

CENTERVILLE CITY

250 North Main • Centerville, Utah 84014-1824 • (801) 295-3477 • Fax: (801) 292-8034

Incorporated in 1915

Mayor

Paul A. Cutler

City Council

Ken S. Averett

Tamelyn Fillmore

John T. Higginson

Stephanie Ivie

Lawrence Wright

City Manager

Steve H. Thacker

interoffice MEMORANDUM

to: Mayor Cutler
City Council
cc: Department Heads
Planning Commission
from: Steve H. Thacker, City Manager *S. Thacker*
subject: City Manager's Summary of January 20, 2015 Council Meeting
date: January 16, 2015

5:30 **Work Session** – The City Council will meet with State Legislators representing Centerville in a work session at 5:30 p.m. Dinner will be available beginning at 5:15. Centerville's Legislators are Senator Stuart Adams, Senator Todd Weiler and Representative Tim Hawkes. The staff report identifies a number of legislative issues potentially affecting Centerville, which the City Council agreed in an earlier meeting to address with our Legislators. I recommend the Council begin the work session by addressing those issues, then allowing the Legislators to take the remaining time to report on other anticipated bills that may affect our community.

7:00 **Regular City Council Meeting**

E.1. Minutes Review and Acceptance – The minutes to be approved are enclosed.

E.2. Summary Action Calendar

a. Standard Specifications and Drawings – The City Engineer has recommended revisions to some of the specifications and drawings relating to public infrastructure.

b. Animal Control Services – This is the annual amendment to the current agreement between the City and Davis County for animal control services, which the County provides by contract to all cities within the county. The amendment revises Centerville's payments for these services in 2015, based on a formula established earlier relating to the number of service calls in prior years. Centerville's payments will decrease slightly in 2015.

c. MTC Lot 2 Site Plan Warranty – This project is ready for termination of its warranty period. An office building and Chick-fil-A were built on this site.

E.3. Public Hearing – Tumbleweed Amendment – This is a very simple matter that involves the revision of the subdivision plat to show that a building has now been built on a portion of this commercial condominium subdivision.

E.4. Extension of Franchise for Questar – A 25-year franchise agreement with Mountain Fuel Supply—now known as Questar Gas—was to expire on August 1, 2014. Prior to expiration, however, the City Council approved a six-month extension (expiring February 1, 2015) to allow more time for City



staff to negotiate with Questar regarding the content of this agreement. Questar is now asking for another extension because they have had personnel changes within their organization which have affected the negotiation process. A Questar Gas representative has been asked to attend the Council meeting to explain the reason for another delay.

- E.5. Comprehensive Annual Financial Report** – The City's independent auditors will present the highlights and conclusions of their audit of the City's financial statements for FY 2014 (fiscal year ending June 30, 2014). Their audit report is included within a larger document known as the Comprehensive Annual Financial Report (CAFR), which provides additional information to the public. In addition to the electronic version which is available in the online meeting packet, Council members will receive a hard copy at the meeting.
- E.6. Legacy Trail Subdivision PDO Agreement** – This agreement will allow the developer to proceed with construction of infrastructure both on site and within the public rights-of-way prior to recording the subdivision plat. The agreement will protect the City's interests without requiring bonding for all the infrastructure at this time.
- E.7. Six-month Financial Report** – This report for the six months ending December 31, 2014 may not be available for this meeting due to the absence of the Finance Director. If available before the meeting, it will be added online.
- E.8. Mayor's Report** – Mayor Cutler has invited Daken and Carolee Tanner, co-chairs of the City's Centennial Celebration, to report on the planned activities. The Tanners will also request advance funding for the purchase of additional flags and brackets for poles along Main Street from Chase Lane to Lund Lane. They intend to solicit donations for this purpose, but need to purchase the items while fundraising is occurring. The estimated cost is \$6500 for another 30 flags and brackets.
- The Mayor will also ask the Council if they agree with the proposed process and calendar for considering the Planning Commission's recommendations pertaining to the West Centerville Neighborhood General Plan amendments and related zoning amendments.
- Finally, the Mayor will report on Fire Agency matters.
- E.9. City Manager's Report** – I will report on several current projects, an emergency management training opportunity at FEMA's national training academy, and the acceptance of Centerville City in the State's Voter Registration Pilot Program.
- E.10. City Council Liaison Report** – Councilwoman Ivie will report on the activities of the Trails Committee and the Landmarks Commission.
- E.11. Miscellaneous Business** – This is an opportunity to address any details/questions pertaining to the ULCT Local Officials Day at the Legislature on January 28. The Mayor and three council members will be registered for this event, along with several Youth Council members.
- E.12. Closed Meeting, if necessary** – At this time I do not know of a need for a closed meeting, but the agenda allows for that possibility.

E.13. Appointments to boards and committees – Mayor Cutler may recommend appointments to City boards or committees.

Potential Agenda Items for February 3, 2015 City Council meetings (subject to change):

- Discuss RAP tax renewal-proposed uses & process
- Biotron tax increment assistance agreement (RDA)
- Museum ordinance and policies
- Liaison report – Councilman Wright re Museum Board
- Council goal-setting process—agree on process and calendar
- West Centerville Neighborhood General Plan/Zoning amendments—work session on January 27?
Public hearing on February 3?
- Operational metrics report

mlm

CENTERVILLE CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 PM ON JANUARY 20, 2015 AT THE CENTERVILLE CITY COMMUNITY CENTER AND CITY HALL COUNCIL CHAMBERS, 250 NORTH MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

Meetings of the City Council of Centerville City may be conducted via electronic means pursuant to Utah Code Ann. 52-4-207, as amended. In such circumstances, contact will be established and maintained via electronic means and the meeting will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.

Centerville City, in compliance with the Americans With Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance, including hearing devices. Persons requesting these accommodations for City-sponsored public meetings, services, programs, or events should call Blaine Lutz, Centerville Finance Director, at 295-3477, giving at least 24 hours notice prior to the meeting.

A notebook containing supporting materials for the business agenda items is available for public inspection and review at City Hall and will be available for review at the meeting . Upon request, a citizen may obtain (without charge) the City Manager's memo summarizing the agenda business , or may read this memo on the City's website: <http://centerville.novusagenda.com/agendapublic> .

Tentative - The times shown below are tentative and are subject to change during the meeting.
Time:

- 5:30 Work Session with State Legislators representing Centerville
- 7:00 A. **ROLL CALL**
 (See City Manager's Memo for summary of meeting business)
- B. **PLEDGE OF ALLEGIANCE**
- C. **PRAYER OR THOUGHT**
 Councilwoman Stephanie Ivie
- 7:05 D. **OPEN SESSION** (This item allows for the public to comment on any subject of municipal concern, including agenda items that are not scheduled for a public hearing. Citizens are encouraged to limit their comments to two (2) minutes per person. Citizens may request a time to speak during Open Session by calling the City Recorder's office at 295-3477, or may make such request at the beginning of Open Session.) Please state your name and city of residence.
- E. **BUSINESS**
- 7:10 1. Minutes Review and Acceptance
 January 6, 2015 work session, regular & closed meeting minutes
- 7:10 2. Summary Action Calendar
 a. Consider Resolution No. 2015-01 amending Exhibits to Standard

