656,633,390	\$2,689,550,890	\$2,722,990,890
New Growth		\$31,872,500	\$32,395,000	\$32,917,500	\$33,440,000	\$33,962,500
<b>TOTAL TAXABLE VALUE</b>	<b>\$2,592,365,890</b>	<b>\$2,624,238,390</b>	<b>\$2,656,633,390</b>	<b>\$2,689,550,890</b>	<b>\$2,722,990,890</b>	<b>\$2,756,953,390</b>
County MSF Levy	0.000172	0.000181	0.000181	0.000181	0.000181	0.000181
<b>PROPERTY TAX REVENUE</b>	<b>\$445,887</b>	<b>\$476,064</b>	<b>\$481,940</b>	<b>\$487,912</b>	<b>\$493,978</b>	<b>\$500,139</b>

## SALES TAX

Sales tax revenues are distributed based on two methodologies: 1) the ratio of population; and 2) point of sale, or the location of the sale. Total sales tax collections are distributed equally between these allocation strategies, with 50 percent assigned to point of sale and 50 percent to population.



Taxable sales have increased by an average of 9.4 percent in the State since 2018; LRB assumed an AAGR of nine percent for the population and point of sales projections as a result.

Population revenues are distributed to local entities based on the ratio of their population to the State's population as a whole. The State population distribution pool in **Table 5.4** represents an average between the applicable current and prior fiscal year to estimate State's sale tax for the calendar year. The calculated average was then multiplied by 50 percent to distribute the total sales tax collections based on population.

**TABLE 5.4: RATIO OF POPULATION DISTRIBUTION CURRENT AND PROJECTED**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
State Population Distribution Pool	\$471,476,949	\$513,909,875	\$560,161,764	\$610,576,322	\$665,528,191	\$725,425,729
Growth Rate*	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
State Population	3,342,221	3,399,064	3,456,874	3,515,667	3,575,460	3,636,270
Distributed per Capita	\$141.07	\$151.19	\$162.04	\$173.67	\$186.14	\$199.50
Study Area Estimated Population	7,583	7,712	7,843	7,977	8,113	8,251
<b>POPULATION DISTRIBUTION</b>	<b>\$1,069,711</b>	<b>\$1,165,990</b>	<b>\$1,270,902</b>	<b>\$1,385,389</b>	<b>\$1,510,136</b>	<b>\$1,646,051</b>

\*Taxable sales have increased by an average of 9.4 percent in the State since 2018.

Source: Utah State Tax Commission

Point of sale revenues were calculated using summary data from Weber County. The County traced 33 percent of unincorporated areas' sales tax revenue to a physical address, with 67 percent of revenues attributed to online retailers that do not report sales to a specific address. Taxable sales information was gathered for zip codes 84317 and 84310 to account for sales traced to a physical address. Huntsville and Snowbasin Ski Resort are within 84317 but not the Study Area. We therefore assumed Huntsville represented ten percent of the zip code's sales and Snowbasin Ski Resort comprised 60 percent and adjusted the revenue accordingly. Similarly, Powder Mountain's main ticket booth lodge and Hidden Lake Lounge are in Cache County and not included in the taxable sales by zip code, leaving Sundown Lodge as the sole lodge that operates in Weber County. **Appendix C** provides a map detailing the location of the aforementioned lodges. Therefore, sales attributed to 84310 were reduced by 20 percent to account for sales generated by Powder Mountain.

Unattributable taxable sales were allocated based on population. Ogden Valley's 2023 estimated population accounts for 50 percent of unincorporated Weber County's total estimated population. The combined total of traceable and unattributed revenues was then multiplied by a half a percent.

**TABLE 5.5: POINT OF SALE DISTRIBUTION CURRENT AND PROJECTED REVENUES**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
<b>TRACEABLE POINT OF SALE REVENUE</b>						
Taxable Sales (Zip Code 84317)*	\$14,359,807	\$15,652,190	\$17,060,887	\$18,596,367	\$20,270,040	\$22,094,343
Taxable Sales (Zip Code 84310)**	\$42,795,741	\$46,647,358	\$50,845,620	\$55,421,726	\$60,409,681	\$65,846,553
<b>Subtotal</b>	<b>\$57,155,548</b>	<b>\$62,299,548</b>	<b>\$67,906,507</b>	<b>\$74,018,093</b>	<b>\$80,679,721</b>	<b>\$87,940,896</b>
<b>UNATTRIBUTABLE POINT OF SALE REVENUE</b>						
Unincorporated County Sales	\$348,141,829	\$379,474,593	\$413,627,307	\$450,853,764	\$491,430,603	\$535,659,357
Growth Rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%

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	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Unattributable Sales (67%)	\$233,255,025	\$254,247,977	\$277,130,295	\$302,072,022	\$329,258,504	\$358,891,769
Population Adjustment	50%	50%	50%	50%	50%	50%
<b>Subtotal</b>	<b>\$115,665,332</b>	<b>\$126,348,070</b>	<b>\$138,015,101</b>	<b>\$150,766,119</b>	<b>\$164,691,465</b>	<b>\$179,898,701</b>
<b>Estimated Point of Sale</b>	<b>\$172,820,880</b>	<b>\$188,647,617</b>	<b>\$205,921,608</b>	<b>\$224,784,212</b>	<b>\$245,371,186</b>	<b>\$267,839,597</b>
<b>ADJUSTED POINT OF SALE***</b>	<b>\$864,104</b>	<b>\$943,238</b>	<b>\$1,029,608</b>	<b>\$1,123,921</b>	<b>\$1,226,856</b>	<b>\$1,339,198</b>

\*Assumes 60% of revenues are attributed to Snowbasin Ski Resort and 10% of revenues are attributed to Huntsville.

\*\*Assumes 20% of revenues are attributed to Powder Mountain Ski Resort.

\*\*\*Multiplied the total of unattributable and attributable taxable sales by 0.5 percent.

Source: Utah State Tax Commission

It is important to highlight the data limitations on the point of sale data used in this analysis. Particularly, Utah statute prohibits confidential data pertaining to addresses for a single taxpayer to be released publicly. While cities and counties can request this type of data and make the determination on whether to release the data, Weber County was unable to share the tax data with location information to anyone outside the County.

Understanding the constraints of point of sale data, LRB compared this study's findings to County data. **Table 5.6** shows the County's existing methodology to determine sales tax revenue attributed to Ogden Valley. According to the County, 57 percent of sales tax revenue was allocated to the Upper Valley, including three ski resorts, and 43 percent to the Lower Valley. The County MSF's 2023 estimate of sales tax revenue was multiplied by the percentage allocated to the Upper Valley. This value was further refined, based on Ogden Valley's population relative to the Upper Valley, to exclude resorts that are not within the proposed boundary.

**TABLE 5.6: COUNTY METHODOLOGY POINT OF SALE CURRENT AND PROJECTED REVENUES**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
MSF Sales Tax Revenues	\$4,378,000	\$4,772,020	\$5,201,502	\$5,669,637	\$6,179,904	\$6,736,096
Revenues to Upper Valley*	\$2,495,460	\$2,720,051	\$2,964,856	\$3,231,693	\$3,522,545	\$3,839,575
<b>TOTAL REVENUES TO OGDEN VALLEY**</b>	<b>\$2,029,719</b>	<b>\$2,212,394</b>	<b>\$2,411,510</b>	<b>\$2,628,545</b>	<b>\$2,865,114</b>	<b>\$3,122,975</b>

\*57% of MSF Sales Tax Revenues

\*\*81% of Revenues to Upper Valley

The County's existing methodology produces higher sales tax revenue. Given the uncertainty of these data, this analysis uses the methodology employed in **Tables 5.4** and **5.5**, which is a comparatively more conservative estimate of sales tax revenue.

**TABLE 5.7: COMPARISON OF SALES TAX CURRENT AND PROJECTED REVENUES**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Population Distribution ( <b>Table 5.4</b> )	\$1,039,747	\$1,131,820	\$1,232,012	\$1,341,103	\$1,459,692	\$1,588,796
Point of Sale ( <b>Table 5.5</b> )	\$847,905	\$925,156	\$1,009,435	\$1,101,398	\$1,201,694	\$1,311,129
<b>TOTAL ESTIMATED SALES TAX</b>	<b>\$1,887,651</b>	<b>\$2,056,976</b>	<b>\$2,241,447</b>	<b>\$2,442,501</b>	<b>\$2,661,387</b>	<b>\$2,899,925</b>
<b>TOTAL COUNTY ESTIMATED SALES TAX</b>	<b>\$1,972,864</b>	<b>\$2,150,422</b>	<b>\$2,343,960</b>	<b>\$2,554,916</b>	<b>\$2,784,859</b>	<b>\$3,035,496</b>





## CLASS C ROAD FUND

The Study Area revenue forecast includes Class C Road Funds that is allocated based upon a 50/50 split between weighted lane miles and population.<sup>14</sup> The State's allocation methodology includes separate weightings for gravel roads and paved roads. The mileage for paved roads for the Upper Valley is estimated at 111 miles and 5 miles for unpaved roads according to the County. The mileage for paved roads was reduced to 98 miles to remove Powder Mountain, Ogden Canyon, Evergreen Park Drive, and Causey Drive roads.

**TABLE 5.8: OGDEN VALLEY ESTIMATED WEIGHTED MILEAGE**

TYPE	MILEAGE	UDOT MULTIPLIER*	TOTAL WEIGHTED MILEAGE
Paved	98.00	5	490.00
Unpaved	4.91	2	9.82
<b>TOTAL</b>	<b>102.91</b>		<b>499.82</b>

\*Based on Class B and C Roads Apportionment Formula (Utah Code 72-2-108)

Source: Weber County

UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

**Table 5.9** depicts the growth rate calculated and subsequently applied to forecast key variables (statewide total distribution pool, lane miles, weighted miles).

**TABLE 5.9: CLASS B&C ROADS HISTORIC AAGR**

	2018	2019	2020	2021	2022	2023	2018 – 2023 AAGR
Total Distribution Pool	169,543,658	179,188,729	177,562,815	194,764,526	203,134,579	216,853,217	<b>5.05%</b>
Lane Miles Pool	84,771,829	89,594,365	88,781,407	97,382,263	101,567,289	108,426,609	<b>5.05%</b>
Statewide Weighted Miles	122,540	121,813	122,842	124,521	125,318	126,997	<b>0.72%</b>

Source: UDOT B&C Road Fund Information, Mileage and Annual Summary Reports

Utilizing **Table 5.8's** calculated weighted mileage for the Study Area and methodology delineated in Utah State Code, the Study Area's distribution can be calculated.

**TABLE 5.10: CLASS B&C ROADS CURRENT AND PROJECTED REVENUES**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Total Distribution Pool	216,853,217	227,794,238	239,287,272	251,360,170	264,042,190	277,364,063
Lane Miles Pool	108,426,609	113,897,119	119,643,636	125,680,085	132,021,095	138,682,031
Statewide Weighted Miles	126,997	127,908	128,825	129,749	130,680	131,617
Distribution Per Weighted Mile	854	890	929	969	1,010	1,054
Estimated Ogden Valley Weighted Miles	500	500	500	500	500	500
<b>Lane Mile Distribution</b>	<b>\$426,732</b>	<b>\$445,070</b>	<b>\$464,196</b>	<b>\$484,144</b>	<b>\$504,950</b>	<b>\$526,649</b>
State Population	3,342,221	3,399,064	3,456,874	3,515,667	3,575,460	3,636,270
State Distribution per Capita	32	34	35	36	37	38
Study Area Population	7,583	7,712	7,843	7,977	8,113	8,251
<b>Population Distribution</b>	<b>\$246,004</b>	<b>\$258,417</b>	<b>\$271,449</b>	<b>\$285,166</b>	<b>\$299,566</b>	<b>\$314,681</b>
<b>TOTAL STUDY AREA DISTRIBUTION</b>	<b>\$672,736</b>	<b>\$703,487</b>	<b>\$735,645</b>	<b>\$769,311</b>	<b>\$804,516</b>	<b>\$841,331</b>

<sup>14</sup> Section §72-2-108



## BUILDING, PLANNING, AND ENGINEERING PERMITS

Building, planning, and engineering permit revenue is based on historic permit data for Eden (removed Powder Mountain addresses), Liberty, and unincorporated Weber County. **Table 5.11** depicts the growth rate calculated to determine the rate to forecast key variables. From 2018 – 2022, MSF permit revenues grew at an AAGR of 18.7 percent while the number of unincorporated building permits increased at an AAGR of four percent.

**TABLE 5.11: UNINCORPORATED WEBER COUNTY HISTORIC PERMIT DATA**

	2018	2019	2020	2021	2022	5 Yr. AAGR
MSF Building, Planning, and Engineering Permit Revenue	\$713,420	\$723,682	\$1,087,026	\$1,226,498	\$1,415,647	<b>18.7%</b>
Unincorporated Weber County Building Permits	229	199	224	294	268	<b>4.0%</b>
<b>AVERAGE FEE PER PERMIT</b>	<b>\$3,115</b>	<b>\$3,637</b>	<b>\$4,853</b>	<b>\$4,172</b>	<b>\$5,282</b>	<b>14.1%</b>
Permits Attributed to Ogden Valley	147*	151	102	199	183	<b>5.6%</b>

\*Data on 2018 for Eden and Liberty Building Permits unavailable. Figure represents an estimate based on average percent of building permits attributed to Eden and Liberty.

Source: Ivory-Boyer Construction Database  
Weber County

Using historic building permit data for Eden and Liberty as the base for 2023, LRB forecasted the number of building permits to increase by three percent each year. This was determined by averaging the AAGR of Ogden Valley's growth in permits of 5.6 percent (see **Table 5.11**) and Ogden Valley's HH growth of 1.7 percent (see **Table 3.1**). The average fee per permit AAGR between 2018 and 2022 was determined to be 14.1 percent for unincorporated permits; thus, a rate of five percent was used for forecasting purposes.

