The

City of Washington Terrace

Est. 1958

County of Weber, State of Utah

Tentative Budget Document

Fiscal Years

2019 Adjusted, 2020 Tentative &

2021 – 2024 Budget Plan

April 2019

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www.washingtonterracecity.com

EXECUTIVE SUMMARY

MAYOR AND CITY COUNCIL

Mayor
Mark C. Allen
801.479.7070
Email: mayormark41@yahoo.com
Term: 01/2014 - 01/2018

Council Member
Scott Barker
801.458.0105
Email: barkerscott03@gmail.com
Term: 01/2016 - 01/2020

Council Member
Blair Brown
801.520.9524
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Term: 01/2016 - 01/2020

MAYOR AND CITY COUNCIL

Council Member
Scott J. Monsen
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Term: 01/2016 - 01/2020

Council Member
Larry Weir
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Term: 01/2018 - 01/2022

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Term: 01/2018 - 01/2022

EXECUTIVE SUMMARY – INTRODUCTION

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RESERVED

EXECUTIVE SUMMARY – INTRODUCTION

CITY HISTORY

Washington Terrace is a bedroom community with a rich history dating back to the World War II era. In the 1940's, the United States Government began creating large housing projects to provide temporary housing for workers of the military facilities supporting the war effort. As part of a military housing project, Washington Terrace was created in 1942-43. This project created approximately 1,400 two-bedroom family homes in barrack style housing. During World War II, the Terrace Housing Project met the needs of many service men and women and war workers from many trades. At the time there was no thought of this project continuing beyond the war.

After World War II, residents began efforts to convert the surplus temporary housing project into a permanent community. Through painstaking planning efforts, residents negotiated with the Federal government to create a permanent community utilizing the temporary infrastructure and housing. It is estimated that the original construction cost of the temporary governmental project was about $8,000,000.

The Washington Terrace Non-Profit Housing Corporation purchased the temporary housing project from the Federal Government on September 1, 1950, for $2,250,000. On that day, the Housing Corporation paid a 10 percent down payment of $225,000 and assumed a mortgage note of $2,025,000. From 1950 until its incorporation on December 12, 1958, the Housing Corporation operated the municipal needs of the community. The City has always been a leader in innovation and determination. Inspired by the founding residents, this community has never lacked great examples of vision and leadership.

The City operates under a council-manager form of government. Under this organizational structure, the Mayor and a five member Council appoint a city manager to act as the chief executive officer who oversees the daily operations of the City. The Council establishes policy and direction by enacting local legislation and adopting budgets; the city manager is responsible for implementing the Council's policies and direction.
The Mayor is elected for a term of 4 years, while the Council is elected for 4 years with staggered terms.

The Mayor appoints Planning Commission members and alternates. The Planning Commission is a volunteer

position appointed to 4 year staggered terms. The Commission's primary responsibilities are to review and provide a recommendation on new development plans in accordance to the direction established by Council, zoning changes, and the general plan.

The City provides many public services including: public safety (police, fire/EMS, animal control, and justice court); parks and open space, recreation and special events; culinary water, sanitary sewer, refuse collection, and storm water services; streets and sidewalks; planning and zoning; and administrative services.

DEMOGRAPHIC INFORMATION

The City has had minimal population growth since the 1980's growing from 8,000 to 9,152 in 2017. The City anticipates "build out" will occur at a population of approximately 12,000 – 14,000 people.

City, County, and State Population History

Year	City		Weber County		State of Utah	
	Population	% change	Population	% change	Population	% change
2017	9,152	0.0%	251,769	1.8%	3,102,000	1.9%
2016	9,152	-0.1%	247,319	1.8%	3,044,000	1.8%
2015	9,157	1.0%	242,978	5.1%	2,991,000	7.8%
2010	9,067	6.0%	231,236	17.1%	2,775,000	23.5%
2000	8,551	4.4%	197,541	24.8%	2,246,553	29.9%
1990	8,189	-0.3%	158,330	9.5%	1,729,227	17.3%
1980	8,212	13.4%	144,616	14.5%	1,474,000	38.3%
1970	7,241	12.4%	126,278	14.0%	1,066,000	18.4%
1960	6,441		110,744		900,000	

Source: www.census.gov
Note: The City was incorporated in 1958.

Table 2 (left) represents the City, County, and State Historical Population and change from prior year.

Since the City's incorporation in 1958, the population has changed by approximately 2,711 persons or increased by 42 percent, while the County's population, during that same time, has increased by 141,025 or 125 percent, and the State has increased 2.2 million or over 245 percent.

EXECUTIVE SUMMARY – INTRODUCTION

Comparative City, County, State Demographic Profile

Census Quick Facts	Washington Terrace City	Weber County	Utah
2017 Population Estimates	**9,152**	251,769	3,161,105
Median Household Income	**$53,070**	$62,036	$65,325
Persons in poverty, percent	**11.60%**	10.80%	9.70%
Educational Attainment: Percent high school graduate or higher	**94.10%**	90.10%	91.80%
Persons without health insurance, percent	**10.80%**	10.10%	10.80%
Median Housing Value	**$149,400**	$183,100	$238,300
Total Housing Units	**3,657**	89,495	1,046,597
Number of Companies	**374**	16,247	251,419
Male Median Income	**$35,491**		$37,439
Female Median Income	**$17,935**		$20,121
Veterans	**568**	14,417	125,074
Percent of households with a broadband Internet subscription	**81.10%**	81.80%	83.70%

Source: US Census

Table 1 (above) 2017 Census Quick Facts

EXECUTIVE SUMMARY – INTRODUCTION

REGIONAL OVERVIEW

The City of Washington Terrace is a 2 square mile suburban community located along the Wasatch Front in Weber County, Utah. Weber County, population 200,000, is home to 22 communities of cities, towns, and unincorporated areas. The City is located 30 miles north of the capital city Salt Lake City, 40 miles from the Salt Lake International Airport, which can be easily reached by nearby Interstate 15 or the Front Runner Rail System. Additionally, Interstate 84 runs adjacent to the southern City boundaries serving as a main easterly corridor.

Its location near Ogden City offers excellent local access to commerce, education, recreation, transportation, healthcare, and other services. Washington Terrace is home to Ogden Regional Medical Center, Weber School District, and Bonneville High School. Within an 8 mile radius of the City is Hill Air Force Base, Internal Revenue Service, Weber State University, Ogden Hinckley Airport, and McKay Dee Hospital. The City of Washington Terrace is a proud residential community that focuses on preserving the community as a great place to live.

Northern Utah and the Weber County region offers excellent quality of life with recreational opportunities that attract visitors around the world. During the 2002 Olympics Winter Games, the Weber County region hosted a number of events including the downhill, combined races, and super-G events. The local area offers a wide-variety of high adventure recreation such as: skiing and snowboarding, skydiving, hiking, biking and cycling, climbing and bouldering, and kayaking and paddle sports. Other regional recreational opportunities include classic recreation such as golf, swimming, home to the Ogden Marathon, and local sports teams and leagues. All of these recreational opportunities are within close proximity to the City—within 30 minutes or 20 miles.

EXECUTIVE SUMMARY – INTRODUCTION

OVERVIEW

The purpose of this document is to present a budget document to the highest professional quality reflecting sound financial management practices in the following essential areas:

Serve as a Policy Document – Clearly describing the City's short-term and long-term financial and non-financial goals and objectives.

Serve as a Financial Plan – Describe the fund environment including structure, balances, and major revenues and expenditures.

Serve as an Operations Guide – Describe the activities, services, and functions carried out by the organizational units.

Serve as a Communication Device – Provide a clear summary of significant budget issues and trends in resources, requirements, and policies.

The principal objective of this executive summary is to clearly describe the City's budget process and highlight significant changes to the budget. This will enable the Mayor and City Council to provide policy direction during the budget process. This objective will be accomplished by addressing the following tasks:

1. Overview of goals and outcomes of the Budget Summary
2. Provide a summary of the City's financial position
3. Outline the overall budget process & changes to the budget format
4. Provide a Budget Summary for Fiscal Year 2019 adjusted budget, 2020 final adopted budget, and 2021 - 2024 financial plan
5. Discuss capital project prioritization and CIP funding issues
6. Provide an overview of the City Manager's Recommended Budget
7. Discuss the status of the various City projects
8. Highlight future issues
9. Establish citywide budget policy

This budget document should be read and considered with the City's Comprehensive Annual Financial Report to provide an in depth understanding of the City's financial and economic condition including historical trend data.

MISSION

To provide the citizens of Washington Terrace

with essential and innovative services
in a timely and cost efficient manner.

ORGANIZATIONAL PHILOSPHY

We do the will of the people,

under direction from the Council,
to the highest professional and
ethical standards.

CORE VALUES

People
Trust, Respect, Recognition
Service
Quality, Helpful, Timely
Results
Planning, Decisions, Follow-though
Communication
Multi-Directional, Formal, Informal
Commitment
Involvement, Dedication, Support
Excellence
Innovation, Details, Professionalism

EXECUTIVE SUMMARY – INTRODUCTION

LEGISLATIVE POLICY STATEMENTS AND PRIORITIES

Each year the Mayor and City Council meet, as part of the planning process, to discuss their vision for the community. The policy statements identified in Table 3 have been identified as top community priorities that are tied to the City's Mission Statement, Organizational Philosophy, and Core Values in providing quality public services. The executive body has worked closely with the legislative body to identify specific measurable strategies for each of these policy statements. These policy statements and goals can be found in the departmental operating budgets.

Legislative Policy Statements

Policy Statements	Goals
Fiscal Responsibility Diligently manage public funds and resources.	
Practice and promote fiscal accountability, transparency, full disclosure, and strategic planning that meets or exceeds best practices and standards.	Annually compile the city budget document that promotes best practices and standards.
	Annually compile the city comprehensive financial report according to best practices.
Follow established policies and procedures in order to preserve the overall fiscal stability of the City.	Provide annual training to employees to ensure consistent application of written policies and procedures.
Prepare multi-year financial plan to help navigate challenges & opportunities.	Annually review and update the multi-year financial plan as part of the budget process.
Apply for grants that maximize the City's investment and further the vision of the City.	Annually research and apply for grants based on defined needs and accessibility.
Offer a competitive compensation plan in order to retain and attract a competent workforce.	Annually review and update the employee compensation plan based on approved Council pay philosophy.
Maintain a balance between services provided, ability to pay.	Annually provide a balanced budget based on city wide needs and available resources.
Reduce or eliminate liabilities associated with risk and loss.	Conduct monthly city-wide safety meetings to develop a culture of risk awareness and avoidance.
	Develop a Risk Management Policy and Procedure manual.
Open and Responsive Government Be responsive to customers needs, stakeholder relationships and dissemination of information.	
Disseminate information in a timely manner that communicates the goals, programs and objectives, of the City.	Post all notices and information based on state requirements and the need for stakeholder communication well in advance of the specific need.
Keep stakeholders informed using a variety of tools including the City newsletter, multi-media and social media outlets.	Update the city web page and electronic media to ensure that information is timely, pertinent, and helpful.
Cultivate open and responsive customer service through technology, streamline processes, and responding to customers in a timely friendly manner.	Annually evaluate and update online services and expand electronic opportunities to conduct business.
Collaborate with local, regional and state stakeholders to develop cooperative services, programs, and facilities.	The Mayor, Council, and Staff are encouraged to collaborate and participate on boards, councils, and events that will directly benefit the City.
Adhere to National, State and Local regulatory compliance requirements.	Employees are trained and compliant with regulatory requirements as it relates to their specific service area.
Respond to customers and stakeholders in a professional and friendly manner.	Annually conduct customer service training.

EXECUTIVE SUMMARY - INTRODUCTION

Policy Statements	Goals
Public Safety and Health Prepare for and respond to emergencies to protect the life and property of stakeholders i.e. fire / EMS, police, emergency management, code enforcement, and animal control.	
Provide professional and sustainable public safety and health service levels in order to serve and protect life and property.	Annually review public safety operations to determine the functionality and the sustainability of operational service levels.
Provide professional law enforcement and animal control services to serve and protect life and property.	Annually review contract services to determine optimal levels of service and cost sustainability.
Train Fire/EMS personnel in order to provide competent, professional service.	Conduct monthly training and certification for Fire and EMS personnel.
Provide the required equipment needed to prepare for and respond to fire, EMS and emergency preparedness scenarios.	Annually evaluate and upgrade equipment based on needs, regulations and funding ability.
Prepare and respond to natural and man made disasters of all kinds.	Annually conduct a city-wide employee training and exercise.
Enforce and resolve property code enforcement issues in an effective, professional, and timely manner.	Annually review and update policies and procedures in order to expeditiously resolve code enforcement violations.
Family Oriented Community Provide a variety of meaningful, safe recreational activities, programs, sports and special events that improve the physical, mental and social well being of participants.	
Offer leisure and city sponsored programs that meet the diverse needs of the community.	Annually review leisure service programs to evaluate and update recreation programs offered.
Collaborate with community and regional stakeholders to develop and offer cooperative recreation programs and facilities.	Meet quarterly with neighboring entities to evaluate, promote and organize cooperative leisure services activities.
Professionally organize and deliver activities and events that effectively utilize resources and facilities.	Following each event review, evaluate, and refine outcomes.
Promote community pride by keeping residents, businesses, and customers informed and up to date on events, programs, projects, and volunteer opportunities throughout the City.	Develop and publish an annual calendar of events, and schedules and advertising plan.
Provide ways for residents and businesses to become involved in volunteering and philanthropic opportunities involving City sponsored events and projects.	Develop relationships to encourage volunteerism and philanthropic good will.

EXECUTIVE SUMMARY - INTRODUCTION

Policy Statements	Goals
Infrastructure, Improvements, and Public Facilities Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities and parks, trails and open space.	
Maintain safe and functional delivery of public utilities.	Conduct annual review of the utility system to ensure reliable delivery of utility services based on identified needs and resources.
Provide parks, trails and open space based on the needs of the stakeholders.	Annually, update, and prioritize the City park master plans to support evolving community needs.
Manage facilities and operations in a manner that would minimize or eliminate hazardous conditions.	Conduct monthly safety meetings and follow through with outcomes.
Adhere to National, State and local construction and maintenance standards in establishing infrastructure improvements and public facilities.	Upgrade city construction standards based on best practices.
Maintain the capital plans to prioritize projects, maintain infrastructure, and prepare for envisioned growth.	Annually review and update the Capital Plans.
Maximize access to recreation facilities, utility systems and transportation networks through collaborative agreements with regional entities and neighboring cities.	Actively participate in regional planning and development committees that will support the expansion and improvement of the cities infrastructure.
Comply with National, State and local regulatory requirements for the delivery and operation of utility services.	Conduct an annual review of regulatory requirements and implement operations that will satisfy those requirements in a sustainable manner.
Sustainable Growth through Vision, Planning and Economic Development. Create economic development opportunities, promote long-term economic stability and attract funding to implement economic development strategies that expand a diverse tax base.	
Develop and maintain zoning standards, processes and regulations that promote a business friendly environment.	Review the planning and zoning regulations to ensure a business friendly environment.
Ensure zoning, planning, and building codes are developed and maintained in order to promote and protect architectural integrity of the City.	Review and update the zoning, planning, and building standards of the City.
Recruit viable business that are an asset to the City and region.	Collaborate with the business community to promote economic development opportunities within the City.
Pursue and evaluate economic development possibilities using local, state and national business outlets.	Semiannually review and update a data log of businesses that may be a good fit for the City.
Regularly communicate with key business leaders in the area to reinforce and maintain a positive working relationship.	Attend and actively participate in business development related events throughout the year.
Maintain and develop transportation and utility infrastructure that supports expanding economic development.	Evaluate and strategize critical traffic corridors directly related to job creation and retail business promotion.
Strategically administer the RDA project areas in order support future economic development opportunities.	Develop and promote the RDA in a manner that will benefit the City and region with an expanding taxable property values.
Promote the purchase, lease, and or development of available structures, and commercial properties for business expansion within the City's commercial areas.	Annually develop and maintain the site ready real state list.
Protect and plan for the annexation of the properties identified in the City's annexation plan.	Protect the annexation plan for the City.

Table 3 – Legislative Policy Statements

EXECUTIVE SUMMARY - INTRODUCTION

THE BUDGET PROCESS

The budget process is a way to link the legislative policy statements and priorities to the day-to-day operations of the City. Through the budget process, the Council will adopt a budget and financial plan that will serve as a policy document for implementing the legislative policy statements and priorities. The budget provides the executive body with the resources necessary to accomplish the service delivery goals established by the legislative body.

The budget process is an essential element of financial planning, management, control, and evaluation of service delivery. Additionally, the budget process offers a series of public hearings for customers of these services to give input on these programs and levels of services.

According to state statutes, the City Manager shall prepare and present to the City Council a proposed balanced budget by the first regularly scheduled Council meeting in May. According to Utah Code Annotated (UCA) §10-6-110(2), a balanced budget is defined as "the total of the anticipated revenues shall equal the total of appropriated expenditures". The proposed budget must be available for public inspection during normal business hours after it has been filed with the City Council. The Council holds at least one public hearing on the proposed budget. Before June 30, the Council must adopt either a tentative budget if the certified tax rate is to be exceeded (tax increase) or a final budget and proposed tax rate (no tax increase). If there is a property tax increase, the Council holds an additional public hearing before adopting the budget by August 17.

The City begins the budget process as early as November with the legislative body identifying priorities and objectives for the next year. Each department director is responsible for preparing budget requests for each program based on specific criteria outlined the following "Considerations for Funding". Legislative objectives are addressed either in the current level budget or as additional options for enhanced, increased, or decreased service levels. The City Manager reviews budget requests, including budget options, with each department director and develops a proposed budget balanced within the limits of the current available resources or with a proposed increase in fees and/or tax revenues. Beginning in April through the first meeting in June, the Council has the opportunity to review the proposed budget, consider public comment, and finally, adopt a balanced budget. The operating budget is adopted on an annual basis. Capital construction normally takes place over more than one fiscal year; therefore, capital budgets are adopted on a project length basis.

EXECUTIVE SUMMARY - INTRODUCTION

Budgetary Control: Budgetary control of each fund is maintained at the department level. Department directors play an active and important role in controlling the budget. The City Council may amend the budget, by motion, during the fiscal year; however, increases in overall fund budgets (governmental funds) require a public hearing. Expenditures may not exceed appropriations at the department level.

Considerations for Funding: Requests for increased funding or levels of service should be considered at one time rather than in isolation or on a "piecemeal" basis. This policy does not preclude budget adjustments pursuant to state laws, but encourages that budget decisions, when possible, be part of comprehensive budget process.

Departments are given specific instructions during the budget process that all budget requests must meet prior to being considered by the City Council. All requests should meet at least one of the following criteria:

1. Offset with equal or greater reductions elsewhere within a department's budget. Requests that are offset with budget reductions in the same budget category.
   For example: a new personnel request should be offset with existing personnel funding, materials should offset materials, etc. Personnel requests with offsetting existing funds other than personnel are discouraged and will be subjected to a heightened review.
2. Demonstrate an exceptional need that could not have been anticipated during the budget process.
3. Signify a budget reduction in future budget cycles to offset cost.
4. Tied to a legislative policy statement.
5. Generate new revenues.
6. Federal, State, or local mandate.
7. Tied to contractual obligations.
8. Health/safety concerns.

This stringent process and criteria assists the City in acting fiscally responsible and clearly communicating the expectations for budget requests and changes to levels of services.

On or before the last day of the fiscal period in which a final budget has been adopted, budget amendments may become necessary to change estimated revenues and appropriations in certain funds. The Council, prior to

approving budget amendments, must hold a public hearing to solicit public input on said proposed changes.

Budget Format: The budget process is approached on a multi-year basis rather than annually. The multi-year approach or five year financial plan anticipates revenues and expenditures for the appropriation year and four years beyond. This multi-year approach encourages a forward thinking approach to programs and service delivery by offering a comprehensive financial outlook that anticipates budgetary assumptions.

Each budget year beyond the required appropriations period, is referred to as a multi-year financial plan that *does not* act as a formal spending document but rather serves as a plan that can be amended freely without legislative approval. The financial plan only becomes a formal spending document with approval by the legislative body at which time the plan becomes the annual budget.

Implementing a multi-year financial plan offers the City numerous advantages, including but not limited to:

Improve Financial Management
Improve Long-Term Planning
Ability to Evaluate Program and Service Delivery

In addition to the five year plan, anticipated budgetary changes to the current year budget are also considered.

EXECUTIVE SUMMARY - INTRODUCTION

BUDGET CALENDAR

Preparation of Tentative Budget

November

Legislative body identifies community goals and objectives. Tentative capital improvement plan reviewed and updated.

December

Budget Calendar and instructions presented to departments. Department mid-year performance measures due.

January

Department's submit budget options and tentative performance measures. Department's meet with City Manager and Finance Manager to discuss options and performance measures. Begin rate and fee analysis. Personnel pay plan benchmarking and benefit costs updated.

February – March

Budget analysis conducted. Compilation of Tentative Budget.

Budget Presentation and Public Hearings

April - May

Tentative Budget presented to Council. Staff presents introduction, executive summary, major budget issues, and budget policies.
The Council holds public hearing on the proposed tentative buget. Staff presents operating and capital budgets and tentative rate and fee schedule. Council adopts tentative budget.

Adopt Final Budget and Set Certified Tax Rate

June

The Council holds public hearings on the proposed tentative budget; Council adopts final budget, certified tax rate and fee schedule (adopted prior to June 30th state deadline with no property tax increase)

July - August

The Council notices and holds Truth-in-Taxation Public Hearing (ad run twice in the two weeks preceding the hearing). Council adopts final budget and certified tax rate with a property tax increase.

Additional Budget Dates and Deadlines

July 17 – Budget due to State Auditor's Office (no property tax increase)

August 30 - Budget published and available on-line

September 17 - Budget due to State Auditor's Office (property tax increase)

September 17- Submit Budget Document to Government Finance Officers Association for their Budget Presentation Award

September 30 – Final Budget Document and Citizens Budget made available

EXECUTIVE SUMMARY - INTRODUCTION

During the first year of a multi-year budget process is when the majority of the planning occurs. The second year typically will include minor adjustments and anticipated programmatic changes. The goal of this type of planning is to ensure that operational needs are meeting the long-term organization's direction. Each year the City will incorporate the current adjusted budget with the five-year plan.

For the first year, July 1, 2018 – June 30, 2019, the City Council has approved a budget and a fiscal plan for the four years thereafter. The Budget Document is a tool to be used by management and staff to implement the direction established by the legislative body to carry out the needs and direction of the community. The budget document consists of six major areas: (1) Executive Summary; (2) Operating Budgets; (3) Budget Summaries; (4) Financial Policies and Objectives; (5) Performance Measurement Program, and (6) Supplemental Information.

A. The *Executive Summary* offers an introduction to the budget through a budget message that provides a summary explanation of key choices and decisions made during the budget process. This message further addresses the ramification of these choices and decisions. The Executive Summary also includes the legislative policy statements that shape the budget parameters and an outline of the budget process and calendar.

B. The *Operating Budget*s reports in detail how the City's fiscal resources are used to deliver public services. Included with the operational budgets are the department's service overview, goals, accomplishments and highlights, and performance measures.

C. The Budget Summaries focus on government-wide revenues and expenditure summaries and individual fund summaries.

D. The *Policies and Objectives* section focuses on improving the decision making by providing clear, agreed-upon parameters. The guidelines strive to achieving fiscal accountability and management, full disclosure, and act as a planning tool to assist in the decision making process.

E. The *Performance Measurement Program* included in this document includes outputs of individual units to provide a meaningful way to assess the effectiveness and efficiency of those units. The performance

measures are tied to mission, goals, and objectives of each department.

F. The *Supplemental Section* offers an introduction to the capital project program, government-wide fee schedule, resolutions adopting the budget, and glossary of terms.

This year's Executive Summary represents staff's recommendations to carry out the Mayor and Council's goals for the upcoming budget year. By adopting the Fiscal Year 2019 budget, City Council is legally appropriating funds and authorizing expenditures in accordance with policies outlined in this document and in accordance with State law. Each year the City Council will be required to adopt the next year's budget. For planning purposes, the Fiscal Plan is not legally adopted but rather it is the anticipated operations plan for future fiscal years.

BUDGET AWARD PROGRAM

The Government Finance Officers Association of the United States and Canada (GFOA) presents an award for Distinguished Budget Presentation. The City has been successful in receiving this prestigious award since 2005. To continue receiving this award, the City must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communication device.

This award is significant for several reasons which include the City's adherence to good budget policies and positive planning efforts. The City receiving this award is an external measure of the proactive budgeting practices the City is employing.

The award is valid for a period of one year. We believe this budget conforms to program requirements and will be submitted to GFOA to determine its eligibility for this prestigious award.

EXECUTIVE SUMMARY - INTRODUCTION

RESERVED FOR AWARD

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

FISCAL FIRST AID

The Government Finance Officers Association (GFOA) released fiscal first aid techniques governments can implement when responding to financial distress. GFOA states that fiscal first aid techniques can be used as an immediate short-term aid to stop perpetuating financial distresses. While the development of permanent treatments may be necessary, in less severe cases of financial distress, fiscal first aid alone may be sufficient. The four categories of fiscal first aid are as follows:

Primary Treatments – are those that are recommended as the first line of defense and should be considered as a first option. In many cases, the go-to treatments not only provide immediate help but also improve the long-term prognosis.

Treatments to Use with Caution - may be called for if the go-to techniques are not sufficient. However, the side effects of these treatments could potentially worsen financial condition if used improperly.

Treatments to Use with Extreme Caution - might help the near term financial situation, but could ultimately work against financial sustainability. For example, a treatment might damage the government's reputation, thereby reducing the public's support for local taxes.

Treatments Not Advised - are ones that can cause trouble.

The first step in implementing fiscal first aid is to diagnose the main causes of the problem. Accurate diagnosis is essential for selecting the right treatment and getting support for the treatment regimen. GFOA states that when diagnosing the problem, it is advisable to emphasize factors internal to the organization such as structure, culture, and communications. While external causes, such as a poor economy or state/federal mandates, may be at least partially to blame for fiscal distress, fixating on these largely uncontrollable items saps confidence that a good solution can be found.

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

The City has evaluated its own management practices against the four fiscal first aid treatments identified above. Table 2 compares the actions the City has or would employ in its current management practices against each treatment.

As demonstrated in Table 4, the City has or would implemented strong fiscal management practices that offer proactive techniques utilized as a short and long-term aid to achieve the highest level of fiscal management.

Table 4 – Fiscal First Aid Techniques, comparing City practices to treatment techniques

Fiscal First Aid Techniques			
Primary Treatments			
Action	**Revenue**	**Action**	**Human Resources and Benefits**
X	Audit revenue sources	X	Evaluate overtime use
X	Improve billing and collections procedures	X	Address health care costs & workers' compensation claims patterns
X	Explore fees for services	X	Re-examine labor structures
	Propose taxes with a strong nexus	X	Assess organization structure
	Conduct a tax lien sale	X	Integrate human resources and financial systems
		X	Investigate risk management
	Capital and Debt		
X	Start comprehensive capital project planning		**Financial Planning and Analysis**
X	Restructure debt	X	Evaluate financial condition & get benchmark data
		X	Inventory programs and ascertain their costs
	Management Practices	X	Audit certain recurring expenditures
X	Make managers manage	X	Divest of loss-generating enterprises
X	Enhance purchasing practices	X	Seek state, federal, and/or regional assistance
X	Pursue inter-organizational cooperation	X	Identify sources of liquidity
X	Revisit control system		
X	Centralize financial management and human resources activities		
X	Develop cash flow reporting		
X	Establish a culture of frugality		
X	Recognize opportunities within crisis		
X	Manage perceptions		
X	Be willing to spend money to save money		
X	Network with peer agencies and individuals		
Treatments to Use with Caution			
	Revenue		**Human Resources and Benefits**
	Sell assets		Offer early retirement program
	Obtain better returns on idle cash	X	Increase part-time labor
		X	Institute hiring/wage freezes
			Reduce hours worked and pay
	Capital and Debt		**Financial Planning and Analysis**
	Use short-term debt to pay for vehicles	X	Revisit interfund transfer policies
X	Defer and/or cancel capital projects		Use Fund Balance to Soften the Landing
	Use debt to fund pay-go capital projects		**Management Practices**
			Close facilities (or reduce hours of operation)
		X	Outsource
Treatments to Use with Extreme Caution			
	Revenue		**Human Resources and Benefits**
	Levy a broad tax increase		Make across-the-board wage cuts
	Create special taxing districts		Defer compensation
	Capital and Debt		**Management Practices**
			Make large or sustained across-the-board budget cuts
Treatments Not Advised			
	Revenue		**Human Resources and Benefits**
			Underfund accrued liabilities like pensions
	Capital and Debt		**Management Practices**
	Shift operational costs into capital budgets		Use accounting manipulations

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

PROPERTY VALUATION AND TAX ASSESSMENTS

The Property Tax Act, Title 59, Chapter 2, Utah Code Annotated 1953, as amended, provides that all taxable property must be assessed and taxed at a uniform and equal rate on the basis of its "fair market value" by January 1 of each year. "Fair market value" is defined as "the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts." Commencing January 1, 1991, "fair market value" considers the current zoning laws for each property. Section 2 of Article XIII of the Utah Constitution provides that the Utah State Legislature may exempt from taxation up to 45 percent of the fair market value of primary residential property as shown in the table below.

History of Property Statutory Assessment					
	Year	Statutory Assessment Level (% of Market Value)	Real Property Intangible Exemption (Apply to Locally Assessed Only)	Primary Residential Exemption	Total Taxable Value as a Percentage of Market Value
Primary Residential	1961 - 1978	30%	0%	0%	30%
	1979 - 1980	25%	0%	0%	25%
	1981 - 1982	20%	20%	0%	16%
	1983	20%	0%	25%	15%
	1984 - 1985	20%	20%	25%	12%
	1986 - 1990	100%	20%	25%	60%
	1991	100%	5%	29.75%	66.74%
	1992 - 1993	100%	5%	29.50%	66.98%
	1994	100%	0%	32%	68%
	1995 - Present	100%	0%	45%	55%
Other Locally Assessed Real Property	1961 - 1978	30%	0%	N/A	30%
	1979 - 1980	25%	0%	N/A	25%
	1981 - 1982	20%	20%	N/A	16%
	1983	20%	0%	N/A	20%
	1984 - 1985	20%	20%	N/A	16%
	1986 - 1990	100%	20%	N/A	80%
	1991	100%	5%	N/A	95%
	1992 - 1993	100%	5%	N/A	95%
	1994 - Present	100%	0%	N/A	100%
Personal Property	1961 - 1978	30%	N/A	N/A	30%
	1979 - 1980	25%	N/A	N/A	25%
	1981 - 1985	20%	N/A	N/A	20%
	1986 - Present	100%	N/A	N/A	100%
Centrally Assessed Property	1961 - 1978	30%	N/A	N/A	30%
	1979 - 1980	25%	N/A	N/A	25%
	1981 - 1985	20%	N/A	N/A	20%
	1986 - Present	100%	N/A	N/A	100%

Table 5 – The State of Utah property tax statutory assessment from 1961 to present

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

During the 1995 legislative session, the exemption for primary residential property was increased from 32 percent to the constitutional maximum of 45 percent. The local effect of this action was to shift the burden of supporting education, public safety, and general government from primary residents to other classes of property, principally commercial property and vacation or second homes. The Utah Supreme Court held this practice to be constitutional in subsequent tests.

Property Tax Levies and Collections: Weber County levies, collects, and distributes property taxes for the City of Washington Terrace and all other taxing entities within the County. Utah law prescribes how taxes are levied and collected. Generally, the law provides as follows: the County Assessor determines property values as of January 1 of each year and is required to have the assessment roll completed by May 15. The County Auditor mails notice of valuations and tax changes by July 22.

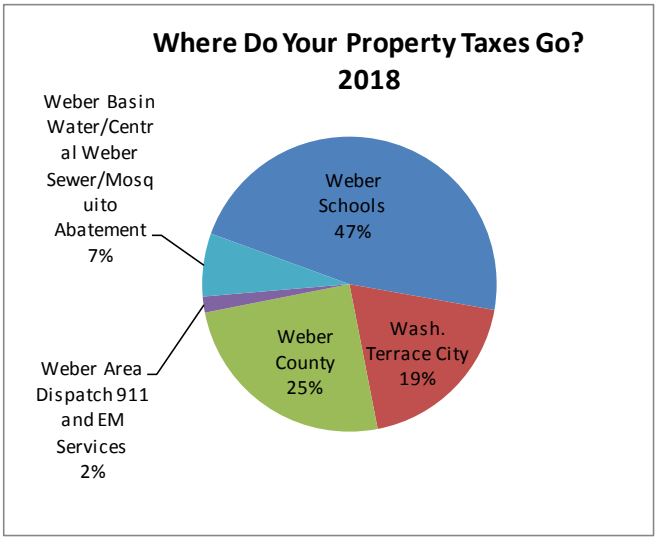


Figure 2 - Each taxing entity's share of the total levy for property taxes in 2018

State statutes require that each year a certified tax rate be calculated. The certified tax rate is the rate which will provide the same amount of property tax revenue as was charged in the previous year, excluding the revenue generated by new growth. If a taxing entity determines that it needs greater revenues than what the certified tax rate will generate, State statutes require that the entity must go through a process referred to as Truth-in-Taxation. The Truth-in-Taxation process is a series of steps that include notification and advertisement of the proposed tax increase and holding a public hearing to receive public input before the final rate is adopted in August of each year.

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

Tax notices are mailed November 1 and are due November 30. Delinquent taxes, together with penalty of the greater of delinquency, the amount of taxes and penalty shall bear interest on a per annum basis from January 1st following the delinquency date. This interest is 600 basis points (6%) above the Federal Discount Rate. Starting in 2010, the penalty and interest requirements have changed. The penalty was changed to the greater of $10 or 1% of the delinquent amount due if the current year delinquent tax was paid-in-full between December 31st and January 31st, otherwise the penalty amount is the greater of $10 or 2.5% of the amount that was delinquent on December 1st. Additionally, the interest changed to 6 percent above the targeted federal funds rate, but this must fall within a minimum of 7% and a maximum of 10%.

If after four and one-half years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property at a tax sale.

The maximum rate of levy applicable to the City for general fund operations authorized by State law is 0.007000 per dollar of taxable value per taxable property within the City. The City may levy an unlimited tax levy to pay the principal of and interest on legally issued General Obligation Bonds.

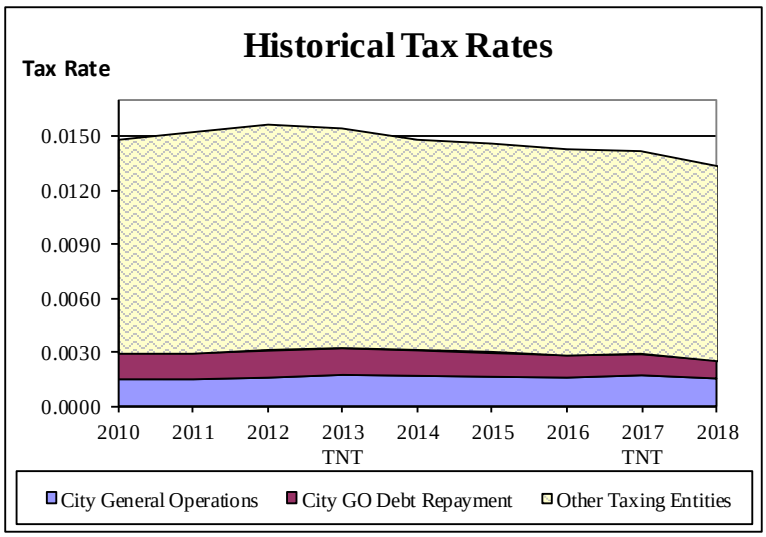


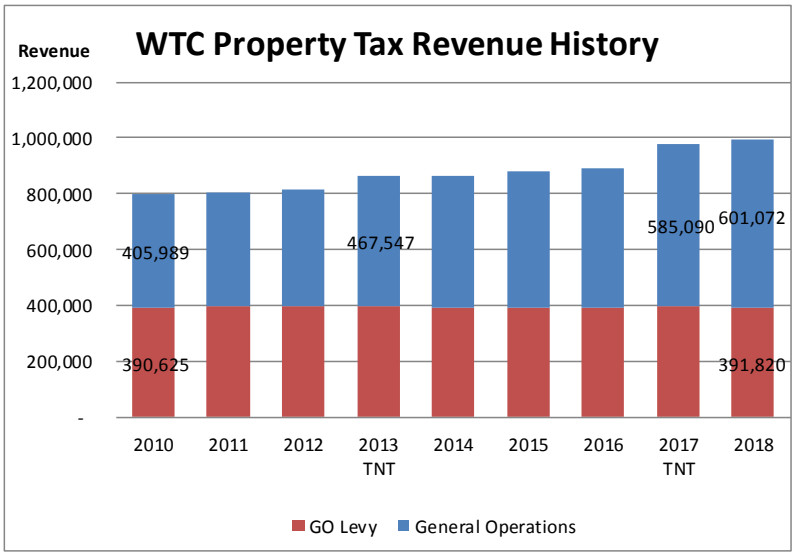
Figure 3 - City and other taxing entities' historical tax rates since 2010.