- Specifications and Drawings
- b. Consider Resolution No. 2015-02 for Amendment No. 2 to Interlocal Cooperation Agreement for Animal Control Services
- c. Terminate warranty period for MTC Lot 2 Site Plan
- 7:15 3. Public Hearing - Tumbleweed Subdivision Plat Amendment
Consider Subdivision Plat Amendment for the Tumbleweed Condominiums Subdivision Located at Approximately 233 North 1250 West, Centerville - West Coast Holdings, LLC and Eiger Properties, LLC, Applicants
- 7:20 4. Extension of Franchise for Questar
Consider Extension of Franchise for Questar Gas, a successor to Mountain Fuel Supply Company, for Additional Three Months - Ordinance No. 2015-01
- 7:30 5. Presentation of Comprehensive Annual Financial Report
The City's independent auditors-the CPA firm of Hansen, Bradshaw, Malmrose & Erickson-will summarize and highlight the content of their audit report for Fiscal Year 2014, which is contained within the Comprehensive Annual Financial Report
- 8:00 6. Infrastructure Improvement Agreement for Legacy Trail Subdivision PDO
Consider Infrastructure Improvement Agreement (Prior to Recording Final Subdivision Plat) Between the City and H & S, LLC and GT Development Holdings, Inc. for the Legacy Trail Planned Development (PDO)
- 8:10 7. Financial Report for six-month period ending December 31, 2014
- 8:20 8. Mayor's Report
 - a. Centennial Celebration report and funding request
 - b. Update on Recommended Process for City Council Review and Decision-Making on Proposed West Centerville Neighborhood General Plan Amendments and Related Zone Text/Map Amendments for the Parrish/Legacy Transit-Oriented District (TOD)
 - c. Fire Agency update
- 8:50 9. City Manager's Report
 - a. Update re staff projects
 - b. FEMA training in Emmitsburg, Maryland
 - c. Voter Registration Pilot Program
- 9:10 10. Council Liaison Report
Councilwoman Ivie re Trails Committee and Landmarks Commission
- 9:20 11. Miscellaneous Business
 - a. Arrangements for Local Officials Day
- 9:25 12. Closed meeting, if necessary, for reasons allowed by state law, including, but not limited to, the provisions of Section 52-4-205 of the Utah Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code Ann. § 78B-1-137, as amended
- 9:25 13. Possible action following closed meeting, including appointments to boards and committees

F. ADJOURNMENT

Items of Interest (i.e., newspaper articles, not items on agenda) Posted in-meeting information

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No.

Short Title: Work Session with State Legislators representing Centerville

Initiated By:

Scheduled Time: 5:30

SUBJECT

RECOMMENDATION

Use the first part of the work session to share City officials' views on the issues identified below; then allow Legislators to report on any other anticipated legislation that may affect Centerville City, or for which they desire feedback from Council Members. Ask Legislators to identify how they would prefer we communicate with them during the 2015 Session.

BACKGROUND

The Council will meet in a work session at 5:30 p.m. with State Legislators representing Centerville--Senator Stuart Adams, Senator Todd Weiler and Representative Tim Hawkes. The purpose will be to discuss anticipated issues in the 2015 State Legislative Session that may affect Centerville City. To prepare for that work session, the Council identified in an earlier meeting the following issues to specifically address with the Legislators:

- **Transportation funding.** Centerville City, like Utah cities in general, needs significantly more funding to maintain its roads. At the work session, the City Manager will provide to the three Legislators hard copies of these attached supporting documents: 1) the Resolution recently passed by the City Council urging the State Legislature to make more funding available; 2) the summary prepared by ULCT staff comparing Centerville's expenditures for road maintenance with the amount of motor fuel tax revenue received by the City, and comparing the impact of a 5-cent increase in the motor fuel tax versus a 1/4 cent local sales tax option; and 3) excerpts from the City's current multi-year Streets Maintenance Plan.
- **Unified dispatch.** We have heard that a legislative committee is studying the possibility of requiring dispatch centers within counties to consolidate. Staff is not familiar enough with the details of what is being considered to recommend a position, but City officials should make sure our Legislators understand our current dispatching arrangement and that we are affected stakeholders in this issue.
- **UTOPIA.** Our Legislators should be strongly encouraged to avoid any actions that would make a long-term solution even more difficult; and if there are actions they can take that enhance those opportunities, these should be encouraged.
- **Sales tax distribution.** Staff suggest our Legislators be cautioned again that the current 50/50 formula has been in place for many years, and cities have made development decisions based on the assumption this formula will continue to be in place. Any change in the formula will produce winners and losers among cities, so unless the revenue pie is increased to make the losers whole, this will be very turbulent.
- **Campaign financial reporting.** Staff are supportive of legislation that clarifies some of the gray area that now exists pertaining to what is supposed to be reported on campaign financial disclosure forms. City Attorney Lisa Romney can report on her participation in ULCT and legislative committee discussions about this topic.
- **Paramedic funding.** Staff are not aware of any specific legislation on this topic; but it might be useful for our legislators to understand the current discussion/negotiations occurring within Davis County about this revenue source.

- **Property tax revenue in cities with RDAs.** Earlier in 2014 it was reported that cities with RDA project areas had been shortchanged on property tax revenues due to a mistake in the calculations of new growth. Blaine Lutz has met with Roger Tew, a ULCT tax specialist, to get an explanation of this issue and learn whether there is intent to seek a legislative solution that will make cities whole for what they were shortchanged in the past.
- **Retirement System re Police Officers.** The changes in the State retirement systems--particularly the Public Safety Retirement System--a few years ago has diminished the attractiveness of a career as a police officer, thereby reducing significantly the pool of quality candidates for police officer positions. State retirement system managers and legislative overseers should be encouraged to monitor this impact and discuss possible responses.
- **Police Body Cameras.** We understand there is some legislative discussion about providing state funding for purchase of body cameras for police departments. State funding would be desirable; however, if it means a strict set of use guidelines imposed by state law, officials of many Utah cities are leary of the associated liability that would come from equipment failure or other legitimate causes of non-functioning cameras. The police professionals and municipal attorneys need to be involved in any discussions of this nature.
- **State Budget Issues.** We should invite our legislators to share with us any anticipated bills affecting the State budget and, particularly, any that will impact municipal revenues.

ATTACHMENTS:

Description

- D Resolution on Transportation Funding
- D Transportation Funding Summary for Centerville
- D Excerpts from Centerville Street Maintenance Plan

RESOLUTION NO. 2014-32

**A RESOLUTION OF THE CITY COUNCIL OF CENTERVILLE, UTAH
ENCOURAGING THE STATE OF UTAH TO ADDRESS COMPREHENSIVE
TRANSPORTATION FUNDING.**

WHEREAS, a safe and efficient transportation system creates the foundation for economic growth and improved quality of life; and

WHEREAS, investing in transportation results in tremendous economic development returns for both municipalities and the state; and

WHEREAS, the creation and maintenance of transportation infrastructure is a core responsibility of State and local government; and

WHEREAS, Utah's population is expected to grow by 1 million residents by 2040; and

WHEREAS, Utah's residents demand new comprehensive transportation options such as bike lanes, multi-use paths, off-road trails and transit in addition to traditional roads; and

WHEREAS, research from the Utah Department of Transportation indicates that road maintenance efforts save cities from road rehabilitation that costs six times as much as maintenance, and saves cities from road construction that costs ten times as much as maintenance; and

WHEREAS, Centerville City spends on road maintenance four times what it receives from motor fuel taxes, yet this spending level is far less than what is needed to maintain the City's roads in an acceptable condition; and

WHEREAS, the current motor fuel tax of 24.5 cents and 1% local option sales tax are insufficient to satisfy current and future transportation needs; and

WHEREAS, the City now asks the State and local governments to work together to find comprehensive funding solutions.

THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CENTERVILLE, UTAH:

SECTION 1. Comprehensive Transportation Funding. The City Council supports proposals which meet comprehensive local transportation needs and provide for future growth. The City supports studying a transportation funding option which would allow for the statewide implementation of a quarter cent (\$0.0025) local option sales tax to be used for transportation. The City also supports studying motor fuel taxes, "B and C" road funding, and other transportation funding options. Additionally, since the motor fuel tax has not been adjusted since 1997 and is not indexed, the current purchasing power is inadequate. The City requests the Utah Legislature to carefully examine all funding options.

SECTION 2. Comprehensive Transportation Options. The City supports the expansion of the uses for which transportation funding can be spent to reflect the individual needs and discretion of local governments.

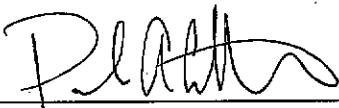
SECTION 3. Coordinating Efforts. The City encourages City staff to work with State elected officials and the Utah League of Cities and Towns.

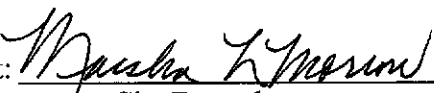
SECTION 4. Distribution of this Resolution. A copy of this resolution shall be sent to the Governor, the President of the Utah State Senate, the Speaker of the Utah House of Representatives, the municipality's State Senators and State House Representatives, and the Executive Director of the Utah League of Cities and Towns.

SECTION 5. Effective Date. This Resolution shall become effective upon passage.

