

City of Naples

Naples City Council Meeting Agenda
June 27, 2024 - 7:30 p.m.
1420 East 2850 South
Naples, UT 84078

Opening Ceremonies

1. Approval of Agenda
2. Approval of Minutes - June 13, 2024 Regular Council Meeting
3. Any Follow Up Matters from June 13, 2024
4. Approval of Bills
5. Approve Business License - Nature & Co., LLC - 1645 E 1500 S
6. Citizen Concern - Becky Austin
7. Naples Park Sewer Issue - Cheryl Meire
8. Approve URS FY 2024/2025 Retirement Rates
9. Resolution 24-356 URS Pick-up of Member Retirement Contributions Tier 2 Public Safety
10. Resolution 24-354 Approving Amendments to FY 2023/2024 Budget
11. Resolution 24-355 Approving FY 2024/2025 Budget
12. Approve Ordinance 24-254 Setting the Salaries of Elective and Statutory Officials
13. Approve New Wage Level Scale
14. Accept and Sign Fraud Risk Assessment
15. Other Matters/Future Council Matters
 Transportation Master Plan Open House
16. Motion to Adjourn

In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify the Naples City offices at 789-9090, 1420 East 2850 South, Naples, UT 84078 at least 48 hours in advance of the meeting. Meetings are held at 1420 East 2850 South, Naples, UT.

The undersigned, duly appointed City Recorder, does hereby certify that the above agenda was posted at the Naples City Office, on the City's website <https://naplescityut.gov/> and on the State Public Meeting Notice website <https://utah.gov/pmn> Nikki W. Kay

Naples City Council

June 13, 2024

Minutes

The regularly scheduled meeting of the Naples City Council was held June 13, 2024, 7:30 p.m., at the Naples City Office, 1420 East 2850 South, Naples, Uintah County, Utah.

Council members attending were Dean Baker, Robert Hall, Dan Olsen, Ross Morton, Kenneth Reynolds, and Andrew Bentley.

Others attending were Brooks Jones, Willis LeFever, Nathan Simper, Szeth Simmons, Ryan Cook, Micheal Davis and Nikki Kay.

Mayor Baker welcomed everyone and called the meeting to order. He began the meeting with the pledge of allegiance and Andrew Bentley offered the invocation.

Mayor Baker presented the agenda for approval and asked to add something under future council matters. Dan Olsen **moved** to approve the agenda with the addition. Andrew Bentley **seconded** the motion. The motion passed with all in attendance voting aye.

The minutes of the regular city council meeting of May 23, 2024 were presented for approval. Robert Hall **moved** to approve the minutes. Kenneth Reynolds **seconded** the motion. The motion passed with all voting aye.

Mayor Baker asked if anyone had anything they wanted to follow up on from the previous meeting. Councilman Olsen noted that Strata has cleaned up the garbage and bushes in front of their building on 1900 South. Micheal said he also spoke with someone from Strata and was told the irrigation pipe at that lot was destroyed but they are working on maybe putting in a couple of bushes out front and just some rocks down the side.

Nikki Kay presented the bills in the amount of \$106,145.29. Mayor Baker asked if there were any questions about the bills. Councilman Bentley asked about the \$52,000 expenditure for the snowplow and if it was an expected

DATE, TIME & PLACE OF MEETING

COUNCIL MEMBERS ATTENDING

OTHERS ATTENDING

OPENING CEREMONY

APPROVAL OF THE AGENDA

MINUTES APPROVED

FOLLOW UP ITEMS FROM PREVIOUS MEETING

APPROVAL OF THE BILLS

DRAFT

expenditure. Micheal stated it was expected and it was included in the budget. Dan Olsen **moved** to approve the bills in the amount of \$106,145.29. Kenneth Reynolds **seconded** the motion. The motion passed with the following roll call vote:

Robert Hall	Aye
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Aye

Council members received a Building Inspection Services Agreement. The agreement was a multi-jurisdictional agreement with Vernal City, Uintah County, Roosevelt City, and Naples City. Micheal stated that contractors seemed to dominate the legislature this past session and they complained about not getting building inspections fast enough. The legislature passed a bill that stated if a contractor calls for an inspection and the entity can't get to it within three days, the contractor has the right to contact their own state-certified contractor, have them do the inspection, and bill the entity. Micheal said this agreement with the other local entities should help eliminate a contractor contacting someone from out of the area. He said if our inspector goes on vacation or is out of the office, the City can call one of the other building inspectors and use them. Micheal said the agreement calls for each entity to give eight hours per month to the other entities. Robert Hall **moved** to approve the agreement. Andrew Bentley **seconded** the motion. The motion passed with the following roll call vote:

Andrew Bentley	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye
Robert Hall	Aye

Mayor Baker said he did not realize this discussion regarding the Boundary Commission was on the agenda and it would cover the matter he had for future council matters. He stated he met with the Mayors from Vernal City and Ballard City the day before and they discussed the need to present possible council member names to serve on the Uintah County Boundary Commission. Mayor Baker stated that Vernal City

BUILDING INSPECTION SERVICES AGREEMENT

INFORMATION ON UINTAH COUNTY BOUNDARY COMMISSION

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wanted to bow out of presenting a name because they are the entity involved in the annexation petitions. It was discussed that whoever serves would serve for either two or four years depending on how the term limits were set and they would only meet if any of the filed annexation petitions were challenged. Councilman Hall recommended Councilman Bentley because of his Planning Commission experience and **moved** to appoint Andrew Bentley to serve on the Commission. Dan Olsen **seconded** the motion. The motion passed with all voting aye.

Mayor Baker stated he would entertain a motion to open a public hearing to open and amend the FY 2023/2024 budget and to discuss the proposed FY 2024/2025 budget. Dan Olsen **moved** to open a public hearing to discuss the budgets. Kenneth Reynolds **seconded** the motion. The motion passed with all voting aye.

Micheal explained the City had a gain in sales tax and interest income this fiscal year resulting in excess revenue funds. He presented ways he thought the additional revenue could be used. Micheal gave a summary sheet with a recommendation to move \$200,000 into asset acquisition, \$200,000 to the equipment fund budget, and \$600,000 to the capital project park fund. He felt the money for the park could be used for the trail project the City currently has going on, the asset acquisition could be used for police cars, and the equipment fund could be for any needed equipment. Willis LeFever asked about the 35% the City can keep in excess revenue. Micheal said they can keep the 35% as working capital. Mr. LeFever asked, if the City gets low on general funds, can they pull the money they put aside back out? Micheal said out of the three funds they were talking about he could pull money back out but only after a discussion and approval in a public meeting. He explained they are more restricted on capital project road funds.

