



Regular City Council Meeting
Tuesday, August 20, 2019
City Hall Council Chambers
5249 South 400 East, Washington Terrace City
801-393-8681
www.washingtonterracecity.com

1. **SPECIAL PRESENTATION:** **5:30 P.M.**
A presentation to Fire Chief Kasey Bush for his Retirement. Chief Bush has worked for the City of Washington Terrace for 16 years.
2. **ROLL CALL** **6:00 P.M.**
3. **PLEDGE OF ALLEGIANCE**
4. **WELCOME**
5. **CONSENT ITEMS**
 - 5.1 **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.
 - 5.2 **APPROVAL OF AUGUST 6, 2019, MEETING MINUTES**
6. **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.
7. **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.
8. **NEW BUSINESS**
 - 8.1 **MOTION /RESOLUTION 19-26: A RESOLUTION ADOPTING THE FISCAL YEAR 2020 BUDGET AND SETTING THE CERTIFIED 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.

8.2 MOTION/ORDINANCE 19-06 : AMENDING CHAPTER 19.22 “STORM WATER UTILITY” REGARDING STORM WATER FEE CALCULATION, BILLING, AND COLLECTION

Approval of the request will clarify language in the Municipal Code to ensure equitable storm water charges for all properties within the city based on the 2,800 sq. ft. impervious surface ERU base rate.

8.3 MOTION/RESOLUTION 19-27: ADOPTING AMENDMENTS TO THE CITY POLICY AND PROCEDURES MANUAL

Amendments to the Policy and Procedures manual include URS guidelines, addition of an “opt-out” program Regarding insurance, and addition of a “Whistle Blower” policy

8.4 INTRODUCTION OF NEW PUBLIC WORKS DIRECTOR

Introduction of Public Works Director Jake Meibos

9. COUNCIL COMMUNICATION WITH STAFF

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

10. ADMINISTRATION REPORTS

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

11. UPCOMING EVENTS

August 29th: Planning Commission Meeting 6:00 p.m. (tentative)

September 2nd: City Offices closed for Labor Day

September 3rd: City Council Meeting 6:00 p.m.

September 11-13th: ULCT Conference in Salt Lake City

September 17th: City Council Meeting 6:00 p.m.

12. ADJOURN THE MEETING: MAYOR ALLEN

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.

1
2
3
4
5
6
7
8 **City of Washington Terrace**

9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48

Minutes of a Regular City Council meeting
Held on August 6, 2019
City Hall, 5249 South 400 East, Washington Terrace City,
County of Weber, State of Utah

8 **MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT AT WORK SESSION**

- 9 Mayor Mark C. Allen
10 Council Member Scott Monsen –Excused
11 Council Member Blair Brown
12 Council Member Larry Weir
13 Council Member Scott Barker
14 Council Member Jeff West - Excused
15 Finance Director Shari’ Garrett
16 Interim Fire Chief Clay Peterson
17 Public Works Director Steve Harris
18 Public Works Operations Manager Denzil Remington
19 City Recorder Amy Rodriguez
20 Weber County Sheriff Lt. Jeff Pledger
21 Interim Fire Chief Clay Peterson
22 City Manager Tom Hanson

- 26 **1. WORK SESSION: 5:00 P.M.**
27 Topics to include, but are not limited to: Public Safety issues regarding law enforcement,
28 Terrace Days, Code Enforcement, Fire operations, Public Works operations, and the VIP
29 Program

31 Remington explained a situation that occurred at Terrace Days concerning a crowd of young people who
32 surrounded him while he was taking down equipment. Hanson stated that there were several people that
33 were in an argument that ended with them being escorted out in handcuffs. Hanson spoke of another
34 incident where a teenager was underage drinking and urinating out in the open. Pledger stated that there
35 was a fight that started at the event, and ended up with someone being stabbed later on in the night.
36 Pledger stated that there were several incidents that he was aware that occurred during the event.

38 Lt. Pledger stated that there are many things at play. He stated that citizens are brazenly trying to incite
39 havoc directed at law enforcement and others. He stated that he was told that there were at least 35 fights
40 at Roy City Days this year. He stated that citizens there were also trying to incite a reaction from law
41 enforcement at that event. He stated that officers were being charged at the event and causing chaos. He
42 stated that the crowds were out of control and extra enforcement was called in to help. He stated that the
43 county has been asking for suggestions on how to handle these situations. Pledger stated that there are
44 issues. He stated that the events on public property are problematic because you cannot search bags or
45 restrict people from attending. He stated that there are several alternatives to working through these
46 issues. He stated that controlled access points could be established, but that is hard. He stated that it
47 would be an extra cost because of the controlled access points.

48 Lt. Pledger stated that Washington Terrace is 21 percent below incidents per resident compared to other

49 cities in the county. He stated that there should be a balance on how rare these type of events are versus
50 the type of event the Council would want to run. He stated that if you come in too heavy in the beginning,
51 you can incite these type of incidents.

52

53 Council Member Brown stated that historically we do not have an issue with our event. He stated that he
54 doesn't feel that we need to change anything unless the Lt. feels there is a concern. Council Member
55 Brown asked if the canine unit would be a deterrent. Lt. Pledger stated that he agrees that the dogs can be
56 a calming effect.

57

58 Mayor Allen stated that many of the young teenagers that come to the event are from South Ogden, and
59 are not all from Washington Terrace. Chief Peterson stated that he thinks the size of our event is perfect
60 for our community, but he stated that he feels it is just a matter of time before something happens here
61 and we should be prepared.

62

63 Lt. Pledger stated that he does not recommending cancelling the event. He stated that it has been isolated
64 events. He stated that the kids are always the biggest problem. He stated that there are things that we can
65 do, including bringing in extra bodies and SRO's who know the kids.

66

67 Remington stated that he believes it was a one-time thing and sees no reason to cancel the event. Council
68 Member Brown stated that the citizens deserve a small event. He stated that he doesn't think there is a
69 need to cancel the event, just to realize things happen and we would have to deal with it. Lt. Pledger
70 stated that there are several options, one including extra cameras.

71

72 Mayor Allen stated that he did not see any of the fights, however, he was told from several staff and law
73 enforcement and he became concerned.

74

75

76

77

78

79

80

81

82

83

84

85

86

87

88

89

90

91

92

93

94

95

96

MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT

§

97 Mayor Mark C. Allen
98 Council Member Scott Monsen- arrived at 7:00 p.m.
99 Council Member Blair Brown
100 Council Member Larry Weir
101 Council Member Scott Barker
102 Council Member Jeff West- Excused
103 Finance Director Shari' Garrett
104 Public Works Director Steve Harris
105 Public Works Operations Manager Denzil Remington
106 City Recorder Amy Rodriguez
107 City Manager Tom Hanson

108
109 **Others Present**

110 Charles and Reba Allen, Amy Miller, Wally Reynolds, Bob Waltraumont, Gloria Perez-Jensen, Jake
111 Schneiter, Ruth Balmer, Mary Yacchum, Ulis Gardiner, Jimmie Allen, Mr & Mrs Max Koch, Sawna
112 Morris, Craig Morris, Dan Miller, Casey Sanders, Shawn McCrary, Calvin McCrary

113
114

115 **2. ROLL CALL** **6:00 P.M.**

116

117 **3. PLEDGE OF ALLEGIANCE**

118

119 **4. WELCOME**

120

121 **5. CONSENT ITEMS**

122

123 **5.1 APPROVAL OF AGENDA**

124 **5.2 APPROVAL OF JULY 16, 2019, MEETING MINUTES**

125 Items 5.1 and 5.2 approved by general consent.

126

127 **6. SPECIAL ORDER**

128

129 **6.1 PUBLIC HEARING: TO RECEIVE AND CONSIDER PUBLIC COMMENT ON THE**
130 **PROPOSED TAX INCREASE**

131 Mayor Allen noted that the proposed tax increase would increase property tax budgeted revenue by
132 \$260,000 or 42.75% to improve Fire and EMS operations and sustainability.

133 The tax on a \$236,000 *residence* would increase from \$179.90 to \$256.87 or \$76.97 per year.

134 The tax on a \$236,000 *business* would increase from \$327.10 to \$467.04 or \$139.94 per year.

135 Mayor Allen stated that no decision will take place on the proposed tax increase, stating that a decision
136 will be made at the next Council meeting to be held on August 20, 2019.

137

138 City Manager Tom Hanson presented a slide show on the proposed tax increase to improve Fire
139 Operations.

140 Hanson stated that the City has considered other options besides a tax increase.

141 He stated that the Fire Department receives over a thousand calls a year. He stated that we have been
142 struggling over the last several years to recruit and retain firefighters. Hanson stated that most of our

143 firefighters have full time jobs at other cities. He stated that we are undermanned right now and are
144 struggling to fulfil our shifts. Hanson stated that the current stipend is \$120.00 for a 12 hour day shift.

145 Hanson stated that medical calls have now become 99 percent of everything the department does, while
146 dealing with fire issues. Hanson stated that a high percentage of the calls are for nursing homes. Fire
147 Chief Peterson stated that 36 percent of the medical calls are from nursing homes. Hanson stated that the
148 business license fees have a disproportionate rate for calls for service. Mayor Allen stated that he signed a
149 business license last week for a nursing home over \$8000. He stated that they may not be paying enough
150 to cover the calls for service, but they do pay a higher rate.

151
152 Hanson stated that staff and Council has looked at joining a Fire District, however, we realized that the
153 cost would be a higher premium. Hanson stated that the District buy new vehicles and the city may not be
154 able to afford a premium to join a district. Hanson stated that we are a volunteer fire department. Hanson
155 stated that once we make a change to full time/part time employee, we cannot go back to a volunteer
156 department.

157 Hanson stated that another option considered was joining a fire district with Riverdale and South Ogden.
158 Hanson stated that we went through a full study analysis of the cost and feasibility of joining together. He
159 stated that Riverdale is at 1.2 million a year to run, South Ogden is at 2.2 million. He stated that we are
160 budgeted at around \$265,000 a year. Hanson stated that we need to stay put and evaluate how we can best
161 serve the residents of Washington Terrace. He stated that we need to give it every effort to fix what we
162 have. Hanson stated that the Truth in Taxation hearing is to talk about how we pay for that.

163 Hanson stated that Ogden City performs our ambulance service through a contract where they pay to us
164 to lease our fire station to cover our calls for service. The money collected is put back into fire services.

165 Hanson stated that the door is open to join with South Ogden or Riverdale in the future if we cannot fix
166 our “own house”.

167
168 Hanson stated that we have a limited amount of firefighters that can cover all the shifts. He stated that we
169 would like to raise the current night shift of \$72 to \$155 and day shift of \$120.00 to \$178.00.

170 Hanson stated that we are trying to minimize the cost by staying a volunteer department. Hanson stated
171 that we would like to change our crews from a two person crew to a three person crew. He stated that if
172 we have a three person crew, the third would be able to step in when one becomes fatigued. Hanson
173 stated that our Fire Operations are the first responders on calls. If transportation is needed to a hospital,
174 Ogden City is called out at that time.

175 Chief Peterson stated that different types of calls are coded differently. Peterson stated that different calls
176 require first responders, ambulance calls, Weber County, and possibly a paramedic from Ogden Fire.
177 Hanson stated that we do have younger firefighters on shifts, however, we have many fully trained
178 firefighters who are certified with other departments.

179
180 Hanson stated that we do not bill people if we go to their house on a fire call. Nor do we charge for
181 medical calls. He stated that if they need a transport, the ambulance service will bill the insurance
182 company of the patient.

183
184 Hanson stated that if go to 3 person crews, we become fully functional and will be part of the automatic
185 aid according to national standards. Hanson stated that if we go to automatic aid we will have the
186 surrounding fire departments coming to our aid during a fire event. If it is assessed that we do not need
187 the aid, we can call them off. He stated that if we need help now, we have to ask.

188
189 Council Member Brown stated that our old truck was antiquated and we received a great deal on the
190 ladder truck for \$250,000, whereas Riverdale pays over a million dollars for their trucks. Peterson stated
191 that two people can drive the truck, however, three is needed on the hose line.

192

193 Hanson stated that we compared wages with benchmark cities so that we can stay competitive. Hanson
194 stated that we are trying to refine our processes. Hanson stated that this is something that will have to be
195 maintained year after year. Peterson stated that we get new firefighters and receive their training and
196 move on to full time jobs.

197 Hanson stated that the new hires work through certifications and testing processes before they are hired.
198 Hanson stated that General Fund expenses are regulated. We are mandated to use General Fund expenses
199 on Fire and Law Enforcement. Hanson stated that Parks and Recreation also go into General Funds.
200 Hanson stated that there is not a lot of money going into the General Fund because we are not a growth
201 city. Hanson stated that the state tax commission came to meet with Council and stated that we have been
202 kicking the can down the road. He stated that water, sewer, storm and garbage have to pay for themselves
203 through fees.