In 2010 the City's total tax levy was 0.002939 or 0.001498 for general operations and 0.001441 for GO Debt Levy. In 2013, the City raised its general purpose certified tax levy from 0.001588 to 0.001743. In 2017, the City raised its general purpose certified tax levy to 0.001719. The 2018 total tax levy is 0.002549 or 0.001543 for general operations and 0.001006 for GO Debt Levy.

Tax rates for all taxing entities in 2010 were 0.014784, whereas in 2018, the rate was 0.013346. Said rates apply to properties located within the City.

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

Figure 3a depicts City property tax revenue collected for general City operations and debt repayment levy. In 2010, the City collected $406K for general operations compared to $601K in 2018. The City imposed debt repayment levy has remained relatively flat at $391K in 2010 and $392K in 2018.



In 2013 and 2017 the City increased its property tax revenue above the certified tax rate revenue. In 2013, the City increased revenue by $49K for the purpose of roads operations & maintenance and in 2017 an additional $75K for police public safety contract services.

Figure 3a – Property Tax Revenue History since 2010

As depicted in Table 6, a residential home with a market value of $100,000 has a taxable value at 55 percent of its market value or $55,000. In 2010, said market value would have generated $161.65 in property tax revenue (general purpose and GO Debt repayment), whereas in 2018, the same $100,000 market value would have generated $140.20.

Property Taxes	2010		2017		2018	
Taxing Entity	Levy Rate	$ collected - Residential home market value of $100K	Levy Rate	$ collected - Residential home market value of $100K	Levy Rate	$ collected - Residential home market value of $100K
City - General Operations	0.001498	82.39	0.001719	94.55	0.001543	84.87
City - GO Debt Repayment	0.001441	79.26	0.001162	63.91	0.001006	55.33
Total City Levy	**0.002939**	**$ 161.65**	**0.002881**	**$ 158.46**	**0.002549**	**$ 140.20**
% chg from prior year	*3%*	*-32%*	*2%*	*2%*	*-12%*	*-12%*
Other Taxing Entities	**0.011845**	**$ 651.48**	***0.011302***	**$ 621.61**	***0.010797***	**$ 593.84**
% chg from prior year	*11%*	*-26%*	*-1%*	*-1%*	*-4%*	*-4%*
Total Tax Levy	**0.014784**	**$ 813.12**	**0.014183**	**$ 780.07**	**0.013346**	**$ 734.03**
% chg from prior year	-	-	*-0.2%*	*-0.2%*	*-5.9%*	*-5.9%*

Table 6 (above) shows historical tax rates and revenue collected by value for the City and the other taxing entities.

The City has a relatively high tax rate compared to other communities and taxing entities in Weber County. This is largely due to: General Obligation Debt issued in 2000 to be repaid with property taxes, the City's limited retail sector, large residential base with a low to moderate taxable value, and high density tax exempt properties.

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

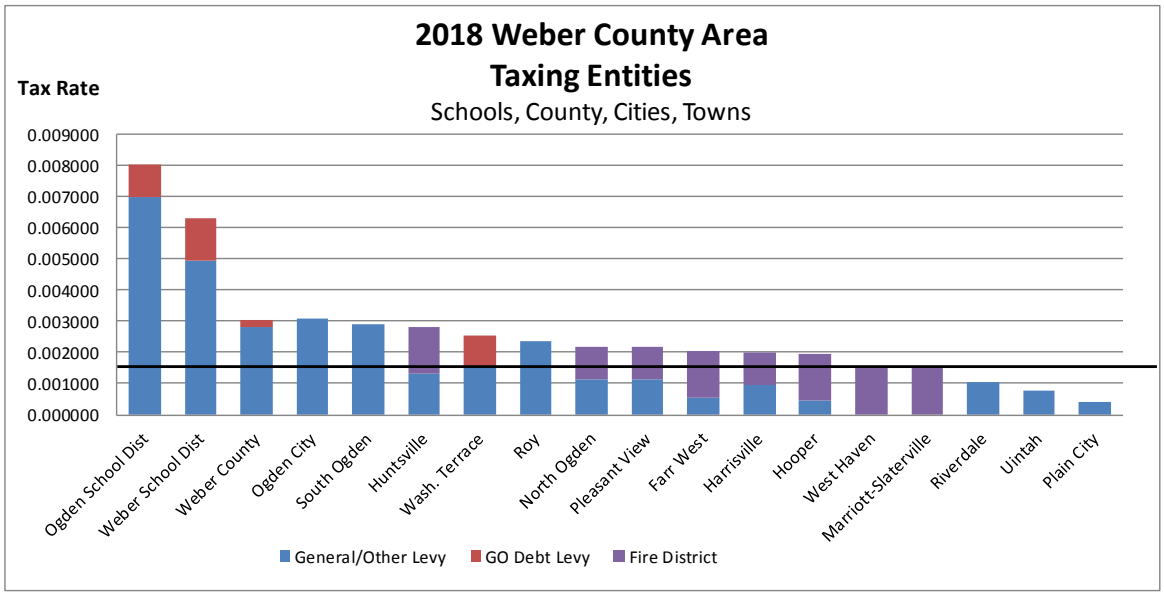


Figure 4 (left) – 2018 tax rates for Weber County area school districts, county, cities, and towns

As depicted in Figure 4, the City's combined tax rate of 0.001543 is the fourth highest tax rate among cities and towns in Weber County when including the tax rates of fire districts providing municipal services. The City's combined tax rate includes the City's General Obligation Debt tax levy of 0.001006. Ogden City has the highest tax rate of 0.003103 and South Ogden City now ranking the second highest with a rate of 0.002900. The highest taxing entities in Weber County in 2018 are Ogden City Schools with a combined tax rate of 0.006982 and Weber School District the second highest taxing entity at 0.004964.

Although the City's full taxable value is small compared to other cities of similar size at $395,931,789 (2017 taxable real, personal, and centrally assessed property value), the City's tax base has increased by 17 percent or $58,601,056 since 2009. Economic indicators, however, are encouraging showing market values and new residential and growth.

EXECUTIVE SUMMARY – ECONOMIC INDICATORS

As shown in Table 7, the City's top ten taxpayers have remained relatively the same with Columbia Ogden Medical Center continuing to be the largest property tax payer representing approximately 11.8 percent of the City's total taxable value. The City's top ten taxpayers represent 20.7 percent of the taxable property value in tax year 2015. Although the City's top ten taxpayers have remained relatively the same, their share of the total tax base continues to decline thus resulting in a broader more diverse tax base. The top ten taxpayers represent 20.7 percent of the base in 2015 compared to 23.6 percent in 2006.

Table 7 - City's largest property tax payers in 2015. Source: City CAFR.

		2015		
Taxpayer	**Principal Nature of Business**	**Rank**	**Taxable Assessed Valuation** (1)	**% of Total Assessed Value**
Columbia Ogden Medical Center…….	Healthcare	1	40,611,377	12.1
The Boyer Company……..	Professional Office	2	6,653,375	2.0
Pleasant Valley Office……	Professional Office	3	3,715,827	1.1
Washington House Assisted Living…….	Healthcare	4	3,511,710	1.0
Ogden Orthepedic Medical……	Healthcare	5	2,636,867	0.8
Mt. Ogden Healt & Rehab……..	Healthcare	6	2,631,939	0.8
Lake Park Apartments Inc……	Housing	7	2,614,974	0.8
Venture Investments……	Healthcare	8	2,302,939	0.7
Ogden Tomotherapy……..	Healthcare	9	2,278,193	0.7
Woodland Cove……	Housing	10	2,217,588	0.7
Totals			**$ 69,174,789**	**20.7%**
City Taxable Value			**$ 334,926,134**	**100.0%**

EXECUTIVE SUMMARY – BUDGET OVERVIEW

MAJOR BUDGET ISSUES & PRIORITIES

The major budget issues and priorities outlines the basic premises associated with the budget and its major issues driving the budget development.

As staff continues to evaluate and balance the current and future program requirements to the levels of services offered, the analysis continues to highlight the following challenges facing each of these services:

- The ability to *fund current and future service levels for general operations and capital equipment and infrastructure*
- The ability to *fund federal and state mandates*
- The ability to *maintain strong creditworthiness*
- The ability to *build/maintain reserves for unforeseen events and emergencies*
- The ability to *keep taxes and rates as low as possible with a limited customer base*

CAPITAL FINANCING

It is anticipated that pay-as-you-go, short-term, and long-term financing options will be necessary to fund capital infrastructure and equipment. **Financing strategies are evaluated to identify challenges and opportunities including sustainability, timing, and balance to deliver a stable level of essential services.**

City staff has been diligent in seeking grant revenue to lessen the financial burden of providing essential City services. Although the availability and eligibility of grant assistance has become extremely limited and competitive, grant funding assistance will continue to be actively sought out.

Additionally, the City has taken advantage, strategic planning, low interest financing, and optimal construction environments to assist with keeping costs as low as possible, the capital demands continue to exceed available resources thus making progress slower and more expensive.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

1. FIRE AND EMERGENCY MEDICAL SERVICES (EMS)

Legislative Policy Statement/Goal:

- **Public Safety and Health**

  Prepare for and respond to emergencies to protect the life and property of stakeholders.

- **Fiscal Responsibility**

  Diligently manage public funds and resources.

The Washington Terrace City Fire Department serves as a fully functioning fire and EMS service provider. From its inception in 1952, the City has operated as a volunteer Department relying on a dedicated staff willing to fill shift requirements. Since its inception, calls for service have increased from 3 calls per week, to over 19 calls per week or 1,000 calls per year requiring the Department to operate more like a full-time Department.

An increasing demand for calls for service and high market demand for fire/ems personnel have continue to highlight the operational challenges with the existing staffing and compensation approach. The greatest challenge and top priority is addressing recruitment and retention.

After considering several service options, the City decided to continue with a volunteer Fire/EMS staffing model. To remedy the staffing shortfall, the FY2020 tentative budget proposes to increase the shift stipend to a more competitive rate and increase staffing levels from 2 firefighters to 3 firefighters per shift. These changes in compensation and increased staffing levels are expected to improve recruitment and retention of Fire/EMS personnel.

Currently, the Fire/EMS Department budget is $266K for operations and personnel. An increase of approximately $256K for personnel costs would be required to fund this proposed service model for FY2020. This proposal would be subject to ongoing annual increases driven by the City's compensation plan. These annual increases are estimated at $16K annually.

To fund this proposed service model, the City would need to raise additional revenue through property taxes. This will require the City to first undergo the Truth-in-Taxation process that would begin in June 2019 and conclude in August 2019.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

2. OTIS II / INFRSTRUCTURE IMPROVEMENTS

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**

  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.

- **Fiscal Responsibility**

  Diligently manage public funds and resources.

Public infrastructure systems are the backbone and core components of what makes the City function. The structural integrity and up keep of these systems are the mainstay of creating and maintaining a sustainable community. This emphasis on system integrity is a key component to the City's success and has been a nexus for several successful projects.

One such project was the multiyear OTIS I (Original Terrace Infrastructure System) project that began in 2001 and significantly improved the reliability of utility services and roadway infrastructure in certain areas of the City. The improved reliability and system integrity has made the City a safer place to live, has reduced maintenance costs in the OTIS project area, and will continue to serve the City into the future.

Looking ahead, it is clear that more OTIS work will be required in order to update significant areas of the City to current construction standards. The reliability and structural integrity of some portions of our system are deteriorating in a way that will require a broad-based project in order to improve system reliability.

Long-term financing, grants, and existing resources will be options that will be explored to finance these necessary improvements.

The tentative budget plan proposes that the City capture future reductions in the annual GO Bond repayment with an equivalent property tax increase to contribute to the funding of these capital improvements and other general City operations (also see Major Budget Issue 3).

EXECUTIVE SUMMARY – BUDGET OVERVIEW

3. PROPERTY TAX RATE CHANGES

Legislative Policy Statement/Goal

- **Fiscal Responsibility**

  Diligently manage public funds and resources

  Annually provide a balanced budget based on needs and available resources

In response to Major Budget Issue 1 and 2, the City will need to raise additional revenue through property taxes. This will require the City to first undergo the Truth-in-Taxation process that will begin in June 2019 and conclude in August 2019.

The proposed staffing model identified in Major Budget Issue 1 for the Fire/EMS Department will require an increase of approximately $256K for personnel costs beginning in FY2020. This proposal would be subject to ongoing annual increases driven by the City's compensation plan. These annual increases are estimated at $16K annually. The impact to the average residential tax payer is estimated not to exceed $93 annually.

Looking ahead to FY2021 and FY2022 and as identified in Major Budget Issue 2, the tentative budget plan proposes that the City capture the reduced General Obligation Bond tax levy for the in FY2021 and the bonds full maturity in FY2022 with an equivalent property tax increase. In, other words, the General Obligation Bond tax levy reduction and subsequent elimination would be replaced with an equivalent tax increase resulting in a fiscal wash to the tax payer. In the end, the tax obligation from the tax payer would be equal to the tax while the bonds were in place. This tax increase will contribute to the funding of capital improvements (including OTIS I) and the general operations of City.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

4. PERSONNEL

Legislative Policy Statement/Goal:

- **Fiscal Responsibility**

  Diligently manage public funds and resources.

  Offer a competitive compensation plan in order to retain and attract a competitive workforce.

Personnel requirements have been driven from the City's compensation plan. Compensation is based on market driven salaries/wages of other benchmark communities.

The City's ability to recruit and retain competent well-trained employees is a critical component in maintaining required service necessary to operate effectively as a city. At times, certain sectors of the economy may put pressure on local governments to evaluate pay structure in an effort to maintain sufficient staff members with the required licensing necessary to provide basic city services. As a result, The FY2019 adopted budget, changed the pay rate structure for Public Works employees in effort to address market pressure to recruit and retain this classification of employees.

Personnel costs for the 2020 tentative budget are proposed to reach $2,384,000 or an increase of 19% or $379,000. Of Said increase $305,000 is attributed to salaries, wages and $74,000 benefits and other personnel costs.

The greatest increase in 2020 is proposed in the Fire/EMS Department (see Major Budget Issues 1) increasing wages by $226K and benefits by $30K. Additional increases are also proposed for Justice Court services increasing the number of department FTEs from 1.63 to 1.78. (see Justice Court Operating Budget). Said increase is expected to cost $6K beginning in FY2020. These proposed increases to levels of service will be subject to ongoing future increases driven by the City's compensation plan. The annual increases are estimated at $16K annually.

Major benefit cost drivers are health/dental coverage and retirement benefits.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

Health coverage offered by PEHP has a July 1, 2019, estimated renewal rate *increase* of 5% for traditional medical plans and 5% for HAS plans; dental renewal rates are expected to remain flat. The employees' share of health/dental premiums is 10% and the City's share is 90%.

Retirement benefits are administered through Utah Retirement Systems. Preliminary rates released expect that the Public Employees' Noncontributory Tier 1 System employer contribution rate will remain *unchanged* at 18.47%. The Tier 2 system will also remain *unchanged* at 16.69%. The Firefighters' Division A retirement system (including employer pickup election) will experience a rate *increase* of 4.58% or a total employer contribution rate of 24.24%.

Plan Projections

Future projections for Personnel requirements include 3 percent annual increases through 2024. Staffing levels beginning in FY2020 are proposed to increase for Fire/EMS (see Major Budget Issue 1) and Justice Court services. Of said increases, salaries and wages are projected to increase by 3 percent annually and total benefit requirements are estimated to increase by 3 percent annually through 2024.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

5. UTILITY RATES

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**

  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Public Safety and Health**

  Prepare for and respond to emergencies to protect the life and property of stakeholders.
- **Open and Responsive Government**

  Be responsive to customer needs, stakeholder relationships, and dissemination of information.
- **Fiscal Responsibility**

  Diligently manage public funds and resources.

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain appropriate and equitable based on factors such as, but not limited to: inflation and other cost increases, desired levels of service, the adequacy of cost coverage, policy considerations, and benchmarking with cities within the area.

As a result, beginning July 1, 2019, utility rates are *proposed* to increase monthly by $1.95 bringing the base minimum bill for a single family residential user to $62.70.

Service	Single Family Residential					
	Base ($/4,000 gal.).			Overage ($/1,000 gal.)		
	Current	New	*Change*	Current	New	*Change*
Water	18.70	19.36	*0.66*	5.10	5.10	-
Sewer	19.30	19.69	*0.39*	5.03	5.03	-
Refuse	14.75	15.25	*0.50*			-
Storm	8.00	8.40	*0.40*			-
Minimum Bil	**$ 60.75**	**$ 62.70**	***$ 1.95***	**$ 10.13**	**$ 10.13**	**$ -**
Late Fees	15.00	15.00	-			

Proposed rate structure effective July 1, 2019.

The proposed increases are necessary to continue to fund the ongoing operations & maintenance cost for utility services.

For a complete fee schedule for all users refer to the Supplemental Section, Fee Schedule.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

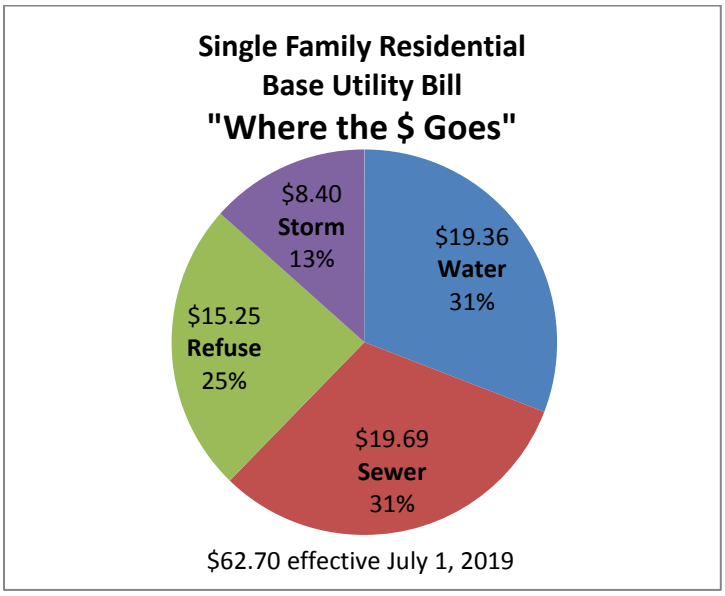


Figure 5 (above) – illustrates a *proposed* minimum residential utility bill by service type.

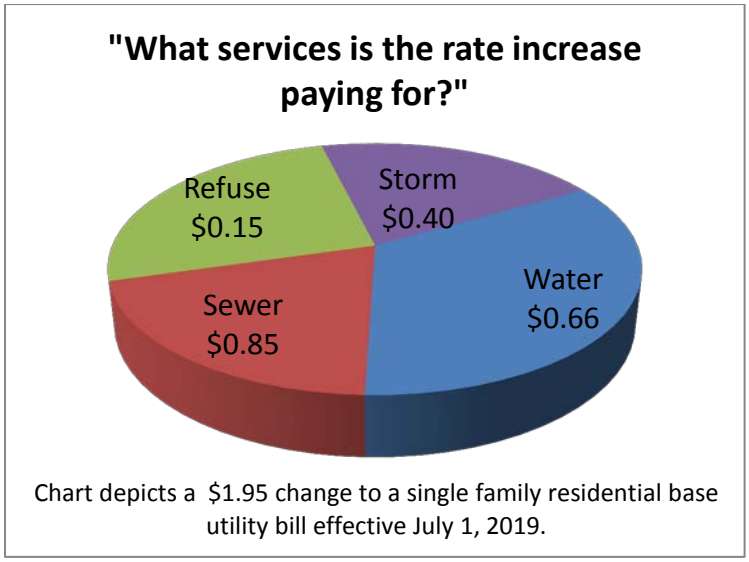


Figure 6 (above) – illustrates *a proposed* "What services is the rate increase paying for?" effective July 1, 2019.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

CULINARY WATER SERVICES

Operations & Maintenance (O&M)

The 2020-2024 budget plan anticipates O&M costs to increase by $73,000 or 12% in 2020 then by 6% annually through 2024.

Said increases in 2020 are attributed to: 1) wholesale water purchased from Weber Basin Water and 2) personnel and overhead costs.

Weber Basin Water (WBW) is expected to increase wholesale water rates by 12% or $27,000 beginning in 2020. Increases thereafter are estimated to be at least 11% annually. According to WBW, treated water rates include a $3.45 per acre-foot surcharge due to significant and unforeseen increases in chemical costs. Additionally, state water management and conservation efforts are also expected to impact future water rate increases.

SANITARY SEWER SERVICES

Operations & Maintenance (O&M)

The 2020-2024 budget plan anticipates O&M costs to increase by 4% or $38,000 in 2020 then by 2% annually through 2024.

Said increases in 2020 are attributed to: 1) Central Weber Sewer sanitary sewer treatment and 2) personnel and overhead costs.

Central Weber Sewer sanitary sewer treatment costs are expected to increase by 2% or $7,000 beginning in 2020. Increases, thereafter, are anticipated at 2% annually through 2024.

REFUSE AND RECYCLING SERVICES

Operations & Maintenance (O&M)

The 2020-2024 budget plan anticipates O&M costs to increase by 4% or $24,000 in 2020 then by 4% annually through 2024. Said increases in 2020 are attributed to: 1) contract waste collection services 2) waste disposal and 3) personnel and overhead costs.

EXECUTIVE SUMMARY – BUDGET OVERVIEW

Waste Collection - On July 1, 2018, the City entered into a new waste collection contract with Republic Services for a term of 5 years. These services anticipate increases up to 3% annually. For 2020, said increase is estimated at $9,500.

Waste Disposal - One area of the solid waste service that we are continuing to monitor are mainstream waste "tipping fees" at the transfer station. Tipping fees are expected to rise over the next several years in response to rising transportation costs, increased capital improvement and operational costs at the Weber County Transfer Station. For FY2020, general waste disposal fees are estimated to increase from the current rate of $39.49 to $41.00 per ton or an increase of 4 percent.

Recycling will continue to be an area that requires ongoing observation as the off-shore markets continue to ebb and flow in regards to the value of recyclable materials. We have seen and will continue to see volatility in the recycling market as China regulates the content of recyclable materials.

The City recently received notice that the effective immediately the cost to process recyclable material has increased by 47% moving from $36.80 to $53.94 per ton. The City is currently evaluating the future of the recycling program. The FY2020 budget anticipates the cost to dispose of recyclable material not to exceed $41.00 per ton or the same cost of disposing of mainstream waste.

The tentative budget anticipates that the combined disposal costs for mainstream waste and recyclable material could increase by $13,000 or 9% in FY2020.

Levels of Service

It is the desire of the City to provide a highest level of public services to our customers that include offering these services at the highest professional level including staff, equipment/technology, and facilities that match the revenue realities of our customer base.

The FY 2020 tentative budget and FY 2021 – 2024 budget plan anticipates increasing levels of service for Fire/EMS services and Justice Court services (see Major Budget Issues 1 and 3).

EXECUTIVE SUMMARY – REVENUES

Changes in Fund Balance

Table 9 reports actual ending fund balances for fiscal year ended June 30, 2018, and depicts estimated fund ending balances for governmental funds for fiscal years ended 2019 – 2024. Fund balances are generally projected to continue to decline between 2019 and 2020--decreasing from $8,016,444 in 2018 to $5,397,306 in 2020 or by $2,619,138. Said decrease is primarily being reported in the Capital Projects Fund and Redevelopment Agency Fund. The declines of these balances are being attributed to the use capital reserves (balances) for one-time capital purchases/improvements. The declines in the General Fund, however, highlight budgetary imbalances surfacing in 2022 that will need to be addressed.

Governmental Funds: Ending Fund Balances

Fund		2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
10	General	$ 1,491,882	$ 1,491,882	$ 1,491,882	$ 1,491,882	$ 1,455,722	$ 1,400,010	$ 1,232,870
12	Recreation	18,863	18,863	18,863	18,863	18,863	18,863	18,863
53	Parks Capital Projects	144,045	122,545	122,579	122,613	122,647	122,681	122,715
55	Capital Projects	3,954,036	3,267,692	3,226,970	3,285,706	3,651,069	3,867,437	4,082,825
65	Debt Service	85,971	84,221	82,471	80,721	78,971	77,221	75,471
66	Special Improvement District	288,851	287,966	287,081	257,606	189,888	189,753	189,753
70	Redevelopment Agency	2,032,797	164,383	171,697	179,684	188,364	195,821	203,278
TOTAL ENDING BALANCES		**$ 8,016,444**	**$ 5,437,551**	**$ 5,401,542**	**$ 5,437,074**	**$ 5,705,522**	**$ 5,871,784**	**$ 5,925,773**
$ change from prior year		*$ 1,212,430*	*$ (2,578,893)*	*$ (36,009)*	*$ 35,532*	*$ 268,448*	*$ 166,262*	*$ 53,989*
% change from prior year		*18%*	*-32%*	*-1%*	*1%*	*5%*	*3%*	*1%*

Table 9 – Governmental Funds ending fund balance summary

EXECUTIVE SUMMARY – REVENUES

FUND STRUCTURE & BASIS OF BUDGETING

FUND STRUCTURE

State law requires that budgets be prepared for the following funds: general fund, special revenue funds, debt service funds, and capital improvement funds. All City funds are accounted for in accordance with Generally Accepted Accounting Principles (GAAP). Major funds are as follows:

General Fund: The General Fund is the principal fund of the City. The General Fund accounts for the normal recurring operating activities of the City (i.e. general government, public safety, streets and public works, parks and recreation). User fees, property, sales, and franchise taxes primarily fund these activities.

Enterprise Funds: The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a business.

- Water, Sewer, Refuse, and Storm Water Enterprise Fund - Accounts for the operation and maintenance of the City's utility services, including the accumulation of monies for the repayment of debt service.

Debt Service Fund: Accounts for the accumulation and payment of governmental long-term debt principal and interest. Refer to Requirements, Debt, for a complete schedule of outstanding debt.

Redevelopment Agency Fund: Accounts for operations and redevelopment activities within the Southeast and Central Business District Redevelopment Areas. The activities include the collection of tax increment from properties located within the redevelopment areas for the purpose of redevelopment activities within the project areas.

Special Improvement District Fund: Accounts for the operations and improvements within the SID and the accumulation of money for the repayment of the 2001 Special Assessment Bonds payable in annual installments through 2021. The principal source of revenue is levying a special tax on the properties located within the SID.

Capital Project Funds: The capital project funds are used to account for the construction and acquisition of capital assets for general governmental services or non-utility based services. General governmental services that normally impact the capital projects funds include: streets & sidewalks, parks & open spaces, public facilities, and public safety services.

EXECUTIVE SUMMARY – REVENUES

BASIS OF BUDGETING

Accounting records and budgets for governmental fund types are accounted for using the *modified accrual basis* of accounting. That is, revenues are recognized when they become measurable and available to finance expenditures in the current period. "Measurable" means the amount of the transaction can be determined and "available" means collective within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

Accounting records and budgets for enterprise fund types are accounted for using the *accrual basis* of accounting. That is, revenues are recorded when earned and expenses recorded when goods and services are received.

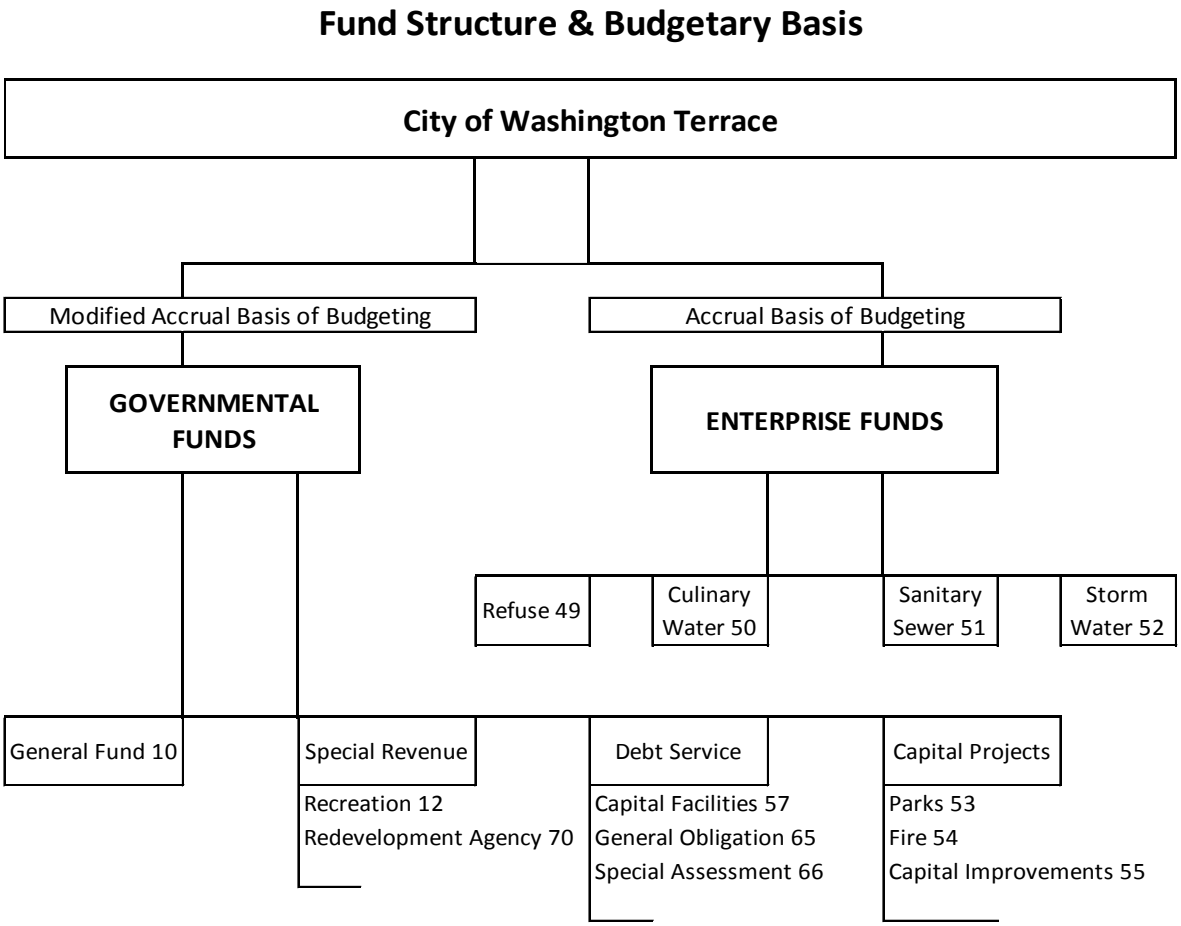


Figure 7 – Fund Structure

EXECUTIVE SUMMARY – REVENUES

MAJOR REVENUES SUMMARY

Revenue Forecasting- The City has endorsed the recommended practices issued by the *National Advisory Council on State and Local Budgeting* addressing budgeting and financial planning, specifically the six revenue forecasting practices.

- Multi-year revenue/resource projections
- Maintaining an in-depth understanding of revenues/resources
- Assessing the effects of potential changes to revenue source rates and bases
- Periodically estimate the impact and potential foregone revenue/resources as a result of policies that exempt from payment, provide discounts and credits, or otherwise favor a particular category of taxpayers or service users
- Developing a process for achieving consensus on the forecast of revenues used to estimate available resources for
- Preparing and maintaining a revenue manual that documents re nt to present and projected future levels of those revenues

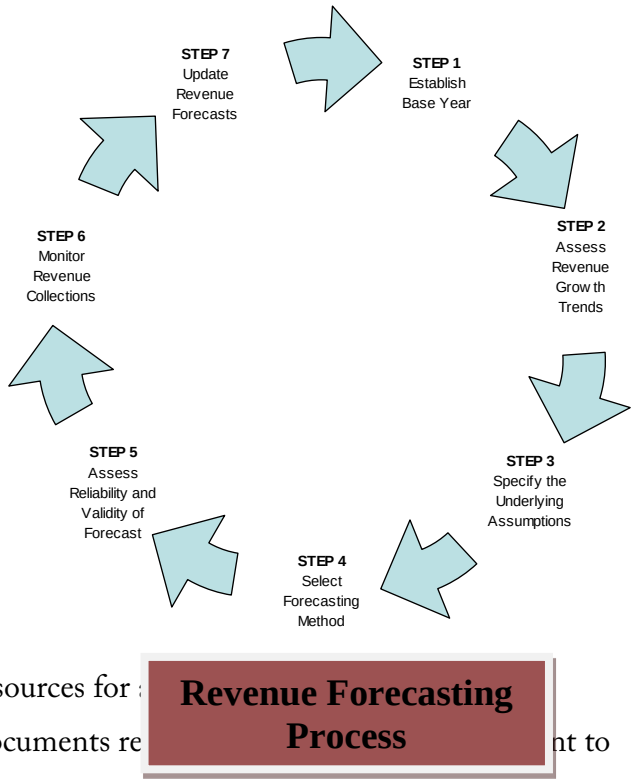


Figure 8 – Revenue Forecasting Process

Forecasting Methodology- The City uses *qualitative* and *quantitative* approaches to forecasting revenues that include, but are not limited to:

- Economic Reviews/Publications/Symposiums
- Departmental Surveys
- Comparing Collections against Projections
- National, State, and Local Policy Changes
- Consensus, Expert, and Judgmental Forecasting
- Trend Analysis

Both forecasting methods include global, national, state, and local analysis that may impact revenues and financial planning.

EXECUTIVE SUMMARY – REVENUES

Government-wide **Charges for Services** or a fee charged to a user for goods or services are proposed to increase by 4 percent in 2019. Said increase is primarily attributed to increases in utility services (see Major Budget Issues).

Charges for services are expected to increase at by an additional 2-3 percent annually between through 2024. Said increase is largely expected to be generated from utility rate increases necessary cover growing operation and maintenance costs. Charges for services represent 40 percent of total revenues in 2020, excluding interfund transfers & charges.