The discussion then moved to the FY2024/2025 budget. Micheal referred to the budget workshop discussion. He noted there was an excess of \$464,560 that would need to be budgeted to balance the budget. In those discussions they talked about raises and the increase to the employee portion in the Tier 2 retirement rates. Micheal stated the City can elect to pick up the public safety employee portion but not the public employee amount. He said if they elect to pick-up the public safety increase they could choose to do a one time bonus to the one public employee that is in the Tier

***PUBLIC HEARING TO
OPEN AND AMEND FY
2023/2024 BUDGET AND
TO DISCUSS PROPOSED
FY 2024/2025 BUDGET***

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2 system. Micheal said, before increasing the wage, he would like to wait and see if the Legislature will make the decision to allow the pick-up of the public employee portion next year. Micheal pointed out the copy machine listed is a new addition to the list because the contract for the current copier is expiring at the end of the month. The other two items listed were a new tractor and paving the Head Start property. Councilman Hall asked about the police salaries that were talked about at the budget workshop and the tax increase the County passed for public safety. Micheal said the amount listed on this paper was for raises was for the police but would also mean an adjustment to the wage scale, which would be about a 5% cost of living increase across the board. Councilman Hall asked if the budget included the additional amount for the retirement. Micheal said, not yet. He said that is one of the amounts shown on the list that would use a portion of the \$464,560 excess budget. Mr. LeFever asked again about the funds that were moved into the other funds and if you can track it. Micheal said you have to track it and it would show as transfers from the general fund into the other funds. Mr. LeFever asked if the Council would then make a motion to move those funds and that would become the "record." Councilman Hall said it would and then the funds could only be moved by a motion of the Council in another public meeting. With no other comment from the public, Kenneth Reynolds **moved** to go out of a public hearing. Dan Olsen **seconded** the motion. The motion passed with all voting in the affirmative.

Robert Hall **moved** to amend the FY 2024 budget with the changes listed. Dan Olsen **seconded** the motion. The motion passed with the following roll call:

Robert Hall	Aye
Dan Olsen	Aye
Ross Morton	Aye
Kenneth Reynolds	Aye
Andrew Bentley	Aye

Ross Morton **moved** to approve the FY 2025 budget with the changes discussed. Kenneth Reynolds **seconded** the motion. The motion passed as follows:

Andrew Bentley	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye

DRAFT

Robert Hall

Aye

Kenneth Reynolds **moved** to go into a public hearing to discuss the salaries of elective and statutory officials. Ross Morton **seconded** the motion. The motion passed with all voting aye. It was noted that a separate public hearing was now required for the salaries of elective and statutory officials. Nikki Kay said they will adopt the salary ordinance at the next council meeting but there needs to be a discussion and disclosure of the salaries for elective and statutory officials. Micheal said the increase for the statutory officials will be about 5%, except for the Treasurer, who will stay at the same amount. Nikki said this would be the time to discuss an increase to the elected officials' salaries if there will be any. There were not any firm amounts to give Council as they just discussed approving the increase to the salaries. Councilman Olsen said, with the public hearing, they are informing the public that they have allocated \$70,000 extra dollars for salaries. Michael stated the increase would be anywhere from a 2%-9% increase for the listed officials. Micheal said with the new requirement in the law they just have to hold a separate public hearing to discuss compensation for elected or statutory officials. Councilman Olsen said the Council has approved the additional \$70,000 in the budget and it's up to the public to respond either positively or negatively. With no comment from the public, Kenneth Reynolds **moved** to close the public hearing. Dan Olsen **seconded** the motion. The motion passed with all voting aye.

Council members received a copy of Resolution 24-353 showing the certified tax rate of .000252 with a revenue of \$79,599. Micheal explained the revenue is slightly higher this year and the rate is lower because the assessed value of property went up. Robert Hall **moved** to approve the tax rate of .000252 and adopt resolution 24-353. Andrew Bentley **seconded** the motion. The motion passed with a roll call vote as follows:

Andrew Bentley	Aye
Kenneth Reynolds	Aye
Ross Morton	Aye
Dan Olsen	Aye
Robert Hall	Aye

Chief Simper wanted the Council to know one of the signal lights on 1000 South was hit and taken out. He stated it

***PUBLIC HEARING TO
DISCUSS SALARIES OF
ELECTIVE AND
STATUTORY OFFICIALS***

***APPROVE CERTIFIED
TAX RATE - ADOPT
RESOLUTION 24-353***

***OTHER MATTERS OR
FUTURE COUNCIL***

DRAFT

leaves only one light at that intersection as you are going north. Chief Simper said he was told by UDOT that the light should be replaced over the weekend but he wanted Council to know in case they were asked about it.

MATTERS

With no other business before the Council, Kenneth Reynolds **moved** to adjourn the meeting at 8:30 p.m. Andrew Bentley **seconded** the motion. The meeting was adjourned by all voting in favor of the motion.

MOTION TO ADJOURN

APPROVED BY COUNCIL ON THE 27th DAY OF JUNE 2024

BY: _____

ATTEST: _____

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Report Criteria:

Invoices with totals above \$0.00 included.

Only unpaid invoices included.

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-22500 HEALTH INSURANCE	740	Public Employees Health Prog	Health & Dental Insurance	0124081018	06/20/2024	20,389.39
Total :						20,389.39
10-41-610 MISCELLANEOUS EX	1210	Zion's First National Bank	Underarmour- Council shirts	SHIRTS2024	06/18/2024	320.85
Total LEGISLATIVE:						320.85
10-45-240 OFFICE SUPPLIES A	655	Northeastern Utah Office	Notary Stamp	103695	06/11/2024	47.99
Total RECORDER:						47.99
10-50-260 GROUNDS EQUIP/S	587	MF Landscape & Construction	Contract Lawn Care	3528	06/20/2024	225.00
10-50-271 UTILITIES - CITY HAL	1099	Rocky Mountain Power	Monthly Electric Service 6108154	1546-0015-052	06/19/2024	1,392.28
10-50-271 UTILITIES - CITY HAL	1099	Rocky Mountain Power	Monthly Electric Service 6108154	1546-0031-052	06/05/2024	11.11
10-50-271 UTILITIES - CITY HAL	1099	Rocky Mountain Power	Monthly Electric Service 6115952	9526-0524	06/05/2024	135.89
10-50-271 UTILITIES - CITY HAL	1168	West End Cleaners, Inc.	Traffic rug for offices	56349	06/01/2024	92.40
Total GENERAL GOVERNMENT BUILDINGS:						1,856.68
10-51-250 EQUIPMENT, SUPPLI	1210	Zion's First National Bank	USPS- Stamps	018614	06/18/2024	81.60
Total SUPPLIES/EQUIPMENT:						81.60
10-52-310 BOARD MEMBERS E	29	Adams, Scott	Board Members Expense	29-0224	06/25/2024	225.00
10-52-310 BOARD MEMBERS E	43	Arnold, Brock	BOARD MEMBERS EXPENSE	43-0224	06/25/2024	75.00
10-52-310 BOARD MEMBERS E	216	Clark, Christopher J	Board Members Expense	216-0224	06/25/2024	225.00
10-52-310 BOARD MEMBERS E	412	Hiatt, Kevin D	Board Members Expense	412-0224	06/25/2024	225.00
10-52-310 BOARD MEMBERS E	574	Major, Scott P	Board Member Expense	574-0224	06/25/2024	150.00
Total PLANNING AND ZONING:						900.00
10-54-140 OFFICER WELLNESS	536	Lexipol, LLC	Cordico App Annual	INVCOR11236	06/01/2024	999.00
10-54-230 TRAVEL & PER DIEM	1210	Zion's First National Bank	Best Western- Room K.Kay	237833	06/05/2024	120.72
10-54-240 OFFICE SUPPLIES &	655	Northeastern Utah Office	Annual maintenance copier	103516	06/04/2024	479.72
10-54-240 OFFICE SUPPLIES &	1210	Zion's First National Bank	Adobe Fees	24491H6LWG3	05/30/2024	16.67