204 Hanson stated that we are asking for \$256,000 and increase to start, and moving forward it will cost
205 around \$16,000 for annual maintenance. Hanson stated that we are trying to improve fire services at the
206 most economical cost before we have to move to another option, such as the fire district, which will cost
207 considerably a lot more.

208
209 Hanson showed a fiscal impact comparison on taxes.

210 Hanson stated that we are building a community. It was suggested that Terrace Days or the Recreation
211 Program could be cut. Hanson stated that he would be hard pressed in getting the rest of the community
212 to agree to cut these programs. He stated that we do things as a community to build a community that we
213 can value.

214
215 A resident stated that you need to have support from the community to keep the Fire Department. He
216 stated that insurance rates will be raised much more if we do not have a fire department in the city.

217 Hanson stated that he would be happy to sit down with anyone to go over budget numbers.

218
219 Mayor Allen asked the Finance Director to explain how the tax rate works.

220 Garrett stated that the City collects the same amount of property taxes as the year before, plus new
221 growth. She stated that tax rates go up and down with valuation of properties in the city.

222 Mayor Allen stated that his Washington Terrace portion on property tax has only increase \$31 dollars
223 since 2000. He stated that we can only collect more taxes through Truth and Taxation.

224 Mayor Allen stated that everything that is passed by Council also effects Council's personal budgets.
225 Mayor Allen stated that Council understands that this is a need of the City for safety reasons. He stated
226 that this issue has been talked about for years and refined as much as possible.

227
228 **Mayor Allen opened the public hearing at 7:44 p.m.**

229
230 Resident Calvin McCreary- 4745 S 100 E- stated that he appreciates what Council is trying to do, but he
231 believes that this is going to be an ongoing problem. He suggested that we start looking forward to
232 different ways to handle this by merging with neighboring cities. He stated that we don't have the luxury
233 of staying Washington Terrace and need to think about practicalities. He stated that he believes it would
234 be beneficial for all three cities to join forces.

235
236 Resident Bob Warlaumont- 5537 S 350 E- stated that he supports the need for fire services. He stated that
237 what we need is commercial businesses and wants to know why the city is not promoting businesses. He
238 stated that the neighboring cities may not even want to merge because we do not have the income of the
239 residents that they would want.

240

241 Resident Robin Christensen- 173 W 5350 S- stated that people are upset about increasing taxes and
242 wanted to know why we don't address the future increases now instead of getting hammered every year
243 with taxes. She stated that we should address long term and not short term. She stated that if we are
244 already increasing taxes, why not join with Riverdale and South Ogden now.

245
246 Resident Wally Reynolds- 5200 S 300 E- stated that he understands the need for the Fire Department. He
247 stated that taxes continue to grow. He asked if we really go out and try to get businesses into the city that
248 could provide additional tax base. He wanted to know what we are doing to acquire businesses that have
249 continual tax base. Mr. Reynolds stated that he would like to give kudos to the public works department
250 for rescuing some ducks that were trapped in the storm drain. He stated that he appreciates what the City
251 Council does for the City. He stated that he enjoys the City but feels there are ways to improve our tax
252 base.

253
254 Resident Ullis Gardiner- 4608 S 450 W- asked if all the money being collected is going to the Fire
255 Department. He asked how do we trust where the money is going and what it will be used for.

256
257 **Mayor Allen closed the public hearing at 8:00 p.m.**

258
259 Mayor Allen stated that residents will have to trust Council and if they pass the tax raise for Fire reasons,
260 that is where the money will be spent. He stated that they are your neighbors and part of the community
261 and have been upfront and honest with residents. Hanson stated that if anyone wants to verify where the
262 tax money is going or has gone, they are welcomed to sit down with him. He noted that we are audited
263 every year. Mayor Allen stated that developments do bring good money into the city through property
264 tax. He stated that those funds are continuous. He stated that he hopes the promised properties will be
265 developed and built. He stated that the city encourages the owners to build their properties.

266 Mayor Allen stated that just because we do not have a building on a property does not mean we are not
267 collecting revenue on it. Mayor Allen stated that he spoke to the owner and developer of Costco to
268 develop in the City and was told it was location, location, location. He stated that it is very hard to get
269 large businesses into the city.

270
271 Council Member Brown stated that everyone on the Council will fight for the City and testifies that no
272 one has done more for this city than Mayor Allen and his family He stated that he puts in so much time
273 and effort into the city. He stated that we have a smart city manager who should be appreciated, as well
274 as the Mayor. Council Member Brown stated that Council is a bunch of "tightwads" and are working
275 very hard for the city. He stated that he agrees that pressure should be put on some of the property owners
276 to develop their property.

277
278 Hanson stated that a merger with Riverdale or South Ogden would half to start with the Mayors of the
279 Cities to see if it would be possible. We would have to work with Utah League of Cities and Towns to
280 work through the process.

281
282 **7. CITIZEN COMMENTS**
283 There were no citizen comments.

284
285
286 **8. COUNCIL/STAFF RESPONSE AND CONSIDERATION TO CITIZEN**
287 **COMMENTS**

288 Due to lack of citizen comments in item 7, item 8 is unnecessary.

289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320

9. COUNCIL COMMUNICATION WITH STAFF

Mayor Allen stated that he appreciates the residents for coming out tonight. He stated that the final budget will be voted on at the next Council Meeting.

Mayor Allen stated that our Public Works Director Steve Harris is retiring next week. He stated that we are sad to see him go, but we wish him luck. He stated that he has done a lot for the city and Steve has done a great job in leading the Public Works Department in the 13 plus years he has been in the city.

Mayor Allen stated that Steve has played a big part in grants. Mayor Allen stated that he appreciates Steve Harris.

Hanson read the newsletter article that spoke of Steve Harris and his retirement.

10. ADMINISTRATION REPORTS

There were no administration reports.

11. UPCOMING EVENTS

August 20th: City Council Meeting 6:00 p.m.

August 29th: Planning Commission Meeting 6:00 p.m. (tentative)

September 2nd: City Offices closed for Labor Day

September 3rd: City Council Meeting 6:00 p.m.

September 11-13th: ULCT Conference in Salt Lake City

September 17th: City Council Meeting 6:00 p.m.

12. ADJOURN THE MEETING: MAYOR ALLEN

Mayor Allen adjourned the meeting at 8:23 p.m.

Date Approved

City Recorder

City of Washington Terrace

County of Weber, State of Utah

RESOLUTION NO. 19-26

ADOPTING THE FISCAL YEAR 2020 BUDGET AND SETTING THE CERTIFIED TAX 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 before June 30 of each year the Council shall by resolution adopt a budget and certified tax rate for the ensuing year or before September 1 if a property tax increase is proposed; and

WHEREAS, the City Manager and Finance Director on the 16TH day of April 2019, presented to the governing body with a tentative budget for fiscal year 2020 and a budget plan for fiscal years 2021-2024; and

WHEREAS, the governing body has reviewed the tentative budget for fiscal year 2020 and a budget plan for fiscal years 2021-2024 and the contents contained therein; and

WHEREAS, the governing body, during their regularly scheduled meetings, held a public hearing on Tuesday, May 21ST, 2019, at City Hall to receive public input regarding the budget and its contents; and

WHEREAS, the governing body adopted an acting budget on June 18, 2019, notifying the County Auditor of the City's intent to propose an increase to the certified rate revenue above the County Auditor's general operations calculated certified rate revenue of \$607,261 and certified tax rate of 0.001386. The *proposed* certified rate revenue for general operations is \$867,261, or an increase of \$260,000, resulting in a tax rate of 0.001979; and

WHEREAS, the City has complied with all sections of the Utah State Code related to the tax rate setting process including the holding of a public hearing held August 6, 2019, to receive and consider public comment on the proposed tax increase.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Washington

Terrace, County of Weber, State of Utah that the final budget is adopted as follows:

ADOPT THE FISCAL YEAR 2019-2020 BUDGET

The fiscal year 2019-2020 budget as presented and attached hereto (A) is hereby adopted as the final budget.

CERTIFIED PROPERTY TAX REVENUE

The City's *general operations* certified tax revenue rate revenue shall be set at \$867,261 resulting in a tax rate of 0.001979.

The *interest and sinking fund/bond* Certified Property Tax Rate shall be set at the Auditor's Certified Tax Rate of 0.000884 and the Certified Rate Revenue of \$387,239 required to satisfy the General Obligation Bond (voter approved in 2000) annual debt service requirements, as attached (B) hereto.

EFFECTIVE DATE. This Resolution shall take effect August 20, 2019.

PASSED AND ADOPTED this 20th day of August 2019.

CITY OF WASHINGTON TERRACE

Mayor Mark C. Allen

Attest:

City Recorder

Roll Call Vote:

Council Member Barker _____

Council Member Brown_____

Council Member Monsen_____

Council Member Weir_____

Council Member West _____

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

WEBER COUNTY

Tax Year: 2019

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	0.001386	0.001979	.007	867,261
20 Interest and Sinking Fund/Bond §17-12-1	0.000884	0.000884	Sufficient	387,239
Total Tax Rate	0.002270	0.002863	Total Revenue	\$1,254,500

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: _____

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
GENERAL FUND						
TAX REVENUE						
10-31-10	Property Taxes	581,072.00-	635,624.43-	587,261.00-	260,000.00-	847,261.00-
10-31-11	Cash Over & Short	.00	39.25	.00	.00	.00
10-31-15	Property Taxes - Vehicles	90,000.00-	96,550.18-	90,000.00-	.00	90,000.00-
10-31-20	Prior Taxes - Redemptions	20,000.00-	24,946.09-	20,000.00-	.00	20,000.00-
10-31-25	Direct Charges	2,000.00-	.00	2,000.00-	.00	2,000.00-
10-31-30	General Sales Tax	1,103,057.00-	947,705.46-	1,130,232.00-	.00	1,130,232.00-
10-31-35	Municipal Energy Tax	.00	22,358.20-	.00	.00	.00
10-31-40	Franchise Tax	692,796.00-	692,334.86-	696,260.00-	.00	696,260.00-
Total TAX REVENUE:		2,488,925.00-	2,419,479.97-	2,525,753.00-	260,000.00-	2,785,753.00-
LICENSES & PERMITS						
10-32-10	Business Licenses	80,000.00-	80,126.17-	80,000.00-	.00	80,000.00-
10-32-21	Building Permits	60,000.00-	86,509.35-	114,500.00-	.00	114,500.00-
10-32-22	Planning Fees	20,000.00-	44,173.84-	34,350.00-	.00	34,350.00-
10-32-25	Animal Licenses & Fees	5,500.00-	5,160.00-	5,500.00-	.00	5,500.00-
Total LICENSES & PERMITS:		165,500.00-	215,969.36-	234,350.00-	.00	234,350.00-
INTERGOVERNMENTAL REVENUE						
10-33-31	Local Hwy County Sales Tax	81,386.00-	72,944.86-	81,950.00-	.00	81,950.00-
10-33-35	RAMP Tax	9,164.00-	11,198.00-	9,198.00-	.00	9,198.00-
10-33-56	Class "C" Road Funds	340,000.00-	275,580.67-	345,380.00-	.00	345,380.00-
10-33-58	State Liquor Funds (R)	7,000.00-	7,281.64-	7,000.00-	.00	7,000.00-
10-33-61	Fire & Rescue Grants	2,600.00-	2,647.00-	2,600.00-	.00	2,600.00-
10-33-70	Service Contracts	4,500.00-	5,691.96-	4,500.00-	.00	4,500.00-
Total INTERGOVERNMENTAL REVENUE:		444,650.00-	375,344.13-	450,628.00-	.00	450,628.00-
COURT FINES						
10-35-10	MS Fines	70,000.00-	71,729.60-	70,000.00-	.00	70,000.00-
10-35-11	WTC Fines	82,140.00-	85,743.55-	80,000.00-	.00	80,000.00-
10-35-13	Traffic School Registration	4,000.00-	3,225.00-	4,000.00-	.00	4,000.00-

