



**Regular City Council Meeting**  
**Tuesday, November 15, 2016**  
**City Hall Council Chambers**  
**5249 South 400 East, Washington Terrace City**  
**801-393-8681**  
[www.washingtonterracecity.com](http://www.washingtonterracecity.com)

1. **ROLL CALL**

6:00 p.m.

2. **PLEDGE OF ALLEGIANCE**

3. **WELCOME**

4. **CONSENT ITEMS**

**4.1 APPROVAL OF AGENDA**

Any point of order or issue regarding items on the Agenda or the order of the agenda need to be addressed here prior to the approval of the agenda.

**4.2 APPROVAL OF OCTOBER 18, 2016, AND NOVEMBER 5, 2016, COUNCIL RETREAT MINUTES**

5. **CITIZEN COMMENTS**

This is an opportunity to address the Council regarding your concerns or ideas that are not on the agenda as part of a public hearing. Please limit your comments to no more than 3 minutes.

6. **COUNCIL/STAFF RESPONSE AND CONSIDERATION TO CITIZEN COMMENTS**

Council and staff will consider and address concerns and take appropriate measures to follow up on any comments made in the citizen comments item on the agenda.

7. **NEW BUSINESS**

**7.1 PRESENTATION: FINANCE DEPARTMENT QUARTERLY REVIEW**

A Presentation of the financial activity during the first quarter of the fiscal year.

**7.2 PRESENTATION: FIRE DEPARTMENT QUARTERLY REVIEW**

A Presentation of Fire Department activity during the first quarter of the fiscal year, along with a demonstration of the new fire equipment.

For more information on these agenda items, please visit our website at [www.washingtonterracecity.com](http://www.washingtonterracecity.com)

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ADA Accommodations and Auxiliary aids and services are available upon request to individuals with disabilities by calling 801-395-8283 three days prior to the meeting. Individuals with speech and/or hearing impairments may call the Relay Utah dialing 711. Spanish Relay Utah: 1-888-346-3162. Equal Opportunity Employer/Program

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted in three public places within the City of Washington Terrace City limits and sent to the *Standard Examiner* at least 24 hours prior to the meeting. Amy Rodriguez, City Recorder.

**7.3 PRESENTATION: PUBLIC WORKS FACILITY UPDATE**

**7.4 PRESENTATION: AN OVERVIEW OF THE BOND RATING MEETING**

A presentation updating Council on the S/P meeting.

**7.5 PRESENTATION: OVERVIEW OF COUNCIL RETREAT**

A review of the Council Retreat which was held on November 5, 2016

**7.6 MOTION/RESOLUTION 16-17: A RESOLUTION APPROVING THE MODERATE INCOME HOUSE PLAN**

The Moderate Income Housing Plan is required for preparation of affordable housing elements to the community general plans so that communities would systematically assess their housing situations.

**7.7 DISCUSSION/ACTION: DISCUSSION AND REVIEW OF PURSUING A UNIFIED OR WEBER METRO POLICE MODEL**

A discussion on the City moving towards a unified or Weber Metro police model for law enforcement. Council may give direction to staff to pursue researching this option with other cities and agencies.

**7.8 MOTION: APPROVAL OF EMPLOYEE TIME OFF DURING THE HOLIDAY SEASON**

Council may approve an Employee Appreciation day off during the holiday season.

**8. COUNCIL COMMUNICATION WITH STAFF**

This is a discussion item only. No final action will be taken.

**9. ADMINISTRATION REPORTS**

This is an opportunity for staff to address the Council pertaining to administrative items.

**10. UPCOMING EVENTS**

November 15<sup>th</sup>: City Council Meeting 6:00 p.m.

November 17<sup>th</sup>: Planning Commission Meeting 6:00 p.m.

November 24-25<sup>th</sup>: Thanksgiving holiday- offices closed

December 6<sup>th</sup>: City Council Meeting 6:00 p.m.

**11. ADJOURN THE MEETING: MAYOR ALLEN**

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# City of Washington Terrace

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Minutes of a Regular City Council meeting  
Held on October 18, 2016  
City Hall, 5249 South 400 East, Washington Terrace City,  
County of Weber, State of Utah

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**MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT**

Mayor Mark C. Allen  
Council Member Scott Monsen  
Council Member Blair Brown  
Council Member Robert Jensen  
Council Member Scott Barker  
Council Member Val Shupe – arrived at 6:38 p.m.  
Public Works Director Steve Harris  
Finance Directory Shari’ Garrett  
City Manager Tom Hanson  
City Recorder Amy Rodriguez  
Lt. Jason Talbot, Weber County Sheriff

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**Others Present**

Charles and Reba Allen, Gary Keddington, Kim Berwides

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1. **ROLL CALL** 6:00 p.m.

2. **PLEDGE OF ALLEGIANCE**  
Members of the Boy Scout Troop 69 led the pledge of Allegiance.

3. **WELCOME**

4. **CONSENT ITEMS**

4.1 APPROVAL OF AGENDA

4.2 APPROVAL OF OCTOBER 4, 2016, MINUTES

Items 4.1 and 4.2 were approved by general consent.

5. **CITIZEN COMMENTS**

There were no citizen comments.

6. **COUNCIL/STAFF RESPONSE AND CONSIDERATION TO CITIZEN COMMENTS**

Due to lack of comments in item 5, item 6 is unnecessary.

7. **NEW BUSINESS**

7.1 PRESENTATION: THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING JUNE 30, 2016

Gary Keddington, from the independent firm of Keddington and Christensen, presented the audit

50 findings to Council. Keddington thanked the Mayor and Council for their timely responses to the  
51 audit. Keddington stated that they audit state compliance and internal controls. He stated that  
52 some of the areas reviewed are cash management, impact fees, and budget items.  
53 Keddington stated that no weaknesses were found in regards to internal controls. Keddington  
54 stated that there was only one finding, RDA expenditures were in excess of the budget. Keddington  
55 stated that the explanation for the excess was reasonable. Keddington noted that there were no  
56 problems with staff during the audit and there were no management disputes and a third party  
57 was not necessary. Keddington stated that the state has not issued the last allocation of the B&C  
58 road monies, and an estimate had to be made.  
59 Keddington stated that there were no issues during the audit. Keddington stated that the CAFR is  
60 reported to the state auditor. It will also be posted online for public view. The document will be  
61 used for any bond ratings.

## 62 63 **8. SPECIAL ORDER**

### 64 65 **8.1 PUBLIC HEARING: A PUBLIC HEARING TO HEAR COMMENT ON** 66 **AMENDING THE 2016-2017 FISCAL YEAR BUDGET**

67 Garrett stated that the first budget adjustment is mostly rolling over unexpended funds from last year to  
68 the current year so that they can be used for the purpose that they have been appropriated for. Garrett  
69 stated that there were a few minor adjustments that were noted in the packet. Mayor Allen commented on  
70 the FLSA overtime adjustment. Hanson stated that anyone making under a certain amount must be paid  
71 overtime. The adjustment is to cover any expenses on the new statue.

72  
73 **Mayor Allen opened the public hearing at 6:25 p.m.**

74 There were no citizen comments.

75 **Mayor Allen closed the public hearing at 6:26 p.m.**

## 76 77 **9. NEW BUSINESS (continued)**

### 78 79 **9.1 MOTION/RESOLUTION 16-15: AMENDMENT TO THE FISCAL YEAR** 80 **16-17 BUDGET**

81  
82 **Motion by Council Member Monsen**  
83 **Seconded by Council Member Barker**  
84 **To approve Resolution 16-15 to amend the**  
85 **Fiscal Year 16-17 Budget**  
86 **Approved unanimously (4-0)**  
87 **Roll Call Vote**

### 88 89 **9.2 PRESENTATION: SHERIFF'S OFFICE QUARTERLY REPORT**

90 Lt. Talbot presented the report to Council, stating that August calls for service were high and  
91 citations were high in September. He stated that the citations are primarily traffic violations. Lt.  
92 Talbot noted that thefts spike when school starts.

93 Lt. Talbot spoke about the tornado event in September. He stated that a lot of resources were  
94 present in the Terrace. He stated over 25 officers were in the City within an hour. The officers  
95 went door to door checking on residents. He stated that the deputies worked around the clock for  
96 several days. Mayor Allen stated that the City was thankful to have the Sheriff's Office help  
97 during that event.

98 Mayor Allen read a letter from the Mayor of West Haven, thanking the community for the way  
99 that they handled the event. Hanson stated that the success that the City had during the event was  
100 partly due to the fact that upper management stayed in the EOC and credited training for the  
101 smooth process. Lt. Talbot stated that the main concern was safety.

102 Lt. Talbot congratulated Chad Allen, stating that he has been promoted to Sgt. He will be a Sgt. in  
103 the City.

104 Lt. Talbot stated that Deputy Colby Ryan will be taking over as Resource Officer at Bonneville.  
105 Sgt. Allen stated that the “Lakers” from Bonneville High School have been amazing since the  
106 tornado event. He stated that 200-300 students came to volunteer to help with the clean-up. He  
107 stated that they have raised around \$9,500 in fundraisers for the affected families in need. Allen  
108 stated that between 8-10 families were affected and the money will be presented to the families  
109 next week. Sgt. Allen stated that more dinner fundraisers will be planned.

### 111 **9.3 PRESENTATION: ANIMAL CONTROL QUARTERLY REPORT**

112 Kim Bernwides from South Ogden Animal Control presented to Council. She stated that animal  
113 control was not notified during the tornado event. She stated that they are busy with licenses. She  
114 stated that there will be a big adoption and auction event in November. She stated that the goal is  
115 to have 100 dogs adopted over the weekend. She stated that information on the dogs available for  
116 adoption can be found on their website.

117 She stated that unlicensed pets are tracked down. She also stated that they do license checks on  
118 dogs that they see in the backyards and citations are issued if the animal is not licensed within 2  
119 weeks.

120 Mayor Allen suggested looking into adjusting our fee schedule to match South Ogden’s new fee  
121 schedule.

### 122 **10. MOTION TO ADJOURN INTO RDA MEETING**

123  
124  
125 **Motion by Council Member Barker**  
126 **Seconded by Council Member Jensen**  
127 **To adjourn into RDA meeting**  
128 **Approved unanimously (5-0)**  
129 **Time: 7:07 p.m.**  
130

### 131 **11. COUNCIL COMMUNICATION WITH STAFF**

132 \*Council Member Brown asked if the City received money from the Red Cross and how much  
133 was available.

134 \*Council Member Jensen asked when the fall pick up will take place. Harris stated that it will be  
135 the second week in November.

136 \*Council Member Barker stated that there is a local citizen’s meeting on October 27<sup>th</sup> at 7:00 p.m.  
137 at the Methodist Church to discuss emergency procedures. Council Member Barker thanked  
138 Harris and the crew for their work on repairing the road.

139 \*Mayor Allen thanked those who attended the Emergency Preparedness fair held last week. He  
140 stated that he received a request from a resident to have his street light turned off on Halloween  
141 for a spook house he would like to hold.

### 142 **12. ADMINISTRATION REPORTS**

143 \*Hanson stated that there was a good turnout at the Emergency Preparedness Fair. He stated that  
144 he met with some of the faith based leaders in the community to encourage personal and family  
145 preparedness.  
146

147 \*Hanson stated that staff is working with Zions Bank for the bonding meeting in November.

148

149 \*Hanson stated that he met VOAD concerning the distribution of funds. He stated that some  
150 personal donations have come in as well. Hanson stated that VOAD will send information to the  
151 affected families and will determine their need and the distribution. The funds will be distributed  
152 through the United Way.

153

154 **13. UPCOMING EVENTS**

155 October 27<sup>th</sup>: Planning Commission 6:00 p.m. (tentative)

156 November 1<sup>st</sup>: City Council Meeting 6:00 p.m.

157 November 5<sup>th</sup>: Council Retreat in NSL

158 November 8<sup>th</sup>: Election Day

159 November 11<sup>th</sup>: City Offices closed for Veteran's Day

160 November 15<sup>th</sup>: City Council Meeting 6:00 p.m.

161 November 17<sup>th</sup>: Planning Commission Meeting ( Tentative)

162

163 **14. MOTION: ADJOURN INTO CLOSED SESSION**

164 **Council Adjourned into closed session to discuss:**

- 165 ○ Strategy session to discuss pending or reasonably imminent litigation

166

167 **Motion by Council Member Monsen**

168 **Seconded by Council Member Brown**

169 **To adjourn into Closed Session**

170 **Approved unanimously (5-0)**

171 **Roll Call Vote**

172 **Time: 7:39 p.m.**

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175 **14. ADJOURN THE MEETING: MAYOR ALLEN**

176 Mayor Allen adjourned the meeting at 7:44 p.m.

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**Date Approved**

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**City Recorder**

# Washington Terrace City Council Retreat 2016

## MINUTES

Saturday, November 5, 2016

Utah Local Governments Trust Offices  
55 S. Highway 89, North Salt Lake, UT

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7 7:30 Breakfast

8 **MAYOR, COUNCIL, STAFF MEMBERS PRESENT**

9 Mayor Allen  
10 Council Member Monsen  
11 Council Member Brown  
12 Council Member Jensen  
13 Council Member Shupe  
14 Council Member Barker  
15 Tom Hanson, City Manager  
16 Shari' Garrett, Finance Director  
17 Steve Harris, Public Works Director  
18 Laura Gamon, Treasurer  
19 Jeff Monroe, Chief Building Inspector  
20 Amy Rodriguez, Recorder

21

22 **8:00** **WELCOME**

23 -Pledge of Allegiance

24

25 **8:15** **UNDERSTANDING THE "WHY" IN WHAT WE DO.**

26 Hanson outlined the retreat goal, stating that the training will focus on City responsibilities and why  
27 we do what we do, which will give guidance as to how we do it. Hanson stated that the "why" is  
28 important because it hones in on where the motivation lies. Hanson stated that it is important to plan  
29 ahead.

30 Mayor Allen stated that it is the Council's responsibility to identify the goals of the community and  
31 partner with staff on how to accomplish the goals.

32

33 **8:45** **COUNCIL AND STAFF DISCUSSION**

34 Hanson outlined the Council Policies and Priorities.

35

▪ **"Why" Fiscal Responsibility**

- 36 - Required by law  
37 - Live within our means with best quality of life possible  
38 - Responsibility

# Washington Terrace City Council Retreat 2016

- 39 - Fund what needs to be done.
- 40       ▪ **“Why” Open and Responsive Government**
- 41 - Legal obligation
- 42 - Trust
- 43 - Explanations and understanding
- 44 - Availability
- 45       ▪ **“Why” Public Safety and Health**
- 46 - Legal obligation
- 47 - Ensure safe and inhabitable structures
- 48 - Clean water
- 49       ▪ **“Why” Family Oriented Community**
- 50 - Reach out and tend to the entire community
- 51 - If needs are not met, families will go to other communities
- 52 - Less crime problems and more respectful of officials and law enforcement
- 53 - Washington Terrace City has a lot of single parent families and it is important to have support
- 54     and structure for them
- 55 - Everyone benefits from the Programs available
- 56       ▪ **“Why” Infrastructure and Public Facilities**
- 57 - Critical first responders
- 58 - Infrastructure facilities are important to have to conduct business and take care of what needs
- 59     to be done
- 60 - Public facilities are sense of pride for the community. Cannot have “run-down” locations.
- 61       ▪ **“Why” Sustainable Growth through Vision, Planning and Economic**
- 62       **Development.**
- 63 - Plan for the future
- 64 - Realize the communities around us and their potential

65

## **BREAK**

67

## **10:30       COUNCIL AND STAFF DISCUSSION ON “WHY AND WHAT”**

69 Hanson led a discussion as to what Council feels needs to be done during the next 5 year budget plan.

- 70       ▪ **“Why and What” Fiscal Responsibility**
- 71 - Mayor Allen stated that the newsletter has wonderful information, but is concerned that not
- 72     everyone is reading it. He asked how to get the newsletter to those who do not receive it (ie.
- 73     Renters). Gamon stated that the newsletter is on the website. She also stated that new owners
- 74     are given a packet when they sign up for water. She stated that it is up to the owner to
- 75     designate where the utility bill is sent. Council Member Shupe asked if there is a way for the
- 76     resident to register with the City so that they can receive information. Gamon stated that her
- 77     staff has been working on updating information in the system as to contact information.

# Washington Terrace City Council Retreat 2016

78 Mayor Allen suggested sending packet information to rental units with their business license  
79 renewals.

80                   ▪ **“Why and What” Open and Responsive Government**

81                   ▪ **“Why and What” Public Safety and Health**

82 - Hanson stated that there have been issues with keeping law enforcement officers in Weber  
83 County. Hanson stated that if wages are raised, the cities will see an increase in the contract.  
84 Hanson stated that there have been discussions on moving towards a unified police model that  
85 may or may not include Washington Terrace. It would be its own taxing entity. The city  
86 would have to decrease the amount in our portion of property tax that would go towards the  
87 unified police taxing entity. Council Member Monsen stated that he does not feel that it is not  
88 right for our contract to be raised if the county is going to increase taxes to cover the service  
89 fees. Council Member Shupe agreed, stating that he would approve of the increases that are  
90 covered within our contract, but is against any increases to cover service fees if the county  
91 will raise taxes. Council Member Shupe stated that he does not want an elected official being  
92 over the police department. He stated that he would entertain being part of a unified  
93 organization where the city could hire the police chief. Council Member Shupe stated that the  
94 deputies will not lose their jobs because they will be hired by the unified-metro group.  
95 Mayor Allen stated that he believes that he and Hanson would most likely be in charge of  
96 getting other cities into discussions concerning this model.

97                   ▪ **“Why and What” Family Oriented Community**

98 - Council Member Monsen stated that he has received requests for a skate park. Hanson stated  
99 that there are challenges in building and maintaining a skate park. Council Member Monsen  
100 asked if the lights at the new bowery at Victory Park have been lowered. Harris stated that  
101 they are looking into various options including motion lights, lights that shine down and not  
102 out, and shields.

103 - Council Member Monsen asked if there are any plans for the land where the public works  
104 building will be taken down. Hanson stated that it may be hard surface parking with a few  
105 benches. He stated that golf netting may be put up to protect vehicles.

106                   ▪ **“Why and What” Infrastructure and Public Facilities**

107 - OTIS II Project: Storm, Sewer, Water are interlinked. Hanson stated that evaluations and  
108 planning will need to be made if it is a project that Council would like to move forward with.  
109 Harris stated that he will be applying for a grant for a transportation project for 300 West,  
110 which will be tied into this project. The grant monies would be funded in around 3 years.  
111 Mayor Allen stated that the General Obligation bond will be done in 2021 and the city portion  
112 of the property tax will be decreased, unless the city wants to renew the bond. The issue will  
113 need to be on the 2021 ballot. Hanson stated that Jones and Associates would do analysis as to  
114 the areas that need improvement. Hanson stated that the Capital Improvement Plan is in the  
115 first stages of being redone.