GL Acct No	Vendor	Vendor Name	Description	Invoice Number	Invoice Date	Invoice Amount
10-54-249 EQUIPMENT/PURCH	277	Dan's Tire Service	Set tires dodge durango	317033	05/24/2024	1,020.00
10-54-249 EQUIPMENT/PURCH	1210	Zion's First National Bank	Walmart-Frames, earbuds	414300243039	05/22/2024	22.40
10-54-251 FUEL & OIL	277	Dan's Tire Service	Rotation & Balance	316924	05/22/2024	48.00
10-54-251 FUEL & OIL	808	Rocky Mountain Lube & Muffler	Oil change 5610	634439	05/22/2024	63.70
10-54-330 EDUCATION AND TR	1210	Zion's First National Bank	Missing Elem. Fake Blood	0683	05/22/2024	143.00
10-54-334 K-9 EXPENSES & EQ	51	Ashley Valley Vet Clinic	Annual Race & Check	238223	05/29/2024	197.25
Total POLICE DEPARTMENT:						3,110.46
10-60-245 BLDG SUPPLIES &	341	Fastenal Company	Shop supplies	UTVER107617	06/13/2024	420.24
10-60-250 EQUIPMENT, MAINT	900	Standard Plumbing Supply Co	Unit 16 Repart Anteni	WYD406	06/24/2024	2.37
10-60-250 EQUIPMENT, MAINT	958	Main Street Auto	Vehicle cleaning supplies	249070	06/24/2024	31.29
10-60-250 EQUIPMENT, MAINT	1147	Vernal Winnelson Company	Cutting blades	534699-01	06/13/2024	318.08
10-60-250 EQUIPMENT, MAINT	1147	Vernal Winnelson Company	Unit #16 Roof leak repair silicon	535264-01	06/24/2024	10.19
10-60-262 "C" ROAD MAINTENA	373	Granite Construction Company	EZ Street Pothole Material	2731570	06/12/2024	2,184.68
10-60-262 "C" ROAD MAINTENA	555	Lowe's Commercial Services	Tool box set	70419	06/25/2024	758.10
10-60-262 "C" ROAD MAINTENA	555	Lowe's Commercial Services	Brooms, misc tools	79854	06/05/2024	100.64
10-60-262 "C" ROAD MAINTENA	900	Standard Plumbing Supply Co	Push broom, rake	WWPM53	06/11/2024	52.98
10-60-262 "C" ROAD MAINTENA	1147	Vernal Winnelson Company	Marking Wands	534949-01	06/18/2024	58.68
10-60-271 UTILITIES - SHOP	1099	Rocky Mountain Power	Monthly Electric Service 6119018	0186-0624SH	06/18/2024	255.43
10-60-470 PPE / SAFETY CLOT	532	Legacy Industrial Supply, Inc	Reflective vest & gloves	053020243	05/30/2024	275.61
10-60-472 SAFETY CLOTHING/	1210	Zion's First National Bank	Uniform/Safety clothing	113-0147364-9	06/17/2024	292.92
10-60-472 SAFETY CLOTHING/	1210	Zion's First National Bank	Uniform/Safety clothing	113-9757456-0	06/17/2024	39.98
Total STREETS:						4,801.19
Grand Totals:						31,508.16

Report Criteria:

Invoices with totals above \$0.00 included.
Only unpaid invoices included.

BUSINESS LICENSE APPLICATION



CITY OF NAPLES
BUSINESS LICENSE APPLICATION
1420 East 2850 South
Naples, UT 84078
p. 435.789.9090 f.435.789.9458

Organization Type: ☐ Sole Proprietor ☐ Partnership ☒ LLC ☐ Corporation ☐ Business Status: ☒ New ☐ Location Change ☐ Name Change ☐ Ownership Change Nature of Business: ☐ Contractor ☐ Services ☒ Oilfield ☐ Retail/Wholesale ☐ Home Occupation ☐ Other: _____		Is Business Name Registered with the State ☒ Yes ☐ No Federal Tax ID#/SS# <u>81-2929808</u> Utah Sales Tax # <u>N/A</u> State License # & Type (if applicable) _____	
Business Name: <u>Nature & Co., LLC</u>		DBA: _____	
Business Address: <u>1645 East 1500 South</u>		City: <u>Vernal</u>	Zip: <u>84078</u>
Business Telephone: <u>435-828-3418</u>	After Hours Emergency Contact: <u>Elgin McCurdy</u>		Phone: <u>435-828-3418</u>
Mailing Address: (If Different) <u>P.O. BOX 711</u>		City, State and Zip <u>Vernal, UT 84078</u>	
Description of Business Activities: <u>Downhole tools rentals and sales</u>			# of employees <u>6</u>
Owners Name: <u>Elgin McCurdy</u>	Home Address: <u>695 North 500 West</u>		Home Phone: <u>435-828-3418</u>
Owners Driver License #/Work ID # _____	Owners Date of Birth _____		US Citizen ☒ Yes ☐ No
Managers Name: (If Applicable) <u>Same</u>	Managers Home Address: <u>Same</u>		Phone: <u>Same</u>
Fee Amount Base Fee _____ \$ _____ Employees <u>6</u> x \$3.00 _____ Initial Inspection Fee _____ Beer License/Class _____ Other _____ Total Fees \$ <u>15</u>		*****OFFICIAL USE ONLY***** Approved by Building/Fire <u>[Signature]</u> Date <u>6-24-24</u> Approved by Council _____ Date _____ B/L # _____ Date Paid <u>6/10/24</u> Amt Received <u>475</u> Receipt # <u>14221</u> Received By <u>GA</u> Check # <u>CL</u>	

The foregoing information is correct to the best of my knowledge. I am aware that this applications does not constitute approve to operate a business until approved by Naples City and a license has been issued. I hereby agree to conduct said business strictly in accordance with the law and ordinances covering such businesses, and that no other type of business will be conducted other than what has been stated above, and swear under penalty of law that the information contained herein is true.