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
Total COURT FINES:		156,140.00-	160,698.15-	154,000.00-	.00	154,000.00-
OTHER REVENUE						
10-36-10	Interest Earned	100,000.00-	282,425.47-	50,000.00-	.00	50,000.00-
10-36-12	Convenience Fees	14,860.00-	14,781.70-	4,000.00-	.00	4,000.00-
10-36-15	Newsletter Advertisements	800.00-	1,842.40-	800.00-	.00	800.00-
10-36-20	Public Facility Rentals	55,500.00-	42,199.97-	60,500.00-	.00	60,500.00-
10-36-21	Telecom Site Leases	18,818.00-	18,818.10-	19,383.00-	.00	19,383.00-
10-36-90	Miscellaneous Revenue	13,116.00-	13,986.84-	7,000.00-	.00	7,000.00-
Total OTHER REVENUE:		203,094.00-	374,054.48-	141,683.00-	.00	141,683.00-
CONTRIBUTIONS & TRANFERS						
10-39-36	Transfer in from RDA Fund	15,533.00-	.00	16,310.00-	.00	16,310.00-
10-39-41	Transfer Other Financing Sourc	88,080.00-	66,060.00-	90,172.00-	.00	90,172.00-
10-39-44	Use of Beginning Fund Balance	257,583.00-	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANFERS:		361,196.00-	66,060.00-	106,482.00-	.00	106,482.00-
Mayor & City Council						
10-41-11	Salaries and Wages	20,400.00	19,700.01	20,400.00	.00	20,400.00
10-41-13	Employees Benefits	2,000.00	2,007.77	2,000.00	.00	2,000.00
10-41-14	Special Benefits - Allowances	750.00	600.00	750.00	.00	750.00
10-41-21	Memberships, Books, Subscripti	4,281.00	4,277.21	4,491.00	.00	4,491.00
10-41-23	Travel & Training	8,242.00	5,601.85	8,325.00	.00	8,325.00
10-41-24	Office Supplies	150.00	45.61	150.00	.00	150.00
10-41-44	Public Relations	1,200.00	1,292.45	1,200.00	.00	1,200.00
10-41-46	Services and Supplies	1,200.00	25.67	1,200.00	.00	1,200.00
10-41-48	Small equipment	.00	.00	1,500.00	.00	1,500.00
10-41-99	Charges for Services E/F	4,227.00-	3,171.00-	4,227.00-	.00	4,227.00-
Total Mayor & City Council:		33,996.00	30,379.57	35,789.00	.00	35,789.00
Justice Court						
10-42-11	Salaries and Wages	101,147.00	97,556.16	111,000.00	.00	111,000.00
10-42-13	Employee benefits	37,993.00	35,179.55	42,500.00	.00	42,500.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
10-42-14	Special Benefits - Allowances	1,920.00	1,320.00	1,920.00	.00	1,920.00
10-42-21	Memberships, Books, Subscripti	200.00	.00	200.00	.00	200.00
10-42-23	Travel and Training	1,000.00	1,432.99	1,000.00	.00	1,000.00
10-42-24	Office Supplies and Expenses	1,500.00	1,097.19	1,500.00	.00	1,500.00
10-42-31	Professional and Technical	14,000.00	10,616.41	14,500.00	.00	14,500.00
10-42-32	Witness & Jury Fees	500.00	407.00	500.00	.00	500.00
10-42-46	Services and Supplies	1,000.00	1,588.87	.00	.00	.00
10-42-48	Small equipment	.00	.00	250.00	.00	250.00
10-42-99	Charges for Services E/F	2,063.00-	1,548.00-	2,261.00-	.00	2,261.00-
Total Justice Court:		157,197.00	147,650.17	171,109.00	.00	171,109.00
Administration						
10-44-11	Salaries and Wages	178,000.00	169,252.05	178,000.00	.00	178,000.00
10-44-13	Employees Benefits	89,300.00	82,745.02	91,800.00	.00	91,800.00
10-44-14	Special Benefits - Allowances	9,700.00	7,440.00	9,700.00	.00	9,700.00
10-44-21	Books, Subscriptions, Membersh	2,000.00	2,289.34	2,000.00	.00	2,000.00
10-44-22	Public Notices	2,900.00	1,525.00	5,900.00	.00	5,900.00
10-44-23	Travel and Training	7,000.00	4,189.67	9,000.00	.00	9,000.00
10-44-24	Office Supplies and Expenses	700.00	768.97	700.00	.00	700.00
10-44-31	Professional and Technical	3,000.00	3,822.18	3,000.00	.00	3,000.00
10-44-40	Communities That Care Program	2,500.00	2,500.00	2,500.00	.00	2,500.00
10-44-46	Services and Supplies	7,700.00	4,249.10	17,700.00	.00	17,700.00
10-44-98	Charges for Services - RDA	3,331.00-	2,498.00-	3,331.00-	.00	3,331.00-
10-44-99	Charges for Services E/F	101,327.00-	75,996.00-	101,327.00-	.00	101,327.00-
Total Administration :		198,142.00	200,287.33	215,642.00	.00	215,642.00
Finance						
10-45-11	Salaries and Wages	208,000.00	207,627.66	228,000.00	.00	228,000.00
10-45-13	Employees Benefits	89,000.00	84,955.18	101,500.00	.00	101,500.00
10-45-21	Memberships, Book, Subscriptio	700.00	295.00	700.00	.00	700.00
10-45-23	Travel and Training	7,000.00	2,124.51	7,400.00	.00	7,400.00
10-45-24	Office Supplies	1,165.00	1,317.27	1,450.00	.00	1,450.00
10-45-26	Bank Fees	27,360.00	23,143.78	29,100.00	.00	29,100.00
10-45-31	Professional and Technical	9,500.00	9,417.00	19,500.00	.00	19,500.00
10-45-41	Insurance	1,600.00	.00	1,600.00	.00	1,600.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
10-45-46	Services and Supplies	4,000.00	3,884.92	4,066.00	.00	4,066.00
10-45-48	Small Equipment	.00	.00	550.00	.00	550.00
10-45-97	Charges for Services - SID	135.00-	135.00-	135.00-	.00	135.00-
10-45-98	Charges for Services - RDA	3,330.00-	2,498.00-	3,330.00-	.00	3,330.00-
10-45-99	Charges for Services E/F	138,225.00-	103,668.00-	226,523.00-	.00	226,523.00-
Total Finance:		206,635.00	226,464.32	163,878.00	.00	163,878.00
Leisure Services Dept						
10-47-11	Salaries and Wages	62,000.00	57,307.42	67,500.00	.00	67,500.00
10-47-13	Employees Benefits	23,000.00	20,975.58	25,500.00	.00	25,500.00
10-47-14	Special Benefits - Allowances	762.00	732.00	762.00	.00	762.00
10-47-23	Travel and Training	1,000.00	687.92	1,000.00	.00	1,000.00
10-47-24	Office Supplies	250.00	86.73	250.00	.00	250.00
10-47-46	Services and Supplies	250.00	148.92	250.00	.00	250.00
10-47-49	Other Programs	1,000.00	583.95	1,000.00	.00	1,000.00
10-47-50	Vehicle Operations	630.00	548.58	662.00	.00	662.00
10-47-51	Fleet Repairs & Maintenance	200.00	43.73	200.00	.00	200.00
10-47-52	Vehicle Insurance	400.00	348.02	400.00	.00	400.00
Total Leisure Services Dept:		89,492.00	81,462.85	97,524.00	.00	97,524.00
Non-Departmental						
10-49-31	Professional and Technical	33,220.00	22,561.53	33,997.00	.00	33,997.00
10-49-60	Contingency Account	10,000.00	9,819.37	10,000.00	.00	10,000.00
10-49-73	Telephone System O&M	1,000.00	.00	1,000.00	.00	1,000.00
10-49-75	Caselle Technical Support	9,881.00	8,767.00	9,881.00	.00	9,881.00
10-49-76	Copier/Postage Equipment O&M	2,500.00	2,596.85	2,500.00	.00	2,500.00
10-49-77	IT System O&M	10,500.00	7,409.00	10,500.00	.00	10,500.00
10-49-79	Emergency Prep/Operations Ctr	3,000.00	58.99	3,000.00	.00	3,000.00
10-49-80	Code Enforcement	2,000.00	150.00	2,000.00	.00	2,000.00
10-49-81	Insurance	70,000.00	63,641.78	70,000.00	.00	70,000.00
10-49-99	Charges for Services E/F	67,768.00-	50,829.00-	67,768.00-	.00	67,768.00-
Total Non-Departmental:		74,333.00	64,175.52	75,110.00	.00	75,110.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
INTERFUND TRANSFERS & CHARGES						
10-50-51	Interfund Charges - Refuse 49	3,849.00	2,886.75	3,887.00	.00	3,887.00
10-50-52	Interfund Charges - Water 50	64,072.00	48,054.00	65,353.00	.00	65,353.00
10-50-53	Interfund Charges - Sewer 51	1,687.00	1,265.25	1,721.00	.00	1,721.00
10-50-54	Interfund Charges - Storm 52	18,472.00	13,854.00	19,211.00	.00	19,211.00
10-50-69	Transfer to Capital Projects	419,933.00	.00	190,270.00	.00	190,270.00
10-50-71	Transfer to Recreation Fund	19,164.00	19,164.00	19,164.00	.00	19,164.00
10-50-72	Transfer to Parks CIP Fund	35,000.00	35,000.00	15,000.00	.00	15,000.00
10-50-75	Transfer to CIP - Road Funds	361,386.00	.00	367,330.00	.00	367,330.00
Total INTERFUND TRANSFERS & CHARGES:		923,563.00	120,224.00	681,936.00	.00	681,936.00
General Buildings						
10-51-25	Small Equipment O&M	7,600.00	8,969.99	7,600.00	.00	7,600.00
10-51-27	Utilities	59,286.00	40,973.72	59,879.00	.00	59,879.00
10-51-28	Telecommunications	23,100.00	11,965.61	18,781.00	.00	18,781.00
10-51-31	Professional and Technical	30,519.00	22,628.40	31,250.00	.00	31,250.00
10-51-46	Services and Supplies	19,450.00	5,510.92	16,150.00	.00	16,150.00
10-51-99	Charges for Services E/F	48,963.00	36,732.00	37,294.00	.00	37,294.00
Total General Buildings:		90,992.00	53,316.64	96,366.00	.00	96,366.00
Police Expenditures						
10-54-30	Contracted Police Services	826,260.00	826,256.00	838,687.00	.00	838,687.00
Total Police Expenditures:		826,260.00	826,256.00	838,687.00	.00	838,687.00
Fire Department						
10-55-11	Salaries and Wages	209,000.00	190,204.92	209,000.00	226,000.00	435,000.00
10-55-13	Benefits	52,500.00	48,962.74	52,500.00	29,500.00	82,000.00
10-55-14	Uniform Allowance	3,000.00	774.99	3,000.00	.00	3,000.00
10-55-21	Memberships, Books, Subscripts	300.00	.00	300.00	.00	300.00
10-55-23	Travel and Training	2,000.00	1,196.08	2,000.00	.00	2,000.00
10-55-24	Office Supplies and Maintenananc	800.00	97.01	800.00	.00	800.00
10-55-25	Small Equipment O&M	2,000.00	1,464.89	2,000.00	.00	2,000.00
10-55-26	Building and Grounds O & M	600.00	658.06	600.00	.00	600.00
10-55-28	Telecommunications	764.00	360.00	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
10-55-31	Professional & Technical	.00	250.00	.00	.00	.00
10-55-42	Personal Protective Gear	7,550.00	4,825.27	7,928.00	.00	7,928.00
10-55-46	Services and Supplies	14,200.00	14,112.97	12,800.00	4,500.00	17,300.00
10-55-47	Fire Prevention Education	500.00	.00	500.00	.00	500.00
10-55-48	Small Equipment	9,740.00	12,074.87	2,600.00	.00	2,600.00
10-55-50	Vehicle Operations	6,223.00	4,128.62	6,534.00	.00	6,534.00
10-55-51	Fleet Repairs & Maintenance	17,560.00	11,125.64	19,050.00	.00	19,050.00
10-55-52	Vehicle Insurance	5,700.00	5,075.89	5,700.00	.00	5,700.00
Total Fire Department:		332,437.00	295,311.95	325,312.00	260,000.00	585,312.00
Inspections and Planning						
10-56-11	Salaries and Wages	78,500.00	76,334.60	80,855.00	.00	80,855.00
10-56-13	Employee Benefits	38,000.00	34,370.03	39,918.00	.00	39,918.00
10-56-14	Special Benefits - Allowances	582.00	582.00	582.00	.00	582.00
10-56-21	Memberships, Books, Subscripts	600.00	485.00	600.00	.00	600.00
10-56-23	Travel and Training	1,800.00	1,589.29	1,800.00	.00	1,800.00
10-56-24	Office Expenses and Supplies	400.00	263.85	400.00	.00	400.00
10-56-28	Telephone	720.00	223.20	720.00	.00	720.00
10-56-31	Professional and Technical	10,000.00	6,544.67	6,500.00	.00	6,500.00
10-56-46	Services and Supplies	1,500.00	1,730.98	1,500.00	.00	1,500.00
10-56-50	Vehicle Operations	882.00	678.84	926.00	.00	926.00
10-56-51	Fleet Repairs & Maintenance	400.00	121.56	400.00	.00	400.00
10-56-52	Vehicle Insurance	350.00	348.02	350.00	.00	350.00
10-56-99	Charges for Services E/F	5,175.00-	3,882.00-	5,389.00-	.00	5,389.00-
Total Inspections and Planning :		128,559.00	119,390.04	129,162.00	.00	129,162.00
Animal Control Expenditures						
10-57-24	Office Supplies	250.00	42.42	250.00	.00	250.00
10-57-30	Contract Services	36,560.00	36,523.00	37,616.00	.00	37,616.00
10-57-31	Professional and Technical	250.00	.00	250.00	.00	250.00
10-57-32	Animal Sheltering Services	18,350.00	18,349.00	18,901.00	.00	18,901.00
Total Animal Control Expenditures:		55,410.00	54,914.42	57,017.00	.00	57,017.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
Public Works Expenditures						
10-60-11	Salaries and Wages	470,000.00	444,802.35	511,000.00	.00	511,000.00
10-60-13	Employees Benefits	266,000.00	225,067.40	284,500.00	.00	284,500.00
10-60-15	Overtime	15,000.00	7,716.19	15,000.00	.00	15,000.00
10-60-21	Memberships, Books, Subscrip	450.00	355.29	450.00	.00	450.00
10-60-23	Travel and Training	3,500.00	1,507.81	3,500.00	.00	3,500.00
10-60-24	Office Supplies and Expenses	1,300.00	1,034.65	1,300.00	.00	1,300.00
10-60-25	Small Equipment O&M	2,300.00	1,661.97	2,300.00	.00	2,300.00
10-60-28	Telecommunications	13,320.00	6,289.78	13,320.00	.00	13,320.00
10-60-31	Professional and Technical	3,000.00	86.50	3,000.00	.00	3,000.00
10-60-46	Services and Supplies	20,000.00	19,947.54	11,900.00	.00	11,900.00
10-60-47	Fire Hydrant O&M	4,000.00	1,451.63	4,000.00	.00	4,000.00
10-60-50	Vehicle Operations	16,924.00	18,792.15	17,770.00	.00	17,770.00
10-60-51	Fleet Repairs & Maintenance	7,000.00	4,100.25	7,000.00	.00	7,000.00
10-60-52	Vehicle Insurance	2,600.00	2,673.86	2,600.00	.00	2,600.00
10-60-99	Charges for Services E/F	432,308.00-	324,231.00-	471,533.00-	.00	471,533.00-
Total Public Works Expenditures:		393,086.00	411,256.37	406,107.00	.00	406,107.00
Streets Expenditures						
10-61-27	Utilities - Street Lights	53,634.00	49,328.57	54,170.00	.00	54,170.00
10-61-47	Class "C" Road Maintenance	60,000.00	60,595.87	60,000.00	.00	60,000.00
Total Streets Expenditures:		113,634.00	109,924.44	114,170.00	.00	114,170.00
Parks & Open Spaces						
10-64-25	Equipment O&M	700.00	891.34	700.00	.00	700.00
10-64-27	Utilities	4,840.00	3,593.50	4,888.00	.00	4,888.00
10-64-31	Landscape Maintenance Contract	152,805.00	136,674.20	157,389.00	.00	157,389.00
10-64-42	Secondary Water Fees	19,500.00	16,758.92	19,500.00	.00	19,500.00
10-64-46	Services & Supplies	25,565.00	13,308.72	30,480.00	.00	30,480.00
10-64-99	Charges for Services - E/F	7,641.00-	5,730.00-	7,870.00-	.00	7,870.00-
Total Parks & Open Spaces:		195,769.00	165,496.68	205,087.00	.00	205,087.00
GENERAL FUND Revenue Total:		3,819,505.00-	3,611,606.09-	3,612,896.00-	260,000.00-	3,872,896.00-
GENERAL FUND Expenditure Total:		3,819,505.00	2,906,510.30	3,612,896.00	260,000.00	3,872,896.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
	Total GENERAL FUND:	.00	705,095.79-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
RECREATION FUND						
Program Revenue						
12-30-30	Youth Basketball Revenue	7,200.00-	6,124.00-	7,200.00-	.00	7,200.00-
12-30-31	Youth Baseball/Softball Revenu	9,900.00-	10,365.00-	9,900.00-	.00	9,900.00-
12-30-33	Youth Football Revenue	14,450.00-	15,625.00-	14,450.00-	.00	14,450.00-
12-30-35	Terrace Days Donations	7,100.00-	10,110.00-	9,000.00-	.00	9,000.00-
12-30-37	Soccer Program Revenue	5,400.00-	4,635.00-	5,400.00-	.00	5,400.00-
12-30-39	Summer Programs	500.00-	.00	.00	.00	.00
12-30-40	Girls Volleyball	1,169.00-	630.00-	1,800.00-	.00	1,800.00-
Total Program Revenue:		45,719.00-	47,489.00-	47,750.00-	.00	47,750.00-
Contributions & Transfers						
12-31-40	Transfer in from General Fund	19,164.00-	19,164.00-	19,164.00-	.00	19,164.00-
Total Contributions & Transfers:		19,164.00-	19,164.00-	19,164.00-	.00	19,164.00-
Program Expenditures						
12-40-11	Salaries and Wages	3,300.00	2,840.00	3,300.00	.00	3,300.00
12-40-13	Employees Benefits	330.00	292.59	330.00	.00	330.00
12-40-40	Summer Programs	500.00	.00	.00	.00	.00
12-40-42	Volleyball Program	1,058.00	652.10	1,631.00	.00	1,631.00
12-40-45	Baseball/Softball Program	12,539.00	6,523.78	12,555.00	.00	12,555.00
12-40-49	Basketball Program	6,514.00	4,768.53	6,526.00	.00	6,526.00
12-40-52	Football Program	16,656.00	12,337.90	16,678.00	.00	16,678.00
12-40-57	Soccer Program	4,886.00	3,159.65	4,894.00	.00	4,894.00
12-40-58	Terrace Days	19,100.00	18,857.51	21,000.00	.00	21,000.00
Total Program Expenditures:		64,883.00	49,432.06	66,914.00	.00	66,914.00
RECREATION FUND Revenue Total:		64,883.00-	66,653.00-	66,914.00-	.00	66,914.00-
RECREATION FUND Expenditure Total:		64,883.00	49,432.06	66,914.00	.00	66,914.00
Total RECREATION FUND:		.00	17,220.94-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
REFUSE ENTERPRISE FUND						
NONOPERATING REVENUES						
49-36-10	Interest Earned	10,000.00-	9,300.00-	10,000.00-	.00	10,000.00-
Total NONOPERATING REVENUES:		10,000.00-	9,300.00-	10,000.00-	.00	10,000.00-
OPERATING REVENUES						
49-37-01	Late Fees/ Penalties	6,500.00-	6,461.00-	6,500.00-	.00	6,500.00-
49-37-50	Refuse Service Charges	512,147.00-	521,640.19-	531,444.00-	.00	531,444.00-
49-37-60	Recycle Second	.00	807.66-	.00	.00	.00
Total OPERATING REVENUES:		518,647.00-	528,908.85-	537,944.00-	.00	537,944.00-
CONTRIBUTIONS & TRANSFERS						
49-39-26	Charges for services - G/F	3,849.00-	2,886.75-	3,887.00-	.00	3,887.00-
49-39-30	Use of beginning fund balance	17,940.00-	.00	18,000.00-	.00	18,000.00-
Total CONTRIBUTIONS & TRANSFERS:		21,789.00-	2,886.75-	21,887.00-	.00	21,887.00-