116                   ▪ **“Why and What” Sustainable Growth through Vision, Planning and  
117 Economic Development.**

# Washington Terrace City Council Retreat 2016

118

119 **11:45**            **CONCLUSION AND WRAP UP**

120 Mayor Allen thanked Gamon for the great job in approving customer service at the front offices.

121

122 **12:00**            **ADJOURNED**

123 The meeting adjourned at 12:02 p.m.

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126 \_\_\_\_\_  
Date Approved

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

# City Council Staff Report

**Author:** Shari' Garrett  
**Subject:** 1Q17 Financial Summary  
**Date:** October 25, 2016  
**Type of Item:** Informational Presentation

## FINANCE DEPARTMENT

**Summary Recommendations:** The governing body receives a first quarter financial summary update for period ending September 30, 2016.

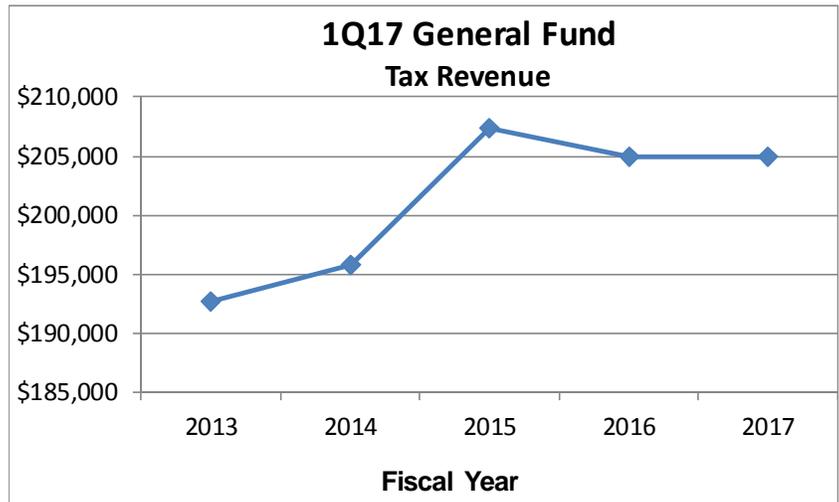
### Description:

#### A. Topic: First Quarter Financial Update

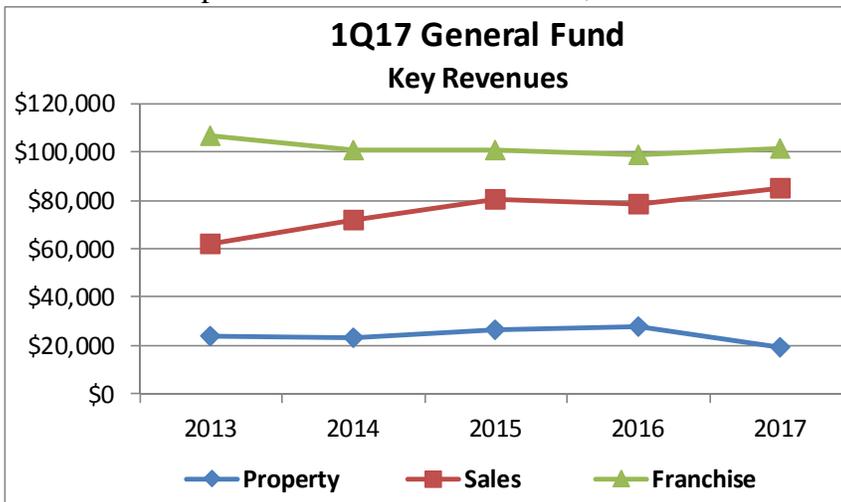
**B. Analysis:** Although the following figures represented in this report are preliminary, they are substantially complete. Please be aware that timing of revenue receipts and expenditures can slightly change between periods, therefore, showing higher or lower numbers from the prior period. This report focuses on the funds with the highest levels of operating activity—General Fund and Utility Funds.

The attached financial report is an important part of this report and includes fund summaries for all active City funds. First quarter represents 25% of the fiscal year has elapsed. References in this report to “prior periods” or “pri YTD” (year to date) in the attached financials refer to comparisons of first quarters for prior years. All years are represented as fiscal years (July 1 – June 30).

**Total tax revenue** has remained flat at \$204,989 from the prior period.



**Sales & Use Tax**, the largest revenue and tax source, is reporting an 8% or \$6,264 increase from prior YTD. Of said increase, 0.5% is attributed to reporting differences. Prior periods have reported sales and use taxes *net* of collection and distribution fees imposed by the state. Beginning in 2017, these revenues will be reported *gross* of these fees. The corresponding fees will be reported as an expense.



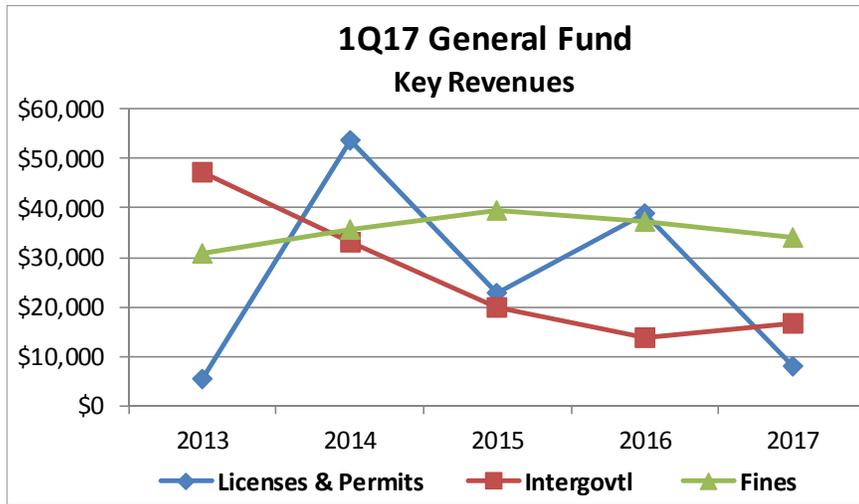
Direct point-of-sale collections (September distribution only), or purchases made within the City limits, is up 12.7% or from \$23,700 to \$26,703 from the prior YTD. Statewide local point-of-sale tax collections are also up by 6.3% or \$2,733,129 from the prior period. Each city receives a distribution based on 50% of total point-of-sale and 50% of statewide

prior period. Each city receives a distribution based on 50% of total point-of-sale and 50% of statewide

population. Although the City's population factor has steadily declined, the City's flat population growth compared to state-wide population increasing, the local population factor has remained constant since June 2016 at 0.00305649.

Sales and use tax revenue is 8.1% earned with one or 8.3% of collecting months reported.

It is important to note that the first quarter sales tax collections include taxable sales for only July. In general, sales tax receipts are received two months after the month the sale occurred. Staff will continue to closely monitor sales tax receipts. Although budget adjustments may become necessary to align budget projections with estimated tax collections, no adjustments are anticipated at this time.



**Property Tax** collections of \$19,102 are down 31.3% or \$8,709 from prior period. Property tax collections for the first quarter are largely vehicle taxes representing 78.4% or \$14,968. The greatest change was reported in delinquent tax collections decreasing from \$7,879 in 2016 to \$163 in 2017.

Real property tax collections are largely received in December after the November 30<sup>th</sup> tax deadline.

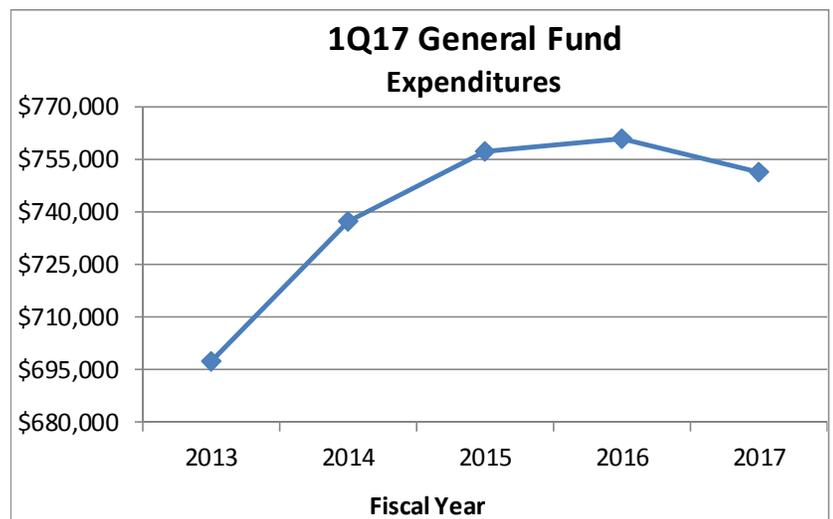
**Franchise Tax**, the second largest tax revenue source, collections of \$101,230 are up 2.5% or \$2,516 from prior YTD. Franchise tax collections are determined by a vendor's gross sales (i.e. power, gas, cable, etc.). As gross sales increase, for example, more franchise tax will be remitted to the City. Gross sales change as rates and/or usage changes.

Of said increase, 0.5% to 1.0% is attributed to reporting differences. Prior periods have reported franchise tax receipts *net* of collection and distribution fees imposed by the state or contracts. Beginning in 2017, these revenues will be reported *gross* of these fees. The corresponding fees will be reported as an expense.

**Licenses and Permits** are down 80% or \$30,989 from prior YTD.

**Business License** renewals are due December 31<sup>st</sup> of each year. Renewals received after the deadlines are subject to late fees. YTD Business License Fee collections of \$1,206 are consistent with normal collections for the first quarter. Prior 1Q15 collections of \$16,807 was an anomaly high collection year due to delinquent license collected.

**Building Permit & Planning Fee** collections of \$5,361 are down \$30,932 from prior YTD. Building permit and planning fees for 1Q16 came in strong largely due to commercial renovations.



**Intergovernmental** revenues primarily reflect the receipts of Class C and operating grant monies. Class “C” monies are distributed bimonthly. Class C monies are distributed by the State based on 50% population and 50% weighted eligible road miles and type (paved, graveled, dirt). The mileage and allocation is weighted based on county and statewide distribution. Class C road distribution has yet to be received as of 1Q17.

### ***2016 Fuel Tax Rate Increase***

The 2015 Utah Legislature passed House Bill 362, *Transportation Infrastructure Funding*, increasing the motor fuel and special fuel tax rate from 24.5 cents per gallon to 12 percent of the statewide average motor fuel rack price for the previous fiscal year. *Beginning Jan. 1, 2016*, motor fuel tax rates increased to 29.4 cents per gallon effective for fuels sold, used or received for use in Utah.

The fiscal impact for 2016 is estimated to be an additional \$25,000 and \$50,000 for 2017 and beyond. The use of these funds is restricted for eligible transportation expenses like Class C road funds.

### ***New – Fuel Tax Distribution Update***

As you may be aware, distribution of these funds has been delayed until resolution can be made on the distribution formula. For more information, refer to the attached “Alert: Changes to FY 2017 B&C Road Fund Projections”.

Further, the League released on 10/21/2016 the following update:

#### **Gas tax**

At LPC, we announced that UDOT sent us the projected 6th distribution numbers under the agreed upon Framework. We then met with legislative leadership, every legislative caucus (House Republicans, Senate Republicans, House Democrats, Senate Democrats) and the Governor’s office to discuss the Framework and prepare for a November special session. Your correspondent, Ken Bullock, and Nick Jarvis joined representatives from the Utah Association of Counties and the Utah Department of Transportation to explain the consensus and everyone was pleased to see the progress and compromise. Senate President Wayne Niederhauser, Speaker of the House Greg Hughes, and Executive Director of the Governor’s Office of Management and Budget Kristen Cox all expressed appreciation at the willingness of all of the stakeholders to work through a complicated process and accomplish a long-term solution.

In those meetings, legislative leadership requested that UDOT, ULCT, and UAC modify the timing of the “soft landing” in the Framework. The modification is still consistent with the Framework, but the modification does require UDOT to re-calculate the 6th distribution. As such, the updated 6th distribution will be available soon. We regret the delay but want to ensure that everything is totally accurate before data is distributed widely.

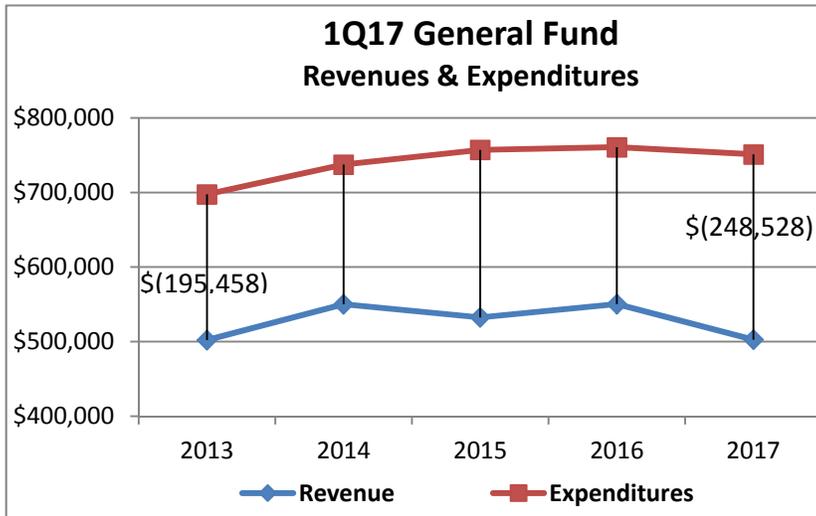
### **New - Local County Option Transportation Sales Tax**

The newly imposed transportation sales tax imposed April 1, 2016, has generated \$13,953 for the 2 months reported in FY 2017 averaging \$6,698 per month. Like other sales and use taxes, these receipts are received by the City 2 months in arrears to allow for point-of-sale business tax reporting, tax collection, and state disbursement.

During the preliminary stages of Proposition 1, the League offered estimated projections suggesting that the City could see as much as \$245,968 annually *if* the City portion of the tax was \$0.0025. Subsequently the City rate settled in at \$0.0010 of the total \$0.0025 rate increase. Recent figures released by the League, based on FY

2017 taxable sales projections from the State Tax Commission, are estimating revenues to be \$82,951. This recent figure is consistent with City projections based on actual YTD collections.

Given this information, a budget adjustment will be necessary reducing the local county option transportation sales tax from \$248,305 to \$82,951 a difference of \$(165,354). Said reduction will be offset with a reduced transfer to the capital projects fund for the purpose city-wide road maintenance projects.



**Fines & Forfeitures** collections have decreased from \$37,225 in 1Q16 to \$34,174 in 1Q17 or by approximately 8% or \$3,051. Fines attributed to Marriott-Slaterville have increased by 37% or \$4,979. Fines attributed to the City have decreased by approximately 32% or \$7,010.

**Summary**

**First quarter General Fund revenues of \$502,624 are down 9% or \$47,684 from the prior YTD and are 12% earned. Expenditures of \$751,152 are down 1% or \$9,617 from the prior YTD and are 17.9% expended. Expenditures for 1Q17 exceed**

revenues by \$248,531 compared to \$210,461 in 1Q16.

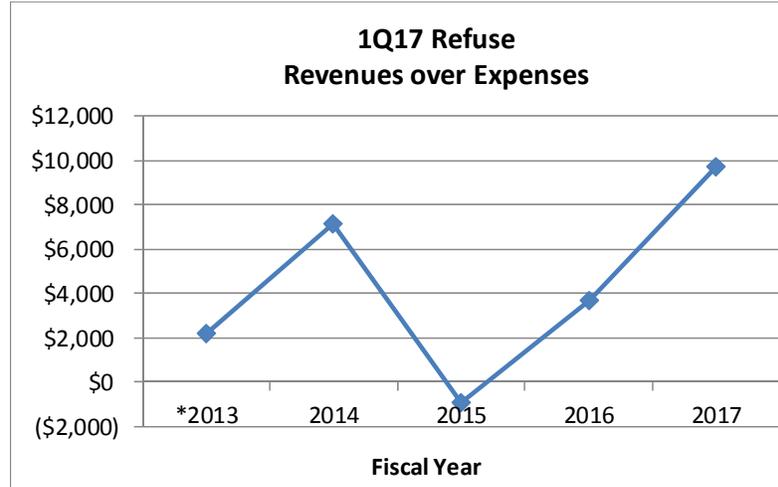
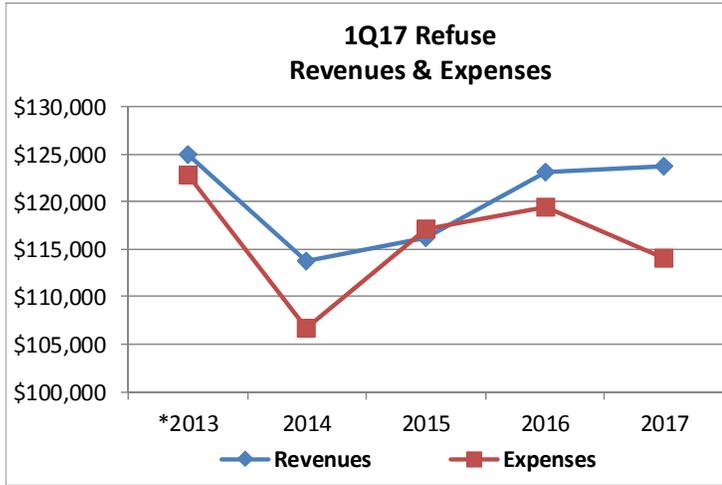
# Utility Funds

## Refuse, Water, Sewer, and Storm Water Services

(refer to pages 16-33 of the attached 1Q17 Budget Worksheet)

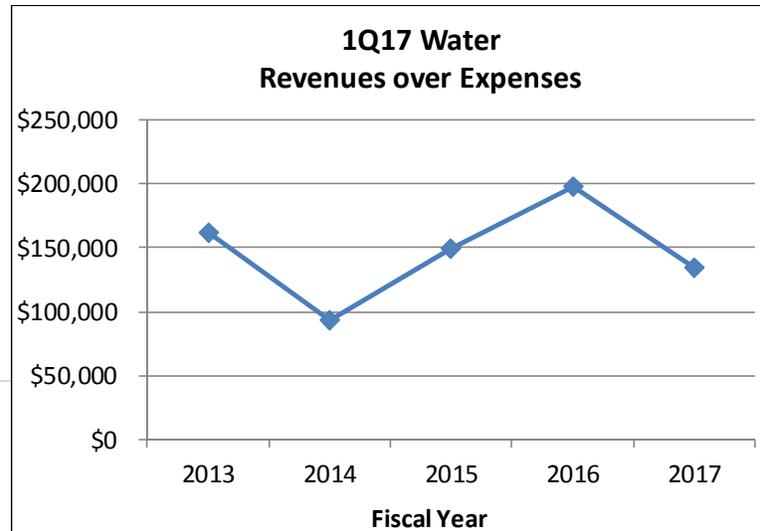
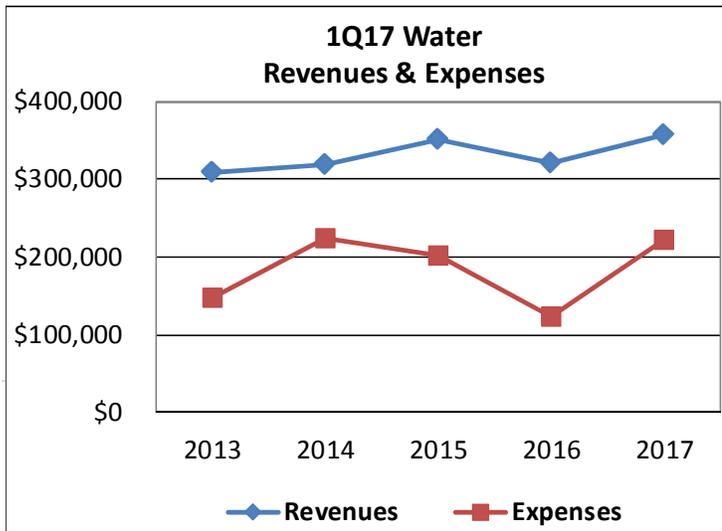
### REFUSE SERVICES

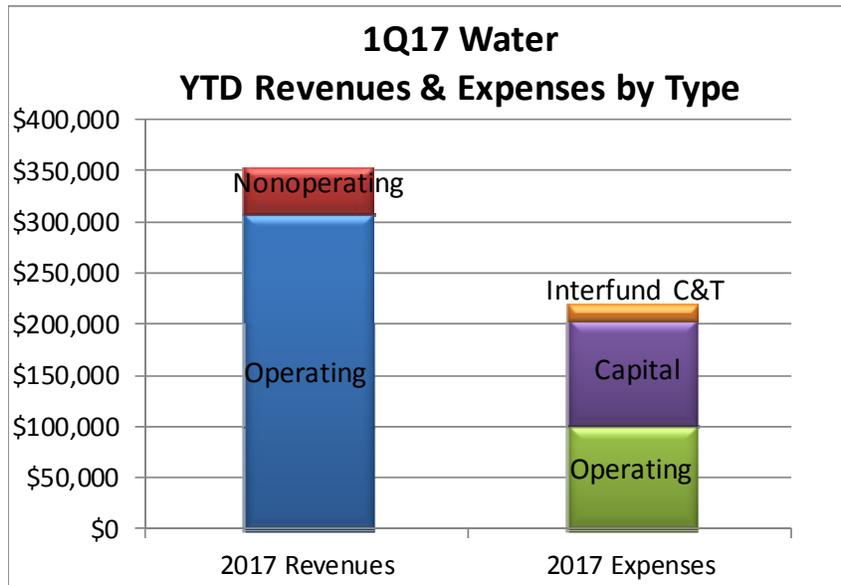
\*Chart reflects period expense adjustments not reported in the attached Budget Worksheet 1Q17.



