



Regular City Council Meeting
Tuesday, June 16, 2020
City Hall Council Chambers
5249 South 400 East, Washington Terrace City
801-393-8681
www.washingtonterracecity.com

*** Note: Due to COVID19 restrictions, the meeting will be available for viewing and citizen comments through the City's Facebook live stream.**

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 JUNE 2, 2020 MEETING 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 MOTION/RESOLUTION 20-07: TO APPROVE THE BUDGET DOCUMENT FOR FISCAL YEAR 2021 FINAL BUDGET, FEE SCHEDULE AND POLICY GUIDELINES; AND ADOPT THE COUNTY AUDITOR'S CERTIFIED PROPERTY TAX RATE

For more information on these agenda items, please visit our website at www.washingtonterracecity.com

In compliance with the Americans with Disabilities Act, persons who have need of special accommodation should contact the City Recorder at 801-395-8283.

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.

Before June 22 of each year, the City Council is required to adopt a final budget for the ensuing fiscal year and adopt a proposed or final property tax levy.

7.2 PRESENTATION: FRAUD RISK ASSESSMENT

Staff will present the State Auditor's Office newly adopted Fraud Risk Assessment and Implementation Guide.

7.3 MOTION/RESOLUTION20-09: APPROVAL OF THE EASEMENT AGREEMENT BETWEEN THE CITY AND THE WEBER COUNTY LIBRARY DEVELOPMENT FUND

An easement agreement for easement access to Pleasant Valley Library.

7.4 MOTION: CONSIDERATION TO CANCEL THE JULY 7, 2020 MEETING

Council may make a motion to cancel the July 7, 2020 Council Meeting

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

June 25th: Planning Commission Meeting 6:00 p.m. (TENTATIVE)

July 7th: City Council Meeting 6:00 p.m. (TENTATIVE)

July 21st City Council Meeting 6:00 p.m.

July 24th: City offices closed: Pioneer Day

11. ADJOURN THE MEETING: MAYOR ALLEN

12. REDEVELOPMENT AGENCY MEETING (The RDA meeting will begin Immediately following the regular meeting)

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1 **City of Washington Terrace**

2
3 Minutes of a Regular City Council meeting

4 Held on June 2, 2020

5 City Hall, 5249 South 400 East, Washington Terrace City,
6 County of Weber, State of Utah
7

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9 *** Note: Due to COVID19 restrictions, the meeting will be available for viewing and citizen**
10 **comments through the City’s Facebook live stream.**

11
12 **MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT AT WORK SESSION**

- 13 Mayor Mark C. Allen
14 Council Member F. Carey Seal
15 Council Member Blair Brown
16 Council Member Larry Weir
17 Council Member Scott Barker
18 Council Member Jeff West
19 Finance Director Shari Garret
20 City Recorder Amy Rodriguez
21 City Manager Tom Hanson

22
23 **Others Present**

24
25
26 *** Note: Due to COVID19 restrictions, the meeting will be available for viewing and citizen**
27 **comments through the City’s Facebook live stream.**

28
29 **1. WORK SESSION 5:00 P.M.**

30
31 Hanson stated that the work session will address the fee schedule.
32 Garrett stated that there are some areas of the fee schedule that is proposed to be changed. She
33 highlighted the water meter impact fee, stating that it is not a new fee, however it has not been updated
34 since 2008. She stated that the transmitter cost was not previously included in the fee. She stated that it is
35 proposed to include a \$50.00 installation fee for new developments. She stated that it take about an hour
36 of staff time to install each meter. She stated that the fees are subject to change based off of vendor
37 pricing. She stated that she envisions re-addressing the pricing each year to allow the Council to approve
38 the pricing. She stated that staff would like to have the flexibility to change the price throughout the year
39 as meter pricing changes. These fees would be charged through the building license prices. Garrett stated
40 that we have the justification for the system impacts to justify the impact fee change.

41
42 Garrett stated that he refuse carts is a new impact fee that is being proposed. She stated that the impact on
43 buying new cans for the new developments has been unexpected. She stated that this would be the initial
44 impact (start up) cost to new developments who receive refuse services. She stated that a few years ago,
45 the full burden of buying new cans was put onto the City. She stated that it has become quite costly. She

46 stated that the impact fee includes the recycle cart and the shipping of the cart. She stated that it is a
47 one-time fee that allows the can to go into service.
48 She stated that the fee is proposed to be adjusted if the prices increase during the year.
49

50 Garrett stated that there are no other fees proposing to be changed at this time, however, she noted that
51 the business license analysis will be brought back to Council for review within the next few months.
52

53 Garrett stated that there may be recommended changes to the building permits at a later date.
54

55 Garrett noted that there will not be a five year plan, as the COVID-19 response has changed that this
56 year. The five year plan will need to be rebuilt.
57

58 Garrett highlighted some assumptions on the budget document:
59

60 General Fund Revenue

61 Garrett stated that the preliminaries numbers giving for March for sales tax were higher than expected
62 (\$112,000). She stated that we are expecting sales tax to drop \$290,000 over the next twelve months,
63 stating that the numbers will be adjusted as we go along if the numbers come in stronger.
64

65 Garrett stated that the building permits have a lot of fluctuation. She is proposing budgeting at a normal
66 level. She stated that if it exceeds assumptions, the budget will be opened up to include the permits as a
67 one-time source.
68

69 Garrett stated that court fines and forfeitures are expected to stay low moving in to the next fiscal year.
70

71 Garrett stated that our investment returns have plummeted and she is not confident in seeing any stronger
72 returns that we are seeing now.
73

74 She stated that we are not looking at any substantial hits to our revenue sources, noting that the revenues
75 are coming in \$423,000 below last year.
76

77 General Fund Expenditures

78
79 Garrett stated that we are showing a decrease of \$376,000. She stated that this is mostly due to money
80 transferred out as one-time inter-fund transfers to other departments. Without these transfers, she stated
81 that it is basically a flat budget.
82

83 Garrett stated that she is hoping not to dip into any reserves.

84 Hanson stated that the courts are not back in session at this time.
85

86 Council Member Barker asked if we are caught up with utilities users who we allowed to hold a balance.
87 Garrett shared a graph of delinquent users. She stated that there has been a lot of effort on contracts with
88 delinquent users and is not sure why there is a small increase in May. She stated that she believes that the
89 trending would have continued to grow had the efforts not been made to reconcile the accounts.
90

91 92 Utility Accounts

93
94 Garrett stated that usage and residential overage has increased, stating that this is expected given the
95 COVID response. She stated that the residential consumption and overage consumption has come way
96 down. She stated that the revenue side looked flat, without much decrease. She stated that she would
97 have expected a 4 percent increase if things were normal. She stated that if consumption bounces back on
98 the revenue side, we should be in good shape. She stated that the revenue assumption for next year
99 remain flat, as fees are not being increased.
100 Garrett stated that there is new growth expected, however, it will not be substantial.
101 Garrett stated that we will have to dip into reserves for about \$26,000 next year, as our operating costs
102 will increase.
103
104 Garrett stated that we invest about \$18,000 in new cans each year. Garrett stated that our contract with
105 Republic Services is contractually obligated to increase 3 percent.
106
107 Garrett projected flat charges for water services. Garrett stated that we will only be addressing critical
108 capital projects. Garrett stated that it is estimated that we will need to dip into reserves for around
109 \$20,000 for the water and sewer accounts.
110 She stated that \$82,000 in reserves is estimated for next year.
111
112 Garrett stated that there is an easier time to weather the storm in the Utility Fund as opposed to the
113 Revenue Fund.
114
115 Garrett stated that the final payment on the Fire Truck was made in January of this year.
116
117 Mayor Allen stated that we started the budget discussions in November, however, everything changed in
118 March with the COVID 19 response.
119
120 Hanson stated that because of the financial situation and challenges that we are having this year, a five
121 year plan has not been projected as it usually is presented.
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139 **MAYOR, COUNCIL, AND STAFF MEMBERS**

140 Mayor Mark C. Allen
141 Council Member F. Carey Seal
142 Council Member Blair Brown
143 Council Member Larry Weir
144 Council Member Scott Barker
145 Council Member Jeff West
146 Finance Director Shari Garret
147 Chief Building Official Tyler Seaman
148 City Recorder Amy Rodriguez
149 City Manager Tom Hanson

150

151 **Others Present**

152

153 **2. ROLL CALL**

6:00 P.M.

154

155 **3. PLEDGE OF ALLEGIANCE**

156

157 **4. WELCOME**

158

159 **5. CONSENT ITEMS**

160

161 **5.1 APPROVAL OF AGENDA**

162 **5.2 APPROVAL OF MAY 15, 2020 MEETING MINUTES**

163 Items 5.1 and 5.2 were approved by general consent.

164

165 **6. CITIZEN COMMENTS**

166 There were no citizen comments.

167

168 **7. COUNCIL/STAFF RESPONSE AND CONSIDERATION TO CITIZEN**
169 **COMMENTS**

170 Due to lack of citizen comments, item 7 is unnecessary.

171

172 **8. NEW BUSINESS**

173

174 **8.1 PRESENTATION: FISCAL YEAR 2021 BUDGET OUTSTANDING ISSUES**

175 Hanson stated that the budget has been being prepared since November, to include a 5 year budget
176 plan. Due to COVID19 responses, the City has had to change to the Recession Shortfall Plan and it
177 changed the trajectory of the budget. Hanson stated that we are looking to use some reserves in the
178 general fund and utility fund. He stated that as a reflection of our concern for the resident's, we
179 will not be holding a truth in taxation, or increase any utility fees.

180 Hanson stated that our expenditures and revenues will remain mostly flat.

181

182 Garrett stated that our budget reflects the state of the economy today. She noted that if the
183 economy gets better, then we may not have to dip into use of reserves as much as we are
184 anticipating. She stated that sales tax for March have come in stronger than expected and puts us
185 in a good position. Garrett stated that April returns will be a good gage on what to expect in the
186 coming months.

187 Garrett stated that we will see the impacts of the economy in the utility funds, however, it is not as
188 dire as the General Fund. The General Fund is far more influenced by economic changes. Garrett stated
189 that the General Fund expected to use around \$376,000 in reserves. She stated that we are anticipating
190 using \$82,000 in reserves in utility funds, along with pulling back on capital projects. She noted that the
191 water consumption trends for the past few months shows a rise in residential usage, and a decrease in
192 commercial consumption.

193
194
195 **8.2 MOTION: SUBDIVISION APPROVAL FOR PLEASANT VALLEY MEDICAL**
196 **PLAZA TO BE LOCATED AT 300 EAST TO ADAMS AVENUE ON 5600 SOUTH**

197 Seaman stated that this is a six-lot commercial subdivision along the new road on 5600 South/5700
198 South. He stated that the name is Pleasant Valley Medical Plaza, however, there may be some office
199 buildings that are not medically related. Seaman stated that no one has brought in any building design
200 plans.

201 Mayor Allen stated that the area has been cleaned of weeds and looks very nice.

202
203 **Motion by Council Member Barker**
204 **Seconded by Council Member West**
205 **To approve the Pleasant Valley Medical Plaza**
206 **Approved unanimously (5-0)**
207

208
209 **9. COUNCIL COMMUNICATION WITH STAFF**

210 Council Member Seal agreed that the intersection on 5700 has been cleaned up and looks good.

211
212 Council Member Brown asked on an update on the boring lawsuit. Hanson stated that it will be talked
213 about in closed session.

214
215 Council Member West stated that there are some vacant lots on 5600 South that have weeds, noting that
216 the windstorm has blown the debris and weeds into the homes at the cottages. Seaman stated that the
217 house on the East has had a permit approved and construction may start soon.

218
219 Mayor Allen stated that there were about 15 youth baseball games last weekend and he did not receive
220 any complaints about the crowds. He stated that social distancing rules were enforced and it turned out
221 well.

222
223 Mayor Allen stated that the Commission is talking about a “smart green” phase concerning COVID 19,
224 but reminds everyone to continue to social distance.

225
226 Mayor Allen stated that he has not seen any new signs in the parks concerning dog clean up and leash
227 laws.

228
229 Mayor Allen stated that there has been a black truck parked in the Civic Center parking lot for a few days
230 and is now parked on the road south of the parking lot and is blocking line of sight. Lt. Butler took note
231 and will be proactive, noting that it could be a ticket depending on where they are parked.

232
233 Mayor Allen noted that it has been a hard week for the Sheriff’s Department and expressed his

234 appreciation to all law enforcement in Weber County.

235

236 **10. ADMINISTRATION REPORTS**

237

238 Hanson stated that the crew is catching up on park signs as well as street signs. Hanson stated that he will
239 work on getting dog clean up signs, as well as smoking and vaping signs.

240

241 Hanson stated that animal control has been focusing on the dogs in the Park. Hanson stated that he
242 understands wanting an off-leash experience with dogs, however, that is not allowed in our parks.

243 Hanson stated that the slurry seal has been applied at Rohmer Park. Hanson stated that the portion will be
244 re-stripped.

245

246 Hanson stated that the soccer program will begin tomorrow.

247

248 Hanson stated that Recreation Coordinator Aaron Morris has resigned from the City. Hanson expressed
249 his appreciation to Aaron and all the years that he has helped the City.

250

251 **11. UPCOMING EVENTS**

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June 16th: City Council Meeting 6:00 p.m.

253

June 25th: Planning Commission Meeting 6:00 p.m. (TENTATIVE)

254

July 3rd: City Offices closed in observation of Independence Day

255

July 7th: City Council Meeting 6:00 p.m. (TENTATIVE)

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July 21st: City Council Meeting 6:00 p.m.

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July 24th: City offices closed: Pioneer Day

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260 **12. MOTION: ADJOURN INTO CLOSED SESSION**

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262 **Council adjourned into closed session to discuss:**

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- Strategy sessions to discuss the purchase, exchange, or lease of real property when public discussion of the transaction would disclose the appraisal or estimate value of the property under consideration or prevent the public body from completing the transaction on the best possible terms.

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- Imminent or occurring litigation discussions

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12. ADJOURN THE MEETING: MAYOR ALLEN

**Motion by Council Member Weir
Seconded by Council Member West
To adjourn the meeting
Approved unanimously (5-0)**

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Time: 7:58 p.m.