OPERATING EXPENSES						
49-70-24	Office Supplies	500.00	368.32	500.00	.00	500.00
49-70-28	Franchise Fee	15,364.00	15,655.00	15,943.00	.00	15,943.00
49-70-30	Utility Bill Printing/Mailing	6,000.00	5,494.00	6,060.00	.00	6,060.00
49-70-31	Professional and Technical	3,000.00	2,456.50	250.00	.00	250.00
49-70-34	Waste Collection	246,500.00	245,489.06	253,380.00	.00	253,380.00
49-70-35	Waste Disposal	147,000.00	139,605.17	160,000.00	.00	160,000.00
49-70-46	Services and Supplies	29,000.00	28,342.94	18,000.00	.00	18,000.00
49-70-71	Charges for Services - GF 10	77,464.00	58,101.00	89,815.00	.00	89,815.00
49-70-72	Charges for services- Water 50	21,759.00	5,440.00	21,996.00	.00	21,996.00
Total OPERATING EXPENSES:		546,587.00	500,951.99	565,944.00	.00	565,944.00
CONTRIBUTIONS & TRANSFERS						
49-75-08	Transfer out G/F nonoperating	3,849.00	2,886.75	3,887.00	.00	3,887.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
	Total CONTRIBUTIONS & TRANSFERS:	3,849.00	2,886.75	3,887.00	.00	3,887.00
	REFUSE ENTERPRISE FUND Revenue Total:	550,436.00-	541,095.60-	569,831.00-	.00	569,831.00-
	REFUSE ENTERPRISE FUND Expenditure Total:	550,436.00	503,838.74	569,831.00	.00	569,831.00
	Total REFUSE ENTERPRISE FUND:	.00	37,256.86-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
WATER ENTERPRISE FUND						
NONCAPITAL FINANCING REVENUE						
50-33-00	CDBG Funds	232,503.00-	227,503.00-	.00	.00	.00
Total NONCAPITAL FINANCING REVENUE:		232,503.00-	227,503.00-	.00	.00	.00
NONOPERATING REVENUES						
50-36-10	Interest Earned	100,000.00-	81,947.08-	50,000.00-	.00	50,000.00-
50-36-40	Disposition of Fixed Assets	31,875.00-	93,525.00-	.00	.00	.00
Total NONOPERATING REVENUES:		131,875.00-	175,472.08-	50,000.00-	.00	50,000.00-
OPERATING REVENUES						
50-37-01	Late Fees/ Penalties	16,000.00-	21,480.82-	16,000.00-	.00	16,000.00-
50-37-02	Misc. Revenue	5,000.00-	10,419.98-	5,000.00-	.00	5,000.00-
50-37-10	Water Service Charges	1,148,610.00-	1,180,006.90-	1,210,690.00-	.00	1,210,690.00-
50-37-20	Water Connection Fees	5,000.00-	10,095.00-	5,000.00-	.00	5,000.00-
50-37-70	Contract Services	30,737.00-	30,736.70-	36,864.00-	.00	36,864.00-
Total OPERATING REVENUES:		1,205,347.00-	1,252,739.40-	1,273,554.00-	.00	1,273,554.00-
CAPITAL CONTRIBUTIONS & TRANSF						
50-39-04	IRS BABs Interest Credit	5,938.00-	5,983.99-	5,567.00-	.00	5,567.00-
50-39-10	Impact Fees	20,000.00-	35,862.64-	10,000.00-	.00	10,000.00-
50-39-11	Charges for Services - CPF 55	50,276.00-	12,569.00-	50,989.00-	.00	50,989.00-
50-39-12	Charges for services - Refuse	21,759.00-	5,440.00-	21,996.00-	.00	21,996.00-
50-39-16	Charges for Services -Storm 52	50,276.00-	12,569.00-	50,989.00-	.00	50,989.00-
50-39-18	Charges for Services -Sewer 51	100,553.00-	25,138.00-	101,978.00-	.00	101,978.00-
50-39-19	Due from Debt Service Fund 65	16,863.00-	848.00-	17,140.00-	.00	17,140.00-
50-39-26	Charges for Services G/F	64,072.00-	48,054.00-	65,353.00-	.00	65,353.00-
50-39-30	Use of Beginning Fund Balance	1,811,579.00-	.00	.00	.00	.00
Total CAPITAL CONTRIBUTIONS & TRANSF:		2,141,316.00-	146,464.63-	324,012.00-	.00	324,012.00-
OPERATING EXPENSES						
50-70-21	Memberships, books, subscripti	1,800.00	1,305.00	1,800.00	.00	1,800.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
50-70-23	Travel & Training	5,515.00	5,824.47	1,900.00	.00	1,900.00
50-70-24	Office Supplies	825.00	444.46	825.00	.00	825.00
50-70-25	Small Equipment O&M	1,500.00	.00	1,500.00	.00	1,500.00
50-70-27	Utilities	3,639.00	1,593.24	3,720.00	.00	3,720.00
50-70-28	Franchise fees	34,458.00	36,587.00	36,321.00	.00	36,321.00
50-70-30	Utility Bill Printing/Mailing	6,000.00	5,494.02	6,660.00	.00	6,660.00
50-70-31	Professional and Technical	10,000.00	4,795.75	10,000.00	.00	10,000.00
50-70-32	Weber Basin Water	212,955.00	213,185.56	239,913.00	.00	239,913.00
50-70-35	S/O Wheeling Agreement	2,878.00	.00	3,022.00	.00	3,022.00
50-70-42	Secondary Water Fees	1,750.00	1,555.45	2,000.00	.00	2,000.00
50-70-45	Services and Supplies	25,000.00	23,311.67	25,000.00	.00	25,000.00
50-70-50	Impact Fee Projects	10,000.00	.00	10,000.00	.00	10,000.00
50-70-52	Fleet Insurance	1,300.00	1,422.14	1,300.00	.00	1,300.00
50-70-71	Charges for services G/F	309,857.00	232,395.00	352,333.00	.00	352,333.00
Total OPERATING EXPENSES:		627,477.00	527,913.76	696,294.00	.00	696,294.00
CAPITAL PROJECTS						
50-71-05	CW5 - 500 West Waterline	164,978.00	.00	88,134.00	.00	88,134.00
50-71-06	CW6 Tank #1 Rehabilitation	413,518.00	295,726.23	.00	.00	.00
50-71-07	CW7 WELL#1	82,000.00	.00	.00	.00	.00
50-71-17	CW17 300 E - 5050 S to 5100 S	65,000.00	.00	.00	.00	.00
50-71-18	CW18	.00	.00	18,000.00	.00	18,000.00
50-71-30	CW30	28,598.00	.00	.00	.00	.00
50-71-37	CW37 Zone B Looping	225,000.00	1,006.84	.00	.00	.00
50-71-39	CW 39 500 W TANK LINE CTRL VL	25,000.00	2,937.66	130,000.00	.00	130,000.00
50-71-40	CW40	175,540.00	.00	24,460.00	.00	24,460.00
50-71-46	CW46 waterline 10" 5050S 150W	100,000.00	.00	.00	.00	.00
50-71-47	CW47 5150S, 150-300E	100,000.00	.00	.00	.00	.00
50-71-51	CW51 Southpointe Dr. laterals	50,000.00	.00	.00	.00	.00
50-71-52	5350 S. Waterline Boring Damag	46,312.00	45,851.89	.00	.00	.00
50-71-80	Public Works Facility	187,906.00	139,229.22	.00	.00	.00
Total CAPITAL PROJECTS:		1,663,852.00	484,751.84	260,594.00	.00	260,594.00
CAPITAL EQUIPMENT						
50-73-01	Electronic Meters	280,640.00	2,271.59	60,000.00	.00	60,000.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
50-73-02	Capital Equipment	199,572.00	.00	15,000.00	.00	15,000.00
50-73-03	Fleet Replacements	168,526.00	65,146.00	15,000.00	.00	15,000.00
Total CAPITAL EQUIPMENT:		648,738.00	67,417.59	90,000.00	.00	90,000.00
DEBT SERVICE						
50-74-05	Bond Interest Series 2010A	15,534.00	15,534.00	10,669.00	.00	10,669.00
50-74-10	Bond Principal Series 2010A	108,100.00	108,100.00	117,500.00	.00	117,500.00
50-74-20	Bond Series 2010B Principal	21,255.00	21,254.00	21,919.00	.00	21,919.00
50-74-25	Bond Series 2010B Interest	12,107.00	12,106.00	11,350.00	.00	11,350.00
50-74-26	Bond Interest Sales (SID)Ser13	1,696.00	1,695.99	1,396.00	.00	1,396.00
50-74-27	Bond Principal Sales(SID)Ser13	15,167.00	15,167.00	15,744.00	.00	15,744.00
50-74-29	Bond Series 2017 Interest	160,175.00	160,175.00	154,925.00	.00	154,925.00
50-74-30	Bond Series 2017 Principal	175,000.00	175,000.00	185,000.00	.00	185,000.00
Total DEBT SERVICE:		509,034.00	509,031.99	518,503.00	.00	518,503.00
CONTRIBUTIONS & TRANSFERS						
50-75-05	Transfer to Capital Projects	181,000.00	.00	.00	.00	.00
50-75-08	Transfer out G/F nonoperating	64,072.00	48,054.00	65,353.00	.00	65,353.00
50-75-09	Due to DSF 65 - Ser2010B Princ	9,314.00	.00	9,606.00	.00	9,606.00
50-75-10	Due to DSF 65 - Ser2010B Inter	5,306.00	.00	4,974.00	.00	4,974.00
50-75-11	Due to Storm Fund 52- Ser10B P	1,432.00	.00	1,477.00	.00	1,477.00
50-75-12	Due to Storm Fund 52- Ser10B I	816.00	.00	765.00	.00	765.00
Total CONTRIBUTIONS & TRANSFERS:		261,940.00	48,054.00	82,175.00	.00	82,175.00
WATER ENTERPRISE FUND Revenue Total:		3,711,041.00-	1,802,179.11-	1,647,566.00-	.00	1,647,566.00-
WATER ENTERPRISE FUND Expenditure Total:		3,711,041.00	1,637,169.18	1,647,566.00	.00	1,647,566.00
Total WATER ENTERPRISE FUND:		.00	165,009.93-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
SEWER ENTERPRISE FUND						
NONOPERATING REVENUES						
51-36-10	Interest Earned	34,000.00-	33,425.01-	25,000.00-	.00	25,000.00-
51-36-40	Disposition of fixed assets	29,500.00-	60,050.00-	.00	.00	.00
Total NONOPERATING REVENUES:		63,500.00-	93,475.01-	25,000.00-	.00	25,000.00-
OPERATING REVENUES						
51-37-01	Late Fees/ Penalties	15,000.00-	14,657.00-	15,000.00-	.00	15,000.00-
51-37-02	Misc. Revenue	5,000.00-	4,673.00-	5,000.00-	.00	5,000.00-
51-37-30	Sewer Service Charges	1,158,021.00-	1,182,618.84-	1,188,962.00-	.00	1,188,962.00-
51-37-40	Sewer Connection Fees	4,800.00-	7,208.00-	4,800.00-	.00	4,800.00-
Total OPERATING REVENUES:		1,182,821.00-	1,209,156.84-	1,213,762.00-	.00	1,213,762.00-
CAPITAL CONTRIBUTIONS & TRANSF						
51-39-04	IRS BABs Interest Credit	4,807.00-	4,842.42-	4,489.00-	.00	4,489.00-
51-39-10	Impact Fees	9,000.00-	9,682.93-	9,000.00-	.00	9,000.00-
51-39-19	Due from Debt Service Fund 65	15,566.00-	783.00-	15,821.00-	.00	15,821.00-
51-39-25	Use of Beginning Fund Balance	646,565.00-	.00	.00	.00	.00
51-39-26	Charges for Services G/F	1,687.00-	1,265.25-	1,721.00-	.00	1,721.00-
Total CAPITAL CONTRIBUTIONS & TRANSF:		677,625.00-	16,573.60-	31,031.00-	.00	31,031.00-
OPERATING EXPENSES						
51-70-20	Memberships, Books, Subscripti	650.00	665.00	650.00	.00	650.00
51-70-23	Travel and Training	250.00	300.00	250.00	.00	250.00
51-70-24	Office Supplies	830.00	765.00	830.00	.00	830.00
51-70-25	Small Equipment O&M	2,000.00	128.87	.00	.00	.00
51-70-28	Franchise Fees	34,740.00	35,508.00	35,669.00	.00	35,669.00
51-70-30	Utility Bill Printing /Mailing	6,000.00	5,493.99	6,060.00	.00	6,060.00
51-70-31	Professional and Technical	10,000.00	2,042.75	10,000.00	.00	10,000.00
51-70-33	Central Weber Sewer	512,880.00	510,034.00	520,000.00	.00	520,000.00
51-70-46	Services and Supplies	10,000.00	2,133.96	10,000.00	.00	10,000.00
51-70-50	Impact Fee Projects	9,000.00	.00	9,000.00	.00	9,000.00
51-70-51	Fleet Repairs & Maintenance	.00	.00	2,000.00	.00	2,000.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
51-70-52	Fleet Insurance	1,300.00	1,128.41	1,300.00	.00	1,300.00
51-70-71	Charges for Services - GF	232,393.00	174,300.00	260,746.00	.00	260,746.00
Total OPERATING EXPENSES:		820,043.00	732,499.98	856,505.00	.00	856,505.00
CAPITAL PROJECTS						
51-72-03	SS5 375 W - 5000 to 4800 S	37,000.00	.00	.00	.00	.00
51-72-08	SS8 4850-4800 S Outfall line	85,000.00	.00	.00	.00	.00
51-72-18	SS18 LIN 500 W & 4525 S-4900 S	62,584.00	.00	.00	.00	.00
51-72-20	SS20 Retaining Wall/Manholes	210,000.00	.00	.00	.00	.00
51-72-21	SS21 repair line under railroa	39,000.00	.00	.00	.00	.00
51-72-22	SS22 4750 S, 300-350 W	80,000.00	.00	.00	.00	.00
51-72-23	SS23	40,470.00	.00	120,000.00	.00	120,000.00
Total CAPITAL PROJECTS:		554,054.00	.00	120,000.00	.00	120,000.00
CAPITAL EQUIPMENT						
51-73-02	Capital Equipment	159,625.00	.00	20,000.00	.00	20,000.00
51-73-03	Fleet Replacements	131,856.00	32,573.00	10,000.00	.00	10,000.00
Total CAPITAL EQUIPMENT:		291,481.00	32,573.00	30,000.00	.00	30,000.00
DEBT SERVICE						
51-74-05	Bond Interest Series 2010A	10,907.00	10,906.00	7,491.00	.00	7,491.00
51-74-10	Bond Principal Series 2010A	75,900.00	75,900.00	82,500.00	.00	82,500.00
51-74-12	Bond Series 2010C Interest	7,489.00	7,488.00	6,994.00	.00	6,994.00
51-74-14	Bond Series 2010C Principal	19,800.00	19,799.00	20,308.00	.00	20,308.00
51-74-26	Bond Interest Sales (SID)Ser13	1,566.00	1,565.76	1,288.00	.00	1,288.00
51-74-27	Bond Principal Sales(SID)Ser13	14,000.00	14,000.00	14,533.00	.00	14,533.00
Total DEBT SERVICE:		129,662.00	129,658.76	133,114.00	.00	133,114.00
CONTRIBUTIONS AND TRANSFERS						
51-75-05	Charges for Services Water 50	100,554.00	25,138.00	101,978.00	.00	101,978.00
51-75-08	Transfer out G/F nonoperating	1,687.00	1,265.25	1,721.00	.00	1,721.00
51-75-09	Due to DSF 65 - Ser2010C Inter	6,295.00	.00	5,878.00	.00	5,878.00
51-75-10	Due to DSF 65 - Ser10C Princip	16,643.00	.00	17,069.00	.00	17,069.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
51-75-11	Due to Storm Fund 52 -Ser10C I	968.00	.00	904.00	.00	904.00
51-75-12	Due to Storm Fund 52 -Ser10C P	2,559.00	.00	2,624.00	.00	2,624.00
Total CONTRIBUTIONS AND TRANSFERS:		128,706.00	26,403.25	130,174.00	.00	130,174.00
SEWER ENTERPRISE FUND Revenue Total:		1,923,946.00-	1,319,205.45-	1,269,793.00-	.00	1,269,793.00-
SEWER ENTERPRISE FUND Expenditure Total:		1,923,946.00	921,134.99	1,269,793.00	.00	1,269,793.00
Total SEWER ENTERPRISE FUND:		.00	398,070.46-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
STORM WATER ENTERPRISE FUND						
NONOPERATING REVENUES						
52-36-10	Interest Earned	8,000.00-	19,008.23-	16,000.00-	.00	16,000.00-
Total NONOPERATING REVENUES:		8,000.00-	19,008.23-	16,000.00-	.00	16,000.00-
OPERATING REVENUES						
52-37-01	Late Fees/ Penalties	5,000.00-	5,811.00-	5,000.00-	.00	5,000.00-
52-37-02	Misc. Revenue	.00	.98-	.00	.00	.00
52-37-10	Storm Water Service Charges	469,537.00-	468,707.18-	491,592.00-	.00	491,592.00-
Total OPERATING REVENUES:		474,537.00-	474,519.16-	496,592.00-	.00	496,592.00-
CAPITAL CONTRIBUTIONS & TRANSF						
52-39-10	Impact Fees	5,000.00-	11,093.28-	5,000.00-	.00	5,000.00-
52-39-17	Due from Water Fund 50 -Ser10B	2,248.00-	.00	2,242.00-	.00	2,242.00-
52-39-18	Due from Sewer Fund 51	3,527.00-	.00	3,528.00-	.00	3,528.00-
52-39-19	Due from Debt Service Fund 65	6,485.00-	326.00-	6,593.00-	.00	6,593.00-
52-39-26	Charges for Servces G/F nonop	18,472.00-	9,236.00-	19,211.00-	.00	19,211.00-
52-39-30	Use of Beginning Fund Balance	542,552.00-	.00	.00	.00	.00
Total CAPITAL CONTRIBUTIONS & TRANSF:		578,284.00-	20,655.28-	36,574.00-	.00	36,574.00-
OPERATING EXPENSES						
52-70-21	Memberships, Books, Subscripts	2,500.00	775.33	2,500.00	.00	2,500.00
52-70-23	Travel & Training	1,000.00	773.69	1,200.00	.00	1,200.00
52-70-24	Office Supplies	500.00	538.25	500.00	.00	500.00
52-70-26	Small Equipment O&M	2,500.00	291.71	.00	.00	.00
52-70-28	Franchise Fees	14,086.00	14,076.00	14,748.00	.00	14,748.00
52-70-30	Utility Bill Printing /Mailing	6,000.00	5,494.02	6,060.00	.00	6,060.00
52-70-31	Professional and Technical	13,450.00	2,541.75	13,450.00	.00	13,450.00
52-70-42	Secondary Water Fees	675.00	651.93	695.00	.00	695.00
52-70-46	Services and Supplies	15,000.00	3,004.84	15,000.00	.00	15,000.00
52-70-50	Impact Fee Projects	5,000.00	.00	5,000.00	.00	5,000.00
52-70-51	Fleet Repairs & Maintenance	.00	349.86	2,500.00	.00	2,500.00
52-70-52	Fleet Insurance	800.00	844.62	800.00	.00	800.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
52-70-71	Charges for Services - GF	187,983.00	140,991.00	218,659.00	.00	218,659.00
	Total OPERATING EXPENSES:	249,494.00	170,333.00	281,112.00	.00	281,112.00
CAPITAL PROJECTS						
52-71-05	SD6 3500 S \$ 100 E	160,909.00	.00	58,015.00	.00	58,015.00
52-71-08	SD 450 West Project	.00	.00	52,936.00	.00	52,936.00
52-71-16	SD16 Relief Line 4850 S-300 W	110,000.00	.00	.00	.00	.00
52-71-18	SD18 Relief line 300 W -4800 S	30,000.00	.00	.00	.00	.00
52-71-19	SD19 4300 S w/land drain	75,000.00	.00	.00	.00	.00
52-71-21	SD21 Intersection Improvements	118,210.00	.00	.00	.00	.00
	Total CAPITAL PROJECTS:	494,119.00	.00	110,951.00	.00	110,951.00
CAPITAL EQUIPMENT						
52-73-02	Capital Equipment	103,000.00	.00	15,000.00	.00	15,000.00
52-73-03	Fleet Replacements	80,590.00	32,573.00	5,000.00	.00	5,000.00
	Total CAPITAL EQUIPMENT:	183,590.00	32,573.00	20,000.00	.00	20,000.00
DEBT SERVICE						
52-74-05	Bond Interest Series 2010A	6,610.00	6,610.00	4,540.00	.00	4,540.00
52-74-10	Bond Principal Series 2010A	46,000.00	46,000.00	50,000.00	.00	50,000.00
52-74-12	Bond Interest Rev Ser2010BC	1,784.00	1,785.20	1,669.00	.00	1,669.00
52-74-14	Bond Principal Rev Ser2010BC	3,991.00	3,990.00	4,101.00	.00	4,101.00
52-74-26	Bond Interest Sales (SID)Ser13	652.00	651.85	537.00	.00	537.00
52-74-27	Bond Principal Sales(SID)Ser13	5,833.00	5,833.00	6,056.00	.00	6,056.00
	Total DEBT SERVICE:	64,870.00	64,870.05	66,903.00	.00	66,903.00
CONTRIBUTIONS AND TRANSFERS						
52-75-05	Charges for Services Water 50	50,276.00	12,569.00	50,989.00	.00	50,989.00
52-75-08	Transfer out G/F nonoperating	18,472.00	9,236.00	19,211.00	.00	19,211.00
	Total CONTRIBUTIONS AND TRANSFERS:	68,748.00	21,805.00	70,200.00	.00	70,200.00
STORM WATER ENTERPRISE FUND Revenue Total:						
		1,060,821.00-	514,182.67-	549,166.00-	.00	549,166.00-