**Refuse** current YTD revenue collections of \$123,769 are meeting projections at 25% earned. Expenses are meeting projections at \$114,073 or 23.5% expended. Revenues exceed expenses by \$9,696.

### WATER SERVICES

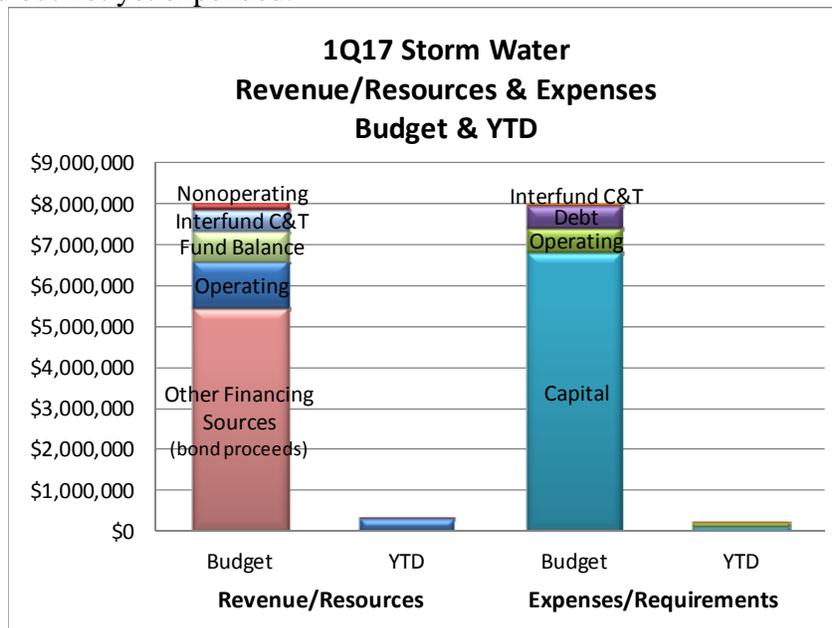




**Water** operating revenues of \$308,877 or 27.3% earned are coming at budget projections. Given recent downward trends on water consumption, staff will continue to closely monitor consumption trends their budgetary impacts.

Operating expenses of \$102,108 are meeting projections at 16.9% expended. Total fund revenues exceeded current expenses by \$134,932.

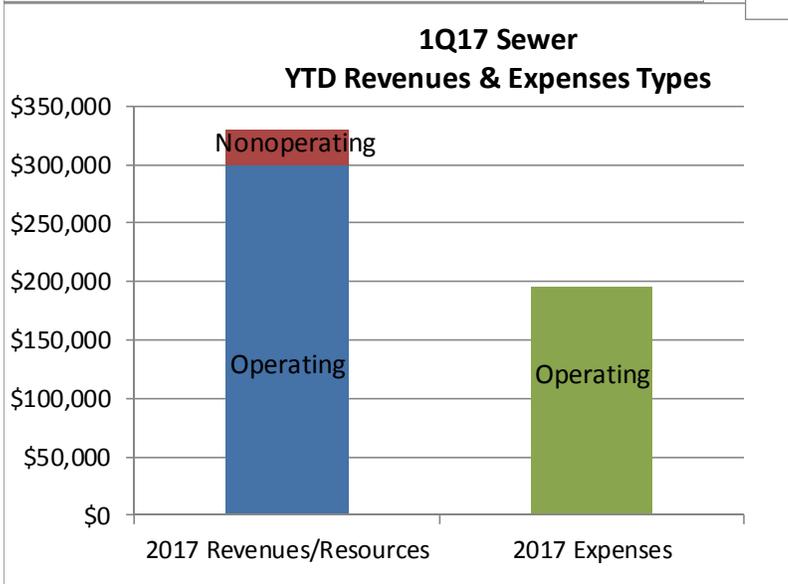
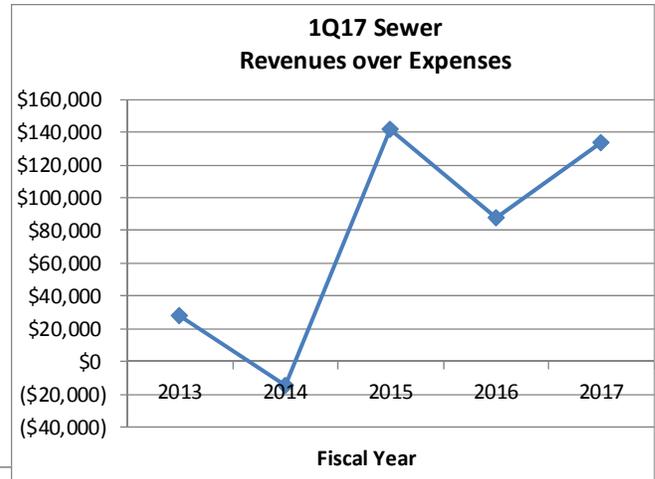
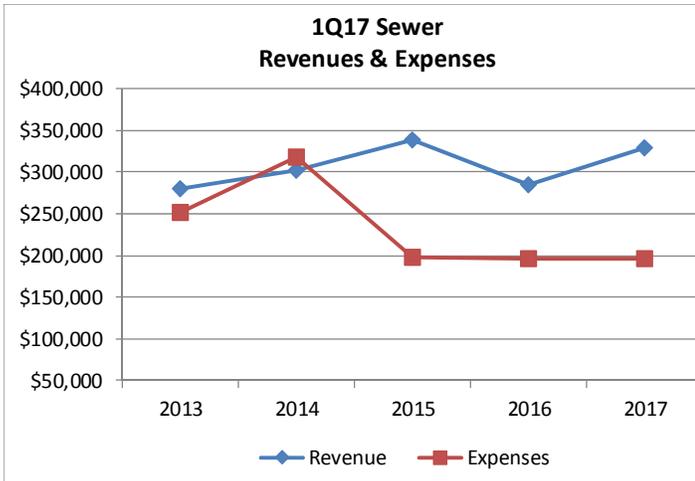
Said surplus exists primarily attributed to outstanding capital projects & equipment and debt service requirements scheduled but not yet expended.



The timing of when debt service payments are expensed on the books has changed. Historically, monthly debt service disbursements made to the Trustee for holding were expensed on the books at that time. Beginning in FY15, debt service requirements will be expensed at the time payment is made to the bond holders rather than to the Trustee, thus delaying the report expense from monthly to annually or semi-annually. This approach is

consistent with generally accepted accounting principles. Consequently this reporting approach will distort the historical expense trends as shown in the attached Budget Worksheet 1Q17.

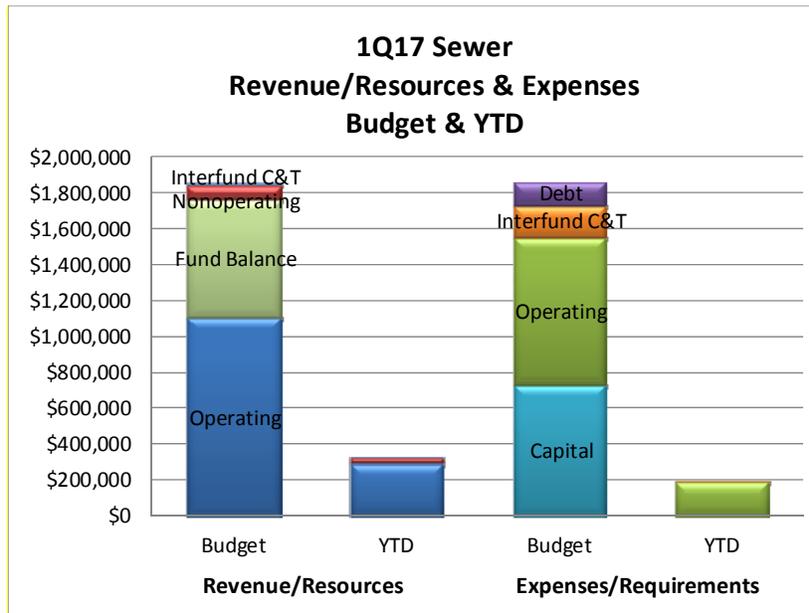
## SEWER SERVICES



**Sewer** operating revenues of \$299,469 or 27.1% earned are coming at budget projections. Given recent downward trends on water consumption, staff will continue to closely monitor consumption trends their budgetary impacts.

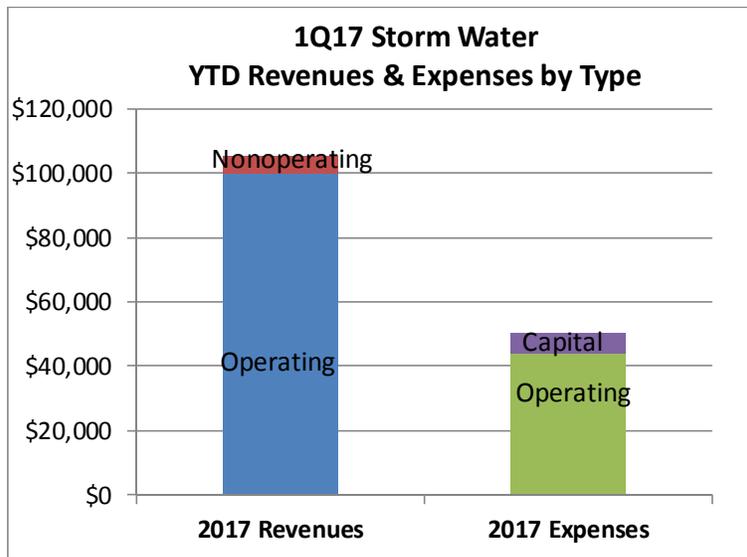
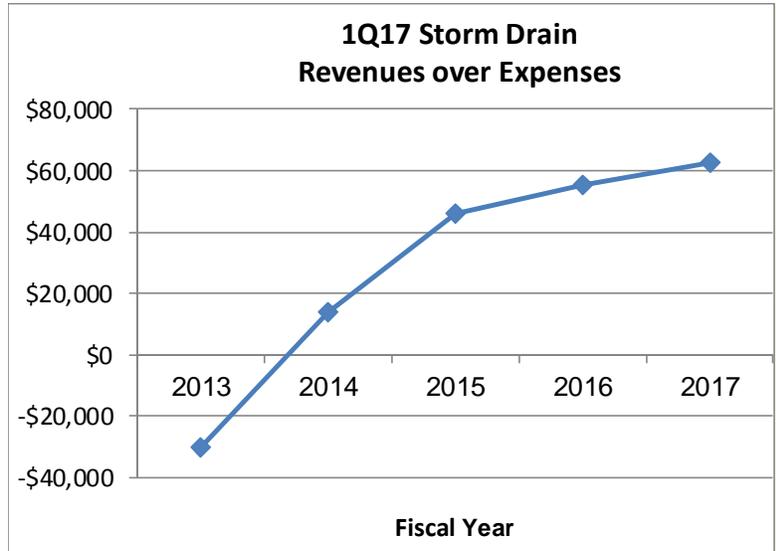
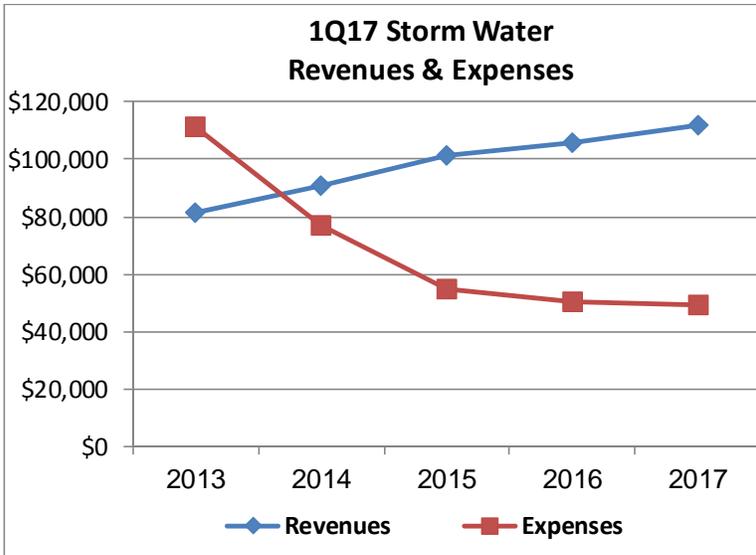
Operating expenses of \$195,557 are meeting projections at 24% expended. Total fund revenues exceeded current expenses by \$133,480.

Said surplus exists primarily from outstanding capital project s& equipment and debt service requirements scheduled but not yet expended.



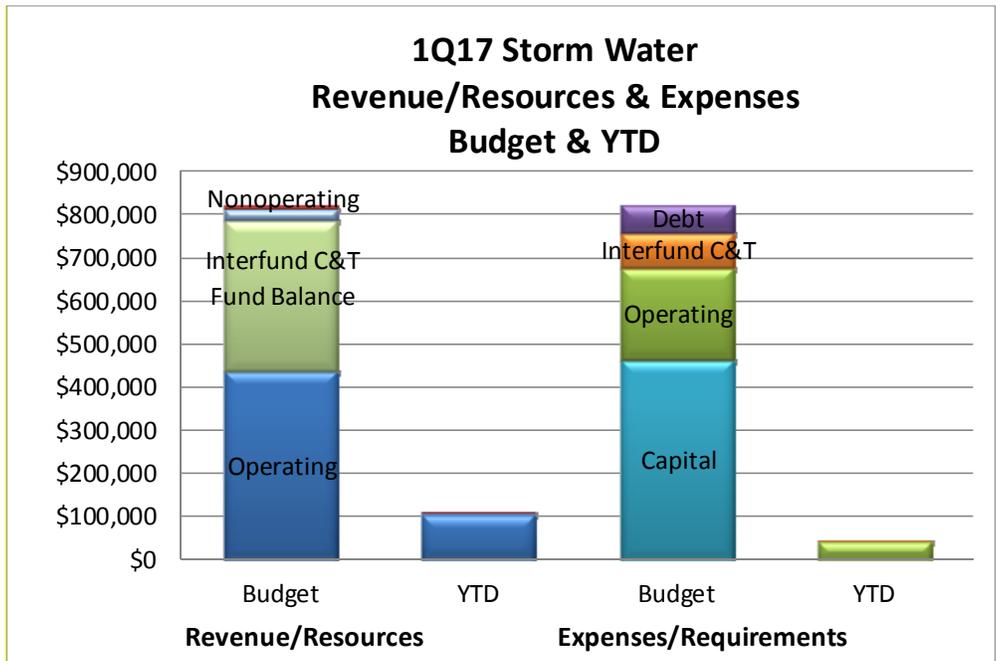
The timing of when debt service payments are expensed on the books has changed. Historically, monthly debt service disbursements made to the Trustee for holding were expensed on the books at that time. Beginning in FY 2015, debt service requirements will be expensed at the time payment is made to the bond holders rather than to the Trustee, thus delaying the report expense from monthly to annually or semi-annually. This approach is consistent with generally accepted accounting principles. Consequently this reporting approach will distort the historical expense trends as shown in the attached Budget Worksheet 1Q17.

# STORM WATER SERVICES



**Storm Water** operating revenues of \$106,020 are meeting 1Q17 projections at 24% earned. Budgeted operating expenses of \$45,566 are also meeting projections at 21.2% expended. Total fund current revenues exceeded expenses by \$62,380.

Said surplus exists primarily from outstanding capital projects & equipment and debt service requirements scheduled but not yet expended.



The timing of when debt service payments are expensed on the books has changed. Historically, monthly debt service disbursements made to the Trustee for holding were expensed on the books at that time. Beginning in FY 2015, debt service requirements will be expensed at the time payment is made to the bond holders rather than to the Trustee, thus delaying the report expense from monthly to annually or semi-annually. This approach is consistent with generally accepted accounting principles. Consequently this reporting approach will distort the historical expense trends as shown in the attached Budget Worksheet 1Q17.