Date Approved

City Recorder

City of Washington Terrace

County of Weber, State of Utah

RESOLUTION NO. 20-07

ADOPTING THE FINAL 2021 BUDGET; ADOPTING THE RATE AND FEE SCHEDULE AND POLICY GUIDELINES AS PRESENTED IN THE TENTATIVE BUDGET; AND SETTING THE CERTIFIED TAX RATE AT THE COUNTY AUDITOR'S CERTIFIED RATE

WHEREAS, Utah State Law requires that on or before the first regularly scheduled meeting of the governing body in the last May a tentative budget for the ensuing year shall be presented to the governing body and prior to June 22 of each year the Council shall by resolution adopt a budget and certified tax rate for the ensuing year; and

WHEREAS, the City Manager and Finance Director on the 5TH day of May, 2020, presented to the governing body with a tentative budget for fiscal year 2021; and

WHEREAS, the governing body has reviewed the tentative budget for fiscal year 2021 and the contents contained therein; and

WHEREAS, the governing body, during their regularly scheduled meetings, held a public hearing on Tuesday, May 19th, 2020, at City Hall to receive public input regarding the budget and its contents prior to its final adoption on June 16, 2020.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Washington Terrace, County of Weber, State of Utah that the budget is adopted as follows:

ADOPT THE FISCAL YEAR 2021 BUDGET (Attachment A)

The fiscal year 2021 budget, as presented and attached hereto, is hereby adopted as the final budget.

ADOPT FEE SCHEDULE (Attachment B)

The proposed rate and fee schedule is adopted as presented with proposed changes

effective immediately upon adoption.

ADOPT THE COUNTY AUDITOR'S CERTIFIED PROPERTY TAX RATE
(Attachment C)

The City's *general purpose* Certified Property Tax Rate shall be set at the Auditor's Certified Tax Rate of 0.001820 and Certified Rate Revenue of \$880,089. The *interest and sinking fund/bond* Certified Property Tax Rate shall be set at the Auditor's Certified Tax Rate of 0.000656 and Certified Rate Revenue of \$317,376 required to satisfy the General Obligation Bond (voter approved in 2000) annual debt service requirements.

EFFECTIVE DATE. This Resolution shall take effect July 1, 2020 or as otherwise stated herein.

PASSED AND ADOPTED this 16th day of June 2020.

CITY OF WASHINGTON TERRACE

Mayor Mark C. Allen

Attest:

City Recorder

Roll Call Vote:

Council Member Barker _____

Council Member Brown _____

Council Member Seal _____

Council Member Weir _____

Council Member West _____

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
GENERAL FUND					
TAX REVENUE					
10-31-10	Property Taxes	635,624.43-	581,072.00-	847,261.00-	860,089.00-
10-31-11	Cash Over & Short	39.25	.00	.00	.00
10-31-15	Property Taxes - Vehicles	96,550.18-	90,000.00-	90,000.00-	90,000.00-
10-31-20	Prior Taxes - Redemptions	24,946.09-	20,000.00-	20,000.00-	20,000.00-
10-31-25	Direct Charges	.00	2,000.00-	2,000.00-	15,000.00-
10-31-30	General Sales Tax	1,127,904.37-	1,103,057.00-	1,107,000.00-	817,000.00-
10-31-35	Municipal Energy Tax	23,290.14-	.00	23,000.00-	20,000.00-
10-31-40	Franchise Tax	650,113.95-	692,796.00-	650,000.00-	640,000.00-
Total TAX REVENUE:		2,558,389.91-	2,488,925.00-	2,739,261.00-	2,462,089.00-
LICENSES & PERMITS					
10-32-10	Business Licenses	80,126.17-	80,000.00-	88,250.00-	80,000.00-
10-32-21	Building Permits	86,509.35-	60,000.00-	89,500.00-	30,000.00-
10-32-22	Planning Fees	44,173.84-	20,000.00-	29,350.00-	9,000.00-
10-32-25	Animal Licenses & Fees	5,160.00-	5,500.00-	5,500.00-	4,000.00-
Total LICENSES & PERMITS:		215,969.36-	165,500.00-	212,600.00-	123,000.00-
INTERGOVERNMENTAL REVENUE					
10-33-31	Local Hwy County Sales Tax	84,874.37-	81,386.00-	81,950.00-	79,492.00-
10-33-35	RAMP Tax	11,198.00-	9,164.00-	9,198.00-	9,198.00-
10-33-56	Class "C" Road Funds	347,183.74-	340,000.00-	345,380.00-	334,650.00-
10-33-58	State Liquor Funds (R)	7,281.64-	7,000.00-	7,000.00-	7,000.00-
10-33-61	Fire & Rescue Grants	2,647.00-	2,600.00-	2,885.00-	2,600.00-
10-33-70	Service Contract - Uintah City	7,569.60-	4,500.00-	2,875.00-	.00
10-33-71	Contract Services - MS City	71,729.60-	70,000.00-	50,000.00-	49,000.00-
Total INTERGOVERNMENTAL REVENUE:		532,483.95-	514,650.00-	499,288.00-	481,940.00-
COURT FINES					
10-35-11	WTC Fines	85,743.55-	82,140.00-	57,000.00-	52,500.00-
10-35-13	Traffic School Registration	3,225.00-	4,000.00-	2,000.00-	2,000.00-
Total COURT FINES:		88,968.55-	86,140.00-	59,000.00-	54,500.00-
OTHER REVENUE					
10-36-10	Interest Earned	208,524.44-	100,000.00-	127,452.00-	50,000.00-
10-36-12	Convenience Fees	14,781.70-	14,860.00-	3,500.00-	4,000.00-
10-36-15	Newsletter Advertisements	1,842.40-	800.00-	240.00-	.00
10-36-20	Public Facility Rentals	55,949.96-	55,500.00-	60,500.00-	64,100.00-
10-36-21	Telecom Site Leases	18,818.10-	18,818.00-	19,383.00-	19,964.00-
10-36-90	Miscellaneous Revenue	14,194.14-	13,116.00-	1,700.00-	7,000.00-
Total OTHER REVENUE:		314,110.74-	203,094.00-	212,775.00-	145,064.00-
CONTRIBUTIONS & TRASFERS					
10-39-36	Charges for Services -RDA 70	.00	15,533.00-	16,310.00-	.00
10-39-41	Transfer Other Financing Sourc	88,080.00-	88,080.00-	90,172.00-	92,320.00-
10-39-44	Use of Beginning Fund Balance	.00	257,583.00-	200,000.00-	294,046.00-
Total CONTRIBUTIONS & TRASFERS:		88,080.00-	361,196.00-	306,482.00-	386,366.00-