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
	STORM WATER ENTERPRISE FUND Expenditure Total:	1,060,821.00	289,581.05	549,166.00	.00	549,166.00
	Total STORM WATER ENTERPRISE FUND:	.00	224,601.62-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
PARKS & OPEN SPACES C I P FUND						
Revenues						
53-35-05	Impact Fees	5,000.00-	23,738.00-	5,000.00-	.00	5,000.00-
53-35-10	Contributions from Other Govts	245,185.00-	.00	.00	.00	.00
Total Revenues:		250,185.00-	23,738.00-	5,000.00-	.00	5,000.00-
Contributions & Transfers						
53-36-20	Transfer in from General Fund	35,000.00-	35,000.00-	15,000.00-	.00	15,000.00-
53-36-25	Transfer in from CIP Fund	89,219.00-	.00	.00	.00	.00
53-36-26	Transfer in Water 50	181,000.00-	.00	.00	.00	.00
53-36-90	Use of beginning fund balance	16,466.00-	.00	.00	.00	.00
Total Contributions & Transfers:		321,685.00-	35,000.00-	15,000.00-	.00	15,000.00-
Other Improvements						
53-70-28	Capital Facilities Plan	.00	269.50	.00	.00	.00
53-70-50	Impact Fee Projects	5,000.00	.00	5,000.00	.00	5,000.00
Total Other Improvements:		5,000.00	269.50	5,000.00	.00	5,000.00
Rohmer Park Improvements						
53-71-02	Little Rohmer Park	.00	107.50	.00	.00	.00
53-71-04	Parking Lot & Sidewalk O&M	36,500.00	25.75	15,000.00	.00	15,000.00
53-71-15	PK15 Rohmer Park Improvements	20,000.00	17,226.01	.00	.00	.00
53-71-25	PK25 PARKING LOT & ACCESS ROAD	510,370.00	19,239.00	338,370.00	.00	338,370.00
53-71-26	PK25 Upper Road/Parking Lot	.00	4,332.74	172,000.00	.00	172,000.00
Total Rohmer Park Improvements:		566,870.00	40,931.00	525,370.00	.00	525,370.00
PARKS & OPEN SPACES C I P FUND Revenue Total:		571,870.00-	58,738.00-	20,000.00-	.00	20,000.00-
PARKS & OPEN SPACES C I P FUND Expenditure Total:		571,870.00	41,200.50	530,370.00	.00	530,370.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
	Total PARKS & OPEN SPACES C I P FUND:	.00	17,537.50-	510,370.00	.00	510,370.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
Capital Projects Fund						
Revenue						
55-38-05	Impact Fees - Police	.00	3,438.44-	.00	.00	.00
55-38-06	Impact Fees - Fire	.00	326.90-	.00	.00	.00
55-38-11	Disposit of fixed assets -road	33,000.00-	33,000.00-	.00	.00	.00
55-38-13	Disposition of Fixed Assets	63,250.00-	94,750.00-	.00	.00	.00
Total Revenue:		96,250.00-	131,515.34-	.00	.00	.00
Contributions and Transfers						
55-39-25	Transfer in from GF	419,933.00-	.00	190,270.00-	.00	190,270.00-
55-39-29	Transfer from GF - Road Funds	361,386.00-	.00	367,330.00-	.00	367,330.00-
55-39-43	Use of Fund Balance - Class C	436,744.00-	.00	.00	.00	.00
55-39-44	Use of Fund Balance - General	18,820.00-	.00	.00	.00	.00
Total Contributions and Transfers:		1,236,883.00-	.00	557,600.00-	.00	557,600.00-
Expenditures						
55-40-41	Charges for Services Water 50	50,276.00	12,569.00	50,989.00	.00	50,989.00
55-40-42	Transfer to DSF 65	81,688.00	23,316.00	83,588.00	.00	83,588.00
55-40-46	Transfer to Parks/Fire CIP	89,219.00	.00	.00	.00	.00
55-40-60	Budgeted Increase Fund Balance	.00	.00	49,686.00	.00	49,686.00
Total Expenditures:		221,183.00	35,885.00	184,263.00	.00	184,263.00
Road Maintenance						
55-41-02	Road Maintenance	456,915.00	.00	263,337.00	.00	263,337.00
Total Road Maintenance:		456,915.00	.00	263,337.00	.00	263,337.00
Road Fleet						
55-42-01	Road Fleet	189,927.00	.00	10,000.00	.00	10,000.00
55-42-02	Road Equipment	30,842.00	.00	.00	.00	.00
Total Road Fleet:		220,769.00	.00	10,000.00	.00	10,000.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
Road Reconstruction Projects						
55-43-08	300 West Road Project	119,928.00	1,289.50	60,000.00	.00	60,000.00
Total Road Reconstruction Projects:		119,928.00	1,289.50	60,000.00	.00	60,000.00
Buildings						
55-45-04	BM4	103,390.00	.00	10,000.00	.00	10,000.00
Total Buildings:		103,390.00	.00	10,000.00	.00	10,000.00
Information Technology						
55-50-01	IT Replacements/Upgrades	43,953.00	3,152.52	10,000.00	.00	10,000.00
Total Information Technology:		43,953.00	3,152.52	10,000.00	.00	10,000.00
Non-Road Fleet						
55-60-01	Fleet Replacements Non-Streets	132,861.00	36,577.23	10,000.00	.00	10,000.00
55-60-02	Equipment Non-Streets	34,134.00	.00	10,000.00	.00	10,000.00
Total Non-Road Fleet:		166,995.00	36,577.23	20,000.00	.00	20,000.00
Capital Projects Fund Revenue Total:		1,333,133.00-	131,515.34-	557,600.00-	.00	557,600.00-
Capital Projects Fund Expenditure Total:		1,333,133.00	76,904.25	557,600.00	.00	557,600.00
Total Capital Projects Fund:		.00	54,611.09-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
Debt Service Fund						
Source: 36						
65-36-10	Interest Earned	.00	75.44-	.00	.00	.00
Total Source: 36:		.00	75.44-	.00	.00	.00
REVENUES						
65-39-10	GO Property Taxes	391,819.00-	391,846.16-	387,238.00-	.00	387,238.00-
65-39-30	Due from CPF 55	81,688.00-	23,316.00-	83,588.00-	.00	83,588.00-
65-39-31	Due from SID 66	81,685.00-	.00	81,706.00-	.00	81,706.00-
65-39-32	Due from Water Fund 50	14,620.00-	.00	14,580.00-	.00	14,580.00-
65-39-33	Due from Sewer Fund 51	22,938.00-	.00	22,947.00-	.00	22,947.00-
65-39-41	Use of fund balance	2,500.00-	.00	1,750.00-	.00	1,750.00-
Total REVENUES:		595,250.00-	415,162.16-	591,809.00-	.00	591,809.00-
EXPENDITURES						
65-40-52	Bond Interest GO Ref Ser 2015	16,820.00	16,819.23	10,238.00	.00	10,238.00
65-40-53	Bond Principal GO Ref Ser 2015	375,000.00	375,000.00	377,000.00	.00	377,000.00
65-40-54	Muni Equipment Lease Principal	44,926.00	44,926.29	45,893.00	.00	45,893.00
65-40-55	Muni Equipment Lease Interest	1,704.00	1,704.45	738.00	.00	738.00
65-40-56	Bond Principal Sales Tax Ser13	70,000.00	70,000.00	72,667.00	.00	72,667.00
65-40-57	Bond Interest Sales Tax Ser13	7,828.00	7,827.80	6,442.00	.00	6,442.00
65-40-58	Bond Princial Wtr Swr Ser10BC	25,957.00	25,956.00	26,675.00	.00	26,675.00
65-40-59	Bond Interest Wtr Swr Ser10BC	11,601.00	11,599.00	10,852.00	.00	10,852.00
65-40-63	Other	2,500.00	1,500.00	1,750.00	.00	1,750.00
Total EXPENDITURES:		556,336.00	555,332.77	552,255.00	.00	552,255.00
CONTRIBUTIONS & TRANSFERS						
65-75-09	Due to Water Fund 50	16,863.00	848.00	17,140.00	.00	17,140.00
65-75-10	Due to Sewer Fund 51	15,566.00	783.00	15,821.00	.00	15,821.00
65-75-11	Due to Storm Fund 52	6,485.00	326.00	6,593.00	.00	6,593.00
Total CONTRIBUTIONS & TRANSFERS:		38,914.00	1,957.00	39,554.00	.00	39,554.00
Debt Service Fund Revenue Total:		595,250.00-	415,237.60-	591,809.00-	.00	591,809.00-