**TABLE 5.12: OGDEN VALLEY PERMIT CURRENT AND PROJECTED REVENUES**

	CURRENT			PROJECTED			GROWTH RATE
	2023	2024	2025	2026	2027	2028	
Average Fee Per Permit	\$5,282	\$5,546	\$5,824	\$6,115	\$6,421	\$6,742	3.0%
Ogden Valley Projected Building Permits	159	164	168	173	179	184	5.0%
<b>TOTAL PROJECTED PERMIT REVENUE</b>	<b>\$838,560</b>	<b>\$906,902</b>	<b>\$980,815</b>	<b>\$1,060,751</b>	<b>\$1,147,203</b>	<b>\$1,240,700</b>	<b>8.1%</b>

It is important to note that, in the event of a revenue shortfall, the newly incorporated city can modify the building fee schedule to recoup the full cost needed for planning, engineering, and zoning expense related to development activity.

## BUSINESS LICENSES

Historic data provided by Weber County were used to project revenues generated for business licenses. Fee amounts were retrieved via the County's fee schedule.<sup>15</sup> Costs related to planning in **Section 4** were forecasted at an AAGR of three percent. LRB therefore applied a three percent AAGR to forecast demand to align with the projected planning costs. Fee amounts were held constant.

<sup>15</sup> Weber County Planning Division. (2023, Dec 1). Weber County Business License Portal. Retrieved from <https://www3.co.weber.ut.us/new/forms/business/info.php>.



**TABLE 5.13: EDEN AND LIBERTY HISTORIC BUSINESS LICENSE REVENUES**

	2019	2020	2021	2022
Number of New Licenses	20	89	59	88
Number of Renewals	236	302	238	317
<b>TOTAL REVENUES</b>	<b>\$19,620</b>	<b>\$28,295</b>	<b>\$21,845</b>	<b>\$29,925</b>

Source: Weber County

**TABLE 5.14: OGDEN VALLEY BUSINESS LICENSE CURRENT AND PROJECTED REVENUES**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
Number of New Licenses	92	97	102	107	112	118
Number of Renewals	333	349	367	385	405	425
<b>TOTAL REVENUES</b>	<b>\$30,823</b>	<b>\$31,747</b>	<b>\$32,700</b>	<b>\$33,681</b>	<b>\$34,691</b>	<b>\$35,732</b>

It is important to note that, in the event of a revenue shortfall, the newly incorporated city can modify the business license fee schedule to recoup the full cost needed for business licensing services.

### GARBAGE ADMINISTRATIVE FEE

Although the County contracts with Waste Management for services related to garbage, the County collects an administrative fee to guarantee collection. Based on the assumption that the Upper Valley accounts for 43 percent of garbage costs and revenues, the estimated administrative fee collected is \$66,220. This value was further refined based on Ogden Valley's population relative to the Upper Valley, which results in revenues for the Study Area at \$53,861.

**TABLE 5.15: OGDEN VALLEY GARBAGE FEE COLLECTION ESTIMATE**

MSF Garbage Fees Collected (FY23)	\$154,000
% Attributed to Upper Valley	43%
<b>Upper Valley Cost</b>	<b>\$66,220</b>
% Ogden Valley Population of Upper Valley Population	81%
<b>TOTAL OGDEN VALLEY GARBAGE REVENUE</b>	<b>\$53,861</b>

Source: Weber County

### STATE LIQUOR ALLOTMENT, FINES AND FORFEITURES, AND INTEREST

A per capita average based on the comparable cities (outlined in **Section 4**) revenues for state liquor allotment and fines and forfeitures is included in the revenue calculation. Interest earnings are calculated based on a 1.95 percent interest rate on any fund balance carryover.

### OTHER REVENUE CONSIDERATIONS

Additional types of revenue streams may be collected, including transient room taxes, grants, and weed control fees. These alternate revenue mechanisms will be explored in greater detail in **Section 7**.



**Table 5.16** summarizes the revenues forecasted for the proposed Study Area. Revenues grow at an AAGR of 7.3 percent from 2024 – 2028 compared to an AAGR of 4.7 percent for expenditures; this trend is reflective of the County MSF as shown in **Tables 4.2** and **5.2**.

**TABLE 5.16: OGDEN VALLEY 5-YEAR PROJECTED REVENUES**

	CURRENT	PROJECTED					GROWTH RATE
	2023	2024	2025	2026	2027	2028	
Property Tax*	\$445,887	\$476,064	\$481,940	\$487,912	\$493,978	\$500,139	1.2%
Sales & Use Tax	\$1,933,815	\$2,109,228	\$2,300,510	\$2,509,310	\$2,736,992	\$2,985,249	9.1%
Class C Roads	\$672,736	\$703,487	\$735,645	\$769,311	\$804,516	\$841,331	4.6%
Permits	\$838,560	\$906,902	\$980,815	\$1,060,751	\$1,147,203	\$1,240,700	8.1%
Business License Fees	\$30,823	\$31,747	\$32,700	\$33,681	\$34,691	\$35,732	3.0%
Garbage Admin Fee	\$53,861	\$55,477	\$57,141	\$58,855	\$60,621	\$62,440	3.0%
State Liquor Allotment	\$4,855	\$5,000	\$5,151	\$5,305	\$5,464	\$5,628	3.0%
Fines & Forfeitures	\$60,249	\$62,057	\$63,918	\$65,836	\$67,811	\$69,845	3.0%
Interest Earnings	\$0	\$0	\$4,075	\$10,810	\$20,054	\$32,179	1.95%
<b>TOTAL REVENUES</b>	<b>\$4,040,785</b>	<b>\$4,349,962</b>	<b>\$4,661,896</b>	<b>\$5,001,771</b>	<b>\$5,371,330</b>	<b>\$5,773,243</b>	<b>7.3%</b>

\*Property tax revenue generated in Ogden Valley assuming equivalent County rate.



## SECTION 6: RISKS & OPPORTUNITIES

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Utah Code §10-2a-205(4) requires the feasibility study to include:

*an analysis of the risks and opportunities that might affect the actual costs described in Subsection (4)(a)(iii) or revenues described in Subsection (4)(a)(iv) of the newly incorporated municipality.*

### RISKS

While the inclusion or exclusion of publicly owned parcels does not affect the financial feasibility of the proposed City as no taxable value is ascribed to these parcels, it is important to highlight that the boundary includes land owned by the federal government. Municipal code and land use surrounding these areas will default to federal regulations as a result.

Stakeholders pointed out that existing bridge and stormwater infrastructure in Ogden Valley will need to be repaired and replaced regardless of incorporation. This study does not contemplate costs related to future CIP, as capital improvements that are not currently being provided by the County through the MSF are not included in the current LOS. Should the City incorporate, the City could complete a master plan that identifies future CIP. These additional costs can be mitigated by grants, tax or rate increases, or impact fees.

The data limitations on the point of sale data used in this analysis must also be addressed. The Utah State Tax Commission prohibits confidential data pertaining to addresses for a single taxpayer to be released publicly. While cities and counties can request this type of data and make the determination on whether to release the data, Weber County was unable to share the tax data with location information to anyone outside the County. High-level assumptions related to taxable sales traced to a physical location were therefore utilized in place of accurate data from the Tax Commission. The calculated revenues generated from sales tax could be misrepresented as a result.

A recent incorporation study completed within Iron County may shed light on potential risks to Ogden Valley's proposed incorporation. Cedar Highlands, which incorporated in 2018, voted to revert to its former status as an unincorporated area of Iron County that operates under a HOA two years following incorporation. The former mayor stated in a St. George News article that the lack of commercial revenue and reliance on road and sales taxes were not financially sustainable.<sup>16</sup> However, an audit of Cedar Highland's financial compliance completed by the Office of the State Auditor in April 2019 does not cite the lack of financial revenue as a key financial issue.<sup>17</sup> The audit found that noncompliance with statute, failure to perform reconciliations of bank account statements, and diversion from best financial practices were the central problems facing the community. Generally,

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<sup>16</sup> Richards, J. (2020, Apr 19). Cedar Highlands residents to vote on whether to stay an incorporated Town or go back to HOA. *St. George News*. Retrieved from <https://www.stgeorgeutah.com/news/archive/2020/04/19/jmr-cedar-highlands-residents-to-vote-on-whether-to-stay-an-incorporated-town-or-back-to-hoa/>

<sup>17</sup> The Office of the State Auditor's findings can be found here: <https://reporting.auditor.utah.gov/servlet/servlet.FileDownload?file=0151K000003q4tEQAO>



the lack of commercial or industrial land, with the associated tax revenues, can create pressure on the general fund over time as entities balance limited resources with increasing expenses. While this is a risk factor for the proposed incorporated area, it is not unique to this community.

Within **Section 4**, calculations under the subsection titled “General Government Services” applies a LOS adjustment for engineering and planning costs. This LOS adjustment is intended to reflect County feedback that suggested the newly incorporated City would likely have a per capita cost reduction in engineering and planning as Ogden Valley would likely not incur the same cost for regional planning and engineering efforts found at the county-level. This downward adjustment presents a certain risk in that the MSF costs were not utilized wholly in the analysis to account for discussions with the County.

Additionally, inflationary pressure will affect the Study Area, as well as the MSF. While the study applies growth rates supported by the MSF and State data, the impact of inflation may be more pronounced within the Study Area due to the imbalance of revenues and expenditures.

### **OPPORTUNITIES**

Opportunities in the Study Area post-incorporation may include self-governance, zoning and land-use authority, more local representation, and more direct control over the future of the area. Incorporation may increase local authority to meet the requests and needs of residents.

Specific goals related to economic growth and development, business licensing, increases in the level of services related to public facilities, and zoning policies could be addressed by the newly incorporated area. However, it is important to note that these elements may result in an increase in costs beyond what has been presented in this study.





## SECTION 7: ANALYSIS OF NEW REVENUE SOURCES

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Utah Code §10-2a-205(4) requires the feasibility study to include:

*an analysis of new revenue sources that may be available to the newly incorporated municipality that are not available before the area incorporates, including an analysis of the amount of revenues the municipality might obtain from those revenue sources.*

### TRANSIENT ROOM TAX

Temporary lodging (i.e., hotel, motel, inn, tourist home, trailer court, or campground) used for fewer than thirty days are subject to both sales and transient room tax.<sup>18</sup> Weber County presently collects a county-wide transient room tax levy. Regardless of whether the transient room tax is generated within the proposed City, the City would not receive any funds from the County levy. To receive revenue from a transient room tax levy, Ogden Valley may impose up to one percent tax on temporary lodging upon incorporation. As Ogden Valley's recreational attractions continue to generate tourism and temporary lodging, a transient room tax may be a new revenue source the City could contemplate.

### FRANCHISE TAX - MUNICIPAL ENERGY SALES AND USE TAX

Municipalities may adopt a tax on gas and electricity delivered within their jurisdiction. These taxes are collected by a seller and held in trust for the benefit of the locality imposing the tax.

### DEBT FINANCING

Debt financing may be utilized to amortize larger capital costs over time, rather than addressing those costs in a shorter period. This does not introduce new revenues (interest and cost of issuance expenses add to the overall cost assumptions), but it does serve as a funding tool to allow for the construction of public facilities.

### GRANTS

Most of the comparable cities included in the analysis receive grant monies, although it is uncertain for which grants the City would be eligible.

### IMPACT FEES

As mentioned in **Section 6**, the City, if incorporation occurs, could begin to provide services (e.g., streets, parks) and would be able to charge impact fees to new development. It is important to note that the City cannot assess impact fees if the eligible categories are not serviced by the City.

### FEES FOR SERVICES

The newly incorporated area will have the ability to adopt necessary fees related to services provided. This study has followed the statutory requirement to maintain the same level of service currently provided to residents based on the expenditures and revenue sources utilized within the MSF.

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<sup>18</sup> Utah State Tax Commission. (2023, Nov 3). Transient Room Taxes. Retrieved from <https://tax.utah.gov/sales/transientroom>



However, the City may be able to increase revenues by assessing specific fees for services. These may include transportation fees, recreation fees, disproportionate fees, and/or utility fees. It is important to note that these fees would be an additional cost to residents, beyond what is shown in the following sections.

In addition, in the event of a revenue shortfall, the newly incorporated city can modify the building fee schedule and business license fee schedule to recoup the full cost needed for planning, engineering, zoning, and licensing expense related to these services.

#### **ALLOCATION OF FUND BALANCE**

The allocation of the County's existing fund balances for its general fund, impact fee funds, and capital projects could be allocated to the new City upon incorporation. While not considered in this study or defined by statute, the County may choose to split impact fee funds based on the subdivision where impact fees were gathered and allocate capital assets and fund balances to the area, giving the Study Area additional one-time revenues.



## SECTION 8: FISCAL IMPACTS & PROJECTED TAX BURDEN

Utah Code §10-2a-205(4) requires the feasibility study to include:

*the projected tax burden per household of any new taxes that may be levied within the proposed municipality within five years after incorporation; and*  
*the fiscal impact of the municipality's incorporation on unincorporated areas, other municipalities, special districts, special service districts, and other governmental entities in the county.*

The purpose of this study is to project and compare the financial impact to the residents of Ogden Valley if the County continues to provide services or if the newly incorporated City provides services. This analysis assumes the proposed incorporation will only impact Weber County's MSF, as existing service providers such as Special Service Districts, Improvement Districts, and private companies (see list of entities in **Section 4**) will continue to be provided regardless of the incorporation. The following section details the impact to residents in the Study Area, as well as to the County.