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Mayor & City Council					
10-41-11	Salaries and Wages	20,425.01	20,400.00	20,400.00	20,400.00
10-41-13	Employees Benefits	2,078.68	2,000.00	2,000.00	2,000.00
10-41-14	Special Benefits & Allowances	600.00	750.00	750.00	600.00
10-41-21	Memberships, Books, Subscripti	4,277.21	4,281.00	4,491.00	4,626.00
10-41-23	Travel & Training	5,601.85	8,242.00	8,325.00	8,408.00
10-41-24	Office Supplies	45.61	150.00	150.00	150.00
10-41-44	Public Relations	1,292.45	1,200.00	1,200.00	1,200.00
10-41-46	Services and Supplies	25.67	1,200.00	1,200.00	1,200.00
10-41-48	Small equipment	.00	.00	1,500.00	.00
10-41-99	Charges for Services E/F	4,227.00-	4,227.00-	4,227.00-	5,185.00-
Total Mayor & City Council:		30,119.48	33,996.00	35,789.00	33,399.00
Justice Court					
10-42-11	Salaries and Wages	99,523.27	101,147.00	111,000.00	111,000.00
10-42-13	Employee benefits	35,622.88	37,993.00	42,500.00	42,500.00
10-42-14	Special Benefits & Allowances	1,320.00	1,920.00	1,920.00	1,920.00
10-42-21	Memberships, Books, Subscripti	.00	200.00	200.00	200.00
10-42-23	Travel and Training	1,432.99	1,000.00	1,000.00	1,000.00
10-42-24	Office Supplies and Expenses	1,097.19	1,500.00	1,500.00	1,500.00
10-42-31	Professional and Technical	10,616.41	14,000.00	14,500.00	14,500.00
10-42-32	Witness & Jury Fees	407.00	500.00	500.00	500.00
10-42-46	Services and Supplies	1,646.97	1,000.00	.00	.00
10-42-48	Small equipment	.00	.00	250.00	400.00
10-42-99	Charges for Services E/F	2,063.00-	2,063.00-	2,261.00-	1,921.00-
Total Justice Court:		149,603.71	157,197.00	171,109.00	171,599.00
Administration					
10-44-11	Salaries and Wages	172,645.65	178,000.00	178,000.00	178,000.00
10-44-13	Employees Benefits	83,848.42	89,300.00	91,800.00	91,800.00
10-44-14	Special Benefits & Allowances	7,440.00	9,700.00	9,700.00	9,700.00
10-44-21	Books, Subscriptions, Membersh	2,289.34	2,000.00	2,000.00	2,400.00
10-44-22	Public Notices	1,525.00	2,900.00	5,900.00	5,900.00
10-44-23	Travel and Training	5,214.67	7,000.00	9,000.00	9,000.00
10-44-24	Office Supplies and Expenses	794.58	700.00	700.00	700.00
10-44-31	Professional and Techical	3,822.18	3,000.00	3,000.00	3,000.00
10-44-40	Communities That Care Program	2,500.00	2,500.00	2,500.00	2,500.00
10-44-46	Services and Supplies	4,249.10	7,700.00	17,700.00	7,700.00
10-44-48	Small equipment	.00	.00	.00	300.00
10-44-98	Charges for Services - RDA	3,331.00-	3,331.00-	3,331.00-	3,331.00-
10-44-99	Charges for Services E/F	101,327.00-	101,327.00-	101,327.00-	98,844.00-
Total Administration :		179,670.94	198,142.00	215,642.00	208,825.00
Finance					
10-45-11	Salaries and Wages	211,168.59	208,000.00	228,000.00	201,000.00
10-45-13	Employees Benefits	85,273.04	89,000.00	101,500.00	85,000.00
10-45-15	Overtime	.00	.00	.00	1,280.00
10-45-21	Memberships, Book, Subscriptio	295.00	700.00	700.00	700.00
10-45-23	Travel and Training	2,124.51	7,000.00	7,400.00	7,400.00
10-45-24	Office Supplies	1,317.27	1,165.00	1,450.00	1,450.00
10-45-26	Bank Fees	23,608.62	27,360.00	29,100.00	29,100.00
10-45-31	Professional and Techical	9,417.00	9,500.00	19,500.00	12,800.00
10-45-41	Insurance	.00	1,600.00	1,600.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
10-45-46	Services and Supplies	3,884.92	4,000.00	4,066.00	4,066.00
10-45-48	Small Equipment	.00	.00	550.00	4,700.00
10-45-97	Charges for Services - SID	135.00-	135.00-	135.00-	135.00-
10-45-98	Charges for Services - RDA	3,330.00-	3,330.00-	3,330.00-	3,330.00-
10-45-99	Charges for Services E/F	138,225.00-	138,225.00-	226,523.00-	198,661.00-
Total Finance:		195,398.95	206,635.00	163,878.00	145,370.00
Leisure Services Dept					
10-47-11	Salaries and Wages	58,492.42	62,000.00	67,500.00	79,000.00
10-47-13	Employees Benefits	21,267.34	23,000.00	25,500.00	25,000.00
10-47-14	Special Benefits & Allowances	732.00	762.00	762.00	1,330.00
10-47-23	Travel and Training	687.92	1,000.00	1,000.00	1,000.00
10-47-24	Office Supplies	86.73	250.00	250.00	250.00
10-47-46	Services and Supplies	148.92	250.00	250.00	250.00
10-47-48	Small Equipment	.00	.00	.00	.00
10-47-49	Other Programs	583.95	1,000.00	1,000.00	1,000.00
10-47-50	Vehicle Operations	548.58	630.00	662.00	695.00
10-47-51	Fleet Repairs & Maintenance	49.73	200.00	200.00	200.00
10-47-52	Vehicle Insurance	348.02	400.00	400.00	400.00
Total Leisure Services Dept:		82,945.61	89,492.00	97,524.00	109,125.00
Non-Departmental					
10-49-31	Professional and Technical	25,988.02	33,220.00	33,997.00	33,997.00
10-49-60	Contingency Account	9,819.37	10,000.00	10,000.00	20,000.00
10-49-73	Telephone System O&M	.00	1,000.00	1,000.00	1,000.00
10-49-75	Caselle Technical Support	8,767.00	9,881.00	9,881.00	10,177.00
10-49-76	Copier/Postage Equipment O&M	2,596.85	2,500.00	2,500.00	3,400.00
10-49-77	IT System O&M	7,409.00	10,500.00	10,500.00	10,500.00
10-49-79	Emergency Prep/Operations Ctr	58.99	3,000.00	3,000.00	3,000.00
10-49-80	Code Enforcement	150.00	2,000.00	2,000.00	15,000.00
10-49-81	Insurance	56,856.94	70,000.00	70,000.00	72,800.00
10-49-99	Charges for Services E/F	67,768.00-	67,768.00-	67,768.00-	47,881.00-
Total Non-Departmental:		43,878.17	74,333.00	75,110.00	121,993.00
INTERFUND TRANSFERS & CHARGES					
10-50-51	Interfund Charges - Refuse 49	3,849.00	3,849.00	3,887.00	3,926.00
10-50-52	Interfund Charges - Water 50	64,072.00	64,072.00	65,353.00	66,660.00
10-50-53	Interfund Charges - Sewer 51	1,687.00	1,687.00	1,721.00	1,755.00
10-50-54	Interfund Charges - Storm 52	18,472.00	18,472.00	19,211.00	19,979.00
10-50-69	Transfer to Capital Projects	683,027.00	419,933.00	358,289.00	.00
10-50-71	Transfer to Recreation Fund	19,164.00	19,164.00	9,164.00	25,025.00
10-50-72	Transfer to Parks CIP Fund	35,000.00	35,000.00	15,000.00	.00
10-50-75	Transfer to CIP - Road Funds	361,386.00	361,386.00	367,330.00	354,142.00
10-50-80	Budgeted Increase Fund Balance	.00	.00	.00	4,200.00-
Total INTERFUND TRANSFERS & CHARGES:		1,186,657.00	923,563.00	839,955.00	467,287.00
General Buildings					
10-51-11	Salaries and Wages	.00	.00	.00	19,000.00
10-51-13	Employees Benefits	.00	.00	.00	5,500.00
10-51-14	Special Benefits & Allowances	.00	.00	.00	240.00
10-51-25	Small Equipment O&M	8,969.99	7,600.00	7,600.00	7,600.00
10-51-26	Buildings & Grounds - O & M	.00	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
10-51-27	Utilities	40,973.72	59,286.00	53,000.00	53,879.00
10-51-28	Telecommunications	12,732.96	23,100.00	14,781.00	18,781.00
10-51-31	Professional and Technical	22,628.40	30,519.00	31,250.00	5,406.00
10-51-46	Services and Supplies	5,510.92	19,450.00	23,150.00	24,285.00
10-51-99	Charges for Services E/F	48,963.00-	48,963.00-	37,294.00-	38,555.00-
Total General Buildings:		41,852.99	90,992.00	92,487.00	96,136.00
Police Expenditures					
10-54-30	Contracted Police Services	826,256.00	826,260.00	838,687.00	883,016.00
Total Police Expenditures:		826,256.00	826,260.00	838,687.00	883,016.00
Fire Department					
10-55-11	Salaries and Wages	193,215.00	209,000.00	435,000.00	435,000.00
10-55-13	Benefits	43,888.65	52,500.00	82,000.00	82,000.00
10-55-14	Uniform Allowance	774.99	3,000.00	3,000.00	3,500.00
10-55-21	Memberships, Books, Subscripts	.00	300.00	300.00	300.00
10-55-23	Travel and Training	1,196.08	2,000.00	2,000.00	2,000.00
10-55-24	Office Supplies and Maintenan	97.01	800.00	800.00	800.00
10-55-25	Small Equipment O&M	1,464.89	2,000.00	2,000.00	2,000.00
10-55-26	Building and Grounds O & M	658.06	600.00	600.00	600.00
10-55-28	Telecommunications	360.00	764.00	.00	.00
10-55-31	Professional & Technical	250.00	.00	.00	.00
10-55-42	Personal Protective Gear	4,825.27	7,550.00	7,928.00	11,031.00
10-55-46	Services and Supplies	14,112.97	14,200.00	17,300.00	20,863.00
10-55-47	Fire Prevention Education	.00	500.00	500.00	500.00
10-55-48	Small Equipment	12,074.87	9,740.00	2,885.00	2,600.00
10-55-50	Vehicle Operations	4,128.62	6,223.00	6,534.00	6,861.00
10-55-51	Fleet Repairs & Maintenance	11,330.94	17,560.00	19,050.00	9,050.00
10-55-52	Vehicle Insurance	5,075.89	5,700.00	5,700.00	5,700.00
Total Fire Department:		293,453.24	332,437.00	585,597.00	582,805.00
Inspections and Planning					
10-56-11	Salaries and Wages	77,624.20	78,500.00	80,855.00	77,000.00
10-56-13	Employee Benefits	34,762.76	38,000.00	39,918.00	42,000.00
10-56-14	Special Benefits & Allowances	582.00	582.00	582.00	600.00
10-56-21	Memberships, Books, Subscripts	485.00	600.00	600.00	600.00
10-56-23	Travel and Training	1,589.29	1,800.00	1,800.00	1,800.00
10-56-24	Office Expenses and Supplies	263.85	400.00	400.00	400.00
10-56-28	Telephone	223.20	720.00	720.00	720.00
10-56-31	Professional and Technical	6,544.67	10,000.00	12,000.00	10,000.00
10-56-46	Services and Supplies	1,730.98	1,500.00	1,500.00	1,500.00
10-56-50	Vehicle Operations	678.84	882.00	926.00	972.00
10-56-51	Fleet Repairs & Maintenance	121.56	400.00	400.00	400.00
10-56-52	Vehicle Insurance	348.02	350.00	350.00	350.00
10-56-99	Charges for Services E/F	5,175.00-	5,175.00-	5,389.00-	5,177.00-
Total Inspections and Planning :		119,779.37	128,559.00	134,662.00	131,165.00
Animal Control Expenditures					
10-57-24	Office Supplies	42.42	250.00	250.00	250.00
10-57-30	Contract Services	36,523.00	36,560.00	38,276.00	38,744.00
10-57-31	Professional and Technical	.00	250.00	.00	250.00
10-57-32	Animal Sheltering Services	18,349.00	18,350.00	18,901.00	19,468.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Total Animal Control Expenditures:		54,914.42	55,410.00	57,427.00	58,712.00
Public Works Expenditures					
10-60-11	Salaries and Wages	453,823.69	470,000.00	511,000.00	485,000.00
10-60-13	Employees Benefits	227,662.74	266,000.00	284,500.00	309,000.00
10-60-14	Special Benefits & Allowances	.00	.00	475.00	4,200.00
10-60-15	Overtime	7,716.19	15,000.00	15,000.00	15,000.00
10-60-21	Memberships, Books, Subscripts	355.29	450.00	450.00	450.00
10-60-23	Travel and Training	1,507.81	3,500.00	3,500.00	4,700.00
10-60-24	Office Supplies and Expenses	1,034.65	1,300.00	1,300.00	1,300.00
10-60-25	Small Equipment O&M	2,034.00	2,300.00	2,300.00	2,300.00
10-60-28	Telecommunications	6,289.78	13,320.00	7,320.00	4,000.00
10-60-31	Professional and Technical	86.50	3,000.00	1,000.00	3,000.00
10-60-46	Services and Supplies	19,947.54	20,000.00	13,900.00	11,900.00
10-60-47	Fire Hydrant O&M	1,451.63	4,000.00	4,000.00	4,000.00
10-60-48	Small Equipment	.00	.00	.00	.00
10-60-50	Vehicle Operations	18,792.15	16,924.00	17,770.00	18,659.00
10-60-51	Fleet Repairs & Maintenance	4,150.25	7,000.00	14,700.00	7,000.00
10-60-52	Vehicle Insurance	2,673.86	2,600.00	2,600.00	2,600.00
10-60-99	Charges for Services E/F	432,308.00-	432,308.00-	471,533.00-	519,759.00-
Total Public Works Expenditures:		315,218.08	393,086.00	408,282.00	353,350.00
Streets Expenditures					
10-61-27	Utilities - Street Lights	49,328.57	53,634.00	50,170.00	55,253.00
10-61-47	Class "C" Road Maintenance	60,595.87	60,000.00	60,000.00	60,000.00
Total Streets Expenditures:		109,924.44	113,634.00	110,170.00	115,253.00
Parks & Open Spaces					
10-64-25	Equipment O&M	891.34	700.00	700.00	700.00
10-64-27	Utilities	3,593.50	4,840.00	4,888.00	4,937.00
10-64-31	Landscape Maintenance Contract	151,574.20	152,805.00	157,389.00	156,237.00
10-64-42	Secondary Water Fees	16,758.92	19,500.00	17,500.00	18,165.00
10-64-46	Services & Supplies	13,308.72	25,565.00	30,480.00	20,000.00
10-64-99	Charges for Services - E/F	7,641.00-	7,641.00-	7,870.00-	25,115.00-
Total Parks & Open Spaces:		178,485.68	195,769.00	203,087.00	174,924.00
GENERAL FUND Revenue Total:		3,798,002.51-	3,819,505.00-	4,029,406.00-	3,652,959.00-
GENERAL FUND Expenditure Total:		3,808,158.08	3,819,505.00	4,029,406.00	3,652,959.00
Total GENERAL FUND:		10,155.57	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
RECREATION FUND					
Program Revenue					
12-30-20	Grant/Donation Revenue	.00	.00	.00	.00
12-30-30	Youth Basketball Revenue	6,124.00-	7,200.00-	6,471.00-	7,200.00-
12-30-31	Youth Baseball/Softball Revenu	10,365.00-	9,900.00-	9,900.00-	9,900.00-
12-30-33	Youth Football Revenue	14,305.00-	14,450.00-	11,191.00-	14,450.00-
12-30-35	Terrace Days Revenue	10,110.00-	7,100.00-	.00	9,000.00-
12-30-37	Soccer Program Revenue	4,635.00-	5,400.00-	4,767.00-	5,400.00-
12-30-39	Summer Programs	.00	500.00-	.00	.00
12-30-40	Girls Volleyball	630.00-	1,169.00-	1,215.00-	1,800.00-
Total Program Revenue:		46,169.00-	45,719.00-	33,544.00-	47,750.00-
Contributions & Transfers					