[Signature] _____ 6-10-24 _____
 Signature of Owner/Applicant Date
Elgin McCurdy _____ Managing member _____
 Please Print Name Title

If applicable please provide a "Site Specific Plan" and emergency contact information.



Item No. _____

MEMO TO: <i>City Council, City Manager</i> FROM: <i>Dale Peterson</i> Building Official		Subject: Business License for: Nature & CO., LLC 1645 East 1500 South Naples, Utah 84078	
Recommendation: <i>Approve, Nature & Co., LLC 1645 East 1500 South Naples, Utah 84078</i> <i>To provide downhole tools & service to companies operating around the Uintah Basin area.</i>		Date: June 25, 2024	
		Zone: (I1) Industrial	
		02-28-004 I-1 zone Permitted Use. #24 Oilfield Services #25 Oilfield Gas & Oil Extraction	
Background: Owner: Elgin Mc Curdy Nature & CO., LLC is registered with the Utah Department of Commerce. They partner with, Baker Huges – Drill Bits Drilling Tools international – Drill-N-Ream Arsenal _ Float Equipment & Centralizers The above Companies do their own billing for the services and equipment Nature & Co. provided to their customers.			
Attachments: • Pictures			



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Nature & Co., LLC

Oil and Gas

Vernal, Utah · 370 followers

Taking over... one status quo at a time.

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View all 5 employees

About us

At Nature & Co. we have one goal, to become the #1 downhole tool service provider in the Rockies. By searching out and partnering with the best tool manufacturers, we look to provide a unique value proposition to companies operating around the Uintah, Piceance, Greater Green River, Powder River, DJ, and San Juan Basins.

Currently representing;

Baker Hughes - Drill Bits

Drilling Tools International - Drill-N-Ream

Arsenal - Float Equipment & Centralizers

Utah Retirement Systems
Final Condensed Retirement Contribution Rates as a Percentage of Salary and Wages
Fiscal Year July 1, 2024 - June 30, 2025

	Contribution Reporting Fields Tier 1 2024-2025 RATES			Post Retired Employment after 6/30/2010 - NO 401(k) Amortization of UAAL**			Post Retired Employment before 7/1/2010 Optional 401(k) Cap		Contribution Reporting Fields Tier 2 2024-2025 RATES					Contribution Reporting Fields Tier 2 2024-2025 RATES				
									Tier 2					Tier 2				
	Employee	Employer	TOTAL	Employee	Employer	TOTAL	Employee	Employer	401(k)	401(k)	TOTAL	Fund	Employee	Employer	401(k)	TOTAL		
Public Employees																		
Contributory Retirement System																		
11- Local Government	6.00	12.96	18.96	6.87	12.09		111	0.70	16.95	0.00	17.65	211	0.00	6.95	10.00	16.95		
12- State and School ¹	6.00	17.20	23.20	11.75	11.45													
17- Higher Education	6.00	17.70	23.70	12.25	11.45													
Public Employees																		
Noncontributory Retirement System																		
15- Local Government	-	16.97	16.97	5.11	11.86		111	0.70	15.19	0.00	15.89	211	0.00	5.19	10.00	15.19		
16- State and School ¹	-	21.69	21.69 *	9.44	12.25		112	0.70	19.52	0.00	20.22	212	0.00	9.52	10.00	19.52		
18- Higher Education	-	22.19	22.19 *	9.94	12.25		117	0.70	20.02	0.00	20.72	217	0.00	10.02	10.00	20.02		
Public Safety																		
Contributory Retirement System																		
Division A																		
23- Other Division A With 2.5% COLA	12.29	22.29	34.58	11.27	23.31		122	4.73	25.35	0.00	30.08	222	0.00	11.35	14.00	25.35		
Public Safety																		
Noncontributory Retirement System																		
Division A																		
42- State With 4% COLA	-	40.85	40.85	17.96	22.89		122	4.73	32.04	0.00	36.77	222	0.00	18.04	14.00	32.04		
43- Other Division A With 2.5% COLA	-	33.54	33.54	11.25	22.29		122	4.73	25.33	0.00	30.06	222	0.00	11.33	14.00	25.33		
75- Other Division A With 4% COLA	-	35.21	35.21	12.41	22.80		122	4.73	26.49	0.00	31.22	222	0.00	12.49	14.00	26.49		
48- Bountiful With 2.5% COLA	-	50.38	50.38	26.89	23.49		122	4.73	40.97	0.00	45.70	222	0.00	26.97	14.00	40.97		
Division B																		
44- Salt Lake City With 2.5% COLA	-	46.71	46.71	24.20	22.51		122	4.73	38.28	0.00	43.01	222	0.00	24.28	14.00	38.28		
45- Ogden With 2.5% COLA	-	48.72	48.72	26.30	22.42		122	4.73	40.38	0.00	45.11	222	0.00	26.38	14.00	40.38		
46- Provo With 2.5% COLA	-	42.23	42.23	19.61	22.62		122	4.73	33.69	0.00	38.42	222	0.00	19.69	14.00	33.69		
47- Logan With 2.5% COLA	-	41.47	41.47	18.87	22.60		122	4.73	32.95	0.00	37.68	222	0.00	18.95	14.00	32.95		
49- Other Division B With 2.5% COLA	-	32.57	32.57	9.95	22.62		122	4.73	24.03	0.00	28.76	222	0.00	10.03	14.00	24.03		
76- Other Division B With 4% COLA	-	36.97	36.97	13.94	23.03		122	4.73	28.02	0.00	32.75	222	0.00	14.02	14.00	28.02		
Firefighters' Retirement System																		
Division A																		
31- Division A	15.05	1.61	16.66	-	16.66		132	4.73	14.08	0.00	18.81	232	0.00	0.08	14.00	14.08		
Division B																		
32- Division B	16.71	4.34	21.05	-	21.05		132	4.73	14.08	0.00	18.81	232	0.00	0.08	14.00	14.08		
Judges' Retirement System																		
37- Judges' Noncontributory	-	45.76	45.76															

* Does not include the required 1.5% 401(k) contribution.
 ** Unfunded Actuarial Accrued Liability
 1 Public School Districts and Charter School rates are effective September 1, 2024 - August 31, 2025