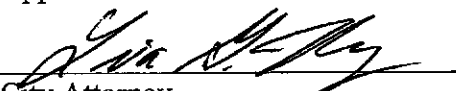
**APPROVED BY THE CITY COUNCIL OF THE CITY OF CENTERVILLE, UTAH
ON THIS 16TH DAY OF DECEMBER, 2014 BY THE FOLLOWING VOTE:**

	YES	NO	ABSTAIN	ABSENT
Councilman Ken Averett	<u>X</u>	___	___	___
Councilwoman Tamilyn Fillmore	<u>X</u>	___	___	___
Councilman John Higginson	<u>X</u>	___	___	___
Councilwoman Stephanie Ivie	<u>X</u>	___	___	___
Councilman Lawrence Wright	<u>X</u>	___	___	___

Mayor: 
Mayor

Attest: 
City Recorder

Approved as to form:


City Attorney



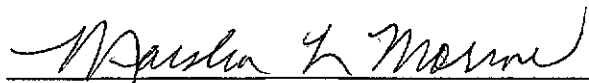
CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

According to the provisions of the U.C.A. § 10-3-719, as amended, resolutions may become effective without publication or posting and may take effect on passage or at a later date as the governing body may determine; provided, resolutions may not become effective more than three months from the date of passage. I, the municipal recorder of Centerville City, hereby certify that foregoing resolution was duly passed by the City Council, recorded by me in a book used exclusively for that purpose, and became effective upon passage or a later date as the governing body directed as more particularly set forth below.

PASSED on 16 day of December, 20 14.

RECORDED on 5 day of January, 20 15.

EFFECTIVE on 16 day of December, 20 14.



MARSHA L. MORROW, City Recorder

DATED: 1-5-2015

Centerville



Population:* 16,624

Legislators: **Senate:** J. Stuart Adams, Todd Weiler

House of Representatives: ~~Roger E. Barrus~~ *Tim Hawkes*

County: Davis

Municipal Sales Tax for Centerville:**

Centerville's 1% Local Option Revenue (FY 2011): \$2,830,732

Transportation Funding/Spending for Centerville:**

Centerville's Total Transportation Spending (FY 2011): \$2,063,862

Centerville's B & C Road Funding (FY 2011): \$474,530

Centerville's General Fund Subsidy for Transportation: \$1,589,332

Per Capita: \$95.60

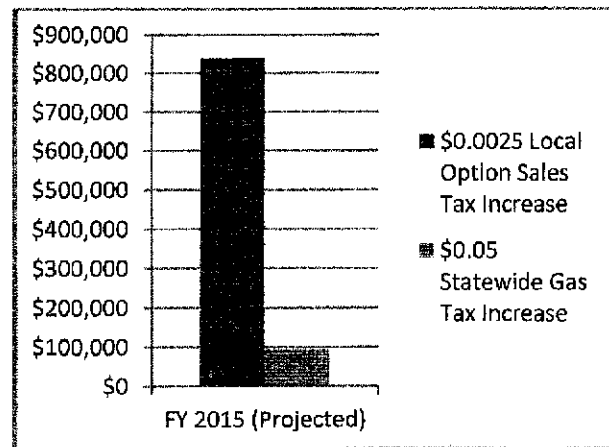
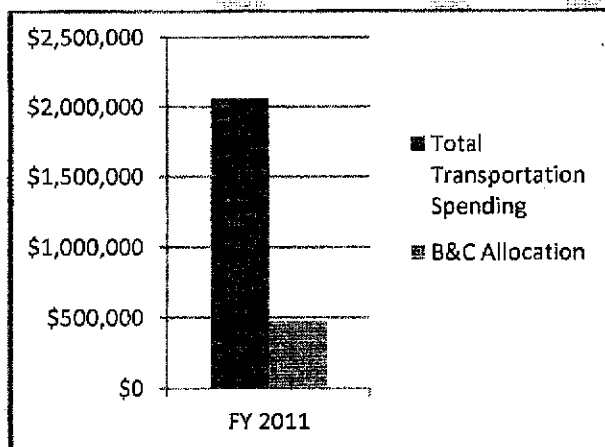
What different funding mechanisms could mean for Centerville:***

\$0.0025 Local Option Sales Tax Increase:

2015 Projection: \$839,050
2019 Projection: \$989,437
2024 Projection: \$1,175,531
2015-2024 Total: \$9,929,725

\$0.05 Statewide Gas Tax Increase:

2015 Projection: \$93,906
2019 Projection: \$95,134
2024 Projection: \$95,984
2015-2024 Total: \$950,933



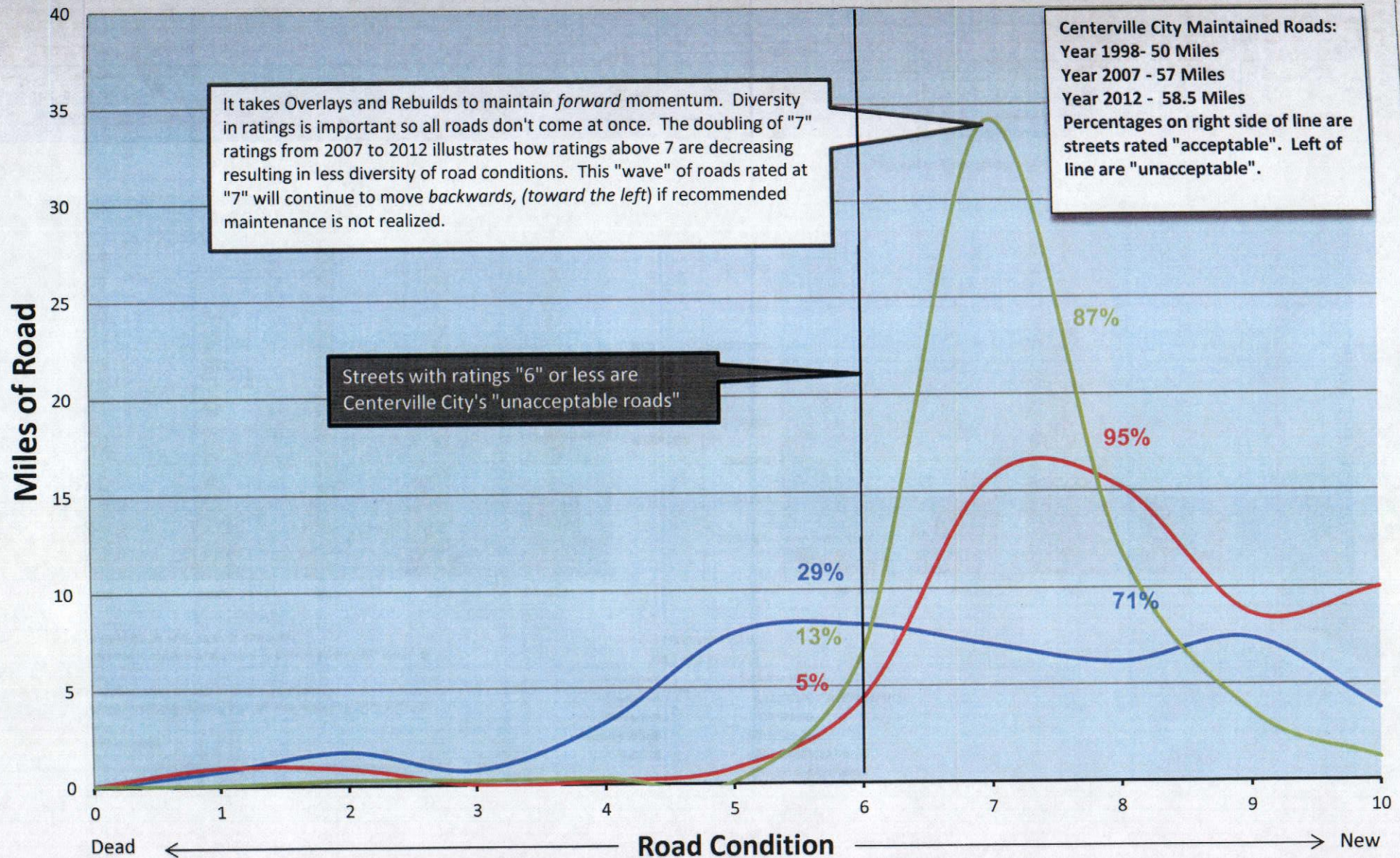
* Source: U.S. Census Bureau - 2013 Population Estimates