12-31-40	Transfer in from General Fund	19,164.00-	19,164.00-	9,164.00-	25,025.00-
12-31-41	Use of Beginning Fund Balance	.00	.00	.00	.00
Total Contributions & Transfers:		19,164.00-	19,164.00-	9,164.00-	25,025.00-
Program Expenditures					
12-40-11	Salaries and Wages	2,840.00	3,300.00	1,800.00	12,000.00
12-40-13	Employees Benefits	292.59	330.00	330.00	1,025.00
12-40-40	Summer Programs	.00	500.00	.00	.00
12-40-42	Volleyball Program	658.42	1,058.00	897.00	1,800.00
12-40-45	Baseball/Softball Program	6,523.78	12,539.00	12,555.00	9,900.00
12-40-49	Basketball Program	4,830.13	6,514.00	3,500.00	7,200.00
12-40-52	Football Program	12,352.09	16,656.00	17,912.00	14,450.00
12-40-57	Soccer Program	3,159.65	4,886.00	4,894.00	5,400.00
12-40-58	Terrace Days	18,857.51	19,100.00	820.00	21,000.00
Total Program Expenditures:		49,514.17	64,883.00	42,708.00	72,775.00
RECREATION FUND Revenue Total:		65,333.00-	64,883.00-	42,708.00-	72,775.00-
RECREATION FUND Expenditure Total:		49,514.17	64,883.00	42,708.00	72,775.00
Total RECREATION FUND:		15,818.83-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
REFUSE ENTERPRISE FUND					
NONOPERATING REVENUES					
49-36-10	Interest Earned	13,526.00-	10,000.00-	10,257.00-	10,000.00-
Total NONOPERATING REVENUES:		13,526.00-	10,000.00-	10,257.00-	10,000.00-
OPERATING REVENUES					
49-37-01	Late Fees/ Penalties	6,461.00-	6,500.00-	6,500.00-	6,500.00-
49-37-02	Misc. Revenue	.00	.00	.00	.00
49-37-50	Refuse Service Charges	521,635.10-	512,147.00-	531,444.00-	531,444.00-
49-37-60	Recycle Second	807.66-	.00	.00	800.00-
Total OPERATING REVENUES:		528,903.76-	518,647.00-	537,944.00-	538,744.00-
CONTRIBUTIONS & TRANSFERS					
49-39-26	Charges for services - G/F	3,849.00-	3,849.00-	3,887.00-	3,926.00-
49-39-30	Use of beginning fund balance	.00	17,940.00-	18,000.00-	26,336.00-
Total CONTRIBUTIONS & TRANSFERS:		3,849.00-	21,789.00-	21,887.00-	30,262.00-
OPERATING EXPENSES					
49-70-24	Office Supplies	368.32	500.00	500.00	500.00
49-70-28	Franchise Fee	15,655.00	15,364.00	15,943.00	15,943.00
49-70-30	Utility Bill Printing/Mailing	5,494.00	6,000.00	6,060.00	6,134.00
49-70-31	Professional and Technical	2,456.50	3,000.00	250.00	250.00
49-70-34	Waste Collection	245,489.06	246,500.00	253,380.00	264,558.00
49-70-35	Waste Disposal	139,605.17	147,000.00	160,000.00	155,218.00
49-70-46	Services and Supplies	28,342.94	29,000.00	18,000.00	18,000.00
49-70-47	Bad Debt	237.02-	.00	.00	.00
49-70-71	Charges for Services - GF 10	77,464.00	77,464.00	90,072.00	92,508.00
49-70-72	Charges for services- Water 50	21,759.00	21,759.00	21,996.00	5,000.00
49-70-95	Depreciation	.00	.00	.00	16,969.00
Total OPERATING EXPENSES:		536,396.97	546,587.00	566,201.00	575,080.00
CONTRIBUTIONS & TRANSFERS					
49-75-08	Transfer out G/F nonoperating	3,849.00	3,849.00	3,887.00	3,926.00
Total CONTRIBUTIONS & TRANSFERS:		3,849.00	3,849.00	3,887.00	3,926.00
REFUSE ENTERPRISE FUND Revenue Total:		546,278.76-	550,436.00-	570,088.00-	579,006.00-
REFUSE ENTERPRISE FUND Expenditure Total:		540,245.97	550,436.00	570,088.00	579,006.00
Total REFUSE ENTERPRISE FUND:		6,032.79-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
WATER ENTERPRISE FUND					
NONOPERATING REVENUE - CAPITAL					
50-33-20	CDBG Grant	227,503.00-	232,503.00-	225,000.00-	236,606.00-
Total NONOPERATING REVENUE - CAPITAL:		227,503.00-	232,503.00-	225,000.00-	236,606.00-
NONOPERATING REVENUES					
50-36-10	Interest Earned	110,525.08-	100,000.00-	75,000.00-	60,000.00-
50-36-40	Disposition of Fixed Assets	20,559.70-	31,875.00-	.00	.00
Total NONOPERATING REVENUES:		131,084.78-	131,875.00-	75,000.00-	60,000.00-
OPERATING REVENUES					
50-37-01	Late Fees/ Penalties	21,480.82-	16,000.00-	16,000.00-	16,000.00-
50-37-02	Misc. Revenue	10,418.93-	5,000.00-	5,000.00-	5,000.00-
50-37-10	Water Service Charges	1,179,963.25-	1,148,610.00-	1,210,690.00-	1,210,690.00-
50-37-20	Water Connection Fees	10,095.00-	5,000.00-	11,235.00-	5,000.00-
50-37-70	Contract Water Charges	30,736.70-	30,737.00-	36,864.00-	40,000.00-
Total OPERATING REVENUES:		1,252,694.70-	1,205,347.00-	1,279,789.00-	1,276,690.00-
CAPITAL CONTRIBUTIONS & TRANSF					
50-39-04	IRS BABs Interest Credit	5,983.99-	5,938.00-	5,567.00-	5,185.00-
50-39-10	Impact Fees	35,862.64-	20,000.00-	40,450.00-	10,000.00-
50-39-11	Charges for Services - CPF 55	50,276.00-	50,276.00-	50,989.00-	50,907.00-
50-39-12	Charges for services - Refuse	21,759.00-	21,759.00-	21,996.00-	21,969.00-
50-39-16	Charges for Services -Storm 52	50,276.00-	50,276.00-	50,989.00-	50,906.00-
50-39-17	Charges for services RDA Fd 70	.00	.00	3,900.00-	.00
50-39-18	Charges for Services -Sewer 51	100,553.00-	100,553.00-	101,978.00-	101,813.00-
50-39-19	Due from Debt Service Fund 65	16,863.00-	16,863.00-	17,140.00-	16,973.00-
50-39-26	Charges for Services G/F	64,072.00-	64,072.00-	65,353.00-	66,660.00-
50-39-30	Use of Beginning Fund Balance	.00	1,811,579.00-	1,837,321.00-	29,951.00-
Total CAPITAL CONTRIBUTIONS & TRANSF:		345,645.63-	2,141,316.00-	2,195,683.00-	354,364.00-
OPERATING EXPENSES					
50-70-21	Memberships, books, subscripti	1,305.00	1,800.00	1,800.00	1,800.00
50-70-23	Travel & Training	5,824.47	5,515.00	1,900.00	3,619.00
50-70-24	Office Supplies	444.46	825.00	825.00	825.00
50-70-25	Small Equipment O&M	.00	1,500.00	1,500.00	1,500.00
50-70-27	Utilities	1,593.24	3,639.00	3,720.00	3,788.00
50-70-28	Franchise fees	36,587.00	34,458.00	36,321.00	36,321.00
50-70-30	Utility Bill Printing/Mailing	5,494.02	6,000.00	6,660.00	6,793.00
50-70-31	Professional and Technical	4,795.75	10,000.00	10,000.00	10,000.00
50-70-32	Weber Basin Water	206,320.56	212,955.00	239,913.00	266,303.00
50-70-35	S/O Wheeling Agreement	.00	2,878.00	3,022.00	3,173.00
50-70-42	Seconday Water Fees	1,555.45	1,750.00	2,000.00	2,000.00
50-70-45	Services and Supplies	23,311.67	25,000.00	37,000.00	30,000.00
50-70-47	Bad Debt	1,060.56	.00	.00	.00
50-70-50	Impact Fee Projects	.00	10,000.00	40,450.00	10,000.00
50-70-52	Fleet Insurance	1,422.14	1,300.00	1,925.00	1,300.00
50-70-71	Charges for services G/F	309,857.00	309,857.00	353,342.00	366,063.00
50-70-95	Depreciation	305,326.78	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Total OPERATING EXPENSES:		904,898.10	627,477.00	740,378.00	743,485.00
CAPITAL PROJECTS					
50-71-04	CW4 Adams Ave line replacment	.00	.00	135,000.00	.00
50-71-05	CW5 - 500 West Waterline	.00	164,978.00	253,112.00	330,185.00
50-71-06	CW6 Tank #1 Rehabilitation	.00	413,518.00	295,726.00	.00
50-71-07	CW7 WELL#1	.00	82,000.00	.00	.00
50-71-08	CW8 Adams Ave Tank #3	.00	175,540.00	.00	.00
50-71-14	CW 14 Install 10" replace line	.00	.00	30,000.00	10,000.00
50-71-17	CW17 300 E - 5050 S to 5100 S	.00	65,000.00	.00	.00
50-71-30	CW30	.00	28,598.00	197,598.00	27,586.00
50-71-36	CW36 Adams Ave line improvemen	.00	.00	3,900.00	.00
50-71-37	CW37 Zone B Looping	.00	225,000.00	223,993.00	.00
50-71-39	CW 39 500 W TANK LINE CTRL VL	.00	25,000.00	152,062.00	.00
50-71-46	CW46 waterline 10" 5050S 150W	.00	100,000.00	.00	.00
50-71-47	CW47 5150S, 150-300E	.00	100,000.00	110,000.00	.00
50-71-51	CW51 Southpointe Dr. laterals	.00	50,000.00	.00	.00
50-71-52	5350 S. Waterline Boring Damag	46,733.39	46,312.00	2,500.00	.00
50-71-53	CW53 Install 10" PVC Line	.00	.00	38,000.00	128,835.00
50-71-54	CW54 Water Valves	.00	.00	133,000.00	.00
50-71-80	Public Works Facility	26,374.29	187,906.00	35,738.00	.00
Total CAPITAL PROJECTS:		73,107.68	1,663,852.00	1,610,629.00	496,606.00
CAPITAL EQUIPMENT					
50-73-01	Electronic Meters	2,271.59	280,640.00	338,368.00	60,000.00
50-73-02	Capital Equipment	.00	199,572.00	214,572.00	25,000.00
50-73-03	Fleet Replacements	.00	168,526.00	118,380.00	5,000.00
Total CAPITAL EQUIPMENT:		2,271.59	648,738.00	671,320.00	90,000.00
DEBT SERVICE					
50-74-05	Bond Interest Series 2010A	9,344.00	15,534.00	10,669.00	4,794.00
50-74-10	Bond Principal Series 2010A	.00	108,100.00	117,500.00	119,850.00
50-74-20	Bond Series 2010B Principal	.00	21,255.00	21,919.00	22,583.00
50-74-25	Bond Series 2010B Interest	12,106.00	12,107.00	11,350.00	10,570.00
50-74-26	Bond Interest Sales (SID)Ser13	1,695.99	1,696.00	1,396.00	1,084.00
50-74-27	Bond Principal Sales(SID)Ser13	.00	15,167.00	15,744.00	15,889.00
50-74-29	Bond Series 2017 Interest	144,198.00	160,175.00	154,925.00	149,375.00
50-74-30	Bond Series 2017 Principal	.00	175,000.00	185,000.00	190,000.00
Total DEBT SERVICE:		167,343.99	509,034.00	518,503.00	514,145.00
CONTRIBUTIONS & TRANSFERS					
50-75-05	Transfer to Capital Projects	27,164.19	181,000.00	152,467.00	.00
50-75-08	Transfer out G/F nonoperating	64,072.00	64,072.00	65,353.00	66,660.00
50-75-09	Due to DSF 65 - Ser2010B Princ	9,314.00	9,314.00	9,606.00	9,897.00
50-75-10	Due to DSF 65 - Ser2010B Inter	5,306.00	5,306.00	4,974.00	4,632.00
50-75-11	Due to Storm Fund 52- Ser10B P	1,432.00	1,432.00	1,477.00	1,522.00
50-75-12	Due to Storm Fund 52- Ser10B I	816.00	816.00	765.00	713.00
Total CONTRIBUTIONS & TRANSFERS:		108,104.19	261,940.00	234,642.00	83,424.00
WATER ENTERPRISE FUND Revenue Total:		1,956,928.11-	3,711,041.00-	3,775,472.00-	1,927,660.00-
WATER ENTERPRISE FUND Expenditure Total:		1,255,725.55	3,711,041.00	3,775,472.00	1,927,660.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Total WATER ENTERPRISE FUND:		701,202.56-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
SEWER ENTERPRISE FUND					
NONOPERATING REVENUES					
51-36-10	Interest Earned	49,237.01-	34,000.00-	25,000.00-	25,000.00-
51-36-40	Disposition of fixed assets	12,835.10-	29,500.00-	.00	.00
Total NONOPERATING REVENUES:		62,072.11-	63,500.00-	25,000.00-	25,000.00-
OPERATING REVENUES					
51-37-01	Late Fees/ Penalties	14,657.00-	15,000.00-	15,000.00-	15,000.00-
51-37-02	Misc. Revenue	4,673.00-	5,000.00-	5,000.00-	5,000.00-
51-37-30	Sewer Service Charges	1,182,608.57-	1,158,021.00-	1,188,962.00-	1,188,962.00-
51-37-40	Sewer Connection Fees	4,540.00-	4,800.00-	4,800.00-	4,800.00-
Total OPERATING REVENUES:		1,206,478.57-	1,182,821.00-	1,213,762.00-	1,213,762.00-
CAPITAL CONTRIBUTIONS & TRANSF					
51-39-04	IRS BABs Interest Credit	4,842.42-	4,807.00-	4,489.00-	4,163.00-
51-39-10	Impact Fees	11,814.93-	9,000.00-	9,000.00-	10,660.00-
51-39-17	Charges for Services RDA70	.00	.00	56,280.00-	.00
51-39-19	Due from Debt Service Fund 65	15,566.00-	15,566.00-	15,821.00-	15,668.00-
51-39-25	Use of Beginning Fund Balance	.00	646,565.00-	813,709.00-	20,450.00-
51-39-26	Charges for Services G/F	1,687.00-	1,687.00-	1,721.00-	1,755.00-
Total CAPITAL CONTRIBUTIONS & TRANSF:		33,910.35-	677,625.00-	901,020.00-	52,696.00-
OPERATING EXPENSES					
51-70-20	Memberships, Books, Subscripti	665.00	650.00	650.00	650.00
51-70-23	Travel and Training	300.00	250.00	250.00	1,250.00
51-70-24	Office Supplies	765.00	830.00	830.00	830.00
51-70-25	Small Equipment O&M	128.87	2,000.00	.00	.00
51-70-28	Franchise Fees	35,508.00	34,740.00	35,669.00	35,669.00
51-70-30	Utility Bill Printing /Mailing	5,493.99	6,000.00	6,060.00	6,121.00
51-70-31	Professional and Technical	2,042.75	10,000.00	10,000.00	10,000.00
51-70-33	Central Weber Sewer	510,034.00	512,880.00	520,000.00	528,000.00
51-70-46	Services and Supplies	764.87	10,000.00	10,000.00	25,000.00
51-70-47	Bad Debt	2,390.31-	.00	.00	.00
51-70-50	Impact Fee Projects	.00	9,000.00	9,000.00	9,000.00
51-70-51	Fleet Repairs & Maintenance	1,369.09	.00	2,000.00	2,000.00
51-70-52	Fleet Insurance	1,128.41	1,300.00	1,300.00	1,300.00
51-70-71	Charges for Services - GF	232,393.00	232,393.00	261,493.00	261,108.00
Total OPERATING EXPENSES:		788,202.67	820,043.00	857,252.00	880,928.00
CAPITAL PROJECTS					
51-72-03	SS5 375 W - 5000 to 4800 S	.00	37,000.00	.00	.00
51-72-08	SS8 4850-4800 S Outfall line	.00	85,000.00	.00	.00
51-72-09	SS9 Install 10" PVC Pipe	.00	.00	4,054.00	100,000.00
51-72-16	SS16 Install 8" sewer main	.00	.00	70,000.00	.00
51-72-18	SS18 LIN 500 W & 4525 S-4900 S	.00	62,584.00	.00	.00
51-72-19	SS19 Adams Ave line	.00	.00	56,280.00	.00
51-72-20	SS20 Retaining Wall/Manholes	.00	210,000.00	210,000.00	.00
51-72-21	SS21 repair line under railroa	.00	39,000.00	.00	.00
51-72-22	SS22 4750 S, 300-350 W	.00	80,000.00	80,000.00	.00
51-72-23	SS23	.00	40,470.00	.00	.00
51-72-27	SS27 Trenchless line	.00	.00	310,000.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
51-72-31	SS31	.00	.00	.00	20,000.00
Total CAPITAL PROJECTS:		.00	554,054.00	730,334.00	120,000.00
CAPITAL EQUIPMENT					