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
	Debt Service Fund Expenditure Total:	595,250.00	557,289.77	591,809.00	.00	591,809.00
	Total Debt Service Fund:	.00	142,052.17	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
SID Capital Projects Fund						
Revenue						
66-39-10	Owner Assessment Collections	80,935.00-	88,259.04-	80,935.00-	.00	80,935.00-
66-39-15	Interest Earnings	.00	1,798.32-	.00	.00	.00
66-39-41	Use of Beginning Fund Balance	885.00-	.00	885.00-	.00	885.00-
Total Revenue:		81,820.00-	90,057.36-	81,820.00-	.00	81,820.00-
Operating Expenditures						
66-40-63	Charges for services G/F	135.00	135.00	135.00	.00	135.00
Total Operating Expenditures:		135.00	135.00	135.00	.00	135.00
Department: 55						
66-55-02	Transfer to DSF 65	81,685.00	.00	81,685.00	.00	81,685.00
Total Department: 55:		81,685.00	.00	81,685.00	.00	81,685.00
SID Capital Projects Fund Revenue Total:		81,820.00-	90,057.36-	81,820.00-	.00	81,820.00-
SID Capital Projects Fund Expenditure Total:		81,820.00	135.00	81,820.00	.00	81,820.00
Total SID Capital Projects Fund:		.00	89,922.36-	.00	.00	.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
REDEVELOPMENT AGENCY FUND						
INTERGOVERNMENTAL REVENUE						
70-31-10	Tax Increment - Southeast	535,046.00-	553,883.78-	551,377.00-	.00	551,377.00-
70-31-11	Tax Increment - Central B/D	26,473.00-	28,762.17-	26,473.00-	.00	26,473.00-
70-31-14	Grants	322,813.00-	1,462.44	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		884,332.00-	581,183.51-	577,850.00-	.00	577,850.00-
OTHER REVENUE						
70-36-10	Interest	.00	33,176.32-	.00	.00	.00
Total OTHER REVENUE:		.00	33,176.32-	.00	.00	.00
CONTRIBUTIONS & TRANSFERS						
70-39-40	Use of Beginning Fund Balance	1,868,414.00-	.00	.00	.00	.00
Total CONTRIBUTIONS & TRANSFERS:		1,868,414.00-	.00	.00	.00	.00
OPERATING EXPENDITURES						
70-40-11	Salaries and Wages	14,400.00	14,400.00	14,400.00	.00	14,400.00
70-40-13	Benefits	1,400.00	1,438.47	1,400.00	.00	1,400.00
70-40-21	Memberships, Books, Subscripti	2,800.00	2,829.00	2,800.00	.00	2,800.00
70-40-23	Travel and Training	1,000.00	.00	1,000.00	.00	1,000.00
70-40-50	Charges for services GF 10	6,661.00	4,996.00	.00	.00	.00
Total OPERATING EXPENDITURES:		26,261.00	23,663.47	19,600.00	.00	19,600.00
CENTRAL BUSINESS DISTRICT						
70-44-48	Redevelopment Projects CBD	257,404.00	.00	25,240.00	.00	25,240.00
Total CENTRAL BUSINESS DISTRICT:		257,404.00	.00	25,240.00	.00	25,240.00
SOUTHEAST PROJECT AREA						
70-45-45	Project Area Lighting - SE	.00	231.75	.00	.00	.00
70-45-46	Adams Avenue Reconstruction	346,255.00	1,454.66-	.00	.00	.00
70-45-48	Capital Projects - Southeast	1,912,293.00	.00	516,700.00	.00	516,700.00