# ALERT: Changes to FY 2017 B&C Road Fund Projections



In early June, ULCT received troubling information about *HB 60 Class B & Class C Road Fund Amendments* from the 2016 legislative session. After significant research and analysis, we now know that **HB 60 shifted between \$8.5 and \$8.8 million dollars from cities and towns to counties**—particularly to 11 rural counties. We confirmed our analysis with the Utah Department of Transportation on June 15. Rep. Johnny Anderson sponsored HB 60 on behalf of the Utah Association of Counties, and stated that the intent was to “correct a calculation error” in HB 362. ULCT has a duty to notify you that you will not see the revenues in FY 2017 that you expected from the previous HB 362 gas tax projections because of the change to the hold harmless formula in HB 60. Updated ULCT projections are included in this document below.

HB 60 modified the gas tax component from the 2015 HB 362 comprehensive transportation compromise between legislators, the business community, counties, transit, towns, and cities.

HB 362 changed the gas tax from \$0.245/gallon to a 12% sales tax on the average rack price of fuel—the equivalent of a \$0.294/gallon rate or a 20% tax increase. Cities, towns, and counties receive 30% of the motor fuel tax fund (Class B&C) based on a 50% population ratio and 50% weighted lane mile ratio. In FY 2015, cities received 64% of the Class B&C fund and counties received 36% of the fund because cities have a higher proportion of population and paved roads. HB 362 also modified the weighted lane mile calculation and the Class B&C hold harmless formula, a formula which originated in 1997 to benefit rural entities.

During and after negotiations on HB 362, all stakeholders—Utah League of Cities and Towns, Utah Association of Counties, Utah Department of Transportation, Salt Lake Chamber, Utah Transportation Coalition, Wasatch Front Regional Council, and other transportation organizations—agreed upon and distributed projections in spring 2015 of motor fuel tax revenue. Many cities and towns utilized the projections [located here](#) in their FY 2017 budgets.

Entity	Original ULCT HB 362 Projection: New Gas Tax Revenue	Original ULCT HB 362 Projection % Increase
Cities & towns	\$14,511,899	17.25%
All 29 counties	\$8,273,967	17.59%
<i>11 hold harmless counties</i>	\$2,679,967	15.53%

However, HB 362 was later interpreted in a manner that created a discrepancy with the gas tax projections which resulted in reduced revenues for counties. Therefore, the Utah Association of Counties initiated HB 60 which allegedly sought to “correct a calculation error” of HB 362. ULCT and the other aforementioned stakeholders did not receive any data about HB 60’s financial impact or a notification from the legislature’s fiscal impact review process for local government. Thus, all of the other stakeholders believed the HB 60 impact was to reconcile the HB 362 language with the agreed upon expectation of published gas tax revenue projections. However, we now know that the HB 60 hold harmless formula shifted \$8.5-8.8 million of projected city and town revenues to counties—primarily to the 11 rural hold harmless counties.

ULCT has projected the HB 60 impact in this document on the new motor fuel tax revenue using:

- FY 2015 B&C distribution, the last full year prior to the gas tax increase
- FY 2017 B&C distribution estimates, the first full year after the gas tax increase is fully implemented

Entity	FY 2015 B&C Distribution	Estimated FY 2017 B&C Distribution	Increase from FY 2015	% Increase from FY 2015
Cities & towns	\$84,103,211	\$91,314,082	\$7,210,871	8.57%
All 29 counties	\$47,049,611	\$63,842,205	\$16,792,594	36.85%
<i>11 hold harmless counties</i>	\$17,270,052	\$31,388,139	\$14,118,087	81.75%

**ULCT is diligently working with transportation stakeholders and the legislature to resolve HB 60 and honor our HB 362 commitment and understanding. ULCT will conduct a webcast in partnership with Utah State University on Tuesday, June 21 at 10:00 AM to provide you with more details.** Please contact ULCT at 801-328-1601.

Entity	FY 2015 B&C Distribution	Estimated FY 2017 B&C Distribution (HB 60)*	Increase from FY 2015	% Increase from FY 2015
Washington County	\$ 1,369,290	\$ 1,622,757	\$ 253,467	18.51%
Apple Valley	\$ 50,292	\$ 67,824	\$ 17,532	34.86%
Enterprise	\$ 88,729	\$ 94,188	\$ 5,459	6.15%
Hildale	\$ 90,201	\$ 105,740	\$ 15,540	17.23%
Hurricane	\$ 605,016	\$ 748,593	\$ 143,577	23.73%
Ivins	\$ 290,591	\$ 315,562	\$ 24,972	8.59%
LaVerkin	\$ 143,974	\$ 155,801	\$ 11,827	8.21%
Leeds	\$ 47,241	\$ 50,384	\$ 3,143	6.65%
New Harmony	\$ 9,467	\$ 10,406	\$ 939	9.92%
Rockville**	\$ 16,057	\$ 28,886	\$ 12,829	79.90%
Santa Clara	\$ 242,349	\$ 262,072	\$ 19,723	8.14%
Springdale	\$ 18,457	\$ 19,921	\$ 1,464	7.93%
St George	\$ 2,551,341	\$ 2,756,593	\$ 205,251	8.04%
Toquerville	\$ 75,671	\$ 81,576	\$ 5,905	7.80%
Virgin	\$ 67,926	\$ 77,001	\$ 9,075	13.36%
Washington	\$ 768,791	\$ 823,148	\$ 54,357	7.07%
<b>Municipal Subtotal</b>	<b>\$ 5,066,102</b>	<b>\$ 5,597,695</b>	<b>\$ 531,592</b>	<b>10.49%</b>
<b>Countywide Total</b>	<b>\$ 6,435,392</b>	<b>\$ 7,220,452</b>	<b>\$ 785,059</b>	<b>12.20%</b>

Wayne County**	\$ 1,008,317	\$ 1,813,970	\$ 805,653	79.90%
Bicknell	\$ 29,830	\$ 31,309	\$ 1,479	4.96%
Hanksville	\$ 13,350	\$ 14,125	\$ 775	5.80%
Loa	\$ 40,215	\$ 42,389	\$ 2,175	5.41%
Lyman	\$ 18,903	\$ 19,905	\$ 1,002	5.30%
Torrey	\$ 16,208	\$ 17,126	\$ 918	5.67%
<b>Municipal Subtotal</b>	<b>\$ 118,506</b>	<b>\$ 124,854</b>	<b>\$ 6,349</b>	<b>5.36%</b>
<b>Countywide Total</b>	<b>\$ 1,126,823</b>	<b>\$ 1,938,824</b>	<b>\$ 812,002</b>	<b>72.06%</b>

Weber County	\$ 1,315,244	\$ 1,420,800	\$ 105,556	8.03%
Farr West	\$ 198,674	\$ 214,645	\$ 15,971	8.04%
Harrisville	\$ 178,051	\$ 193,331	\$ 15,280	8.58%
Hooper	\$ 297,973	\$ 318,931	\$ 20,958	7.03%
Huntsville	\$ 40,409	\$ 42,590	\$ 2,182	5.40%
Marriott/Slaterville	\$ 89,988	\$ 95,462	\$ 5,474	6.08%
North Ogden	\$ 589,622	\$ 636,603	\$ 46,982	7.97%
Ogden	\$ 2,666,921	\$ 2,887,088	\$ 220,167	8.26%
Plain City	\$ 214,650	\$ 230,543	\$ 15,893	7.40%
Pleasant View	\$ 281,601	\$ 305,141	\$ 23,540	8.36%
Riverdale	\$ 261,723	\$ 283,867	\$ 22,144	8.46%
Roy	\$ 1,105,099	\$ 1,200,935	\$ 95,836	8.67%
South Ogden	\$ 504,495	\$ 548,198	\$ 43,703	8.66%
Uintah	\$ 54,741	\$ 58,582	\$ 3,841	7.02%
Washington Terrace	\$ 271,536	\$ 298,676	\$ 27,140	10.00%
West Haven	\$ 368,283	\$ 396,608	\$ 28,325	7.69%
<b>Municipal Subtotal</b>	<b>\$ 7,123,766</b>	<b>\$ 7,711,201</b>	<b>\$ 587,435</b>	<b>8.25%</b>
<b>Countywide Total</b>	<b>\$ 8,439,010</b>	<b>\$ 9,132,001</b>	<b>\$ 692,992</b>	<b>8.21%</b>

\* Based on FY 2017 B&C Fund estimates from the Utah Department of Transportation

\*\* Hold harmless entity

## Report Criteria:

Account.Acct No = All  
Account Detail

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<b>GENERAL FUND</b>							
<b>TAX REVENUE</b>							
10-31-10	Property Taxes	3,056	3,056	4,121	4,505	3,421	486,460
10-31-11	Cash Over & Short	( 75 )	( 102 )	259	0	0	0
10-31-12	Property Tax Increment Southea	0	0	0	0	0	105,423
10-31-13	Property Tax Increment CBD RDA	0	0	0	0	0	5,200
10-31-15	Property Taxes - Vehicles	18,237	16,888	16,256	15,427	14,968	90,500
10-31-20	Prior Taxes - Redemptions	2,620	3,374	5,592	7,879	163	20,000
10-31-25	Direct Charges	0	0	0	0	550	2,000
10-31-30	General Sales Tax	62,026	71,904	80,079	78,393	84,657	1,039,369
10-31-40	Franchise Tax	106,777	100,668	101,040	98,714	101,230	676,718
	TAX REVENUE Totals:	192,641	195,788	207,347	204,918	204,989	2,425,670

**LICENSES & PERMITS**

10-32-10	Business Licenses	1,109	4,247	16,807	1,507	1,206	98,000
10-32-21	Building Permits	2,874	31,334	4,368	24,018	4,605	25,000
10-32-22	Planning Fees	248	17,469	841	12,275	756	16,250
10-32-25	Animal Licenses & Fees	1,322	451	860	1,072	1,316	5,500
	LICENSES & PERMITS Totals:	5,553	53,501	22,876	38,872	7,883	144,750

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
10-33-31	Local Hwy County Sales Tax	0	0	0	0	13,953	248,305
10-33-35	RAMP Tax	0	0	0	13,000	0	9,067
10-33-56	Class "C" Road Funds	36,240	25,877	15,805	0	0	305,000
10-33-58	State Liquor Funds (R)	0	0	0	0	0	7,000
10-33-61	Fire & Rescue Grants	0	0	0	0	0	0
10-33-62	Grant Revenue	0	3,500	3,154	0	2,449	4,500
10-33-63	Public Safety Grant - Police	0	0	0	0	0	0
10-33-65	Communities That Care	11,100	3,600	0	0	0	0
10-33-70	Service Contracts	0	0	1,056	763	176	4,500
INTERGOVERNMENTAL REVENUE Totals:		47,340	32,977	20,015	13,763	16,578	578,372
<u>COURT FINES</u>							
10-35-10	MS Fines	16,145	16,162	18,858	13,283	18,262	70,000
10-35-11	WTC Fines	12,055	17,692	19,228	22,247	15,237	75,000
10-35-13	Traffic School Registration	2,725	1,755	1,440	1,695	675	5,000
COURT FINES Totals:		30,925	35,609	39,526	37,225	34,174	150,000
<u>OTHER REVENUE</u>							
10-36-10	Interest Earned	13,139	9,651	4,879	9,517	10,053	10,000
10-36-12	Convenience Fees	3,426	3,773	4,314	4,887	5,036	19,000
10-36-15	Newsletter Advertisements	100	0	60	240	360	800

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>OTHER REVENUE (Cont.)</u>							
10-36-20	Public Facility Rentals	125	300	75	375	300	500
10-36-21	Telecom Site Leases	0	4,172	4,297	4,426	0	0
10-36-90	Miscellaneous Revenue	1,252	2,172	1,594	5,871	3,782	4,000
	OTHER REVENUE Totals:	18,042	20,068	15,219	25,316	19,531	34,300
<u>CONTRIBUTIONS &amp; TRASFERS</u>							
10-39-38	Charges for services SID	221	223	225	230	230	918
10-39-39	Charges for services RDA	11,581	12,160	12,768	13,406	1,413	5,652
10-39-40	Charges for services E/F	184,043	193,990	191,495	193,410	196,819	787,275
10-39-41	Transfer Other Financing Sourc	0	0	23,023	23,168	21,007	84,028
10-39-44	Use of Beginning Fund Balance	0	0	0	0	0	0
	CONTRIBUTIONS & TRASFERS Totals:	195,845	206,373	227,511	230,214	219,469	877,873
<u>Mayor &amp; City Council</u>							
10-41-11	Salaries and Wages	4,000	4,000	4,000	3,720	4,240	19,200
10-41-13	Employees Benefits	317	317	317	295	427	1,550
10-41-14	Special Benefits - Allowances	150	150	150	150	150	750
10-41-21	Memberships, Books, Subscripti	3,549	3,695	3,824	3,994	4,097	4,035
10-41-23	Travel & Training	1,621	1,669	1,531	0	43	8,080
10-41-24	Office Supplies	30	7	16	12	4	150
10-41-44	Public Relations	70	386	0	197	0	1,200

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Mayor &amp; City Council (Cont.)</u>							
10-41-46	Services and Supplies	0	0	0	0	0	1,200
10-41-48	Small equipment	0	0	0	0	0	0
	Mayor & City Council Totals:	9,737	10,224	9,838	8,368	8,961	36,165
<u>Justice Court</u>							
10-42-11	Salaries and Wages	18,984	19,480	19,465	17,992	18,918	92,502
10-42-13	Employee benefits	6,048	6,179	6,290	5,880	7,446	35,940
10-42-14	Special Benefits - Allowances	275	275	275	275	330	1,920
10-42-21	Memberships, Books, Subscripti	371	51	53	53	53	200
10-42-23	Travel and Training	0	0	112	423	503	800
10-42-24	Office Supplies and Expenses	89	168	109	152	396	1,500
10-42-25	Equipment O&M	0	0	0	0	0	0
10-42-29	Traffic Safety	0	0	300	150	0	1,800
10-42-31	Professional and Technical	1,700	1,777	1,816	1,877	2,338	14,000
10-42-32	Witness & Jury Fees	0	228	111	111	111	500
10-42-46	Services and Supplies	0	0	0	37	343	500
10-42-48	Small equipment	0	1,459	0	0	0	300
	Justice Court Totals:	27,467	29,617	28,531	26,950	30,438	149,962

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Administration</u>							
10-44-11	Salaries and Wages	39,807	45,025	40,666	40,407	39,350	190,500
10-44-13	Employees Benefits	16,449	17,852	18,788	18,615	21,884	105,050
10-44-14	Special Benefits - Allowances	1,671	1,720	1,550	1,550	1,860	9,700
10-44-21	Books, Subscriptions, Membersh	779	738	779	1,450	979	2,000
10-44-23	Travel and Training	1,487	1,200	1,257	1,193	100	9,000
10-44-24	Office Supplies and Expenses	425	84	90	167	46	700
10-44-31	Professional and Technical	310	2,052	1,875	2,359	2,125	13,500
10-44-40	Communities That Care Program	0	3,271	2,675	2,500	2,500	2,500
10-44-46	Services and Supplies	0	0	81	0	0	2,000
10-44-48	Small equipment	0	0	0	0	0	0
	Administration Totals:	60,928	71,942	67,761	68,241	68,844	334,950
<u>Treasurer/HR/Utility Billing</u>							
10-45-11	Salaries and Wages	22,378	22,800	26,171	26,732	25,783	128,000
10-45-13	Employees Benefits	8,645	8,840	10,109	10,202	11,589	55,550
10-45-21	Memberships, Book, Subscriptio	46	0	0	0	0	600
10-45-22	Employment Notices	440	0	0	0	0	1,300
10-45-23	Travel and Training	1,434	1,128	191	1,833	1,629	2,000
10-45-24	Office Supplies	80	73	48	78	0	400
10-45-26	Bank Fees	2,266	3,977	4,985	5,075	3,437	16,000
10-45-31	Professional and Technical	0	0	0	0	0	1,000
10-45-41	Insurance	2,200	2,100	1,250	1,250	1,250	2,400
10-45-46	Services and Supplies	1,185	1,138	1,280	1,398	901	6,290
10-45-48	Small Equipment	0	0	0	0	0	1,800

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Treasurer/HR/Utility Billing (Cont.)</u>							
	Treasurer/HR/Utility Billing Totals:	38,674	40,056	44,034	46,568	44,589	215,340
<u>Recorder &amp; Elections</u>							
10-46-11	Salaries and Wages	10,372	11,400	11,462	11,331	10,940	52,915
10-46-13	Employees Benefits	3,645	3,899	4,046	3,990	4,551	21,900
10-46-21	Membership, Books, Subscriptio	326	643	285	295	335	600
10-46-22	Legal Notices	55	727	99	421	0	800
10-46-23	Travel and Training	424	593	345	195	529	1,500
10-46-24	Office Supplies	177	363	153	341	226	2,690
10-46-31	Professional and Technical	300	350	291	0	0	800
10-46-46	Services and Supplies	0	30	60	0	0	1,500
	Recorder & Elections Totals:	15,299	18,005	16,741	16,573	16,581	82,705
<u>Leisure Services Dept</u>							
10-47-11	Salaries and Wages	12,683	12,480	12,542	12,296	12,237	59,834
10-47-13	Employees Benefits	3,302	3,587	3,667	3,639	4,444	30,915
10-47-14	Special Benefits - Allowances	159	159	159	159	191	762
10-47-21	Memberships, Books, Subscripts	0	0	0	0	0	0
10-47-23	Travel and Training	510	0	0	0	70	1,000
10-47-24	Office Supplies	1	68	46	37	43	250
10-47-46	Services and Supplies	0	65	0	12	0	250

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Leisure Services Dept (Cont.)</u>							
10-47-48	Small Equipment	0	0	0	0	0	0
10-47-49	Other Programs	0	0	0	0	0	1,000
10-47-50	Vehicle Operations	171	166	247	143	31	1,155
10-47-51	Vehicle Repairs & Maintenance	0	0	0	0	0	200
10-47-52	Vehicle Insurance	602	348	558	348	16	400
	Leisure Services Dept Totals:	17,428	16,873	17,219	16,634	17,032	95,766
<u>Non-Departmental</u>							
10-49-31	Professional and Technical	0	0	0	0	1,630	17,136
10-49-60	Contingency Account	0	0	0	0	0	5,152
10-49-73	Telephone System O&M	652	0	100	100	0	1,000
10-49-75	Caselle Technical Support	3,490	7,957	7,957	7,957	8,242	8,037
10-49-76	Copier/Postage Equipment O&M	1,084	179	821	702	497	2,000
10-49-77	IT System O&M	1,255	1,000	1,149	3,594	1,982	8,500
10-49-79	Emergency Prep/Operations Ctr	82	15	347	0	24	1,000
10-49-80	Code Enforcement	0	0	0	0	400	2,000
10-49-81	Insurance	60,160	65,289	66,740	70,741	67,395	78,641
	Non-Departmental Totals:	66,723	74,440	77,114	83,094	80,170	123,466