51-73-02	Capital Equipment	.00	159,625.00	179,625.00	20,000.00
51-73-03	Fleet Replacements	.00	131,856.00	109,283.00	10,000.00
Total CAPITAL EQUIPMENT:		.00	291,481.00	288,908.00	30,000.00
DEBT SERVICE					
51-74-05	Bond Interest Series 2010A	6,559.82	10,907.00	7,491.00	3,366.00
51-74-10	Bond Principal Series 2010A	.00	75,900.00	82,500.00	84,150.00
51-74-12	Bond Series 2010C Interest	7,488.00	7,489.00	6,994.00	6,486.00
51-74-14	Bond Series 2010C Principal	.00	19,800.00	20,308.00	20,815.00
51-74-26	Bond Interest Sales (SID)Ser13	1,565.76	1,566.00	1,288.00	1,001.00
51-74-27	Bond Principal Sales(SID)Ser13	.00	14,000.00	14,533.00	14,667.00
Total DEBT SERVICE:		15,613.58	129,662.00	133,114.00	130,485.00
CONTRIBUTIONS AND TRANSFERS					
51-75-05	Charges for Services Water 50	100,553.00	100,554.00	101,978.00	101,813.00
51-75-08	Transfer out G/F nonoperating	1,687.00	1,687.00	1,721.00	1,755.00
51-75-09	Due to DSF 65 - Ser2010C Inter	6,295.00	6,295.00	5,878.00	5,452.00
51-75-10	Due to DSF 65 - Ser10C Princip	16,643.00	16,643.00	17,069.00	17,496.00
51-75-11	Due to Storm Fund 52 -Ser10C I	968.00	968.00	904.00	839.00
51-75-12	Due to Storm Fund 52 -Ser10C P	2,559.00	2,559.00	2,624.00	2,690.00
Total CONTRIBUTIONS AND TRANSFERS:		128,705.00	128,706.00	130,174.00	130,045.00
SEWER ENTERPRISE FUND Revenue Total:		1,302,461.03-	1,923,946.00-	2,139,782.00-	1,291,458.00-
SEWER ENTERPRISE FUND Expenditure Total:		932,521.25	1,923,946.00	2,139,782.00	1,291,458.00
Total SEWER ENTERPRISE FUND:		369,939.78-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
STORM WATER ENTERPRISE FUND					
NONOPERATING REVENUES					
52-36-10	Interest Earned	28,123.23-	8,000.00-	16,000.00-	16,000.00-
52-36-40	Disposition of fixed assets	.00	.00	31,125.00-	.00
Total NONOPERATING REVENUES:		28,123.23-	8,000.00-	47,125.00-	16,000.00-
OPERATING REVENUES					
52-37-01	Late Fees/ Penalties	5,811.00-	5,000.00-	5,000.00-	5,000.00-
52-37-02	Misc. Revenue	.98-	.00	.00	.00
52-37-10	Storm Water Service Charges	468,706.49-	469,537.00-	491,592.00-	491,592.00-
Total OPERATING REVENUES:		474,518.47-	474,537.00-	496,592.00-	496,592.00-
CAPITAL CONTRIBUTIONS & TRANSF					
52-39-10	Impact Fees	11,629.28-	5,000.00-	5,000.00-	10,720.00-
52-39-17	Due from Water Fund 50 -Ser10B	2,248.00-	2,248.00-	2,242.00-	2,235.00-
52-39-18	Due from Sewer Fund 51	3,527.00-	3,527.00-	3,528.00-	3,529.00-
52-39-19	Due from Debt Service Fund 65	6,485.00-	6,485.00-	6,593.00-	6,528.00-
52-39-26	Charges for Services G/F nonop	18,472.00-	18,472.00-	19,211.00-	19,979.00-
52-39-30	Use of Beginning Fund Balance	.00	542,552.00-	441,817.00-	5,513.00-
Total CAPITAL CONTRIBUTIONS & TRANSF:		42,361.28-	578,284.00-	478,391.00-	48,504.00-
OPERATING EXPENSES					
52-70-21	Memberships, Books, Subscripts	775.33	2,500.00	2,500.00	2,500.00
52-70-23	Travel & Training	773.69	1,000.00	1,200.00	1,200.00
52-70-24	Office Supplies	538.25	500.00	500.00	500.00
52-70-26	Small Equipment O&M	291.71	2,500.00	.00	.00
52-70-28	Franchise Fees	14,076.00	14,086.00	14,748.00	14,748.00
52-70-30	Utility Bill Printing /Mailing	5,494.02	6,000.00	6,060.00	6,126.00
52-70-31	Professional and Technical	2,541.75	13,450.00	13,450.00	13,450.00
52-70-42	Secondary Water Fees	651.93	675.00	695.00	716.00
52-70-46	Services and Supplies	3,004.84	15,000.00	15,000.00	15,000.00
52-70-47	Bad Debt	662.82	.00	.00	.00
52-70-50	Impact Fee Projects	.00	5,000.00	5,000.00	10,720.00
52-70-51	Fleet Repairs & Maintenance	349.86	.00	2,500.00	3,500.00
52-70-52	Fleet Insurance	844.62	800.00	800.00	800.00
52-70-71	Charges for Services - GF	187,983.00	187,983.00	219,285.00	225,619.00
52-70-95	Depreciation	88,931.70	.00	.00	.00
Total OPERATING EXPENSES:		306,919.52	249,494.00	281,738.00	294,879.00
CAPITAL PROJECTS					
52-71-05	SD6 3500 S \$ 100 E	.00	160,909.00	.00	.00
52-71-16	SD16 Relief Line 4850 S-300 W	.00	110,000.00	110,000.00	.00
52-71-18	SD18 Relief line 300 W -4800 S	.00	30,000.00	.00	.00
52-71-19	SD19 4300 S w/land drain	.00	75,000.00	.00	.00
52-71-21	SD21 Intersection Improvements	.00	118,210.00	175,000.00	.00
52-71-24	SD24	.00	.00	.00	25,000.00
52-71-26	SD26 Upsize to 42" line	.00	.00	85,000.00	.00
52-71-97	Capital Projects	.00	.00	.00	85,000.00
Total CAPITAL PROJECTS:		.00	494,119.00	370,000.00	110,000.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
CAPITAL EQUIPMENT					
52-73-02	Capital Equipment	.00	103,000.00	118,000.00	15,000.00
52-73-03	Fleet Replacements	.00	80,590.00	115,267.00	5,000.00
Total CAPITAL EQUIPMENT:		.00	183,590.00	233,267.00	20,000.00
DEBT SERVICE					
52-74-05	Bond Interest Series 2010A	3,975.95	6,610.00	4,540.00	2,040.00
52-74-10	Bond Principal Series 2010A	.00	46,000.00	50,000.00	51,000.00
52-74-12	Bond Interest Rev Ser2010BC	1,785.20	1,784.00	1,669.00	1,552.00
52-74-14	Bond Principal Rev Ser2010BC	.00	3,991.00	4,101.00	4,212.00
52-74-26	Bond Interest Sales (SID)Ser13	651.85	652.00	537.00	417.00
52-74-27	Bond Principal Sales(SID)Ser13	.00	5,833.00	6,056.00	6,111.00
52-74-29	Bond Princial Wtr Swr Ser10BC	.00	.00	.00	.00
52-74-30	Bond Interest Wtr Swr Ser10BC	.00	.00	.00	.00
Total DEBT SERVICE:		6,413.00	64,870.00	66,903.00	65,332.00
CONTRIBUTIONS AND TRANSFERS					
52-75-05	Charges for Services Water 50	50,276.00	50,276.00	50,989.00	50,906.00
52-75-08	Transfer out G/F nonoperating	18,472.00	18,472.00	19,211.00	19,979.00
Total CONTRIBUTIONS AND TRANSFERS:		68,748.00	68,748.00	70,200.00	70,885.00
STORM WATER ENTERPRISE FUND Revenue Total:					
		545,002.98-	1,060,821.00-	1,022,108.00-	561,096.00-
STORM WATER ENTERPRISE FUND Expenditure Total:					
		382,080.52	1,060,821.00	1,022,108.00	561,096.00
Total STORM WATER ENTERPRISE FUND:		162,922.46-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
PARKS & OPEN SPACES C I P FUND					
Revenues					
53-35-05	Impact Fees	23,738.00-	5,000.00-	5,000.00-	5,000.00-
53-35-10	Contributions from Other Govts	.00	245,185.00-	272,140.00-	.00
Total Revenues:		23,738.00-	250,185.00-	277,140.00-	5,000.00-
Contributions & Transfers					
53-36-20	Transfer in from General Fund	35,000.00-	35,000.00-	15,000.00-	.00
53-36-25	Transfer in from CIP Fund	89,219.00-	89,219.00-	15,000.00-	.00
53-36-26	Transfer in Water 50	27,164.19-	181,000.00-	152,467.00-	.00
53-36-90	Use of beginning fund balance	.00	16,466.00-	113,696.00-	.00
Total Contributions & Transfers:		151,383.19-	321,685.00-	296,163.00-	.00
Other Improvements					
53-70-28	Capital Facilities Plan	269.50	.00	.00	.00
53-70-50	Impact Fee Projects	.00	5,000.00	5,000.00	5,000.00
Total Other Improvements:		269.50	5,000.00	5,000.00	5,000.00
Rohmer Park Improvements					
53-71-04	Parking Lot & Sidewalk O&M	.00	36,500.00	51,500.00	.00
53-71-15	PK15 Rohmer Park Improvements	17,226.01	20,000.00	406.00	.00
53-71-25	PK25 PARKING LOT & ACCESS ROAD	19,372.25	510,370.00	337,053.00	.00
53-71-26	PK25 Upper Road/Parking Lot	27,164.19	.00	152,467.00	.00
Total Rohmer Park Improvements:		63,762.45	566,870.00	541,426.00	.00
Lions Park Improvements					
53-73-01	PK10 Lions Park Improvements	.00	.00	26,877.00	.00
Total Lions Park Improvements:		.00	.00	26,877.00	.00
PARKS & OPEN SPACES C I P FUND Revenue Total:		175,121.19-	571,870.00-	573,303.00-	5,000.00-
PARKS & OPEN SPACES C I P FUND Expenditure Total:		64,031.95	571,870.00	573,303.00	5,000.00
Total PARKS & OPEN SPACES C I P FUND:		111,089.24-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Capital Projects Fund					
Revenue					
55-38-05	Impact Fees - Police	1,367.07-	.00	.00	.00
55-38-06	Impact Fees - Fire	2,398.27-	.00	.00	.00
55-38-11	Disposit of fixed assets -road	33,000.00-	33,000.00-	.00	.00
55-38-12	CDBG Proceeds	.00	.00	30,000.00-	.00
55-38-13	Disposition of Fixed Assets	125,750.00-	63,250.00-	20,000.00-	.00
Total Revenue:		162,515.34-	96,250.00-	50,000.00-	.00
Contributions and Transfers					
55-39-05	Outside Revenue Sources	719,921.55-	.00	6,902.00-	.00
55-39-25	Transfer in from GF	683,027.00-	419,933.00-	358,289.00-	.00
55-39-29	Transfer from GF - Road Funds	361,386.00-	361,386.00-	367,330.00-	354,142.00-
55-39-43	Use of Fund Balance - Roads	.00	436,744.00-	457,922.00-	.00
55-39-44	Use of Fund Balance - General	.00	18,820.00-	205,241.00-	126,579.00-
Total Contributions and Transfers:		1,764,334.55-	1,236,883.00-	1,395,684.00-	480,721.00-
Expenditures					
55-40-39	Charges for Services Water 50	.00	.00	33,992.00	16,969.00
55-40-41	Charges for Services Water 50	50,276.00	50,276.00	16,997.00	33,938.00
55-40-42	Transfer to DSF 65	23,316.00	81,688.00	143,936.00	50,672.00
55-40-46	Transfer to Parks/Fire CIP	89,219.00	89,219.00	15,000.00	.00
Total Expenditures:		162,811.00	221,183.00	209,925.00	101,579.00
Road Maintenance					
55-41-02	Road Maintenance	.00	456,915.00	506,686.00	284,142.00
Total Road Maintenance:		.00	456,915.00	506,686.00	284,142.00
Road Fleet					
55-42-01	Road Fleet	.00	189,927.00	99,927.00	10,000.00
55-42-02	Road Equipment	.00	30,842.00	100,000.00	.00
Total Road Fleet:		.00	220,769.00	199,927.00	10,000.00
Road (Re)construction Projects					
55-43-08	300 West Road Project	1,289.50	119,928.00	118,639.00	60,000.00
55-43-20	Sidewalks & Pedestrian Ramps	.00	.00	50,000.00	25,000.00
55-43-26	LANGFORD SUBDIVISION - STREETS	248,549.00	.00	.00	.00
55-43-27	HARVEST POINTE SUB - STREETS	174,142.55	.00	.00	.00
55-43-28	FIELDCREST EST SUB -STREETS	239,933.00	.00	.00	.00
55-43-29	COMBE WAY - STREET IMPROVE.	57,297.00	.00	.00	.00
Total Road (Re)construction Projects:		721,211.05	119,928.00	168,639.00	85,000.00
Buildings					
55-45-04	BM4	.00	103,390.00	106,190.00	.00
55-45-05	Fire/Senior Center Complex	.00	.00	14,100.00	.00
Total Buildings:		.00	103,390.00	120,290.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Information Technology					
55-50-01	IT Replacements/Upgrades	3,152.52	43,953.00	50,800.00	.00
Total Information Technology:		3,152.52	43,953.00	50,800.00	.00
Non-Road Fleet					
55-60-01	Fleet Replacements Non-Streets	67,577.23	132,861.00	115,283.00	.00
55-60-02	Equipment Non-Streets	.00	34,134.00	74,134.00	.00
Total Non-Road Fleet:		67,577.23	166,995.00	189,417.00	.00
Capital Projects Fund Revenue Total:		1,926,849.89-	1,333,133.00-	1,445,684.00-	480,721.00-
Capital Projects Fund Expenditure Total:		954,751.80	1,333,133.00	1,445,684.00	480,721.00
Total Capital Projects Fund:		972,098.09-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
Debt Service Fund					
Source: 36					
65-36-10	Interest Earned	102.60-	.00	.00	.00
Total Source: 36:		102.60-	.00	.00	.00
REVENUES					
65-39-10	GO Property Taxes	391,819.00-	391,819.00-	387,238.00-	317,376.00-
65-39-15	General Obligation Int Earnings	.00	.00	.00	.00
65-39-30	Due from CPF 55	23,316.00-	81,688.00-	143,936.00-	50,672.00-
65-39-31	Due from SID 66	81,685.00-	81,685.00-	79,730.00-	66,833.00-
65-39-32	Due from Water Fund 50	14,620.00-	14,620.00-	14,580.00-	14,529.00-
65-39-33	Due from Sewer Fund 51	22,938.00-	22,938.00-	22,947.00-	22,948.00-
65-39-40	Other Financing Sources	.00	.00	.00	.00
65-39-41	Use of fund balance	.00	2,500.00-	.00	1,750.00-
Total REVENUES:		534,378.00-	595,250.00-	648,431.00-	474,108.00-
EXPENDITURES					
65-40-52	Bond Interest GO Ref Ser 2015	16,819.23	16,820.00	10,238.00	3,376.00
65-40-53	Bond Principal GO Ref Ser 2015	375,000.00	375,000.00	377,000.00	314,000.00
65-40-54	Muni Equipment Lease Principal	44,926.29	44,926.00	45,893.00	.00
65-40-55	Muni Equipment Lease Interest	1,704.45	1,704.00	738.00	.00
65-40-56	Bond Principal Sales Tax Ser13	70,000.00	70,000.00	72,667.00	73,333.00
65-40-57	Bond Interest Sales Tax Ser13	7,827.80	7,828.00	6,442.00	5,003.00
65-40-58	Bond Princial Wtr Swr Ser10BC	25,956.00	25,957.00	26,675.00	27,393.00
65-40-59	Bond Interest Wtr Swr Ser10BC	11,599.00	11,601.00	10,852.00	10,084.00
65-40-63	Other	2,500.00	2,500.00	1,750.00	1,750.00
65-40-65	Transfer/Retained Earnings	.00	.00	56,622.00	.00
Total EXPENDITURES:		556,332.77	556,336.00	608,877.00	434,939.00
CONTRIBUTIONS & TRANSFERS					
65-75-09	Due to Water Fund 50	16,863.00	16,863.00	17,140.00	16,973.00
65-75-10	Due to Sewer Fund 51	15,566.00	15,566.00	15,821.00	15,668.00
65-75-11	Due to Storm Fund 52	6,485.00	6,485.00	6,593.00	6,528.00
Total CONTRIBUTIONS & TRANSFERS:		38,914.00	38,914.00	39,554.00	39,169.00
Debt Service Fund Revenue Total:		534,480.60-	595,250.00-	648,431.00-	474,108.00-
Debt Service Fund Expenditure Total:		595,246.77	595,250.00	648,431.00	474,108.00
Total Debt Service Fund:		60,766.17	.00	.00	.00