Government-Wide: Revenues by Major Object

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	$ 3,355,365	$ 3,339,034	$ 3,475,438	$ 3,573,609	$ 3,657,052	$ 3,763,211	$ 3,883,987
% Change from Prior Year	*3%*	*0%*	*4%*	*3%*	*2%*	*3%*	*3%*
Property Tax	1,183,303	1,165,826	1,416,766	1,402,951	1,367,811	1,389,311	1,405,311
% Change from Prior Year	*8%*	*-1%*	*22%*	*-1%*	*-3%*	*2%*	*1%*
Sales & Franchise Tax	1,792,138	1,790,109	1,826,492	1,858,229	1,890,690	1,923,892	1,957,854
% Change from Prior Year	*2%*	*0%*	*2%*	*2%*	*2%*	*2%*	*2%*
Intergov Revenue	1,345,509	1,673,885	1,380,527	1,157,847	1,177,737	1,153,844	4,801,454
% Change from Prior Year	*2%*	*24%*	*-18%*	*-16%*	*2%*	*-2%*	*316%*
Court Fines	121,137	86,140	84,000	84,000	84,000	84,000	84,000
% Change from Prior Year	*59%*	*-29%*	*-2%*	*0%*	*0%*	*0%*	*0%*
Licenses, Permits, & Fees	171,128	130,500	234,350	142,570	124,500	115,500	115,500
% Change from Prior Year	*-7%*	*-24%*	*80%*	*-39%*	*-13%*	*-7%*	*0%*
Other Revenue	4,093,599	358,325	354,860	361,680	386,646	377,025	292,359
% Change from Prior Year	*144%*	*-91%*	*-1%*	*2%*	*7%*	*-2%*	*-22%*
Interfund Transfers & Charges	2,232,406	1,180,093	1,421,505	1,188,412	1,508,071	1,456,972	1,463,711
% Change from Prior Year	*4%*	*-47%*	*20%*	*-16%*	*27%*	*-3%*	*0%*
TOTAL REVENUES	**$ 14,294,585**	**$ 9,723,912**	**$ 10,193,938**	**$ 9,769,298**	**$ 10,196,507**	**$ 10,263,755**	**$ 14,004,176**
$ Change from Prior Year	*$ 2,809,272*	*$ (4,570,673)*	*$ 470,026*	*$ (424,640)*	*$ 427,209*	*$ 67,248*	*$ 3,740,421*
% Change from Prior Year	*24%*	*-32%*	*5%*	*-4%*	*4%*	*1%*	*36%*

Table 10- Government-wide revenues by major object

Government-wide **Property Tax** revenues in 2020 are expected to increase by 22 percent. The tentative budget includes an option to raise property tax revenue to fund an increased level of service for Fire/EMS Services. See Major Budget Issue 1 and 3.

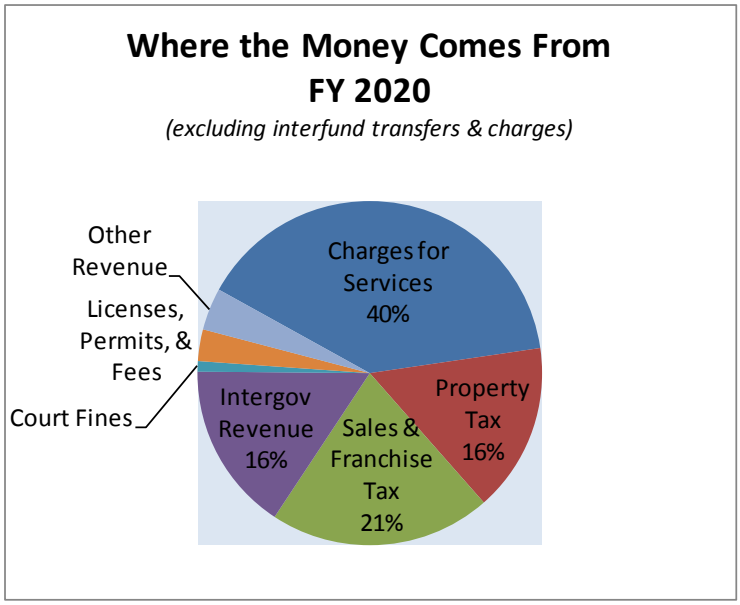
City-wide Property Tax revenue include a net decrease in the FY 2021 and 2022 plan. Said decrease is attributed to a reduction and subsequent full maturity of special assessment tax collections. Property Tax revenue in the General Fund, however, anticipates an increase above the certified tax revenue for years 2020 through 2024.

EXECUTIVE SUMMARY – REVENUES

Property Tax revenue represents 16 percent of total government-wide revenues in 2020, excluding interfund transfers & charges. Property Taxes revenue imposed by the City are reported in the following funds: General, Debt Service, and SID funds.

Tax receipts deposited in the General Fund help support general governmental programs/services including public safety (police, fire, justice court, inspections) streets, parks and recreation, public facilities, and other supporting administrative services.

Figure 9 - "Where the Money Comes From - FY 2020" budget identifies the major resources for all funds combined excluding interfund transfers.



Tax receipts deposited in the Debt Service Fund are used to repay long-term debt issued for the purpose of constructing and reconstructing of roads within the City together with related sidewalk, storm drainage, water and sewer, other related improvements, and capital equipment.

Tax receipts deposited in the Special Improvement District (SID) Fund are used to repay bonds issued for the improvements in a specific area. The SID Bonds were used for the paving of streets on an extension of Adams Avenue together with related sidewalk, storm drainage, water and sewer, and other related improvements. These bonds are being repaid directly by the beneficiaries within the SID project area.

Government-wide **Sales & Franchise Tax** receipts are expected to reach $1,826,000 in 2020 up 2 percent or $36,000 when compared to 2019. Sales and franchise taxes are estimated to represent 21 percent of total government-wide revenues in 2019 (excluding interfund transfers).

The 2018 budget estimates revenue generated from **Sales Tax** receipts to reach $1,130,000 up 3 percent or $33,000 when compared to 2019.

Sales & Franchise Tax receipts are deposited into the General Fund to support general governmental services. Table 12 represents the sales and use tax rates for the City in the Weber County locality.

EXECUTIVE SUMMARY – REVENUES

The combined sales and use tax rates includes: state sales & use, local option sales & use, mass transit, arts & zoo, transportation, and county option sales tax.

Sales Tax Rates	
Tax	**Rate**
State Sales & Use Tax	4.85%
Local Sales & Use Tax	1.00%
Mass Transit Tax	0.25%
Add'l Mass Transit Tax	0.25%
County Botanical, Cultural, Zoo Tax (a.k.a. R.A.M.P. Tax)	0.10%
County Option Transportation	0.25%
Supplemental State Sales & Use	0.05%
County Options Sales Tax	0.25%
Transportation Infrastructure	0.25%
Total Sales Tax	**7.25%**

As of April 1, 2019 for Washington Terrace

Table 12 (left) Effective Sales Tax Rates for the City

In January 1, 2008, the rate decreased by 1.52 percent to 6.50 percent-the State's portion of the combined sales and use tax was reduced by 0.10 percent on certain transactions. On April 1, 2008, the tax rate increased from 6.50 to 6.75 percent for county option transportation tax. On July 1, 2008, a supplemental state sales and use tax was imposed increasing the tax rate from 6.75 to 6.80 percent. Effective January 1, 2009, the state sales tax rate increased from 4.65 percent to 4.70 percent resulting in a combined tax rate of 6.85 percent. April 1, 2016, the rate increased from 6.85 percent to 7.10 percent attributed to a new county imposed local option transportation tax of $0.0025. Recent changes to the statewide combined sales and use tax rate became effective April 1, 2019, increasing from 7.10% to 7.25% effective April 1, 2019.

Historical Sales Tax Rates		
Period Effective	**Rate**	**Rate Change**
10/1/2007	6.60%	0.00%
1/1/2008	6.50%	-1.52%
4/1/2008	6.75%	3.85%
7/1/2008	6.80%	0.74%
1/1/2009	6.85%	0.74%
4/1/2016	7.10%	3.65%
4/1/2019	**7.25%**	**2.11%**

Table 13 (right) Historical Sales Tax Rates for the City between October 1, 2007 and April 1, 2019.

The tax on food and ingredients is 3 percent statewide. This includes the state rate of 1.75 percent, local option rate of 1 percent, and county option rate of 0.25 percent. In general, for each dollar collected from the sales and use tax, 50 percent is paid to each county, city, and town on the basis of the percentage that the population bears to the total population of all counties, cities, and towns in the state. An additional 50 percent is paid to each county, city, and town on the basis of the location the point of sale. The City receives one half of 1 percent of the Local Sales and Use Tax. Additionally, for sales of residential energy, the combined rate is reduced by 2.85 percent.

Government-wide **Franchise Tax** in 2020 is projected to increase by less than 1% or $3,000 when compared to 2019. Franchise Tax receipts for cable services are collected at 5 percent of gross sales. Power and gas services are collected at 6 percent and telecommunications 3.5 percent of gross sales.

EXECUTIVE SUMMARY – REVENUES

Government-wide **Intergovernmental Revenue** of $1,381,000 represents 16 percent of total revenue in 2020, excluding interfund transfers & charges. Intergovernmental revenue receipts are expected to decrease by 18 percent or $293,000 in 2020. Said decrease is largely attributed to one-time capital grant funding of $306,000 reported in 2019 from the State Transportation Program (STP) Funds for the Adams Ave road reconstruction project and one-time grant funding for water improvements of $241,000 reported in the Water Fund.

Intergovernmental Revenues also reports the collection of Class B & C road funds. The State legislature has assigned a formula that appropriates Class 'C' monies as follows: 50 percent based on population and 50 percent to weighted road miles. Since October 2013, the City has reported 29.04 miles of eligible paved road. Class 'C' road monies are collected in the General Fund and are restricted to road related improvements and maintenance. Class C road funds are expected to reach $345,000 in 2020 up from an estimated $340,000 in 2019. The countywide local option transportation sales tax is expected to generate $82,000 in 2020.

The Redevelopment Fund reports property tax increment revenue (imposed by other taxing entities) deposited with the Redevelopment Agency Fund to be used to repay bonds issued through tax increment financing for redevelopment and economic development. The redevelopment improvements include land acquisition, street construction, installation of utilities development incentives, and other related improvements in effort to achieve economic development goals of growth in property values, growth in sales tax receipts, job creation, and protection of the local base.

The RDA anticipates receiving $551,000from the Southeast Project Area and $26,000 from the Central Business District in 2020. The Southeast Project Area is anticipating a reduction in the increment collected. In 2016, the Southeast Project Area was renewed for an additional 10-year term beginning 2017. The renewal allows for the redevelopment area to collected increment based on 50 percent of its marginal value compared to 2016 collecting at 60 percent of marginal value.

Court Fine revenue in 2020, representing 1 percent of government-wide revenue, is estimated to decrease by 2 percent or $2,000 from the 2019 adjusted budget.

Fines and Forfeitures are collected in accordance to the bail schedule established by the State Judicial Council and City ordinance. In general, the City collects 20 percent of the fee imposed for a court security charge, 85 percent for Class B misdemeanors, and 35 percent for Class C misdemeanors. The difference is collected and

disseminated to the state as a surcharge. In addition to the Washington Terrace City Justice Court, the City also provides justice court services for Marriott-Slaterville City.

Government-wide **Licenses, Permits, & Fees** are collected in accordance with the City's fee schedule established by the local legislative body. Licenses, Permits, and Fees include building permits, business licenses, and planning fees and are deposited in the General Fund. Receipts in 2020 are expected to increase by 80% reaching $234,000. Said increase is attributed to new infill residential developments. Licenses, Permits, and Fees represent 3 percent of the City's total estimated revenue sources in 2020.

Government-wide **Other Revenue** represents 4 percent or $355,000 of the City's projected revenues for 2020. Other revenue is projected report a decrease of 1% or $3,000 from the prior year. Other revenue includes, but not limited to, interest earned, late fees and penalties, non-intergovernmental grants, long and short-term debt proceeds, impact fees, sale of fixed assets, and other miscellaneous receipts.

EXECUTIVE SUMMARY – REQUIREMENTS

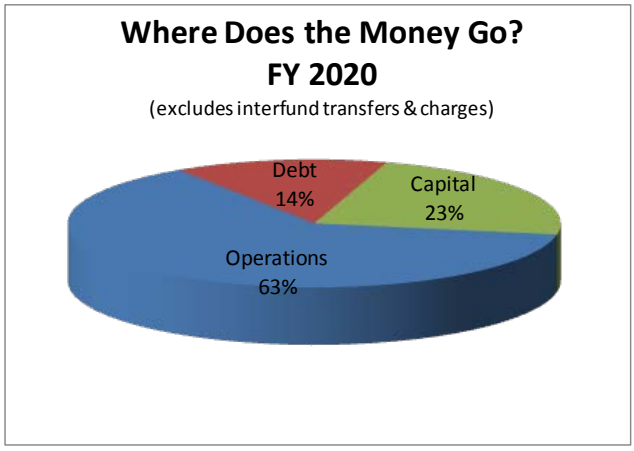
MAJOR REQUIREMENTS SUMMARY

Departments are given specific instructions during the budget process that all budget requests must meet prior to being considered by the City Council. Generally, the criteria is as follows: (1) directly tied to a legislative policy statement/direction; or (2) the department can demonstrate through quantifiable means that there is an exceptional need; or (3) offset by a new revenue source; or (4) directly tied to an expense reduction in the department's existing operating budget; or (5) federal, state, or local mandate; (6) contractual obligation; or (7) health/safety issue. See Budget Process for more information.

Government-Wide: Requirements by Major Object

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Departmental Operations	4,632,137	5,178,389	5,662,153	5,793,884	5,971,839	6,139,186	6,333,953
% Change from Prior Year	*3%*	*12%*	*9%*	*2%*	*3%*	*3%*	*3%*
Capital	4,376,209	7,728,611	2,069,878	1,596,805	1,604,600	1,699,489	5,345,620
% Change from Prior Year	*119%*	*77%*	*-73%*	*-23%*	*0%*	*6%*	*215%*
Debt Service	1,266,101	1,257,401	1,269,025	1,143,151	831,030	791,131	795,973
% Change from Prior Year	*30%*	*-1%*	*1%*	*-10%*	*-27%*	*-5%*	*1%*
Interfund Transfers & Charges	2,247,464	1,195,525	1,427,891	1,194,564	1,514,916	1,461,694	1,468,319
% Change from Prior Year	*4%*	*-47%*	*19%*	*-16%*	*27%*	*-4%*	*0%*
TOTAL REQUIREMENTS	**$ 12,521,911**	**$ 15,359,926**	**$ 10,428,947**	**$ 9,728,404**	**$ 9,922,385**	**$10,091,500**	**$13,943,865**
$ Change from Prior Year	*$ 2,919,220*	*$ 2,838,015*	*$ (4,930,979)*	*$ (700,543)*	*$ 193,981*	*$ 169,115*	*$ 3,852,365*
% Change from Prior Year	*30%*	*23%*	*-32%*	*-7%*	*2%*	*2%*	*38%*

Table 15 – Government-Wide Requirements by Major Object – Departmental Operations (Personnel and Materials, Services, & Supplies combined).



Government-wide **Departmental Operating** requirements include Personnel and Materials, Supplies, and Services. Departmental Operating requirements are expected to increase by 9 percent or $484,000 in 2020 than 2-3 percent annually between 2021 and 2024.

Figure 12 (right) "Where Does The Money Go FY2020," represents the three major city-wide requirements.

Departmental Operating requirements are typically the largest requirement. In 2020, Department Operations, (excluding interfund transfers) are expected to represent approximately 63 percent or $5,662,000 of total requirements.

EXECUTIVE SUMMARY – REQUIREMENTS

Government-Wide: Requirements by Major Object

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	1,788,097	2,004,896	2,384,012	2,454,259	2,527,119	2,601,804	2,678,179
% Change from Prior Year	*4%*	*12%*	*19%*	*3%*	*3%*	*3%*	*3%*
Materials, Supplies, & Services	848,833	1,077,276	1,109,553	1,104,043	1,136,979	1,153,744	1,191,625
% Change from Prior Year	*5%*	*27%*	*3%*	*0%*	*3%*	*1%*	*3%*
Professional & Technical	1,995,207	2,096,217	2,168,588	2,235,582	2,307,741	2,383,638	2,464,149
% Change from Prior Year	*3%*	*5%*	*3%*	*3%*	*3%*	*3%*	*3%*
Debt Service	1,266,101	1,257,401	1,269,025	1,143,151	831,030	791,131	795,973
% Change from Prior Year	*30%*	*-1%*	*1%*	*-10%*	*-27%*	*-5%*	*1%*
Capital	4,376,209	7,728,611	2,069,878	1,596,805	1,604,600	1,699,489	5,345,620
% Change from Prior Year	*119%*	*77%*	*-73%*	*-23%*	*0%*	*6%*	*215%*
Interfund Transfers & Charges	2,247,464	1,195,525	1,427,891	1,194,564	1,514,916	1,461,694	1,468,319
% Change from Prior Year	*4%*	*-47%*	*19%*	*-16%*	*27%*	*-4%*	*0%*
TOTAL REQUIREMENTS	**$ 12,521,911**	**$ 15,359,926**	**$ 10,428,947**	**$ 9,728,404**	**$ 9,922,385**	**$10,091,500**	**$13,943,865**
$ Change from Prior Year	*$ 2,919,220*	*$ 2,838,015*	*$ (4,930,979)*	*$ (700,543)*	*$ 193,981*	*$ 169,115*	*$ 3,852,365*
% Change from Prior Year	*30%*	*23%*	*-32%*	*-7%*	*2%*	*2%*	*38%*

Table 14 (above) – Government-Wide Requirements by Major Object – Departmental Operations shown as Personnel, Material, Supplies & Services, and Professional & Technical

Materials, Services, and Supplies, representing 12 percent of total requirements, are the largest operating requirement, are projected to increase by 3 percent reaching $1,110,000 in 2020 then increase by 0-3 percent annually through 2024.

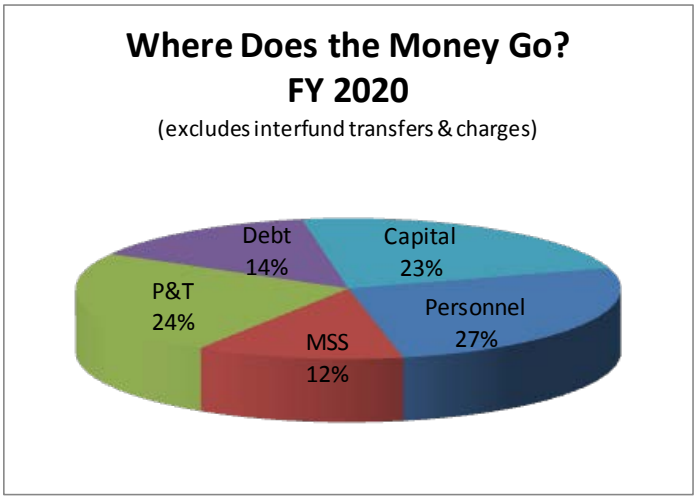


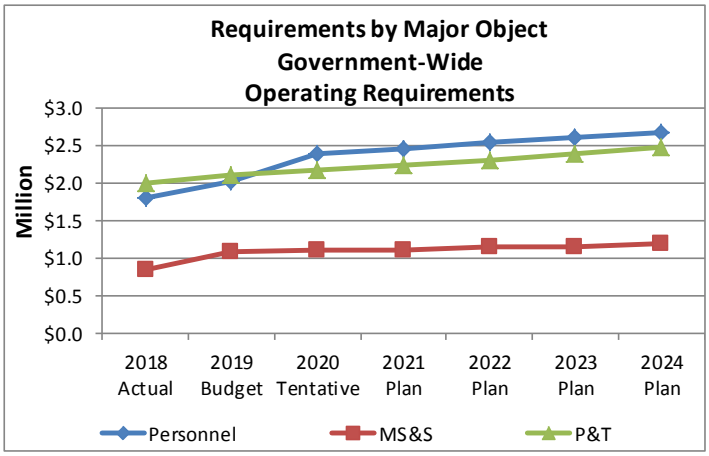
Figure 11 (left) "Where Does The Money Go FY 2020," represents the five major government-wide requirements.

Materials, Supplies, and Services requirements, as a percentage of Departmental Operating requirements, represent 20 percent of total Departmental Operating requirements and 12 percent of total requirements in 2020.

Additional detailed information on Department Operations including Materials, Supplies, Services and Personnel Requirements can be found in the Operating Budgets and Fund Summaries.

EXECUTIVE SUMMARY – REQUIREMENTS

Figure 12 (right) represents Personnel, Materials, Services, and Supplies, and Professional & Technical as a dollar amount of Operating requirements for all funds combined.



Professional & Technical (P&T) report significant and professional service contracts. P&T requirements, as a percentage of Departmental Operating requirements, represent 20 percent of total Departmental Operating requirements in 2020.

Personnel requirements or salaries/wages, benefits/allowances, and travel & training requirements, representing 27 percent of government-wide requirements, are expected to increase by up to 19 percent or $379,000 in 2020 than an additional 3 percent annually between 2021 and 2024. Personnel requirement increases are largely attributed to salary/wage market adjustments and employee benefits.

For more information on personnel requirements refer to the Major Budget Issues and Priorities and Personnel Requirements section of this document.

EXECUTIVE SUMMARY – REQUIREMENTS

PERSONNEL & COMPENSATION

Retaining and recruiting high quality employees is a primary goal of the City. There continues to be an increasingly competitive market for municipal employees and highly competitive market for general employment.

According to the *Utah's Employment Summary: June 2017* issued by the Utah Department of Workforce Services, Utah's nonfarm employment for June 2017 grew by an estimated 3.4 percent, adding 49,200 jobs to the economy compared to June 2016. Current employment registers at 1,477,700. June's seasonally adjusted unemployment rate increased two-tenth from May to 3.4 percent. Approximately 53,400 Utahans were unemployed in the month and actively seeking work. The national unemployment also rose one-tenth of a percentage point to 4.4 percent.

According to the Utah Department of Workforce Services, there is no consumer price indexes (CPI) data specific to Utah, therefore national data is used. The United States Department of Labor Bureau of Labor and Statistics produces data on changes in the prices paid by urban consumers for a representative group of goods and services that are reflective in the CPI. The Denver metro area (the closest metro area reported) reported a change of +3.01 percent between June 2016 and June 2017.

Compensation Philosophy: The quality of life in and surrounding the City assists in attracting qualified candidates. The City must maintain a competitive total compensation package in order to attract and retain a competent workforce. Establishing a compensation plan that balances the interest of the operating budget and attracting, developing, retaining, and rewarding high quality staff is challenging. Variables that may be considered in developing the City's pay plan include the following: (1) salary and total compensation plans for similar positions among selected benchmark communities; (2) supply and demand of qualified candidates; (3) internal equity; (4) the cost of living; and (5) available City resources.

Market Pay Analysis

Each year, as part of the budget process, the City will complete a pay benchmarking analysis with the Wasatch Comp Group and a number of governmental entities to determine how the City's salaries, wages, and benefits package compare with other benchmark communities. A predetermined group of cities have been identified by the City Council as a "benchmark" group whereby each position will be compared for market analysis to ensure

that the City's compensation packages are comparable to that of other local communities. The City Manager and Human Resources have evaluated the compensation and benefits data with other benchmark communities to determine if any position changes or adjustments are necessary. Positions determined by the benchmark to be eligible for an adjustment have been included in the tentative budget.

Salary & Wage Plan: The tentative budget includes a compensation plan based on market pay less 10% of the average wage described in the wage analysis. The strategy is based on market driven salaries and wages determined by benchmark communities in the council approved study comparison list. The City has moved away from an at risk performance pay system to a market model for compensation. Each year as part of the budget process, the City conducts a wage compensation study/review.

The review includes collection wage data comparable to other benchmark communities in Weber and Davis Counties. The benchmark results have been addressed in the budget. The pay plan as illustrated in Table 18 is broken into exempt and nonexempt pay plans according to Fair Labor Standards Act (FLSA).

EXECUTIVE SUMMARY – REQUIREMENTS

Salary & Wage Compensation Plan Market Adjustments							
Non-Exempt Employees (Hourly)							
		2018			2019		
Position	Department	Min	Mid	Max	Min	Mid	Max
Accounts Payable Specialist	Finance	$ -	$ -	$ -	$ 13.37	$ 17.03	$ 20.68
Court Clerk	Court	11.47	12.93	14.39	11.25	13.21	15.17
Crossing Guard	Building & Zoning	10.00	10.00	10.00	10.50	10.50	10.50
Fire/EMS Night Shift (per 12 hr. shift)	Fire/EMS	59.32	59.32	59.32	72.00	72.00	72.00
Fire/EMS Day Shift (per 12hr. shift)	Fire/EMS	63.96	63.96	63.96	120.00	120.00	120.00
Recorder	Finance	16.59	21.02	25.44	-	-	-
Recorder/Human Resources	Administration	-	-	-	20.88	26.61	32.33
Recreation Aide	Leisure Services	8.84	8.92	9.00	8.84	8.92	9.00
Recreation Coordinator	Leisure Services	8.84	11.85	14.86	8.84	11.85	14.86
Storm Water Manager/GIS Tech	Public Works	19.81	22.37	24.93	19.81	22.37	24.93
Treasurer	Finance	-	-	-	18.60	23.47	28.34
Utility Billing Specialist	Finance	12.50	15.20	17.89	13.35	15.62	17.89
Utility Service Worker I	Public Works	12.63	14.78	16.93	13.76	15.84	17.91
Utility Service Worker II	Public Works	15.19	17.07	18.95	15.19	17.50	19.81
Utility Service Worker III	Public Works	17.59	19.58	21.56	17.23	20.82	24.41
Exempt Employees (Salary)							
Building Official	Building & Zoning	$43,216	$54,095	$64,974	$51,396	$59,228	$67,059
City Manager	Administration	72,000	89,333	106,665	87,200	98,682	110,163
Council Member	Mayor & City Council	2,400	2,400	2,400	2,400	2,400	2,400
Court Judge	Court	20,685	23,983	27,280	27,440	29,843	32,246
Court Supervisor	Court	32,167	39,503	46,839	38,376	43,826	49,275
Finance Director	Finance	56,000	71,540	87,079	66,508	77,986	89,463
Fire Captain	Fire/EMS	6,000	6,000	6,000	6,000	6,000	6,000
Fire Chief	Fire/EMS	31,262	41,108	50,954	29,818	41,405	52,992
Maintenance Operations Supervisor	Public Works	43,680	51,709	59,738	45,968	54,902	63,835
Mayor	Mayor & City Council	7,200	7,200	7,200	7,200	7,200	7,200
Public Works Director	Public Works	56,800	72,906	89,012	62,902	77,235	91,568
RDA Board Member	Redevelopment	2,400	2,400	2,400	2,400	2,400	2,400
Recreation Director	Leisure Services	31,933	40,495	49,057	31,928	41,610	51,292
Treasurer/Human Resources	Treasurer/HR/UB	39,500	54,857	70,213	-	-	-

Table 18 – City-wide Pay Plan

Benefits: The City offers a comprehensive and competitive benefit package/options that include, but not limited to: health, dental, life, long-term disability, workers compensation, accidental death and dismemberment insurance; pension, 401k, 457, Roth IRA, and Traditional IRA savings plans, and a variety of leave benefits including vacation, holiday, and sick leave.

Health, Dental & Life: The City implements a cost sharing strategy with employees for health, dental, accidental death and dismemberment (AD&D), and basic life insurance coverage. Public Employees Health Program (PEHP) is the City's current health, dental life, and AD&D provider. Each year the City evaluates plan coverage and related cost to determine the best affordable option. The sustainability of health care's growing costs continues to be an ongoing concern and will be continue to be closely monitored by staff to determine what will be in the best interest of the employees and the City. In order to support the local economy

and the direct benefit to the City, it is the practice of the City to ensure that Ogden Regional Medical Center is a primary care provider for hospital services.

Table 19 – Employer/employee share of health, dental, employer provided basic life, and AD&D premiums.

Medical/ Dental/ Basic Life & AD&D			
Share of Premium	Single	Double	Family
Employer's	90%	90%	90%
Employees'	10%	10%	10%

The City offers through PEHP three different coverage plans for employees to choose from—traditional Advantage and Summit network plans and a *new* high deductible Star HSA plan. The following table represents the employer and employees' share of premiums. For 2018, the Advantage and Summit plans are offer the same premium rate. In plan years for which plan premiums may differ, the employer's share will be 90% of the most inexpensive plan—the employee would be required to fund the plan difference thus requiring a contribution in excess of 10%.

In lieu of a traditional heath care plans, the City also provides the option for employees to enroll in a HSA plan. The City will contribute the difference between the employer's share of a traditional plan and HSA plan toward the employees' HSA.

The 2020 budget anticipates that the traditional health coverage plans offered by the City will experience a premiums increase of 5%; HAS plan premiums will increase by 5%; and dental premiums are expected to remain flat.

Retirement: The City offers pension retirement through Utah Retirement Systems (URS) Public Employees' Noncontributory Retirement System. Employer paid retirement contributions are governed by Utah State Law and are subject to change annually.

Retirement benefits administered through Utah Retirement Systems public employees' noncontributory Tier 1 system employer contribution rate will remain *unchanged* at 18.47%. The Tier 2 system employer contribution rate will also remain *unchanged* at 16.69%. The Firefighters' Retirement System Division A (including employer pickup election) will experience a rate *increase* of 4.58% resulting in a total employer contribution rate of 24.24%. Of said amount, 15.05 percent represents the required employee contribution (the City has elected to pick up the employee contribution indefinitely) and 9.19 percent represents the required employer contribution. Additionally, the City contributes a non-matching 4 percent to eligible exempt employees' qualified 401k plan. The City has chosen a pick-up election in which the City elects to pay all of the employees' and employers'

required contribution for the Firefighter's Retirement System Division A plan. Employer and employee paid retirement contributions are governed by Utah State Law and are subject to change annually.

Retirement benefits are administered through Utah Retirement Systems. Preliminary rates released expect that the Public Employees' Noncontributory Tier 1 System employer contribution rate will remain *unchanged* at 18.47%. The Tier 2 system will also remain *unchanged* at 16.69%. The Firefighters' Division A retirement system (including employer pickup election) will experience a rate *increase* of 4.58% or a total employer contribution rate of 24.24%.

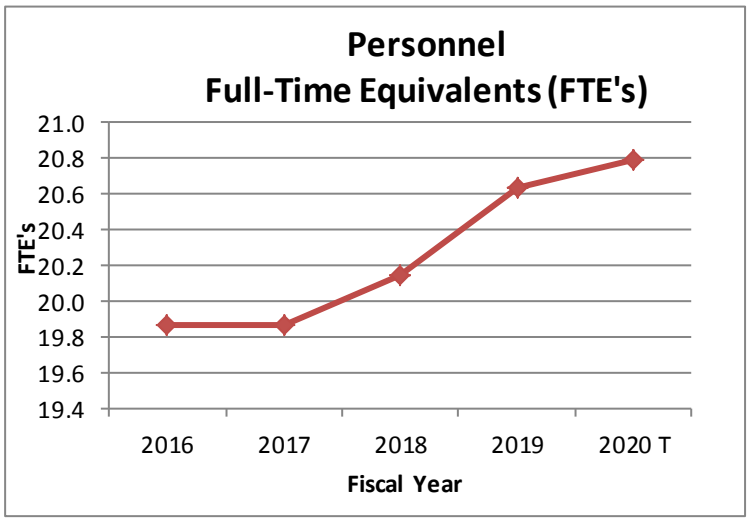


Figure 13 - Changes in full-time equivalents (FTEs).

Personnel full-time equivalents are expected to increase from 20.32 in 2014 to 22.14 in 2018 or a change of 1.82 FTEs. The greatest change in FTEs occurred in 2018. Changes in 2018 include the creating of a new storm water manager position combined with the existing part-time GIS position. This combined position will be one full-time equivalent.

Figure 14 shows that personnel growth rates since 2014 have an altering year spike valley pattern. Although this unsmoothing growth rate pattern may not depict meaningful correlation with the Consumer Price Index (CPI), it does offer staff an informational tool to begin analyzing personnel variables that attribute to these differences. Further variable and correlation analysis would be necessary to ascertain direct correlation between personnel growth and the CPI. CPI source: Bureau of Labor Statistics, Denver Metro Area.

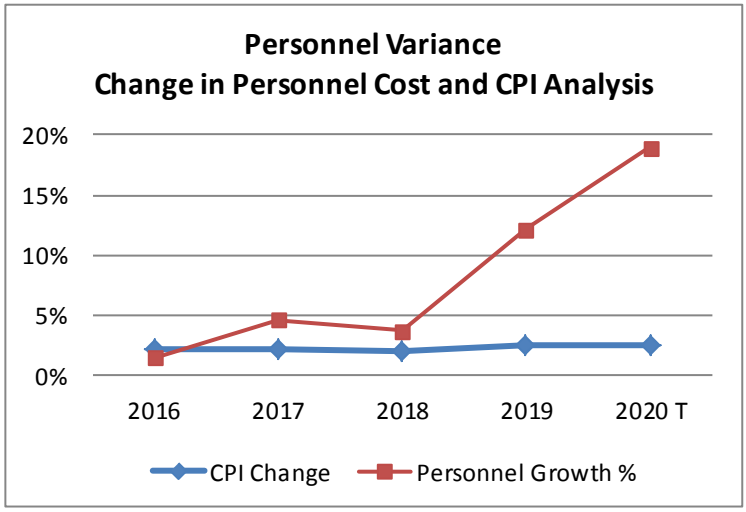


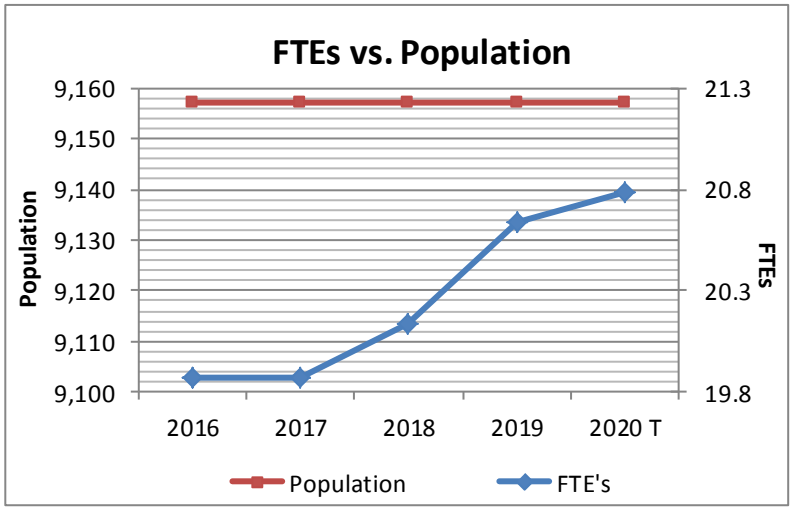
Figure 14 (left) – Changes to personnel costs *to* changes in the consumer price index relative to growth

There are several variables to consider when comparing personnel cost and CPI are the differences between

budget year estimates in 2019 - 2020 and actual expenditures as reported in 2016, 2017, and 2018. Estimated years may show higher personnel costs than actual years—estimated costs may be higher than actual. Other contributing factors include position changes/staffing levels, turnover, and personnel benefits that follow other indexes. Relatively short tenure of employee's or frozen pay bands indicates that growth could be occurring at a higher rate while employees are moving through their pay scales in addition to raising benefit costs such as health insurance and pension.

Figure 15 depicts the relationship between the number of FTEs or labor productivity to population.

Figure 15 (right) compares the number of full-time equivalents (FTEs) to population.



As shown in Table 20, the Public Works Department is the largest department by FTEs at 9.0. Public Works Department increased the number FTEs in 2018 from 8.73 to 9.0. Said change is attributed to expanding the GIS position to GIS/Storm Water Technician reported in the Public Works Department.

In 2019, the Administration and Human Resources/Treasurer/Utility Billing Department were reorganized creating a new Finance Department and Administration Department. The net change in FTEs as a result of said reorganization was an increase of 0.50 FTEs.

In 2020, Justice Court FTEs are proposed to increase from 1.63 to 1.78.

The Fire/EMS Department is a volunteer department comprised of 1 full-time chief and up to 25 volunteers. The proposed changes outlined in Major Budget Issues 1 will impact the number of staff volunteers rather than FTEs. Table 20 only reports the 1 full-time chief position.