Contribution Rates

07/01/2024 - 06/30/2025



Fund 11 - TIER 1 CONTRIBUTORY LOCAL GOVERNMENT

Member Contributions, Employee Paid	0.000%
Member Contributions, Employer Paid	6.000%
Employer Paid Retirement Contributions	12.960%
Post-Retired Rate/Amortization Cost	6.870%

Fund 15 - TIER 1 NONCONTRIBUTORY LOCAL GOVERNMENT

Employer Paid Retirement Contributions	16.970%
Post-Retired Rate/Amortization Cost	5.110%

Fund 43 - TIER 1 PUBLIC SAFETY NONCONTRIBUTORY

Employer Paid Retirement Contributions	33.540%
Post-Retired Rate/Amortization Cost	11.250%

Fund 111 - TIER 2 DB HYBRID LOCAL GOVERNMENT

Member Contributions, Employee Paid	0.700%
Member Contributions, Employer Paid	0.000%
Employer Paid Retirement Contributions	15.190%
401(k) Employer Paid Contributions, Required	0.000%

Fund 122 - TIER 2 DB HYBRID PUBLIC SAFETY

Member Contributions, Employee Paid	2.140%
Member Contributions, Employer Paid	2.590%
Employer Paid Retirement Contributions	25.330%
401(k) Employer Paid Contributions, Required	0.000%

Fund 211 - TIER 2 DC PLAN LOCAL GOVERNMENT

Member Contributions, Employee Paid	0.000%
Member Contributions, Employer Paid	0.000%
Employer Paid Retirement Contributions	5.190%
401(k) Employer Paid Contributions, Required	10.000%

Fund 222 - TIER 2 DC PLAN PUBLIC SAFETY

Member Contributions, Employee Paid	0.000%
Member Contributions, Employer Paid	0.000%
Employer Paid Retirement Contributions	11.330%
401(k) Employer Paid Contributions, Required	16.590%

CITY OF NAPLES

RESOLUTION NO. 24-356

A RESOLUTION OF THE CITY OF NAPLES AUTHORIZING PICK-UP OF PUBLIC SAFETY TIER 2 CONTRIBUTORY RETIREMENT CONTRIBUTIONS

WHEREAS, some employees of the City of Naples are eligible for and participate as members in the Public Safety Tier 2 Contributory Retirement System administered by the Utah Retirement Systems;

WHEREAS, in accordance with federal and state law, including Section 414(h)(2) of the Internal Revenue Code, employers may take formal action to pick-up or pay required employee contributions, which will be paid by the employer in lieu of employee contributions;

WHEREAS, the City of Naples desires to formally pick up a portion of the employee contributions required to be paid under Subsection 49-23-301(2)(c) as enacted in S.B.56, Public Safety and Firefighter Tier II Retirement Enhancements (2020 General Session), for all Naples City employees participating in the New Public Safety Contributory Retirement System; and

WHEREAS, the Naples City Council is duly authorized to take this formal action on behalf of the City of Naples as a participating employer with the Utah Retirement Systems;

WHEREAS, the City of Naples previously adopted a Resolution to pay an employee contribution of 2.59% for eligible employees - see Resolution 22-343. The City of Naples now intends to adjust that rate.

NOW, THEREFORE, BE IT RESOLVED that the Naples City Council declares that beginning July 1, 2024, the City shall prospectively pick up and pay required employee contributions for all city employees who are members of the New Public Safety Contributory Retirement System, subject to a maximum of 4.73% for each eligible employee.

BE IT FURTHER RESOLVED that the picked up contributions paid by the employer, even though designated as employee contributions for state law purposes, are being paid by the City on behalf of its agencies in lieu of the required employee contributions.

BE IT FURTHER RESOLVED that the picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Utah Retirements Systems, so that the contributions are treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code.

BE IT FURTHER RESOLVED that the picked up contributions are a supplement and not a salary reduction to the city employees who are eligible for and participating members in the New Public Safety Tier II Contributory Retirement System.

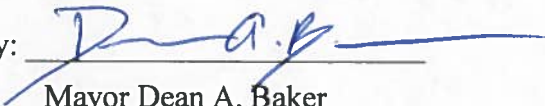
BE IT FURTHER RESOLVED that from and after the date of this pick-up, a city public safety employee may not have a cash or deferred election right with respect to the designated employee contributions, including that the employees may not be permitted to opt out of the pick

up and may not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City on behalf of its employees to the Utah Retirement Systems.

THIS RESOLUTION MAY BE AMENDED OR REVOKED AT ANY TIME BY THE
NAPLES CITY COUNCIL.

Adopted and passed this day 27th of June, 2024

City of Naples

By: 
Mayor Dean A. Baker

Attest:

Approved as to form and legal review:

City Recorder

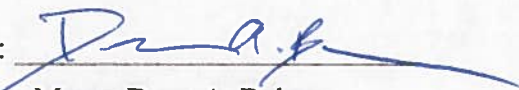
Michael Harrington
Attorney

instead of having them paid by the City on behalf of its employees to the Utah Retirement Systems.

THIS RESOLUTION MAY BE AMENDED OR REVOKED AT ANY TIME BY THE NAPLES CITY COUNCIL.

Adopted and passed this day 27th of June, 2024

City of Naples

By: 
Mayor Dean A. Baker

Attest:

City Recorder

Approved as to form and legal review:

/s/ Michael Harrington

Michael Harrington
Attorney



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

Employer Election To Pick-Up Member Contributions

Tier 2 Public Safety and Firefighter Contributory System

Instructions:

1. This form is designed to notify URS of an Employer's formal election to pick-up Member retirement contributions for Tier 2 Public Safety and Firefighter Employees.
2. This form and accompanying documentation must be returned to URS for processing.
3. A pick-up election is subject to federal law, resulting in tax and legal consequences, including limitations about the ability to modify or revoke the election. For information regarding employer pick-up contributions, please refer to federal law and guidance, including Internal Revenue Code Section 414 and IRS Revenue Ruling 2006-43. If you would like to update the *Employer Election to Pick-Up Member Contributions* form on file for your Tier 2 Public Safety and Firefighter employees, please input the total amount you are electing to pick-up. By submitting this information, it will amend your previous election, and it cannot be less than the previous pick-up amount.
4. An Employer should consult its legal, financial, and tax advisors if it has any questions concerning the consequences of Member contribution pick-ups and submitting this form.

SECTION A » EMPLOYER INFORMATION

Employer Name	Employer Number	Date
---------------	-----------------	------

Desired Effective Date: _____ (The effective date must be after the date that the pick-up election was formally adopted as provided in the attached documentation.)