RESOLUTION 20-07 ATTACHMENT A

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
SID Capital Projects Fund					
Revenue					
66-39-10	Owner Assessment Collections	90,057.36-	80,935.00-	47,259.00-	.00
66-39-11	Late fees and penalties	.00	.00	.00	.00
66-39-41	Use of Beginning Fund Balance	.00	885.00-	32,606.00-	66,968.00-
Total Revenue:		90,057.36-	81,820.00-	79,865.00-	66,968.00-
Operating Expenditures					
66-40-63	Charges for services G/F	135.00	135.00	135.00	135.00
Total Operating Expenditures:		135.00	135.00	135.00	135.00
Department: 55					
66-55-01	Transfer to CFF 57	.00	.00	.00	.00
66-55-02	Tranfer to DSF 65	81,685.00	81,685.00	79,730.00	66,833.00
Total Department: 55:		81,685.00	81,685.00	79,730.00	66,833.00
SID Capital Projects Fund Revenue Total:		90,057.36-	81,820.00-	79,865.00-	66,968.00-
SID Capital Projects Fund Expenditure Total:		81,820.00	81,820.00	79,865.00	66,968.00
Total SID Capital Projects Fund:		8,237.36-	.00	.00	.00

FEE SCHEDULE

Administration	FY 2019 Final Amended	FY 2020 Final	FY 2021 Final
Candidate Filing Fee	25.00	25.00	25.00
City Zoning Maps			
11"x17"	1.00	1.00	1.00
17"x24"	4.00	4.00	4.00
Copies/reproduction	0.50	0.50	0.50
Credit Card/EFT Convenience Fee per transaction(1)	2% (1)(b)	2% (1)(b)	2% (1)(b)
Return Check	27.00	25.00	25.00
GRAMA Records Request	\$0.50/page	\$0.50/page	\$0.50/page
Payroll deductions (non-city sponsored)	\$5 /deduction/ pay period	\$5 /deduction/ pay period	\$5 /deduction/ pay period
Newsletter Advertisements			
3"x5" Business Card Size	60.00	60.00	60.00
1/3rd page	80.00	80.00	80.00
Insert (1)(a)	100.00	100.00	100.00

(1) Credit card convenience fee, 3% for transactions over \$300. Amended Jan. 2019

(1)(a) Plus applicable printing, folding, and mailing fees. Inserts available only for partner organizations that support directly or indirectly the City objectives as determined by the City

(1)(b) Jan. 2019 amended to 2% for non-utility service payments. Fee discontinued for utility service payments.

Animal Control			
Reclaim/Transport			
after hours impound	75.00	75.00	75.00
transportation	50.00	50.00	50.00
temp holding kennel	23.00	23.00	23.00
trapped animal transport	20.00	20.00	20.00
Trap Rental			
per week	15.00	15.00	15.00
Licensing			
altered	10.00	10.00	10.00
unaltered	25.00	25.00	25.00
senior citizen (over 65)			
altered	5.00	5.00	5.00
unaltered	10.00	10.00	10.00
duplicate tag	5.00	5.00	5.00
late fee	20.00	20.00	20.00
Microchipping	15.00	15.00	15.00

Building Permits & Planning Fees

Building Permits

See the building permit fee schedule in the current building code

65% Plan review fee on commercial permits

25% Plan review fee on single/multiple family permits

Plannings Fees (3)

planning commission review	495.00	495.00	495.00
development review fee	200.00	200.00	200.00
conditional use permit	270.00	270.00	270.00
subdivision & engineer review	\$495 plus \$60 / lot	\$495 plus \$60 / lot	\$495 plus \$60 / lot
zoning amendment or rezone request	496.00	496.00	496.00
apartment complex	\$495 plus 40 / unit	\$495 plus 40 / unit	\$495 plus 40 / unit
commercial engineering review	501.00	501.00	501.00
subdivision off-site improvmt inspection	Actual cost	Actual cost	Actual cost
board of adjustments request	300.00	300.00	300.00
excavation permit (bond or deposit*)	47.47	47.47	47.47
annexation fee	1,000.00	1,000.00	1,000.00
site plan fee	395.00	395.00	395.00

(3) Plus additional review costs in excess of minimum, if applicable.

FEE SCHEDULE

Impact Fees	FY 2019 Final	FY 2020 Final	FY 2021 Final
Culinary Water Facilities (4)	1,618.00	1,618.00	1,618.00
Sanitary Sewer Facilities (4)	533.00	533.00	533.00
Storm Drain Facilities			
Residential lots - single family	535.53	535.53	535.53
Unique residential and commercial (per sq. ft.)	0.1210	0.1210	0.1210
Park Facilities			
Residential single family (per ERU)	1,826.37	1,826.37	1,826.37
Residential multi-family (per ERU)	1,697.29	1,697.29	1,697.29
Public Safety Facilities - Police			
Residential (per residence)	26.62	26.62	26.62
Commerical (per sq. ft. of lot(s) developed)	0.00224	0.00224	0.00224
Public Safety Facilities - Fire/EMS			
Residential (per residence)	46.70	46.70	46.70
Commerical (per sq. ft. of lot(s) developed)	0.00513	0.00513	0.00513
Water Meter (5)			
3/4"	275.00	275.00	326.00
1"	300.00	300.00	405.00
1.5"	450.00	450.00	779.00
2"	600.00	600.00	977.00
3"	1,900.00	1,900.00	2,323.00
6"	4,300.00	4,300.00	5,663.00
Refuse Carts (5)			
Universal Cart	-	-	100.00
Recycle Cart	-	-	100.00

(4) Fee reflects minimum service connection size. Fees change with connection size. Refer to approved impact fee schedule.

(5) Water meter and refuse cart fees reflect estimated cost, actual cost will be charged.

Facility Rentals			
Rohmer Park Pavilion (per time frame)	25.00	25.00	25.00
deposit (refundable)	50.00	50.00	50.00
Victory Park Pavilion (per time frame)	25.00	25.00	25.00
deposit (refundable)	50.00	50.00	50.00
Recreational Fun Pack (RFP)	na	na	na
deposit (refundable)	na	na	na
Civic-Senior Center			
first hour	70.00	70.00	70.00
each subsequent hour	10.00	10.00	10.00
kitchen	25.00	25.00	25.00
non-resident Fee	-	-	-
employee return fee	5.00	5.00	5.00
cleaning deposit (refundable)	250.00	250.00	250.00
Field Use			
per hour	2.00	2.00	2.00
contract agreement	200.00	200.00	200.00
deposit (refundable)	250.00	250.00	250.00

Liesure Services & Recreation (6)

Youth Soccer	45.00	45.00	45.00
T-Ball	45.00	45.00	45.00
Coach/Machine Pitch	45.00	45.00	45.00
Youth Baseball	50.00	50.00	50.00
Youth Softball	50.00	50.00	50.00
Football Camp	-	-	-
Youth Tackle Football	135.00	135.00	135.00
Youth Basketball	45.00	45.00	45.00
Boys Basketball	50.00	50.00	50.00
Girls Basketball	50.00	50.00	50.00
Girls Volleyball	50.00	50.00	50.00
Kids Summer Camp	na	na	na
Special Events Regular Vendor	30.00	30.00	30.00
Special Events Food Vendor	50.00	50.00	50.00
Special Events Premium Vendor	50.00	50.00	50.00

(6) Estimated fees. May be subject to change, as necessary, during fiscal year.

FEE SCHEDULE

Business Licenses	FY 2019 Final	FY 2020 Final	FY 2021 Final
Professional/Business Services			
Basic	100.00	100.00	100.00
Disproportionate	4.00	4.00	4.00
General Services			
Basic	100.00	100.00	100.00
Disproportionate	64.00	64.00	64.00
Contracted Services			
Basic	100.00	100.00	100.00
Disproportionate	40.00	40.00	40.00
Personal Services			
Basic	100.00	100.00	100.00
Disproportionate	4.00	4.00	4.00
Entertainment			
Basic	100.00	100.00	100.00
Disproportionate	201.00	201.00	201.00
Automotive			
Basic	100.00	100.00	100.00
Disproportionate	74.00	74.00	74.00
Sales			
Basic	100.00	100.00	100.00
Disproportionate	8.00	8.00	8.00
Convenience Stores			
Basic	100.00	100.00	100.00
Disproportionate	1,113.00	1,113.00	1,113.00
Family Services			
Basic	175.00	175.00	175.00
Disproportionate	32.00	32.00	32.00
Storage			
Basic	100.00	100.00	100.00
Disproportionate	64.00	64.00	64.00
Group Homes			
Basic	100.00	100.00	100.00
Disproportionate	275.00	275.00	275.00
Nursing Home / room			
Basic	175.00	175.00	175.00
Disproportionate	118.00	118.00	118.00
Hospital / room			
Basic	175.00	175.00	175.00
Disproportionate	11.00	11.00	11.00
Apartment / unit			
Basic	100.00	100.00	100.00
Disproportionate	111.00	111.00	111.00

FEE SCHEDULE

Utility Services (billed monthly)	FY 2019 Final	FY 2020 Final	FY 2021 Final
Set-up Fee (Non-refundable)	40.00	40.00	40.00
Shut Off Deposit	100.00	100.00	100.00
Late Fee	15.00	15.00	15.00
Water Turn-On Fee	30.00	30.00	30.00
Weekend turn-on fee	60.00	60.00	60.00
Utility Billing History Report	-	-	-
Data Log Reproduction	-	-	-
Meter Check Fee	25.00	25.00	25.00
Meter rental deposit (7)	955.00	955.00	955.00
Meter Tampering Fee (8)			
Storm Drain (per ERU)	8.00	8.40	8.40
Temporary Disconnect	30.00	30.00	30.00
Water Tank Fee			

(7) Fire hydrant meter rentals will be charged at a 1 1/2" commercial water rate. Charges will begin, unprorated, the month the meter is issued through the month the meter is returned. Overage rates will apply if actual usage exceeds the cumulative monthly base gallons.

(8) Refer to the Washington Terrace Municipal Code 13.08.090, "Meter Tampering Prohibited"

Residential Water

Single-Family (\$/gallons)	18.70 / 4,000	19.36 / 4,000	19.36 / 4,000
Single-Family gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Duplex (\$/gallons)	37.40 / 8,000	38.72 / 8,000	38.72 / 8,000
Duplex gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Tri-Plex (\$/gallons)	56.10 / 12,000	58.08 / 12,000	58.08 / 12,000
Tri-Plex gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000

Residential Sewer

Single-Family (\$/gallons)	19.30 / 4,000	19.69 / 4,000	19.69 / 4,000
Single-Family gallons over (\$/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Duplex (\$/gallons)	38.40 / 8,000	39.38 / 8,000	39.38 / 8,000
Duplex gallons over (\$/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Triplex (\$/gallons)	57.60 / 12,000	59.07 / 12,000	59.07 / 12,000
Triplex gallons over (\$/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000

Refuse

Refuse First & Recycle Cart	14.75	15.25	15.25
Refuse Second Cart	14.75	15.25	15.25
Second Recycle Cart	4.50	4.65	4.65

Commercial Water

3/4" meter (\$/gallons)	21.05 / 4,000	21.88 / 4,000	21.88 / 4,000
3/4" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
1" meter (\$/gallons)	39.40 / 7,500	41.02 / 7,500	41.02 / 7,500
1" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
1 1/2" meter (\$/gallons)	78.80 / 15,000	82.04 / 15,000	82.04 / 15,000
1 1/2" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
2" meter (\$/gallons)	118.20 / 22,500	123.06 / 22,500	123.06 / 22,500
2" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
3" meter (\$/gallons)	197.00 / 37,500	205.10 / 37,500	205.10 / 37,500
3" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
4" meter (\$/gallons)	394.05 / 75,000	410.19 / 75,000	410.19 / 75,000
4" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
6" meter (\$/gallons)	3,677.65 / 1,000,000	3,828.44 / 1,000,000	3,828.44 / 1,000,000
6" meter gallons over (\$/gallons)	4.01 / 1,000	4.01 / 1,000	4.01 / 1,000

Commercial Sewer

3/4" meter (\$/gallons)	21.60 / 4,000	22.24 / 4,000	22.24 / 4,000
3/4" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
1" meter (\$/gallons)	40.50 / 7,500	41.70 / 7,500	41.70 / 7,500
1" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
1 1/2" meter (\$/gallons)	81.00 / 15,000	83.39 / 15,000	83.39 / 15,000
1 1/2" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
2" meter (\$/gallons)	121.50 / 22,500	125.09 / 22,500	125.09 / 22,500
2" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
3" meter (\$/gallons)	202.50 / 37,500	208.49 / 37,500	208.49 / 37,500
3" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
4" meter (\$/gallons)	405.00 / 75,000	416.97 / 75,000	416.97 / 75,000
4" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
6" meter (\$/gallons)	3,807.00 / 1,000,000	3,919.52 / 1,000,000	3,919.52 / 1,000,000
6" meter gallons over (\$/gallons)	3.94 / 1,000	3.94 / 1,000	3.94 / 1,000

Utah State Tax Commission - Property Tax Division Tax Rate Summary (693) ENTITY: 3120 WASHINGTON TERRACE CITY	Form PT-693 Rev. 2/15
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WEBER COUNTY

Tax Year: 2020

The Board of Trustees for the above special district has set the current year's tax rates as follows:

Purpose of Tax Rate (Code from Utah Code Annotated)	Auditor's Tax Rate	Proposed Tax Rate	Maximum By Law	Budgeted Revenue
10 General Operations §11-6-133	0.001820	0.001820	.007	880,089
20 Interest and Sinking Fund/Bond §17-12-1	0.000656	0.000656	Sufficient	317,376
Total Tax Rate	0.002476	0.002476	Total Revenue	\$1,197,465

Certification by Taxing Entity

I, _____, as authorized agent, hereby certify that this statement is true and correct and in compliance with all sections of the Utah State Code relating to the tax rate setting process.