### FISCAL IMPACTS ON THE COUNTY

A comparison of projected revenues and expenditures produce a surplus based on the County's projected 2024 MSF rate of .000181 as shown in **Table 8.1**. The tax impact to a Weber County primary residence valued at \$450,000 is \$45.<sup>19</sup>

**TABLE 8.1: FISCAL IMPACTS ON WEBER COUNTY WITHIN FIVE YEARS AFTER INCORPORATION**

	2024	2025	2026	2027	2028
<b>REVENUES</b>					
<b>COUNTY MSF RATE</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Taxes	\$5,753,627	\$6,232,189	\$6,751,859	\$7,316,237	\$7,929,245
Charges for Service	\$857,410	\$879,569	\$902,513	\$926,280	\$950,912
Intergovernmental	\$2,216,522	\$2,282,561	\$2,350,574	\$2,420,621	\$2,492,762
License and Fees	\$1,529,950	\$1,678,259	\$1,841,257	\$2,020,411	\$2,217,331
Other Financing	\$205,254	\$223,511	\$243,407	\$265,089	\$288,719
<b>TOTAL REVENUES</b>	<b>\$10,562,763</b>	<b>\$11,296,088</b>	<b>\$12,089,610</b>	<b>\$12,948,639</b>	<b>\$13,878,969</b>
<b>EXPENDITURES</b>					
Garbage Collections	\$38,349	\$39,499	\$40,684	\$41,905	\$43,162
General Government	\$3,419,449	\$3,549,758	\$3,686,391	\$3,829,759	\$3,980,305
Animal Shelter	\$85,676	\$89,960	\$94,458	\$99,181	\$104,140
Sheriff	\$1,802,076	\$1,892,180	\$1,986,789	\$2,086,128	\$2,190,435
Animal Control	\$304,613	\$315,476	\$326,761	\$338,485	\$350,668
Road & Highways	\$3,355,513	\$3,489,845	\$3,631,145	\$3,779,887	\$3,936,591
Weed Department	\$189,221	\$196,784	\$204,733	\$213,092	\$221,888
<b>TOTAL EXPENDITURES</b>	<b>\$9,194,897</b>	<b>\$9,573,503</b>	<b>\$9,970,961</b>	<b>\$10,388,438</b>	<b>\$10,827,188</b>
Municipal Type Service Fund Taxable Value	\$4,902,425,654	\$5,147,546,936	\$5,404,924,283	\$5,675,170,497	\$5,958,929,022
<b>TOTAL COUNTY MSF RATE</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
<b>BASELINE IMPACT ON MEDIAN HOME (\$450K)</b>	<b>\$45</b>	<b>\$45</b>	<b>\$45</b>	<b>\$45</b>	<b>\$45</b>

<sup>19</sup> Rocket Homes. (2023, October). Median List Price. Retrieved from <https://www.rockethomes.com/real-estate-trends/ut/weber-county>



The Study Area may continue to receive County Services at the level of service currently provided as a part of the MSF with negligible additional costs as compared with the current County tax levies.

In the event of incorporation, the County MSF would likely experience a loss of revenue resulting in the need for an additional property tax increase in year one over the baseline County levy. This increase represents lost revenue for municipal services, as well as revenues gained through the Sheriff's Department, Animal Shelter, and Weed Department for contracted services. The contract revenue is estimated at \$739,574 in year one. The net impact of the City incorporation is a loss of \$3,610,388 in revenues in 2024, as illustrated in **Table 8.2**. However, it is probable that the newly incorporated City may contract for additional services with the County (e.g., engineering, planning, and building permitting), resulting in additional contract revenues flowing to the County. It is also probable the County's MSF would experience a decrease in expenses following the incorporation of the City.

**TABLE 8.2: IMPACT TO COUNTY MSF**

	2024	2025	2026	2027	2028
Potential Lost Revenue	(\$4,349,962)	(\$4,661,896)	(\$5,001,771)	(\$5,371,330)	(\$5,773,243)
Contract Revenue	\$739,574	\$776,052	\$814,335	\$854,511	\$896,675
<b>NET IMPACT TO COUNTY MSF</b>	<b>(\$3,610,388)</b>	<b>(\$3,885,844)</b>	<b>(\$4,187,437)</b>	<b>(\$4,516,819)</b>	<b>(\$4,876,569)</b>
Tax Impact	0.000736	0.000755	0.000775	0.000796	0.000818
MSF Levy (If Ogden Valley Incorporates)	0.000918	0.000936	0.000956	0.000977	0.001000
Estimated Impact on Median Home (\$450K)	\$227	\$232	\$237	\$242	\$247
Baseline Impact on Median Home (\$450K)	\$45	\$45	\$45	\$45	\$45
<b>TAX INCREASE FROM BASELINE</b>	<b>\$182</b>	<b>\$187</b>	<b>\$192</b>	<b>\$197</b>	<b>\$203</b>

## TAX BURDEN ON STUDY AREA

The following section includes three scenarios related to the fiscal impacts of a City incorporation as detailed below:

1. **Scenario 1 - Government Office and Road Shop:** This scenario includes the applicable incorporation costs as outlined in Section §10-2a-220. In addition, expenditures include an expense of \$1.72M for a government office and \$383,612 for the acquisition of the Road Shop that is amortized over a period of 15 years.
2. **Scenario 2 - Road Shop:** This scenario includes the applicable incorporation costs as outlined in Section §10-2a-220. In addition, expenditures include an expense of \$383,612 for the acquisition of the Road Shop that is amortized over a period of 15 years.
3. **Scenario 3 - No Government Office or Road Shop:** This scenario includes incorporation costs as outlined in Section §10-2a-220, without the additional expense related to a new government office or Road Shop.

The findings of all three scenarios illustrate that the incorporation of the proposed Ogden Valley boundary will likely result in at least a five percent budget surplus when comparing available revenues to expenses. This surplus allows the incorporation process to proceed.



### GOVERNMENT OFFICE AND ROAD SHOP COSTS

To measure the current LOS the County MSF provides for government offices, we calculated the current building square footage (SF) associated with the County's general government services (engineering, planning, and building inspector) on a per capita basis. Building SF data provided by the County and 2023 population estimates (see **Section 3**) were utilized to calculate the SF per capita for unincorporated Weber County. To maintain the same level of service provided to residents within the MSF, Ogden Valley's government building should be roughly 0.40 SF per capita, or 3,300 SF (Ogden Valley Future Population x 0.40 = Total Recommended Building SF).

**TABLE 8.3: ESTIMATED BUILDING COST BASED ON COUNTY SF**

Engineering SF	1,684
Planning SF	3,529
Building Inspector SF	841
<b>Total SF</b>	<b>6,054</b>
Current Weber County Unincorporated Population (2023)	15,292
<b>Current LOS (SF Per Capita)</b>	<b>0.40</b>
Future Ogden Valley Population (2028)	8,251
Proposed Building SF	3,300
Cost per SF	\$400
<b>Total Building Cost</b>	<b>\$1,320,000</b>
<b>Total Land Cost</b>	<b>\$400,000</b>
<b>TOTAL GOVERNMENT OFFICE COST</b>	<b>\$1,720,000</b>

Note: See footnotes 21, 22, and 23 for information on costs per SF.

Source: Weber County

Construction costs from municipalities currently building a new government facility were used to estimate the cost per SF, which was determined at \$400 per SF.<sup>20 21 22</sup> An additional \$400,000 was added to the building cost to account for land acquisition. The one-time government building cost is estimated at \$1.72M in 2024.

The County also recommended including costs for a public works facility in the proposed City. The County currently utilizes the Ogden Valley Road Shop (Parcel ID 22-046-0062) for public works. The market value of the Road Shop is \$383,612 according to County data. Scenarios 1 and 2 include the acquisition of the Road Shop.

<sup>20</sup> Eddington, M. (2023, Sep 21). Groundbreaking for \$45 million city hall ushers in new chapter in St. George's history. *The Salt Lake Tribune*. Retrieved from <https://www.sltrib.com/news/politics/2023/09/21/groundbreaking-45-million-city/>

<sup>21</sup> MHTN Architects. (2021, Apr 12). *Millcreek City Hall Next Steps*. Retrieved from <https://millcreek.us/DocumentCenter/View/2295/MHTN-City-Hall-Presentation-41221>

<sup>22</sup> Orem City. (2023, Nov 3). New City Center Project. Retrieved from <https://orem.org/newcitycenter/>



## SCENARIO 1 – GOVERNMENT OFFICE AND ROAD SHOP

In Scenario 1, the combined total of \$2M (one-time government building cost of \$1.72M and the Road Shop acquisition cost of \$383,612) is amortized over a 15-year period; this arrangement includes a four percent interest rate and a two percent cost of issuance addition. Assuming the incorporated City assesses an equivalent County tax rate, revenues exceed expenses by an average of 6.3 percent, satisfying the requirement outlined in Section §10-2a-205(5). Government building costs, the Road Shop acquisition, and incorporation costs outlined in Section §10-2a-220 contribute to escalated costs in the first years of incorporation. Since revenues are greater than expenses on average, matching the County's equivalent rate is sufficient. Thus, the 2024 City rate is equal to the County rate at .000181.

**TABLE 8.4: SCENARIO 1 – OGDEN VALLEY FISCAL IMPACT**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
<b>REVENUES</b>						
<b>EQUIVALENT COUNTY MSF RATE</b>	<b>0.000172</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Property Tax	\$445,887	\$476,064	\$481,940	\$487,912	\$493,978	\$500,139
Sales & Use Tax	\$1,933,815	\$2,109,228	\$2,300,510	\$2,509,310	\$2,736,992	\$2,985,249
Class C Roads	\$672,736	\$703,487	\$735,645	\$769,311	\$804,516	\$841,331
Permits	\$838,560	\$906,902	\$980,815	\$1,060,751	\$1,147,203	\$1,240,700
Business License Fees	\$30,823	\$31,747	\$32,700	\$33,681	\$34,691	\$35,732
Garbage Admin Fee	\$53,861	\$55,477	\$57,141	\$58,855	\$60,621	\$62,440
State Liquor Allotment	\$4,855	\$5,000	\$5,151	\$5,305	\$5,464	\$5,628
Fines & Forfeitures	\$60,249	\$62,057	\$63,918	\$65,836	\$67,811	\$69,845
Interest Earnings	\$0	\$0	\$4,075	\$7,046	\$12,454	\$20,668
<b>Total Revenues</b>	<b>\$4,040,785</b>	<b>\$4,349,962</b>	<b>\$4,661,896</b>	<b>\$4,998,008</b>	<b>\$5,363,730</b>	<b>\$5,761,732</b>
<b>EXPENDITURES</b>						
Incorporation Costs	\$0	\$25,335	\$192,985	\$192,985	\$192,985	\$192,985
General Administrative Services	\$224,021	\$239,211	\$255,425	\$272,765	\$291,271	\$311,020
Engineering	\$246,120	\$260,716	\$276,172	\$292,571	\$309,934	\$328,314
Planning and Zoning	\$416,264	\$437,904	\$460,656	\$484,638	\$509,851	\$536,354
Building Inspector	\$534,501	\$566,462	\$600,319	\$636,262	\$674,332	\$714,653
Police and Animal Shelter	\$658,499	\$691,424	\$725,995	\$762,295	\$800,410	\$840,430
Animal Control	\$9,800	\$10,151	\$10,515	\$10,891	\$11,282	\$11,686
Roads & Snow Removal	\$1,788,820	\$1,861,688	\$1,937,524	\$2,016,450	\$2,098,591	\$2,184,078
Garbage Contract	\$9,793	\$10,087	\$10,389	\$10,701	\$11,022	\$11,353
Weed Control	\$36,515	\$37,999	\$39,542	\$41,148	\$42,819	\$44,559
<b>Total Expenditures</b>	<b>\$3,924,333</b>	<b>\$4,140,976</b>	<b>\$4,509,523</b>	<b>\$4,720,707</b>	<b>\$4,942,497</b>	<b>\$5,175,432</b>
<b>NET (REVENUE MINUS EXPENSE)</b>	<b>\$116,452</b>	<b>\$208,985</b>	<b>\$152,373</b>	<b>\$277,301</b>	<b>\$421,234</b>	<b>\$586,300</b>
<b>REVENUE (EXPENSE) MARGIN*</b>	<b>N/A</b>	<b>4.8%</b>	<b>3.3%</b>	<b>5.5%</b>	<b>7.9%</b>	<b>10.2%</b>
Additional Levy to Balance Budget**	N/A	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL CITY RATE***</b>	<b>N/A</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>

\*Margin calculated by dividing net revenue by total revenues.

\*\* Ogden Valley levy calculated based on estimated assessed value

\*\*\* Based on the sum of the "Combined County Rate" plus the "Additional Levy to Balance Budget".

The tax impact within the Study Area is estimated at \$45 for a Weber County primary residence valued at \$450,000. This represents no change from the projected County levy. The difference between the



County tax and the City tax is the cost saved to residents of the Study Area in providing their own municipal services as an incorporated City.

**TABLE 8.5: SCENARIO 1 – OGDEN VALLEY TAX BURDEN**

	2024	2025	2026	2027	2028
<b>TOTAL CITY RATE (MSF &amp; CITY LEVY)</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Estimated Certified Tax Value	\$2,624,238,390	\$2,656,633,390	\$2,689,550,890	\$2,722,990,890	\$2,756,953,390
Estimated City Impact (Home \$450K)	\$45	\$45	\$45	\$45	\$45
MSF Baseline Impact (Home \$450K) *	\$45	\$45	\$45	\$45	\$45
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* See Table 8.1

## SCENARIO 2 – ROAD SHOP

This scenario includes the acquisition cost of the Road Shop, without the additional expense related to a new government office. The one-time acquisition cost of \$383,612 is amortized over a 15-year period; this arrangement includes a four percent interest rate and a two percent cost of issuance addition. Assuming the incorporated City assesses an equivalent County tax rate, revenues exceed expenses by an average of 8.8 percent, satisfying the requirement outlined in Section §10-2a-205(5). The County's equivalent rate is more than sufficient to meet the expenditures within the City and no additional Ogden Valley rate is necessary to provide sufficient funding for the Study Area. Thus, the 2024 City rate is equal to the County rate at .000181.