EXECUTIVE SUMMARY – REQUIREMENTS

FTEs BY DEPARTMENT					
Department	2016	2017	2018	2019	2020 Tent
Administration	3.00	3.00	3.00	2.00	2.00
Code Enforcement, Building, and Planning	1.56	1.56	1.56	1.56	1.56
Fire & Emergency Medical Services	1.00	1.00	1.00	1.00	1.00
Finance				4.05	4.05
Human Resources, Treasurer, and Utility Billin	2.55	2.55	2.55	-	-
Justice Court	1.63	1.63	1.63	1.63	1.78
Leisure Services	1.40	1.40	1.40	1.40	1.40
Public Works	8.73	8.73	9.00	9.00	9.00
TOTAL	**19.87**	**19.87**	**20.14**	**20.64**	**20.79**

Table 20 (above) compares the number of full-time equivalents (FTEs) by department.

EXECUTIVE SUMMARY – REQUIREMENTS

CAPITAL AND DEBT SERVICE REQUIREMENTS

Capital requirements are expected to decrease from $7,729,000 in 2019 to $2,070,000 or a change of $5,659,000 in 2020.

The greatest increase and change in capital requirements for 2020 is expected to occur within the Water Enterprise Fund. Capital requirements are expected to decrease from $2,447,000 in 2019 to $351,000 in 2020 or a decrease of $2,176,000. Said decrease is attributed one-time funded outstanding capital projects. Unexpended project funds in 2019 will continue to roll over into subsequent years until the project is completed.

Capital project plans are subject to change within and beyond this budget plan according to project priorities and funding availability.

The share of capital, as a percentage and dollar requirements, tends to fluctuate with funding availability. The City's Capital Facilities Plan addresses capital needs in the following areas: Road Maintenance and Replacements; Fleet Replacements; Building Maintenance and Replacements; Park Improvements; and Culinary Water, Sanitary Sewer, and Storm Water Infrastructure.

Summary of Capital Issues: The following is a summary of the major capital projects included in this year's budget process. As part of the budget process, staff has identified high priority projects for the next 5 years and devised a funding strategy. In some instances, it was necessary to adjust the capital schedule identified in the Plan until funding becomes available. Project priorities may change as capital plans are updated and facility needs and conditions are evaluated.

Refer to the City's Capital Facilities Plans for a comprehensive look at all outstanding capital projects and the Supplemental section of this document for a five year capital projects plan.

EXECUTIVE SUMMARY – REQUIREMENTS

Significant Capital Projects

The following significant (projects > $200,000) capital projects have been identified as funding priorities for the fiscal years 2018-2023 tentative budget plan.

A. 500 West Waterline (CW5) $500,000 – The Project scope includes a new 10" supply and distribution line. Funding period 2017 – 2022.

B. Rehabilitate Water Storage Tank #1 (CW6) $416,000 – The Project scope includes the rehabilitation of tank #1 located on 500 West.
Funding period 2017 - 2019.

C. Water Line Looping for Zone B (CW37) $225,000 – The Project scope includes installing 10" PVC pipe for looping at 5350 S. from 300 W. to 5600 S & Ridgeline. Funding period 2018-2019.

D. Water Line Looping for Zone A (CW40) $200,000 – The Project scope includes looping of 12" & 8" supply line for zone A at 5700 S. East of Adams Avenue. Funding period 2019-2020.

E. Lining Existing Sewer (SS23) $285,000 – The Project scope includes a trenchless repair of 10" & 8" sewer main with cured in place pipe at 5000 South from Washington Blvd. to 300 West & 400 West to 500 West.
Funding period 2019-2022.

F. Intersection Drainage Improvements (SD21) $215,000 – The Project scope includes intersection drainage improvements throughout the City.
Funding period 2017-2022.

G. Regional Detention Basin (SD6) $395,000 – The Project scope includes the installation of a regional detention basin at or about 5200 South and 300 West. Funding period 2017 – 2022.

H. Road Maintenance (RM) $300,000-$325,000 annually – The Project scope includes annual city-wide road maintenance that includes various types of road seal and protection applications and other road rework.
Funding periods 2018 – 2024.

I. Rohmer Park Access & Parking Improvements (PK25) $510,000 – The Project scope includes reconstructing the north entrance access road, installation of a new parking lot, and reconstruction and completion of the low parking lot and access loop.
Funding periods 2019 – 2020.

Significant Changes to Operations and Maintenance Costs

PK25 improvements are anticipated to have new ongoing O&M costs to maintain the expanded parking lot, access road, and to maintain to serviceable standards. Estimated surface treatment O&M costs have yet to be determined at this time.

The above described non-reoccurring capital projects are expected to have no immediate and significant impacts in current operating costs or an anticipated savings. These projects have been identified largely to address asset lifecycle maintenance/replacement and sizing infrastructure to accommodate to demand. Failure, however, to address these projects as prioritized would likely, over time, have significant impacts on resource demands.

EXECUTIVE SUMMARY – REQUIREMENTS

Debt Service Requirements

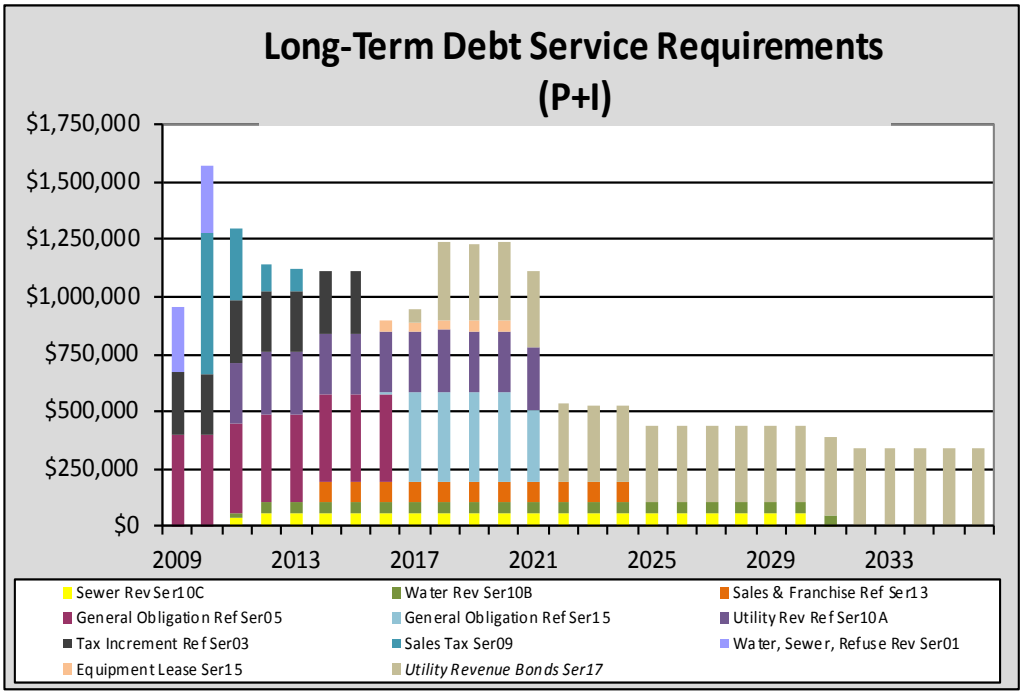
Recently Issued

In January 2017 the City publicly issued at a premium 20-year Utility Revenue Bonds Series 2017, par amount of bonds $4,795,000 to be used for the construction and land acquisition of a new public works facility. The TIC is stated at 2.89% with average annual principal and interest payments due of $337,311. These bonds were rated by S&P Global being assigned an "AA" rating.

Near Maturity

In February 2015 the City entered into a 5- year Lease Purchase Agreement for $220,000 with Zions First National Bank for the purchase a fire ladder truck. The true interest cost (TIC) is stated at 2.14% with semi-annual principal and interest payments due of $23,315. Final payment will be in February 2020.

Figure 18 (right) represents total annual debt service requirements through 2037.



Debt Limits

The State of Utah limits a city's direct general obligation debt to 4 percent of assessed valuation; in 2017, the City's outstanding GO debt is 0.4 percent of assessed value.

EXECUTIVE SUMMARY – REQUIREMENTS

Outstanding Long-Term Debt (Bonds)												
Fiscal Year ended June 30, 2018												
Fund		Bonds Outstanding	Series	Activity	Par Amount	Ending Balance	Principal Due within one year	Interest Due within one year	Maturity (year)	True Interest Cost	*Rating
Debt Service	Fund 65	General Obligation Refunding	2015	Governmental	1,802,000	1,066,000	375,000	16,819	2021	1.83%	Not rated
	Fund 57	Sales and Excise Tax Revenue	2013		1,097,000	593,000	105,000	9,662	2024	1.98%	Not rated
Utilities Refuse, Water, Sewer, Storm	Fund 50	Utility Revenue	2010A	Business-Type	2,425,000	735,000	230,000	33,050	2021	3.70%	Underlying AA
	Fund 51	Utility Revenue	2010B		708,000	512,000	32,000	18,227	2031	3.53%	Not rated
	Fund 52	Utility Revenue	2010C		835,000	590,000	39,000	14,750	2031	2.49%	Not rated
	Fund 50	Utility Revenue	2017		4,795,000	4,625,000	175,000	154,925	2037	2.89%	Underlying AA
Total Outstanding					**$11,662,000**	**$ 8,121,000**	**$ 956,000**	**$ 247,433**			

Table 21 – Long-term debt (bonds) outstanding as of June 30, 2018

Table 21 details government-wide outstanding debt, principal and interest payments due within one year, maturity, interest rates, and ratings.

Bond Ratings

Bond ratings function as an evaluation of credit risk, not a recommendation to invest in a bond or the risk preference of an investor. The bond rating is the most important factor affecting the interest cost on bonds. There are three rating agencies for municipal bonds: Moody's Investors Services, Standard & Poor's, and Fitch Ratings. Of these agencies, Standard & Poor's and Moody's rate over 80 percent of all municipal and corporate bonds. The analytical framework used by rating agencies includes both qualitative and quantitative aspects. The areas of analysis generally include the economy, debt structure, financial condition, demographic factors, and management practices of the governing body and administration.

Insured ratings is the rating agencies assessment of a particular obligation's credit quality given the credit enhancement provided by a financial guarantor. Underlying issuer ratings are the rating agencies opinions of the obligators ability to honor unsecured financial obligations and contracts.

For a comprehensive look at assigned ratings and their representations, please visit www.moodys.com, www.standardpoors.com, or www.fitchratings.com.

As depicted in Table 21, of the six outstanding debt issuances as of June 30, 2018, two have been rated—Water, Sewer, and Refuse Collection Revenue Refunding Bonds, Series 2010 and Utility Revenue Bonds, Series 2017. The remaining four issuances have been privately placed and unrated.

Standard & Poor's (S&P) conducted a full-rating review of the refunding process for the Water, Sewer, and Refuse Collection Revenue Refunding Bonds, Series 2010 and Utility Revenue Bonds, Series 2017. The rating

assigned to these bonds was an underlying 'AA'. According to S&P, a long-term issue credit rating of 'AA' differs from the highest-rated obligations only to a small degree and believes that obligor's capacity to meet its financial commitments on the obligation is very strong. The highest quality credit rating from S&P is AAA.

For more information on the City's debt management policies, see the Policies and Objectives section of this budget document.

Interfund Transfers & Charges are defined as internal sales and purchase of goods, services, or movement of assets between funds, with or without equivalent consideration. Common interfund transfers and charges include: 1) the General Fund charging the utility funds and special revenue funds their share labor, services, and supplies for the operations and management of those programs; 2) Funds charging other internal funds for their share of debt repayment and capital obligations; and 3) Moving resources from the General Fund to the Capital Projects Fund to fund governmental or non-utility capital projects and equipment.

Transferring excess (>25% statutory limit) General Fund balance to the Capital Projects Fund may become necessary for 2019. A determination will be made in the forthcoming months if a transfer of excess funds will be necessary. Reported interfund transfers have been for the purpose of funding one-time capital projects.

Interfund Transfers & Charges are expected to increase by 19 percent or $232,366 in 2020 moving from $1,196,000 in 2019 to $1,428,000 in 2020.

GENERAL FUND
OPERATING BUDGETS

General Government

Mayor & City Council

Administration

Human Resources

Finance & Budget

Non-Departmental

Buildings

GENERAL GOVERNMENT: MAYOR AND CITY COUNCIL

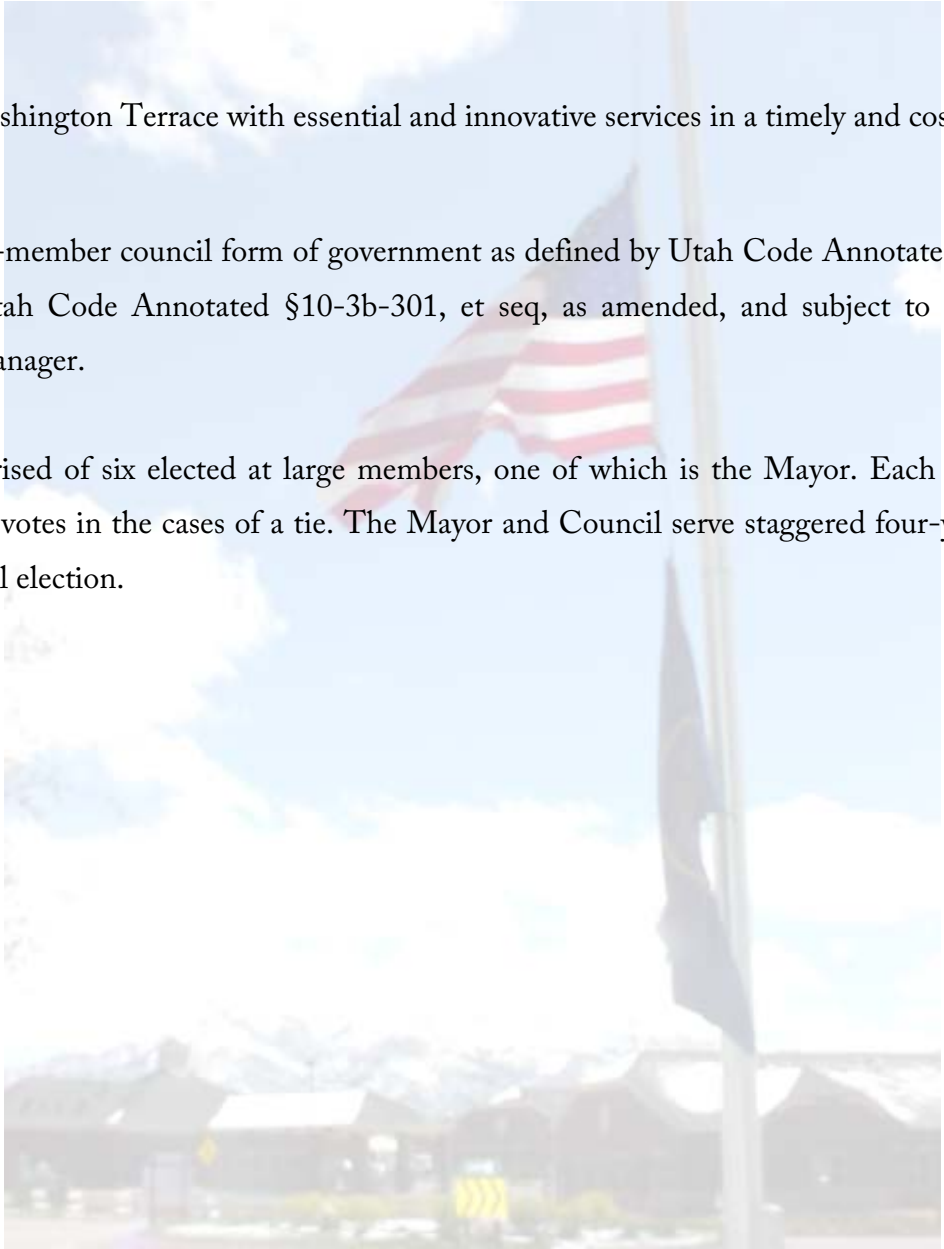
Mission

To provide the citizens of Washington Terrace with essential and innovative services in a timely and cost efficient manner.

Department Overview

The City operates under a six-member council form of government as defined by Utah Code Annotated §10-3b-102, with the power and authority set forth in Utah Code Annotated §10-3b-301, et seq, as amended, and subject to the provisions of the existing ordinance appointing a city manager.

The governing body is comprised of six elected at large members, one of which is the Mayor. Each Council member shares equal voting power, the mayor only votes in the cases of a tie. The Mayor and Council serve staggered four-year terms, providing for three office vacancies each municipal election.



General Fund 10: Mayor & City Council

Requirements by Major Object	2018	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	28,160	31,392	31,475	31,558	31,642	31,727	31,813
Materials, Supplies, and Services	5,829	6,831	8,541	7,176	8,815	7,458	9,105
Professional & Technical	-	-	-	-	-	-	-
Interfund Charges & Transfers	-	(4,227)	(4,227)	(4,354)	(4,485)	(4,620)	(4,759)
Total Requirements	**$ 33,989**	**$ 33,996**	**$ 35,789**	**$ 34,380**	**$ 35,972**	**$ 34,565**	**$ 36,159**
$ Change from Prior Period	*$ (1,521)*	*$ 7*	*$ 1,793*	*$ (1,409)*	*$ 1,592*	*$ (1,407)*	*$ 1,594*
% Change from Prior Period	*-4%*	*0%*	*5%*	*-4%*	*5%*	*-4%*	*5%*

General Fund 10: Mayor & City Council

Options Requested	2020	2021	2022	2023	2024
Ipads	1,500	(1,500)	1,500	(1,500)	1,500
Travel & Training	83	83	84	85	86
ULCT membership	210	135	139	143	147
Personnel	-	-	-	-	-
Interfund Charges for Services	-	(127)	(131)	(135)	(139)
Total	**$ 1,793**	**$ (1,409)**	**$ 1,592**	**$ (1,407)**	**$ 1,594**
One-Time	1,500	(1,500)	1,500	(1,500)	1,500
On-Going	293	91	92	93	94
Total	**$ 1,793**	**$ (1,409)**	**$ 1,592**	**$ (1,407)**	**$ 1,594**

GENERAL GOVERNMENT: ADMINISTRATION

Administration Mission :

The mission of Administration is to insure that the City and all of its functions are operated in an efficient and effective manner with a high level of customer service and professionalism.

Vision

Our Vision is to insure the organization carries out the will of the Mayor and Council in the governance of our community, while promoting excellence in internal and external customer service and serving the residents of the community with integrity.

Department Overview and Objectives

The Administration Department is comprised of the City Manager and the City Recorder/Human Resources.
The City Manager is the chief executive officer of the City appointed by the Mayor and City Council to direct the delivery of municipal services. As the CEO the City Manager is responsible for all supervision of staff, providing the Mayor and City Council with information, and is responsible to insure that the mission and policies enacted by the Mayor and City Council are implemented throughout the organization. The City Manager provides all City departments with basic administrative support, including coordination and guidance of City operations, programs, and projects. The City Manager's Office is the focal point for the day-to-day management of City Government.

The major objective for the City Manager is to facilitate the Mayor and City Council in achieving its objectives. While this concept is often implied the City Manager will be involved in all the policies, goals, and action items identified by the Mayor and City Council.

Our department is responsible for maintaining detailed, accurate records of the business conducted by its elected officials. The Recorder's Office offers services and programs that include, but not limited to: preparing and posting agendas and notices for

all city sponsored public meetings, records and transcribes public meeting minutes. Responsible for maintaining city ordinances, resolutions, contracts, and other official documents, acts as the election official to coordinates all municipal and special elections. The City Recorder is the city records official responsible for the city's records management system.

The City Recorder also serves as the Human Resource Manager, ensuring that the City is in compliance with state and federal labor practices, and facilitating an atmosphere which fosters career and personal development, fun, and safety. Human Resources strive to make the City a great place to work.

The Administration Department budget in 2019 comprises of the City Manager and City Recorder/Human Resources representing 2 FTEs.

GENERAL GOVERNMENT: ADMINISTRATION

Genral Fund 10: Administration

Requirements by Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	314,076	284,000	288,500	296,700	305,200	314,200	323,200
Materials, Supplies, and Services	2,954	15,800	28,800	16,200	25,800	15,800	25,800
Professional & Technical	8,951	3,000	3,000	3,000	3,000	3,000	3,000
Interfund Charges & Transfers	-	(104,658)	(104,658)	(107,698)	(110,829)	(114,054)	(117,376)
Total Requirements	**$ 325,981**	**$ 198,142**	**$ 215,642**	**$ 208,202**	**$ 223,171**	**$ 218,946**	**$ 234,624**
$ Change from Prior Period	*$ 1,613*	*$ (127,839)*	*$ 17,500*	*$ (7,440)*	*$ 14,969*	*$ (4,225)*	*$ 15,678*
% Change from Prior Period	*0%*	*-39%*	*9%*	*-3%*	*7%*	*-2%*	*7%*

General Fund 10: Administration

Options Requested	2020	2021	2022	2023	2024
MMC designation		400	(400)		
TNT Noitce	3,000	(3,000)			
Elections	10,000	(10,000)	10,000	(10,000)	10,000
Travel & Training - HR	2,000				
Personnel	2,500	8,200	8,500	9,000	9,000
Interfund Charges & Transfers	-	(3,040)	(3,131)	(3,225)	(3,322)
Total	**$ 17,500**	**$ (7,440)**	**$ 14,969**	**$ (4,225)**	**$ 15,678**
One-Time	13,000	(12,600)	9,600	(10,000)	10,000
On-Going	4,500	5,160	5,369	5,775	5,678
Total	**$ 17,500**	**$ (7,440)**	**$ 14,969**	**$ (4,225)**	**$ 15,678**

GENERAL GOVERNMENT: ADMINISTRATION

Fiscal Year 2017 Accomplishments and Highlights		
Legislative Policy	**Objective**	**Department Strategy**
Fiscal Responsibility	Budget Document	Coordinated the budget process to integrate Council policy priorities, staff member goals and finance department expertise to produce the 2019 budget.
	Operate within budget parameters	Oversaw the budget and construction of the Public Works facility and collectively brought the project to a successful complexation on time and under budget.
	Revenue Generation	Successfully served as grant application coordination on 2018 grant. Grant funds to be awarded total $198765. Project include Sewer repair and restoration on 4525 S. Applied for Trust Accountablity TAP grant with awarded amount $2500.
Open and Responsive Government	Keep Stakeholders Informed	Produced meaningful monthly news letter articles describing events, activities and information that supports and informs stakeholders of the goals, policy priorities and accomplishments of the Mayor, Council, staff and community.
		Oversaw Good Landlord Program documentation, tracking, and Program Enforcement issues to comply with City ordinance and help promote a cleaner safer enviornment. Sucsessfully coordinated transitioning Program to a new administrator.
	Keep Stakeholders Informed	Informed candidates and voters of 2017 election information and cancellation
	Philanthropic Support of City Sponsored Events	Successfully coordianted efforts with community businesses to support our Terrace Days event in excess of $8,000.
Sustainable Growth / Economic Develop0ment	Strategically Administer the RDA	Worked collaboratively with Golden West Credit Union to acquire and close on land within the South East Area RDA.
	Update Codes to Encourage Economic Development	Proactively worked with staff, the Planning Commission and the City Council to allow for increased density for in-fill properties and received first in-fill property development approval.
Public Safety and Health	Public Safety Operations	Cooperatively negotiated a monthly building lease for ambulance services that will financially support recruitment and retention of fire department personnel.

Fiscal Year 2018 Goals		
Legislative Policy	**Objective**	**Department Strategy**
Fiscal Responsibility	Budget Document	Review Council Policy Priorities with Council and Staff to clarify objectives and outcomes of the budget process.
	Operate within Budget Parameters	Manage the Public Works project to ensure the project does not increase in scope beyond budget parameters.
Open and Responsive Government	Online Services	Coordiante efforts to improve online services for the building department.
	Keep Stakeholders Informed	Continue to update relevent department information on website, facebook, newsletter, and by mail when necessary. Codify ordinances on website in a timely manner and attach corresponding ordinance for easy viewing. Serve as Certified Records officer and maintain governmental records in accordance with State Archives. Fill requests for records under the GRAMA law in a timely manner.
		Engage in meaningful correspondence with stakeholders monthly through the news letter and social; media outlets.
Sustainable Growth / Economic Develop0ment	Annexation Plan	Work with RDA land owners to establish a developemt plan for RDA related properties.
Regional Cooperation	Coordinate, develop, and maintain cohesive relationships with local, regional, and state agencies	Serve on the board of Regional Recorders Association, attend state association trainings. Assist County in 2018 election through information and coordination. Attend regional and state wide trainings.

GENERAL GOVERNMENT: ADMINISTRATION

Performance Measures

Legislative Policy Statement	Legislative Objective	Program	Performance Measure	Target 2014	Actual 2014	Target 2015	Actual 2015	Target 2016	Actual 2016	Target 2017	Actual 2017	Target 2018	Actual 2018
All	All	Administration	% of departmental goals met on an annual basis	90	90	90	90	90	90	90	90	90	90
Open and Responsive Government	Stakeholders informed		% of Council Policy Priorities accomplished during year	90	90	90	90	90	90	90	90	90	90
			# of Facebook and newsletter posting	40	56	52	65	52	63	52	58	52	52
Economic Development	Development Planning	Economic Development	# program and project updates to Council	50	60+	50	52	50	48	50	49	50	45
			# of months with economic development activities and promotion	12	12	12	12	12	12	12	12	12	12
Sustainable and Effective Public Safety	Sheriff Reports	Administration	% of monthly reports	90	100	100	100	100	100	100	NA	NA	NA
	Fire Reports		% of quarterly reports	100	100	100	100	100	100	100	100	100	100
	Animal Control Reports		% of quarterly reports	100	100	100	100	100	100	100	100	100	100
Economic Development	City Manager / Planning	Administration	# of Weber County and State outreach activities	12	12	12	12	12	12	12	12	12	12
		Planning / Economic Development	# of evaluations for possible development	6	6	6	3	6	6	6	7	6	2
	All	City Manager	# program and project updates to Council	40	42	40	52	40	50	40	48	40	42
Family Oriented Community	Leisure Services / City manager	Administration	# of programs evaluated and updated	4	4	6	6	6	6	6	3	4	4
			Annual Terrace Day Evaluations				1	1	1	1	1	1	1
Infrastructure	Public Works	Administration	Semi Annual infrastructure evaluations and planning				Annual		1		1	2	1
Emergency Management	All	All	# of times Emergency Plan reviewed and exercised	2	2	2	2	2	2	2	2	1	0
Regional Cooperation	All	All	# of outreach opportunities to engage regional cooperation that supports the City	12	12	12	14	12	12	12	12	12	14

GENERAL GOVERNMENT: FINANCE & BUDGET

Mission

Our mission is to provide our internal and external customers with the highest level of professional service and information in a timely, efficient, and effective manner.

Vision

Our vision is to promote excellence and commitment to people, services, results, and communications.

Finance Core Functions

Control	To protect and preserve the assets of the City
Efficiency	Balance capabilities, cost, and service levels
Performance	Provide financial leadership in determining strategic direction and align financial strategies
Execute	Simulate behaviors across the organization to achieve strategic and financial objectives

Department Goals & Overview

Our goal is to meet the policy statements of the City and the City Council and by performance measurement to determine the success of our programs in accomplishing our mission, vision, goals, and objectives.

Our department is responsible for maintaining detailed, accurate, and timely records of the City's financial activities.

Services & Programs Overview

GENERAL GOVERNMENT: FINANCE & BUDGET

The services and programs of the Finance Department include, but not limited to:

- Annual Budget - Preparation and Monitoring
- Financial Reporting - Internal and external
- Audit - Coordinate the completing the annual financial audit
- Accounts Receivables & Cash Receipting
- Cash Disbursements -- Payroll and Accounts Payable
- Asset Management
- Investment Management

GENERAL GOVERNMENT: FINANCE & BUDGET

General Fund 10: Finance & Budget

Requirements by Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	175,802	304,000	336,900	347,740	359,285	370,542	383,016
Materials, Supplies, and Services	31,010	34,825	37,466	37,516	36,916	36,916	36,916
Professional & Technical	1,206	9,500	19,500	10,500	11,000	11,000	11,000
Interfund Charges & Transfers	-	(141,690)	(229,988)	(236,784)	(243,784)	(250,994)	(258,420)
Total Requirements	**$ 208,018**	**$ 206,635**	**$ 163,878**	**$ 158,972**	**$ 163,417**	**$ 167,464**	**$ 172,512**
$ Change from Prior Period	*$ 1,346*	*$ (1,383)*	*$ (42,757)*	*$ (4,906)*	*$ 4,445*	*$ 4,047*	*$ 5,048*
% Change from Prior Period	*1%*	*-1%*	*-21%*	*-3%*	*3%*	*2%*	*3%*

General Fund 10: Treasurer/Human Resources

Options Requested	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Receipt Printer						
standing work station						
Credit Card Swipers (2)		150	(150)			
Ipad Replacement - Finance Dir. (purchased in 2016)			600	(600)		
Business License study		9,000	(9,000)			
Office Chairs (3)		400	(400)			
Modern Pymt Fees - (Transfer from Court Dept.)		300				
Global Pymt Fees - (Transfer from Court Dept.)		1,800				
Business License Printing Costs		135				
Postage rate increase - Newsletter		66				
Postage rate increase - AP/Business Licensing/Other		150				
Memberships	(109)	-	-	-	-	-
Financial Award reviews	1,000					
Travel & Training	3,120	400	-	-	-	-
Office Supplies - AP	451			-	-	-
Professional & Tech - eliminate HR	(1,000)					
Financial Audit	8,294	1,000		500		
Treasury bonding	350	-	-	-	-	-
Services & Supplies - eliminate HR	(1,802)	-	-	-	-	-
Interfund Charges for Services	(141,690)	(88,298)	(6,796)	(7,000)	(7,210)	(7,426)
Personnel	125,078	32,500	10,840	11,545	11,257	12,474
Bank Fees	4,925	(360)	-	-	-	-
Total	**$ (1,383)**	**$ (42,757)**	**$ (4,906)**	**$ 4,445**	**$ 4,047**	**$ 5,048**
One-Time	-	9,550	(8,950)	(600)	-	-
On-Going	(1,383)	(52,307)	4,044	5,045	4,047	5,048
Total	**$ (1,383)**	**$ (42,757)**	**$ (4,906)**	**$ 4,445**	**$ 4,047**	**$ 5,048**

GENERAL GOVERNMENT: FINANCE & BUDGET

Fiscal Year 2018 Accomplishments and Highlights		
Legislative Policy	**Objective**	**Department Strategy**
Open and Responsive Government	Be Responsive to Customers Needs, Stakeholder Relationships and Dissimination of Information	Participated in the reorganization of the Finance and Administration Department to achieve greater efficiencies and effectiveness.
		Upgraded and trained on new financial account system--Connect.
		Develped plan and approach to training new Finance staff on core position responsibilities.
Fiscal Responsibility	Diligently Manage Public Funds and Resources	Successful recipient of GFOA's Distinguished Budget Award Program that recognizes budget documents prepared to the highest quality.
		Successful recipient of GFOA's Achievement for Excellence in Financial Reporting Program that recognizes annual reports prepared to the highest quality.

Fiscal Year 2019 Goals		
Legislative Policy	**Objective**	**Department Strategy**
Open and Responsive Government	Be Responsive to Customers Needs, Stakeholder Relationships and Dissimination of Information	Actively participate in fire consolidation feasibility discussions and information gathering.
		Finance Department staff trainined on all core position competencies.
		Represent the City and government finance professionals as president of the UGFOA.
Fiscal Responsibility	Diligently Manage Public Funds and Resources	Successful recipient of GFOA's Distinguished Budget Award Program that recognizes budget documents prepared to the highest quality.
		Successful recipient of GFOA's Achievement for Excellence in Financial Reporting Program that recognizes annual reports prepared to the highest quality.

GENERAL GOVERNMENT: FINANCE & BUDGET

Performance Measures

Legislative Policy Statement	Legislative Objective	Performance Measure	Target 2014	Actual 2014	Target 2015	Actual 2015	Target 2016	Actual 2016	Target 2017	Actual 2017	Target 2018	Actual 2018
Fiscal Responsibility	Fiscal Management/Development	# of months for budget process	7	7	7	7	7	7	7	7	7	7
		# of public tentative budget meetings in a year	3	3	4	4	5	5	5	5	5	5
		# of months to close out year end and produce CAFR	5	5	5	5	5	5	5	5	5	5
Open and Responsive	Disseminate Information	# of months report financials to council	12	12	12	12	12	12	12	12	12	12
		# of quarterly reports presented to council	4	4	4	4	4	4	4	4	4	4

Output Measures

# of business licenses issued annually	*na*	438	*na*	423	*na*	444	*na*	421	*na*	315
# of Good Landlord Program participants	*na*	115	*na*	125	*na*	124	*na*	132	*na*	139

GENERAL GOVERNMENT – NON-DEPARTMENTAL

General Fund 10: Non-Departmental

Requirements by Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel							
Materials, Supplies, and Services	74,226	98,381	98,381	104,408	103,044	105,478	107,983
Professional & Technical	20,428	43,720	44,497	45,313	46,169	47,068	48,012
Interfund Transfers & Charges	-	(67,768)	(67,768)	(69,801)	(71,895)	(74,052)	(76,274)
Total Requirements	**$ 94,654**	**$ 74,333**	**$ 75,110**	**$ 79,920**	**$ 77,318**	**$ 78,494**	**$ 79,721**
$ Change from Prior Period	*$ (10,854)*	*$ (20,321)*	*$ 777*	*$ 4,810*	*$ (2,602)*	*$ 1,176*	*$ 1,227*
% Change from prior period	*-10%*	*-21%*	*1%*	*6%*	*-3%*	*2%*	*2%*

General Fund 10: Non-Departmental

Options Requested	2020	2021	2022	2023	2024
Contingency Adj	-	3,729	(3,729)	-	-
Caselle Online Pay Stubs/W2s - mainte	53	56	59	62	65
Caselle Online Service Orders - maintenance					
Caselle general support maintenance c	(53)	142	143	144	145
Homeless Shelter Funding - Sales Tax R	777	816	856	899	944
Interfund Transfers & Charges	-	(2,033)	(2,094)	(2,157)	(2,222)
General Liability & Property insurance	-	2,100	2,163	2,228	2,295
Total	**777**	**4,810**	**(2,602)**	**1,176**	**1,227**
One-Time	-	3,729	(3,729)	-	-
On-Going	777	1,081	1,127	1,176	1,227
Total	**$ 777**	**$ 4,810**	**$ (2,602)**	**$ 1,176**	**$ 1,227**

GENERAL GOVERNMENT – BUILDINGS

General Fund 10: Buildings

Requirements by Major Object	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	102,410	103,197	103,992	104,795	105,606
Professional & Technical	31,250	32,003	32,778	33,577	34,400
Interfund Transfers & Charges	(37,294)	(38,413)	(39,565)	(40,752)	(41,975)
Total	**$ 96,366**	**$ 96,787**	**$ 97,205**	**$ 97,620**	**$ 98,031**
$ Change from Prior Period	*$ 5,374*	*$ 421*	*$ 418*	*$ 415*	*$ 411*
% Change from Prior Period	*6%*	*0%*	*0%*	*0%*	*0%*

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General Fund 10: Buildings

Options Requested	2020	2021	2022	2023	2024
Front Counter Window Speaker - City Hall	2,500				
Building Maintenance (TBD)	(4,000)				
City Hall and Civic Center roof repair	(3,500)				
City Hall stucco repair	(1,300)				
Janitorial Contract	731	753	775	799	823
General Telephone	(4,319)	188	190	192	194
General Utility increases	593	599	605	611	617
General S&S increase	3,000				
Interfund Transfers & Charges	11,669	(1,119)	(1,152)	(1,187)	(1,223)
Total	**5,374**	**$ 421**	**$ 418**	**$ 415**	**$ 411**
One-Time	(6,300)	-	-	-	-
On-going	11,674	421	418	415	411
Total	**$ 5,374**	**$ 421**	**$ 418**	**$ 415**	**$ 411**

Public Safety

Animal Control

Building, Planning & Zoning

Fire

Emergency Medical Services

Justice Court

Police

PUBLIC SAFETY – ANIMAL CONTROL

General Fund 10: Public Safety - Animal Control

Requirements by Major Object	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	56,767	58,462	60,208	62,007	63,860
Professional & Technical	250	250	250	250	250
Total Requirements	**$ 57,017**	**$ 58,712**	**$ 60,458**	**$ 62,257**	**$ 64,110**
$ Change from Prior Period	*$ 1,607*	*$ 1,695*	*$ 1,746*	*$ 1,799*	*$ 1,853*
% Change from Prior Period	*3%*	*3%*	*3%*	*3%*	*3%*

General Fund 10:Code Enforement & Animal Control

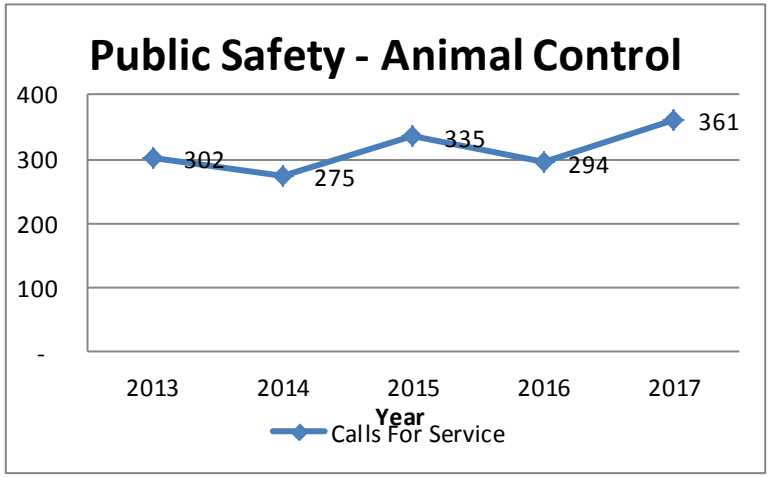
Options Requested	2020	2021	2022	2023	2024
Sheltering Services - Contract	551	567	584	602	620
Animal Control Services - Contract	1,056	1,128	1,162	1,197	1,233
Total	**$ 1,607**	**$ 1,695**	**$ 1,746**	**$ 1,799**	**$ 1,853**
One-Time	-	-	-	-	-
On-Going	1,607	1,695	1,746	1,799	1,853
Total	**$ 1,607**	**$ 1,695**	**$ 1,746**	**$ 1,799**	**$ 1,853**

Animal Control services include the cost for animal licensing, sheltering, and control services. While animal licensing services are performed internally, sheltering and adoption services are provided by Weber County and control services are provided by South Ogden City.