Signature: _____ Date: _____

Title: _____ Telephone: _____

Mailing address: _____

RESOLUTION 20-07 ATTACHMENT C2

Utah State Tax Commission - Property Tax Division Resolution Adopting Final Tax Rates and Budgets	Form PT-800 Rev. 02/15
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County: WEBER

Tax Year: 2020

It is hereby resolved that the governing body of:

WASHINGTON TERRACE CITY

approves the following property tax rate(s) and revenue(s) for the year: **2020**

1. Fund/Budget Type	2. Revenue	3. Tax Rate
10 General Operations	880,089	0.001820
20 Interest and Sinking Fund/Bond	317,376	0.000656
190 Discharge of Judgement		
	\$1,197,465	0.002476

This resolution is adopted after proper notice and hearing in accordance with UCA 59-2-919 and shall be forwarded to the County Auditor and the Tax Commission in accordance with UCA 59-2-913 and 29-2-920.

Signature of Governing Chair

Signature: _____ Date: _____

Title: _____

City Council Staff Report

FINANCE DEPT.

Author: Shari' Garrett
Subject: FRAUD RISK ASSESSMENT
Date: June 16, 2020

Type of Item: PRESENTATION: FRAUD RISK ASSESSMENT

Summary Recommendations:

That the City Council receive and discuss the new Fraud Risk Assessment issued by the State Auditor's Office.

Description:

A. Topic: NEW FRAUD RISK ASSESSMENT

B. Background: (Source: Office of the State Auditor/Fraud Risk Assessment/Implementation Guide)

"The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse."

As a result the State Auditor's Office has developed a risk assessment model it believes will provide a basic evaluation of an entity's fraud risk. The recommended measures are attached in the Implementation Guide.

C. Analysis:

City Staff is reviewing the new Fraud Risk Assessment and Implementation Guide in preparation for an initial scoring and recommended implementation action plan. These results will be presented during the meeting.

B. Department Review: Finance



Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document “Internal Control – Integrated Framework” (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest

1. Specifies who is required to declare conflicts.
2. States that if a new conflict arises during course of business it must be reported.
3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
4. Identifies the individual/position responsible to gather disclosure forms.
5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
6. Disclosure forms must list the name and position of the public official/employee.
7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
9. Disclosure forms must list any investments that may create a conflict with the entity.
10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
 - a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
 - b) Prohibits kickbacks (Utah Code 63G-6a-2404)
 - c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
 - d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
 - e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or refers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.
- e. Travel
1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
 2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
 3. Establishes a reporting structure with senior management reporting to the governing body.
 4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
 5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
 6. Communicates the public nature of purchase records.
 7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
 8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).
- f. Credit/Purchasing Cards
1. Credit/purchase card issuance should be approved by governing body.
 2. Establishes procedures for independent review and reconciliation of each card.
 3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
 4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
 5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).
- g. Personal Use of Entity Assets
1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
 2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).
- h. IT & Computer Security
1. Establishes allowable uses of information systems, computer equipment, and the internet.
 2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
 3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).
- i. Cash Receipting and Deposit
1. Establishes a timeline for entering receipts into the accounting system.
 2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
 - a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
 - b. Audit committee:
 - i. Reviews available evidence.
 - ii. Determines if further investigation is merited. If so;
 - Sets the scope of audit
 - Sets a budget
 - Sets a timeline
 - Provides resources
 - c. Audit results are reported to the audit committee.
 - d. Audit committee approves findings and recommendations.
 - e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
 - f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.



Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking “Yes” on each of the questions below.
- Total the points of the questions marked “Yes” and put on the “Total Points Earned” line below.
- Using the points earned, circle the risk level on the “Risk Level” line below.

Total Points Earned: _____ Risk Level: Very Low Low Moderate High Very High
 > 355 316-355 276-315 200-275 < 200

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

Certified By: _____ Certified By: _____

* MC = Mitigating Control

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

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



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of governments.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

City Council Staff Report

Author: Tom Hanson
Subject: Library / City Easement Agreement
Date: June 16, 2020
Type of Item: Resolution



Summary:

Several years ago, the City and the Library entered into some agreements that vaguely defined responsibilities for shared easement property south and east of the library. These agreements as defined on the property plat were vague and lacked clear guidance for any future ownership. This new Easement Agreement will define future responsibilities, allow for the transfer of responsibilities from the City to the future land owner. This agreement should allow for a clean transfer of ownership when we come to the point when we are ready to execute the sale of the property.

Description:

A. **Topic: Library/City Easement Agreement**

B. **Background:**

The agreements as defined on the recorded plat were vague and poorly defined. This agreement as presented is intended to allow for the clean transfer of ownership along with future obligations for the new property owner and the library. Each entity will have maintenance obligations and unobstructed use of shared easement properties. Staff and our legal team have reviewed the agreement and feel that the agreement fairly represents the intent of the original agreement as submitted on the plat.

C. **Analysis:**

The execution of this agreement will help solidify the sale of the 5580 South property and protect future owners from ambiguous language and ambiguous responsibilities for both parties.

City of Washington Terrace
County of Weber, State of Utah

RESOLUTION NO. 20-09

**A RESOLUTION AUTHORIZING AN EASEMENT AGREEMENT BETWEEN THE
CITY OF WASHINGTON TERRACE (“GRANTOR”) AND WEBER COUNTY
LIBRARY DEVELOPMENT FUND (“GRANTEE”)**

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

WHEREAS, in 2004, the Douglas B. Stephens Trust granted parcel number 07-037-0031 to Grantor;

WHEREAS, in 2006, the Douglas B. Stephens Trust granted the neighboring parcel, parcel number 07-699-0003, to Grantee for the purpose of constructing a library on the property;

WHEREAS, on the 23rd of March 2007, in anticipation of the construction of the Pleasant Valley Library on the Grantee’s property and in order to provide additional parking and green space for the library, Grantor granted an easement to the Grantee for the construction of parking facilities, a landscaping area, and related improvements (the boundaries of the easement are depicted in Exhibit A and a legal description of the easement is provided within the agreement);

WHEREAS, at the time the easement was established, Grantor agreed to provide snow removal (i.e. plowing), lawn mowing/trimming, and the lawn sprinkler/watering of the easement area, and Grantor agreed to provide all other general maintenance of the easement area;

WHEREAS, shortly after the easement area was established, Grantee took on the responsibilities of lawn mowing/trimming and the lawn sprinkling/watering of the easement area; while Grantor has continued to provide the snow removal; and

WHEREAS; Grantor and Grantee hereby agree and covenant as outlined in the attached easement agreement;

NOW THEREFORE, the City Council of Washington Terrace hereby resolves to enter into the *attached Easement Agreement* with Weber County is hereby approved and incorporated by this reference. The City Council authorizes and directs the Mayor to execute the Easement Agreement for and on behalf of the City of Washington Terrace.

PASSED AND ADOPTED by the City Council of Washington Terrace this ____ day of _____ 2020.

DATED this ___ day of _____ 2020.

CITY OF WASHINGTON TERRACE

Mark C. Allen, Mayor

ATTEST:

Amy Rodriguez , City Recorder

Roll Call Vote

Council Member Blair Brown ___
Council Member Larry Weir ___
Council Member Scott Barker ___
Council Member Carey Seal ___
Council Member Jeff West ___

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT (“Agreement”) is entered into and made this _____ day of _____, 2020 by and between Washington Terrace (“Grantor”) and the Weber County Library Development Fund (“Grantee”) sometimes referred to individually as “Party” and collectively as “Parties.”

RECITALS:

WHEREAS, in 2004, the Douglas B. Stephens Trust granted parcel number 07-037-0031 to Grantor;

WHEREAS, in 2006, the Douglas B. Stephens Trust granted the neighboring parcel, parcel number 07-699-0003, to Grantee for the purpose of constructing a library on the property;

WHEREAS, on the 23rd of March 2007, in anticipation of the construction of the Pleasant Valley Library on Grantee’s property and in order to provide additional parking and green space for the library, Grantor granted an easement to Grantee for the construction of parking facilities, a landscaping area, and related improvements (the boundaries of the easement are depicted in Exhibit A and a legal description of the easement is provided within the agreement);

WHEREAS, at the time the easement was established, Grantor agreed to provide snow removal (i.e. plowing), lawn moving/trimming, and the lawn sprinkling/watering of the easement area, and Grantor agreed to provide all other general maintenance of the easement area;

WHEREAS, shortly after the easement area was established, Grantee took on the responsibilities of lawn mowing/trimming and the lawn sprinkling/watering of the easement area; while Grantor has continued to provide the snow removal; and

WHEREAS, Grantor and Grantee now desire to clarify the changes in maintaining the easement area writing;

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration, Grantor and Grantee hereby agree and covenant as follows:

1. Agreement for Easement. Grantor does hereby grant to Grantee and Grantee's respective agents, employees, contractors, and invitees (collectively “Grantee Parties”), subject to all of the terms and conditions of this Agreement, perpetual easement (“Easement”) over and upon the Grantor's property as designated in Exhibit A and Exhibit B for the purpose of constructing and maintaining parking facilities, a landscaping area, and related improvements.

2. Terms and Conditions Specific to the Easement. The Easement shall be subject to the

following terms and conditions:

- (a) Grantee, the Grantee Parties, Grantor, and any subsequent purchaser or assignee shall have the right to use the Easement at all times required by Grantor and or Grantee, without any prior notice to Grantor, and Grantor shall not prevent Grantee or Grantee Parties from utilizing the Easement at any time.
- (b) Grantor and Grantee shall not allow any walls, fences, gates or barriers of any sort or kind to be constructed or erected on the Easement, or any portion thereof, which shall prevent or impair the use or the free access and movement on the Easement by both Parties.
- (c) Grantee shall be responsible for the construction and general maintenance of the Easement except that Grantor or subsequent purchaser or assignee shall be responsible for snow removal in the parking lot. Grantee shall make timely repair of any damage caused by the Grantee Parties to the Easement. Any improvements Grantee wishes to make to the Easement must be maintained by the Grantee.
- (d) Grantor or subsequent purchaser or assignee shall have free, open, unencumbered, and uninhibited access across the Easement created by this Agreement to the adjoining parcel, in whole or part, identified as Weber County Parcel Number 070370031 (or successor number or numbers) and presently legally described as: PART OF THE SOUTHWEST QUARTER OF SECTION 16, TOWNSHIP 5 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY: AT THE SOUTHWEST CORNER OF SAID SOUTHWEST QUARTER SECTION; RUNNING THENCE SOUTH 89D30' EAST 390.00 FEET ALONG THE SOUTH LINE OF SAID QUARTER SECTION, THENCE NORTH 0D26' EAST ALONG THE WESTERLY LINE OF SOUTH OGDEN CITY PROPERTY, 335.90 FEET, THENCE NORTH 89D30' WEST 131 FEET, MORE OR LESS, THENCE SOUTH 0D45'24" WEST, 170.00 FEET; THENCE NORTH 89D10'36" WEST 256.24 FEET TO THE WEST LINE OF SAID QUARTER SECTION, THENCE SOUTH 0D26' WEST ALONG SAID WEST LINE 165.91 FEET TO THE POINT OF BEGINNING. EXCEPTING THEREFROM THAT PORTION ADAMS AVENUE ROAD DEDICATION PLAT (75-75). SUBJECT TO A 30 FOOT WIDE EASEMENT 15 FEET WIDE ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTER LINE: BEGINNING AT A POINT WHICH IS NORTH 0D26' EAST 32.0 FEET FROM THE SOUTHWEST CORNER OF SECTION 16, TOWNSHIP 5 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN, U.S. SURVEY: RUNNING THENCE SOUTH 89D30' EAST 100 FEET, THENCE RIGHT ALONG THE ARC OF A 200.0 FOOT RADIUS CURVE A DISTANCE OF 36.04 FEET (CHORD BEARS SOUTH 75D50'13" EAST 35.99 FEET), THENCE LEFT ALONG THE ARC OF A 200.0 FOOT RADIUS CURVE A DISTANCE OF 36.04 FEET (CHORD BEARS SOUTH 75D50'13" EAST 35.99 FEET), THENCE SOUTH 89D30' EAST 220 FEET, MORE OR LESS, TO THE EXISTING PROPERTY LINE OF

SOUTHOGDEN CITY

- (e) Grantee shall defend, indemnify and hold harmless Grantor, its agents, affiliates, partners, or other entities controlling, controlled by or under common control with Grantor, from and against any claims or liabilities, including paying all reasonable costs, expenses and attorneys' fees incurred or paid by Grantor in connection with litigation arising from; (i) Grantee's and/or the Grantee Parties use or occupancy of the Easement, including those arising from accident, injury, or damage, however and by whomsoever caused (except to the extent of any claim arising out of Grantor's negligence or willful misconduct), (ii) the conduct of Grantee's business or anything else permitted by Grantee, or (iii) from any negligent act or willful misconduct of Grantee and/or the Grantee Parties.

4. Assignment. All rights, title, and privileges herein granted shall run with the land and shall be binding upon and inure to the benefit of the parties, and their successors in interest.

5. General. This Agreement shall be governed by the laws of the State of Utah, and shall not be amended or modified unless by an instrument in writing executed by Grantor and Grantee, or their successors or permitted assigns, and shall be enforceable, at law or by injunctive relief, the remedy at law being inadequate, without the necessity of posting any bond or other security. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

6. Severability. If any clause, sentence, or any other portion of this Agreement becomes illegal, null, or void for any reason, or are held by any court of competent jurisdiction to be so, the remaining portions will remain in full force and effect. In lieu of such illegal, null, or void provision, the Parties shall use commercially reasonable efforts to negotiate in good faith a substitute legal, valid, and enforceable provision that most nearly effects the Parties' intent in entering into this Agreement.

IN WITNESS WHEREOF the undersigned have executed this Agreement the day and year first above written.