**TABLE 8.6: SCENARIO 2 – OGDEN VALLEY FISCAL IMPACT**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
<b>REVENUES</b>						
<b>EQUIVALENT COUNTY MSF RATE</b>	<b>0.000172</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Property Tax	\$445,887	\$476,064	\$481,940	\$487,912	\$493,978	\$500,139
Sales & Use Tax	\$1,933,815	\$2,109,228	\$2,300,510	\$2,509,310	\$2,736,992	\$2,985,249
Class C Roads	\$672,736	\$703,487	\$735,645	\$769,311	\$804,516	\$841,331
Permits	\$838,560	\$906,902	\$980,815	\$1,060,751	\$1,147,203	\$1,240,700
Business License Fees	\$30,823	\$31,747	\$32,700	\$33,681	\$34,691	\$35,732
Garbage Admin Fee	\$53,861	\$55,477	\$57,141	\$58,855	\$60,621	\$62,440
State Liquor Allotment	\$4,855	\$5,000	\$5,151	\$5,305	\$5,464	\$5,628
Fines & Forfeitures	\$60,249	\$62,057	\$63,918	\$65,836	\$67,811	\$69,845
Interest Earnings	\$0	\$0	\$4,075	\$10,123	\$18,668	\$30,080
<b>Total Revenues</b>	<b>\$4,040,785</b>	<b>\$4,349,962</b>	<b>\$4,661,896</b>	<b>\$5,001,085</b>	<b>\$5,369,944</b>	<b>\$5,771,144</b>
<b>EXPENDITURES</b>						
Incorporation Costs	\$0	\$25,335	\$35,193	\$35,193	\$35,193	\$35,193
General Administrative Services	\$224,021	\$239,211	\$255,425	\$272,765	\$291,271	\$311,020
Engineering	\$246,120	\$260,716	\$276,172	\$292,571	\$309,934	\$328,314
Planning and Zoning	\$416,264	\$437,904	\$460,656	\$484,638	\$509,851	\$536,354
Building Inspector	\$534,501	\$566,462	\$600,319	\$636,262	\$674,332	\$714,653
Police and Animal Shelter	\$658,499	\$691,424	\$725,995	\$762,295	\$800,410	\$840,430
Animal Control	\$9,800	\$10,151	\$10,515	\$10,891	\$11,282	\$11,686
Roads & Snow Removal	\$1,788,820	\$1,861,688	\$1,937,524	\$2,016,450	\$2,098,591	\$2,184,078
Garbage Contract	\$9,793	\$10,087	\$10,389	\$10,701	\$11,022	\$11,353
Weed Control	\$36,515	\$37,999	\$39,542	\$41,148	\$42,819	\$44,559



	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
<b>Total Expenditures</b>	<b>\$3,924,333</b>	<b>\$4,140,976</b>	<b>\$4,351,730</b>	<b>\$4,562,914</b>	<b>\$4,784,704</b>	<b>\$5,017,640</b>
<b>NET (REVENUE MINUS EXPENSE)</b>	<b>\$116,452</b>	<b>\$208,985</b>	<b>\$310,166</b>	<b>\$438,171</b>	<b>\$585,240</b>	<b>\$753,505</b>
<b>REVENUE (EXPENSE) MARGIN*</b>	<b>N/A</b>	<b>4.8%</b>	<b>6.7%</b>	<b>8.8%</b>	<b>10.9%</b>	<b>13.1%</b>
Additional Levy to Balance Budget**	N/A	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL CITY RATE***</b>	<b>N/A</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>

\*Margin calculated by dividing net revenue by total revenues.

\*\* Ogden Valley levy calculated based on estimated assessed value

\*\*\* Based on the sum of the "Combined County Rate" plus the "Additional Levy to Balance Budget".

**TABLE 8.7: SCENARIO 2 – OGDEN VALLEY TAX BURDEN**

	2024	2025	2026	2027	2028
<b>TOTAL CITY RATE (MSF &amp; CITY LEVY)</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Estimated Certified Tax Value	\$2,624,238,390	\$2,656,633,390	\$2,689,550,890	\$2,722,990,890	\$2,756,953,390
Estimated City Impact (Home \$450K)	\$45	\$45	\$45	\$45	\$45
MSF Baseline Impact (Home \$450K) *	\$45	\$45	\$45	\$45	\$45
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* See Table 8.1

### SCENARIO 3 – NO GOVERNMENT OFFICE OR ROAD SHOP

This scenario includes incorporation costs as outlined in Section §10-2a-220, without the additional expense related to a new government office and Road Shop. The Petition Sponsors of the proposed City established a MOU with Eden Commercial Holdings to utilize the Mountain Luxury Lodge location at no cost for general government purposes. The location is 4,500 SF, which is sufficient in meeting the LOS the County presently provides Ogden Valley in government office space (see **Table 8.3**).

Assuming an equivalent County tax rate, the projected revenues minus expenditures produce a surplus as shown in **Table 8.8**. Similar to Scenario 1 and 2, matching the County's equivalent rate is sufficient and no additional Ogden Valley rate is necessary to provide sufficient funding for the Study Area. Furthermore, revenues exceed expenses by an average of 9.4 percent over the five-year window of this study, satisfying the requirement outlined in Section §10-2a-205(5) to allow the process of incorporation to proceed.

**TABLE 8.8: SCENARIO 3 – OGDEN VALLEY FISCAL IMPACT**

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
<b>REVENUES</b>						
<b>EQUIVALENT COUNTY MSF RATE</b>	<b>0.000172</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Property Tax	\$445,887	\$476,064	\$481,940	\$487,912	\$493,978	\$500,139
Sales & Use Tax	\$1,933,815	\$2,109,228	\$2,300,510	\$2,509,310	\$2,736,992	\$2,985,249
Class C Roads	\$672,736	\$703,487	\$735,645	\$769,311	\$804,516	\$841,331
Permits	\$838,560	\$906,902	\$980,815	\$1,060,751	\$1,147,203	\$1,240,700
Business License Fees	\$30,823	\$31,747	\$32,700	\$33,681	\$34,691	\$35,732
Garbage Admin Fee	\$53,861	\$55,477	\$57,141	\$58,855	\$60,621	\$62,440
State Liquor Allotment	\$4,855	\$5,000	\$5,151	\$5,305	\$5,464	\$5,628
Fines & Forfeitures	\$60,249	\$62,057	\$63,918	\$65,836	\$67,811	\$69,845
Interest Earnings	\$0	\$0	\$4,075	\$10,810	\$20,054	\$32,179

SUPPLEMENTAL FEASIBILITY STUDY FOR THE PROPOSED INCORPORATION OF OGDEN VALLEY  
WEBER COUNTY, UTAH

	CURRENT	PROJECTED				
	2023	2024	2025	2026	2027	2028
<b>Total Revenues</b>	<b>\$4,040,785</b>	<b>\$4,349,962</b>	<b>\$4,661,896</b>	<b>\$5,001,771</b>	<b>\$5,371,330</b>	<b>\$5,773,243</b>
<b>EXPENDITURES</b>						
Incorporation Costs	\$0	\$25,335	\$0	\$0	\$0	\$0
General Administrative Services	\$224,021	\$239,211	\$255,425	\$272,765	\$291,271	\$311,020
Engineering	\$246,120	\$260,716	\$276,172	\$292,571	\$309,934	\$328,314
Planning and Zoning	\$416,264	\$437,904	\$460,656	\$484,638	\$509,851	\$536,354
Building Inspector	\$534,501	\$566,462	\$600,319	\$636,262	\$674,332	\$714,653
Police and Animal Shelter	\$658,499	\$691,424	\$725,995	\$762,295	\$800,410	\$840,430
Animal Control	\$9,800	\$10,151	\$10,515	\$10,891	\$11,282	\$11,686
Roads & Snow Removal	\$1,788,820	\$1,861,688	\$1,937,524	\$2,016,450	\$2,098,591	\$2,184,078
Garbage Contract	\$9,793	\$10,087	\$10,389	\$10,701	\$11,022	\$11,353
Weed Control	\$36,515	\$37,999	\$39,542	\$41,148	\$42,819	\$44,559
<b>Total Expenditures</b>	<b>\$3,924,333</b>	<b>\$4,140,976</b>	<b>\$4,316,538</b>	<b>\$4,527,722</b>	<b>\$4,749,512</b>	<b>\$4,982,447</b>
<b>NET (REVENUE MINUS EXPENSE)</b>	<b>\$116,452</b>	<b>\$208,985</b>	<b>\$345,358</b>	<b>\$474,050</b>	<b>\$621,819</b>	<b>\$790,796</b>
<b>REVENUE (EXPENSE) MARGIN*</b>	<b>N/A</b>	<b>4.8%</b>	<b>7.4%</b>	<b>9.5%</b>	<b>11.6%</b>	<b>13.7%</b>
Additional Levy to Balance Budget**	N/A	0.000000	0.000000	0.000000	0.000000	0.000000
<b>TOTAL CITY RATE***</b>	<b>N/A</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>

\*Margin calculated by dividing net revenue by total revenues.

\*\* Ogden Valley levy calculated based on estimated assessed value

\*\*\* Based on the sum of the "Combined County Rate" plus the "Additional Levy to Balance Budget".

**TABLE 8.9: SCENARIO 3 – OGDEN VALLEY TAX BURDEN**

	2024	2025	2026	2027	2028
<b>TOTAL CITY RATE (MSF &amp; CITY LEVY)</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>	<b>0.000181</b>
Estimated Certified Tax Value	\$2,614,778,166	\$2,635,155,666	\$2,656,055,666	\$2,676,955,666	\$2,698,378,166
Estimated City Impact (Home \$450K)	\$45	\$45	\$45	\$45	\$45
MSF Baseline Impact (Home \$450K) *	\$45	\$45	\$45	\$45	\$45
<b>NET IMPACT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* See Table 8.1



## SECTION 9: UPDATE TO THE MAP

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Utah Code 10-2a-205(4) requires the feasibility study to include:

*if the lieutenant governor excludes property from the proposed municipality under Section 10-2a-203, an update to the map and legal description described in Subsection 10-2a-202(1)(e).*

The supplemental feasibility study was filed with a revised boundary map and legal description to account seven properties annexed into the Town of Huntsville and the removal of some government-owned properties. Accordingly, the first public hearing regarding the Ogden Valley Incorporation was held on January 30, 2024. Pursuant to Section §10-2a-207, property within the proposed area may be excluded or annexed within 30 days after the first public hearing. Huntsville City adopted and passed Ordinance Nos. 2024-02-13, 2024-02-13A, and 2024-02-13B on February 13, 2024, annexing seven parcels that were within the proposed incorporation boundary. Section §10-2a-207(5)(d) prohibits the second hearing to be held unless the Sponsors file a modified feasibility study and the results of the supplemental hearing satisfying the requirement outlined in Section §10-2a-205(6)(a).

Furthermore, the boundary proposed at the time of the original feasibility petition consisted of several parcels owned by the federal and state governments. The Sponsors removed federal parcels in compliance with Section §10-2a-201.5 guidelines. Although there is no existing code to warrant exclusion of state owned parcels, the Sponsors honored the request from the DWR and PLPCO and removed the WMA from the proposed boundary.<sup>23</sup> This section displays the proposed boundary at the time of the feasibility petition and calls out the annexed Huntsville parcels and removed public lands.

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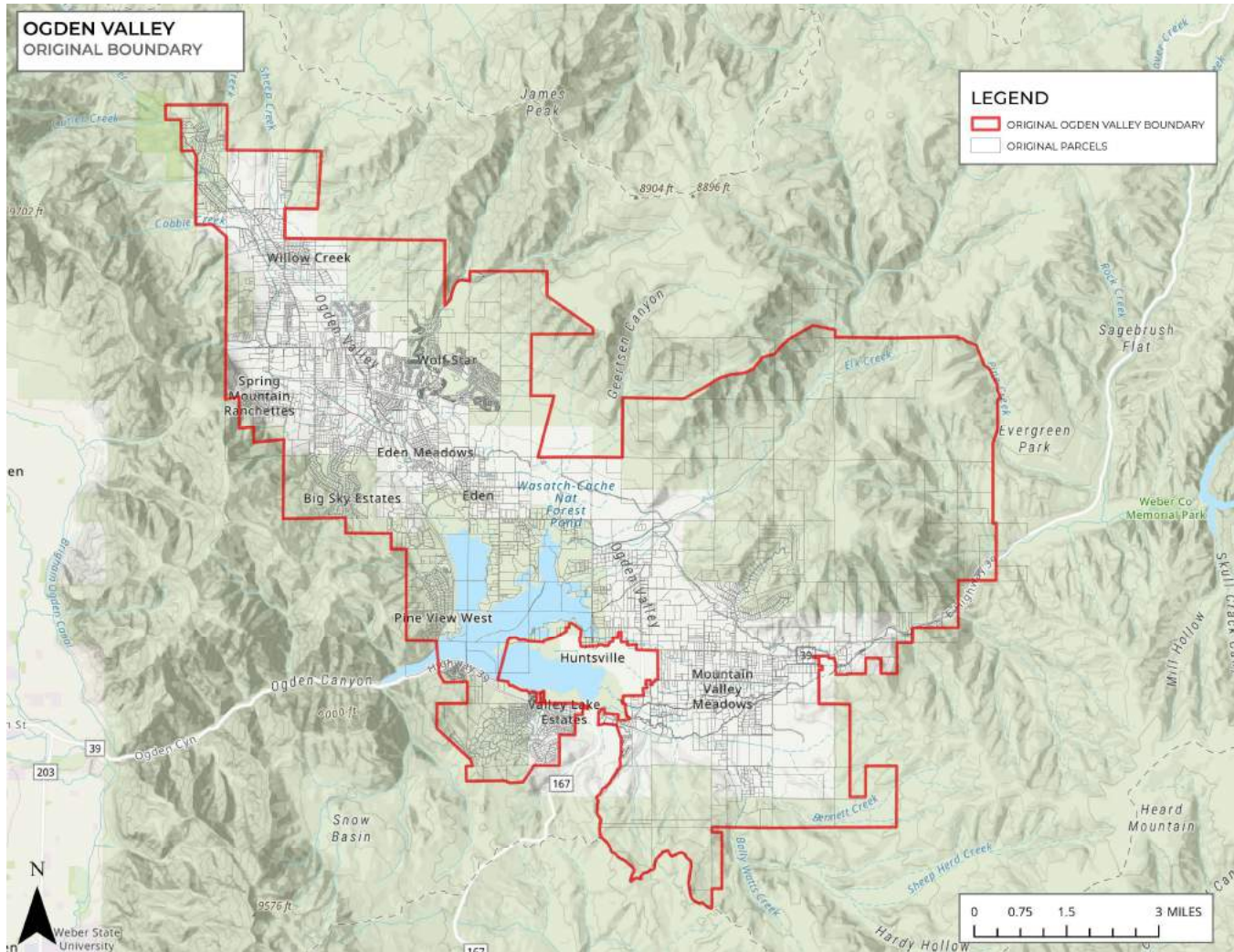
<sup>23</sup> Note: The original feasibility study included a section (see Appendix F) visualizing two possible boundary revisions for the consideration of the proposed incorporated area. The first revision removed federally owned parcels pursuant to §10-2a-201.5. The second removed WMA land per the State's request.