PUBLIC SAFETY – ANIMAL CONTROL

For more information on South Ogden Animal Services, visit them online at www.southogdencity.com.

For more information on the Weber County Animal Shelter, visit them online at http://www.webercountyutah.gov/animal_shelter/.



PUBLIC SAFETY – BUILDING, PLANNING & ZONING

Mission

We are committed to providing excellent service as a professional Planning, Building, and Code Enforcement department to establish, implement, identify and develop plans and provide Inspections and code enforcement for maintaining the Quality of Life, Health and Safety for the citizens of the City of Washington Terrace.

Vision

In order to fulfill our mission, we have established several guidelines. We are committed to these basic principles:

- *Integrity.* How we get the job done is as important as getting the job done.
- *Courtesy.* Our interaction with the community will be professional, responsive, direct, personal, caring and appropriate.
- *Fairness.* We will promote teamwork, employee satisfaction, and professional development in order to provide innovative, cost effective, efficient service.
- *Honesty.* We want our citizens, clients and customers to have high expectations of government service, and we will do our best to meet and exceed those expectations. The Planning, Building, and Code Enforcement dept. envisions itself to be a model of service to the citizens, customers, and visitors and to the staff of the City.

Department Goals

- *Teamwork.* We will work together, demonstrating collaboration through mutual reliability, openness and flexibility to accomplish our goals.
- *Integrity.* We will demonstrate an uncompromising allegiance to the core values of honesty, respect for others, loyalty, consistency, accountability and sincerity.
- *Excellence.* We will deliver a superior level of commitment, responsiveness, performance and provision of services to all, with the attitude that everything is worth our best effort.

PUBLIC SAFETY – BUILDING, PLANNING & ZONING

- *Unity.* There is no way we can go forward except together and no way anybody can win except by serving the people's needs, In an atmosphere of openness and accessibility, encourage communication and involvement with the community.
- *Creativity.* Create an atmosphere that entrusts and motivates employees to serve as problem solvers within the community. Support creativity and acceptable risk taking in community problem solving.
- *Trust.* Serve in a manner that demonstrates pride and promotes trust from the community. Respect present community ideas while encouraging a vision of the future and recognize employees as a valuable resource in providing quality services and support their professionalism.
- *Responsibility.* Promote the health, safety and welfare of the community and value fiscal responsibility.

Department Overview

The Building, Planning, and Zoning Department oversee the construction and renovation of buildings and structures in the City and ensure compliance with applicable zoning, construction, and building codes; enforces zoning and nuisance ordinances; and coordinates with the Planning Commission on zoning and planning issues. Additionally, the Department manages and oversees three part-time school crossing guards.

PUBLIC SAFETY – BUILDING, PLANNING & ZONING

General Fund 10: Building, Planning & Zoning

Requirements by Major Object	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	123,155	126,779	130,510	134,353	138,313
Materials, Supplies, and Services	4,896	4,942	4,991	5,042	5,096
Professional & Technical/Contract	6,500	6,500	6,500	6,500	6,500
Interfund Transfers & Charges	(5,389)	(5,551)	(5,718)	(5,890)	(6,067)
Total	**$ 129,162**	**$ 132,670**	**$ 136,283**	**$ 140,005**	**$ 143,842**
$ Change from Prior Period	*$ 4,103*	*$ 3,508*	*$ 3,613*	*$ 3,722*	*$ 3,837*
% Change from Prior Period	*3%*	*3%*	*3%*	*3%*	*3%*

General Fund 10: Public Safety - Building, Planning & Zoning

Options Requested	2020	2021	2022	2023	2024
Personnel	4,273	3,624	3,731	3,843	3,960
Fuel costs	44	46	49	51	54
Interfund Transfers & Charges	(214)	(162)	(167)	(172)	(177)
Total	**$ 4,103**	**$ 3,508**	**$ 3,613**	**$ 3,722**	**$ 3,837**
One-Time					
On-Going	4,103	3,508	3,613	3,722	3,837
Total	**$ 4,103**	**$ 3,508**	**$ 3,613**	**$ 3,722**	**$ 3,837**

PUBLIC SAFETY – BUILDING, PLANNING & ZONING

Fiscal Year 2018 Accomplishments and Highlights		
Legislative Policy	**Objective**	**Department Strategy**
Sustainable Growth through Vision and Planning	Review and update the zoning, planning, and building standards of the City.	Successfully corradiated efforts with the Planning Commission, Staff and City Council to create zoning standards that increased density for in-fill projects in an effort to make infill projects more atractive for development. Ultimately, the zoning standard was approved and the first in-fill development is now approved and under construction.
Sustainable Growth through Vision and Planning	Review and update the zoning, planning, and building standards of the City.	Successfully modified the corner lot fence ordinance to provide the residents guidelines to allow fencing next to the street side property. Coordinated with the city staff, Planning Commission and Council to improve the fence ordinance while protecting line of sight requirements.
Open and Responsive Government	Update the city ordinances to ensure that information is timely, pertinent, and helpful to the City codes.	Monitor and track legislative changes that impact the City of Washington Terrace's Municipal code. As a result I revised and took corrective action to the City's Municipal Code where necessary through codification and amendments.

PUBLIC SAFETY – BUILDING, PLANNING & ZONING

Performance Measures

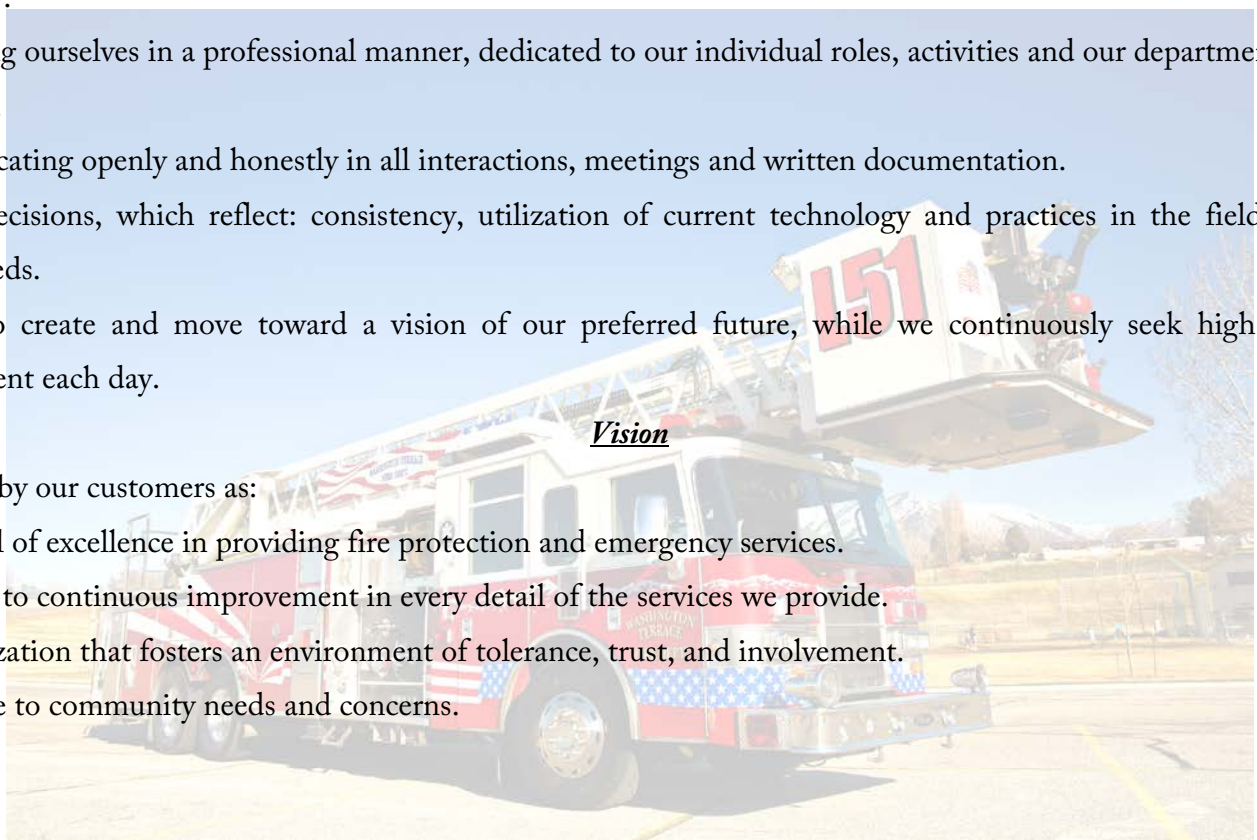
Legislative Goal	Legislative Objective	Program	Performance Measure	Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target
				2014		2015		2016			2017	2018
			% of cases that action taken within 30 days	100	100	100	100	100	100	100	100	100
			% of complaints logged & investigated within 24 hours	100	100	100	100	100	100	100	100	100
Open & Responsive Government	Improve Customer Service	Planning	% of applications completed and on agenda within 14 days	100	100	100	100	100	100	100	100	100
			% of inspections completed in a month	100	100	100	100	100	100	100	100	100
			% of plan check reviews completed within 5 days of receipt	100	100	100	100	100	100	100	100	100
			Output Measure									
			# of nuisance citations issued		na		376	na	360	na	na	na
			# o building permits issued	135	na	na	155	na	189	na	na	na
			# of building inspections	405	na	na	465	na	527	na	na	na

PUBLIC SAFETY – FIRE & EMERGENCY MEDICAL SERVICES

Mission

Our mission is to provide the citizens of Washington Terrace with the most efficient, effective and professional service as possible in the areas of fire protection, emergency medical services and other emergency services in the most cost-effective manner. We will accomplish this by:

- Conducting ourselves in a professional manner, dedicated to our individual roles, activities and our department's Mission Statement.
- Communicating openly and honestly in all interactions, meetings and written documentation.
- Making decisions, which reflect: consistency, utilization of current technology and practices in the field and attention to human needs.
- Striving to create and move toward a vision of our preferred future, while we continuously seek high performance and improvement each day.



Vision

To be recognized by our customers as:

- The model of excellence in providing fire protection and emergency services.
- Dedicated to continuous improvement in every detail of the services we provide.
- An organization that fosters an environment of tolerance, trust, and involvement.
- Responsive to community needs and concerns.

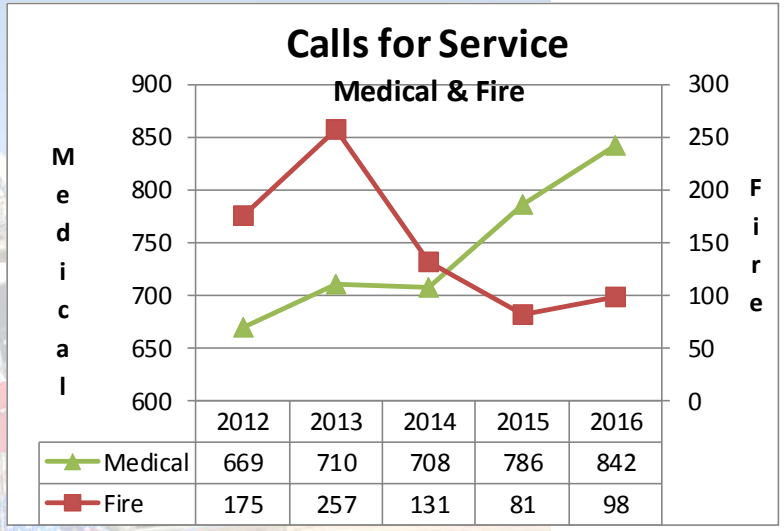
PUBLIC SAFETY – FIRE & EMERGENCY MEDICAL SERVICES

Department Overview

The Washington Terrace Fire Department is a "Paid On-call and Volunteer" Department. The Department provides EMS first responder, fire protection/prevention and emergency management services. Fire services include fire protection, fire suppression, training, inspections, code enforcement, and HAZMAT. Additionally, the City is covered by a series of Mutual Aid Agreements with the County and other agencies. The Mutual Aid Agreement requires that in the event of an emergency other jurisdictions will respond to the emergency in our community.

The Department is staffed with 1 full-time fire chief and up to 20 firefighters/EMTs. Two firefighter/EMTs are on duty 24/7. The firefighter/EMTs are trained to a minimum of EMT-B (Emergency Medical Technician - Basic) and firefighter II levels of certification.

In 2015, the Department responded to 867 medical and fire calls. Medical calls represented 91 percent and fire 9 percent of the total calls for service. Between 2011 and 2015 medical calls for service average 722 annually or 83 percent of the call volume, while fire averaged 152 annually or 17 percent of the total call volume.

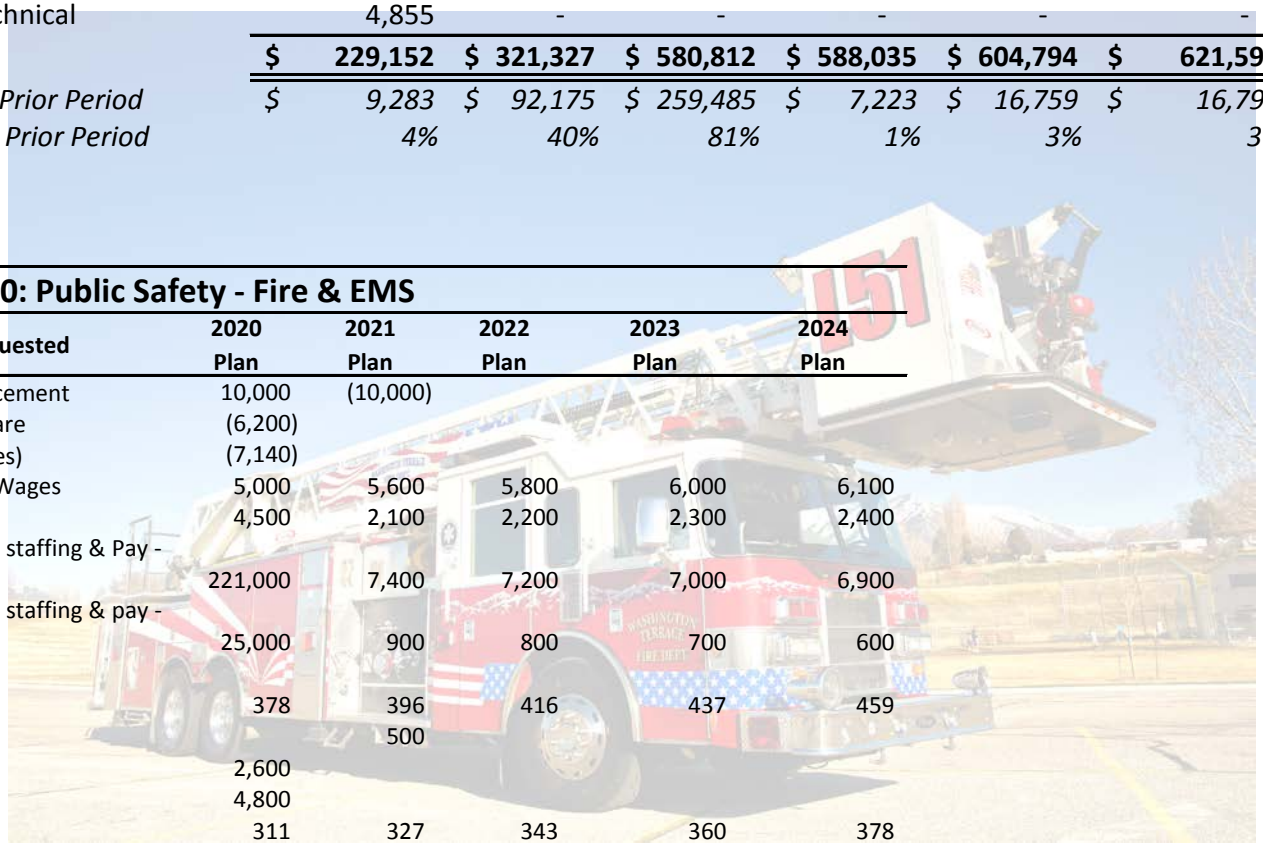


	2012	2013	2014	2015	2016
Medical	669	710	708	786	842
Fire	175	257	131	81	98

PUBLIC SAFETY – FIRE & EMERGENCY MEDICAL SERVICES

General Fund 10: Fire & Emergency Medical Services

Requirements by Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	196,299	266,500	522,000	538,500	554,500	570,500	586,500
Materials, Supplies, and Service	27,998	54,827	58,812	49,535	50,294	51,091	51,928
Professional & Technical	4,855	-	-	-	-	-	-
Total	**$ 229,152**	**$ 321,327**	**$ 580,812**	**$ 588,035**	**$ 604,794**	**$ 621,591**	**$ 638,428**
$ Change from Prior Period	*$ 9,283*	*$ 92,175*	*$ 259,485*	*$ 7,223*	*$ 16,759*	*$ 16,797*	*$ 16,837*
% Change from Prior Period	*4%*	*40%*	*81%*	*1%*	*3%*	*3%*	*3%*



General Fund 10: Public Safety - Fire & EMS

Options Requested	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
New ladder tire replacement	10,000	(10,000)			
State reporting software	(6,200)				
Mobile Radios (vehicles)	(7,140)				
Personnel - Salary & Wages	5,000	5,600	5,800	6,000	6,100
Personnel - Benefits	4,500	2,100	2,200	2,300	2,400
Personnel - Increasing staffing & Pay - Salary & Wages	221,000	7,400	7,200	7,000	6,900
Personnel - Increasing staffing & pay - Benefits	25,000	900	800	700	600
Travel & Training					
Turnout Gear	378	396	416	437	459
Uniforms		500			
EMS Grant	2,600				
Reporting software	4,800				
Fleet Fuel	311	327	343	360	378
UCAN	(764)				
Total	**$ 259,485**	**$ 7,223**	**$ 16,759**	**$ 16,797**	**$ 16,837**
One-Time	(3,340)	(10,000)	-	-	-
On-going	262,825	17,223	16,759	16,797	16,837
Total	**$ 259,485**	**$ 7,223**	**$ 16,759**	**$ 16,797**	**$ 16,837**

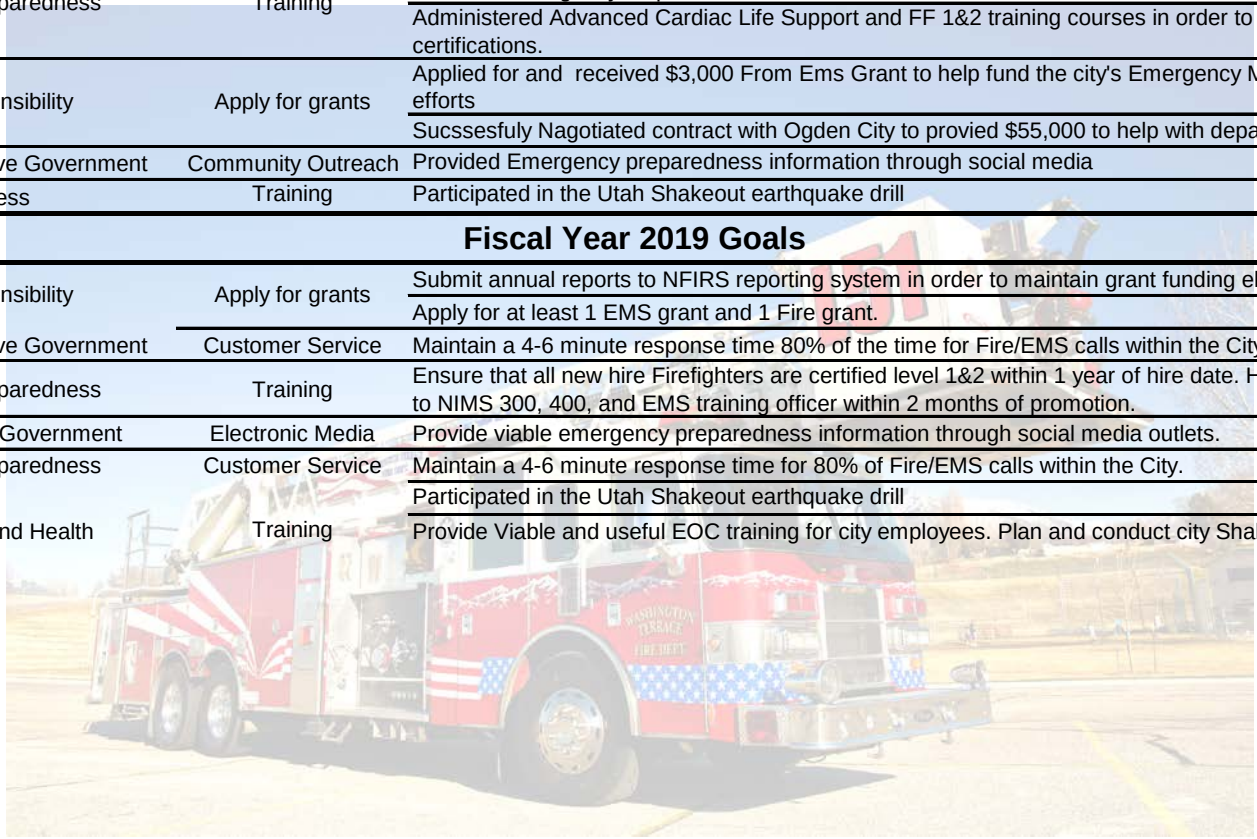
PUBLIC SAFETY – FIRE & EMERGENCY MEDICAL SERVICES

Fiscal Year 2018 Accomplishments and Highlights

Council Policy Statement	Policy Objective	Department Strategy
Fiscal Responsibility	Apply for grants	Complied NFIRS reporting requirements in order to maintain grant funding eligibility.
		Coordinated with the Finance Department to apply for and receive CDBG funding for $97,023 for refill station, SCBA equipment and thermal imaging camera
Emergency Preparedness	Training	Administered wide Emergency Pre Hospital Care (PEPH) training and certification classes to improve infant and child emergency response and care.
		Administered Advanced Cardiac Life Support and FF 1&2 training courses in order to update employee certifications.
Fiscal Responsibility	Apply for grants	Applied for and received $3,000 From Ems Grant to help fund the city's Emergency Medical Responce efforts
		Sucssesfuly Nagotiated contract with Ogden City to provied $55,000 to help with department costs
Open and Responsive Government	Community Outreach	Provided Emergency preparedness information through social media
Emergency Preparedness	Training	Participated in the Utah Shakeout earthquake drill

Fiscal Year 2019 Goals

Fiscal Responsibility	Apply for grants	Submit annual reports to NFIRS reporting system in order to maintain grant funding eligibility.
		Apply for at least 1 EMS grant and 1 Fire grant.
Open and Responsive Government	Customer Service	Maintain a 4-6 minute response time 80% of the time for Fire/EMS calls within the City.
Emergency Preparedness	Training	Ensure that all new hire Firefighters are certified level 1&2 within 1 year of hire date. Have all officers trained to NIMS 300, 400, and EMS training officer within 2 months of promotion.
Open and Responsive Government	Electronic Media	Provide viable emergency preparedness information through social media outlets.
Emergency Preparedness	Customer Service	Maintain a 4-6 minute response time for 80% of Fire/EMS calls within the City.
Public Safety and Health	Training	Participated in the Utah Shakeout earthquake drill
		Provide Viable and useful EOC training for city employees. Plan and conduct city Shake out Drill

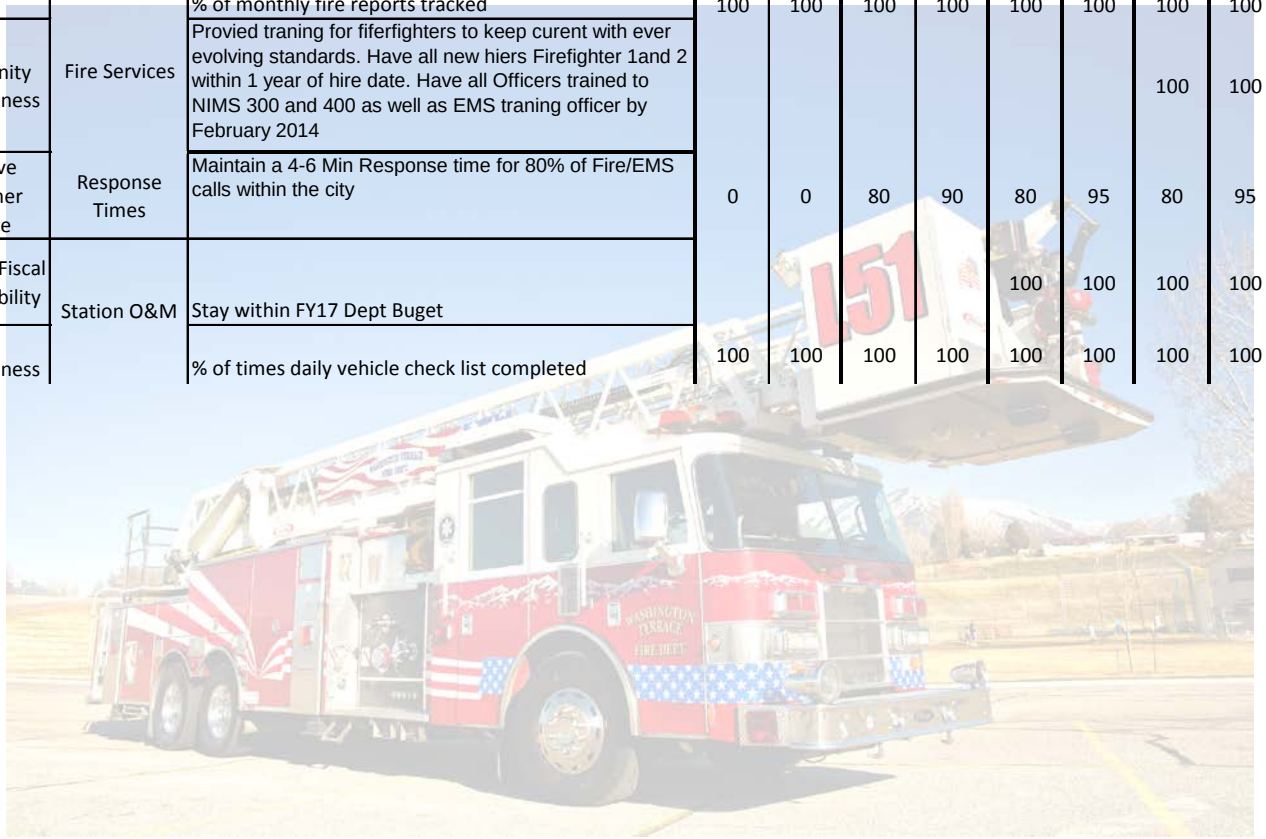


PUBLIC SAFETY – FIRE & EMERGENCY MEDICAL SERVICES

Performance Measures

Fire & Emergency Medical Services Department

Council Goal	Council Objective	Program	Performance Measure	Target 2013	Actual 2013	Target 2014	Actual 2014	Target 2015	Actual 2015	Target 2016	Actual 2016	Target 2017	Actual 2017	Target 2018
Emergency Preparedness	City Preparedness	Medical Services	% of monthly medical reports tracked	100	100	100	100	100	100	100	100	100	100	100
			% of monthly fire reports tracked	100	100	100	100	100	100	100	100	100	100	100
	Community Preparedness	Fire Services	Provied traning for fiferfighters to keep curent with ever evolving standards. Have all new hiers Firefighter 1and 2 within 1 year of hire date. Have all Officers trained to NIMS 300 and 400 as well as EMS traning officer by February 2014							100	100	100	100	100
Open & Responsive Government	Improve Customer Service	Response Times	Maintain a 4-6 Min Response time for 80% of Fire/EMS calls within the city	0	0	80	90	80	95	80	95	80	95	80
	Maintain Fiscal Responsibility	Station O&M	Stay within FY17 Dept Buget					100	100	100	100	100	100	100
Emergency Preparedness	City Preparedness		% of times daily vehicle check list completed	100	100	100	100	100	100	100	100	100	100	100



PUBLIC SAFETY - JUSTICE COURT

Mission

Consistent with the Utah Courts, the mission of the Washington Terrace Court is to provide the people an open, fair, efficient and independent system for the advancement of justice under the law.

Vision

- The position of the Court is to educate people regarding their rights and duties under the law; to teach respect for the law and the importance of safety to persons and property as a result of compliance with the law.
- To render fair and speedy justice at a local level.
- Provide the proper atmosphere for the efficient administration of justice.
- To represent the administration of the City as well as the people of Washington Terrace, in a professional manner through effective punishment and wise admonition.
- Every individual has worth and the right to be treated with dignity.

Department Overview

The Justice Court, a Class II Court, has jurisdiction over class B and C misdemeanors, local ordinance violations, and infractions committed within their territorial jurisdictions. Positions funded within the Court include the judge, court clerk supervisor, court clerk, and contract prosecution services and public defender services. Total FTEs are approximately 1.63.

PUBLIC SAFETY - JUSTICE COURT

General Fund 10: Justice Court

Requirements by Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	128,782	142,060	156,420	159,420	163,920	168,920	173,420
Materials, Services, and Supplies	4,180	3,200	2,450	2,200	2,200	2,200	2,200
Professional and Technical	11,100	14,000	14,500	14,500	14,500	14,500	14,500
Interfund Charges & Transfers	-	(2,063)	(2,261)	(2,329)	(2,399)	(2,471)	(2,545)
Total Requirements	**$ 144,062**	**$ 157,197**	**$ 171,109**	**$ 173,791**	**$ 178,221**	**$ 183,149**	**$ 187,575**
$ Change from Prior Period	*$ 1,541*	*$ 13,135*	*$ 13,912*	*$ 2,682*	*$ 4,430*	*$ 4,928*	*$ 4,426*
% Change from Prior Period	*1%*	*9%*	*9%*	*2%*	*3%*	*3%*	*2%*

General Fund 10: Justice Court

Options Requested	2020	2021	2022	2023	2024
Printer	250	(250)			
Personnel	8,290	2,808	4,303	4,795	4,059
Personnel - Increase FTEs	6,070	192	197	205	441
Protem Judge	500				
Online court payments transaction fees (reported in Finance Dept)	(1,000)				
Interfund Charges for Services	(198)	(68)	(70)	(72)	(74)
Total	**$ 13,912**	**$ 2,682**	**$ 4,430**	**$ 4,928**	**$ 4,426**
One-Time	250	(250)	-	-	-
On-Going	13,662	2,932	4,430	4,928	4,426
Total	**$ 13,912**	**$ 2,682**	**$ 4,430**	**$ 4,928**	**$ 4,426**

PUBLIC SAFETY - JUSTICE COURT

The 2020 Tentative Budget proposes an increase to the court personnel budget in an effort to respond to State Compliance and customer service to include: 1) Increase in state regulation and compliance with scanning of court documents. 2) Increased State compliance requirements for date to disposition. 3) Increase State regulations for BCI processes. 4) Increase State requirements for Warrant review from 1x/year to 4x/year. 5) Improve coverage for court offices during sick leave, vacation and individual training.

Court personnel will also begin a proactive outreach program on the warrants list in an effort to collect on outstanding fines and forfeitures.

In response to the gap in processing code enforcement citations with the court; court personnel will begin processing code enforcement citations in order to prepare the documents for court proceedings. This process is a court function and not code enforcement operations.

PUBLIC SAFETY - JUSTICE COURT

Fiscal Year 2018 Accomplishments and Highlights		
Legislative Policy	**Objective**	**Department Strategy**
Cultivate open and responsive customer service through technology, streamline processes and responding to customers in a timely friendly manner.	Actively promote and manage the options for online payment services	Proactively updated information and informed customers regarding the option for online payments.
Adhere to National, State and Local regulatory compliance requirements.	Adhere to state mandated court requirements	Actively and acurately responded to Utah SOC and legislative mandates required to keep the WTC/MS Court within state compliance.
Provide professional law enforcement and animal control services to serve and protect life and property.	Animal Control Licensing	Coordinated and managed efforts with South Ogden Animal Control for animal licensing, control response and clinics.
Cultivate open and responsive customer service through technology, streamline processes and responding to customers in a timely friendly manner.	Pretrial Conference Timeline	Coordinated with the judge, prosecutors and staff to shorten waiting time for Traffic and Criminal pretrial. Improved customer service in pretrial timeline.
Fiscal Year 2019 Goals		
Cultivate open and responsive customer service through technology, streamline processes and responding to customers in a timely friendly manner.	Keep stakeholders informed using a variety of tools including the City newsletter,	Continue to proactively evaluate and update court information on city website, keeping customers informed of current bail schedule, traffic school and other pertinent information.
	Court Date reminder call	Monitor results from the state Judicial Work Space court reminder telephone system.
Collaborate with local, regional and state stakeholders to develop cooperative services, programs, and facilities.	Implement, review, update and manage the 24/7 drunk driving sobriety program. This court being the model for such program.	Provides a 2nd DUI offense offender the ability to maintain his license and continue working, supporting his family and paying tax base.