Acct No	Account Description	07/12-09/12	07/13-09/13	07/14-09/14	07/15-09/15	07/16-09/16	2016-17
		Pri YTD 4 Actual	Pri YTD 3 Actual	Pri YTD 2 Actual	Pri YTD Actual	Cur YTD Actual	Cur Year Budget
<u>GENERAL FUND</u>							
<u>INTERFUND TRANSFERS &amp; CHARGES</u>							
10-50-51	Interfund Charges - Refuse 49	0	0	0	0	925	3,700
10-50-52	Interfund Charges - Water 50	0	0	0	0	15,703	62,810
10-50-53	Interfund Charges - Sewer 51	0	0	0	0	413	1,653
10-50-54	Interfund Charges - Storm 52	0	0	0	0	3,966	15,865
10-50-55	Charges for Enterprise utili	0	0	23,023	23,168	0	0
10-50-67	Transfer to Fire CIP Fund	0	0	0	0	0	0
10-50-69	Transfer to Capital Projects	0	0	0	0	0	163,089
10-50-71	Transfer to Recreation Fund	0	0	0	0	0	12,000
10-50-72	Transfer to Parks CIP Fund	0	0	0	0	0	10,000
10-50-75	Transfer to CIP - Class C	0	0	0	0	0	490,968
10-50-76	Transfer to RDA (tax increment	0	0	0	0	0	110,623
10-50-80	Budgeted Increase Fund Balance	0	0	0	0	0	0
INTERFUND TRANSFERS & CHARGES Totals:		0	0	23,023	23,168	21,007	870,708

General Buildings

10-51-25	Equipment O & M	1,794	779	536	909	0	7,400
10-51-26	Buildings & Grounds - O & M	1,857	3,286	1,061	0	0	0
10-51-27	Utilities	5,466	5,330	4,668	5,014	5,942	59,286
10-51-28	Telecommunications	2,388	4,622	4,147	2,200	1,490	16,983
10-51-31	Professional and Technical	5,376	3,638	3,792	3,860	3,860	29,175
10-51-46	Services and Supplies	0	0	0	1,768	3,642	25,750
10-51-48	Small equipment	0	0	879	0	0	0
10-51-54	Equipment	0	0	0	0	0	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>General Buildings (Cont.)</u>							
	General Buildings Totals:	16,881	17,655	15,083	13,751	14,934	138,594
<u>Police Expenditures</u>							
10-54-30	Contracted Police Services	195,245	195,168	187,454	187,454	188,917	755,666
	Police Expenditures Totals:	195,245	195,168	187,454	187,454	188,917	755,666
<u>Fire Department</u>							
10-55-11	Salaries and Wages	24,483	30,374	30,428	31,421	30,627	150,600
10-55-13	Benefits	6,197	6,442	7,032	7,229	9,084	41,000
10-55-14	Clothing Allowance	5	0	21	0	0	3,000
10-55-21	Memberships, Books, Subscripts	11	0	0	250	0	300
10-55-23	Travel and Training	330	520	54	500	5	3,000
10-55-24	Office Supplies and Maintenanc	471	36	38	137 (	56 )	800
10-55-25	Equipment O&M	0	87	0	0	0	2,000
10-55-26	Building and Grounds O & M	290	0	0	0	0	600
10-55-27	Utilities	0	0	0	0	0	0
10-55-28	Telecommunications	1,030	1,216	866	472	434	6,350
10-55-31	Professional & Technical	128	0	0	0	0	0
10-55-42	Personal Protective Gear	0	0	0	1,406	0	0
10-55-46	Services and Supplies	712	1,750	540	514	623	8,000
10-55-47	Fire Prevention Education	0	0	0	0	0	500

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Fire Department (Cont.)</u>							
10-55-48	Small Equipment	194	0	0	800	0	0
10-55-50	Vehicle Operations	1,157	1,385	971	1,204	724	5,645
10-55-51	Vehicle Repairs/Maintenance	769	1,059	386	3,801	247	9,050
10-55-52	Vehicle Insurance	3,011	3,142	3,128	5,725	5,052	5,700
	Fire Department Totals:	38,788	46,011	43,464	53,459	46,740	236,545
<u>Inspections and Planning</u>							
10-56-11	Salaries and Wages	12,926	13,493	14,841	14,553	14,454	76,700
10-56-13	Employee Benefits	5,773	5,924	6,196	6,149	7,345	36,250
10-56-14	Special Benefits - Allowances	121	121	121	121	146	1,082
10-56-21	Memberships, Books, Subscripts	21	10	10	110	10	600
10-56-23	Travel and Training	165	0	0	245	127	1,400
10-56-24	Office Expenses and Supplies	12	34	31	77	70	400
10-56-28	Telephone	167	0	0	0	0	0
10-56-31	Professional and Technical	1,157	1,175	3,222	2,884	3,078	6,000
10-56-46	Services and Supplies	0	0	0	0	825	1,500
10-56-50	Vehicle Operations	78	159	191	159	0	840
10-56-51	Vehicle Repairs/Maintenance	0	0	11	0	0	400
10-56-52	Vehicle Insurance	212	348	334	348	348	350
	Inspections and Planning Totals:	20,632	21,264	24,957	24,646	26,403	125,522

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Animal Control Expenditures</u>							
10-57-24	Office Supplies	550	0	0	33	6	900
10-57-30	Contract Services	14,998	7,884	8,121	8,121	8,121	34,459
10-57-31	Professional and Technical	0	0	0	0	0	250
10-57-32	Animal Sheltering Services	0	0	2,619	4,179	0	19,370
10-57-46	Services and Supplies	0	0	0	0	0	0
	Animal Control Expenditures Totals:	15,548	7,884	10,740	12,333	8,127	54,979
<u>Public Works Expenditures</u>							
10-60-11	Salaries and Wages	72,090	82,157	80,064	80,642	78,406	411,000
10-60-13	Employees Benefits	33,630	40,716	37,198	35,338	45,834	227,100
10-60-15	Overtime	630	1,257	506	1,281	1,544	7,000
10-60-21	Memberships, Books, Subscripts	23	0	0	0	0	450
10-60-23	Travel and Training	657	431	1,105	2,111	0	3,500
10-60-24	Office Supplies and Expenses	563	255	91	327	209	1,300
10-60-25	Equip Supplies and Maint	739	1,198	395	348	203	2,300
10-60-28	Telecommunications	459	627	902	884	700	6,840
10-60-31	Professional and Technical	246	150	285	193	150	3,000
10-60-46	Services and Supplies	2,675	1,958	1,519	1,634	3,021	12,600
10-60-47	Fire Hydrant O&M	0	0	1,827	0	0	2,500
10-60-48	Small Equipment	0	0	0	0	0	0
10-60-50	Vehicle Operations	1,239	1,803	5,437	0	2,898	15,350
10-60-51	Vehicle Repairs/Maintenance	742	1,480	2,101	665	519	7,000
10-60-52	Vehicle Insurance	6,271	5,630	5,242	3,266	5,013	4,700

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
<u>Public Works Expenditures (Cont.)</u>							
	Public Works Expenditures Totals:	119,964	137,662	136,672	126,689	138,497	704,640
<u>Streets Expenditures</u>							
10-61-27	Utilities - Street Lights	8,472	8,522	8,634	8,383	8,411	52,582
10-61-47	Class "C" Road Maintenance	6,478	3,493	1,669	5,927	2,080	60,000
	Streets Expenditures Totals:	14,950	12,015	10,303	14,310	10,491	112,582
<u>Parks Expenditures</u>							
10-64-25	Equipment O&M	0	0	303	449	0	700
10-64-26	Building and Grounds O&M	1,673	1,287	3,834	0	0	0
10-64-27	Utilities	588	423	628	544	516	4,745
10-64-31	Park Maintenance Contract	36,900	36,900	37,533	37,500	28,075	139,519
10-64-42	Secondary Water Fees	0	0	0	0	0	12,611
10-64-46	Services & Supplies	95	0	0	38	830	15,800
	Parks Expenditures Totals:	39,256	38,610	42,298	38,531	29,421	173,375

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>GENERAL FUND</u>							
	GENERAL FUND Revenue Totals:	490,346	544,316	532,494	550,308	502,624	4,210,965
	GENERAL FUND Expenditure Totals:	697,520	737,426	755,232	760,769	751,152	4,210,965
	GENERAL FUND Totals: (	207,174 ) (	193,110 ) (	222,738 ) (	210,461 ) (	248,528 )	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>RECREATION FUND</u>							
<u>Program Revenue</u>							
12-30-20	Grant/Donation Revenue	0	0	0	0	0	0
12-30-30	Youth Basketball Revenue	2,240	1,769	1,428	818	943	7,200
12-30-31	Youth Baseball/Softball Revenu	266	117	633	0	0	9,900
12-30-33	Youth Football Revenue	14,463	11,182	13,257	12,240	14,133	15,450
12-30-34	Football Concessions/Merchandi	3,890	3,864	0	1,125	120	1,500
12-30-35	Terrace Days Donations	0	1,522	0	0	0	6,000
12-30-37	Soccer Program Revenue	0	0	0	0	0	5,400
12-30-38	Girls Softball Revenue	0	0	0	0	0	0
12-30-39	Summer Programs	0	380	45	0	0	500
12-30-40	Girls Volleyball	0	0	193	1,020	1,125	1,800
	Program Revenue Totals:	20,859	18,834	15,556	15,203	16,321	47,750
<u>Contributions &amp; Transfers</u>							
12-31-40	Transfer in from General Fund	0	0	0	0	0	12,000
12-31-41	Use of Beginning Fund Balance	0	0	0	0	0	0
	Contributions & Transfers Totals:	0	0	0	0	0	12,000
<u>Program Expenditures</u>							
12-40-11	Salaries and Wages	0	244	540	250	458	3,300
12-40-13	Employees Benefits	0	19	41	19	45	330
12-40-40	Summer Programs	0	463	0	0	0	500

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>RECREATION FUND</u>							
<u>Program Expenditures (Cont.)</u>							
12-40-42	Volleyball Program	0	0	0	365	451	1,636
12-40-45	Baseball/Softball Program	0	1,312	0	0	300	8,996
12-40-47	Baseball Umpires	0	0	0	0	0	0
12-40-49	Basketball Program	0	0	0	0	34	6,542
12-40-50	Basketball Referees	0	0	0	0	0	0
12-40-51	Basketball Coordinator Fees	0	0	0	0	0	0
12-40-52	Football Program	23,846	11,634	11,935	7,011	4,049	15,539
12-40-53	Football Concessions	0	0	0	0	0	0
12-40-54	Football Officiating Crew	1,095	720	0	200	0	0
12-40-55	Football Coordinator Fees	0	0	0	0	0	0
12-40-57	Soccer Program	0	77	0	0	0	4,907
12-40-58	Terrace Days	42	1,346	280	30	0	18,000
12-40-60	Budgeted Increase Fund Balance	0	0	0	0	0	0
	Program Expenditures Totals:	24,983	15,815	12,796	7,875	5,337	59,750
	RECREATION FUND Revenue Totals:	20,859	18,834	15,556	15,203	16,321	59,750
	RECREATION FUND Expenditure Totals:	24,983	15,815	12,796	7,875	5,337	59,750
	RECREATION FUND Totals: (	4,124 )	3,019	2,760	7,328	10,984	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>REFUSE ENTERPRISE FUND</u>							
<u>INVESTING REVENUES</u>							
49-36-05	Interfund Loan Repayment EF	0	0	0	0	0	0
49-36-10	Interest Earned	0	0	588	546	1,331	2,719
49-36-40	Disposition of Fixed Assets	0	0	1,225	0	0	0
	INVESTING REVENUES Totals:	0	0	1,813	546	1,331	2,719
<u>OPERATING REVENUES</u>							
49-37-01	Late Fees/ Penalties	0	1,275	1,100	1,812	1,634	5,000
49-37-02	Misc. Revenue	0	0 (	1 )	0	0	0
49-37-50	Refuse Service Charges	124,893	112,394	112,303	119,742	119,768	474,375
49-37-60	Recycle Second	38	60	70	95	111	0
49-37-65	Green Waste	0	8	0	0	0	0
	OPERATING REVENUES Totals:	124,931	113,737	113,472	121,649	121,513	479,375
<u>CONTRIBUTIONS &amp; TRANSFERS</u>							
49-39-26	Charges for services - G/F	0	0	917	923	925	3,700
49-39-30	Use of beginning fund balance	0	0	0	0	0	12,603
	CONTRIBUTIONS & TRANSFERS Totals:	0	0	917	923	925	16,303

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>REFUSE ENTERPRISE FUND</u>							
<u>OPERATING EXPENSES</u>							
49-70-24	Office Supplies	63	71	57	111	52	805
49-70-28	Franchise Fee	3,747	3,372	3,369	3,592	3,593	14,230
49-70-30	Utility Bill Printing/Mailing	1,233	797	835	844	764	5,930
49-70-31	Professional and Technical	150	150	173	150	150	500
49-70-34	Waste Collection	46,420	58,448	59,634	60,751	61,027	256,500
49-70-35	Waste Disposal	17,766	24,396	28,007	28,753	27,880	102,724
49-70-46	Services and Supplies	0	0	0	0	0	0
49-70-47	Bad Debt	0	0	0	0	0	0
49-70-71	Charges for Services - GF 10	18,404	19,399	19,150	19,341	19,682	78,727
49-70-72	Charges for services- Water 50	0	0	5,000	5,000	0	35,281
49-70-95	Depreciation	0	0	0	0	0	0
	OPERATING EXPENSES Totals:	87,783	106,633	116,225	118,542	113,148	494,697
<u>CONTRIBUTIONS &amp; TRANSFERS</u>							
49-75-08	Transfer out G/F nonoperating	0	0	917	923	925	3,700
	CONTRIBUTIONS & TRANSFERS Totals:	0	0	917	923	925	3,700

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>REFUSE ENTERPRISE FUND</u>							
	REFUSE ENTERPRISE FUND Revenue Totals:	124,931	113,737	116,202	123,118	123,769	498,397
	REFUSE ENTERPRISE FUND Expenditure Totals:	87,783	106,633	117,142	119,465	114,073	498,397
	REFUSE ENTERPRISE FUND Totals:	37,148	7,104 (	940 )	3,653	9,696	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>WATER ENTERPRISE FUND</u>							
<u>NONCAPITAL FINANCING REVENUE</u>							
50-33-10	Grants	0	1,406	0	0	0	0
50-33-70	Contract Services	0	0	0	0	0	50,000
NONCAPITAL FINANCING REVENUE Totals:		0	1,406	0	0	0	50,000
<u>INVESTING REVENUES</u>							
50-36-10	Interest Earned	0	507	2,913	2,897	6,668	13,000
50-36-40	Disposition of Fixed Assets	0	0	9,135	0	24,863	81,663
INVESTING REVENUES Totals:		0	507	12,048	2,897	31,531	94,663
<u>OPERATING REVENUES</u>							
50-37-01	Late Fees/ Penalties	8,200	3,471	3,035	4,324	4,128	11,000
50-37-02	Misc. Revenue	5,385	2,310	1,717	1,675	1,265	9,000
50-37-10	Water Service Charges	294,053	305,921	309,913	285,698	302,425	1,105,200
50-37-20	Water Connection Fees	1,080	3,495	1,040	1,635	1,060	5,000
OPERATING REVENUES Totals:		308,718	315,197	315,705	293,332	308,878	1,130,200

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>WATER ENTERPRISE FUND</u>							
<u>CAPITAL REVENUES</u>							
50-39-03	Bond Proceeds	0	0	0	0	0	5,460,000
50-39-04	IRS BABs Interest Credit	0	0	0	0	0	5,650
50-39-05	Outside Revenue Sources	0	0	0	0	0	0
50-39-10	Impact Fees	0	2,446	0	1,618	0	10,000
50-39-11	Charges for Services - CPF 55	0	0	0	0	0	83,477
50-39-12	Charges for services - Refuse	0	0	5,000	5,000	0	35,281
50-39-16	Charges for Services -Storm 52	0	0	0	0	0	67,033
50-39-17	Charges for services RDA Fd 70	0	0	0	0	0	114,050
50-39-18	Charges for Services -Sewer 51	0	0	0	0	0	153,655
50-39-19	Due from Debt Service Fund 65	0	0	0	0	0	16,877
50-39-26	Charges for Services G/F	0	0	18,015	18,015	15,703	62,810
50-39-30	Use of Beginning Fund Balance	0	0	0	0	0	754,626
	CAPITAL REVENUES Totals:	0	2,446	23,015	24,633	15,703	6,763,459
<u>OPERATING EXPENSES</u>							
50-70-21	Memberships, books, subscripti	0	0	0	0	0	1,785
50-70-23	Travel & Training	0	0	0	0	0	1,515
50-70-24	Office Supplies	63	83	19	88	48	825
50-70-25	Equipment O & M	77	0	0	100	0	1,500
50-70-27	Utilities	825	118	333	393	340	3,568
50-70-28	Franchise fees	8,822	9,178	9,297	8,571	9,073	33,156
50-70-30	Utility Bill Printing/Mailing	1,233	797	835	844	764	5,985
50-70-31	Professional and Technical	5,884	405	762	201	703	10,000
50-70-32	Weber Basin Water	0	0	0	0	0	185,764

Acct No	Account Description	07/12-09/12	07/13-09/13	07/14-09/14	07/15-09/15	07/16-09/16	2016-17
		Pri YTD 4 Actual	Pri YTD 3 Actual	Pri YTD 2 Actual	Pri YTD Actual	Cur YTD Actual	Cur Year Budget
<u>WATER ENTERPRISE FUND</u>							
<u>OPERATING EXPENSES (Cont.)</u>							
50-70-35	S/O Wheeling Agreement	0	0	0	0	0	3,087
50-70-45	Services and Supplies	2,362	5,071	1,342	5,155	12,453	32,225
50-70-47	Bad Debt	0	0	0	0	0	0
50-70-50	Impact Fee Projects	0	0	0	0	0	10,000
50-70-52	Fleet Insurance	0	0	0	660	0	0
50-70-71	Charges for services G/F	73,617	77,596	76,598	77,364	78,728	314,910
50-70-95	Depreciation	0	0	0	0	0	0
	OPERATING EXPENSES Totals:	92,883	93,248	89,186	93,376	102,109	604,320
<u>CAPITAL PROJECTS</u>							
50-71-05	CW5 - 500 West Waterline	0	0	0	0	0	82,848
50-71-06	CW6 Tank #1 Rehabilitation	0	0	0	0	0	93,000
50-71-07	CW7 WELL#1	0	0	0	0	0	25,000
50-71-08	CW8 Adams Ave Tank #3	0	0	0	10,043	0	0
50-71-12	CW12 5050 S - 400 W to 500 W	0	0	0	0	0	0
50-71-17	CW17 300 E - 5050 S to 5100 S	0	0	0	0	0	65,000
50-71-22	CW22 4800 S - 350 E TO 500 W	6,824	0	0	0	0	0
50-71-28	CW28 5200 -5300 S & 400-500 W	0	75,377	4,913	0	0	0
50-71-36	CW36 Adams Ave line improvemen	0	0	0	0	0	0
50-71-37	CW37 Zone B Looping	0	0	0	0	0	170,000
50-71-46	CW46 waterline 10" 5050S 150W	0	0	0	0	0	100,000
50-71-47	CW47 5150S, 150-300E	0	0	0	0	0	100,000
50-71-48	CW48 meter/auto valve vault ta	0	0	0	0	0	0
50-71-49	CW49 8" line Ridgeline 5350S	0	0	0	0	0	25,000