SECTION B » PICK-UP AMOUNT(S)

The above-named Employer certifies that it has taken formal action to provide that the contributions on behalf of its covered employees in the following URS System, although designated as employee contributions, will be paid by the employer in lieu of employee contributions. (Check the box and fill in the portion of employee contributions picked-up for each class of employees below.)

Please also attach written documentation to this form that provides evidence that the Employer formally elected to prospectively pick-up specified employee contributions. (For example, ordinance, resolution, governing body meeting minutes, etc.)

Note: If you are picking-up contributions for public safety, and firefighter employees, check all the boxes

- ☐ Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a **Public Safety Officer**:
 - ☐ _____% of salary. (*e.g., 4.73% of salary)
- ☐ Tier 2 Public Safety and Firefighter Contributory Retirement System, with the following pick-up election that will be paid by the Employer in lieu of employee contributions for members serving as a **Firefighter**:
 - ☐ _____% of salary. (*e.g., 4.73% of salary)

*These amounts are the required Member Contribution Rates effective July 1, 2024. Employers are not required to pay the full Member Contribution rate and may pick up a percentage of salary. The percentages included by the Employer may not exceed the required Member Contribution rate and cannot be less than the amount previously picked-up by the Employer.

SECTION C » CERTIFICATION AND SIGNATURE

I acknowledge, certify and understand the following:

- » I represent and have the authority to sign and submit this form on behalf of the Employer;
- » The Employer has taken all appropriate and necessary actions to make a formal Employer pick-up regarding employee contributions on behalf of its employees;
- » The election to pay for the Employee contributions shall constitute an Employer pick-up of designated contributions pursuant to Internal Revenue Code Section 414(h);
- » From and after the date of the pick-up election, an Employee may not: 1) have a cash or deferred election right with respect to designated Employee contributions; 2) be permitted to opt out of the pick-up; or 3) have the option of choosing to receive or receiving the contributed amounts directly instead of having them paid by the Employer to the specified system/plan;
- » In order for contributions to be considered paid by the employer, and therefore not subject to Social Security and Medicare tax (FICA), the Employer contributions: 1) Must be mandatory for all Employees covered by the retirement system; and 2) Must be a salary supplement and not a salary reduction—In other words, the Employer must not reduce employee salary to offset the amount designated as employee contributions;
- » Future modifications to this Employer election may be disallowed or limited;
- » The election authorized to be taken by the foregoing is not contrary to any governing provisions of the Employer;
- » I understand that URS is not providing the Employer legal, financial, or tax advice relating to making a "pick-up" election or submitting this form;
- » The information provided on this form and attached documentation is correct and can be relied upon by URS; and
- » I agree that the Employer will indemnify URS from and against any claims or other liability including attorney fees based upon the Employer's failure to comply with pick-up election requirements.

Printed Name of Employer Representative (Binding Official)	Signature of Binding Official	Title
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RESOLUTION 24-354

A RESOLUTION AMENDING THE 2023/2024 BUDGETS.

BE IT RESOLVED: That pursuant to a notice posted according to Utah State Code, a Public Hearing was held wherein all budgetary funds of the City of Naples for the fiscal year of 2023/2024 were considered by the Naples City Council.

WHEREAS, the time for the hearing was set at the Naples City Office, 1420 East 2850 South, in the City of Naples, for June 13, 2024, at the hour of 8:00 p.m., and,

WHEREAS, the notice of said hearings was published, pursuant to the statute, on the Utah Public Notice Website, on the City's website, and at the city office building on May 28, 2024,

NOW THEREFORE, it was **moved** by _____ that the 2023/2024 budgets be amended to the following amounts: General Fund \$4,294,575; Asset Acquisition \$205,000; Equipment Fund \$205,000; Capital Project Roads \$3,332,000; Municipal Building Fund \$5,000; Capital Projects Park Fund \$605,000; Building Authority Fund \$25,000; Vitalization Fund \$5,000; and Redevelopment #1 \$19,000. The **second** was by _____ and passed with a roll call vote as follows:

Andrew Bentley	Aye___	Nay___	Absent___
Robert Hall	Aye___	Nay___	Absent___
Ross Morton	Aye___	Nay___	Absent___
Dan Olsen	Aye___	Nay___	Absent___
Kenneth Reynolds	Aye___	Nay___	Absent___

This Resolution was adopted on the 27th day of June, 2024.



Mayor Dean A. Baker

ATTEST:

Nikki W. Kay, City Recorder

RESOLUTION 24-355

A RESOLUTION ADOPTING THE 2024/2025 BUDGETS.

BE IT RESOLVED: That pursuant to a notice published according to Utah State Code, a Public Hearing was held wherein all budgetary funds of the City of Naples for the fiscal year of 2024/2025 were considered by the Naples City Council.

WHEREAS, the time for the hearing was set at the Naples City Office, 1420 East 2850 South, in the City of Naples, for June 13, 2024 at the hour of 8:00 p.m., and,

WHEREAS, the notice of said hearings was published, pursuant to the statute, on the Utah Public Notice Website, on the City's website, and at the city office building on May 28, 2024,

NOW THEREFORE, it was **moved** by _____ that the 2024/2025 budget for General Fund be adopted in the amount of \$3,614,340; Debt Service Fund in the amount of \$144,025; Asset Acquisition in the amount of \$5,000, Equipment Fund in the amount of \$5,000, Capital Project Road Fund in the amount of \$3,373,000; Municipal Building Fund in the amount of \$5,000, Capital Project Park Fund in the amount of \$5,000, Building Authority Fund in the amount of \$25,000, Vitalization Fund in the amount of \$5,000, Redevelopment #1 in the amount of \$5,000 and Redevelopment #2 1500 South in the amount of \$100. The **second** was by _____ and passed with a roll call vote as follows:

Andrew Bentley	Aye___	Nay___	Absent___
Robert Hall	Aye___	Nay___	Absent___
Ross Morton	Aye___	Nay___	Absent___
Dan Olsen	Aye___	Nay___	Absent___
Kenneth Reynolds	Aye___	Nay___	Absent___

This Resolution was adopted on the 27th day of June, 2024.