Account Number	Account Title	2018-19 Prior year Budget	2018-19 Prior year Actual	2019-20 Acting Budget	2019-20 TNT Changes Budget	2019-20 Final Budget
70-45-49	5350 South Roadway	195,000.00	186,582.97	.00	.00	.00
70-45-70	Transfer to General Fund 10	15,533.00	.00	16,310.00	.00	16,310.00
Total SOUTHEAST PROJECT AREA:		2,469,081.00	185,360.06	533,010.00	.00	533,010.00
REDEVELOPMENT AGENCY FUND Revenue Total:		2,752,746.00-	614,359.83-	577,850.00-	.00	577,850.00-
REDEVELOPMENT AGENCY FUND Expenditure Total:		2,752,746.00	209,023.53	577,850.00	.00	577,850.00
Total REDEVELOPMENT AGENCY FUND:		.00	405,336.30-	.00	.00	.00
Grand Totals:		.00	1,972,610.68-	510,370.00	.00	510,370.00

City Council Staff Report

Author: Skylar Schulzke
Subject: Storm Water Fees
Date: 8/20/2019
Type of Item: Action Item



Summary: This action Item is intended to clarify language in the City's Municipal Code in order to ensure fair and equitable storm water fee collection based on the 2,800 square foot impervious surface Equivalent Residential Unit (ERU) base rate.

Description:

- A. **Topic:** Storm Water Fee Calculation, Billing, and Collection
- B. **Background:** A review and audit of current commercial Storm Water ERU calculations and billing was conducted between January 1, 2019 and February 1, 2019.
- C. **Analysis:** Storm Water ERUs for commercial properties were audited and updated. During the audit, it was found that storm water charges were tied to Water Utility Fees restricting the city's ability to collect storm water fees when regular utility bills do not exist for a property. It was also found that duplexes, PRUDs, condominiums, and multi-unit residential areas were not paying an equitable share of storm water fees based on the Equivalent Residential Unit of impervious surfaces. In addition to this, it was found that there is a need to modify the language in the Municipal Code to give the city the ability to handle any unforeseen issues with storm water fees on a case-by-case basis for properties that do not fit into the standard rate schedule, and clarify language in regards to exemptions and credits to allow an assignee of the manager to recommend exemptions or credits.

Department Review: Alternatives:

- A. **Approve the Request:** Approval of the request will clarify language in the Municipal Code to ensure equitable storm water charges for all properties within the city based on the 2,800 sq. ft. impervious surface ERU base rate.
- B. **Deny the Request:** A Denial of the request will leave the current language in the Municipal Code as it is, restricting the city's ability to collect storm water fees in a fair and equitable manner.
- C. **Continue the Item:** A continuation of this item will postpone this matter to a later date.

CITY OF WASHINGTON TERRACE

ORDINANCE 19-06

STORM WATER AMENDMENTS

**AN ORDINANCE OF THE CITY OF WASHINGTON TERRACE,
UTAH, AMENDING CHAPTER 19.22. STORM WATER UTILITY;
SEVERABILITY; AND TO PROVIDE AN EFFECTIVE DATE.**

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, *Utah Code Annotated* §10-8-13 allows municipalities to regulate conduits, drains, and the like;

WHEREAS, *Utah Code Annotated* §10-8-38 authorizes the City to construct, reconstruct, maintain, operate, control, and charge for the use of culverts, drains, catch basins, and all systems and facilities necessary for proper drainage;

WHEREAS, the City desires to ensure equitable storm water charges and allow for exemptions or credits when warranted; and

WHEREAS, the City desires to clarify language to collect on storm water fees;

NOW, THEREFORE, be it ordained by the City Council of the City of Washington Terrace as follows:

Section 1: Re-enactment. The following Chapters are hereby repealed and re-enacted to read as follows:

Chapter 19.22

STORM WATER UTILITY

19.22.050. Storm water utility fee.

19.22.060. Billing.

19.22.050 Storm Water Utility Fee

1. Imposed. Each developed parcel of real property in the city shall be charged a storm water utility fee.
- ~~2.~~ ERU. The fee shall be based on the number of equivalent residential units (ERUs) contained in the parcel. The city council finds that the ERU is the most effective measurement for determining the amount that each parcel contributes to, benefits from,

and otherwise uses the storm water utility. Based on research conducted by the city engineers, the City Council finds and establishes that the average impervious surface for a single-family parcel equals 2,800 square feet ~~of impervious surface area.~~

3. Calculation. The city council finds that:
 1. Each single family residential parcel contributes approximately the same amount of storm water runoff. Therefore, each developed single family residential parcel shall pay a base rate of one (1) ERU.
 2. All non-single family residential parcels shall pay a multiple of this base rate, expressed in ERU's. ~~according to the total measured impervious area on the parcel being imposed a fee.~~
 - A. Duplexes shall pay two (2) ERUs
 - B. All non-single family and non-duplex residential properties shall pay a multiple of the ERU base rate, according to the total measured impervious area on the parcel being imposed a fee. Total ERUs are calculated by dividing total square feet of impervious surface by 2,800 (one ERU), rounded to the nearest whole number.
 - C. PRUDs, condominiums, or multi-unit residential units shall pay a multiple of the ERU base rate where total impervious surface area is calculated and divided among the individual homes or units. ERUs will not be rounded to the nearest whole number.
 - D. Rates will be established on a case-by-case basis for properties that are not easily handled under the standard rate schedule.
4. Charge per ERU. The storm water utility fee may be established by the city council by ordinance or resolution.
5. Exemptions and credits. The city council may establish exemptions and credits to the storm water utility fee by ordinance or resolution as recommended by the ~~director~~ city manager or assignee.
6. Policies. The city manager may adopt policies and rules, consistent with this chapter to assist in the application, administration, and interpretation of this chapter and any other chapter related to the storm water.
7. Appeals. Any person or entity that believes that this chapter, or any storm water utility rate, was interpreted or applied erroneously may appeal to the city's appeal authority. The appeal shall be in writing, shall state any facts supporting the appeal, and shall be made within ten (10) business days of the decision, action, or bill being appealed. All appeal shall be handled in accordance with the procedure in the municipal code for the appeal authority. The decision of the appeal authority shall be final.

19.22.060 Billing

The city council finds that the city's storm water system is part of a unified city plan to provide for the health, safety and welfare of the city and its residents ~~in an environmentally responsible manner~~ per federal and state environmental regulations. Billing shall be as follows:

1. Utility. The storm water utility fee is bill [sic] as part of the monthly water bill. General provisions. The following general provisions apply:

- a. A utility fee is a civil debt owed to the city by the person or entity paying for the city utility services provided to the property.
 - b. If there is no regular utility bill for the property, a storm sewer service fee shall be charged to the owner of the property. The fee shall be deemed a civil debt owed to the city by the person or entity.
 - c. All developed parcels of real property shall be charged any applicable storm water utility fee specified in this part regardless of whether or not the owner or occupant of the property requests the storm water utility service.
 - d. Failure to pay any portion of the utility bill may result in termination of water service, a civil suit, or a lien on the property.
2. ~~General provisions. The following general provisions apply:~~
- 1. ~~If there is no regular utility bill for the property, there is no city utility imposed for storm water.~~
 - 2. ~~A utility fee is a civil debt owed to the city by the person or entity paying for the city utility services provided to the property.~~
 - 3. ~~All properties receiving water service shall be charged any applicable storm water utility fee specified in this part regardless of whether or not the owner or occupant of the property requests the storm water utility service.~~
 - 4. ~~Failure to pay any portion of the utility bill may result in termination of water service.~~
3. Billing charges. The city manager may modify, reduce, impose, or rebate erroneous billing charges under this chapter not to exceed a period of three (3) months. The city manager may make special exceptions on billing charges for special circumstances as determined by the city council.

Section 4: Severability. If a court of competent jurisdiction determines that any part of this ordinance is unconstitutional or invalid, then such portion of the ordinance, or specific application of the ordinance, shall be severed from the remainder, which remainder shall continue in full force and effect.

Section 5: Effective date. This ordinance shall take effect immediately after adoption and posting.

PASSED AND ADOPTED by the municipal council on this ____ day of _____, 2019.

MARK C. ALLEN, Mayor

ATTEST:

AMY RODRIGUEZ, City Recorder

RECORDED this ___ day of _____, 2019.

PUBLISHED OR POSTED this ___ day of _____, 2019.

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

According to the provision of *Utah Code Annotated* §10-3-713, 1953 as amended, I, the City Recorder of the City of Washington Terrace, hereby certify that foregoing ordinance was duly passed and published, or posted at 1) _____ 2) _____ and 3) _____ on the above referenced dates.