## UPDATE TO THE MAP

**Figure 9.1** illustrates the original proposed boundary that was established at the time of the feasibility request.

**FIGURE 9.1: ORIGINAL BOUNDARY**





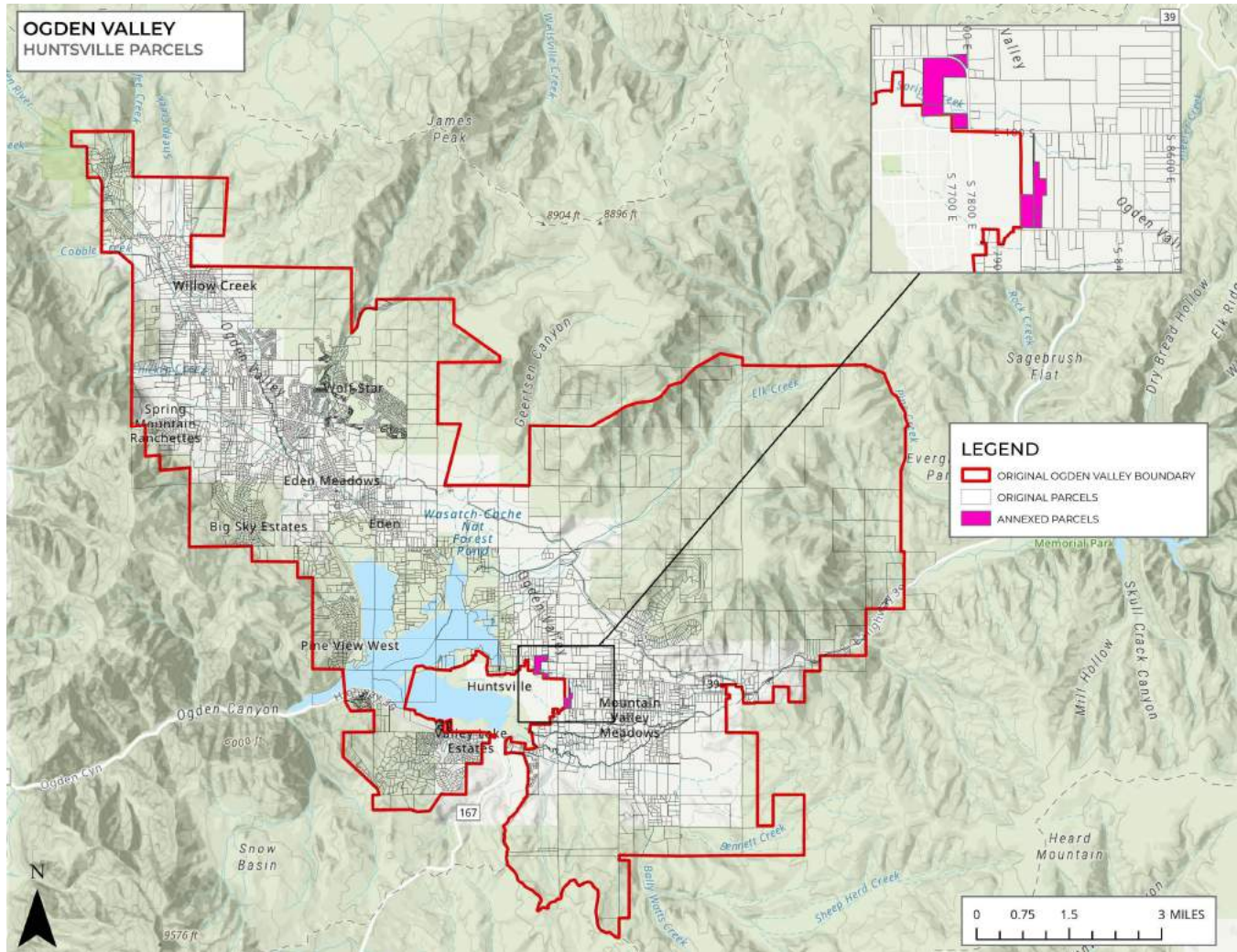
## HUNTSVILLE ANNEXATION

Huntsville City adopted and passed Ordinance Nos. 2024-02-13, 2024-02-13A, and 2024-02-13B on February 13, 2024, annexing seven parcels. The following parcels were determined to be annexed:

- 211530001;
- 210260127;
- 211550001;
- 240130015;
- 240200005;
- 210260072; and
- 210070012

The illustration below shows the adjusted boundary due to the excluded parcels.

FIGURE 9.2: EXCLUDED HUNTSVILLE PROPERTIES

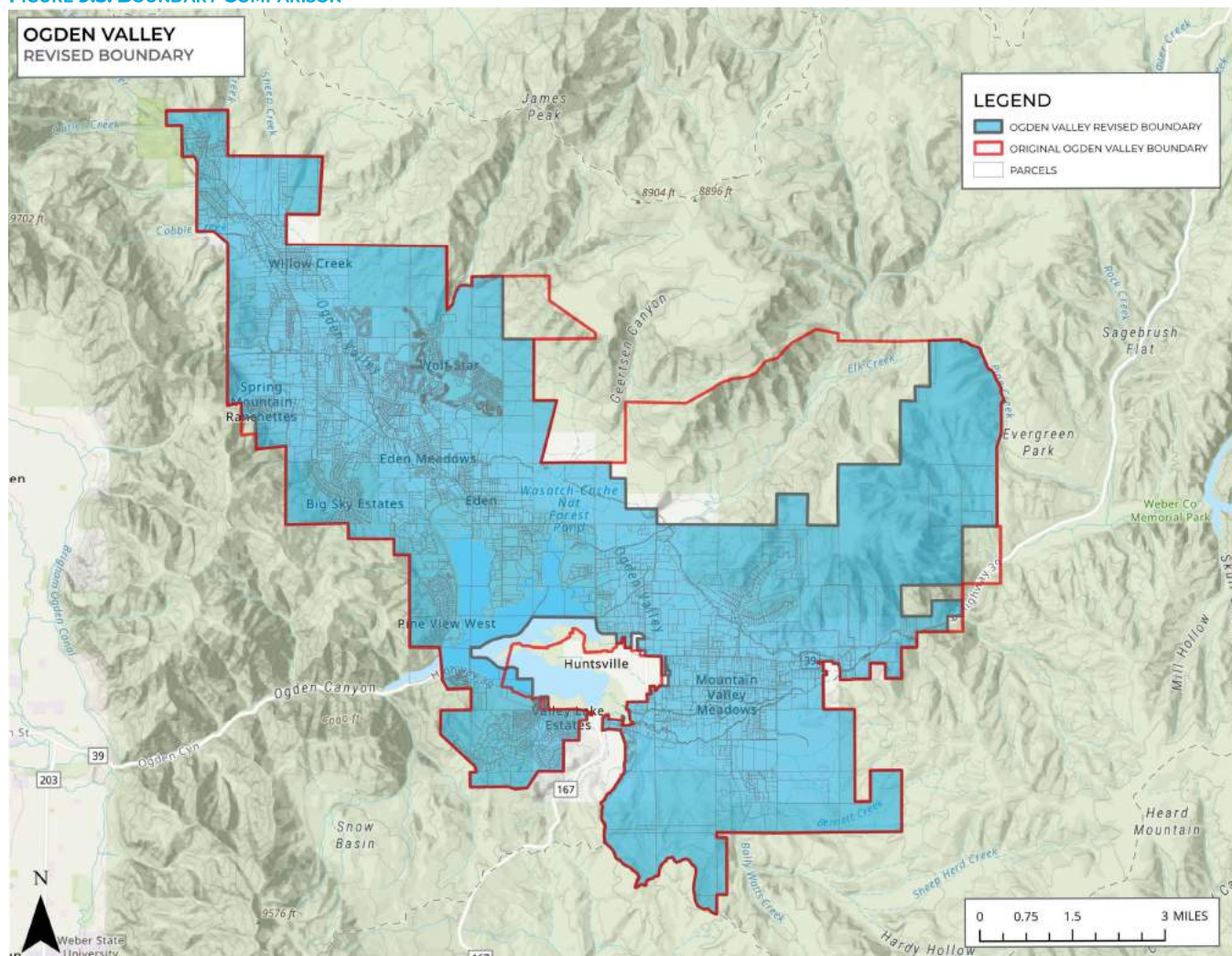




## MODIFIED BOUNDARY ADJUSTMENT

The Sponsors removed some federal parcels and the WMA from the proposed boundary. Below compares the original and revised boundaries.

FIGURE 9.3: BOUNDARY COMPARISON







# APPENDIX A: MEMORANDUM OF UNDERSTANDING

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MOUNTAINLUXURY

## MEMORANDUM OF UNDERSTANDING

November 6, 2023

Between

Future Incorporated Ogden Valley City  
Sponsor Mark Ferrin  
Eden, Utah 84310  
801-745-0445  
markferrin1950@gmail.com

And

Eden Commercial Holdings  
3632 N Wolf Creek Drive  
Eden, Utah 84310  
801-745-8400

Regarding Rental of Space at Mountain Luxury Lodge  
Located at 3632 N Wolf Creek Drive, Eden Utah 84310

### I. Purpose

The purpose of this Memorandum of Understanding (MoU) is to set forth the terms under which Future Incorporated Ogden Valley City (hereinafter referred to as "Tenant") will rent space from Eden Commercial Holdings (hereinafter referred to as "Landlord"), located at Mountain Luxury Lodge for use as office space, meeting, and event space, at no cost for a period up to five (5) years.

### II. Description of Premises

The premises hereby rented includes:

1. Approximately 1500 square feet of private office space.
2. A 600 square foot conference room.





3. Shared use of an additional 2400 square feet of building space, including restrooms and gathering spaces.

#### III. Term

The term of this rental shall commence upon initiation by the Tenant and shall continue for a period of up to five (5) years, unless earlier terminated or extended by mutual written agreement of the parties.

#### IV. Rent and Utilities

Tenant shall occupy the premises without being charged rent or utilities for the duration of the term defined in Section III.

#### V. Use of Premises

Tenant shall use the premises for office purposes and for conducting meetings and events related to the business of the Tenant. Tenant shall not use the premises for any unlawful purposes or in any manner that could damage the premises.

#### VI. Maintenance and Repairs

Landlord shall be responsible for all major maintenance and repairs of the premises. Tenant shall be responsible for daily cleaning and for any damage caused by Tenant's negligence or willful act, outside normal wear and tear.

#### VII. Modifications

Tenant may not make any structural modifications to the premises without the prior written consent of the Landlord. Any allowed modifications shall be at the Tenant's expense and shall become the property of the Landlord upon termination of this MoU.

#### VIII. Termination

Either party may terminate this MoU upon 30 days written notice to the other party.

#### IX. Governing Law

This MoU shall be governed by and construed in accordance with the laws of the State of Utah.

#### X. Entire Agreement

This MoU contains the entire agreement between the parties and supersedes all prior agreements and understandings, both written and oral, concerning the subject matter hereof.

XI. Amendment

This MoU may only be amended or modified by a written instrument executed by both the Landlord and the Tenant.

XII. Signatures

IN WITNESS WHEREOF, the parties have executed this Memorandum of Understanding as of the latest date set forth below.

Landlord: Eden Commercial Holdings

By: 

Name: Brandi Hammon

Title: CEO, Founder

Date: NOV. 6, 2024

Tenant: Future Incorporated Ogden Valley City

By: 

Name: Mark Ferrin

Title: Sponsor

Date: NOV 6 2023

## APPENDIX B: LETTER FROM PLPCO AND DWR



State of Utah

SPENCER J. COX  
Governor

DEIDRE M. HENDERSON  
Lieutenant Governor

Department of Natural Resources

JOEL FERRY  
Executive Director

Public Lands Policy Coordinating Office

REDGE B. JOHNSON  
Director

April 25, 2024

Submitted electronically: [logan@lrbfinance.com](mailto:logan@lrbfinance.com)  
[fred@lrbfinance.com](mailto:fred@lrbfinance.com)

Fred Philpot, Vice President  
Logan Loftis, Analyst  
LRB Public Finance Advisors  
41 North Rio Grande, Suite 101  
Salt Lake City, Utah 84101

Subject: **Supplemental Feasibility Study for the Proposed Incorporation of Ogden Valley**

Dear Mr. Philpot and Mr. Loftis:

The State of Utah (State), through the Public Lands Policy Coordinating Office (PLPCO), in collaboration with the Utah Division of Wildlife Resources (DWR), appreciates the opportunity to review the draft modified feasibility study for the proposed incorporation of Ogden Valley. The modified boundary was adjusted as requested in the Public Lands Policy Coordinating Office in a letter dated November 30, 2023, to LRB Public Finance Advisors.

The DWR appreciates that the Middle Fork Wildlife Management Area (WMA) was removed from the original proposed boundaries of Ogden Valley incorporation. Middle Fork WMA was acquired for wildlife habitat and wildlife-related activities. The DWR manages this WMA to preserve and protect big game winter range, provide winter habitat for wildlife, reduce deer/elk depredation on surrounding private property, and provide hunting and fishing opportunities. At times, elk depredation on agriculture crops occurs on nearby private lands within Ogden Valley. The WMA offers habitat outside of private property, reducing wildlife conflicts.

In the recent 2024 Utah Legislative Session, House Bill 382 created a noteworthy wildlife-related change regarding new development. It states: "On and after May 1, 2024,

DNR, Public Lands Policy Coordinating Office, 1594 W North Temple, #320, PO Box 142477, Salt Lake City, Utah 84116 · 385-228-8443





**Supplemental Feasibility Study for the Proposed Incorporation of Ogden Valley**

April 25, 2024

Page 2

*new development in the state is considered infringing on existing wildlife habitat and a person who makes a wildlife damage or nuisance claim related to the new development may or may not qualify for a wildlife damage or nuisance claim against the state or a political subdivision.” DWR mentions this for informational and planning purposes as more development and wildlife-related conflicts will likely occur in Ogden Valley.*

If you have wildlife questions, contact Melissa Early, the DWR’s Impact Analysis Biologist in DWR’s Ogden office, at [meearly@utah.gov](mailto:meearly@utah.gov) or 801-386-4885.

The State appreciates the opportunity to provide comments. Please get in touch with me if you have any further questions.