** Source: Office of the Utah State Auditor

*** Projections by ULCT Economist Doug Macdonald (former Utah State Tax Commission Economist)

Sources: Utah State Tax Commission & Utah Department of Transportation

Street Condition Ratings for years: 1998, 2007, 2012

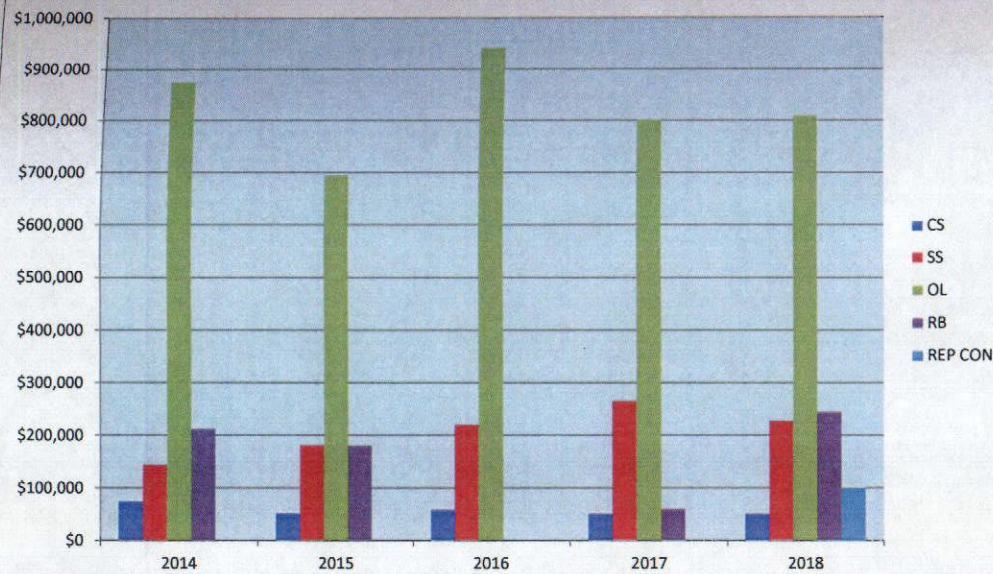


2014-2018 Street Maintenance Master Plan

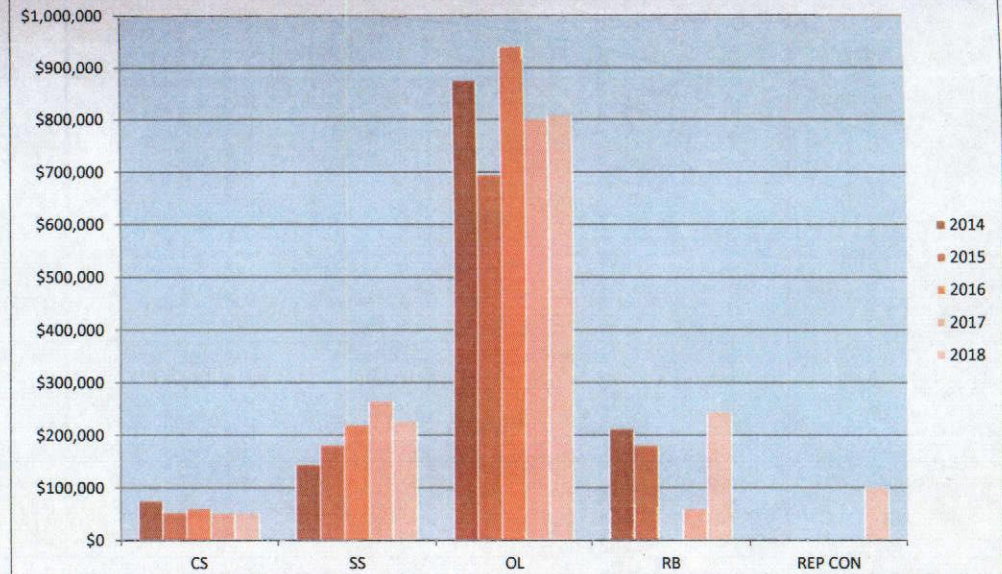
ESI reported estimates 1/14/13 (Includes trails and parking lots)

	2014	2015	2016	2017	2018	5 YEAR TOTAL	YEARLY AVERAGE
CS	\$75,000	\$52,500	\$60,000	\$52,500	\$52,500	\$292,500	\$58,500
SS	\$143,816	\$181,125	\$219,692	\$264,684	\$227,011	\$1,036,328	\$207,266
OL	\$874,926	\$694,485	\$941,613	\$801,813	\$809,068	\$4,121,905	\$824,381
RB	\$212,296	\$181,293	\$0	\$60,384	\$244,965	\$698,938	\$139,788
REP CON					\$101,787	\$101,787	\$101,787
Mobilization & Traffic Control	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	\$50,000
Contingency (10% of Construction Total)	\$135,603	\$115,940	\$127,130	\$122,938	\$148,533	\$650,144	\$130,029
Engineering (7% of Construction Total)	\$94,923	\$81,158	\$88,991	\$86,057	\$103,973	\$455,102	\$91,020
Inflation (3% of Treatment Construction Total (3% per year after 2014))	\$40,681	\$69,564	\$114,417	\$147,526	\$222,800	\$594,988	\$118,998
TOTALS	\$1,627,244	\$1,426,065	\$1,601,843	\$1,585,902	\$1,960,637	\$8,201,691	\$1,640,338

Cost Per Year



Yearly Treatment Comparison by Cost



CS - Crack Seal existing cracks with asphalt emulsion.
 SS - Slurry Seal is asphalt emulsion and gravel to create a new 3/8" wearing surface.
 OL - Overlay is 2" asphalt layer on top of existing surface.
 RB - Rebuild involves removing existing asphalt and replacing with 12"-24" base and sub-base
 REP CON - Replace Concrete

Treatment Costs 2013 Bids From ESI

Treatment	Cost Per Mile
Crack Seal	\$10,000.00 (\$1,600 per ton)
Slurry Seal	\$22,968.00
Overlay & Mill	\$229,680.00
Rebuild	\$612,480.00 12" deep
	\$765,600.00 24" deep
Replace Concrete	\$689,040.00 (\$4.50 per sq ft)

CENTERVILLE

**Staff Backup Report
1/20/2015**

Item No.

Short Title: (See City Manager's Memo for summary of meeting business)

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- City Manager Summary of January 20, 2015 Council meeting

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No.

Short Title: Councilwoman Stephanie Ivie

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 1

Short Title: Minutes Review and Acceptance

Initiated By:

Scheduled Time: 7:10

SUBJECT

January 6, 2015 work session, regular & closed meeting minutes

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- D January 6, 2015 Work Session
- D January 6, 2015 City Council Meeting
- D January 6, 2015 Closed Meeting

PRELIMINARY DRAFT

Minutes of the Centerville City Council **work session** held Tuesday, January 6, 2015 at 5:30 p.m. at the City Hall Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor Paul A. Cutler

Council Members Ken S. Averett
Tamilyn Fillmore
John T. Higginson
Stephanie Ivie
Lawrence Wright

STAFF PRESENT

Steve Thacker, City Manager
Blaine Lutz, Finance Director/Assistant City Manager
Cory Snyder, Community Development Director
Jacob Smith, Management Assistant
Katie Rust, Recording Secretary

VISITORS

Ted Knowlton, Wasatch Front Regional Council
Julia Collins, Wasatch Front Regional Council
Richard Brockmyer, Utah Transit Authority
Megan Townsend, Wasatch Front Regional Council
Callie New, Wasatch Front Regional Council

WEST CENTERVILLE NEIGHBORHOOD GENERAL PLAN

Cory Snyder, Community Development Director, began by stating that it is important for small communities to be aware and take advantage of synergies available being part of a larger regional community. Centerville received a grant from Wasatch Front Regional Council (WFRC) as part of a Local Planning Resource Program for technical assistance to integrate land use and regional transportation plans. WFRC and UTA have acted as supporting entities in Centerville's efforts to plan for the West Centerville Neighborhood, located east of Legacy Parkway, south of Parrish Lane.