PUBLIC SAFETY - JUSTICE COURT

Performance Measures

Justice Court

Legislative Policy Statement	Objective	Program	Performance Measure	Target 2014	Actual 2014	Target 2015	Actual 2015	Target 2016	Target 2017	Actual 2017	Target 2018	Actual 2018
Open & Responsive Government	Customer Service	Case Management	% of traffic violations resolved	98	98	99	99	99	99	98	99	99
			% of criminal violations resolved	94	96	98	99	99	93	99	99	99
			% of ordinance violations resolved	91	95	98	100	99	91	100	100	100
			# of days cases resolved after taken under	20	20	15	0	15	20	20	10	10
			% of pretrials reduced each week	6	6	3	4	6	6	5	6	6
			% of monthly cases issued and disposed	100	100	100	99	99	100	99	99	99
			# of incident reports filed with Court annually	10	10	10	0		10	0	10	10
	Maintain Fiscal Responsibility	Reporting	% of case summary reports submitted to State by deadline	100	100	100	100	100	100	100	100	100
			# of times warrant audit completed annually	4	4	4	4	4	4	4	4	4

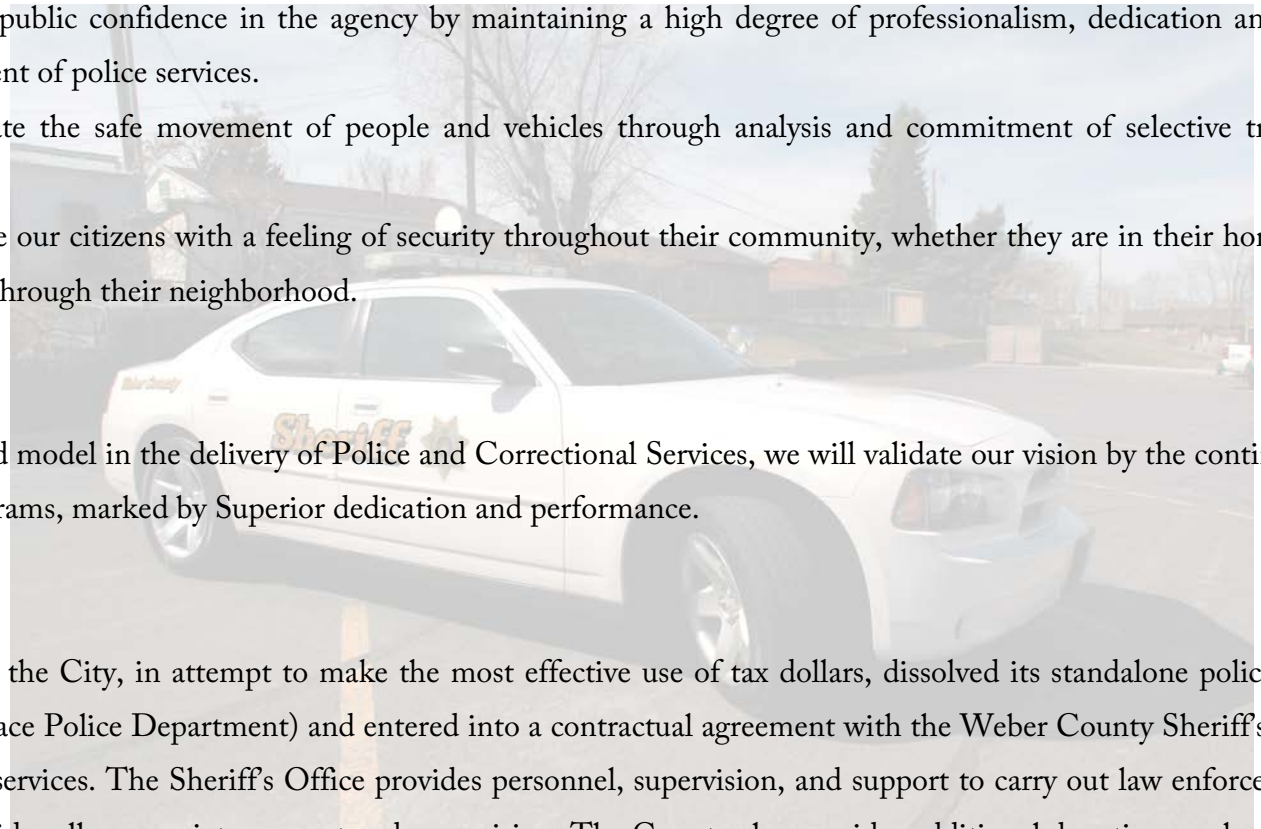
PUBLIC SAFETY – POLICE

Mission

The mission of the Weber County Sheriff's Office is to protect life and property through professional and innovative services.

Goals

- To instill public confidence in the agency by maintaining a high degree of professionalism, dedication and expertise in the development of police services.
- To facilitate the safe movement of people and vehicles through analysis and commitment of selective traffic enforcement resources.
- To provide our citizens with a feeling of security throughout their community, whether they are in their home, their business, or a walk through their neighborhood.



Vision

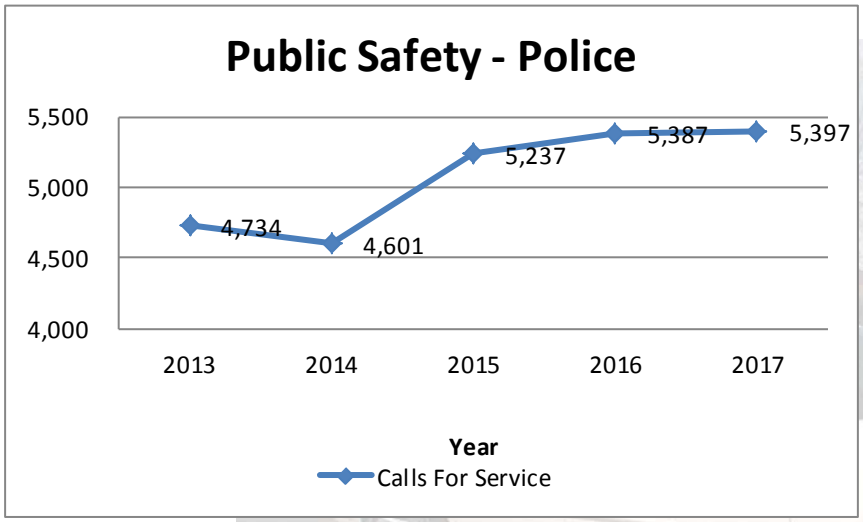
To be a leader and model in the delivery of Police and Correctional Services, we will validate our vision by the continued development of successful programs, marked by Superior dedication and performance.

Services

In October 2002, the City, in attempt to make the most effective use of tax dollars, dissolved its standalone police department (the Washington Terrace Police Department) and entered into a contractual agreement with the Weber County Sheriff's Office to provide law enforcement services. The Sheriff's Office provides personnel, supervision, and support to carry out law enforcement functions in the City and provides all appropriate support and supervision. The County also provides additional deputies as school resource officers within the City at no cost to the City as long as the positions are funded by the school district. The Sheriff's Office ensures that there are supervised deputies working patrol, twenty-four hours a day, seven days a week, within the precinct of which the City is a part.

PUBLIC SAFETY – POLICE

The City is within the East Precinct which includes Washington Terrace, Uintah, unincorporated Weber County and the Upper Ogden Valley. The precinct is staffed with a Commander and all necessary resources to perform patrol and investigation services.



General public safety services provided by the Weber County Sheriff's Office include: Crime Scene Investigation Unit; the Weber/Morgan Narcotics Strike Force; Ogden Metro SWAT; prevention and discouragement of criminal activity, enforcement of state and local laws; responding to residential and business calls for service; interacting with neighborhoods and businesses to prevent crime; school resource services during school hours and at school activities for crime prevention, traffic school safety, and educational purposes; detective and follow-up services to investigate crimes in the City; transportation of prisoners and bailiff services in the City's Justice Court; and representation at special events that require law enforcement.

For more information about the Weber County Sheriff's Office, visit them online at http://www.co.weber.ut.us/sheriff/.

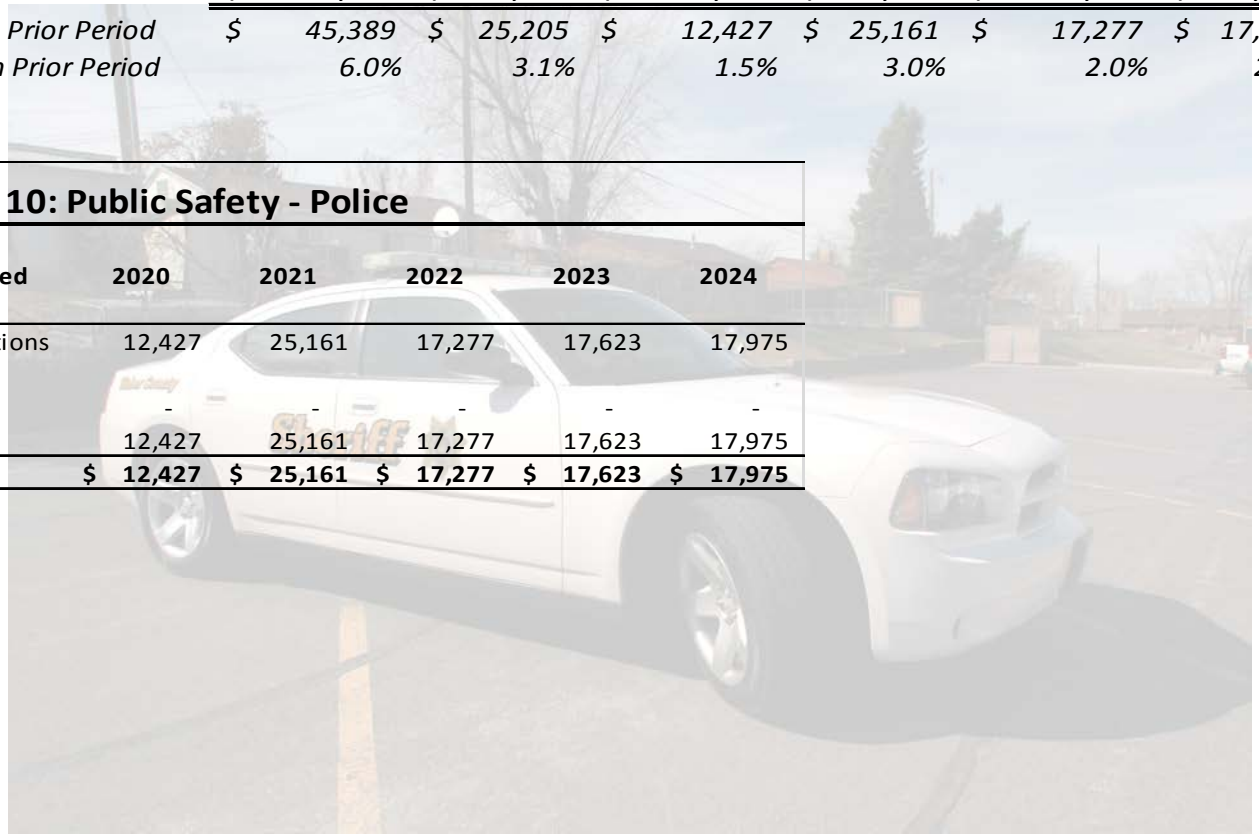
PUBLIC SAFETY – POLICE

General Fund 10: Public Safety - Police

Requirements by Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Professional and Technical	801,055	826,260	838,687	863,848	881,125	898,748	916,723
Total	**$ 801,055**	**$ 826,260**	**$ 838,687**	**$ 863,848**	**$ 881,125**	**$ 898,748**	**$ 916,723**
$ Change from Prior Period	*$ 45,389*	*$ 25,205*	*$ 12,427*	*$ 25,161*	*$ 17,277*	*$ 17,623*	*$ 17,975*
% Change from Prior Period	*6.0%*	*3.1%*	*1.5%*	*3.0%*	*2.0%*	*2.0%*	*2.0%*

General Fund 10: Public Safety - Police

Options Requested	2020	2021	2022	2023	2024
Contractual Obligations	12,427	25,161	17,277	17,623	17,975
One-Time	-	-	-	-	-
On-Going	12,427	25,161	17,277	17,623	17,975
Total	**$ 12,427**	**$ 25,161**	**$ 17,277**	**$ 17,623**	**$ 17,975**



Parks and Recreation

Leisure Services

Parks

Recreation

PARKS & RECREATION: LEISURE SERVICES

Mission

To provide the citizens of Washington Terrace with meaningful recreation activities and facilities geared toward improving the physical, mental, and social well-being of the participants; and to help them foster a greater sense of community.

Vision

To provide recreational opportunities that are professional, safe, fulfilling, and unique in fulfilling its mission.

Goals

- To strengthen public perceptions of the recreation department activities and programs as a whole.
- To develop partnerships within the community in delivering recreation services
- To continue to increase revenue sources and seek other means of funding for the recreation programs and facilities.
- To improve existing recreation programming
- To continue to introduce new recreational programs where there is a demonstrated demand
- To update existing facilities and plan for future needs
- Promote community pride and relations through special events and programs

Department Overview

The Leisure Services Department develops and organizes the recreation, leisure, community programs/events. Positions funded within the department include the recreation/community events coordinator and recreation assistant. Total FTEs are 1.39.

PARKS & RECREATION: LEISURE SERVICES

General Fund 10: Leisure Services

Requirements by Major Object	2018 Actual	2019	Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	83,977		86,762	94,762	97,262	100,262	103,262	106,117
Materials, Supplies, and Services	2,068		2,730	2,762	2,795	2,830	2,867	2,905
Professional & Technical	-		-	-	-	-	-	-
Total Requirements	**$ 86,045**	**$**	**89,492**	**$ 97,524**	**$ 100,057**	**$ 103,092**	**$ 106,129**	**$ 109,022**
$ Change from Prior Period	*$ 2,822*	*$*	*3,447*	*$ 8,032*	*$ 2,533*	*$ 3,035*	*$ 3,037*	*$ 2,893*
% Change from Prior Period	*3%*		*4%*	*9%*	*3%*	*3%*	*3%*	*3%*

General Fund 10: Leisure Services

Options Requested	2020	2021	2022	2023	2024
Vehicle fuel	32	33	35	37	38
Personnel	8,000	2,500	3,000	3,000	2,855
Total	**$ 8,032**	**$ 2,533**	**$ 3,035**	**$ 3,037**	**$ 2,893**
One-Time					
On-going	8,032	2,533	3,035	3,037	2,893
Total	**$ 8,032**	**$ 2,533**	**$ 3,035**	**$ 3,037**	**$ 2,893**

PARKS & RECREATION: LEISURE SERVICES

Fiscal Year 2018 Accomplishments and Highlights		
Council Policies	**Objective**	**Highlight**
Provide Leisure and city sponsored service programs that meet the diverse needs of the community.	Annually review leisure service programs to evaluate and update recreation programs.	Improved coaches and parents engagement by implementing sportsites online communication system for scheduling information, season start dates, rain delays, coaching success and prompt effective updates on all recreation activities.
Family Oriented Community	Funding & Volunteer production for renovation projects and equipment purchases. Develop the growth of Recreation participants and facilities Master Plan	Managed 250 Boy Scouts of America and volunteers on the renovation of the Rohmer Park Hillside Fence Project. Successfully supervised all of the volunteers, including the public works crew members on the tear out of the existing fence and the preparation for the new fence. Successfully worked with 200 community volunteers to improve the Lions Park Playground on removing all of the existing sand out of the play area and filling it with the proper soft fall to provide adequate playground safety requirements wile reducing City liability.
Recreation Programs and Facilities	Develop Parks and Recreation facilities to better serve the community.	Aplied for and received $62,819 of Weber County Ramp Grant funds for the Rohmer Park baseball scoreboards. Managed the bid process of the acquisition and installation of the Rohmer Park baseball scoreboards.Coordinated & responded on volunteers of the improvements on the baseball diamonds.

Fiscal Year 2019 Goals		
Council Policy Statement	**Objective**	**Description**
Recreation Programs and Facilities	Ensure a wide variety of recreational offerings and community events within the City while continuing to improve Park infrastructure.	To provide a basic survey monkey questionnaire to every participant after each program to ensure a satisfactory level of service and positive growth in all Leisure Service activities.
Open and Responsive Government	Encourage resident involvement within the community.	Follow up with an activity review with the City Manager, Mayor and Council on the activities provided by the Leisure Services department on the success and fiscal responsibilities of all recreation and community events.
Family Oriented Community	Promote community pride and value with events, programs, projects, and volunteer opportunities throughout the City.	Become actively involved in the Ramp Grant process of obtaining the funds and volunteers to successfully complete the north side of the Rohmer Park roadway and parking lot project.
Regional Cooperation by Council and Staff	Coordinate and develop relationships with local, regional, and state agencies.	Participate in meetings with each department head, animal control and other regional departments that are linked to the City to provide quality information on each page of the website.

PARKS & RECREATION: LEISURE SERVICES

Performance Measures

Council Policy	Council Objective	Program	Performance Measure	Target 2012	Actual 2012	Target 2013	Actual 2013	Target 2014	Actual 2014	Target 2015	Actual 2015	Target 2016	Actual 2016	Target 2017
Open & Respnsive Government	Improve Citizen Communication	Advertising	# months articles or announcements are in newsletter	9	9	10	12	12	12	12	12	12	12	12
			% of times department webpage updated once a month	90	90	90	90	100	100	100	100	100	100	100
			increased % of participation of teams/individuals	0-3	3	10	10	3	8	0	0	0	0	0
		Recreation	# of volleyball participants									30	31	30
			# of football camp participants	30	34	40	46	90	90	70	97	90	100	90
			# of basketball participants	120	123	125	162	162	160	160	160	160	156	160
			# of baseball participants	160	203	175	222	222	260	220	260	220	264	240
			# of football participants	125	123	130	130	125	143	125	125	120	121	120
			# of soccer participants	100	105	110	115	115	130	115	140	120	122	120
			# of programs that break even	80	80	-	-	-						
		Parks	# of park inspections a year					12	12	12	12	12	12	12

PARKS & RECREATION: RECREATION

General Fund 10: Parks & Open Space

Requirements by Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	38,999	49,755	55,568	46,112	47,235	48,411	49,643
Professional & Technical/Contract	145,678	152,805	157,389	162,111	166,974	171,983	177,142
Interfund Transfers & Charges		(7,641)	(7,870)	(8,106)	(8,349)	(8,599)	(8,857)
Total Requirements	**$ 184,677**	**$ 194,919**	**$ 205,087**	**$ 200,117**	**$ 205,860**	**$ 211,795**	**$ 217,928**
$ Change from Prior Period	*$ 15,954*	*$ 10,242*	*$ 10,168*	*$ (4,970)*	*$ 5,743*	*$ 5,935*	*$ 6,133*
% Change from prior period	*9%*	*5%*	*5%*	*-2%*	*3%*	*3%*	*3%*

General Fund 10: Parks

Options Requested	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Park badger meters (Q8)	7,500	(7,500)			
Watering Control System - Lower Rohmer	5,000	(5,000)			
Little Rohmer Park roof repair	(2,500)				
Tree Removal at Rohmer park	(4,235)				
General utility cost increases	48	49	97	101	103
Service & Supplies		(236)	(241)	(250)	(258)
General park maintenance	(229)	2,020			
Park maintence contract (annual increase)	4,584	4,722	4,863	5,009	5,159
Secondary water fees	-	975	1,024	1,075	1,129
Total	**$ 10,168**	**$ (4,970)**	**$ 5,743**	**$ 5,935**	**$ 6,133**
One-Time	5,765	(12,500)	-	-	-
On-Going	4,403	7,530	5,743	5,935	6,133
Total	**10,168**	**$ (4,970)**	**$ 5,743**	**$ 5,935**	**$ 6,133**

.

Recreation Fund 12: Resources

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	43,854	45,719	47,750	47,750	47,750	47,750	47,750
Interfund Transfers & Charges	15,164	19,164	19,164	19,164	19,164	19,164	19,164
Intergovernmental Revenue							
Total Resources	**$ 59,018**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (1,029)*	*$ 5,865*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*-2%*	*10%*	*3%*	*0%*	*0%*	*0%*	*0%*

Recreation Fund 12: Major Program Resources

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Basketball	5,885	7,200	7,200	7,200	7,200	7,200	7,200
Baseball/Softball	10,987	13,482	13,482	13,482	13,482	13,482	13,482
Football	15,017	18,032	18,032	18,032	18,032	18,032	18,032
Soccer	5,040	5,400	5,400	5,400	5,400	5,400	5,400
Volleyball	829	1,169	1,800	1,800	1,800	1,800	1,800
Terrace Days	21,260	19,100	21,000	21,000	21,000	21,000	21,000
Other	-	500	-	-	-	-	-
Total Resources	**$ 59,018**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (1,029)*	*$ 5,865*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*-2%*	*10%*	*3%*	*0%*	*0%*	*0%*	*0%*

Recreation Fund 12: Requirements

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	50,891	64,883	66,914	66,914	66,914	66,914	66,914
Total Requirements	**$ 50,891**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (85)*	*$ 13,992*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*0%*	*27%*	*3%*	*0%*	*0%*	*0%*	*0%*

Recreation Fund 12: Major Program Requirements

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Basketball	5,387	7,200	7,200	7,200	7,200	7,200	7,200
Baseball/Softball	3,800	13,482	13,482	13,482	13,482	13,482	13,482
Football	17,717	18,032	18,032	18,032	18,032	18,032	18,032
Soccer	2,154	5,400	5,400	5,400	5,400	5,400	5,400
Volleyball	531	1,169	1,800	1,800	1,800	1,800	1,800
Terrace Days	21,302	19,100	21,000	21,000	21,000	21,000	21,000
Other	-	500	-	-	-	-	-
Total Requirements	**$ 50,891**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (85)*	*$ 13,992*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*0%*	*27%*	*3%*	*0%*	*0%*	*0%*	*0%*

Public Works and Streets

Public Works

Streets

PUBLIC WORKS AND STREETS

Mission

To provide the citizens of Washington Terrace City with the best possible service in regards to water, sewer, storm drain, streets, parks, and garbage disposal. Be responsive and courteous to all calls, questions and complaints. Be honest and upfront with answers concerning our services and realistic when offering a solution to any problem brought to us. Present a clean and professional appearance when dealing with the public in an official capacity.

Vision

- Create an atmosphere of courtesy and civility within Public Works. Make every situation a win-win situation
- Instill PRIDE in being a member of the Washington Terrace City Public Works Department. Strive for excellence.
- Develop an environment where all Public Works employees have the desire to come to work every day to contribute their expertise and experiences, not just show up.

Department Goals

- Provide timely response to problems, questions, and requests form citizens, contractors and fellow employees. Log and document incidents and responses.
- Maintain 100 percent of all required certifications and licenses for all Public Works employees.
- Set and maintain a high standard of work and services performed by the Public Works Department.
- Engender a feeling of ownership of work and services performed by the Public Works Department.

PUBLIC WORKS AND STREETS

Services and Program Overview

The Washington Terrace Public Works Department is responsible for the maintenance and compliance of the culinary water, sanitary sewer, storm drain, and road systems. Oversees contracted garbage pickup services. The Department maintains city grounds and facilities to ensure a clean, safe environment and optimal condition. Positions funded within the department include the public works director, public works foreman, utility service worker I, II, and III, and GIS/Storm Water Manager. Total FTEs are 9.0.

PUBLIC WORKS AND STREETS

General Fund 10: Public Works

Requirements by Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	653,774	754,500	814,000	839,500	865,000	891,500	919,000
Materials, Supplies, and Services	53,444	59,794	60,640	61,529	62,462	63,442	64,471
Professional & Technical	242	3,000	3,000	3,000	3,000	3,000	3,000
Interfund Transfers & Charges		(432,308)	(471,533)	(485,679)	(500,249)	(515,256)	(530,714)
Total Requirements	**$ 707,460**	**$ 384,986**	**$ 406,107**	**$ 418,350**	**$ 430,213**	**$ 442,686**	**$ 455,757**
$ Change from Prior Period	*$ 37,586*	*$ (322,474)*	*$ 21,121*	*$ 12,243*	*$ 11,863*	*$ 12,473*	*$ 13,071*
% Change from Prior Period	*5%*	*-84%*	*5%*	*3%*	*3%*	*3%*	*3%*

General Fund 10: Public Works

Options Requested	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	49,943	100,726	59,500	25,500	25,500	26,500	27,500
Vehicle Insurance	(2,253)	127	-	-	-	-	-
Vehicle Operations - Fuel	(2,440)	2,668	846	889	933	980	1,029
Fire Hydrant maintencance		1,500					
Wireless Services for Tablets		6,480					
Grafitti removal contract - discontinue		(700)					
Interfund Charges for Services		(432,308)	(39,225)	(14,146)	(14,570)	(15,007)	(15,458)
Total	**$ 45,250**	**$ (321,507)**	**$ 21,121**	**$ 12,243**	**$ 11,863**	**$ 12,473**	**$ 13,071**
		-	-	-	-	-	-
	45,250	(321,507)	21,121	12,243	11,863	12,473	13,071
Total	**$ 45,250**	**$ (321,507)**	**$ 21,121**	**$ 12,243**	**$ 11,863**	**$ 12,473**	**$ 13,071**

PUBLIC WORKS AND STREETS

Fiscal Year 2016 Accomplishments and Highlights		
Legislative Policy	**Objective**	**Department Strategy**
Open and Responsive Government	Positive Resident/Customer Communications	Responded to 688 logged Calls/Concerns, Completed 947 Work Orders
Fiscal Responsibility	Prepare Multi-year Plan Implementing Current and Future Requirements	Reviewed/Updated/Prioritized all Capital Projects
		Followed Fleet Management Program to Upgrade Fleet - 6 Replacements
Infrastructure, Improvements and Public Facilities	Adhere to Construction and Maintenance Standards for Improvements and Public Facilities	Completed Adams Avenue STP Project
		Completed 95% of 2015 Road Maintenance Project--Improved 50 City roads and 3 parking areas
		Installed 1,422 Residential and 10 Commercial Badger Water Meters
		Completed Tank #3 Seismic Upgrade
		Completed Land Drain System at City Hall - Protects Parking Areas

Fiscal Year 2017 Goals		
Council Policy Statement	**Council Objective**	**Department Strategy**
Public Safety and Health	Prepare and Respond to Natural and Man Made Disasters	Secure Financing, Design Public Works Shops, and Bid Project for Construction (1/2017)
Infrastructure, Improvements and Public Facilities	Manage Facilities and Operations to Minimize/Eliminate Hazardous Conditions	Continue/Expand Proactive O&M Program (Year-long)
		Update the long term Capitol Improvement Plan
		Replace 140 Street Name Signs (Year-long)
	Provide Parks, Trails and Open Spaces Based on Need of Stakeholders	Complete Victory Park Bowery and Bathroom (Summer 2016)
	Adhere to Construction and Maintenance Standards for Improvements and Public Facilities	Install Commercial water meters and fine-tune AMR System (Year-long)
		Finalize 2015 Road Maintenance Project Improvements (8/2017)
Fiscal Responsibility	Apply for Grants	Apply for CDBG, RAMP, and FHWA grants for Capital Projects (3/2017)

PUBLIC WORKS AND STREETS

Performance Measures

Legislative Policy	Objective	Program	Performance Measure	Target 2012	Actual 2012	Target 2013	Actual 2013	Target 2014	Actual 2014	Target 2015	Actual 2015	Target 2016	Actual 2016	Target 2017
Infrastructure, Improvements and Public Facilities	Comply with regulations for delivery and operations of utility service	Water Services	Maintain water system certification from DDW	100	100	100	100	100	100	100	100	100	100	100
			% of employees successfully passing certification exams (of those taking)	100	100	100	50	100	100	100	60	100	67	100
			# of fire hydrants not in service	0	1	0	1	0	0	0	0	0	0	0
			% of fire hydrants operational	100	99	100	99	100	100	100	100	100	100	100
			Miles of water mains	NA	35	NA	35	NA	35	NA	35	NA	35	NA
			# of water line breaks	NA	10	NA	15	NA	16	NA	4	NA	30	NA
		Sewer Services	Maintain sewer system per DWQ, Trust, and local requirements	100	100	100	85	100	90	100	100	100	100	100
			Miles of sewer mains	NA	32	NA	32	NA	32	NA	32	NA	32	NA
			# of sewer lateral backups	NA	2	NA	13	NA	2	NA	7	NA	5	NA
			# of sewer backups due to blocked mains	0	0	0	0	0	1	0	1	0	0	0
	Minimize Hazards	Street Services	Lane miles of road	NA	53.9	NA	53.9	NA	54	NA	54	NA	54	NA
			% of known potholes repaired within 2 weeks	70	35	60	30	60	90	60	40	60	35	60
			# of storm days requiring snow removal/salt application services	NA	9	NA	13	NA	8	NA	4	NA	18	NA
			% of streets plowed after major storm in 6 hours	100	90	100	65	100	80	100	100	100	90	100
			% of streets plowed after minor storm in 4 hours	100	85	100	90	100	80	100	100	100	100	100
	Meet storm water regs		# of times in the year city streets are swept	4	4	4	4	4	4.5	4	4.5	4	4.5	4
	Manage and operate facilities properly	Buildings O&M	# of times in a year HVAC maintained	4	4	4	4	4	4	4	4	4	4	4
			% fire extinguishers inspected monthly, maintained yearly, and replaced as required.	6	3	6	2	6	2	100	100	100	100	100
	Minimize Hazards	Park O&M	% of park equipment safe and operational	100	95	100	95	100	96	100	95	100	98	100

PUBLIC WORKS AND STREETS

General Fund 10: Streets

Requirements by Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Service	110,836	113,634	114,170	115,253	116,358	117,485	118,635
Total Requirements	**$ 110,836**	**$ 113,634**	**$ 114,170**	**$ 115,253**	**$ 116,358**	**$ 117,485**	**$ 118,635**
$ Change from Prior Period	*$ 12,555*	*$ 2,798*	*$ 536*	*$ 1,083*	*$ 1,105*	*$ 1,127*	*$ 1,150*
% Change from Prior period	*11%*	*2%*	*0%*	*1%*	*1%*	*1%*	*1%*

General Fund: Streets Department

Options Requested	2020	2021	2022	2023	2024
Utility cost increases - Street Lights	536	1,083	1,105	1,127	1,150
Total	**$ 536**	**$ 1,083**	**$ 1,105**	**$ 1,127**	**$ 1,150**
On-Going	536	1,083	1,105	1,127	1,150
One-Time	-	-	-	-	-
	$ 536	**$ 1,083**	**$ 1,105**	**$ 1,127**	**$ 1,150**

BUDGET SUMMARIES

BUDGET SUMMARIES – REVENUES BY FUND

Government-Wide: Revenues by Fund

	Fund	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Governmental Funds								
10	General	$ 4,352,471	$ 3,475,945	$ 3,862,207	$ 3,898,219	$ 4,256,532	$ 4,309,147	$ 4,294,627
12	Recreation	59,018	64,883	66,914	66,914	66,914	66,914	66,914
53	Parks Capital Projects	85,983	40,000	530,404	20,034	20,034	20,034	20,034
55	Capital Projects	806,867	481,319	467,192	542,607	860,481	854,934	4,500,394
65	Debt Service	599,683	592,749	590,059	472,358	160,792	115,435	114,918
66	Special Improvement	71,824	80,935	80,956	51,140	0	-	-
70	Redevelopment Agency	593,203	884,332	577,850	594,672	611,998	585,525	585,525
	Total Governmental Funds	**$ 6,569,049**	**$ 5,620,163**	**$ 6,175,582**	**$ 5,645,944**	**$ 5,976,751**	**$ 5,951,989**	**$ 9,582,412**
Enterprise Funds								
49	Refuse	528,483	528,436	551,831	594,687	620,336	647,436	676,105
50	Water	5,232,806	1,828,163	1,647,566	1,682,414	1,725,893	1,764,856	1,821,283
51	Sewer	1,435,660	1,228,881	1,269,793	1,285,657	1,305,523	1,325,686	1,345,907
52	Storm Drain	528,587	518,269	549,166	560,596	568,004	573,788	578,469
	Total Enterprise Funds	**$ 7,725,536**	**$ 4,103,749**	**$ 4,018,356**	**$ 4,123,354**	**$ 4,219,756**	**$ 4,311,766**	**$ 4,421,764**
TOTAL REVENUES		**$ 14,294,585**	**$ 9,723,912**	**$ 10,193,938**	**$ 9,769,298**	**$ 10,196,507**	**$ 10,263,755**	**$ 14,004,176**

Government-Wide: Revenues by Major Object

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	$ 3,355,365	$ 3,339,034	$ 3,475,438	$ 3,573,609	$ 3,657,052	$ 3,763,211	$ 3,883,987
% Change from Prior Year	*3%*	*0%*	*4%*	*3%*	*2%*	*3%*	*3%*
Property Tax	1,183,303	1,165,826	1,416,766	1,402,951	1,367,811	1,389,311	1,405,311
% Change from Prior Year	*8%*	*-1%*	*22%*	*-1%*	*-3%*	*2%*	*1%*
Sales & Franchise Tax	1,792,138	1,790,109	1,826,492	1,858,229	1,890,690	1,923,892	1,957,854
% Change from Prior Year	*2%*	*0%*	*2%*	*2%*	*2%*	*2%*	*2%*
Intergov Revenue	1,345,509	1,673,885	1,380,527	1,157,847	1,177,737	1,153,844	4,801,454
% Change from Prior Year	*2%*	*24%*	*-18%*	*-16%*	*2%*	*-2%*	*316%*
Court Fines	121,137	86,140	84,000	84,000	84,000	84,000	84,000
% Change from Prior Year	*59%*	*-29%*	*-2%*	*0%*	*0%*	*0%*	*0%*
Licenses, Permits, & Fees	171,128	130,500	234,350	142,570	124,500	115,500	115,500
% Change from Prior Year	*-7%*	*-24%*	*80%*	*-39%*	*-13%*	*-7%*	*0%*
Other Revenue	4,093,599	358,325	354,860	361,680	386,646	377,025	292,359
% Change from Prior Year	*144%*	*-91%*	*-1%*	*2%*	*7%*	*-2%*	*-22%*
Interfund Transfers & Charges	2,232,406	1,180,093	1,421,505	1,188,412	1,508,071	1,456,972	1,463,711
% Change from Prior Year	*4%*	*-47%*	*20%*	*-16%*	*27%*	*-3%*	*0%*
TOTAL REVENUES	**$ 14,294,585**	**$ 9,723,912**	**$ 10,193,938**	**$ 9,769,298**	**$ 10,196,507**	**$ 10,263,755**	**$ 14,004,176**
$ Change from Prior Year	*$ 2,809,272*	*$ (4,570,673)*	*$ 470,026*	*$ (424,640)*	*$ 427,209*	*$ 67,248*	*$ 3,740,421*
% Change from Prior Year	*24%*	*-32%*	*5%*	*-4%*	*4%*	*1%*	*36%*