City Council Staff Report

Author: Amy Rodriguez
Subject: Policy and Procedures Manual
Date: August 20, 2019
Type of Item: Motion



Summary Recommendations: Council may review the proposed additions to the manual (highlighted in purple) and approve the policies to be added to the manual by resolution.

Description:

A. Topic:

Council approved the Policy and Procedures manual in its entirety in February 2019. As regulations change, or city practices change, sections of the manual may be brought back before Council for approval. Per the recommendation of Mayor Allen, a section on a Whistle Blower policy has been added. The Benefits section was modified to add language concerning the “Opt-Out” program for insurance benefits, as well as to add more clarification on URS exemptions. This later language was suggested to be included in our policy manual during our URS audit.

B. Analysis: Each section has been reviewed and approved by the City Manager.

C. Department Review: Human Resource, City Manager

**CITY OF WASHINGTON TERRACE
RESOLUTION NO. 19-27**

POLICY AND PROCEDURES MANUAL

**A RESOLUTION OF THE CITY OF WASHINGTON TERRACE CITY,
UTAH, ADOPTING AMENDMENTS TO THE CITY POLICY AND
PROCEDURES MANUAL**

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, it is the policy of the City to establish reasonable rules of conduct for employees and remain in compliance with safety, health and insurance laws applicable to the City;

WHEREAS, the City Council Adopted the Policy and Procedures Manual in open meeting held on February 5, 2019;

WHEREAS, the City Council would like to amend a section of the Manual;

NOW, THEREFORE, be it resolved by the City Council of the City of Washington Terrace, Utah, as follows:

Section 1. Rules of Procedure and Order.

The changes to the Policy and Procedure Manual attached as Exhibit “A” are hereby adopted and incorporated herein by this reference.

Section 2. Effective Date.

This Resolution shall be effective immediately upon adoption.

PASSED AND APPROVED by the City Council this ___ day of _____, 2019.

MARK C. ALLEN, Mayor
Washington Terrace City

ATTEST:

AMY RODRIGUEZ, City Recorder

ROLL CALL VOTE

Council Member Brown

—

Council Member Monsen

—

Council Member Barker

—

Council Member Weir

—

Council Member West

—

SECTION XVIII: BENEFITS

1. WORKERS' COMPENSATION.

- A. All employees are covered by workers' compensation, which provides medical reimbursement and disability benefits for job-related illness or injury. An employee may not accrue benefits while receiving workers' compensation payments. For exact compensation coverage, check the workers' compensation contract on file with the Human Resources Department or the City Manager or designee.
- B. Employees may use accrued vacation, comp-time or sick leave to make up the difference between workers' compensation benefits and their base pay.
- C. Medical Attention. An employee who sustains a bona fide, on-the-job injury may seek medical attention from the medical facility of their choice. However the City encourages the employee see an approved provider. They must tell the doctor, HOW, WHEN and WHERE the accident occurred. The doctor will complete a medical report and copies of this report should be sent within seven (7) days to the insurance carrier, the Industrial Commission, and to the injured worker (Please Note: Do not submit doctor or hospital bills for on-the-job injuries or illness to the regular medical plan).
- D. Initial Reporting of Illness or Injury. Reporting the accident or illness is critical to qualification for payment under workers' compensation. If an employee is injured while on the job, no matter how minor, the circumstances should be reported to the City Manager or designee immediately. Failure to report accident or illness within forty-eight hours may result in claim not being covered. After the proper forms are filled out, a copy must be sent to the insurance carrier and a copy must be sent to the Industrial Commission within seven (7) days of the date of injury. Forms may be obtained from the Department Manager or Human Resources Department.
- E. While on leave because of a bone fide, on-the-job injury or illness, an employee must contact their Manager or the City Manager or designee to report on their condition. The Manager or City Manager or designee will inform the employee on how often the employee will be required to contact them while on leave. Failure to provide the required medical status reports may result in revocation of the leave and/or immediate termination.
- F. Return to Work. The City is committed to providing a safe work environment. But if an employee becomes injured on the job, the City will do everything we can to help the employee heal and return to work as soon as possible. The Human Resource Manager is the Workers

Compensation Coordinator, and will help injured employees and their supervisors achieve the goal of helping the employee get health and back to being a contributing team member. An employee must return to work as after the approval of the attending physician. After receiving medical treatment the employee/supervisor shall deliver all paperwork from the medical provider to the Human Resource Department. Any restrictions given by the medical provider with the injured employee's job description must be reviewed by the Human Resource Directory and the employee's supervisor to determine if the employee's normal job meets the restrictions. If not, a Restricted/light/transitional duty job may be assigned to accommodate those restrictions. Injured employees must comply with the restrictions that they are given. A statement from the attending physician stating that the employee is able to resume normal duties is required before returning to normal duties. Failure to return to work when directed may result in immediate termination.

- G. At the time of final release or settlement of a workers' compensation claim, if no vacancy exists; and, if a reasonable effort, which has proven to be unsuccessful, has been made to place the employee in another position, they may be terminated and paid any accrued benefits due to them.
- 2. SOCIAL SECURITY/FICA. All employees are covered by the benefits of Old Age, Survivors, and Disability Insurance as provided for by law. Contributions of the employee and the City will be made in accordance with the provision of the law.
 - 3. INSURANCE.
 - A. Medical/Dental Health Insurance.
 - (1) Eligible Employees defined as working 32 hours or more for insurance coverage. It is the policy of the City that the costs of medical/dental insurance for eligible employees will be shared by the City and the employee. The employee/employer contributions for the medical/dental insurance that will be paid by the employee will be established as part of the budget process. The employee will be notified in advanced of their shared contribution they are required to pay.
 - (2) Part time Employees (31 hours or less). It is the policy of the City that part-time employees making a considerable contribution may qualify for medical/dental insurance. The employee will be able to choose the degree of coverage and will be responsible to pay the premium in full the prior month of coverage. The premium amount will be deducted from the employee's earnings.
 - (3) Volunteer Firefighters will not be eligible for medical.dental insurance. Pat time fire Firefighters will be exempt from medical/dental insurance coverage.

(4) New Hires eligible for insurance will have the prorated amount of premiums deducted from their first paycheck.

(5) **OPT OUT PROGRAM.** Eligible employees may chose to opt out of participating in the City Insurance program. To “opt out”, the employee must show an insurance certificate comparable to the city insurance plan. This certificate will be reviewed by the City or designee for compliance. The employee may opt out of all insurance offered, or may chose the plans in which they chose to opt out from. Employees will need to sign a waiver and submit their insurance coverage certification. The employee must chose this designation at the time of yearly open enrollment. The employee will receive a percentage (as determined by Council) of the premium portion that the City pays. This percentage will be distributed monthly into a 401 K (non-taxed) or as a cash stipend on their paycheck (minus the fica amount the city will have to pay). The City reserves the right to cancel this program and employees will be made aware of this change at open enrollment or earlier.

B. Life Insurance. A basic life insurance policy may be included in the package with the health insurance.

C. Insurance Termination, Transition, and Conversion.

(1) Termination. Termination of insurance coverage will cease according to the City’s policy with the provider. Coverage will be effective until as determined by the plan..

(2) Conversion.

(a) The Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 is available for those employees who resign or are terminated from employment or if work hours are reduced which makes the employee no longer eligible to participate in the state group health insurance plans. Employees may have the right to continue to participate in a COBRA program through the state for up to eighteen (18) months at the employee’s expense, subject to current state and federal law.

- (b) Eligible dependents may also extend coverage, at their expense, for up to thirty-six (36) months in state health insurance plans in the event of the employee's death, divorce, legal separation, or entitlement to Medicare benefits, or when a child ceases to be eligible for coverage as a dependent under the terms of the plan, subject to current state and federal law.

3. STATE AND FEDERAL UNEMPLOYMENT. All employees whether full-time, part-time, or temporary are covered by the benefits of State and Federal Unemployment.

4. CONTINUING EDUCATION. Employees are encouraged to obtain continuing education through attendance at job related education courses. The City Manager or designee must approve requests for attendance in advance.

A. Required by the City. When the City requires an employee to attend any education or training course, conference, seminar, or certification course, the City will provide the necessary time off with pay and will reimburse the employee for all associated costs including tuition or registration fees, authorized travel, meals, and lodging, as follows with travel policy.

B. Encouraged by the City. Employees are encouraged to further their education in areas that will enhance their job performance. Upon advance approval by the Department Manager and the City Manager or designee continuing education assistance will be granted based on availability of departmental budget and upon successful completion of relevant training courses. It is recommended that such request be made during the budget process. Employees may be reimbursed for the cost of tuition fees, materials, and other necessary and approved expenses upon presentation of proper receipts, based on available departmental funding. Education assistance will be paid according to the following:

(1) A certificate indicating successful course completion, if a grading scale is not applicable.

- (2) If graded on a grading scale:
- (a) 90% for A
 - (b) 80% for B
 - (c) 70% for C
 - (d) 50% for P on a P/F course

C. Fire Academy. The Washington Terrace Fire Department conducts their own Academy for their employees at no cost. If it is required for the employee to attend another Academy at charge to the City, the City will pay for the training. The employee must then sign an agreement to remain with the City for a minimum of 18 months following the assistance or pay back the assistance in full with interest determined by the Public

Treasurer's Investment Fund (PTIF).

- D. Any employee that has received continuing education assistance must remain with the City for a minimum of 18 months following the assistance or pay back the assistance in full with interest determined by the Public Treasurer's Investment Fund (PTIF).
5. RETIREMENT SYSTEM. The City participates in the Utah Retirement Systems (URS). Each employee will be classified as eligible or ineligible for retirement benefits as determined by the URS policies.
- A. Employees qualify for membership and must be certified eligible if they meet **one** of the following:
 - (1) Their employment, contemplated to continue during a fiscal or calendar year, normally requires an average of 20 hours or more per week and they receive at least one of the benefits approved by the Retirement Board.
 - (2) They are Tier 1 elected or appointed officials who earn the minimum salary required by law beginning their first full month in office and continuing throughout their term of office
 - (3) They are Tier 2 elected or appointed officials whose positions have been declared full time by their employers.
 - (4) They are in a probationary status and meet eligibility requirements. (Probationary employees who meet eligibility requirements must be certified immediately.)
 - B. The cost of this program is paid for by the City and the employee in the percentages set by action of the City Manager or designee and the City Council and comply with Utah State Retirement rules and regulations.
 - C. The City will follow all requirements of the Utah State Retirement and Insurance Benefit Act Title 49. This includes eligibility requirements, contribution reporting, and designating positions to exempt from retirement. The Human Resource Department will maintain a list designating those positions eligible for exemption in the retirement system. An employee may not exempt unless the employee is in a position which is eligible for exemption.
7. CLOTHING ALLOWANCE. The City will provide employees will all necessary uniform and equipment needed to complete job duties. With prior approval an employee may purchase or be reimbursed for uniform and equipment approved by the Department Manager, City Manager or designee.
8. WELLNESS PROGRAM. The City is committed to the health of our employees. A wellness program may be established and utilized to promote healthy habits and lifestyles. The program may include incentives, such as partial payments on gym memberships.

10. WHISTLEBLOWER POLICY

The City expects its Officials and Employees to observe high standards of public and personal ethics in the conduct of their duties and responsibilities. The City encourages employees to come forward with credible information on illegal practices or serious violations of policy and law.

The City encourages complaints, reports or inquiries about illegal practices or serious violations of applicable law or City policies, including illegal or improper conduct by the City itself, its leadership, or by others on its behalf. Appropriate concerns may include; but are not limited to: financial improprieties, accounting or auditing matters, gross mismanagement, ethical violations, discrimination, or harassment.

The City prohibits retaliation by or on behalf of the City against officers or staff for making good faith complaints, reports or inquiries under this policy or participating a review or investigation under this policy. This also applies to those whose allegations are made in good faith, but are proven to be mistaken. The City reserves the right to discipline individuals who make bad faith, or knowingly false complaints, reports, or inquiries, or who otherwise abuse this policy. Moreover, a manager, official, or employee who retaliates against someone who has reported a concern in good faith is subject to discipline up to and including termination.

The City will take no adverse action against an employee based upon the employee's objection or refusal to carry out a directive that the employee reasonably believes violates an applicable law, rule, or regulation

Employees should discuss their concerns with their immediate supervisor. If the employee is uncomfortable speaking with their immediate supervisor, the employee may report their concern to the Human Resource Department, or City Manager.

Employees may pursue a concern through law enforcement if the conduct is criminal in nature.

Reports and investigations to the concerns will be kept confidential to the extent possible, subject to the constraints and requirements of the Government Records Access and Management Act (GRAMA). Unauthorized disclosure of the reports to individuals not involved will be viewed as a serious disciplinary offense and may result in disciplinary actions, up to and including termination.