Mayor Dean A. Baker

ATTEST:

Nikki W. Kay, City Recorder

BUDGET 2024/2025

	Budget	RE-OPENER #1	2025
Revenue:			
TAXES	2,848,100	3,265,200	3,258,500
LICENSES/PERMITS	55,000	62,000	47,000
INTERGOVERNMENTAL	74,000	165,478	42,200
CLASS "C" ROAD	150,000	175,000	165,000
SERVICES	6,600	9,400	7,500
FINES/FOREFEITURES	25,000	55,000	35,000
MISC	16,000	25,200	20,000
OTHER	31,375	473,500	39,140
CONTRIBUTIONS	0	63,797	0
	3,206,075	4,294,575	3,614,340
EXPENSES:			
LEGISLATIVE	66,500	62,500	66,500
JUSTICE COURT	3,200	1,700	3,200
CITY ADMIN	268,200	262,200	280,700
TREASURER	20,800	23,800	23,800
RECORDER	111,100	110,050	117,950
ELECTIONS	5,000	3,500	150
CITY ATTORNEY	85,000	85,000	85,000
AUDITOR	14,000	14,000	14,000
INSURANCE	45,100	49,200	51,200
GOVERNMENT BLD	106,250	91,750	294,050
SUPPLIES / EQUIPMENT	23,900	22,800	32,800
PLANNING/ZONING	26,600	10,900	27,600
BOARDS	100	100	100
POLICE	1,046,400	1,071,700	1,121,700
EMERGENCY PREPARDNESS	116,000	111,500	2,000
BUILDING INSPECTOR	56,400	97,500	58,300
COMMUNITY MARKETING	59,300	59,300	65,100
STREETS	912,400	981,650	1,153,265
STREET LIGHTS	57,500	57,500	34,000
BUILDING & GROUNDS	43,300	38,900	43,900
TRANSFERS - DEBT SERVICE	139,025	139,025	139,025
TRANSFERS - POLICE		200,000	
TRANSFERS - EQUIPMENT		200,000	
TRANSFERS - PARK		600,000	
	3,206,075	4,294,575	3,614,340
OVER/UNDER:	0	0	0

Ordinance #24-254

AN ORDINANCE AMENDING ORDINANCE #23-251 SETTING THE COMPENSATION OF ELECTIVE AND STATUTORY OFFICERS OF THE CITY OF NAPLES.

WHEREAS, The elective and statutory officers of municipalities, as per Utah State Code 10-3-818, shall receive such compensation for their services as the governing body may fix by ordinance adopting compensation or compensation schedules enacted by the legislative body following a public hearing; and

WHEREAS, Upon its own motion the governing body may review or consider the compensation of any officer or officers of the municipality or a salary schedule applicable to any officer or officers of the city for the purpose of determining whether or not it should be adopted, changed, or amended.

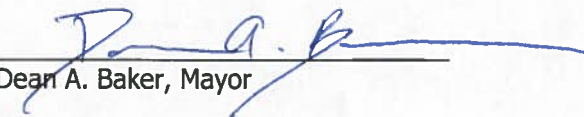
NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NAPLES THAT:

1. All previous salary or compensation ordinances regarding elected and statutory officers hereby be repealed.
2. The monthly compensation of the elected and appointed officers shall be as follows:

Mayor	\$ 1,157.33 per month
Council Members	\$ 645.90 per month
City Administrator	\$10,192.73 per month
City Recorder	\$ 6,204.33 per month
City Treasurer	\$ 1,400.00 per month
Police Chief	\$ 7,745.27 per month

ADOPTED AND PASSED by the City Council of the City of Naples, Utah, this 27th day of June, 2024.

Effective July 1, 2024


Dean A. Baker, Mayor

ATTESTED BY:

Nikki W. Kay, City Recorder

Naples City Wage Levels

	1.5%			2.5%			1.5%																
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	MIN	MID	MAX
Roads																							
Equipment Labor/Maint	\$17.50	\$18.03	\$18.57	\$19.12	\$19.70	\$20.29	\$20.90	\$21.52	\$22.17	\$22.83	\$23.40	\$23.99	\$24.59	\$25.20	\$25.83	\$26.35	\$26.88	\$27.42	\$27.96	\$28.52	\$28.400.00	\$47,481.74	\$58,172.57
Equipment Opr / Maint	\$20.90	\$21.53	\$22.17	\$22.84	\$23.52	\$24.23	\$24.96	\$25.70	\$26.48	\$27.27	\$28.05	\$28.85	\$29.67	\$30.50	\$31.37	\$32.10	\$32.82	\$33.74	\$34.40	\$35.06	\$41,472.00	\$58,171.10	\$70,854.07
Road and Maintenance Assistant Supervisor	\$23.45	\$24.15	\$24.88	\$25.62	\$26.39	\$27.18	\$28.00	\$28.84	\$29.71	\$30.60	\$31.36	\$32.15	\$32.95	\$33.77	\$34.62	\$35.31	\$36.02	\$36.74	\$37.47	\$38.22	\$48,776.00	\$63,641.62	\$79,498.95
Road and Maintenance Supervisor	\$25.75	\$26.01	\$26.79	\$27.59	\$28.42	\$29.27	\$30.15	\$31.05	\$31.99	\$32.95	\$33.77	\$34.61	\$35.48	\$36.37	\$37.27	\$38.02	\$38.78	\$39.56	\$40.35	\$41.15	\$52,520.00	\$68,576.69	\$85,001.21
Buildings and Grounds Supervisor	\$25.75	\$26.01	\$26.79	\$27.59	\$28.42	\$29.27	\$30.15	\$31.05	\$31.99	\$32.95	\$33.77	\$34.61	\$35.48	\$36.37	\$37.27	\$38.02	\$38.78	\$39.56	\$40.35	\$41.15	\$52,520.00	\$68,576.69	\$85,001.21
Administration																							
Admin Secretary	\$16.50	\$17.00	\$17.50	\$18.03	\$18.57	\$19.13	\$19.70	\$20.29	\$20.90	\$21.53	\$22.07	\$22.62	\$23.18	\$23.76	\$24.36	\$24.84	\$25.34	\$25.85	\$26.37	\$26.89	\$34,320.00	\$44,729.82	\$55,937.43
Admin Secretary/Planning Tech/Accounts Payable*	\$17.25	\$17.77	\$18.30	\$18.85	\$19.42	\$20.00	\$20.60	\$21.22	\$21.85	\$22.51	\$23.07	\$23.65	\$24.24	\$24.84	\$25.46	\$25.97	\$26.49	\$27.02	\$27.56	\$28.12	\$35,800.00	\$46,815.26	\$58,480.04
Treasurer/Permit Tech	\$19.80	\$20.19	\$21.01	\$21.64	\$22.29	\$22.95	\$23.64	\$24.35	\$25.08	\$25.83	\$26.48	\$27.24	\$28.02	\$28.82	\$29.63	\$30.41	\$31.02	\$31.64	\$32.27	\$32.91	\$41,184.00	\$53,735.78	\$67,124.91
City Recorder	\$24.15	\$24.87	\$25.62	\$26.39	\$27.18	\$28.00	\$28.84	\$29.70	\$30.59	\$31.51	\$32.30	\$33.11	\$33.93	\$34.78	\$35.65	\$36.36	\$37.09	\$37.83	\$38.59	\$39.36	\$50,232.00	\$65,541.37	\$81,872.05
City Manager/Planner	\$41.75	\$43.00	\$44.29	\$45.62	\$46.99	\$48.40	\$49.85	\$51.35	\$52.89	\$54.47	\$55.84	\$57.23	\$58.66	\$60.13	\$61.63	\$62.87	\$64.12	\$65.41	\$66.71	\$68.05	\$86,840.00	\$113,395.50	\$141,538.64
Building Official (part time)																							
POLICE																							
Administrative Sec/Crime and Evidence Tech	\$19.75	\$20.34	\$20.95	\$21.58	\$22.23	\$22.90	\$23.58	\$24.29	\$25.02	\$25.77	\$26.41	\$27.07	\$27.75	\$28.44	\$29.16	\$29.74	\$30.33	\$30.94	\$31.56	\$32.19	\$41,000.00	\$53,600.00	\$66,555.41
Recruit	\$13.75	\$14.46	\$15.20	\$15.95	\$16.73	\$17.53	\$18.36	\$19.21	\$20.09	\$20.99	\$21.76	\$22.56	\$23.37	\$24.21	\$25.06	\$25.76	\$26.48	\$27.21	\$27.95	\$28.71	\$49,400.00	\$64,455.80	\$80,515.99
Police Officer*	\$25.00	\$25.75	\$26.52	\$27.31	\$28.14	\$28.98	\$29.85	\$30.75	\$31.67	\$32.62	\$33.43	\$34.27	\$35.13	\$36.01	\$36.91	\$37.64	\$38.40	\$39.16	\$39.95	\$40.75	\$52,000.00	\$67,848.71	\$84,753.68
Police Corporal - 3 Yrs																							
Police Sergeant - 5 Yrs																							
Police Lieutenant - 8 Yrs																							
Police Chief - 13 Yrs	\$33.30	\$34.30	\$35.33	\$36.39	\$37.48	\$38.60	\$39.76	\$40.95	\$42.18	\$43.45	\$44.54	\$45.65	\$46.79	\$47.96	\$49.16	\$50.14	\$51.14	\$52.17	\$53.21	\$54.27	\$65,244.00	\$86,173.81	\$112,891.90