Ted Knowlton with WFRC encouraged the Council to consider air quality and expected shifts in demographics when planning for the future. Mr. Snyder and WFRC representative Julia Collins described the Oversight Steering Committee process, as well as survey and open house responses. The Council discussed the survey results. Councilman Wright said he feels the survey was biased in how it approached respondents. Mayor Cutler responded that the survey questions were written based on direction from the Council to consider several options for the west side, including a zoning change to possibly obtain a FrontRunner stop. The WFRC consultants explained that the survey had a combination of question types, including many open-ended questions and comment possibilities. Mr. Snyder added that the planning process is not scientific, and is biased by nature.

Mr. Snyder explained the four scenarios developed from survey feedback and guidance from the Oversight Committee: (1) existing development pattern; (2) future buildout with the existing land use pattern of commercial and industrial uses; (3) aggressive changes to the land use pattern south of Parrish Lane with a bias toward gaining a FrontRunner stop; (4) moderate changes to the land use pattern south of Parrish Lane focused mostly on vacant or underutilized lands to accommodate future mixed-use growth.

Richard Brockmyer, a representative of UTA, stated that a FrontRunner stop would be a long-term goal for Centerville. Many things would have to happen before it would be possible.

PRELIMINARY DRAFT

Centerville City Council Work Session
Minutes of Meeting of January 6, 2015

Page 2

1 He added that Scenarios 3 and 4 are the most supportive of transit investment. Mr. Snyder
2 stated that he does not think the necessary density could be met within the study area for UTA
3 to feel a stop is justified. He expressed the opinion that the study area would need to be
4 enlarged to include neighborhoods east of the freeway to meet necessary densities.
5 Councilwoman Fillmore responded that she feels it will be important to make decisions for the
6 west side based on the City's desires and goals for the entire west side. She said she does not
7 think decisions should be made for small sections without stepping back and considering the
8 bigger picture.
9

10 Ms. Collins described the process used to create the "Preferred Scenario", which
11 includes a "mixed-use" center, land uses focused around localized commercial businesses that
12 support a new multi-family residential neighborhood, and a secondary density sector that would
13 include a public park as a transition into West Bountiful. The Preferred Scenario also suggests
14 a potential vehicle bridge over the rail line and freeway at Porter Lane to ease traffic congestion
15 at the Parrish Lane interchange and provide improved emergency vehicle access. Councilman
16 Wright stated he feels the study is a good beginning, and that it would be good to expand the
17 study area northward before making decisions. Councilwoman Fillmore asked if the scenario
18 would change if responses of West Bountiful residents were removed from consideration. She
19 said she feels the City has been considerate as a neighbor in having considered West Bountiful
20 responses. Mr. Snyder responded that the scenario would not change much in his opinion.
21

22 Mr. Snyder explained that the Planning Commission's role at this point has been to
23 refine and define the densities in the Preferred Scenario, and submit a recommendation to the
24 Council. The Council needs to decide the process for considering the Planning Commission's
25 recommendation. Mr. Snyder suggested that the Council consider the majority vote
26 recommendation of the Commission without debating the merits of the vote. Councilman
27 Higginson, as a member of the Oversight Steering Committee, said he feels the final decision
28 should consider the opinions of property owners, while moving forward with the Council's vision
29 for the west side. He added that, while he wants to be considerate of West Bountiful, he feels
30 the Council should listen to Centerville residents first and foremost, and make a decision based
31 on what is best for Centerville.
32

ADJOURNMENT

33
34
35 At 6:55 p.m. Mayor Cutler adjourned the work session, with the intention of continuing
36 the discussion later in the evening during regular Council meeting.
37
38
39
40
41

42 _____
43 Marsha L. Morrow, City Recorder
44
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Date Approved

Katie Rust, Recording Secretary

PRELIMINARY DRAFT

Minutes of the Centerville **City Council** meeting held Tuesday, January 6, 2015 at 7:00 p.m. in the Centerville City Hall Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor Paul A. Cutler

Council Members Ken S. Averett
Tamilyn Fillmore
John T. Higginson
Stephanie Ivie
Lawrence Wright

STAFF PRESENT

Steve Thacker, City Manager
Blaine Lutz, Finance Director/Assistant City Manager
Lisa Romney, City Attorney
Cory Snyder, Community Development Director
Jacob Smith, Management Assistant
Katie Rust, Recording Secretary

VISITORS

Interested citizens (see attached sign-in sheet)

PLEDGE OF ALLEGIANCE

PRAYER OR THOUGHT

Councilman Ken Averett

PRESENTATION FROM CENTERPOINT LEGACY THEATRE

Jansen Davis, Executive Director of CenterPoint Legacy Theatre (CPT), reported on the success of the Theatre Company's fourth season. He presented a check to the Council representing the final payment of CPT's portion of the construction obligation for the Davis Center for the Performing Arts. Ron Russell, Chair of the CPT Board, thanked the City Council for its continued support and partnership.

OPEN SESSION

Dale McIntyre – Mr. McIntyre expressed gratitude for the members of the Police Department who serve the City, and added that he feels they should be commended and supported by the City Council.

MINUTES REVIEW AND ACCEPTANCE

The minutes of the December 16, 2014 work session and regular Council meeting were reviewed. Council members Fillmore and Wright requested additions to the work session minutes. Councilman Averett made a **motion** to approve the December 16, 2014 regular Council meeting minutes and the December 16, 2014 work session minutes as amended. Councilwoman Ivie seconded the motion, which passed by unanimous vote (5-0).

**PUBLIC HEARING – WOODS PARK PDO FINAL AMENDED SUBDIVISION PLAN
AMENDMENTS**

Cory Snyder, Community Development Director, explained the request of the Woods Park subdivision developer to add additional home designs for homes located within the subdivision, and added that the Planning Commission and staff recommend approval of the proposed Subdivision Plan Amendments.

Leslie Mascaro with Oakwood Homes confirmed the desire to offer additional diversity to the neighborhood. She stated they expect to be selling homes in the subdivision within the next three to four weeks. Mr. Thacker reported that the City is close to finalizing the actual cost of the drain pipe under the railroad tracks, on which Woods Park is a partner, and he suspects the actual cost will be less than originally anticipated.

At 7:22 p.m. Mayor Cutler opened a public hearing, and closed the public hearing seeing that no one wished to comment. Councilman Averett made a **motion** to approve the Woods Park PDO Final Subdivision Plan Amendments, including new home designs, subject to Conditions 1–3 and based on Findings a-e. Councilman Higginson seconded the motion, which passed by unanimous vote (5-0).

Conditions

1. This amendment shall include the addition of home designs offered to homebuyers for the Woods Park Subdivision only. All other previous designs approved by the Planning Commission and City Council shall still be allowable within the subdivision.
2. Oakwood Homes shall still be obligated to adhere to all previous conditions of approval for the Woods Park Subdivision as found within the final subdivision approval, Development Agreement, and all General Notes as indicated on the final subdivision approval.
3. All building permits shall be reviewed by City staff to ensure all required design guidelines have been properly addressed.

Findings

- a. A completed application for a final amended subdivision plan has been submitted [Section 15-4-101].
- b. The proposed subdivision meets all applicable standards found in the Subdivision Ordinance for an approval of the preliminary and final applications [Chapters 15-3, 15-4].
- c. All applicable standards found in the Centerville City Zoning Ordinance concerning development within the Residential-Low Zone have been satisfied [Section 12-32-1].
- d. The proposed additional home designs are in harmony with what has already been approved on site.
- e. The proposed designs follow the required design criteria as indicated within the General Notes of the approved plat.

SIGN ORDINANCE ISSUES RELATING TO ELECTIONS

Mayor Cutler expressed interest, and asked if the Council would be interested, in revisiting amendments to the Sign Ordinance relating to elections. Councilwoman Ivie said she feels it would definitely be worth looking at to have something enforceable and fair that gives residents the ability to express their right of free speech. Councilman Wright added that the

1 current Sign Ordinance is difficult to apply to an election. He said he does not think the Council
2 should undo the existing Sign Ordinance, but should look at what is done in Bountiful during
3 elections and eliminate as much friction from enforcement as possible. Councilman Wright
4 continued that he would be in favor of allowing freedom of expression with basic size restrictions
5 for campaign signs, including allowing signs in park strips as is done in Farmington and
6 Bountiful.