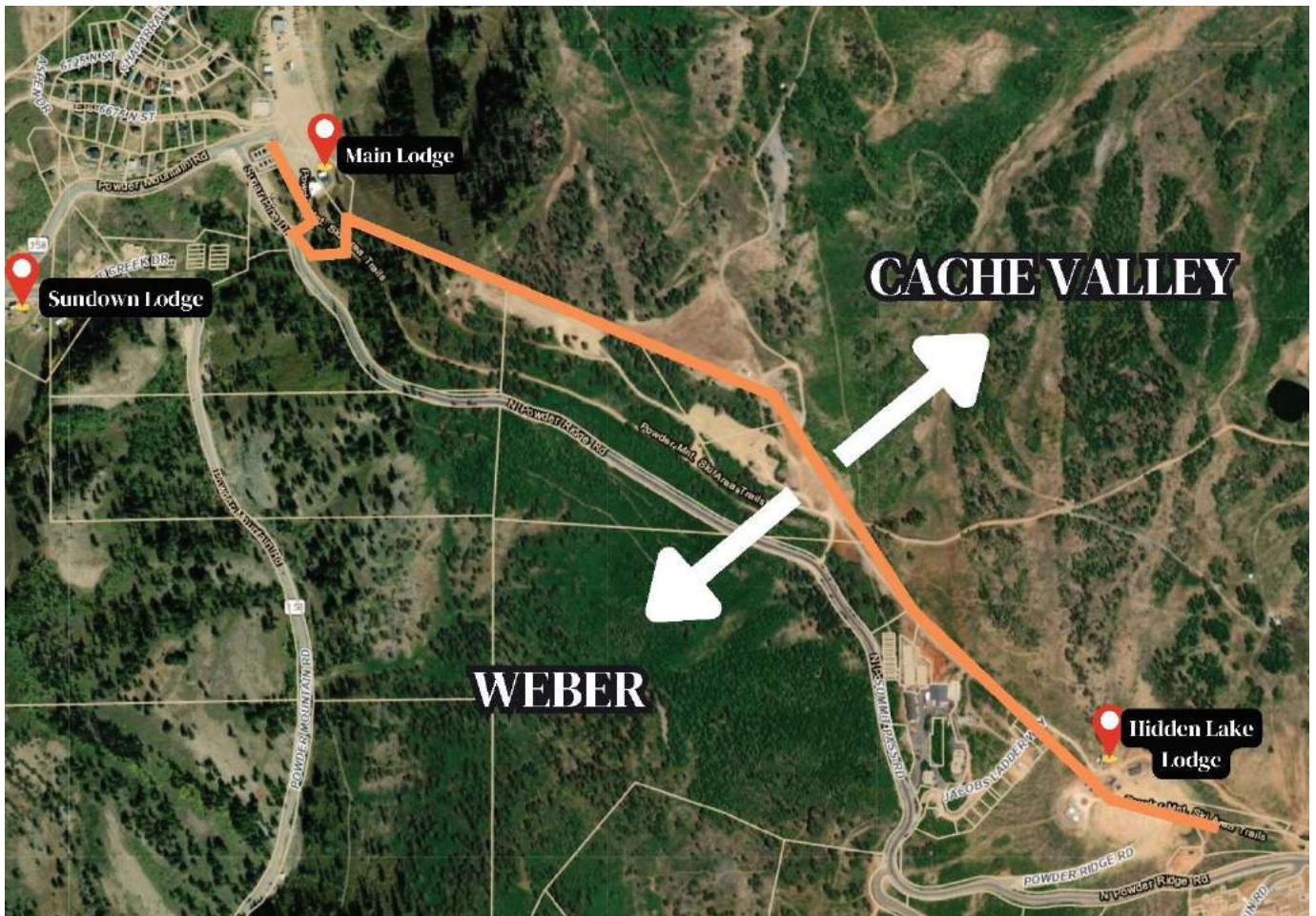
Sincerely,



Redge B. Johnson  
Director

DNR, Public Lands Policy Coordinating Office, 1594 W North Temple, #320, PO Box 142477, Salt Lake City, Utah 84116 • 385-228-8443

## APPENDIX C: POWDER MOUNTAIN MAP



## APPENDIX D: STAKEHOLDER FEEDBACK

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Section §10-2a-205(4)(c) outlines the stakeholders that were consulted and received the draft of the modified feasibility study on April 17, 2024 to review and provide comment to the draft. The following appendix includes feedback from stakeholders the Weber County Commission during the draft phase of the study. Updated feedback from the PLPCO and DWR is provided under **Appendix B**. Feedback provided during the original feasibility study is provided under **Appendix F**.





County Commission  
Weber Center  
2380 Washington Blvd.  
Suite 360  
Ogden, UT 84401  
(801) 399-8406  
[webercountyutah.gov](http://webercountyutah.gov)

To whom it may concern,

Please consider the following information in regards to the 'supplemental' feasibility study for the proposed incorporation of Ogden Valley, dated April 2024.

LRB Public Finance Advisors was contracted by the Lieutenant Governor's (LG's) Office to create a feasibility study for the proposed incorporation of Ogden Valley.

The County provided historical data to LRB but did not write the study nor was involved with the projections for future years. LRB interpreted the data provided by the County and came to its own conclusions about the feasibility of the proposed Ogden Valley Incorporation. The projected numbers presented in the study were not verified, substantiated, or corroborated by the County.

The County recognizes that there are many viewpoints that have been and will continue to be expressed about the feasibility study and the overall question of incorporation. However, the County does not certify or approve the feasibility study. That process is the responsibility of the LG's Office.

The County maintains its neutrality as to the question of the proposed incorporation and the various interpretations of the data which it has provided. Citizens can view the County provided historical data in a spreadsheet online at [WeberCountyUtah.gov/Transparency](http://WeberCountyUtah.gov/Transparency).

If you have questions about the feasibility study, please contact LRB or the LG's Office.

James H. "Jim" Harvey  
Commissioner  
[jharvey@WeberCountyUtah.gov](mailto:jharvey@WeberCountyUtah.gov)

Sharon A. Bolos  
Commissioner  
[sbolos@WeberCountyUtah.gov](mailto:sbolos@WeberCountyUtah.gov)

Gage Froerer  
Commissioner  
[gfroerer@WeberCountyUtah.gov](mailto:gfroerer@WeberCountyUtah.gov)





# APPENDIX E: UPC DETERMINATION LETTER

## Memorandum



April 5, 2024

To: Jordan Schwanke, Office of the Lieutenant Governor  
From: Eric Albers, Public Policy Analyst, Kem C. Gardner Policy Institute  
CC: Mallory Bateman, Director of Demographic Research, Kem C. Gardner Policy Institute  
Subject: Ogden Valley Modified Incorporation Feasibility Review

### Introduction

This review follows the incorporation request for Ogden Valley and determines whether Ogden Valley meets the population, density, and contiguity requirements for incorporation as a city (defined in Utah Code 10-2a-201.5).

**The Utah Population Committee (UPC) analysis indicates that Ogden Valley meets the incorporation requirements.**

**Table 1: Initial Feasibility Requirements for Ogden Valley Incorporation**

Criteria	Meets Criteria?	Requirement by Statute	Ogden Valley Details
Population	Yes	To incorporate as a city, the population must be at least 1,000.	July 1, 2023 Population Estimate: 7,583
Population Density	Yes	Density must be seven people per square mile or higher	July 1, 2023 Population Density Estimate: 120.0 persons per square mile
Contiguity	Yes	Area is contiguous, does not have a strip of land connecting geographically separate areas	The proposed boundary covers a contiguous area

Population data source: U.S. Census Bureau, 2020 Census

Note: Requirements are summarized; Full statutory requirements are delineated in Utah Code 10-2a-201.5.

**Table 2: Ogden Valley Population**

Date	Value Type	Population
April 1, 2020	Census Population*	6,584
July 1, 2020	UPC Population Estimate	6,622
July 1, 2021	UPC Population Estimate	6,939
July 1, 2022	UPC Population Estimate	7,248
July 1, 2023	UPC Population Estimate	7,583

\*The 2020 Census population is aggregated from full and partial Census Blocks. See "Geographic Notes" below

### Methodology

#### Housing Unit Method

The UPC uses the housing unit method of estimation to determine the population of places seeking to incorporate. The first step approximates the 2020 Census population by aggregating the total population of Census blocks within the proposed boundary (see Geographic Notes for more information). From this starting



population, annual growth is assumed to be tied to growth in new housing units. Building permit data are sourced from the Construction Monitor Database then geocoded and filtered down to those within the incorporation boundary. Single family housing units are assumed to be completed and moved into six months after permitting. Each newly constructed housing unit is multiplied by persons per occupied housing unit at the county level to determine household population growth.

*Geographic Notes*

Calculating the 2020 Census population for any new community requires aggregation the population of Census blocks that fall within the boundary. For Ogden valley, a total of 111 blocks are completely within the boundary and 40 are partially within the boundary. The population in each partial block was adjusted using the ratio of housing units that fall within the boundary compared to those outside the boundary. Housing unit data come from UGRC's master address point layer.





## APPENDIX F: ORIGINAL STUDY APPENDIX ARCHIVE

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This appendix includes the contents attached to the original feasibility study for referential purposes. **Appendix C: Powder Mountain Map** remains unchanged from the original feasibility study.

### Appendix A: Map Changes

The boundary proposed at the time of the feasibility petition consists of several parcels owned by the federal government. The inclusion of these parcels is contingent on Section §10-2a-201.5, which requires that, if federally owned land is within the area, the area pursuing incorporation may not include lands owned by the federal government unless the following provisions are met:

- a) incorporating the land is necessary to connect separate areas that share a demonstrable community interest; or
- b) excluding the land from the incorporating area would create an unincorporated island within the proposed municipality.

While Section §10-2a-205 does not include provisions related the removal of federal parcels, LRB in collaboration with the OLG created an adjusted boundary for consideration in which parcels that were not in compliance with the statutory requirements on contiguity and the provisions above were identified and removed. For instance, we only included federally owned parcels surrounding Pineview Reservoir that were necessary to connect the land south of Highway 39 and west of Highway 167 to the proposed boundary. The original version, however, included all of Pineview Reservoir.

Parcels in which only part of a parcel is included within the boundary were present in the original proposed boundary. Section §10-2a-201.5(5)(a) states, “an area incorporating under this part may not include part of a parcel of real property and exclude part of that same parcel unless the owner of the parcel gives written consent to exclude part of the parcel.” As a result, the adjusted boundary assumes the inclusion of these parcels within the boundary.

The following section depicts five maps considered in the Ogden Valley feasibility study:

1. **Figure A.1: Original Boundary** shows the proposed boundary at the time of the feasibility request.
2. **Figure A.2: Original Boundary Parcel Call Out** shows the proposed boundary at the time of the feasibility request. In addition, the map identifies federally owned, state owned, and partial parcels within the boundary.
3. **Figure A.3: Adjusted Boundary** shows the new proposed boundary which removes federally owned parcels that are not necessary in connecting separate areas within the proposed area that share a demonstrable community interest.<sup>24</sup> The new proposed boundary also assumes the inclusion of parcels in which only a part of a parcel is included.<sup>25</sup>
4. **Figure A.4: Adjusted Boundary Parcel Call Out** shows the new proposed boundary. In addition, the map identifies federally owned, state owned, and partial parcels within the boundary.
5. **Figure A.5: Adjusted Boundary WMA Lands** removes WMA land per the State’s request (see **Appendix B**). The removal of these parcels does not affect the financial feasibility of the study, nor the population count of the Study Area.

---

<sup>24</sup> Section §10-2a-201.5(3)(a)

<sup>25</sup> Section §10-2a-201.5(5)(a)