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>WATER ENTERPRISE FUND</u>							
<u>CAPITAL PROJECTS (Cont.)</u>							
50-71-51	CW51 Southpointe Dr. laterals	0	0	0	0	0	35,000
50-71-80	Public Works Facility	0	0	0	1,139	60,511	5,460,000
	<b>CAPITAL PROJECTS Totals:</b>	<b>6,824</b>	<b>75,377</b>	<b>4,913</b>	<b>11,182</b>	<b>60,511</b>	<b>6,155,848</b>
<u>CAPITAL EQUIPMENT</u>							
50-73-01	Electronic Meters	0	11,778	61,128	0	8,385	282,270
50-73-02	Capital Equipment	0	0	0	0	34,472	221,634
50-73-03	Fleet Replacements	3,879	0	27,929	725	0	168,066
	<b>CAPITAL EQUIPMENT Totals:</b>	<b>3,879</b>	<b>11,778</b>	<b>89,057</b>	<b>725</b>	<b>42,857</b>	<b>671,970</b>
<u>DEBT SERVICE</u>							
50-74-05	Bond Interest Series 2010A	7,088	6,963	0	0	0	21,485
50-74-10	Bond Principal Series 2010A	24,088	24,088	0	0	0	101,050
50-74-20	Bond Series 2010B Principal	6,500	6,750	0	0	0	19,926
50-74-25	Bond Series 2010B Interest	5,970	5,847	0	0	0	13,549
50-74-26	Bond Interest Sales (SID)Ser13	0	0	0	0	0	2,288
50-74-27	Bond Principal Sales(SID)Ser13	0	0	0	0	0	14,589
50-74-28	Bond Interest RDA Ser 2003	0	0	0	0	0	0
50-74-29	Bond Series 2016	0	0	0	0	0	353,561

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>WATER ENTERPRISE FUND</u>							
<u>DEBT SERVICE (Cont.)</u>							
	DEBT SERVICE Totals:	43,646	43,648	0	0	0	526,448
<u>CONTRIBUTIONS &amp; TRANSFERS</u>							
50-75-01	Budgeted Increase Fund Balance	0	0	0	0	0	0
50-75-08	Transfer out G/F nonoperating	0	0	18,015	18,015	15,703	62,810
50-75-09	Due to DSF 65 - Ser2010B Princ	0	0	0	0	0	8,732
50-75-10	Due to DSF 65 - Ser2010B Inter	0	0	0	0	0	5,938
50-75-11	Due to Storm Fund 52- Ser10B P	0	0	0	0	0	1,343
50-75-12	Due to Storm Fund 52- Ser10B I	0	0	0	0	0	913
	CONTRIBUTIONS & TRANSFERS Totals:	0	0	18,015	18,015	15,703	79,736
	WATER ENTERPRISE FUND Revenue Totals:	308,718	319,556	350,768	320,862	356,112	8,038,322
	WATER ENTERPRISE FUND Expenditure Totals:	147,232	224,051	201,171	123,298	221,180	8,038,322
	WATER ENTERPRISE FUND Totals:	161,486	95,505	149,597	197,564	134,932	0

Acct No	Account Description	07/12-09/12	07/13-09/13	07/14-09/14	07/15-09/15	07/16-09/16	2016-17
		Pri YTD 4 Actual	Pri YTD 3 Actual	Pri YTD 2 Actual	Pri YTD Actual	Cur YTD Actual	Cur Year Budget
<u>SEWER ENTERPRISE FUND</u>							
<u>INVESTING REVENUES</u>							
51-36-10	Interest Earned	0	413	1,726	1,693	4,435	8,000
51-36-30	STAG Grant	0	1,406	0	0	0	0
51-36-40	Disposition of fixed assets	0	0	32,510	0	25,133	53,600
INVESTING REVENUES Totals:		0	1,819	34,236	1,693	29,568	61,600
<u>OPERATING REVENUES</u>							
51-37-01	Late Fees/ Penalties	0	3,325	2,920	4,151	4,001	11,000
51-37-02	Misc. Revenue	0	2,214	1,650	1,608	1,227	8,000
51-37-30	Sewer Service Charges	278,806	293,086	298,204	274,260	293,181	1,084,700
51-37-40	Sewer Connection Fees	1,080	1,020	1,040	1,873	1,060	3,000
OPERATING REVENUES Totals:		279,886	299,645	303,814	281,892	299,469	1,106,700
<u>CAPITAL REVENUES</u>							
51-39-03	Bond Proceeds	0	0	0	0	0	0
51-39-04	IRS BABs Interest Credit	0	0	0	0	0	4,605
51-39-05	Outside Revenue Sources	0	0	0	0	0	0
51-39-10	Impact Fees	0	1,087	0	0	0	9,000
51-39-19	Due from Debt Service Fund 65	0	0	0	0	0	15,579
51-39-21	Transfer In - CIP Class C	0	0	0	0	0	0
51-39-25	Use of Beginning Fund Balance	0	0	0	0	0	667,585
51-39-26	Charges for Services G/F	0	0	405	405	413	1,653

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>SEWER ENTERPRISE FUND</u>							
<u>CAPITAL REVENUES (Cont.)</u>							
	CAPITAL REVENUES Totals:	0	1,087	405	405	413	698,422
<u>OPERATING EXPENSES</u>							
51-70-20	Memberships, Books, Subscripti	0	0	0	0	0	650
51-70-23	Travel and Training	0	0	0	0	0	0
51-70-24	Office Supplies	63	32	19	64	52	830
51-70-25	Equipment O & M	0	0	1,902	638	0	2,000
51-70-28	Franchise Fees	8,364	8,793	8,946	8,228	8,795	32,542
51-70-30	Utility Bill Printing /Mailing	1,233	797	835	844	764	5,700
51-70-31	Professional and Technical	150	150	769	150	650	10,000
51-70-33	Central Weber Sewer	130,341	124,494	119,410	125,291	124,175	508,150
51-70-46	Services and Supplies	1,226	210	173	410	1,556	10,000
51-70-47	Bad Debt	0	0	0	0	0	0
51-70-50	Impact Fee Projects	0	0	0	0	0	9,000
51-70-52	Fleet Insurance	0	0	0	518	518	518
51-70-71	Charges for Services - GF	55,213	58,197	57,449	58,023	59,046	236,183
51-70-75	Budgeted Increase Fund Balance	0	0	0	0	0	0
51-70-95	Depreciation	0	0	0	0	0	0
	OPERATING EXPENSES Totals:	196,590	192,673	189,503	194,166	195,556	815,573

Acct No	Account Description	07/12-09/12	07/13-09/13	07/14-09/14	07/15-09/15	07/16-09/16	2016-17
		Pri YTD 4 Actual	Pri YTD 3 Actual	Pri YTD 2 Actual	Pri YTD Actual	Cur YTD Actual	Cur Year Budget
<u>SEWER ENTERPRISE FUND</u>							
<u>CAPITAL PROJECTS</u>							
51-72-03	SS5 375 W - 5000 to 4800 S	0	0	0	0	0	37,000
51-72-07	SS7 4800 S - WASHGT TO 500 W	16,006	0	0	0	0	0
51-72-08	SS8 4850-4800 S Outfall line	0	0	0	0	0	85,000
51-72-12	SS12 5200-5300 S & 400-500 W	0	89,616	6,992	0	0	0
51-72-17	SS17 trenchless 12" line	0	0	0	0	0	73,730
51-72-18	SS18 LIN 500 W & 4525 S-4900 S	0	0	0	1,930	0	72,221
51-72-19	SS19 Adams Ave line replacemen	0	0	0	0	0	0
51-72-20	SS20 Retaining Wall/Manholes	0	0	0	0	0	75,000
51-72-21	SS21 repair line under railroa	0	0	0	0	0	29,000
51-72-22	SS22 4750 S, 300-350 W	0	0	0	0	0	70,000
51-72-80	Public Works Facility	0	0	0	0	0	0
51-72-97	Capital Projects	0	0	0	0	0	0
	CAPITAL PROJECTS Totals:	16,006	89,616	6,992	1,930	0	441,951
<u>CAPITAL EQUIPMENT</u>							
51-73-02	Capital Equipment	0	0	0	0	0	154,381
51-73-03	Fleet Replacements	3,879	0	0	0	0	144,266
	CAPITAL EQUIPMENT Totals:	3,879	0	0	0	0	298,647

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>SEWER ENTERPRISE FUND</u>							
<u>DEBT SERVICE</u>							
51-74-05	Bond Interest Series 2010A	4,977	4,889	0	0	0	15,085
51-74-10	Bond Principal Series 2010A	16,913	16,913	0	0	0	70,950
51-74-12	Bond Series 2010C Interest	4,905	4,813	0	0	0	8,441
51-74-14	Bond Series 2010C Principal	8,250	8,500	0	0	0	18,785
51-74-25	Loan Payment	0	0	0	0	0	0
51-74-26	Bond Interest Sales (SID)Ser13	0	0	0	0	0	2,112
51-74-27	Bond Principal Sales(SID)Ser13	0	0	0	0	0	13,467
51-74-28	Bond Interest RDA Ser 2003	0	0	0	0	0	0
	DEBT SERVICE Totals:	35,045	35,115	0	0	0	128,840
<u>CONTRIBUTIONS AND TRANSFERS</u>							
51-75-01	Budgeted Increase Fund Balance	0	0	0	0	0	0
51-75-05	Charges for Services Water 50	0	0	0	0	0	153,655
51-75-08	Transfer out G/F nonoperating	0	0	405	409	413	1,653
51-75-09	Due to DSF 65 - Ser2010C Inter	0	0	0	0	0	7,095
51-75-10	Due to DSF 65 - Ser10C Princip	0	0	0	0	0	15,789
51-75-11	Due to Storm Fund 52 -Ser10C I	0	0	0	0	0	1,091
51-75-12	Due to Storm Fund 52 -Ser10C P	0	0	0	0	0	2,428
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	405	409	413	181,711

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>SEWER ENTERPRISE FUND</u>							
	SEWER ENTERPRISE FUND Revenue Totals:	279,886	302,551	338,455	283,990	329,450	1,866,722
	SEWER ENTERPRISE FUND Expenditure Totals:	251,520	317,404	196,900	196,505	195,969	1,866,722
	SEWER ENTERPRISE FUND Totals:	28,366 (	14,853 )	141,555	87,485	133,481	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>STORM WATER ENTERPRISE FUND</u>							
<u>REVENUE</u>							
52-33-10	Grant Revenue	0	420	0	0	0	0
	REVENUE Totals:	0	420	0	0	0	0
<u>OPERATING REVENUE</u>							
52-36-10	Interest Earned	0	6	643	689	1,925	2,000
52-36-20	Storm Water Service Charges	81,358	88,273	94,843	98,944	104,593	404,000
52-36-30	Miscellaneous Revenue	0	0	0	0	0	0
52-36-40	Disposition of fixed assets	0	0	4,900	0	0	33,800
	OPERATING REVENUE Totals:	81,358	88,279	100,386	99,633	106,518	439,800
<u>REVENUE</u>							
52-37-01	Late Fees/ Penalties	0	1,001	929	1,498	1,427	4,000
52-37-02	Misc. Revenue	0	0	( 3 )	0	0	0
	REVENUE Totals:	0	1,001	926	1,498	1,427	4,000
<u>CAPITAL REVENUES</u>							
52-39-03	Bond Proceeds	0	0	0	0	0	0
52-39-05	Outside Revenue Sources	0	0	0	0	0	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>STORM WATER ENTERPRISE FUND</u>							
<u>CAPITAL REVENUES (Cont.)</u>							
52-39-10	Impact Fees	0	1,327	0	536	0	5,000
52-39-17	Due from Water Fund 50 -Ser10B	0	0	0	0	0	2,256
52-39-18	Due from Sewer Fund 51	0	0	0	0	0	3,519
52-39-19	Due from Debt Service Fund 65	0	0	0	0	0	6,491
52-39-26	Charges for Serivces G/F nonop	0	0	0	3,825	3,966	15,865
52-39-30	Use of Beginning Fund Balance	0	0	0	0	0	350,324
	CAPITAL REVENUES Totals:	0	1,327	0	4,361	3,966	383,455
<u>OPERATING EXPENSES</u>							
52-70-21	Memberships, Books, Subscripts	0	0	0	0	0	760
52-70-24	Office Supplies	63	32	19	48	37	1,850
52-70-26	Equipment O&M	0	0	0	100	0	2,500
52-70-28	Franchise Fees	3,241	2,648	2,845	2,968	3,138	12,120
52-70-30	Utility Bill Printing /Mailing	1,233	797	835	844	764	6,244
52-70-31	Professional and Technical	150	2,714	2,065	150	1,781	13,450
52-70-46	Services and Supplies	1,796	369	1,285	882	38	15,000
52-70-47	Bad Debt	0	0	0	0	0	0
52-70-50	Impact Fee Projects	0	0	0	0	0	5,000
52-70-52	Fleet Insurance	0	0	0	444	444	445
52-70-71	Charges for Services - GF	36,809	38,798	38,299	38,682	39,364	157,455
52-70-95	Depreciation	0	0	0	0	0	0
	OPERATING EXPENSES Totals:	43,292	45,358	45,348	44,118	45,566	214,824

Acct No	Account Description	07/12-09/12	07/13-09/13	07/14-09/14	07/15-09/15	07/16-09/16	2016-17
		Pri YTD 4 Actual	Pri YTD 3 Actual	Pri YTD 2 Actual	Pri YTD Actual	Cur YTD Actual	Cur Year Budget
<u>STORM WATER ENTERPRISE FUND</u>							
<u>CAPITAL PROJECTS</u>							
52-71-02	4800 S - 350 E to 500 W	2,029	0	0	0	0	0
52-71-03	SD 5200 S. UTILITY DEDICATION	0	0	0	0	0	0
52-71-05	SD6 3500 S \$ 100 E	0	0	0	0	0	45,000
52-71-06	RR-6F 5000 S-Washing to 500 W	0	0	0	0	0	0
52-71-08	SD 450 West Project	0	8,870	378	0	0	0
52-71-16	SD16 Relief Line 4850 S-300 W	0	0	0	0	0	110,000
52-71-18	SD18 Relief line 300 W -4800 S	0	0	0	0	0	30,000
52-71-19	SD19 4300 S w/land drain	0	0	0	0	0	75,000
52-71-20	SD20 Detention Basin Park Outl	27,018	0	0	0	0	0
52-71-21	SD21 Intersection Improvements	12,433	0	0	0	0	31,030
52-71-50	300 W Ridgeline Storm Drain	0	0	0	0	0	0
52-71-60	Pressure Wash Station	0	0	0	0	0	0
52-71-80	Public Works Facility	0	0	0	0	0	0
CAPITAL PROJECTS Totals:		41,480	8,870	378	0	0	291,030
<u>CAPITAL EQUIPMENT</u>							
52-73-02	Capital Equipment	0	0	0	0	0	73,000
52-73-03	Fleet Replacements	3,879	0	0	2,335	0	101,095
52-73-05	CAPITAL LEASE INTEREST	1,134	0	0	0	0	0
CAPITAL EQUIPMENT Totals:		5,013	0	0	2,335	0	174,095

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>STORM WATER ENTERPRISE FUND</u>							
<u>DEBT SERVICE</u>							
52-74-02	CAPITAL LEASE PRINCIPAL	8,307	8,616	8,937	0	0	0
52-74-03	CAPITAL LEASE INTEREST	0	825	504	0	0	0
52-74-05	Bond Interest Series 2010A	3,016	2,963	0	0	0	9,142
52-74-10	Bond Principal Series 2010A	10,250	10,250	0	0	0	43,000
52-74-12	Bond Interest Rev Ser2010BC	0	0	0	0	0	2,004
52-74-14	Bond Principal Rev Ser2010BC	0	0	0	0	0	3,771
52-74-15	Interfund Loan Payment Refuse	0	0	0	0	0	0
52-74-26	Bond Interest Sales (SID)Ser13	0	0	0	0	0	880
52-74-27	Bond Principal Sales(SID)Ser13	0	0	0	0	0	5,611
52-74-28	Bond Interest RDA Ser 2003	0	0	0	0	0	0
52-74-29	Bond Princial Wtr Swr Ser10BC	0	0	0	0	0	0
52-74-30	Bond Interest Wtr Swr Ser10BC	0	0	0	0	0	0
	DEBT SERVICE Totals:	21,573	22,654	9,441	0	0	64,408
<u>CONTRIBUTIONS AND TRANSFERS</u>							
52-75-01	Budgeted Increase Fund Balance	0	0	0	0	0	0
52-75-05	Charges for Services Water 50	0	0	0	0	0	67,033
52-75-08	Transfer out G/F nonoperating	0	0	0	3,821	3,966	15,865
	CONTRIBUTIONS AND TRANSFERS Totals:	0	0	0	3,821	3,966	82,898

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>STORM WATER ENTERPRISE FUND</u>							
STORM WATER ENTERPRISE FUND Revenue Totals:		81,358	91,027	101,312	105,492	111,911	827,255
STORM WATER ENTERPRISE FUND Expenditure Totals:		111,358	76,882	55,167	50,274	49,532	827,255
STORM WATER ENTERPRISE FUND Totals: (		30,000 )	14,145	46,145	55,218	62,379	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>PARKS C I P FUND</u>							
<u>Revenues</u>							
53-35-05	Impact Fees	0	3,652	0	1,826	0	5,000
53-35-10	Contributions from Other Govts	0	0	0	0	0	65,043
	Revenues Totals:	0	3,652	0	1,826	0	70,043
<u>Contributions &amp; Transfers</u>							
53-36-20	Transfer in from General Fund	0	0	0	0	0	10,000
53-36-25	Transfer in from CIP Fund	0	0	0	0	0	0
53-36-90	Use of beginning fund balance	0	0	0	0	0	22,522
	Contributions & Transfers Totals:	0	0	0	0	0	32,522
<u>Other Improvements</u>							
53-70-28	Capital Facilities Plan	0	0	0	0	0	0
53-70-50	Impact Fee Projects	0	0	0	0	0	5,000
53-70-65	Budgeted Increase Fund Balance	0	0	0	0	0	0
	Other Improvements Totals:	0	0	0	0	0	5,000