7
8 Councilman Averett responded he does not think campaigns should be given special
9 treatment or consideration. He stated he feels excessive election signs constitute pollution, and
10 would be difficult for staff from an enforcement standpoint. Councilman Averett said he is in
11 favor of regulation so that campaign signage is orderly, limited, and appropriate. Councilwoman
12 Fillmore said there may be some small acceptable changes to the Ordinance that would assist
13 during elections, but the most important thing to remember is that free speech through use of
14 signs is constitutionally protected. Cities have a right to have ordinances to control how signs
15 are placed, but cannot selectively choose what type of signs to enforce. Mayor Cutler
16 mentioned that other cities have ordinances that seem to treat election signs different than other
17 signs. Lisa Romney, City Attorney, stated that the City's Sign Ordinance is currently content
18 neutral. She continued that specifying a type of sign for different treatment would be
19 unconstitutional. Councilman Wright stated he feels the City needs to level the playing field and
20 make exceptions for elections. Councilman Higginson said he would be happy to revisit the
21 Sign Ordinance, and that all candidates should feel they are treated equally. Councilman
22 Higginson said a checklist of guidelines for candidates would be helpful.

23
24 Cory Snyder, Community Development Director, suggested the Council hold a work
25 session to receive briefing on the current Ordinance, and current legal requirements and risks.
26 Councilwoman Fillmore requested the Council focus on Section 12-54-080, Signs Permitted in
27 All Zones. Mayor Cutler recommended changes recommended by staff be limited to Sections
28 12-54-080 and 12-23, regarding enforcement. Staff was directed to gather information on how
29 neighboring cities handle this issue.

30
31 **PROPOSAL TO PURCHASE SPEED DETECTION SIGN**

32
33 Mayor Cutler expressed a desire to balance the funds spent on City streets with efforts
34 to improve pedestrian safety. He proposed purchasing two movable speed detection signs that
35 could be attached to existing speed limit signs to utilize technology rather than more man
36 power. In addition to reflecting vehicle speeds, the signs could collect data regarding vehicle
37 volume and speeds for City use. His intention would be to initially place the signs on 400 West.
38 Councilwoman Fillmore expressed appreciation for the Mayor's initiative and stated her support.
39 Councilwoman Ivie said the signs would be nice to have, but she would not be willing to take
40 money out of the Streets Budget for the purchase. Mayor Cutler suggested using a small
41 portion of the Streets Budget with the remaining funds coming from the Council Contingency
42 Budget.

43
44 Councilman Averett asked if the trailer used by the Police Department is not sufficient.
45 The Mayor responded that the trailer is good, but he would like to move to the next step to take
46 advantage of technology available. Councilman Averett said he would want to hear staff's
47 opinion before spending the money. He added that he does not personally like the suggested
48 speed detection signs, especially if they are permanent. Mr. Thacker responded that the Police
49 Chief does not favor permanent signs because he feels they lose effectiveness, but is in favor
50 of trying the movable signs as an experiment to gauge results. He added that Randy Randall,
51 Public Works Director, would rather preserve the Streets Budget for street maintenance, but
52 understands the Council may want to apply some of the Budget for this purpose. Mr. Thacker

1 pointed out savings that have occurred in the Police Department Budget due to the delay in
2 hiring an additional officer, and suggested the savings could be applied to the purchase of the
3 signs.

4
5 Councilman Higginson expressed support for the purchase, and said that several
6 citizens have approached him with concerns about vehicle speeds on 400 West. He agreed the
7 signs should be temporary and moved from location to location, and that it would make sense to
8 use a portion of the Police Budget, as the signs would allow officer resources to be allocated
9 elsewhere. Mr. Thacker stated he is confident at least half of the cost could come from the
10 Police Budget. Councilman Wright suggested the City could experiment with one sign rather
11 than two. Mayor Cutler responded that the Police Chief suggested collecting data in both
12 directions with the two signs.

13
14 Councilwoman Fillmore stated she sees the purchase as an investment, collecting data
15 on an area on which the City spends tremendous amounts of money. She said she feels the
16 signs would increase safety immediately in some areas, and provide valuable data for decision
17 making in the future. Mr. Thacker provided information regarding the current balance of the
18 Contingency Budget and possible future Contingency Budget expenses. Councilman Wright
19 said he feels it could be beneficial to have data on both directions from two signs, but he would
20 not support taking the funds from the Streets Budget. Councilwoman Fillmore responded that
21 the streets are built for everyone and affect everyone, and it is important to realize that the
22 safety of pedestrians is an appropriate use of the Streets Budget.

23
24 Councilman Averett said he would like to see the \$6,000 spent on striping and other
25 more permanent ways to quiet traffic on 400 West, or on a consultant to advise the City on how
26 to more permanently quiet the roadways. Councilwoman Fillmore agreed, and added that the
27 permanent methods are more expensive. The smaller investment of the signs would collect
28 data to help find the real problem areas where the bigger investment would be most worthwhile.
29 Councilman Wright made a **motion** to authorize staff and the Mayor to work with City
30 departments to determine how the signs would best be used, and to take money from the
31 savings in the Police Budget and the difference from the Contingency Budget for up to two
32 portable traffic signs. Councilman Higginson seconded the motion, which passed by majority
33 vote (4-1), with Councilwoman Ivie dissenting.

34
35 At 8:14 p.m. the Council took a brief recess, returning at 8:26 p.m.

36
37 **WEST NEIGHBORHOOD GENERAL PLAN**

38
39 Continuing a discussion held during a work session earlier in the evening, the Council
40 discussed the desired process for receiving the Planning Commission's recommendations
41 regarding West Neighborhood General Plan amendments, and when to include West Bountiful
42 City officials in the process. Cory Snyder commented that West Bountiful is a stakeholder just
43 like UDOT and property/business owners on the west side, and suggested that West Bountiful
44 representatives and citizens be invited to participate within the public comment process rather
45 than outside the public process. He also commented that it is appropriate for the Council to
46 consider the Planning Commission recommendation without debating the merits of the Planning
47 Commission majority vote. The Mayor and staff were directed to put together a proposed
48 schedule for consideration of the West Neighborhood General Plan amendments to present to
49 the Council, beginning with a work session with the Planning Commission Chair to receive the
50 Planning Commission's recommendation, followed by a public education session.

EMPLOYEE LEAVE BENEFITS

During the FY 2015 Budget Adoption process, the City Manager expressed concern about the increasing financial liability associated with the City's long-term sick leave benefit. City Manager Thacker explained City employee leave benefits and how they compare to leave benefits in other cities. In his opinion, Centerville City's paid leave benefits – considered collectively – are competitive but not excessive when compared to the other cities considered. He is still concerned, however, with the increasing financial liability associated with the City's sick leave benefit. The City has a unique sick leave benefit in that this leave is earned in two categories known as "All-Purpose Leave" (APL) and "Long-Term Sick Leave" (LTSL). In the case of LTSL, there is currently no cap on the number of hours an employee can accumulate and there is no annual cash-in provision. However, upon retirement or upon resignation with at least 20 years of employment with the City, an employee can cash-in those hours at a 4 to 1 ratio for compensation at the employee's rate of pay at that time. Thus, the City's financial liability is increasing over time. The City Manager said he believes the total liability associated with LTSL will continue to increase over time, and there will be significant payouts required upon the retirement of long-time employees.

Councilman Wright stated he feels employees should not be reimbursed for unused sick leave, but he does not have a problem with reimbursement of unused vacation leave. A majority of the Council agreed that the policy should be changed to reduce the City's liability regarding sick leave benefits. Councilman Higginson commented that one reason for offering reimbursement for sick leave is to incentivize employees to not use it, since there is a cost to the City when sick leave is used. Councilwoman Fillmore expressed a desire to respect the expectations of employees, and remain competitive but not excessive. She said she agrees the policy should be greatly simplified, but disagreed philosophically with the idea of incentivizing employees to not use sick leave. She stated she feels leave time should be provided, and employees should be expected to use the leave time. Council members Fillmore, Ivie, and Wright each expressed a preference for providing one category of sick leave or paid time off (PTO). The City Manager will put together a committee of management and staff members to draft a revised leave policy for Council consideration.

MAYOR'S REPORT

- The Council reviewed a list of topics for discussion with Legislators at the work session on January 20th. Councilwoman Ivie requested that retirement benefits for police officers be added to the list. Mr. Lutz suggested the Council also encourage Legislators to work with ULCT regarding State requirements for use of police body cameras.
- Mayor Cutler reported that UTOPIA received a settlement from the RUS lawsuit, and updated the Council on other UTOPIA issues.