## ORIGINAL BOUNDARY

FIGURE A.1: ORIGINAL BOUNDARY

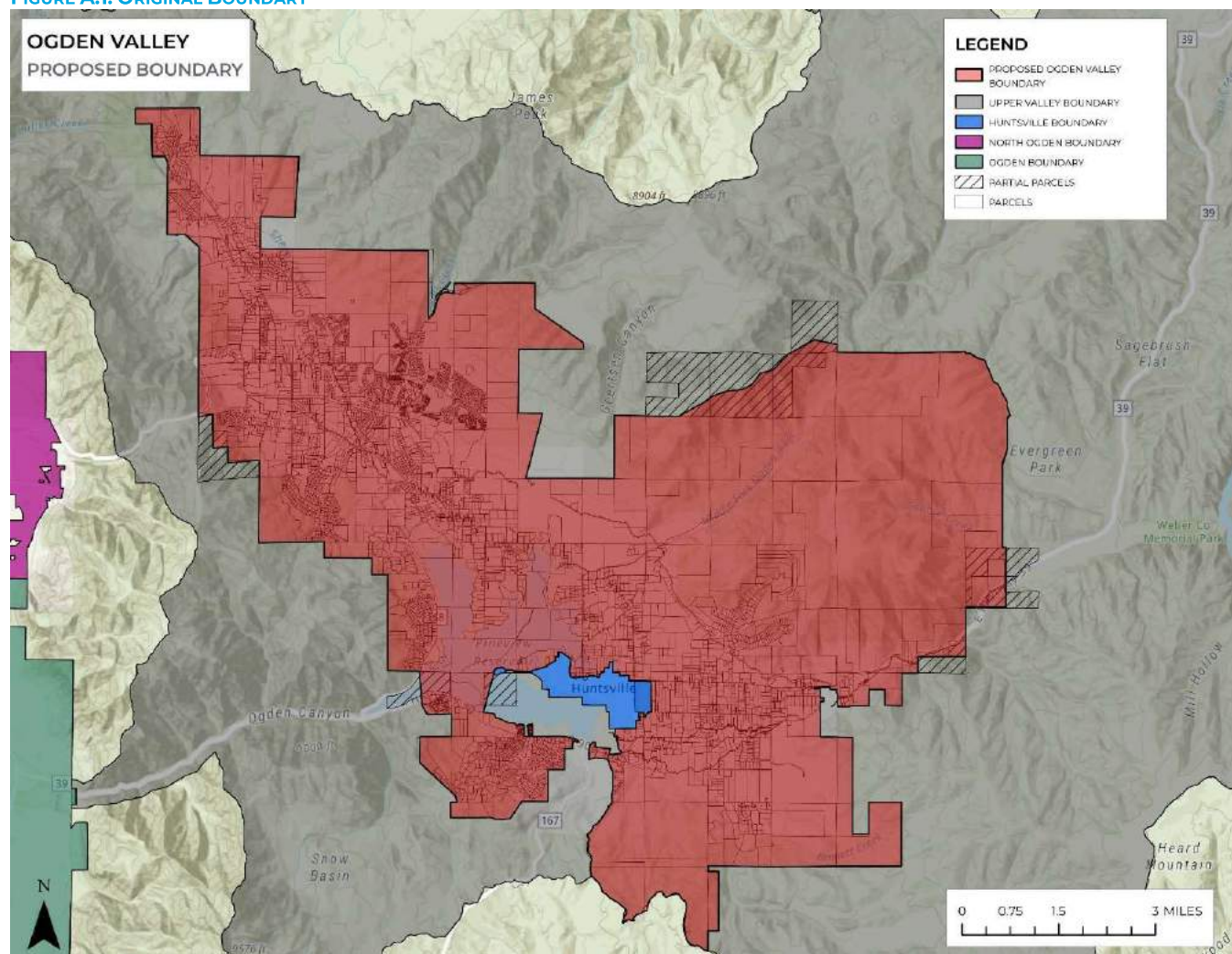
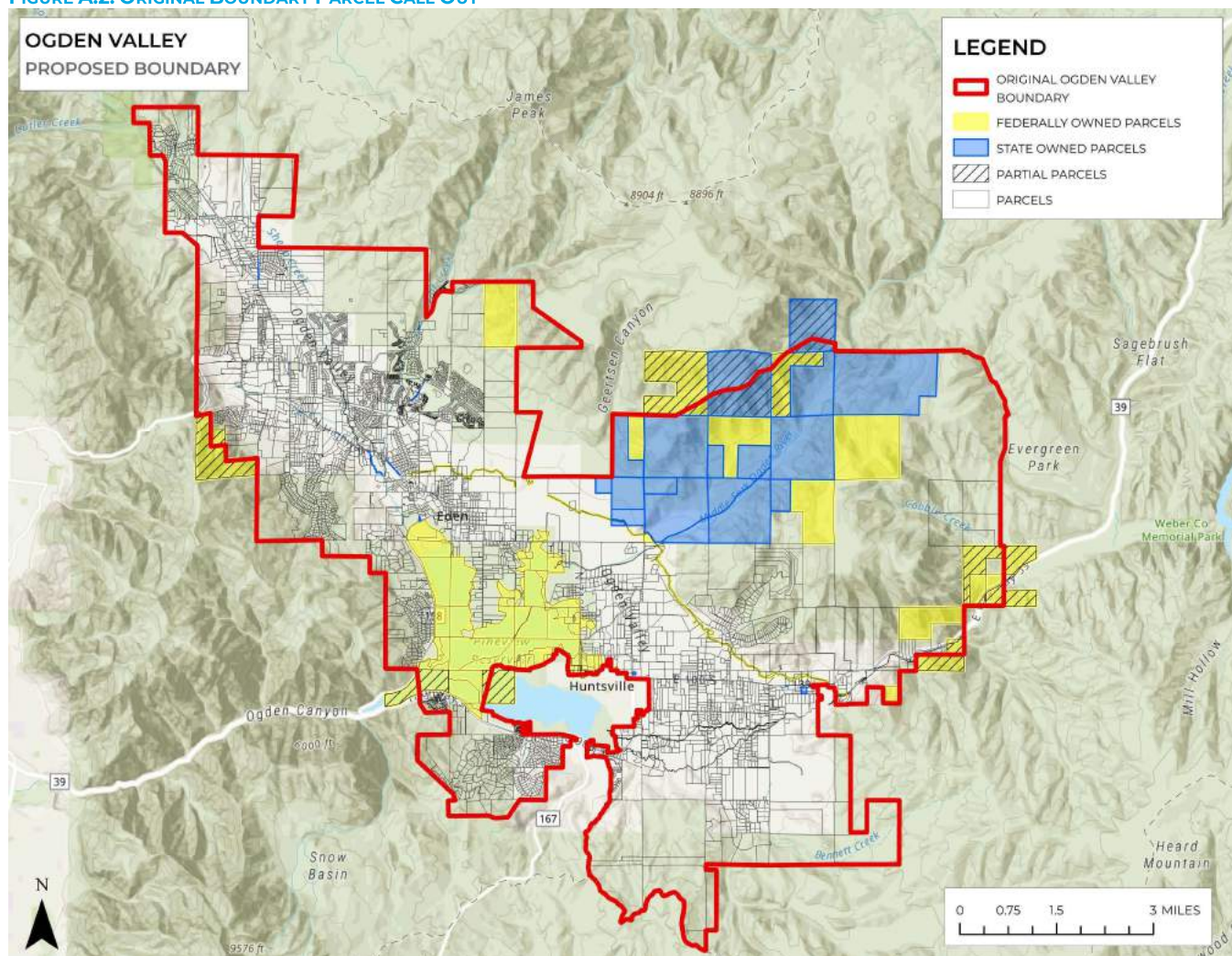


FIGURE A.2: ORIGINAL BOUNDARY PARCEL CALL OUT





## ADJUSTED BOUNDARY

Pursuant to statutory requirements, LRB in collaboration with the OLG propose the following adjusted boundary. It is important to note that the exclusion of the applicable parcels does not affect the financial feasibility of the study, nor the population count of the Study Area. Each parcel removed is considered exempt and has a taxable value of \$0. Furthermore, there are no address points found in the excluded parcels to warrant an adjustment to the population.

FIGURE A.3: ADJUSTED BOUNDARY

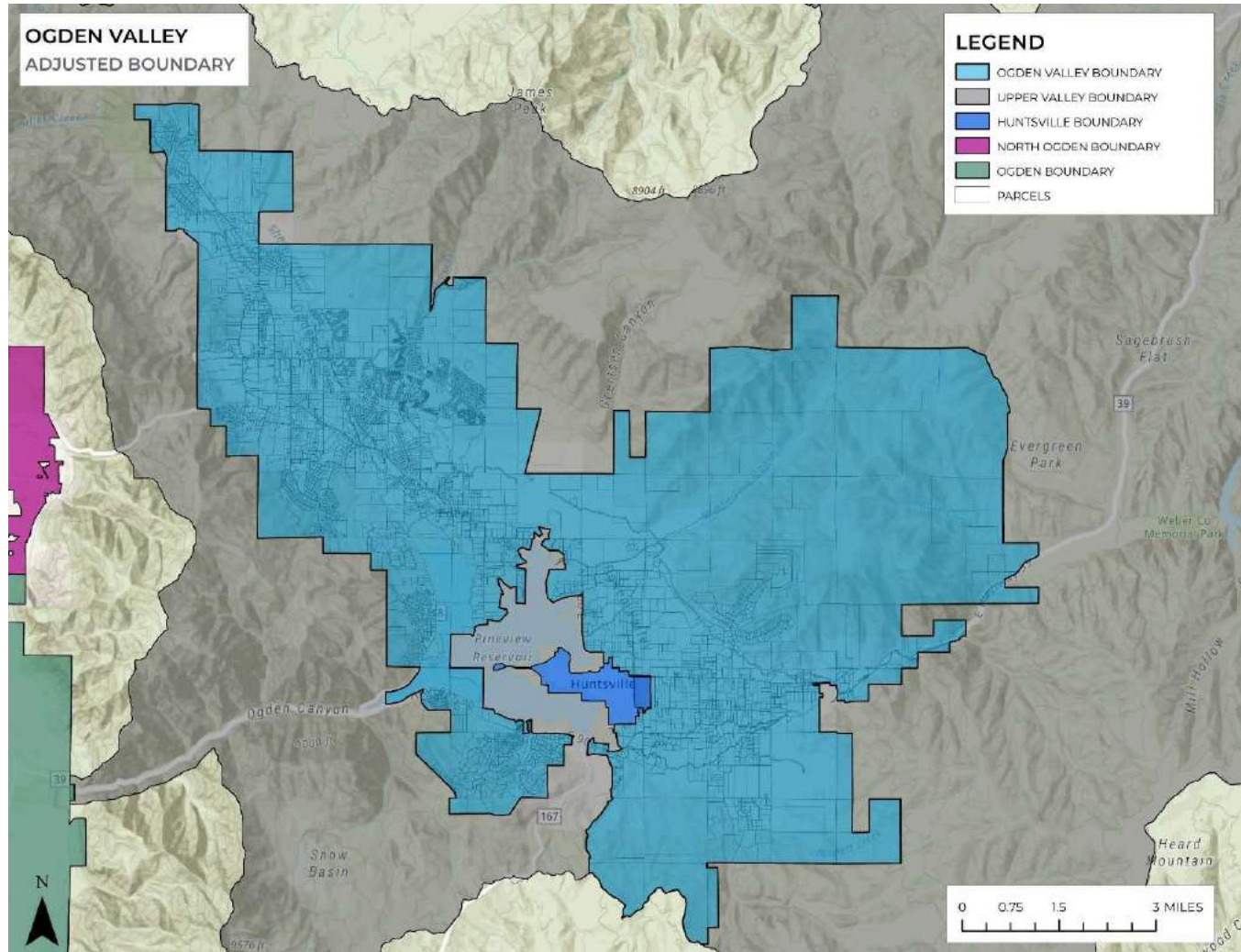
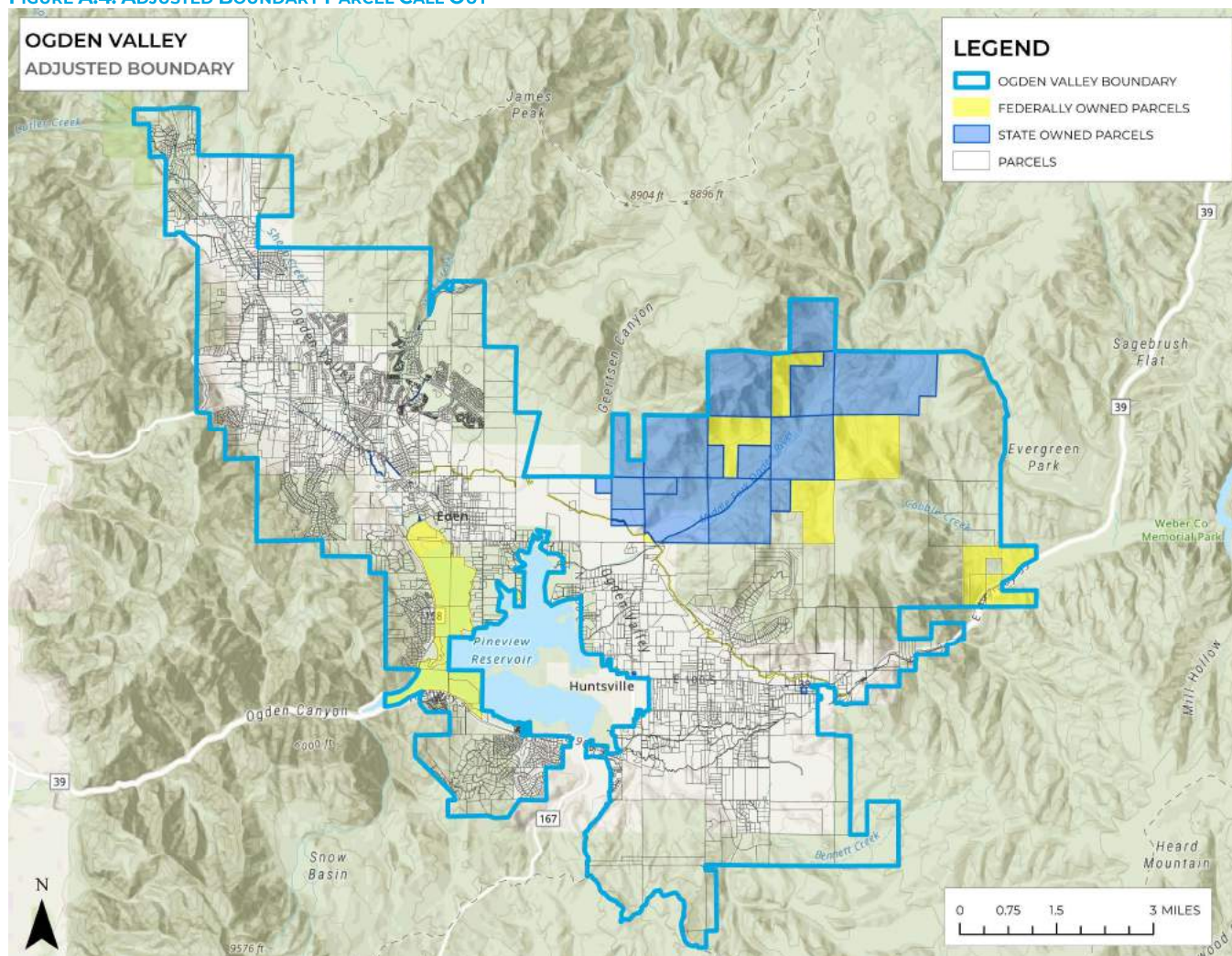