BUDGET SUMMARIES – REQUIREMENTS BY FUND

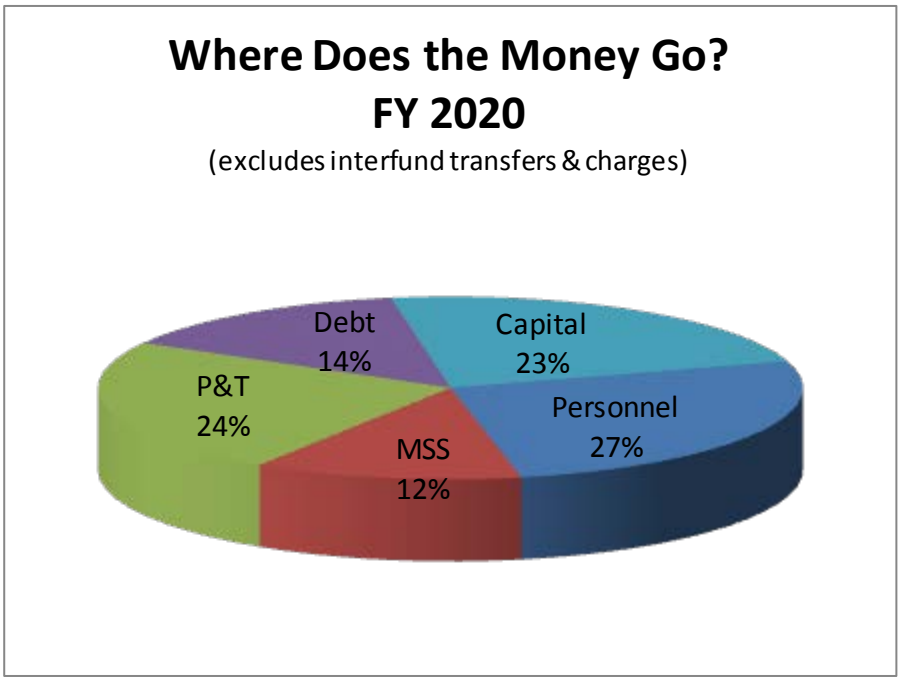
Government-Wide: Requirements by Fund

Funds	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Governmental Funds							
10 General	$ 4,164,634	$ 3,480,181	$ 3,862,207	$ 3,898,219	$ 4,292,692	$ 4,364,859	$ 4,461,767
11 Impact Fee Fund	-	-	-	-	-	-	-
12 Recreation	50,891	64,883	66,914	66,914	66,914	66,914	66,914
53 Parks Capital Projects	56,774	61,500	530,370	20,000	20,000	20,000	20,000
54 Fire Capital Projects	-	-	-	-	-	-	-
55 Capital Projects	381,814	1,167,663	507,914	483,871	495,118	638,566	4,275,006
57 Capital Facilities	-	-	-	-	-	-	-
60 Motor Pool Fund	-	-	-	-	-	-	-
65 Debt Service	600,559	594,499	591,809	474,108	162,542	117,185	116,668
66 Special Improvement	82,329	81,820	81,841	80,615	67,718	135	-
70 Redevelopment Agency	52,945	2,752,746	570,536	586,685	603,318	578,068	578,068
Total Governmental Funds	$ 5,389,946	$ 8,203,292	$ 6,211,591	$ 5,610,412	$ 5,708,302	$ 5,785,727	$ 9,518,423
Enterprise Funds							
49 Refuse	503,656	545,436	569,831	594,687	620,336	647,436	676,105
50 Culinary Water	4,826,107	3,660,166	1,828,566	1,682,414	1,725,893	1,764,856	1,821,283
51 Sanitary Sewer	1,458,469	1,894,447	1,269,793	1,285,657	1,305,523	1,325,686	1,345,907
52 Storm Water	343,733	1,060,821	549,166	555,234	562,331	567,795	572,147
Total Enterprise Funds	$ 7,131,965	$ 7,160,870	$ 4,217,356	$ 4,117,992	$ 4,214,083	$ 4,305,773	$ 4,415,442
TOTAL REQUIREMENTS	**$ 12,521,911**	**$ 15,364,162**	**$ 10,428,947**	**$ 9,728,404**	**$ 9,922,385**	**$ 10,091,500**	**$ 13,933,865**

BUDGET SUMMARIES – REQUIREMENTS BY FUND

Government-Wide: Requirements by Major Object

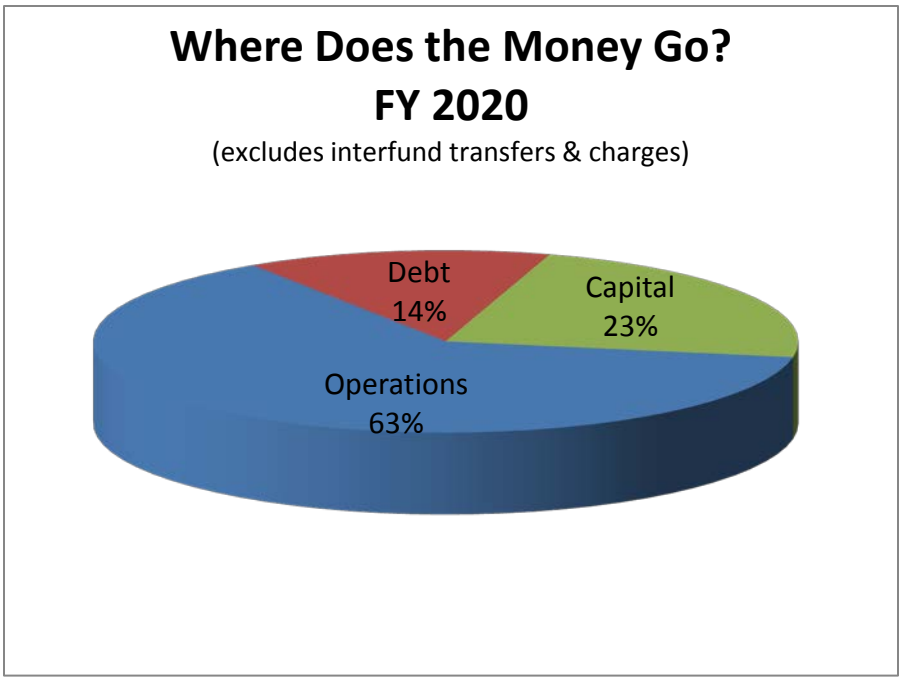
Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	1,788,097	2,004,896	2,384,012	2,454,259	2,527,119	2,601,804	2,678,179
% Change from Prior Year	*4%*	*12%*	*19%*	*3%*	*3%*	*3%*	*3%*
Materials, Supplies, & Services	848,833	1,081,512	1,109,553	1,104,043	1,136,979	1,153,744	1,191,625
% Change from Prior Year	*5%*	*27%*	*3%*	*0%*	*3%*	*1%*	*3%*
Professional & Technical	1,995,207	2,096,217	2,168,588	2,235,582	2,307,741	2,383,638	2,464,149
% Change from Prior Year	*3%*	*5%*	*3%*	*3%*	*3%*	*3%*	*3%*
Debt Service	1,266,101	1,257,401	1,269,025	1,143,151	831,030	791,131	795,973
% Change from Prior Year	*30%*	*-1%*	*1%*	*-10%*	*-27%*	*-5%*	*1%*
Capital	4,376,209	7,728,611	2,069,878	1,596,805	1,604,600	1,699,489	5,335,620
% Change from Prior Year	*119%*	*77%*	*-73%*	*-23%*	*0%*	*6%*	*214%*
Interfund Transfers & Charges	2,247,464	1,195,525	1,427,891	1,194,564	1,514,916	1,461,694	1,468,319
% Change from Prior Year	*4%*	*-47%*	*19%*	*-16%*	*27%*	*-4%*	*0%*
TOTAL REQUIREMENTS	**$ 12,521,911**	**$ 15,364,162**	**$ 10,428,947**	**$ 9,728,404**	**$ 9,922,385**	**$10,091,500**	**$13,933,865**
$ Change from Prior Year	*$ 2,919,220*	*$ 2,842,251*	*$ (4,935,215)*	*$ (700,543)*	*$ 193,981*	*$ 169,115*	*$ 3,842,365*
% Change from Prior Year	*30%*	*23%*	*-32%*	*-7%*	*2%*	*2%*	*38%*



BUDGET SUMMARIES – REQUIREMENTS BY MAJOR OBJECT

Government-Wide: Requirements by Major Object

Major Object	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Departmental Operations	4,632,137	5,182,625	5,662,153	5,793,884	5,971,839	6,139,186	6,333,953
% Change from Prior Year	*3%*	*12%*	*9%*	*2%*	*3%*	*3%*	*3%*
Capital	4,376,209	7,728,611	2,069,878	1,596,805	1,604,600	1,699,489	5,335,620
% Change from Prior Year	*119%*	*77%*	*-73%*	*-23%*	*0%*	*6%*	*214%*
Debt Service	1,266,101	1,257,401	1,269,025	1,143,151	831,030	791,131	795,973
% Change from Prior Year	*30%*	*-1%*	*1%*	*-10%*	*-27%*	*-5%*	*1%*
Interfund Transfers & Charges	2,247,464	1,195,525	1,427,891	1,194,564	1,514,916	1,461,694	1,468,319
% Change from Prior Year	*4%*	*-47%*	*19%*	*-16%*	*27%*	*-4%*	*0%*
TOTAL REQUIREMENTS	**$ 12,521,911**	**$ 15,364,162**	**$ 10,428,947**	**$ 9,728,404**	**$ 9,922,385**	**$10,091,500**	**$13,933,865**
$ Change from Prior Year	*$ 2,919,220*	*$ 2,842,251*	*$ (4,935,215)*	*$ (700,543)*	*$ 193,981*	*$ 169,115*	*$ 3,842,365*
% Change from Prior Year	*30%*	*23%*	*-32%*	*-7%*	*2%*	*2%*	*38%*



Fund Summaries

BUDGET SUMMARIES – GENERAL FUND

General Fund 10: Resources & Requirements

Resources	2018 Actual	2019 Budget	2020 Tentative	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Tax	$ 2,508,093	$ 2,483,181	$ 2,775,064	$ 2,892,664	$ 3,258,501	$ 3,313,203	$ 3,363,165
Licenses & Permits	171,128	130,500	234,350	142,570	124,500	115,500	115,500
Intergovernmental	492,102	512,050	520,628	523,175	525,739	528,319	530,916
Fines & forfeitures	121,137	86,140	84,000	84,000	84,000	84,000	84,000
Other	153,830	160,462	141,683	146,364	151,284	156,456	86,145
Interfund Contributions & Transfers	906,181	103,612	106,482	109,446	112,508	111,669	114,901
TOTAL REVENUES	**$ 4,352,471**	**$ 3,475,945**	**$ 3,862,207**	**$ 3,898,219**	**$ 4,256,532**	**$ 4,309,147**	**$ 4,294,627**
$ Change from Prior Period	*$ 213,369*	*$ (876,526)*	*$ 386,262*	*$ 36,012*	*$ 358,313*	*$ 52,615*	*$ (14,520)*
% Change from Prior Period	*5%*	*-20%*	*11%*	*1%*	*9%*	*1%*	*0%*

Requirements							
Mayor & City Council	$ 33,989	33,996	$ 35,789	$ 34,380	$ 35,972	$ 34,565	$ 36,159
Justice Court	144,062	157,197	171,109	173,791	178,221	183,149	187,575
Administration	325,981	198,142	215,642	208,202	223,171	218,946	234,624
Finance (formerly known as Treasurer/HR)	208,018	206,635	163,878	158,972	163,417	167,464	172,512
Recorder	86,302	-	-	-	-	-	-
Leisure Services	86,045	89,492	97,524	100,057	103,092	106,129	109,022
Non-Departmental	94,654	74,333	75,110	79,920	77,318	78,494	79,721
Interfund Charges & Transfers	869,515	603,563	675,747	669,125	979,205	983,925	988,700
Buildings	104,688	90,992	96,366	96,787	97,205	97,620	98,031
Public Safety - Police	801,055	826,260	838,687	863,848	881,125	898,748	916,723
Public Safety - Fire	229,152	321,327	580,812	588,035	604,794	621,591	638,428
Inspections, Planning, & Zoning	125,965	125,059	129,162	132,670	136,283	140,005	143,842
Animal Control	52,235	55,410	57,017	58,712	60,458	62,257	64,110
Public Works	707,460	384,986	406,107	418,350	430,213	442,686	455,757
Streets	110,836	113,634	114,170	115,253	116,358	117,485	118,635
Parks	184,677	194,919	205,087	200,117	205,860	211,795	217,928
TOTAL REQUIREMENTS	**$ 4,164,634**	**3,475,945**	**$ 3,862,207**	**$ 3,898,219**	**$ 4,292,692**	**$ 4,364,859**	**$ 4,461,767**
$ Change from Prior Period	*$ 11,362*	*$ (688,689)*	*$ 386,262*	*$ 36,012*	*$ 394,473*	*$ 72,167*	*$ 96,908*
% Change from Prior Period	*0%*	*-17%*	*11%*	*1%*	*10%*	*2%*	*2%*

REVENUE PROJECTIONS

General Fund revenues in 2020 are projected to increase by 11% or $386,000 reaching $2,775,000.

TAX revenue in 2020 tentative budget and budget plan is projected to increase by 12 percent or $292,000. Tax revenue is expected to continue to grow by 4% or $118,000 in 2021; 13% or $366,000 in 2022; then an additional 2% in 2023 and 2024.

Property Tax revenue for general governmental activities in the 2020 tentative budget are projected to increase by 44% or $256,000. Property Tax revenue is proposed to continue to grow by 10% or $86,000 in 2021; 36% or $333,000 in 2022; 2% in 2023 or $22,000; and 1% or $16,000 in 2024 (See Major Budget Issue 1, 2 and 3).

BUDGET SUMMARIES – GENERAL FUND

Sales & Franchise Tax receipts are estimated to reach $1,826,000 in 2020 up 2 percent or $36,000 compared to 2019 adjusted budget. Sales and franchise taxes are expected to represent 66 percent of General Fund *tax* revenue and 47 percent of *total* General Fund revenues in 2020 (excluding interfund transfers & charges).

The 2020 budget anticipates revenue generated from **Sales Tax** receipts at $1,130,232 up by 3 percent or $33,000 compared to 2019. The bulk of sales tax collections are from the City's share of statewide point of sale and population pool. Future sales tax projections estimate a conservative 2-3 percent annual growth through 2024 as the State continues to push forward with sales tax reform efforts (HB441). While these efforts were unsuccessful in the 2019 legislative session, it is anticipated that reform efforts will be successful in 2020. The fiscal impacts to sales tax revenue collections have yet to be determined.

Franchise Tax receipts in 2020 are projected to increase by less than 1% or $3,000 compared to 2019. Franchise Tax receipts for cable services are collected at 5 percent of gross sales. Power and gas services are collected at 6 percent and telecommunications 3.5 percent of gross sales.

LICENSES & PERMITS are collected in accordance with the City's fee schedule established by the local legislative body. Licenses, Permits, and Fees include building permits, business licenses, and planning fees and are deposited in the General Fund. Receipts in 2020 are expected to increase by 80 or $104,000 when compared to 2019. Said increase is largely attributed to one-time infill residential developments. Licenses & Permits represent 6 percent or $234,000 of total General Fund revenue.

INTERGOVERNMENTAL of $521,000 represents 13 percent of total revenue in 2020, excluding interfund transfers & charges. Intergovernmental revenue receipts are expected to increase by 2 percent or $9,000. Said increase is attributed to anticipated trends in restricted road collections.

Court FINES & FOREFIETURES, representing 2 percent of General Fund revenue, are projected to decrease by $2,000 in 2020 and remain relatively constant through 2024.

BUDGET SUMMARIES – GENERAL FUND

OTHER

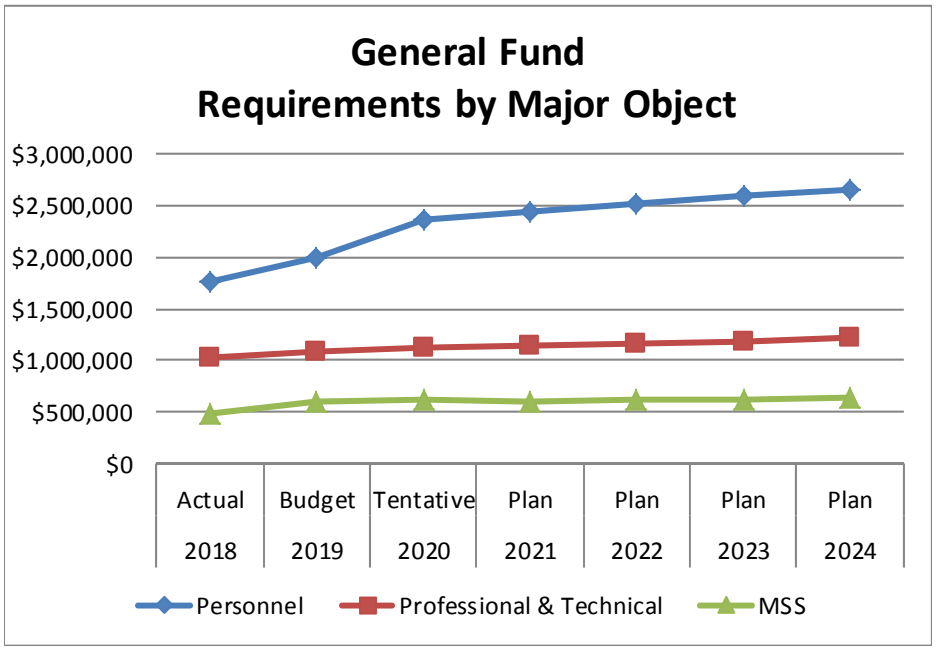
Other receipts are expected to decrease by 12% or $19,000 in 2020. Said decrease is attributed to discontinuing charging convenience fees for electronic and card payments. Other revenue represents 4 percent of total General Fund revenue sources in 2020.

EXPENDITURE PROJECTIONS

General Fund: Requirements by Major Object

Major Object	2018	2019	2020	2021	2022	2023	2024
Personnel	1,772,289	1,988,096	2,367,212	2,437,459	2,510,319	2,585,004	2,661,379
Materials, Supplies, & Services	494,087	609,225	631,663	609,325	625,145	622,992	644,148
Professional & Technical	1,028,743	1,089,554	1,118,573	1,141,025	1,165,296	1,189,626	1,214,527
Interfund Transfers & Charges	869,515	(210,930)	(255,241)	(289,590)	(8,068)	(32,763)	(58,287)
TOTAL REQUIREMENTS	**$ 4,164,634**	**$ 3,475,945**	**$ 3,862,207**	**$ 3,898,219**	**$ 4,292,692**	**$ 4,364,859**	**$ 4,461,767**

General Fund expenditures are expected to increase by $386,000 in the 2020 tentative budget. Said increase is primarily attributed to Major Budget Issues 1, 2, and 4.



The greatest proposed increases are being experienced in the following departments:

- Fire/EMS $259,000
- Interfund Transfers & Charges $72,000
- Public Works $21,000.
- Administration $18,000

Major budget issues impacting the General Fund are detailed below. Also refer to the Operating Budgets for more departmental information.

BUDGET SUMMARIES – GENERAL FUND

GENERAL FUND

MAJOR BUDGET ISSUES & PRIORITIES

1. FIRE AND EMERGENCY MEDICAL SERVICES (EMS)

Legislative Policy Statement/Goal:

- **Public Safety and Health**

  Prepare for and respond to emergencies to protect the life and property of stakeholders.

- **Fiscal Responsibility**

  Diligently manage public funds and resources.

The Washington Terrace City Fire Department serves as a fully functioning fire and EMS service provider. From its inception in 1952, the City has operated as a volunteer Department relying on a dedicated staff willing to fill shift requirements. Since its inception, calls for service have increased from 3 calls per week, to over 19 calls per week or 1,000 calls per year requiring the Department to operate more like a full-time Department.

An increasing demand for calls for service and high market demand for fire/ems personnel have continue to highlight the operational challenges with the existing staffing and compensation approach. The greatest challenge and top priority is addressing recruitment and retention.

After considering several service options, the City decided to continue with a volunteer Fire/EMS staffing model. To remedy the staffing shortfall, the FY2020 tentative budget proposes to increase the shift stipend to a more competitive rate and increase staffing levels from 2 firefighters to 3 firefighters per shift. These changes in compensation and increased staffing levels are expected to improve recruitment and retention of Fire/EMS personnel.

Currently, the Fire/EMS Department budget is $266K for operations and personnel. An increase of approximately $256K for personnel costs would be required to fund this proposed service model for FY2020. This proposal would be subject to ongoing annual increases driven by the City's compensation plan. These annual increases are estimated at $16K annually.

To fund this proposed service model, the City would need to raise additional revenue through property taxes. This will require the City to first undergo the Truth-in-Taxation process that would begin in June 2019 and conclude in August 2019.

2. OTIS II / INFRASTRUCTURE IMPROVEMENTS

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**
  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Fiscal Responsibility**
  Diligently manage public funds and resources.

Public infrastructure systems are the backbone and core components of what makes the City function. The structural integrity and up keep of these systems are the mainstay of creating and maintaining a sustainable community. This emphasis on system integrity is a key component to the City's success and has been a nexus for several successful projects.

One such project was the multiyear OTIS I (Original Terrace Infrastructure System) project that began in 2001 and significantly improved the reliability of utility services and roadway infrastructure in certain areas of the City. The improved reliability and system integrity has made the City a safer place to live, has reduced maintenance costs in the OTIS project area, and will continue to serve the City into the future.

Looking ahead, it is clear that more OTIS work will be required in order to update significant areas of the City to current construction standards. The reliability and structural integrity of some portions of our system are deteriorating in a way that will require a broad-based project in order to improve system reliability.

Long-term financing, grants, and existing resources will be options that will be explored to finance these necessary improvements.
The tentative budget plan proposes that the City capture future reductions in the annual GO Bond repayment with an equivalent property tax increase to contribute to the funding of these capital improvements and other general City operations (also see Major Budget Issue 3).

BUDGET SUMMARIES – GENERAL FUND

3. PROPERTY TAX RATE CHANGES

Legislative Policy Statement/Goal

- **Fiscal Responsibility**

  Diligently manage public funds and resources

  Annually provide a balanced budget based on needs and available resources

In response to Major Budget Issue 1 and 2, the City will need to raise additional revenue through property taxes. This will require the City to first undergo the Truth-in-Taxation process that will begin in June 2019 and conclude in August 2019.

The proposed staffing model identified in Major Budget Issue 1 for the Fire/EMS Department will require an increase of approximately $256K for personnel costs beginning in FY2020. This proposal would be subject to ongoing annual increases driven by the City's compensation plan. These annual increases are estimated at $16K annually. The impact to the average residential tax payer is estimated not to exceed $93 annually.

Looking ahead to FY2021 and FY2022 and as identified in Major Budget Issue 2, the tentative budget plan proposes that the City capture the reduced General Obligation Bond tax levy for the in FY2021 and the bonds full maturity in FY2022 with an equivalent property tax increase. In, other words, the General Obligation Bond tax levy reduction and subsequent elimination would be replaced with an equivalent tax increase resulting in a fiscal wash to the tax payer. In the end, the tax obligation from the tax payer would be equal to the tax while the bonds were in place. This tax increase will contribute to the funding of capital improvements (including OTIS I) and the general operations of City.

4. PERSONNEL

Legislative Policy Statement/Goal:

- **Fiscal Responsibility**

  Diligently manage public funds and resources.

  Offer a competitive compensation plan in order to retain and attract a competitive workforce.

Personnel requirements have been driven from the City's compensation plan. Compensation is based on market

driven salaries/wages of other benchmark communities.

The City's ability to recruit and retain competent well-trained employees is a critical component in maintaining required service necessary to operate effectively as a city. At times, certain sectors of the economy may put pressure on local governments to evaluate pay structure in an effort to maintain sufficient staff members with the required licensing necessary to provide basic city services. As a result, The FY2019 adopted budget, changed the pay rate structure for Public Works employees in effort to address market pressure to recruit and retain this classification of employees.

Personnel costs for the 2020 tentative budget are proposed to reach $2,384,000 or an increase of 19% or $379,000. Of Said increase $305,000 is attributed to salaries, wages and $74,000 benefits and other personnel costs.

The greatest increase in 2020 is proposed in the Fire/EMS Department (see Major Budget Issues 1) increasing wages by $226K and benefits by $30K. Additional increases are also proposed for Justice Court services increasing the number of department FTEs from 1.63 to 1.78. (see Justice Court Operating Budget). Said increase is expected to cost $6K beginning in FY2020. These proposed increases to levels of service will be subject to ongoing future increases driven by the City's compensation plan. The annual increases are estimated at $16K annually.

Major benefit cost drivers are health/dental coverage and retirement benefits.

Health coverage offered by PEHP has a July 1, 2019, estimated renewal rate *increase* of 5% for traditional medical plans and 5% for HAS plans; dental renewal rates are expected to remain flat. The employees' share of health/dental premiums is 10% and the City's share is 90%.

Retirement benefits are administered through Utah Retirement Systems. Preliminary rates released expect that the Public Employees' Noncontributory Tier 1 System employer contribution rate will remain *unchanged* at 18.47%. The Tier 2 system will also remain *unchanged* at 16.69%. The Firefighters' Division A retirement system (including employer pickup election) will experience a rate *increase* of 4.58% or a total employer contribution rate of 24.24%.

BUDGET SUMMARIES – GENERAL FUND

Plan Projections

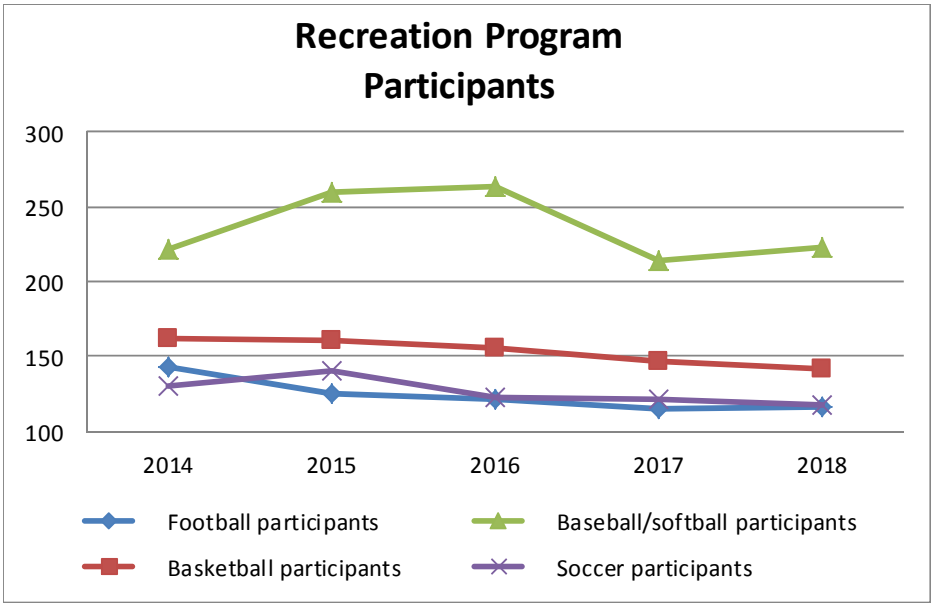
Future projections for Personnel requirements include 3 percent annual increases through 2024. Staffing levels beginning in FY2020 are proposed to increase for Fire/EMS (see Major Budget Issue 1) and Justice Court services. Of said increases, salaries and wages are projected to increase by 3 percent annually and total benefit requirements are estimated to increase by 3 percent annually through 2024.

BUDGET SUMMARIES – RECREATION FUND

The **Recreation Fund** activities are managed by the Leisure Services Department. Total Fund resources are expected to increase by 3 percent or $2,000 in 2019 largely due to Terrace Day event charges and donations.

No new program offerings are anticipated for 2020.

Football program participation decreased from 123 in 2012 to 115 participants in 2017. Participation levels declined from 143 in 2014 to 125 in 2015 as a result of reducing team sizes to make program more effective and meaningful for participants.



Basketball participation has steadily increased from 120 in 2012 to 146 in 2017. Since 2012, the program has grown by 22 percent or 26 participants.

Baseball/softball participation has shown the greatest growth since 2012. The program has grown from 153 participants in 2012 to 214 in 2017-- growing 40 percent or by 61 participants.

Soccer participation levels reached their peak in 2015 at 140 participants. Participation levels in 2017 were 121.

BUDGET SUMMARIES – RECREATION FUND

Recreation Fund 12: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	43,854	45,719	47,750	47,750	47,750	47,750	47,750
Interfund Transfers & Charges	15,164	19,164	19,164	19,164	19,164	19,164	19,164
Intergovernmental Revenue							
Total Resources	**$ 59,018**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (1,029)*	*$ 5,865*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*-2%*	*10%*	*3%*	*0%*	*0%*	*0%*	*0%*

Recreation Fund 12: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	50,891	64,883	66,914	66,914	66,914	66,914	66,914
Total Requirements	**$ 50,891**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (85)*	*$ 13,992*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*0%*	*27%*	*3%*	*0%*	*0%*	*0%*	*0%*

Recreation Fund 12: Major Program Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Basketball	5,885	7,200	7,200	7,200	7,200	7,200	7,200
Baseball/Softball	10,987	13,482	13,482	13,482	13,482	13,482	13,482
Football	15,017	18,032	18,032	18,032	18,032	18,032	18,032
Soccer	5,040	5,400	5,400	5,400	5,400	5,400	5,400
Volleyball	829	1,169	1,800	1,800	1,800	1,800	1,800
Terrace Days	21,260	19,100	21,000	21,000	21,000	21,000	21,000
Other	-	500	-	-	-	-	-
Total Resources	**$ 59,018**	**$ 64,883**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**	**$ 66,914**
$ change from prior period	*$ (1,029)*	*$ 5,865*	*$ 2,031*	*$ -*	*$ -*	*$ -*	*$ -*
% change from prior period	*-2%*	*10%*	*3%*	*0%*	*0%*	*0%*	*0%*

BUDGET SUMMARIES – REFUSE ENTERPRISE FUND

Refuse Enterprise Fund 49: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	509,356	512,147	531,444	575,261	600,871	627,931	656,560
Other Revenue	15,390	12,440	16,500	15,500	15,500	15,500	15,500
Interfund Transfers & Charges	3,737	3,849	3,887	3,926	3,965	4,005	4,045
Total Resources	**$ 528,483**	**$ 528,436**	**$ 551,831**	**$ 594,687**	**$ 620,336**	**$ 647,436**	**$ 676,105**
$ change from prior period	*$ 35,646*	*$ (47)*	*$ 23,395*	*$ 42,856*	*$ 25,649*	*$ 27,100*	*$ 28,669*
% change from prior period	*7%*	*0%*	*4%*	*8%*	*4%*	*4%*	*4%*

Refuse Enterprise Fund 49: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel							
Materials, Supplies, and Services	148,252	197,864	200,503	215,052	230,093	246,273	263,702
Professional & Technical/Contract Serv	250,535	244,500	253,630	261,231	269,060	277,124	285,430
Interfund Transfers & Charges	104,869	103,072	115,698	118,404	121,183	124,039	126,973
Total Requirements	**$ 503,656**	**$ 545,436**	**$ 569,831**	**$ 594,687**	**$ 620,336**	**$ 647,436**	**$ 676,105**
$ change from prior period	*$ 36,148*	*$ 41,780*	*$ 24,395*	*$ 24,856*	*$ 25,649*	*$ 27,100*	*$ 28,669*
% change from prior period	*8%*	*8%*	*4%*	*4%*	*4%*	*4%*	*4%*

The **Refuse Enterprise Fund** activities are managed primarily by the Public Works Department and Utility Billing Department. The City provides refuse collection and disposal services for approximately 2,900 general refuse containers and 2,420 recycle containers. The number of containers in the system continues to remain relatively flat.

BUDGET SUMMARIES – REFUSE ENTERPRISE FUND

MAJOR BUDGET ISSUES & PRIORITIES

5. UTILITY RATES

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**

  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Public Safety and Health**

  Prepare for and respond to emergencies to protect the life and property of stakeholders.
- **Open and Responsive Government**

  Be responsive to customer needs, stakeholder relationships, and dissemination of information.
- **Fiscal Responsibility**

  Diligently manage public funds and resources.

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain appropriate and equitable based on factors such as, but not limited to: inflation and other cost increases, desired levels of service, the adequacy of cost coverage, policy considerations, and benchmarking with cities within the area.

As a result, beginning July 1, 2019, utility rates for refuse services are *proposed* to increase monthly by $0.50 bringing the base minimum bill for a single family residential user to $15.25.

Service	First Garbage & Recycle Cart			Recyle/extra container		
	Current	New	*Change*	Current	New	*Change*
Refuse	$ 14.75	$ 15.25	*$ 0.50*	$ 4.50	$ 4.65	*$ 0.15*

Proposed rate structure effective July 1, 2019.

The proposed increases are necessary to continue to fund the ongoing operations & maintenance cost for utility services.

BUDGET SUMMARIES – REFUSE ENTERPRISE FUND

REFUSE AND RECYCLING SERVICES

Operations & Maintenance (O&M)

The 2020-2024 budget plan anticipates O&M costs to increase by 4% or $24,000 in 2020 then by 4% annually through 2024. Said increases in 2020 are attributed to: 1) contract waste collection services 2) waste disposal and 3) personnel and overhead costs.

Waste Collection - On July 1, 2018, the City entered into a new waste collection contract with Republic Services for a term of 5 years. These services anticipate increases up to 3% annually. For 2020, said increase is estimated at $9,500.

Waste Disposal - One area of the solid waste service that we are continuing to monitor are mainstream waste "tipping fees" at the transfer station. Tipping fees are expected to rise over the next several years in response to rising transportation costs, increased capital improvement and operational costs at the Weber County Transfer Station. For FY2020, general waste disposal fees are estimated to increase from the current rate of $39.49 to $41.00 per ton or an increase of 4 percent.

Recycling will continue to be an area that requires ongoing observation as the off-shore markets continue to ebb and flow in regards to the value of recyclable materials. We have seen and will continue to see volatility in the recycling market as China regulates the content of recyclable materials.

The City recently received notice that the effective immediately the cost to process recyclable material has increased by 47% moving from $36.80 to $53.94 per ton. The City is currently evaluating the future of the recycling program. The FY2020 budget anticipates the cost to dispose of recyclable material not to exceed $41.00 per ton or the same cost of disposing of mainstream waste.

The tentative budget anticipates that the combined disposal costs for mainstream waste and recyclable material could increase by $13,000 or 9% in FY2020.

BUDGET SUMMARIES – CULINARY WATER ENTERPRISE FUND

The **Culinary Water Enterprise Fund** activities are managed primarily by the Public Works Department and Utility Billing Department. The City supplies culinary water to 2,896 connections for residential, general commercial use, and fire protection purposes. The City maintains approximately 32 miles of water mains. Treated culinary water supply is provided by Weber Basin Water Conservancy District.

Culinary Water Enterprise Fund 50: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	1,183,787	1,153,610	1,215,690	1,247,002	1,279,158	1,324,267	1,380,003
Other Revenue	3,702,350	93,250	86,567	86,185	95,790	95,384	95,408
Intergovernmental	42,992	277,503	36,864	40,000	40,000	40,000	40,000
Interfund Transfers & Charges	303,677	303,800	308,445	309,227	310,945	305,205	305,872
Total Resources	**$ 5,232,806**	**$ 1,828,163**	**$ 1,647,566**	**$ 1,682,414**	**$ 1,725,893**	**$ 1,764,856**	**$ 1,821,283**
$ change from prior period	*$ 2,645,570*	*$ (3,404,643)*	*$ (180,597)*	*$ 34,848*	*$ 43,479*	*$ 38,963*	*$ 56,427*
% change from prior period	*102%*	*-65%*	*-10%*	*2%*	*3%*	*2%*	*3%*

Culinary Water Enterprise Fund 50: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel							
Materials, Supplies, and Services	75,059	87,787	91,026	92,466	93,628	95,185	97,076
Professional & Technical	199,931	225,833	252,935	279,476	308,928	341,611	377,878
Capital	3,642,835	2,446,715	350,594	350,000	350,290	350,000	350,000
Debt Service	510,470	509,034	518,503	514,145	514,500	506,939	512,271
Interfund Transfers & Charges	397,812	390,797	615,508	446,327	458,547	471,121	484,058
Total Requirements	**$ 4,826,107**	**$ 3,660,166**	**$ 1,828,566**	**$ 1,682,414**	**$ 1,725,893**	**$ 1,764,856**	**$ 1,821,283**
$ change from prior period	*$ 2,632,131*	*$ (1,165,941)*	*$ (1,831,600)*	*$ (146,152)*	*$ 43,479*	*$ 38,963*	*$ 56,427*
% change from prior period	*120%*	*-24%*	*-50%*	*-8%*	*3%*	*2%*	*3%*

MAJOR BUDGET ISSUES & PRIORITIES

2. OTIS II / INFRSTRUCTURE IMPROVEMENTS

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**

  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.

- **Fiscal Responsibility**

  Diligently manage public funds and resources.