CITY MANAGER'S REPORT

- Several months ago Assistant Police Chief Paul Child provided "Active Shooter" training to the City Council. At that time he suggested several modifications that could be made at City Hall that he thought might enhance safety in an active shooter situation. At that time the City Council directed staff to get cost estimates for these modifications: change the direction of the door between the Council chambers and the south conference room; armor the dais or bench where the Council members sit; and raise the access door in the Business Office. Mr. Thacker provided cost

PRELIMINARY DRAFT

estimates for these modifications. The Council discussed the options, and Mr. Thacker agreed to obtain additional information.

- Mr. Thacker reported that the staff committee considering health insurance plans has received briefing from insurance brokers. There may be value in waiting and not changing plans this year. The Council agreed to allow the committee the flexibility to recommend whether or not to convert to a "High Deductible/Health Savings Account" plan this year. The committee will continue to meet and consider the options available.

MISCELLANEOUS BUSINESS

Council members need to inform the City Recorder by January 21st if they intend to attend Local Officials Day at the Legislature on January 28th.

ADJOURNMENT

At 10:04 p.m. Councilman Wright made a **motion** to adjourn the Council meeting and move to a closed meeting for the purpose of discussing pending or reasonably imminent litigation. Councilman Higginson seconded the motion, which passed by unanimous vote (5-0).

Marsha L. Morrow, City Recorder

Date Approved

Katie Rust, Recording Secretary

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 2

Short Title: Summary Action Calendar

Initiated By:

Scheduled Time: 7:10

SUBJECT

- a. Consider Resolution No. 2015-01 amending Exhibits to Standard Specifications and Drawings
- b. Consider Resolution No. 2015-02 for Amendment No. 2 to Interlocal Cooperation Agreement for Animal Control Services
- c. Terminate warranty period for MTC Lot 2 Site Plan

RECOMMENDATION

- a. Adopt Resolution No. 2015-01 approving amended Exhibits to Standard Specifications and Drawings.
- b. Adopt Resolution No. 2015-02 approving the Amendment No. 2 to the Interlocal Cooperation Agreement between Centerville and Davis County for animal control services, setting Centerville's costs for 2015 at \$18,909.09 for basic services and \$1,776.75 for wildlife nuisance services.
- c. Terminate the warranty period for MTC Lot 2 Site Plan and release of remaining security (\$38,922.96 cash bond).

BACKGROUND

a. The City has previously adopted Standard Specifications and Drawings for the construction of public improvements within the city. The City Engineer has prepared updates to the detailed engineering drawings to be adopted as Exhibits to the Standard Specifications and Drawings. Staff recommends adoption of Resolution No. 2015-01 adopting the updated Exhibits to the Standard Specifications and Drawings. The significant changes and updates to the drawings, as summarized by the City Engineer, include the following:

- update subdivision plat template and standard notes
- update pedestrian ramp details to latest ADA standards
- update typical storm drain trench cross section
- update pressure reducing valve vault detail
- update culinary water meter "safety zone" (from drive approaches) detail
- update standard BMP / erosion control details
- update typical sub-drain trench cross section
- clarify electrical requirements for street light detail
- update colored / stamped concrete cross walk detail

b. In 2013 the Davis County cities approved a multi-year agreement with Davis County for basic animal control services and wildlife nuisance services. That agreement allows for an annual adjustment in assessments for each city. A city's cost for **basic animal control services** is based on the average number of service calls for the two prior calendar years. Each city's cost for **wildlife nuisance services** is based on the number of wildlife nuisance calls in the immediately prior calendar year, multiplied by \$25.75 per call.

Attached is a letter and amendment to the Interlocal Cooperation Agreement from Director Clint Thacker. According to a separate email that Clint Thacker sent, the cities collectively are paying 3% more this year than last year. However, because Centerville's percentage of the total calls for all the cities has gone down, Centerville's cost for basic animal control services decreases from \$19,922.91 in 2014 to \$18,909.09 for 2015. Centerville's cost for wildlife nuisance

services will also decrease from \$1,957 in 2014 to \$1,776.75 for 2015 due to a decrease in the number of these calls from 2013 to 2014.

The City Manager and Police Chief continue to believe this contract with Davis County is the most cost-effective method to provide these services to Centerville residents, and therefore, recommend the City Council approve the Amendment to the Agreement for 2015.

c. MTC Lot 2 Site Plan, located at 550 North Marketplace Drive, received final site plan approval from the Planning Commission on March 27, 2013. The warranty period commenced October 15, 2013. The City Engineer has inspected the site and recommends terminating the warranty period and release of remaining security.

ATTACHMENTS:

Description

- D Resolution No. 2015-01-Specifications
- D Standard Specifications Details-2014
- D Letter from Animal Control re charges for 2015
- D Resolution No. 2015-02
- D Amendment No. 2 - Animal Control Agreement 2015
- D Recommendation to terminate warranty period for MTC Lot 2 Site Plan

RESOLUTION NO. 2015-01

**A RESOLUTION UPDATING AND AMENDING THE EXHIBITS TO THE
CENTERVILLE CITY STANDARD SPECIFICATIONS REGARDING
DETAILED ENGINEERING DRAWINGS FOR THE CONSTRUCTION
AND DEVELOPMENT OF PUBLIC IMPROVEMENTS WITHIN THE
CITY.**

WHEREAS, Centerville City has previously established Standard Specifications and Drawings regarding the construction and development of public improvements within the City; and

WHEREAS, the City Council desires to update and amend the exhibits to such Standard Specifications and Drawings as recommended by the City Engineer in order to provide more current provisions and detailed engineering drawings regarding the same.

**NOW THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF
CENTERVILLE, UTAH, AS FOLLOWS:**

Section 1. Amendment. The City Council hereby adopts the updated and amended Exhibits to the Centerville City Standard Specifications and Drawings, as more particularly set forth in **Exhibit "A,"** attached hereto and incorporated herein by this reference.

Section 2. Severability. If any section, clause or portion of this Resolution is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby and shall remain in full force and effect.

Section 3. Effective Date. This Resolution shall become effective immediately.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY,
STATE OF UTAH, ON THIS ____ DAY OF _____, 2015.**

CENTERVILLE CITY

By: _____
Mayor Paul A. Cutler

ATTEST:

City Recorder, Marsha L. Morrow

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

According to the provisions of the U.C.A. § 10-3-719, as amended, resolutions may become effective without publication or posting and may take effect on passage or at a later date as the governing body may determine; provided, resolutions may not become effective more than three months from the date of passage. I, the municipal recorder of Centerville City, hereby certify that foregoing resolution was duly passed by the City Council and became effective upon passage or a later date as the governing body directed as more particularly set forth below.

MARSHA L. MORROW, City Recorder

DATE: _____

EFFECTIVE DATE: ____ day of _____, 20____.

EXHIBIT "A"

**EXHIBITS TO THE CENTERVILLE CITY
STANDARD SPECIFICATIONS AND DRAWINGS**

SUBDIVISION TITLE

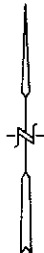
A SUBDIVISION OF THE SOUTHWEST QUARTER OF SECTION 31, T3N, R1E, SLB & M
CENTERVILLE CITY, DAVIS COUNTY, UTAH

NOTES:

1. ALL COORDINATES SHOWN ARE BASED ON DAVIS COUNTY SURVEY SYSTEM DATUM.
2. APPROVAL OF THIS DEVELOPMENT PLAT BY CENTERVILLE CITY DOES NOT CONSTITUTE ANY REPRESENTATION AS TO THE ADEQUACY OF SUB-SURFACE SOIL CONDITION NOR THE LOCATION OR DEPTH OF GROUNDWATER TABLES.
3. ALL SIDE AND REAR YARD EASEMENTS SHOWN ARE TYPICAL 7' WIDE PUBLIC UTILITY EASEMENTS (P.U.E.) UNLESS OTHERWISE NOTED.
4. ALL FRONT YARD EASEMENTS SHOWN ARE TYPICAL 10' WIDE PUBLIC UTILITY EASEMENTS (P.U.E.) UNLESS OTHERWISE NOTED.

