



**NOTICE OF BUDGET ADOPTION  
THAT INCLUDES TRANSFER OF MONEY  
FROM ENTERPRISE FUNDS TO OTHER FUNDS**

**PURPOSE**

In accordance with Utah Code §10-6-135.5, notice is hereby given that on August 8, 2017 the Ogden City Council adopted the fiscal year 2018 final budget. This included transfers from the City's Enterprise Funds, including the Water, Sanitary Sewer, Storm Sewer, and Refuse Funds, to the City's General Fund and Capital Improvement Fund. Notice of these transfers was provided to utility users before the budget was adopted, and the City Council held a separate public hearing to receive citizen input about the transfers.

**NATURE OF TRANSFERS**

*Transfers to General Fund*

In the fiscal year 2018 budget, the Ogden City Council approved a transfer of funds from the Water, Sanitary Sewer, Storm Sewer, and Refuse Utility funds to the General Fund. In Ogden City, these Utility Funds are accounted for as Enterprise Funds and are operated like separate businesses. As with other businesses and non-City utilities, the City collects franchise taxes and property taxes. The transfer from each of the City's Utility Funds to the General Fund acts as the City's collection of these charges. This transfer has been done by the City for many years; however, to be in compliance with recent state law changes, the City is now providing notice of the transfers, as approved in the final budget to all City utility users.

*Transfers to Public Arts*

In addition to the transfers to the general fund, the adopted fiscal year 2018 budget included a transfer of funds from three of the Utility Funds to the Capital Improvement Fund to fund public art. From 1997 through 2015, the City had funded the public art program by allocating 1% of each capital improvement project, including utility projects. In 2016, the City adopted a change to this funding method. The new funding method replaces the 1% allocation with a fixed annual amount that is designed to be equivalent to the average annual amount that would have been directed to public art.

**TRANSFER AMOUNTS FROM THE UTILITY FUNDS TO THE GENERAL FUND AND CAPITAL IMPROVEMENT FUND**

	<b>Water</b>	<b>Sanitary Sewer</b>	<b>Storm Sewer</b>	<b>Refuse</b>
<b>To General Fund in lieu of Franchise/Property Tax</b>	<b>\$2,227,075</b>	<b>\$1,336,775</b>	<b>\$573,675</b>	<b>\$672,500</b>
<b>Percentage of total Enterprise Fund</b>	<b>10.23%</b>	<b>10.77%</b>	<b>9.07%</b>	<b>11.99%</b>
<b>To Capital Improvement Fund for Public Art Program</b>	<b>\$40,000</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>\$0</b>
<b>Percentage of total Enterprise Fund</b>	<b>0.18%</b>	<b>0.12%</b>	<b>0.16%</b>	<b>0%</b>

The adopted fiscal year 2018 budget is available for review at [budget.ogdencity.com](http://budget.ogdencity.com), and additional information pertaining to the budget is available at [ogdencity.com/budgetprocess](http://ogdencity.com/budgetprocess). If you have any further questions, please contact Lisa Stout, Ogden City Comptroller, at (801) 629-8713 or [lisastout@ogdencity.com](mailto:lisastout@ogdencity.com), or the Ogden City Council office at (801) 629-8153 or [council@ogdencity.com](mailto:council@ogdencity.com).