Public infrastructure systems are the backbone and core components of what makes the City function. The structural integrity and up keep of these systems are the mainstay of creating and maintaining a sustainable

community. This emphasis on system integrity is a key component to the City's success and has been a nexus for several successful projects.

One such project was the multiyear OTIS I (Original Terrace Infrastructure System) project that began in 2001 and significantly improved the reliability of utility services and roadway infrastructure in certain areas of the City. The improved reliability and system integrity has made the City a safer place to live, has reduced maintenance costs in the OTIS project area, and will continue to serve the City into the future.

Looking ahead, it is clear that more OTIS work will be required in order to update significant areas of the City to current construction standards. The reliability and structural integrity of some portions of our system are deteriorating in a way that will require a broad-based project in order to improve system reliability.

Long-term financing, grants, and existing resources will be options that will be explored to finance these necessary improvements.

The tentative budget plan proposes that the City capture future reductions in the annual GO Bond repayment with an equivalent property tax increase to contribute to the funding of these capital improvements and other general City operations (also see Major Budget Issue 3).

5. UTILITY RATES

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**
  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Public Safety and Health**
  Prepare for and respond to emergencies to protect the life and property of stakeholders.
- **Open and Responsive Government**
  Be responsive to customer needs, stakeholder relationships, and dissemination of information.
- **Fiscal Responsibility**
  Diligently manage public funds and resources.

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain appropriate and

equitable based on factors such as, but not limited to: inflation and other cost increases, desired levels of service, the adequacy of cost coverage, policy considerations, and benchmarking with cities within the area.

As a result, beginning July 1, 2019, water utility rates are *proposed* to increase monthly by $0.66 bringing the base minimum monthly bill for a single family residential user to $19.36.

Service	Single Family Residential					
	Base ($/4,000 gal.).			Overage ($/1,000 gal.)		
	Current	New	*Change*	Current	New	*Change*
Water	18.70	19.36	*0.66*	5.10	5.10	-

Proposed rate structure effective July 1, 2019.

The proposed increases are necessary to continue to fund the ongoing operations & maintenance cost for utility services.

Operations & Maintenance (O&M)

The 2020-2024 budget plan anticipates O&M costs to increase by $73,000 or 12% in 2020 then by 6% annually through 2024.

Said increases in 2020 are attributed to: 1) wholesale water purchased from Weber Basin Water and 2) personnel and overhead costs.

Culinary Water Treated Wholesale -Weber Basin Water (WBW) is expected to increase wholesale water rates by 12% or $27,000 beginning in 2020. Increases thereafter are estimated to be at least 11% annually. According to WBW, treated water rates include a $3.45 per acre-foot surcharge due to significant and unforeseen increases in chemical costs. Additionally, state water management and conservation efforts are also expected to impact future water rate increases.

BUDGET SUMMARIES – SEWER ENTERPRISE FUND

The **Sanitary Sewer Enterprise Fund** activities are managed primarily by the Public Works Department and Utility Billing Department. The City manages 2,856 sewer connections for residential and general commercial use. The City maintains approximately 31 miles of sewer mains. Sewer treatment is performed outside of City limits by Central Weber Sewer Improvement District. Sanitary sewer services are billed to the customer on a 1:1 ratio of water consumption—sewer discharge is unmetered.

As staff continues to evaluate the current and future requirements of the Sewer utility service, the analysis continues to highlight challenges facing each of these services ability to fund future operations, federal and state mandates, capital projects and equipment, satisfy debt reserve levels, build/maintain reserves for unforeseen events, while keeping rates as low as possible.

It is anticipated that pay-as-you-go financing in connection with other short-term and long-term financing are necessary to fund capital projects and equipment. City staff has been diligent in seeking grant revenue, low interest loans, and taking advantage of an optimal construction environment to assist with the cost of funding necessary capital improvements and equipment.

Sanitary Sewer Enterprise Fund 51: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	1,149,710	1,158,021	1,188,962	1,200,271	1,219,661	1,246,175	1,278,738
Other Revenue	85,524	69,173	79,110	83,631	84,072	77,685	65,306
Interfund Transfers & Charges	1,670	1,687	1,721	1,755	1,790	1,826	1,863
Total Resources	**$ 1,435,660**	**$ 1,228,881**	**$ 1,269,793**	**$ 1,285,657**	**$ 1,305,523**	**$ 1,325,686**	**$ 1,345,907**
$ change from prior period	*$ 219,204*	*$ (206,779)*	*$ 40,912*	*$ 15,864*	*$ 19,866*	*$ 20,163*	*$ 20,221*
% change from prior period	*18%*	*-14%*	*3%*	*1%*	*2%*	*2%*	*2%*

Sanitary Sewer Enterprise Fund 51: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel							
Materials, Supplies, and Services	48,229	64,771	65,759	66,159	66,802	67,659	68,698
Professional & Technical	510,767	522,880	530,000	540,400	551,007	561,827	572,864
Capital	402,053	816,035	150,000	150,000	150,000	150,000	150,000
Debt Service	130,625	129,662	133,114	130,485	131,232	131,663	131,559
Interfund Transfers & Charges	366,795	361,099	390,920	398,613	406,482	414,537	422,786
Total Requirements	**$ 1,458,469**	**$ 1,894,447**	**$ 1,269,793**	**$ 1,285,657**	**$ 1,305,523**	**$ 1,325,686**	**$ 1,345,907**
$ change from prior period	*$ 458,383*	*$ 435,978*	*$ (624,654)*	*$ 15,864*	*$ 19,866*	*$ 20,163*	*$ 20,221*
% change from prior period	*46%*	*30%*	*-33%*	*1%*	*2%*	*2%*	*2%*

BUDGET SUMMARIES – SEWER ENTERPRISE FUND

MAJOR BUDGET ISSUES & PRIORITIES

5. UTILITY RATES

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**

  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Public Safety and Health**

  Prepare for and respond to emergencies to protect the life and property of stakeholders.
- **Open and Responsive Government**

  Be responsive to customer needs, stakeholder relationships, and dissemination of information.
- **Fiscal Responsibility**

  Diligently manage public funds and resources.

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain appropriate and equitable based on factors such as, but not limited to: inflation and other cost increases, desired levels of service, the adequacy of cost coverage, policy considerations, and benchmarking with cities within the area.

As a result, beginning July 1, 2019, sewer utility rates are *proposed* to increase monthly by $0.39 bringing the base minimum monthly bill for a single family residential user to $19.69.

Service	Single Family Residential					
	Base ($/4,000 gal.).			Overage ($/1,000 gal.)		
	Current	New	*Change*	Current	New	*Change*
Sewer	19.30	19.69	*0.39*	5.03	5.03	-

Proposed rate structure effective July 1, 2019.

The proposed increases are necessary to continue to fund the ongoing operations & maintenance cost for utility services.

BUDGET SUMMARIES – SEWER ENTERPRISE FUND

SANITARY SEWER SERVICES

Operations & Maintenance (O&M)

The 2020-2024 budget plan anticipates O&M costs to increase by 4% or $38,000 in 2020 then by 2% annually through 2024.

Said increases in 2020 are attributed to: 1) Central Weber Sewer sanitary sewer treatment and 2) personnel and overhead costs.

Sewer Treatment - Central Weber Sewer sanitary sewer treatment costs are expected to increase by 2% or $7,000 beginning in 2020. Increases, thereafter, are anticipated at 2% annually through 2024.

BUDGET SUMMARIES – STORM WATER ENTERPRISE FUND

The **Storm Water Enterprise Fund** activities are managed primarily by the Public Works Department and Utility Billing Department. The City manages storm water services by managing and controlling storm water runoff, protecting property, preventing polluted waters from entering the City's water supply system and other receiving waters. Storm water services are billed to the customer on based on the number of equivalent residential units of impervious surface contained in a parcel.

As staff continues to evaluate the current and future requirements of the Storm Water utility service, the analysis continues to highlight challenges facing each of these services ability to fund future operations, growing federal and state mandates, capital projects and equipment, satisfy debt reserve levels, build/maintain reserves for unforeseen events, while keeping rates as low as possible.

It is anticipated that pay-as-you-go financing in connection with other short-term and long-term financing are necessary to fund capital projects and equipment. City staff has been diligent in seeking grant revenue, low interest loans, and taking advantage of an optimal construction environment to assist with the cost of funding necessary capital improvements and equipment.

Storm Water Enterprise Fund 52: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Charges for Services	468,658	469,537	491,592	503,325	509,612	517,088	520,936
Other Revenue	29,733	18,000	26,000	25,000	25,000	25,000	25,000
Interfund Transfers & Charges	30,196	30,732	31,574	32,271	33,392	31,700	32,533
Total Resources	**$ 528,587**	**$ 518,269**	**$ 549,166**	**$ 560,596**	**$ 568,004**	**$ 573,788**	**$ 578,469**
$ change from prior period	*$ 54,254*	*$ (10,318)*	*$ 30,897*	*$ 11,430*	*$ 7,408*	*$ 5,784*	*$ 4,681*
% change from prior period	11%	-2%	6%	2%	1%	1%	1%

Storm Water Enterprise Fund 52: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	27,671	48,061	49,003	49,442	49,712	50,036	46,537
Professional & Technical	5,231	13,450	13,450	13,450	13,450	13,450	13,450
Capital	-	677,709	130,951	130,906	130,000	130,000	130,000
Debt Service	65,393	64,870	66,903	65,332	65,614	63,091	63,060
Interfund Transfers & Charges	245,438	256,731	288,859	296,104	303,555	311,218	319,100
Total Requirements	**$ 343,733**	**$ 1,060,821**	**$ 549,166**	**$ 555,234**	**$ 562,331**	**$ 567,795**	**$ 572,147**
$ change from prior period	*$ 40,733*	*$ 717,088*	*$ (511,655)*	*$ 6,068*	*$ 7,097*	*$ 5,464*	*$ 4,352*
% change from prior period	*13%*	*209%*	*-48%*	*1%*	*1%*	*1%*	*1%*

BUDGET SUMMARIES – STORM WATER ENTERPRISE FUND

MAJOR BUDGET ISSUES & PRIORITIES

2. OTIS II / INFRSTRUCTURE IMPROVEMENTS

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**
  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Fiscal Responsibility**
  Diligently manage public funds and resources.

Public infrastructure systems are the backbone and core components of what makes the City function. The structural integrity and up keep of these systems are the mainstay of creating and maintaining a sustainable community. This emphasis on system integrity is a key component to the City's success and has been a nexus for several successful projects.

One such project was the multiyear OTIS I (Original Terrace Infrastructure System) project that began in 2001 and significantly improved the reliability of utility services and roadway infrastructure in certain areas of the City. The improved reliability and system integrity has made the City a safer place to live, has reduced maintenance costs in the OTIS project area, and will continue to serve the City into the future.

Looking ahead, it is clear that more OTIS work will be required in order to update significant areas of the City to current construction standards. The reliability and structural integrity of some portions of our system are deteriorating in a way that will require a broad-based project in order to improve system reliability.

Long-term financing, grants, and existing resources will be options that will be explored to finance these necessary improvements.

The tentative budget plan proposes that the City capture future reductions in the annual GO Bond repayment with an equivalent property tax increase to contribute to the funding of these capital improvements and other general City operations (also see Major Budget Issue 3).

BUDGET SUMMARIES – STORM WATER ENTERPRISE FUND

5. UTILITY RATES

Legislative Policy Statement/Goal:

- **Infrastructure, Improvements, and Public Facilities**

  Review, develop, and maintain the operation and service delivery of utilities, transportation, physical facilities, and parks, trails, and open space.
- **Public Safety and Health**

  Prepare for and respond to emergencies to protect the life and property of stakeholders.
- **Open and Responsive Government**

  Be responsive to customer needs, stakeholder relationships, and dissemination of information.
- **Fiscal Responsibility**

  Diligently manage public funds and resources.

The City is committed to setting fees and rates at levels which fully cover the costs of operating each utility service. The fee and rate structures are reviewed at least annually to ensure that they remain appropriate and equitable based on factors such as, but not limited to: inflation and other cost increases, desired levels of service, the adequacy of cost coverage, policy considerations, and benchmarking with cities within the area.

As a result, beginning July 1, 2019, storm water utility rates are *proposed* to increase monthly by $0.40 bringing the base minimum bill for a single family residential user to $8.40.

Service	Equivalent Residential Unit (ERU)		
	Current	New	*Change*
Storm Water	8.00	8.40	*0.40*

Proposed rate structure effective July 1, 2019.

The proposed increases are necessary to continue to fund the ongoing operations & maintenance cost for utility services.

BUDGET SUMMARIES – PARKS CAPITAL PROJECTS FUND

Parks CIP Fund 53: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022	Plan	2023 Plan	2024	Plan
Interfund Transfers & Charges	15,000	35,000	280,219	15,034		15,034	15,034		15,034
Intergovernmental	45,419	-	245,185	-		-	-		-
Other Revenue	25,564	5,000	5,000	5,000		5,000	5,000		5,000
Total Resources	**$ 85,983**	**$ 40,000**	**$ 530,404**	**$ 20,034**	**$**	**20,034**	**$ 20,034**	**$**	**20,034**
$ change from prior period	*$ 25,985*	*$ (45,983)*	*$ 490,404*	*$ (510,370)*	*$*	-	*$ -*	*$*	-
% change from prior period	43%	-53%	1226%	-96%		0%	0%		0%

Parks CIP Fund 53: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022	Plan	2023 Plan	2024	Plan
Capital	56,774	61,500	530,370	20,000		20,000	20,000		20,000
Total Requirements	**$ 56,774**	**$ 61,500**	**$ 530,370**	**$ 20,000**	**$**	**20,000**	**$ 20,000**	**$**	**20,000**
$ change from prior period	*$ (51,892)*	*$ 4,726*	*$ 468,870*	*$ (510,370)*	*$*	-	*$ -*	*$*	-
% change from prior period	-48%	8%	762%	-96%		0%	0%		0%

Parks Capital Project Fund accounts for city-wide park capital projects. Funding park capital projects is largely driven by grant funding.

The City was successful in securing grant funding from RAMP, 2019 program year, for Rohmer Park Parking and access Improvements, Phase II Project. The Project includes improvements to park access and parking necessary to accommodate to the steady increase in park utilization. The total project cost is estimated at $510,370, grant awarded funds $255, 185, and City match $255,185.

Said Project is scheduled to be bid in the spring 2019 with construction beginning shortly thereafter.

Image (above) Project Concept Plan

BUDGET SUMMARIES – CAPITAL PROJECTS FUND

Capital Projects Fund 55: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Interfund Transfers & Charges	752,744	481,319	467,192	542,607	850,481	852,934	855,381
Other Revenue	54,123	-	-	-	10,000	2,000	-
Intergovernmental	-	-	-	-	-	-	3,645,013
Total Resources	**$ 806,867**	**$ 481,319**	**$ 467,192**	**$ 542,607**	**$ 860,481**	**$ 854,934**	**$ 4,500,394**
$ change from prior period	*$ (227,983)*	*$ (325,548)*	*$ (14,127)*	*$ 75,415*	*$ 317,874*	*$ (5,547)*	*$ 3,645,460*
% change from prior period	*-22%*	*-40%*	*-3%*	*16%*	*59%*	*-1%*	*426%*

Capital Projects Fund 55: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Capital outlay	246,462	1,015,700	373,337	395,940	388,574	509,902	4,156,977
Interfund Transfers & Charges	135,352	151,963	134,577	87,931	106,544	128,664	128,029
Total Requirements	**$ 381,814**	**$ 1,167,663**	**$ 507,914**	**$ 483,871**	**$ 495,118**	**$ 638,566**	**$ 4,285,006**
$ change from prior period	*$ (4,652)*	*$ 785,849*	*$ (659,749)*	*$ (24,043)*	*$ 11,247*	*$ 143,448*	*$ 3,646,440*
% change from prior period	*-1%*	*206%*	*-57%*	*-5%*	*2%*	*29%*	*571%*

The **Capital Projects Fund** accounts for governmental-type capital projects and equipment for nonutility activities. The largest capital requirements are to support the road/streets program that includes: roads maintenance, reconstruction, and fleet/equipment.

Capital Projects and Equipment addressed in the budget plan include:

- Road Maintenance $200K - $331K annually (2020-2024)
- Road Fleet & Equipment $10K annually (2020-2024)
- Road Reconstruction – 300 West STP Project $60K (2018-2022) $3.7M (2024)
- Capital Lease - Fire Ladder Truck $47K annually (2016-2020)
- Building & IT Maintenance $36.5K annually (2019), $20K (2020, 2022-2024), $40K (2021)
- General Govt. Fleet & Equipment $20K - $30K annually (2019-2024)
- Long-Term/Short-Term Debt Service Contributions – Sales Tax Revenue Bond Series 2013 and Public Works Facility - $51K annually (2019-2024)

BUDGET SUMMARIES – DEBT SERVICE FUND

Debt Service Fund 65: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Property Taxes	395,524	391,819	387,238	317,376	-	-	-
Interfund Transfers & Charges	204,037	200,930	202,821	154,982	160,792	115,435	114,918
Total Resources	**$ 599,683**	**$ 592,749**	**$ 590,059**	**$ 472,358**	**$ 160,792**	**$ 115,435**	**$ 114,918**
$ change from prior period	*$ 8,900*	*$ (6,934)*	*$ (2,690)*	*$ (117,701)*	*$ (311,566)*	*$ (45,357)*	*$ (517)*
% change from prior period	*2%*	*-1%*	*0%*	*-20%*	*-66%*	*-28%*	*0%*

Debt Service Fund 65: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Service	1,000	1,750	1,750	1,750	1,750	1,750	1,750
Debt Service	559,613	553,835	550,505	433,189	119,684	89,438	89,083
Interfund Transfers & Charges	39,946	38,914	39,554	39,169	41,108	25,997	25,835
Total Requirements	**$ 600,559**	**$ 594,499**	**$ 591,809**	**$ 474,108**	**$ 162,542**	**$ 117,185**	**$ 116,668**
$ change from prior period	*$ 8,858*	*$ (6,060)*	*$ (2,690)*	*$ (117,701)*	*$ (311,566)*	*$ (45,357)*	*$ (517)*
% change from prior period	*1%*	*-1%*	*0%*	*-20%*	*-66%*	*-28%*	*0%*

The **Debt Service Fund** reports all principal and interest payments for general governmental bonds issued for non-utility based activities. Beginning in 2015, the City's budgeting approach changed for reporting/budgeting for long-term debt for governmental funds. Beginning in 2015 all long-term debt payments for *governmental activities* is now being consolidated and reported in the Debt Service Fund. Outstanding debt requirements for *utility services* are reported in the respective utility funds.

For a complete debt overview, refer to the Debt Requirements section.

BUDGET SUMMARIES – SPECIAL IMPROVEMENT FUND

Special Improvement District Fund 66: Resources

Major Object	2018 Actual	2019	Plan	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Property Taxes	71,824		80,935	80,956	51,140	-	-	-
Total Resources	**$ 71,824**	**$**	**80,935**	**$ 80,956**	**$ 51,140**	**$ -**	**$ -**	**$ -**
$ change from prior period	*$ (8,836)*	*$*	*9,111*	*$ 21*	*$ (29,816)*	*$ (51,140)*	*$ -*	*$ -*
% change from prior period	*-11%*		*13%*	*0%*	*-37%*	*-100%*	*#DIV/0!*	*#DIV/0!*

Special Improvement District Fund 66: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Materials, Supplies, and Services	919	135	135	135	135	135	-
Interfund Transfers & Charges	81,410	81,685	81,706	80,480	67,583	-	-
Total Requirements	**$ 82,329**	**$ 81,820**	**$ 81,841**	**$ 80,615**	**$ 67,718**	**$ 135**	**$ -**
$ change from prior period	*$ 1*	*$ (509)*	*$ 21*	*$ (1,226)*	*$ (12,897)*	*$ (67,583)*	*$ (135)*
% change from prior period	*0%*	*-1%*	*0%*	*-1%*	*-16%*	*-100%*	*-100%*

The **Special Improvement District (SID) Fund** currently act as a debt service fund to repay the principal and interest on the bonds issued to construct an extension of Adams Avenue in 2001.
Debt requirement payments for this project are reported in the Debt Service Fund and shown as an Interfund Transfers & Charges in this fund.

In 1998, the City created a special service districted known as the Special Improvement District 98-1 for the purposes of constructing and paving of a street extension of Adams Avenue and related curb, gutter, and sidewalk improvements. In 2001, the City issued $2.36 million of Special Assessment Bonds, Series 2001, for purpose described above. The cost and expense of the improvements are paid by special assessment levied against the property fronting or abutting upon or adjacent to the improvements or which may be affected or specially benefited by the improvements. These 20-year bonds are scheduled to mature in August 2021.

These Series 2001 bonds were refinanced in conjunction with outstanding Sales and excise Tax Revenue Bonds, Series 2009 in the original aggregate principal amount of $1.7 million to issue new Sales Tax Revenue Refunding Bonds, Series 2013 for $1.195 million, interest rate 1.98%, and maturity June 1, 2024.

BUDGET SUMMARIES – REDEVELOPMENT AGENCY FUND

Redevelopment Agency Fund 70: Resources

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Intergovernmental	566,240	884,332	577,850	594,672	611,998	585,525	585,525
Other Revenue	26,963	-	-	-	-	-	-
Total Resources	**$ 593,203**	**$ 884,332**	**$ 577,850**	**$ 594,672**	**$ 611,998**	**$ 585,525**	**$ 585,525**
$ change from prior period	*$ (155,808)*	*$ 291,129*	*$ (306,482)*	*$ 16,822*	*$ 17,326*	*$ (26,473)*	*$ -*
% change from prior period	*-21%*	*49%*	*-35%*	*3%*	*3%*	*-4%*	*0%*

Redevelopment Agency Fund 70: Requirements

Major Object	2018 Actual	2019 Budget	2020 Plan	2021 Plan	2022 Plan	2023 Plan	2024 Plan
Personnel	15,808	16,800	16,800	16,800	16,800	16,800	16,800
Materials, Supplies, and Services	2,725	2,800	2,800	2,800	2,800	2,800	2,800
Capital outlay	28,085	2,710,952	534,626	549,959	565,736	539,587	538,643
Interfund Transfers & Charges	6,327	22,194	16,310	17,126	17,982	18,881	19,825
Total Requirements	**$ 52,945**	**$ 2,752,746**	**$ 570,536**	**$ 586,685**	**$ 603,318**	**$ 578,068**	**$ 578,068**
$ change from prior period	*$ (211,767)*	*$ 2,699,801*	*$ (2,182,210)*	*$ 16,149*	*$ 16,633*	*$ (25,250)*	*$ -*
% change from prior period	*-80%*	*5099%*	*-79%*	*3%*	*3%*	*-4%*	*0%*

MAJOR BUDGET ISSUES & PRIORITIES

6. REDEVELOPMENT PROJECT AREAS

With the impending expiration of the RDA's there is an intensified effort to maximize the return on investment of RDA funds to ensure that all participating entities benefit from the creation of the RDA's. Each project area holds unique challenges that require creative solutions in order to implement the long-term strategy for positive economic development and growth. The vigilant implementation of the available RDA resources will positively impact the City and partnering entities for years to come and must be strategically invested in order to provide the greatest benefit for all participants. Staff is diligently working to secure high quality real-estate developments that will improve the tax base within the project areas.

Image (above) RDA Southeast Project Area

BUDGET SUMMARIES – REDEVELOPMENT AGENCY FUND

The development of three- and four-story office buildings will be the nexus for success within the RDA's and to that end is our goal and objective. The Board and staff are committed to making the most of RDA financial resources and will leverage those resources to maximize the any applicable RDA projects.

As projects come to fruition, performance-based incentives may be made available in order to move projects along in a time frame that will benefit the RDA and ultimately partnering entities that have invested in the creation of the CBD and the South East Project areas.

SUPPLEMENTAL

FEE SCHEDULE

Administration	FY 2017	FY 2018	FY 2019 Amended	FY 2020 Tentative
Candidate Filing Fee	25.00	25.00	25.00	25.00
City Zoning Maps				
11"x17"	1.00	1.00	1.00	1.00
17"x24"	4.00	4.00	4.00	4.00
Copies/reproduction	0.50	0.50	0.50	0.50
Credit Card/EFT Convenience Fee per transaction**(1)**	1.90	1.90	2% (1)(b)	2% (1)(b)
Return Check	27.00	27.00	27.00	25.00
GRAMA Records Request	$0.50/page	$0.50/page	$0.50/page	$0.50/page
Payroll deductions (non-city sponsored)	$5 /deduction/ pay period	$5 /deduction/ pay period	$5 /deduction/ pay period	$5 /deduction/ pay period
Newsletter Advertisements				
3"x5" Business Card Size	60.00	60.00	60.00	60.00
1/3rd page	80.00	80.00	80.00	80.00
Insert **(1)(a)**	100.00	100.00	100.00	100.00

(1) Credit card conveneince fee, 3% for transactions over $300. *Amended J*
(1)(a) Plus applicable printing, folding, and mailing fees. Inserts available only for partner organizations that support directly or indirectly the City objectives as determined by the City Manager.
(1)(b) Jan. 2019 amended to 2% for non-utility service payments.

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

Building Permits & Planning Fees				
Building Permits				
See the building permit fee schedule in the current building code				
65% Plan review fee on commercial permits				
25% Plan review feee on single/multiple family permits				
Plannings Fees (3)				
planning commission review	250.00	495.00	495.00	495.00
development review fee		200.00	200.00	200.00
conditional use permit	100.00	270.00	270.00	270.00
subdivision & engineer review	60.00/lot	$495 plus $60 / lot	$495 plus $60 / lot	$495 plus $60 / lot
zoning amendment or rezone request	250.00	495.00	496.00	496.00
apartment complex	60.00/unit	$495 plus 40 / unit	$495 plus 40 / unit	$495 plus 40 / unit
commercial engineering review	500.00	500.00	501.00	501.00
subdivision off-site improvmnt inspection	Actual cost	Actual cost	Actual cost	Actual cost
board of adjustments request	250.00	300.00	300.00	300.00
excavation permit (bond or deposit*)	47.47	47.47	47.47	47.47
annexation fee	1,000.00	1,000.00	1,000.00	1,000.00
site plan fee		395.00	395.00	395.00

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

FEE SCHEDULE

Impact Fees	FY 2017	FY 2018 Final	FY 2019 Final	FY 2020 Tentative
Culinary Water Facilities (4)	1,618.00	1,618.00	1,618.00	1,618.00
Sanitary Sewer Facilities (4)	533.00	533.00	533.00	533.00
Storm Drain Facilities				
Residential lots - single family	535.53	535.53	535.53	535.53
Unique residential and commercial (per sq. ft.)	0.1210	0.1210	0.1210	0.1210
Park Facilities				
Residential single family (per ERU)	1,826.37	1,826.37	1,826.37	1,826.37
Residential multi-family (per ERU)	1,697.29	1,697.29	1,697.29	1,697.29
Public Safety Facilities - Police				
Residental (per residence)	26.62	26.62	26.62	26.62
Commerical (per sq. ft. of lot(s) developed)	0.00224	0.00224	0.00224	0.00224
Public Safety Facilities - Fire/EMS				
Residental (per residence)	46.70	46.70	46.70	46.70
Commerical (per sq. ft. of lot(s) developed)	0.00513	0.00513	0.00513	0.00513
Water Meter (5)				
3/4"	275.00	275.00	275.00	275.00
1"	300.00	300.00	300.00	300.00
1.5"	450.00	450.00	450.00	450.00
2"	600.00	600.00	600.00	600.00
3"	1,900.00	1,900.00	1,900.00	1,900.00
6"	4,300.00	4,300.00	4,300.00	4,300.00

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

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

Facility Rentals					
Rohmer Park Pavilion (per time frame)		25.00	25.00	25.00	25.00
deposit (refundable)		50.00	50.00	50.00	50.00
Victory Park Pavilion (per time frame)			25.00	25.00	25.00
deposit (refundable)			50.00	50.00	50.00
Recreational Fun Pack (RFP)		na	na	na	na
deposit (refundable)		na	na	na	na
Civic-Senior Center					
first hour	na		na	70.00	70.00
each subsequent hour	na		na	10.00	10.00
kitchen	na		na	25.00	25.00
non-resident Fee	na		na	-	-
employee return fee				5.00	5.00
cleaning deposit (refundable)	na		na	250.00	250.00
Field Use					
per hour		2.00	2.00	2.00	2.00
contract agreement		100.00	100.00	200.00	200.00
deposit (refundable)		250.00	250.00	250.00	250.00

Liesure Services & Recreation (6)				
Youth Soccer	45.00	45.00	45.00	45.00
T-Ball	45.00	45.00	45.00	45.00
Coach/Machine Pitch	45.00	45.00	45.00	45.00
Youth Baseball	45.00	50.00	50.00	50.00
Youth Softball	45.00	50.00	50.00	50.00
Football Camp	25.00	25.00	-	-
Youth Tackle Football	110.00	110.00	135.00	135.00
Youth Basketball	45.00	45.00	45.00	45.00
Boys Basketball	45.00	50.00	50.00	50.00
Girls Basketball	45.00	50.00	50.00	50.00
Girls Volleyball	45.00	50.00	50.00	50.00
Kids Summer Camp	50.00	na	na	na
Special Events Regular Vendor	30.00	30.00	30.00	30.00
Special Events Food Vendor	45.00	50.00	50.00	50.00
Special Events Premium Vendor	45.00	50.00	50.00	50.00

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

FEE SCHEDULE

Business Licenses	FY 2017	FY 2018 Final	FY 2019 Final	FY 2020 Tentative
Professional/Business Services				
Basic	100.00	100.00	100.00	100.00
Disproportionate	4.00	4.00	4.00	4.00
General Services				
Basic	100.00	100.00	100.00	100.00
Disproportionate	64.00	64.00	64.00	64.00
Contracted Services				
Basic	100.00	100.00	100.00	100.00
Disproportionate	40.00	40.00	40.00	40.00
Personal Services				
Basic	100.00	100.00	100.00	100.00
Disproportionate	4.00	4.00	4.00	4.00
Entertainment				
Basic	100.00	100.00	100.00	100.00
Disproportionate	201.00	201.00	201.00	201.00
Automotive				
Basic	100.00	100.00	100.00	100.00
Disproportionate	74.00	74.00	74.00	74.00
Sales				
Basic	100.00	100.00	100.00	100.00
Disproportionate	8.00	8.00	8.00	8.00
Convenience Stores				
Basic	100.00	100.00	100.00	100.00
Disproportionate	1,113.00	1,113.00	1,113.00	1,113.00
Family Services				
Basic	175.00	175.00	175.00	175.00
Disproportionate	32.00	32.00	32.00	32.00
Storage				
Basic	100.00	100.00	100.00	100.00
Disproportionate	64.00	64.00	64.00	64.00
Group Homes				
Basic	100.00	100.00	100.00	100.00
Disproportionate	275.00	275.00	275.00	275.00
Nursing Home / room				
Basic	175.00	175.00	175.00	175.00
Disproportionate	118.00	118.00	118.00	118.00
Hospital / room				
Basic	175.00	175.00	175.00	175.00
Disproportionate	11.00	11.00	11.00	11.00
Apartment / unit				
Basic	100.00	100.00	100.00	100.00
Disproportionate	111.00	111.00	111.00	111.00

FEE SCHEDULE

Utility Services (billed monthly)	FY 2017	FY 2018 Final	FY 2019 Final	FY 2020 Tentative
Set-up Fee (Non-refundable)	40.00	40.00	40.00	40.00
Shut Off Deposit	100.00	100.00	100.00	100.00
Late Fee	15.00	15.00	15.00	15.00
Water Turn-On Fee	30.00	30.00	30.00	30.00
Weekend turn-on fee	60.00	60.00	60.00	60.00
Utility Billing History Report	3.00	3.00	-	-
Data Log Reproduction	5.00	5.00	-	-
Meter Check Fee	25.00	25.00	25.00	25.00
Meter rental deposit **(7)**	955.00	955.00	955.00	955.00
Meter Tampering Fee **(8)**				
Storm Drain (per ERU)	7.15	8.00	8.00	8.40
Temporary Disconnect	30.00	30.00	30.00	30.00
Water Tank Fee				

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

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

Residential Water				
Single-Family ($/gallons)	18.20 / 4,000	18.70 / 4,000	18.70 / 4,000	19.36 / 4,000
Single-Family gallons over ($/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Duplex ($/gallons)	36.40 / 8,000	37.40 / 8,000	37.40 / 8,000	38.72 / 8,000
Duplex gallons over ($/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Tri-Plex ($/gallons)	54.60 / 12,000	56.10 / 12,000	56.10 / 12,000	58.08 / 12,000
Tri-Plex gallons over ($/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Residential Sewer				
Single-Family ($/gallons)	18.10 / 4,000	18.45 / 4,000	19.30 / 4,000	19.69 / 4,000
Single-Family gallons over ($/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Duplex ($/gallons)	36.20 / 8,000	36.90 / 8,000	38.40 / 8,000	39.38 / 8,000
Duplex gallons over ($/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Triplex ($/gallons)	54.30 / 12,000	55.35 / 12,000	57.60 / 12,000	59.07 / 12,000
Triplex gallons over ($/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Refuse				
Refuse First & Recycle Cart	13.70	14.60	14.75	15.25
Refuse Second Cart	13.70	14.60	14.75	15.25
Second Recycle Cart	2.65	4.36	4.50	4.65
Commercial Water				
3/4" meter ($/gallons)	20.50 / 4,000	21.05 / 4,000	21.05 / 4,000	21.88 / 4,000
3/4" meter gallons over ($/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
1" meter ($/gallons)	38.40 / 7,500	39.40 / 7,500	39.40 / 7,500	41.02 / 7,500
1" meter gallons over ($/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
1 ½" meter ($/gallons)	76.75 / 15,000	78.80 / 15,000	78.80 / 15,000	82.04 / 15,000
1 ½" meter gallons over ($/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
2" meter ($/gallons)	115.10 / 22,500	118.20 / 22,500	118.20 / 22,500	123.06 / 22,500
2" meter gallons over ($/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
3" meter ($/gallons)	191.80 / 37,500	197.00 / 37,500	197.00 / 37,500	205.10 / 37,500
3" meter gallons over ($/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
4" meter ($/gallons)	383.60 / 75,000	394.05 / 75,000	394.05 / 75,000	410.19 / 75,000
4" meter gallons over ($/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
6" meter ($/gallons)	3,580 / 1,000,000	3,677.65 / 1,000,000	3,677.65 / 1,000,000	3,828.44 / 1,000,000
6" meter gallons over ($/gallons)	4.01 / 1,000	4.01 / 1,000	4.01 / 1,000	4.01 / 1,000
Commercial Sewer				
3/4" meter ($/gallons)	20.35 / 4,000	20.75 / 4,000	21.60 / 4,000	22.24 / 4,000
3/4" meter gallons over ($/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
1" meter ($/gallons)	38.15 / 7,500	38.90 / 7,500	40.50 / 7,500	41.70 / 7,500
1" meter gallons over ($/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
1 ½" meter ($/gallons)	76.30 / 15,000	77.80 / 15,000	81.00 / 15,000	83.39 / 15,000
1 ½" meter gallons over ($/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
2" meter ($/gallons)	114.45 / 22,500	116.70 / 22,500	121.50 / 22,500	125.09 / 22,500
2" meter gallons over ($/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
3" meter ($/gallons)	190.75 / 37,500	194.50 / 37,500	202.50 / 37,500	208.49 / 37,500
3" meter gallons over ($/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
4" meter ($/gallons)	381.50 / 75,000	389 / 75,000	405.00 / 75,000	416.97 / 75,000
4" meter gallons over ($/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
6" meter ($/gallons)	3,560.25 / 1,000,000	3,656.30 / 1,000,000	3,807.00 / 1,000,000	3,919.52 / 1,000,000
6" meter gallons over ($/gallons)	3.94 / 1,000	3.94 / 1,000	3.94 / 1,000	3.94 / 1,000