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>PARKS C I P FUND</u>							
<u>Rohmer Park Improvements</u>							
53-71-01	PK16 Little Rohmer Restroom	0	0	3,695	0	0	0
53-71-02	Little Rohmer Park	0	0	0	0	0	0
53-71-04	Parking Lots	0	0	0	0	0	20,000
53-71-15	PK15 Rohmer Park Improvements	0	0	0	0	0	0
53-71-30	PK30 PK31 Rohmer road/parking	0	( 25 )	0	0	0	0
	Rohmer Park Improvements Totals:	0	( 25 )	3,695	0	0	20,000
<u>Lions Park Improvements</u>							
53-73-01	PK10 Lions Park Improvements	0	0	0	13,000	0	0
	Lions Park Improvements Totals:	0	0	0	13,000	0	0
<u>VanLeeuwen Park Improvements</u>							
53-74-13	PK13 VanLeeuwen Park Improve	0	0	0	0	0	11,500
	VanLeeuwen Park Improvements Totals:	0	0	0	0	0	11,500
<u>Open Space Improvements</u>							
53-75-05	Library Open Space	0	0	0	0	0	0
53-75-11	PK11 CIVIC CENTER PARK	0	5,193	0	0	0	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>PARKS C I P FUND</u>							
<u>Open Space Improvements (Cont.)</u>							
53-75-22	PK22 Fire Station Park	0	0	0	0	0	0
	Open Space Improvements Totals:	0	5,193	0	0	0	0
<u>Victory Park Improvements</u>							
53-76-07	PK7 Vicotry Park Improvements	0	0	0	4,104	5,176	66,065
	Victory Park Improvements Totals:	0	0	0	4,104	5,176	66,065
	PARKS C I P FUND Revenue Totals:	0	3,652	0	1,826	0	102,565
	PARKS C I P FUND Expenditure Totals:	0	5,168	3,695	17,104	5,176	102,565
	PARKS C I P FUND Totals:	0 (	1,516) (	3,695) (	15,278) (	5,176)	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Capital Projects Fund</u>							
<u>Revenue</u>							
55-38-05	Impact Fees - Police	0	247	0	73	0	0
55-38-06	Impact Fees - Fire	0	0	0	0	0	0
55-38-10	Other Financing Sources	0	0	0	0	0	0
55-38-11	Disposit of fixed assets -road	0	0	11,850	0	0	52,000
55-38-12	CDBG Proceeds	0	0	0	0	0	97,023
55-38-13	Disposition of Fixed Assets	0	0	9,920	10,465	56,768	65,500
55-38-14	Grant Revenue	0	0	0	0	0	0
	Revenue Totals:	0	247	21,770	10,538	56,768	214,523
<u>Contributions and Transfers</u>							
55-39-05	Outside Revenue Sources	0	0	0	0	0	0
55-39-25	Transfer in from GF	0	0	0	0	0	163,089
55-39-26	Loan Payment Enterprise Funds	0	0	0	0	0	0
55-39-27	Transfer in CFF 57	0	0	0	0	0	0
55-39-28	Transfer in FCP 54	0	0	0	0	0	0
55-39-29	Transfer from GF - Class C	0	0	0	0	0	490,968
55-39-40	Other Financing Sources	0	0	0	0	0	0
55-39-43	Use of Fund Balance - Class C	0	0	0	0	0	99,563
55-39-44	Use of Fund Balance - General	0	0	0	0	0	234,460
	Contributions and Transfers Totals:	0	0	0	0	0	988,080

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Capital Projects Fund</u>							
<u>Expenditures</u>							
55-40-40	Other Financing Uses	0	0	0	0	0	0
55-40-41	Charges for Services Water 50	0	0	0	0	0	83,477
55-40-42	Transfer to DSF 65	0	0	0	0	0	82,061
55-40-43	Transfer to General Fund	0	0	0	0	0	0
55-40-44	Transfer to Capital Facilities	0	0	0	0	0	0
55-40-46	Transfer to Parks/Fire CIP	0	0	0	0	0	0
55-40-60	Budgeted Increase Fund Balance	0	0	0	0	0	0
	Expenditures Totals:	0	0	0	0	0	165,538
<u>Road Maintenance</u>							
55-41-02	RS2	114,915	0	0	261,875	0	409,138
	Road Maintenance Totals:	114,915	0	0	261,875	0	409,138
<u>Road Fleet</u>							
55-42-01	RF1	3,879	0	0	0	0	143,793
55-42-02	Road Equipment	0	0	0	0	0	88,000
	Road Fleet Totals:	3,879	0	0	0	0	231,793

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Capital Projects Fund</u>							
<u>Road Reconstruction Projects</u>							
55-43-02	RR-2F 4800 S Wash. Blvd-500 W	9,082	0	0	0	0	0
55-43-04	5700 South Road Improvements	0	0	0	0	0	0
55-43-06	RR-6F 5000 S-Wash Blvd - 500 W	0	0	0	0	0	0
55-43-08	300 West Road Project	0	0	0	0	0	1,600
55-43-09	RR9 450 West Pjct	0	6,482	0	0	0	0
55-43-10	300 West Riverdale Project	0	0	0	0	0	0
55-43-25	Adams Ave reconstruct	0	0	0	0	0	0
	Road Reconstruction Projects Totals:	9,082	6,482	0	0	0	1,600
<u>Buildings</u>							
55-45-04	BM4	0	0	0	1,473	0	66,890
55-45-05	Fire/Senior Center Complex	0	0	0	0	0	0
55-45-10	Impact Fee Projects	0	0	0	0	0	0
55-45-80	Public Works Facility	0	0	0	0	0	0
	Buildings Totals:	0	0	0	1,473	0	66,890
<u>Information Technology</u>							
55-50-01	IT Replacements/Upgrades	328	1,375	0 (	648 )	0	36,509
	Information Technology Totals:	328	1,375	0 (	648 )	0	36,509

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Capital Projects Fund</u>							
<u>Non-Road Fleet</u>							
55-60-01	Fleet Replacements Non-Streets	20,365	0	4,694	3,684	0	118,374
55-60-02	Equipment Non-Streets	0	0	0	0	0	172,761
	Non-Road Fleet Totals:	20,365	0	4,694	3,684	0	291,135
	Capital Projects Fund Revenue Totals:	0	247	21,770	10,538	56,768	1,202,603
	Capital Projects Fund Expenditure Totals:	148,569	7,857	4,694	266,384	0	1,202,603
	Capital Projects Fund Totals: (	148,569 ) (	7,610 )	17,076 (	255,846 )	56,768	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>CAPITAL FACILITIES FUND</u>							
<u>Capital Expenditures</u>							
57-40-35	Equipment	0	0	0	0	0	0
57-40-40	Building Construction Costs	0	0	0	0	0	0
57-40-45	Fire Station /Demo- CDBG	0	0	0	0	0	0
57-40-50	Landscaping	0	0	0	0	0	0
	Capital Expenditures Totals:	0	0	0	0	0	0
<u>Other Financing Uses</u>							
57-45-05	Other Financing Use	0	0	0	0	0	0
57-45-10	Bond Issuance Costs	0	0	0	0	0	0
	Other Financing Uses Totals:	0	0	0	0	0	0
<u>Debt Service</u>							
57-50-79	Sales Tax Bond 2009 Principal	0	0	0	0	0	0
57-50-80	Sales Tax Bond 2009 Interest	0	0	0	0	0	0
57-50-81	Sales Tax Bond 2013 Principal	0	0	0	0	0	0
57-50-82	Sales Tax Bond 2013 Interest	0	0	0	0	0	0
	Debt Service Totals:	0	0	0	0	0	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>CAPITAL FACILITIES FUND</u>							
<u>Department 57-51</u>							
57-51-01	Transfer to CPF 55	0	0	0	0	0	0
	Department 57-51 Totals:	0	0	0	0	0	0
<u>Contributions &amp; Transfers</u>							
57-70-65	Budgeted Increase Fund Balance	0	0	0	0	0	0
	Contributions & Transfers Totals:	0	0	0	0	0	0
	CAPITAL FACILITIES FUND Totals:	0	0	0	0	0	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Debt Service Fund</u>							
<u>Source 65-36</u>							
65-36-10	Interest Earned	0	0	0	1	4	0
	Source 65-36 Totals:	0	0	0	1	4	0
<u>REVENUES</u>							
65-39-10	GO Property Taxes	2,881	2,936	3,643	3,686	2,799	389,678
65-39-15	General Obligation Int Ernings	0	0	0	0	0	0
65-39-30	Due from CPF 55	0	0	0	0	0	82,061
65-39-31	Due from SID 66	0	0	0	0	0	81,410
65-39-32	Due from Water Fund 50	0	0	0	0	0	14,670
65-39-33	Due from Sewer Fund 51	0	0	0	0	0	22,884
65-39-40	Other Financing Sources	0	0	0	0	0	0
65-39-41	Use of fund balance	0	0	0	0	0	1,750
	REVENUES Totals:	2,881	2,936	3,643	3,686	2,799	592,453
<u>EXPENDITURES</u>							
65-40-40	Other Financing Uses	0	0	0	0	0	0
65-40-52	Bond Interest GO Ref Ser 2015	0	0	0	0	14,110	26,678
65-40-53	Bond Principal GO Ref Ser 2015	0	0	0	0	363,000	363,000
65-40-54	Muni Equipment Lease Principal	0	0	0	20,961	21,412	43,054
65-40-55	Muni Equipment Lease Interest	0	0	0	2,354	1,903	3,577
65-40-56	Bond Principal Sales Tax Ser13	0	0	0	0	0	67,333

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Debt Service Fund</u>							
<u>EXPENDITURES (Cont.)</u>							
65-40-57	Bond Interest Sales Tax Ser13	0	0	0	0	0	10,560
65-40-58	Bond Princial Wtr Swr Ser10BC	0	0	0	0	0	24,521
65-40-59	Bond Interest Wtr Swr Ser10BC	0	0	0	0	0	13,033
65-40-60	Series 2005 GO bond principal	285,000	295,000	305,000	339,000	0	0
65-40-61	Series 2005 GO bond interest	57,693	52,848	47,464	41,745	0	0
65-40-63	Other	0	0	0	1,000	1,000	1,750
65-40-64	Bond Issuance Costs	0	0	0	0	0	0
	EXPENDITURES Totals:	342,693	347,848	352,464	405,060	401,425	553,506
<u>CONTRIBUTIONS &amp; TRANSFERS</u>							
65-75-09	Due to Water Fund 50	0	0	0	0	0	16,877
65-75-10	Due to Sewer Fund 51	0	0	0	0	0	15,579
65-75-11	Due to Storm Fund 52	0	0	0	0	0	6,491
	CONTRIBUTIONS & TRANSFERS Totals:	0	0	0	0	0	38,947

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>Debt Service Fund</u>							
	Debt Service Fund Revenue Totals:	2,881	2,936	3,643	3,687	2,803	592,453
	Debt Service Fund Expenditure Totals:	342,693	347,848	352,464	405,060	401,425	592,453
	Debt Service Fund Totals: (	339,812)	( 344,912)	( 348,821)	( 401,373)	( 398,622)	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>SID Capital Projects Fund</u>							
<u>Revenue</u>							
66-39-10	Owner Assessment Collections	0	8,555	0	6,454	0	80,660
66-39-11	Late fees and penalties	0	0	0	65	0	0
66-39-15	Interest Earnings	0	0	0	61	0	0
66-39-40	Other Financing Sources	0	0	0	0	0	0
66-39-41	Use of Beginning Fund Balance	0	0	0	0	0	1,668
	Revenue Totals:	0	8,555	0	6,580	0	82,328
<u>Operating Expenditures</u>							
66-40-40	Other Financing Uses	0	0	0	0	0	0
66-40-62	Professional and Technical	750	0	0	0	0	0
66-40-63	Charges for services G/F	221	223	225	230	230	918
	Operating Expenditures Totals:	971	223	225	230	230	918
<u>Debt Service</u>							
66-50-60	Retirement of Bonds	35,000	98,057	0	0	0	0
66-50-61	Interest on Bonds	24,865	0	0	0	0	0
	Debt Service Totals:	59,865	98,057	0	0	0	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>SID Capital Projects Fund</u>							
<u>Department 66-55</u>							
66-55-01	Transfer to CFF 57	0	0	0	0	0	0
66-55-02	Tranfer to DSF 65	0	0	0	0	0	81,410
Department 66-55 Totals:		0	0	0	0	0	81,410
SID Capital Projects Fund Revenue Totals:		0	8,555	0	6,580	0	82,328
SID Capital Projects Fund Expenditure Totals:		60,836	98,280	225	230	230	82,328
SID Capital Projects Fund Totals:		( 60,836 )	( 89,725 )	( 225 )	6,350	( 230 )	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>REDEVELOPMENT AGENCY FUND</u>							
<u>INTERGOVERNMENTAL REVENUE</u>							
70-31-10	Tax Increment - Southeast	4,311	4,282	5,360	5,370	4,022	398,372
70-31-11	Tax Increment - Central B/D	166	161	258	252	189	19,800
70-31-14	Grant Revenue	0	0	0	0	0	254,814
INTERGOVERNMENTAL REVENUE Totals:		4,477	4,443	5,618	5,622	4,211	672,986
<u>OTHER REVENUE</u>							
70-36-10	Interest Income	0	0	0	0	2,170	0
OTHER REVENUE Totals:		0	0	0	0	2,170	0
<u>CONTRIBUTIONS &amp; TRANSFERS</u>							
70-39-25	Transfer in GF 10 Southeast	0	0	0	0	0	105,423
70-39-26	Transfer in GF 10 Cen Bus Dist	0	0	0	0	0	5,200
70-39-40	Use of Beginning Fund Balance	0	0	0	0	0	839,618
CONTRIBUTIONS & TRANSFERS Totals:		0	0	0	0	0	950,241
<u>OPERATING EXPENDITURES</u>							
70-40-11	Salaries and Wages	3,000	3,000	3,000	3,000	3,600	14,400
70-40-13	Benefits	230	230	230	230	353	1,100

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>REDEVELOPMENT AGENCY FUND</u>							
<u>OPERATING EXPENDITURES (Cont.)</u>							
70-40-21	Memberships, Books, Subscripti	0	0	225	225	225	2,800
70-40-23	Travel and Training	921	2,076	0	22	0	1,000
70-40-24	Office Supplies	0	0	0	36	0	0
70-40-31	Professional and Technical	0	0	99	4,728	0	0
70-40-46	Misc. Services and Supplies	0	0	0	0	0	0
70-40-48	RDA Increment Incentive	0	0	0	0	0	0
70-40-50	Charges for services GF 10	11,581	12,160	12,768	13,406	1,413	5,652
OPERATING EXPENDITURES Totals:		15,732	17,466	16,322	21,647	5,591	24,952
<u>CENTRAL BUSINESS DISTRICT</u>							
70-44-31	Professional and Technical	0	0	0	0	0	0
70-44-46	300 W. Riverdale Rd Pjct	0	0	0	0	0	0
70-44-47	Road Maintenance	0	0	0	2,252	0	0
70-44-48	Redevelopment Projects CBD	0	0	0	0	0	181,356
70-44-50	Charges for services Water 50	0	0	0	0	0	8,550
70-44-71	Charges for Services GF 10	0	0	0	0	0	0
CENTRAL BUSINESS DISTRICT Totals:		0	0	0	2,252	0	189,906
<u>SOUTHEAST PROJECT AREA</u>							
70-45-31	Professional and Technical	0	0	0	0	0	0
70-45-45	Project Area Lighting - SE	0	0	0	0	0	65,900

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
<u>REDEVELOPMENT AGENCY FUND</u>							
<u>SOUTHEAST PROJECT AREA (Cont.)</u>							
70-45-46	Adams Avenue Reconstruction	338	14,740	0	746	105	296,470
70-45-47	Road Maintenance	0	0	0	69,414	0	0
70-45-48	Capital Projects - Southeast	0	0	0	0	0	940,499
70-45-50	Charges for services Water 50	0	0	0	0	0	105,500
70-45-71	Charges for Services GF 10	0	0	0	0	0	0
	SOUTHEAST PROJECT AREA Totals:	338	14,740	0	70,160	105	1,408,369
<u>DEBT SERVICE</u>							
70-50-79	Series 2003 bond principal	0	0	0	0	0	0
70-50-80	Series 2003 bond interest	0	0	0	0	0	0
	DEBT SERVICE Totals:	0	0	0	0	0	0
<u>REDEVELOPMENT AGENCY FUND</u>							
	MISC REVENUE Revenue Totals:	4,477	4,443	5,618	5,622	6,381	1,623,227
<u>REDEVELOPMENT AGENCY FUND</u>							
	MISC REVENUE Expenditure Totals:	16,070	32,206	16,322	94,059	5,696	1,623,227
<u>REDEVELOPMENT AGENCY FUND</u>							
	MISC REVENUE Totals: (	11,593)	( 27,763)	( 10,704)	( 88,437)	685	0

Acct No	Account Description	07/12-09/12 Pri YTD 4 Actual	07/13-09/13 Pri YTD 3 Actual	07/14-09/14 Pri YTD 2 Actual	07/15-09/15 Pri YTD Actual	07/16-09/16 Cur YTD Actual	2016-17 Cur Year Budget
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Report Criteria:  
Account.Acct No = All  
Account Detail

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# ALERT: Changes to FY 2017 B&C Road Fund Projections



In early June, ULCT received troubling information about *HB 60 Class B & Class C Road Fund Amendments* from the 2016 legislative session. After significant research and analysis, we now know that **HB 60 shifted between \$8.5 and \$8.8 million dollars from cities and towns to counties**—particularly to 11 rural counties. We confirmed our analysis with the Utah Department of Transportation on June 15. Rep. Johnny Anderson sponsored HB 60 on behalf of the Utah Association of Counties, and stated that the intent was to “correct a calculation error” in HB 362. ULCT has a duty to notify you that you will not see the revenues in FY 2017 that you expected from the previous HB 362 gas tax projections because of the change to the hold harmless formula in HB 60. Updated ULCT projections are included in this document below.

HB 60 modified the gas tax component from the 2015 HB 362 comprehensive transportation compromise between legislators, the business community, counties, transit, towns, and cities.

HB 362 changed the gas tax from \$0.245/gallon to a 12% sales tax on the average rack price of fuel—the equivalent of a \$0.294/gallon rate or a 20% tax increase. Cities, towns, and counties receive 30% of the motor fuel tax fund (Class B&C) based on a 50% population ratio and 50% weighted lane mile ratio. In FY 2015, cities received 64% of the Class B&C fund and counties received 36% of the fund because cities have a higher proportion of population and paved roads. HB 362 also modified the weighted lane mile calculation and the Class B&C hold harmless formula, a formula which originated in 1997 to benefit rural entities.

During and after negotiations on HB 362, all stakeholders—Utah League of Cities and Towns, Utah Association of Counties, Utah Department of Transportation, Salt Lake Chamber, Utah Transportation Coalition, Wasatch Front Regional Council, and other transportation organizations—agreed upon and distributed projections in spring 2015 of motor fuel tax revenue. Many cities and towns utilized the projections [located here](#) in their FY 2017 budgets.