Basic Separation of Duties

See the following page for instructions and definitions.

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

* MC = Mitigating Control

Fraud Risk Assessment

Continued

*Total Points Earned: 345/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	10	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	0	20

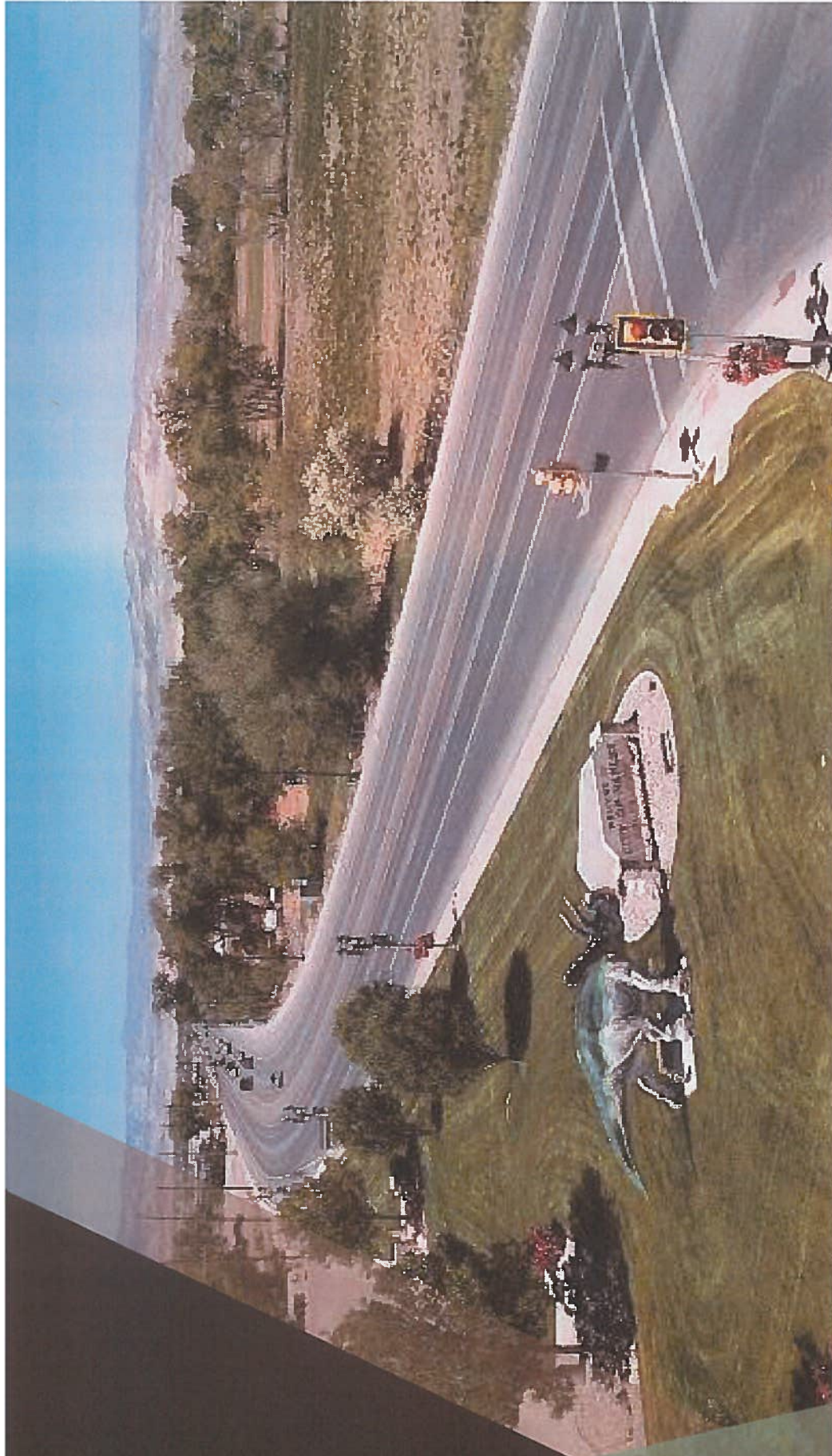
*Entity Name: Naples City

*Completed for Fiscal Year Ending: 2024 *Completion Date: 6-12-24

*CAO Name: DEAN A. BAKER *CFO Name: Michael DAVIS

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

*Required



Transportation Master Plan Open House

July 9, 2024 | 6 - 8 PM | Naples City Offices



Purpose: Receive Comments on Proposed Transportation Master Plan