FIGURE A.4: ADJUSTED BOUNDARY PARCEL CALL OUT

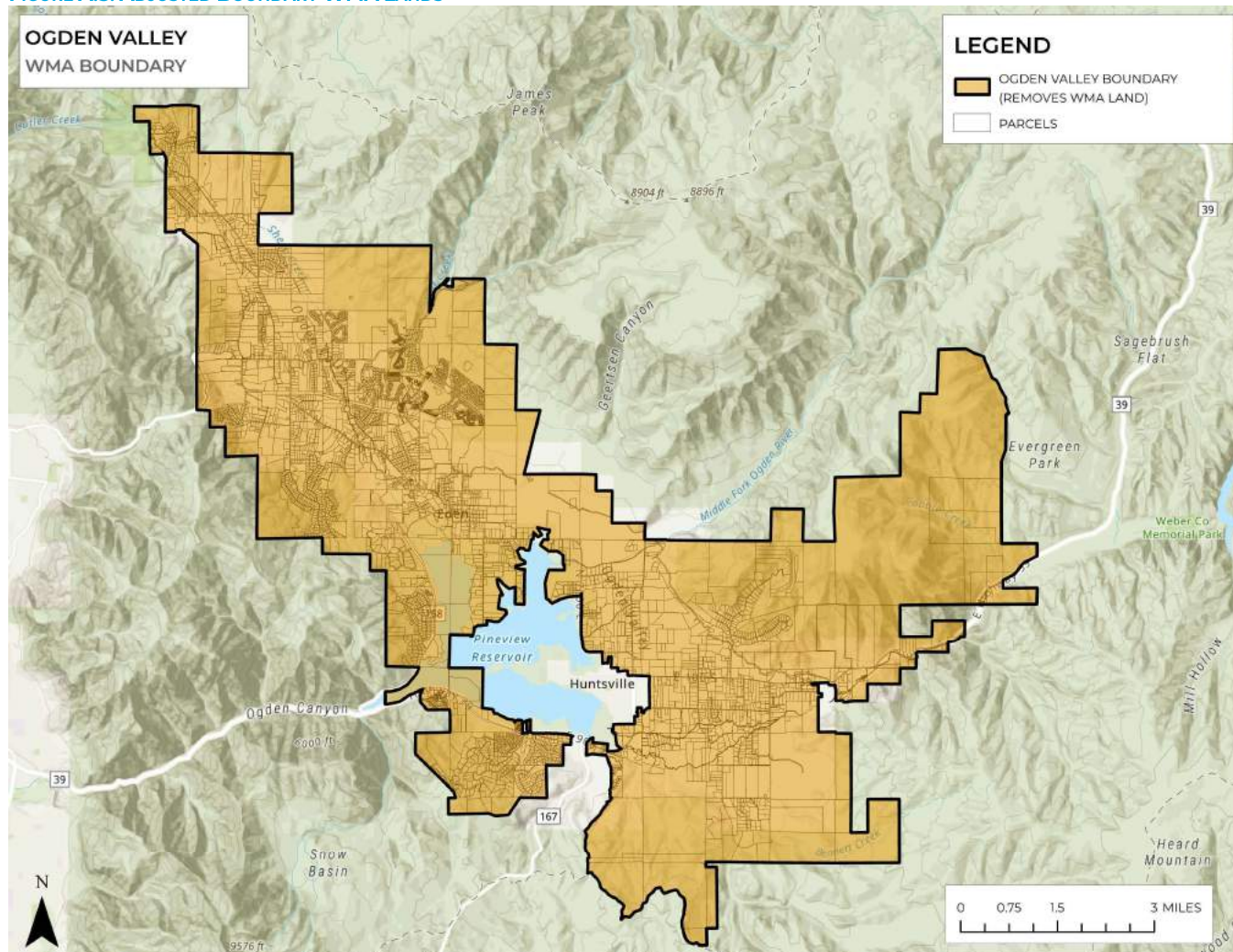




### WMA BOUNDARY ADJUSTMENT

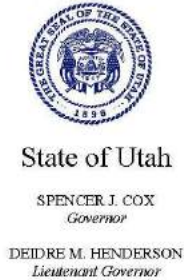
Last, the figure below removes WMA lands (see **Appendix B**) for illustrative purposes. While there is no existing code to warrant exclusion of state owned parcels, the removal of the applicable parcels does not affect the financial feasibility of the study, nor the population count of the Study Area.

FIGURE A.5: ADJUSTED BOUNDARY WMA LANDS





Appendix B: Letter from PLPCO AND DWR



Department of Natural Resources

JOEL FERRY  
Executive Director

Public Lands Policy Coordinating Office

REDGE B. JOHNSON  
Director

November 30, 2023

Submitted electronically: [logan@lrbfinance.com](mailto:logan@lrbfinance.com)  
[fred@lrbfinance.com](mailto:fred@lrbfinance.com)

Fred Philpot, Vice President  
Logan Loftis, Analyst  
LRB Public Finance Advisors  
41 North Rio Grande, Suite 101  
Salt Lake City, Utah 84101

Subject: **Proposed Incorporation of Ogden Valley Draft Feasibility Study**

Dear Mr. Philpot and Mr. Loftis:

The State of Utah (State), through the Public Lands Policy Coordinating Office (PLPCO), in collaboration with the Utah Division of Wildlife Resources (DWR), appreciates the opportunity to review the draft feasibility study for the proposed incorporation of Ogden Valley. The DWR offers the following comments.

The DWR is bound by Utah Code §23A-6 and Administrative Rule R657-28, which outlines how division lands shall be managed. Utah Code §10-9a-304 also exempts state lands from a municipality's land use ordinances, rules, or contracts. The proposed boundary within the feasibility study area includes DWR lands and may conflict with how DWR is required to manage those lands. Any lands owned by the DWR should be removed from the proposed boundary.

The Utah State Legislature, during the 1985 General Session, appropriated funds to acquire the Middle Fork Wildlife Management Area (WMA). Senate Bill 201 specified that the property will be used "for recreational opportunities and wildlife habitat." In 2020, Utahns passed a Constitutional Amendment providing the right to hunt and fish in Utah, subject to regulation by DWR, and identifying public hunting and fishing as the preferred means of managing and controlling wildlife.

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**Proposed Incorporation of Ogden Valley Draft Feasibility Study**

November 30, 2023

Page 2

The DWR manages this WMA to preserve and protect big game winter range, provide winter habitat for wildlife, reduce deer/elk depredation on surrounding private property, and provide hunting and fishing opportunities. At times, elk depredation on agriculture crops occurs on nearby private lands within Ogden Valley. The WMA offers habitat outside of private property, reducing wildlife conflicts.

The following Utah Code and Administrative Rules are provided for your reference:

**Utah Code:**

§23A-6-404. Unlawful uses and activities on division lands.

(1) Except as authorized by statute, rule, contractual agreement, special use permit, certificate of registration, or public notice, a person may not on division land:

(i) prohibit, prevent, or obstruct public entry on division lands when public entry is authorized by the division;

(j) attempt to manage or control division lands in a manner inconsistent with division management plans, rules, or policies;

(p) use division lands for a purpose that violates applicable land use restrictions imposed by statute, rule, or by the division.

§23A-6-301. Management plans.

(1) The division shall prepare a management plan for each wildlife management area.

Upon adoption of a management plan by the director, the division shall manage the lands within the wildlife management area in accordance with the management plan.

§23A-6-402. Right of access to lands for hunting, trapping, or fishing reserved to the public -  
- Exception.

(1) Except as provided in Section 65A-2-5, there is reserved to the public the right of access to lands owned by the state, including those lands lying below the official government meander line or high-water line of navigable waters, for the purpose of hunting, trapping, or fishing.

§10-9a-304. State and federal property.

Unless otherwise provided by law, nothing contained in this chapter may be construed as giving a municipality jurisdiction over property owned by the state or the United States.

**Administrative Rules:**

R657-28-3. Management of Division Lands.

(1) The division manages division lands and water rights to:

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## Appendix D: Stakeholder Feedback

Section §10-2a-205(4)(c) outlines the stakeholders that were consulted and received the draft of the feasibility study on November 7, 2023 to review and provide comment to the draft. The following appendix includes feedback from stakeholders (State Division of Outdoor Recreation, Wolf Creek Water and Sewer Improvement District, and Weber County) during the draft phase of the study. Feedback from the PLPCO and DWR is provided under **Appendix B**.

### Fwd: Ogden Valley DRAFT Feasibility Study --opportunity to review and provide feedback

Jason Curry <jasoncurry@utah.gov>

Tue 11/14/2023 2:09 PM

To: Fred Philpot <fred@lrbfinance.com>; Logan Loftis <logan@lrbfinance.com>

📎 1 attachments (5 MB)

Ogden Valley Incorporation Feasibility Study (11.7.2023) DRAFT REVIEW.docx;

You don't often get email from jasoncurry@utah.gov. [Learn why this is important](#)

Hello,

I was sent the draft study from Kim Wells with the Utah Department of Natural Resources. From an outdoor recreation perspective, I would offer just a few minor notes:

- Pineview Reservoir (one word) is often the busiest reservoir in the state due to its proximity to the wasatch front.
- Boating laws are enforced by Weber County and the State Division of Outdoor Recreation.
- It may be worth pointing out the various trails that lead into the proposed municipality.
- Also consider mention of the State Wildlife Management Area that is within the study area.



**JASON CURRY**

Director

**M:** (801) 703.0225

**E:** [jasoncurry@utah.gov](mailto:jasoncurry@utah.gov)

Utah Department of Natural Resources  
Division of Outdoor Recreation

[recreation.utah.gov](https://recreation.utah.gov)



Comments on Ogden Valley Incorporation Feasibility Study

From: Wolf Creek Water and Sewer Improvement District (WCWSID)

To: LRB Public Finance Advisors, Logan Loftis [logan@lrbfinance.com](mailto:logan@lrbfinance.com)

November 28, 2023

The following comments are made by WCWSID, Board of Trustees:

1. We understand that Special Districts, of which we are one, will be unaffected by the incorporation, since they are an "overlay" to municipal boundaries, actual or proposed.
2. We limit our comment to issues of Water and Sewer, which are our legally mandated services.

Observations and Comments:

3. Based on our local knowledge, the water companies, irrigation companies and water districts within the Ogden Valley Area are unlikely to be willing to merge with a municipal public works entity.
4. Sewage Treatment Units: Your assumptions concerning sewage treatment are inaccurate, because the Ogden Valley is not served by a central sewage treatment plant.

By email, and in discussion on November 16, 2023, the Weber County Engineer indicated that the county wishes to transfer responsibility and supervision for a number of package sewage treatment plants and Large Underground Disposal Systems "LUNDS" (approximately six, serving several hundred homes) away from the County, and to the municipality, or the Special Districts in the Ogden Valley area. Each of these package units is outside of our current Service Area, and they are maintained by the County sewage department, within the County Engineering group. Fees are currently paid by the homeowners to the county. We understand that maintaining these systems is currently the responsibility of 1-2 Full-Time Equivalent (FTE) staff within this group, for both Western Weber County and Ogden Upper Valley. We believe homeowner fees only partially cover the actual expenses.

Based upon the above, we suggest that you calculate additional engineering staff requirement, of 1 FTE for the municipality.

On Behalf of Wolf Creek Water and Sewer Improvement District,

A handwritten signature in black ink, appearing to read "E. Miranda Menzies", is written over a horizontal line.

E. Miranda Menzies

Chairperson, Board of Trustees



Hi Fred and Logan,

Please find the following feedback on the Ogden Valley proposed incorporation feasibility study.

First, we want to thank you for the level of detail and comprehensive study you have performed. This type of study is complex and far-reaching and we appreciate your work. We do have a few comments that you may want to consider as you prepare the final report.

1. **Land cost for new building.** Page 3 - Does the \$1.28 million for an office building include the cost of the land? Also, has there been any discussion about including a public works facility?
  - The office building cost does not currently include land. We have added \$400,000 to the cost estimate to account for land.
  - We have not discussed the inclusion of a public works facility. Could you provide the current SF (lot space, land, and building SF) currently allocated to the area?
2. **Increasing Tax Rate.** Page 3 and various other locations in the study - Why is the tax rate increasing each year? Should the tax rate be fixed for all 5 years based on statute 10-2a-205(3)(a)(iv)?
  - We have adjusted our growth rate assumptions such that the tax rate will be fixed for the 5 year planning period.
3. **New Growth (Property Tax).** Page 24 – It appears you are assuming new growth is less than 0.4% per year. This seems very low. However, you are also increasing the tax rate each year, so that the new revenue is growing by about 2.27% per year, which is much closer to our historic new growth. Was the increasing tax rate designed to capture new growth?
  - This conservative estimate of new growth is based on new household growth and doesn't account for any commercial growth. Our assumption, based on Historic Census data, is that the majority of new growth occurring in the County will happen outside the Study Area.
  - See our answer to #2 regarding the tax rate. However, in previous studies in which the tax rate does fluctuate, the tax rate is designed to account for inflation and to account for revenue deficiency in the MSF, not new growth.
4. **North Fork Park.** Page 15 - North Fork Park is not included within the boundary of the new city, so it can be removed from the list of public facilities.
  - We have removed this.
5. **Parks and Recreation Areas.** It is our understanding that if the city incorporation takes place, the new city would need to provide law enforcement to the campgrounds, parks, and picnic areas within the city boundary. Has this potential cost been addressed?
  - The cost in the study is based on the public safety cost allocation and call data attributable to the area provided by the County.



6. **Pineview Reservoir.** Page 15 – This subject may require a little more clarity; namely who coordinates with the State of Utah/Federal Government on enforcement issues, etc. Currently, the Forest Service contracts with the Sheriff's Office for boating and recreation patrol and enforcement at the reservoir. Will the new city now assume this responsibility?
  - After discussions with the sponsors and LG's Office, we are recommending the proposed boundary excludes a majority of the Pineview parcels, which mostly addresses the issue of responsibility.
7. **Bridges and other Infrastructure.** Page 20 - There are several aging bridges and older storm water infrastructure that need to be repaired/replaced regardless of whether or not the city incorporates. Would it make sense to mention that in the study so if the incorporation takes place, the infrastructure costs are not a surprise? Bottom line is that if the county's revenues and expenses were to increase for these unknowns, the study of the proposed new city would need to reflect a similar increase in revenue and expense.
  - The feasibility study does not contemplate what a full capital improvement plan would look like for the proposed City. In our risk section, we will include that if incorporated, the new City will most likely need to include infrastructure planning for existing deficiencies, which can be offset by an allocation of fund balance, impact fees, and bonding.
8. **Administrative Services.** Page 19 – Concerning the level of service adjustments for general administrative services – does an adjustment for the cost of a city manager, city council, recorder, admin staff, etc. need to be considered?
  - Our central goal is that the total cost (general administrative services, engineering, planning, and building) is reflective of a reasonable allocation by using the MSF and comparative cities as benchmarks. While Table 4.4 shows the general administrative services per capita expense is lower than the comparative cities' general administrative services per capita expense, the total cost for general government is still higher when compared to comparative cities, and slightly lower than the MSF. We feel the current methodology that places Ogden Valley's overall government expense somewhere between the two benchmarks suffices.

Thank you for your consideration,

John Bond  
Scott Parke  
Sean Wilkinson