Entity	Original ULCT HB 362 Projection: New Gas Tax Revenue	Original ULCT HB 362 Projection % Increase
Cities & towns	\$14,511,899	17.25%
All 29 counties	\$8,273,967	17.59%
<i>11 hold harmless counties</i>	\$2,679,967	15.53%

However, HB 362 was later interpreted in a manner that created a discrepancy with the gas tax projections which resulted in reduced revenues for counties. Therefore, the Utah Association of Counties initiated HB 60 which allegedly sought to “correct a calculation error” of HB 362. ULCT and the other aforementioned stakeholders did not receive any data about HB 60’s financial impact or a notification from the legislature’s fiscal impact review process for local government. Thus, all of the other stakeholders believed the HB 60 impact was to reconcile the HB 362 language with the agreed upon expectation of published gas tax revenue projections. However, we now know that the HB 60 hold harmless formula shifted \$8.5-8.8 million of projected city and town revenues to counties—primarily to the 11 rural hold harmless counties.

ULCT has projected the HB 60 impact in this document on the new motor fuel tax revenue using:

- FY 2015 B&C distribution, the last full year prior to the gas tax increase
- FY 2017 B&C distribution estimates, the first full year after the gas tax increase is fully implemented

Entity	FY 2015 B&C Distribution	Estimated FY 2017 B&C Distribution	Increase from FY 2015	% Increase from FY 2015
Cities & towns	\$84,103,211	\$91,314,082	\$7,210,871	8.57%
All 29 counties	\$47,049,611	\$63,842,205	\$16,792,594	36.85%
<i>11 hold harmless counties</i>	\$17,270,052	\$31,388,139	\$14,118,087	81.75%

**ULCT is diligently working with transportation stakeholders and the legislature to resolve HB 60 and honor our HB 362 commitment and understanding. ULCT will conduct a webcast in partnership with Utah State University on Tuesday, June 21 at 10:00 AM to provide you with more details.** Please contact ULCT at 801-328-1601.

Entity	FY 2015 B&C Distribution	Estimated FY 2017 B&C Distribution (HB 60)*	Increase from FY 2015	% Increase from FY 2015
Washington County	\$ 1,369,290	\$ 1,622,757	\$ 253,467	18.51%
Apple Valley	\$ 50,292	\$ 67,824	\$ 17,532	34.86%
Enterprise	\$ 88,729	\$ 94,188	\$ 5,459	6.15%
Hildale	\$ 90,201	\$ 105,740	\$ 15,540	17.23%
Hurricane	\$ 605,016	\$ 748,593	\$ 143,577	23.73%
Ivins	\$ 290,591	\$ 315,562	\$ 24,972	8.59%
LaVerkin	\$ 143,974	\$ 155,801	\$ 11,827	8.21%
Leeds	\$ 47,241	\$ 50,384	\$ 3,143	6.65%
New Harmony	\$ 9,467	\$ 10,406	\$ 939	9.92%
Rockville**	\$ 16,057	\$ 28,886	\$ 12,829	79.90%
Santa Clara	\$ 242,349	\$ 262,072	\$ 19,723	8.14%
Springdale	\$ 18,457	\$ 19,921	\$ 1,464	7.93%
St George	\$ 2,551,341	\$ 2,756,593	\$ 205,251	8.04%
Toquerville	\$ 75,671	\$ 81,576	\$ 5,905	7.80%
Virgin	\$ 67,926	\$ 77,001	\$ 9,075	13.36%
Washington	\$ 768,791	\$ 823,148	\$ 54,357	7.07%
<b>Municipal Subtotal</b>	<b>\$ 5,066,102</b>	<b>\$ 5,597,695</b>	<b>\$ 531,592</b>	<b>10.49%</b>
<b>Countywide Total</b>	<b>\$ 6,435,392</b>	<b>\$ 7,220,452</b>	<b>\$ 785,059</b>	<b>12.20%</b>

Wayne County**	\$ 1,008,317	\$ 1,813,970	\$ 805,653	79.90%
Bicknell	\$ 29,830	\$ 31,309	\$ 1,479	4.96%
Hanksville	\$ 13,350	\$ 14,125	\$ 775	5.80%
Loa	\$ 40,215	\$ 42,389	\$ 2,175	5.41%
Lyman	\$ 18,903	\$ 19,905	\$ 1,002	5.30%
Torrey	\$ 16,208	\$ 17,126	\$ 918	5.67%
<b>Municipal Subtotal</b>	<b>\$ 118,506</b>	<b>\$ 124,854</b>	<b>\$ 6,349</b>	<b>5.36%</b>
<b>Countywide Total</b>	<b>\$ 1,126,823</b>	<b>\$ 1,938,824</b>	<b>\$ 812,002</b>	<b>72.06%</b>

Weber County	\$ 1,315,244	\$ 1,420,800	\$ 105,556	8.03%
Farr West	\$ 198,674	\$ 214,645	\$ 15,971	8.04%
Harrisville	\$ 178,051	\$ 193,331	\$ 15,280	8.58%
Hooper	\$ 297,973	\$ 318,931	\$ 20,958	7.03%
Huntsville	\$ 40,409	\$ 42,590	\$ 2,182	5.40%
Marriott/Slaterville	\$ 89,988	\$ 95,462	\$ 5,474	6.08%
North Ogden	\$ 589,622	\$ 636,603	\$ 46,982	7.97%
Ogden	\$ 2,666,921	\$ 2,887,088	\$ 220,167	8.26%
Plain City	\$ 214,650	\$ 230,543	\$ 15,893	7.40%
Pleasant View	\$ 281,601	\$ 305,141	\$ 23,540	8.36%
Riverdale	\$ 261,723	\$ 283,867	\$ 22,144	8.46%
Roy	\$ 1,105,099	\$ 1,200,935	\$ 95,836	8.67%
South Ogden	\$ 504,495	\$ 548,198	\$ 43,703	8.66%
Uintah	\$ 54,741	\$ 58,582	\$ 3,841	7.02%
Washington Terrace	\$ 271,536	\$ 298,676	\$ 27,140	10.00%
West Haven	\$ 368,283	\$ 396,608	\$ 28,325	7.69%
<b>Municipal Subtotal</b>	<b>\$ 7,123,766</b>	<b>\$ 7,711,201</b>	<b>\$ 587,435</b>	<b>8.25%</b>
<b>Countywide Total</b>	<b>\$ 8,439,010</b>	<b>\$ 9,132,001</b>	<b>\$ 692,992</b>	<b>8.21%</b>

\* Based on FY 2017 B&C Fund estimates from the Utah Department of Transportation

\*\* Hold harmless entity

**CITY OF WASHINGTON TERRACE  
RESOLUTION 16-17**

**2016 REPORT ON THE MIHP**

**A RESOLUTION OF THE CITY OF WASHINGTON TERRACE, UTAH,  
APPROVING THE 2016 REPORT ON THE MODERATE INCOME  
HOUSING PLAN (MIHP); AND DIRECTING STAFF TO FORWARD  
COPY OF SAID REPORT TO THE REQUIRED ENTITIES.**

**WHEREAS**, the City of Washington Terrace (hereinafter “City”) is a municipal corporation, duly organized and existing under the laws of the state of Utah;

**WHEREAS**, *Utah Code Annotated* §10-9A-408, 1953 as amended, requires the City to make a biannual Report on its Moderate Income Housing Plan (MIHP);

**WHEREAS**, the City Council of the City is the legislative body acting upon this Resolution;

**WHEREAS**, *Utah Code Annotated* §10-3-717, 1953 as amended, authorizes the legislative body to exercise administrative powers by resolution;

**WHEREAS**, the City desires to comply with state law in making its 2016 Report on the MIHP by approving this Resolution;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Washington Terrace, Utah, acting as the legislative body, hereby adopts and approves the 2016 Report on the City’s Moderate Income Housing Plan (MIHP). Said 2016 Report is attached hereto as Exhibit “A” and incorporated herein by this reference. The City Recorder is directed to forward a copy of the 2016 Report as required by state law.

PASSED AND APPROVED by the City Council this 15th day of November, 2016.

\_\_\_\_\_  
MARK C. ALLEN, Mayor

ATTEST:

\_\_\_\_\_  
AMY RODRIGUEZ, City Recorder

Roll Call Vote  
Council Member Barker  
Council Member Brown  
Council Member Jensen  
Council Member Monsen  
Council Member Shupe



# **MODERATE INCOME HOUSING PLAN**

## **2016 BIENNIAL UPDATE REPORT**

**November 15, 2016**  
Approved by the Legislative Body

City of Washington Terrace  
5249 South 400 East  
Washington Terrace, UT 84405  
Phone: 801-393-8681

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**MODERATE INCOME HOUSING PLAN  
2009 BIENNIAL UPDATE REPORT**

**I. INTRODUCTION.**

This Moderate Income Housing Plan 2016 Biannual Update Report (Report) is in compliance with *Utah Code Annotated* §10-9a-408. This state statute provides that the City Council, acting in its capacity as the legislative body of the City of Washington Terrace, Utah (City), is to make a biannual Report on its Moderate Income Housing Plan (MIHP).

A MIHP is required as an element of the General Plan as set forth in *Utah Code Annotated* §10-9a-403. The purpose of the MIHP is to address the need for the development of additional moderate income housing within the City, and to provide a realistic opportunity to meet estimated needs for additional moderate income housing if long-term projections for land use and development occur. *Utah Code Annotated* §10-9a-103 defines “moderate income housing” as “housing occupied or reserved for occupancy by households with a gross household income equal to or less than 80% of the median gross income for households of the same size in the county in which the city is located.”

The biannual review of the MIHP provides the opportunity to give this Report on the implementation of the MIHP along with the City’s findings made during the review. The primary objective of the City’s MIHP is to promote home-ownership opportunities for moderate income households. It also seeks to allow households of moderate income to benefit from and fully participate in all aspects of neighborhood and community life. To accomplish this, the MIHP makes projections of housing needs and factors that may affect housing for households of moderate income. The City previously adopted its Affordable Housing Plan which is the equivalent to the Moderate Income Housing Plan. This Report is made based upon the requirements of state law set forth in *Utah Code Annotated* §10-9a-408

**II. BIENNIAL REPORTING REQUIREMENT.**

According to *Utah Code Annotated* §10-9a-408, the legislative body shall biennially update its Moderate Income Housing Plan, as follows:

- A. Review the moderate income housing plan element of its general plan and its implementation; and,
- B. Prepare a report setting forth the findings of the review.

According to state statute, this Report addresses the following:

- A. Efforts made by the City to reduce, mitigate, or eliminate local regulatory barriers to moderate income housing.
- B. Actions taken by the City to encourage preservation of existing moderate income housing and development of new moderate income housing.
- C. Progress made within the city to provide moderate income housing, as measured by permits issued for new units of moderate income housing.

- D. Efforts made by the City to coordinate moderate income housing plans and actions with neighboring municipalities.

As required by state law, a copy of this Report is also sent by the City to the Utah Department of Community and Culture and the Wasatch Front Regional Council (WFRC), which is the association of governments where the City is located.

### **III. COMMUNITY DATA.**

#### **A. Geography and Demographics.**

The City of Washington Terrace is located at 41°10'21"N, 111°58'40"W. According to the United States Census Bureau, the City has a total area of 1.9 miles, all land.

The U.S. Census Bureau estimates the current population of the City to be 9,177. The racial makeup of the city is 81% White, 13% Hispanic, with the remaining percent being other races. The U.S. Census Bureau currently estimates 2,629 housing units in the City with an average household size is 2.56 persons. The home ownership rate is estimated to be 61.2%.<sup>1</sup>

The City is located in the Ogden-Clearfield Metropolitan Statistical Area (MSA). Based upon data from the U.S. Department of Housing and Urban Development (HUD), the 2016 median household income level for a household is \$70,800 per year. Moderate income is a household that earns 80% of the median income which calculates to \$56,640 per year

#### **B. Moderate Income Housing Data.**

Moderate income housing is defined by state law as housing occupied or reserved for occupancy by households with a gross household income equal to or less than 80% of the median gross income for households of the same size in the county in which the city is located. The City of Washington Terrace, Utah, is located in Weber County; and is within the Ogden-Clearfield Metropolitan Statistical Area (MSA) as defined by the U.S. Department of Housing and Urban Development (HUD).

HUD tracks the median income for the City's MSA. The City is located in the Ogden-Clearfield Metropolitan Statistical Area (MSA). Based upon data from the U.S. Department of Housing and Urban Development (HUD), the 2016 median household income level for a household is \$73,500 per year. Moderate income is a household that earns 80% of the median income which calculates to \$58,800 per year.<sup>2</sup>

The number of dwelling units as provided by the Weber County Assessor's Office and updated with new permits is as follows:

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<sup>1</sup> U.S. Census Bureau – QuickFacts for Washington Terrace City, Utah.

<sup>2</sup> 2015 Community Development Block Grant (CDBG) Handbook. State of Utah.

# of Units	Price Range	# of Units	Price Range
33	Up to \$75,000	79	\$200,001 to \$225,000
231	\$75,001 to \$100,000	29	\$225,001 to \$250,000
840	\$100,001 to \$125,000	59	\$250,001 to \$275,000
766	\$125,001 to \$150,000	38	\$275,001 to \$300,000
252	\$150,001 to \$175,000	47	\$300,001 to \$350,000
200	\$175,001 to \$200,000	55	\$350,001 and more
Total Single-family Housing Units: 2,629			

To determine the stock of moderate income housing, this Report determines the estimated number of single-family housing units in the city. Next, this Report determines the amount that a moderate income household would likely qualify for a home mortgage. This Report will only use data from a conventional 30-year mortgage with the standard down payment. This Report does not address unconventional financing, interest only loans, ARMs, or similar financing.

According to data provided by America First Credit Union, one of the largest lenders in the area, a moderate household would qualify to purchase a house valued at or below \$233,414.00.<sup>3</sup> For the purposes of this Report, the percent of moderate income housing available in the City is based upon borrowing for homes valued approximately at or below \$233,414.00.

There are an estimated 2,629 single-family housing units in the City. Of these 2,629 single-family housing units, an estimated 2,415 housing units are within the price range of a moderate income household. This represents 92% of the total housing stock in the City being available to a moderate income household.

#### **IV. BIENNIAL REVIEW AND REPORT OF FINDINGS.**

##### **A. Efforts made by the City to reduce, mitigate, or eliminate local regulatory barriers to moderate income housing.**

The City addresses its efforts in the reduction, mitigation, or elimination of barriers for moderate income housing as part of the MIHP. The City finds that it has an interest in providing for moderate income housing for its residents. The City finds that it has historical roots as a community that greatly supports moderate income households dating back to the era of World War II. In the 1940s, the United States government created large housing projects to house workers at military facilities support the war effort. These housing projects spawned the birth of the City of Washington Terrace, Utah. The project created approximately 1,400 two-bedroom single-family homes in a barrack-style housing project. These projects were geared to house moderate income families, which subsequently became the nucleus of the City.

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<sup>3</sup> America First Credit Union. How Much Can You Afford?

After World War II, the community converted the housing surplus to permanent structures. Through painstaking planning efforts, residents negotiated with the government to utilize the temporary infrastructure to create a permanent community. The Washington Terrace Non-profit Housing Corporation purchased the housing project from the government for \$2.25 million September 1, 1950. On December 12, 1958, the official City of Washington Terrace incorporated, and has since that time been a leader in the community in providing housing for moderate income households.

In 2006, the City identified the need for Neighborhood Revitalization to help with problems relating to deterioration of the housing stock and infiltration of criminal activities into local neighborhoods. A community Open House was held in August 2006 to obtain public input on improving neighborhoods. Comments were taken and reviewed by the planning commission and city council and formulated into an ordinance to increase the area available for home-ownership opportunities in the City. One of the City's goals in its Neighborhood Revitalization efforts is to better provide opportunities for home-ownership for moderate income families.

At the end of 2008, as part of the Neighborhood Revitalization efforts, the City implemented a Good Landlord Program for rental properties in the City. Since 2009, this Good Landlord Program has been fully functional. The City provides landlord training and information to assist landlords with problem tenants. The City also tracks the number of rental units in the City as part of this program. Currently, the City has inventoried approximately 750 rental units in the City. The City continues to find additional rental inventory, specifically single-family homes converted to rental units that were previously unknown to be rental units. The City, consistent with U.S. Census data estimates that rental units constitute approximately 38.2% of the entire City housing stock.

The City finds that approximately 92% of the City's housing stock is within the range of moderate income households. The City encourages individuals to utilize state or federal programs to promote the construction of moderate income housing, as well as encourages programs offered by the Utah Housing Finance Agency. However, the City finds that moderate income housing should not be implemented on hazardous or sensitive land areas. These areas include flood plain, geologically unstable areas, areas incompatible with development based upon a known or unknown hazard. The City seeks to avoid potential zoning discrimination that may arise by locating moderate income housing in or near hazardous or sensitive land areas.

It should also be noted that there are many more elements that involve the housing market beyond the City. These elements include predatory lending, sub-prime mortgage default, inflation, interest rates, unemployment, and similar. These elements may negatively affect moderate income housing opportunities notwithstanding all the efforts made by the city to encourage the same. The City finds that moderate income housing barriers from predatory lending practices and sub-prime loans are more significant than regulatory barriers. The City is only a small part of a greater whole in the housing market.

**B. Actions taken by the City to encourage preservation of existing moderate income housing and development of new moderate income housing.**

Since 2009, the moderate income housing stock for single-family homes in the City has remained stable around 92% of the total housing stock. Based upon this data that 92% of the City's owner-occupied housing stock available to moderate income households, it is determined that the current and ongoing land use policies and practices of the City have not limited moderate income housing opportunities.

Additionally, the City is reviewing its General Plan policies and practices in 2016 to determine if any changes will be considered. Part of this review may include opportunities for moderate income housing.

**C. Progress made within the City to provide moderate income housing, as measured by permits issued for new units of moderate income housing.**

In the last two years there has been three (3) new owner-occupied dwelling unit constructed. None of these new units are within the range of moderate income households. This trend is likely to continue as the City has almost reached build-out.

**D. Efforts made by the City to coordinate moderate income housing plans and actions with neighboring municipalities.**

The City provides a copy of this Report to adjoining cities in an effort to coordinate the MIHP with neighboring municipalities. The City is willing to discuss this Report and assist other cities in addressing moderate income housing issues. At the time the original Moderate Income Housing Plan was prepared, the City of Washington Terrace, Utah, obtained moderate income housing information for multiple other cities including: North Ogden, South Ogden, and Ogden City.

A copy of this Report is also made available to the Department of Community and Culture and the WFRC, the association of governments in which the City is located, at the following address:

Utah Department of Workforce Services  
Housing and Community Development Division  
140 East 300 South  
Salt Lake City, Utah 84111

Wasatch Front Regional Council  
Attn: Sam Klemm  
295 North Jimmy Doolittle Road  
Salt Lake City, UT 84116

**V. CONCLUSION**

The current median household income for the City is \$73,500.00, per annum, making the current moderate household income \$58,800.00 (80% of median income). The City has 2,415 single-family dwelling units. This Report concludes that 92% the single-family units qualify as housing within the range of a moderate income household. The City finds that its current efforts are adequately preserving the moderate income housing stock. Regarding new housing within the last two years, three single-family units has been constructed and no rental units have been constructed.