GRANTOR: Washington Terrace

By: _____
Name: _____ ; Title:

Attest:

By: _____
Name: _____ ; Title:

GRANTEE: Weber County Library Development Fund

By: _____
Name: _____ ; Title:

Attest:

By: _____
Name: _____ ; Title:



Enhanced Search

By Shape | By Value | By Spatial | Results

Features selected: 1

070370031

Owner: WASHINGTON TERRACE CITY
WASHINGTON TERRACE CITY

Property Address:

City:

Tax Unit: 255

Mailing Address: 5249 S 400 E

Mailing City: WASHINGTON TERRACE UT

Mailing Zip: 844057194

Approx Land Acres: 0.160308

[More Parcel Info...](#)

Search Results: Parcels

Options | Filter by Map Extent | Zoom to | Clear Selection | Refresh

Parcel ID	Tax Unit	Owner	Mailing Address	Mailing City	Mailing Zip	Property Address	City	Approx Land Acres
070370031	255	WASHINGTON TERRACE CITY WASHINGTON TERRACE CITY	5249 S 400 E	WASHINGTON TERRACE UT	844057194			0.160308



City of Washington Terrace
Redevelopment Agency Meeting
Tuesday, June 16, 2020
following the Regular City Council Meeting
City Hall Council Chambers
5249 South 400 East, Washington Terrace City

1. **ROLL CALL**

2. **INTRODUCTION OF GUESTS**

3. **CONSENT ITEMS**

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.

3.1 APPROVAL OF AGENDA

3.2 APPROVAL OF MEETING MINUTES FROM MAY 19, 2020

4. **NEW BUSINESS**

4.1 MOTION/RESOLUTION 20-08: A RESOLUTION TO ADOPT THE FISCAL YEAR 2021 BUDGET

4.2 MOTION: APPROVAL OF THE CONSTRUCTION CONTRACT FOR THE ADAMS AVENUE UTILITY EXTENSION PROJECT

The bid opening for this item was held June 4, 2020. The project includes expansion of the water and Sewer System in the area of 5590 South Adams Avenue near Pleasant Valley Library.

5. **COMMENTS CONSIDERED**

6. **ADJOURNMENT OF MEETING: CHAIR ALLEN**

CERTIFICATE OF POSTING

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

For Packet Information, please visit our website at www.washingtonterracecity.org

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City of Washington Terrace

Minutes of a Redevelopment Meeting
Held on May 19, 2020
following the Regular City Council Meeting
City Hall, 5249 South 400 East, Washington Terrace City,
County of Weber, State of Utah

10 **CHAIR, BOARD, AND STAFF MEMBERS PRESENT**

11 Chair Allen
12 Board Member Seal
13 Board Member Brown
14 Board Member Weir
15 Vice- Chair Barker
16 Board Member West
17 Public Works Director Jake Meibos
18 Finance Director Shari' Garrett
19 Building Official Tyler Seaman
20 GIS/Storm Water Manager Kuyler Thompson
21 City Manager Tom Hanson
22 City Recorder Amy Rodriguez

23
24 **Others Present**

25
26 **1. ROLL CALL**

27
28 **2. INTRODUCTION OF GUESTS**

29
30 **3. CONSENT ITEMS**

31
32 **3.1 APPROVAL OF AGENDA**

33 **3.2 APPROVAL OF MEETING MINUTES FROM FEBRUARY 4, 2020**

34 Items 3.1 and 3.2 were approved by general consent.
35

36 **4. SPECIAL ORDER**

37
38 **4.1 PUBLIC HEARING: TO HEAR COMMENT ON THE FISCAL YEAR 2020**
39 **AMENDED BUDGET**

40 Garrett stated that the budget adjustments concern the sale of the property of land by Pleasant
41 Valley Library and it is affording for the appraisal, engineering and the legal cost legal cost of
42 the land, as well as capturing the installation of the water and sewer infrastructure.
43

44
45 **Chair Allen opened the public hearing at 7:46**

46 There were no citizen comments.

47 **Chair Allen closed the public hearing at 7:47**

48
49 **4.2 PUBLIC HEARING: TO HEAR COMMENT ON THE FISCAL YEAR 2021**
50 **TENTATIVE BUDGET**

51 Garrett stated that the budget is the same as previously presented, noting that it may be
52 adjusted as projects are identified.

53
54 **Chair Allen opened the public hearing at 7:48 p.m.**

55 There were no citizen comments.

56 **Chair Allen closed the public hearing at 7:49 p.m.**

57
58
59 **5. NEW BUSINESS**

60
61 **5.1 MOTION/RESOLUTION 20-04: A RESOLUTION TO APPROVE THE**
62 **FISCAL YEAR 2020 AMENDED BUDGET**

63
64 **Motion by Board Member Barker**
65 **Seconded by Board Member Weir**
66 **To approve Resolution 20-04 to**
67 **Approve the Fiscal Year 2020 Amended Budget**
68 **Approved unanimously (5-0)**
69 **Roll Call Vote**

70
71
72 **5.2 DISCUSSION/ACTION: APPROVAL OF EXPENDITURES FOR**
73 **SEWER LINE EXTENSION FOR SALE OF ADAMS AVENUE PROPERTY**
74 **LOCATED APPROXIMATELY AT 5580 S. ADAMS AVENUE**

75 Hanson stated that the sewer line will not be able to be run through the library property as
76 previously thought. Hanson stated that staff is recommending moving the sewer line project into
77 the street. Meibos stated that due to existing utilities that it would be cleaner to go out into the
78 street from our property. He stated that it will be an easy connection to make, as the sewer line is
79 in front of our property. Meibos stated that the power is overhead. Meibos stated that the
80 irrigation lines and storm drain associated with the library make it difficult to cut through that
81 property, noting that it would be easier to extend it from our own property to the South.

82
83 **Motion by Board Member West**
84 **Seconded by Board Member Seal**
85 **To approve the expenditure to extend the water and sewer lines to the property**
86 **Approved unanimously (5-0)**

87
88
89
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91
92 **6. COMMENTS CONSIDERED**

94 Hanson stated that he is working on a Request for Proposal to evaluate tax benefits for the above
95 property and is researching alternative uses for the property, including higher density housing
96 opportunities. He stated that he and Seaman will be bringing back proposal for options for
97 different uses of the property instead of focusing on a single story office building or retail
98 building. Hanson stated that they have been working with the consultants that have been hired by
99 South Ogden City to review some of the opportunities in the area. Seaman is working on the RFP
100 and look at considerations to marketing the property. Hanson stated that he will be having a
101 discussion with the Planning Commission regarding thoughts on uses for the property.

102
103 Seaman stated that commercial retail is very challenging at this time and he is looking for other
104 revenue opportunities for the City. He stated that there is large amount of future growth down the
105 road and it could turn into a nice residential area. Opportunity of getting solid product in that
106 area.

107
108 **7. ADJOURNMENT OF MEETING: CHAIR ALLEN**
109 **Chair Allen adjourned the meeting at 8:01 p.m.**

110
111
112
113
114 _____
Date Approved **City Recorder**
115

City of Washington Terrace

County of Weber, State of Utah

RESOLUTION NO. 20-08

A RESOLUTION FOR THE WASHINGTON TERRACE COMMUNITY DEVELOPMENT AND RENEWAL AGENCY ADOPTING THE FISCAL YEAR 2021 BUDGET

WHEREAS, Utah State Law requires that on or before the first regularly scheduled meeting of the governing body in the last May a tentative budget for the ensuing year shall be presented to the governing body and prior to June 30 of each year the Board shall by resolution adopt a budget for the ensuring year; and

WHEREAS, the City Manager and Finance Director on the 5th day of May, 2020, presented to the board an amended budget for fiscal year 2020, and a tentative budget for fiscal year 2021; and

WHEREAS, the board has reviewed and considered the amended budget for fiscal year 2020, and the tentative budget for fiscal year 2021, during a series of public meetings; and

WHEREAS, the governing body, during their regularly scheduled meetings, held public hearings on Tuesday, May 19, 2020, at City Hall to receive public comment on amending the fiscal year 2020 budget, and the tentative fiscal year 2021 budget, prior to its final adoption on June 16, 2020.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Washington Terrace Redevelopment Agency, County of Weber, State of Utah that the fiscal year 2021 budget be adopted as presented and *attached (A)* hereto .

EFFECTIVE DATE. This Resolution shall take effect July 1, 2020, for the fiscal year ending June 30, 2021.

PASSED AND ADOPTED this 16th day of June 2020.

WASHINGTON TERRACE REDEVELOPMENT AGENCY

Chair Mark C. Allen

Attest:

City Recorder

Roll Call Vote

Board Member Barker ____

Board Member Brown ____

Board Member Seal ____

Board Member Weir ____

Board Member West ____

RESOLUTION 20-08 ATTACHMENT A

CITY OF WASHINGTON TERRACE

Budget Worksheet - Final Budget

Period: 00/20

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
REDEVELOPMENT AGENCY FUND					
INTERGOVERNMENTAL REVENUE					
70-31-10	Tax Increment - Southeast	553,883.78-	535,046.00-	551,377.00-	568,199.00-
70-31-11	Tax Increment - Central B/D	28,762.17-	26,473.00-	26,473.00-	26,473.00-
70-31-14	Grants	1,462.44	322,813.00-	324,523.00-	.00
Total INTERGOVERNMENTAL REVENUE:		581,183.51-	884,332.00-	902,373.00-	594,672.00-
OTHER REVENUE					
70-36-10	Interest	49,626.32-	.00	.00	.00
Total OTHER REVENUE:		49,626.32-	.00	.00	.00
CONTRIBUTIONS & TRANSFERS					
70-39-40	Use of Beginning Fund Balance	.00	1,868,414.00-	2,452,919.00-	.00
Total CONTRIBUTIONS & TRANSFERS:		.00	1,868,414.00-	2,452,919.00-	.00
OPERATING EXPENDITURES					
70-40-11	Salaries and Wages	14,400.00	14,400.00	14,400.00	14,400.00
70-40-13	Benefits	1,438.47	1,400.00	1,400.00	1,400.00
70-40-21	Memberships, Books, Subscripti	2,829.00	2,800.00	2,800.00	2,800.00
70-40-23	Travel and Training	.00	1,000.00	1,000.00	1,000.00
70-40-31	Professional and Technical	.00	.00	.00	.00
70-40-48	RDA Increment Incentive	.00	.00	.00	.00
70-40-50	Charges for services GF 10	6,661.00	6,661.00	6,661.00	6,661.00
Total OPERATING EXPENDITURES:		25,328.47	26,261.00	26,261.00	26,261.00
CENTRAL BUSINESS DISTRICT					
70-44-48	Redevelopment Projects CBD	.00	257,404.00	284,612.00	24,949.00
70-44-50	Charges for services Water 50	.00	.00	.00	.00
70-44-71	Charges for Services GF 10	.00	.00	.00	.00
Total CENTRAL BUSINESS DISTRICT:		.00	257,404.00	284,612.00	24,949.00
SOUTHEAST PROJECT AREA					
70-45-31	Professional and Technical	.00	.00	.00	.00
70-45-43	Goldenwest Dev Agreement #319	.00	.00	.00	150,000.00
70-45-44	Land Develop Parcel 070370031	.00	.00	7,000.00	.00
70-45-45	Project Area Lighting - SE	231.75	.00	60,000.00	.00
70-45-46	Adams Avenue Reconstruction	1,454.66-	346,255.00	348,088.00	.00
70-45-47	Road Maintenance	.00	.00	.00	.00
70-45-48	Capital Projects - Southeast	.00	1,912,293.00	2,552,841.00	393,462.00
70-45-49	5350 South Road Reconstruction	186,582.97	195,000.00	.00	.00
70-45-50	Charges for services Water 50	.00	.00	3,900.00	.00
70-45-51	Charges for Services Sewer51	.00	.00	56,280.00	.00
70-45-70	Charges for Services GF 10	.00	15,533.00	16,310.00	.00
Total SOUTHEAST PROJECT AREA:		185,360.06	2,469,081.00	3,044,419.00	543,462.00
REDEVELOPMENT AGENCY FUND Revenue Total:		630,809.83-	2,752,746.00-	3,355,292.00-	594,672.00-
REDEVELOPMENT AGENCY FUND Expenditure Total:		210,688.53	2,752,746.00	3,355,292.00	594,672.00

Account Number	Account Title	2018-19 Prior year Actual	2018-19 Prior year Budget	2019-20 Current year Budget	2020-21 Future year Budget
	Total REDEVELOPMENT AGENCY FUND:	420,121.30-	.00	.00	.00
			.00	.00	.00

City Council Staff Report

Author: Jake Meibos
Subject: Adams Ave. sewer extension
Date:
Type of Item: Discussion/Motion



Summary Recommendation: Award contract to low bid contractor for the sewer and water improvements to the City property at 5600 South Adams Ave.

Description:

- A. **Topic:** City Council's approval is requested for awarding the sewer and culinary water improvement project to the low bid contractor, Regency Excavation.
- B. **Background:** Currently, the sewer main does not run in front of the property. In order to provide a sewer connection to the property, the sewer main will have to be extended. Currently the sewer main stops in the Public Utility Easement behind the sidewalk in front of the Weber County Library, approx. 100' from the east property line. To avoid creating a private utility easement through the library's property and to avoid conflicts with existing utilities, staff has designed the sewer main extension into Adams Ave. The culinary water main does exist in front of the property and a service connection will need to be made in Adams Ave.
- C. **Analysis:** Bids for the sewer and water extension were opened Thursday June 4th, 2020. Five firm bids were accepted. Regency Excavation was the qualified low bid at \$60,008.75. The Engineers estimate for this project is \$60,177.77. The price of the Low Bid and the Engineering and Contingency for this project is estimated at a combined \$69,010.06. RDA funds have been budgeted for this project at \$60,180.00. A budget adjustment will have to be made in the 2021 fiscal year to cover the new estimated cost of the project.
- D. **Department Review:** City Manager, Public Works, and Jones & Associates

Alternatives:

- A. **Approve the Request:** Staff is recommending that Council awards the utility improvement project for the 5600 S. Adams Ave. property to Regency Excavation for the total project amount of \$ 69,010.06 to include Engineering and Contingency.
- B. **Continue the Item:** Delaying the improvements to the property could affect the sale of the property and the need to rebid the project.