SHOW ON PLAT

- 1) ALL MONUMENTS
- 2) BASIS OF BEARING
- 3) DAVIS COUNTY COORDINATES ON ALL MONUMENTS & BOUNDARY CORNERS
- 4) ADJACENT SUBDIVISIONS
- 5) SQUARE FOOTAGE OF LOTS
- 6) ADDRESSES FOR LOTS



SCALE: VARIES, NOT SMALLER
THAN 1" = 100'

BOUNDARY DESCRIPTION

SURVEYOR'S CERTIFICATE

I, _____, A PROFESSIONAL LAND SURVEYOR, HOLDING CERTIFICATE NO. _____ AS PRESCRIBED UNDER THE LAWS OF THE STATE OF UTAH, DO HEREBY CERTIFY THAT BY THE AUTHORITY OF THE OWNERS I HAVE MADE AN ACCURATE SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED HEREWITH AND HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS HEREFTER TO BE KNOWN AS _____, AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AND STAKED ON THE GROUND AS SHOWN ON THIS PLAT.

SIGNED THIS _____ DAY OF _____, A.D. 20____

REGISTERED LAND SURVEYOR

OWNERS DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT WE THE UNDERSIGNED OWNERS OF THE ABOVE DESCRIBED TRACT OF LAND HAVING CAUSED THE SAME TO BE SUBDIVIDED INTO LOTS TO BE HEREFTER KNOWN AS _____ DO HEREBY DEDICATE FOR THE PERPETUAL USE OF THE PUBLIC, ALL PARCELS OF LAND SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE, AND DO WARRANT, DEFEND AND SAVE THE CITY HARMLESS AGAINST ANY EASEMENTS OR OTHER ENCUMBRANCES ON THE DEDICATED STREETS WHICH INTERFERE WITH THE CITY'S USE, OPERATION, AND MAINTENANCE OF THE STREETS.

IN WITNESS WHEREOF WE HAVE HEREUNTO SET OUR HAND THIS _____ DAY OF _____, A.D. 20____

(OWNER)

ACKNOWLEDGEMENT

STATE OF UTAH } S.S.
COUNTY OF DAVIS

ON THIS _____ DAY OF _____, A.D. 2012, THERE PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, IN AND FOR SAID STATE AND COUNTY, _____, MANAGER, WHO AFTER BEING DULY SHOWN, ADMONISHED BEFORE ME THAT _____, A _____, ORGANIZED UNDER THE LAWS OF THE STATE OF UTAH, AUTHORIZED THE MANAGER TO SIGN THIS OWNERS DEDICATION PLAT, AND THAT _____ SIGNED THE OWNER'S DEDICATION PLAT FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID COMPANY FOR PURPOSES HEREIN MENTIONED AND THAT SAID COMPANY EXECUTED THE SAME.

MY COMMISSION EXPIRES:

NOTARY PUBLIC

RECOMMENDED FOR APPROVAL

ON THIS _____ DAY OF _____, A.D. 20____

CITY ATTORNEY

RECOMMENDED FOR APPROVAL

ON THIS _____ DAY OF _____, A.D. 20____

CITY ENGINEER

RECOMMENDED FOR APPROVAL

ON THIS _____ DAY OF _____, A.D. 20____
BY THE CENTERVILLE CITY PLANNING COMMISSION.

CHAIRMAN PLANNING COMMISSION

CITY COUNCIL'S APPROVAL

PRESENTED TO THE CITY COUNCIL OF CENTERVILLE, UTAH
THIS _____ DAY OF _____, A.D. 20____, AT WHICH
TIME THIS SUBDIVISION WAS APPROVED AND ACCEPTED.

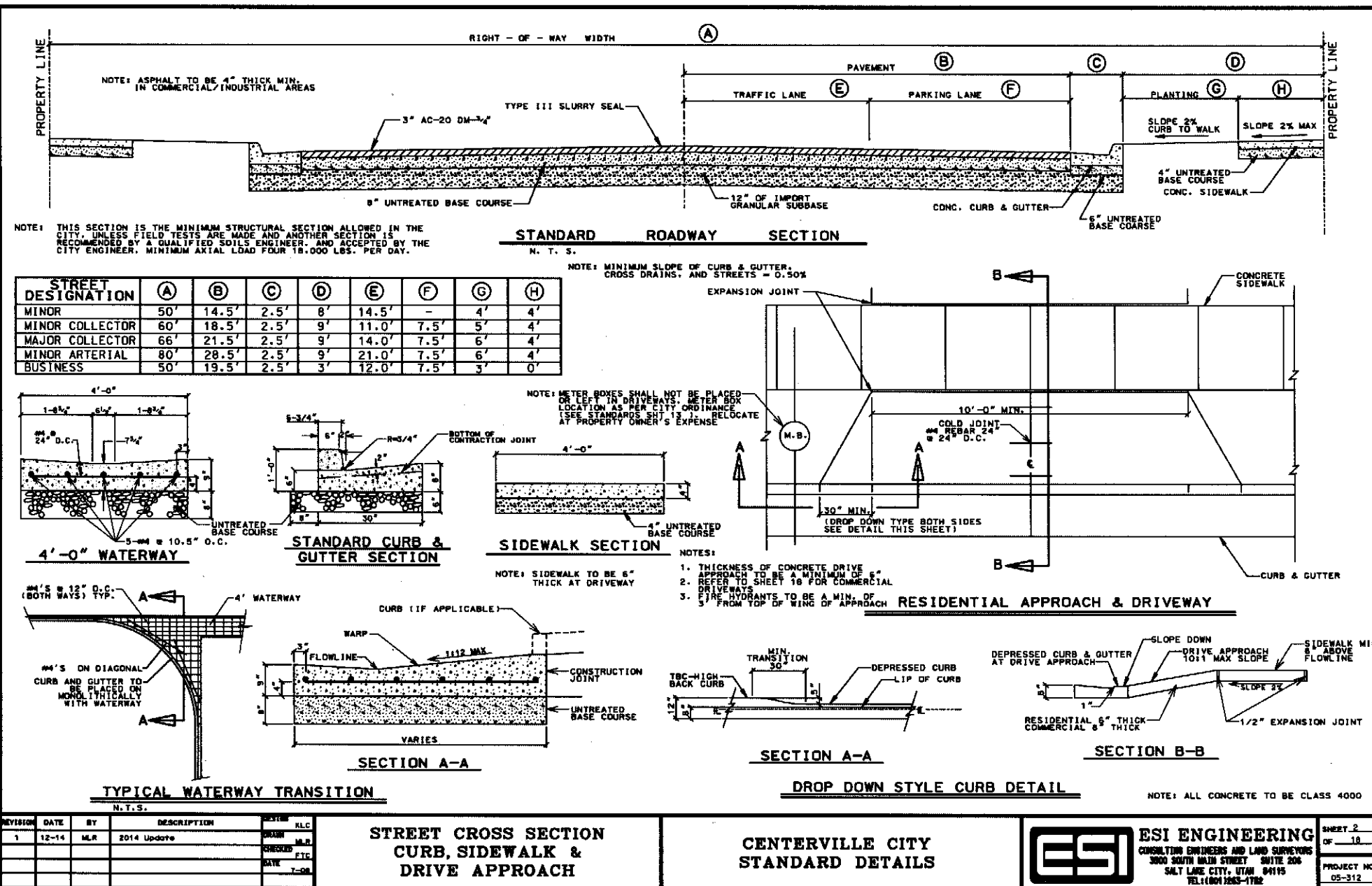
MAYOR:

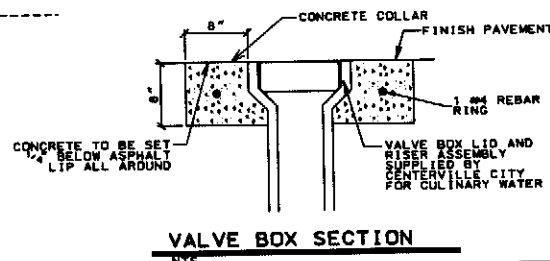
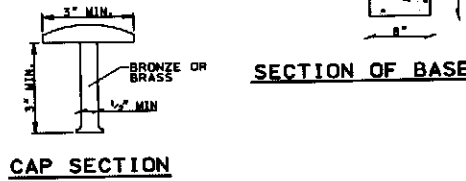
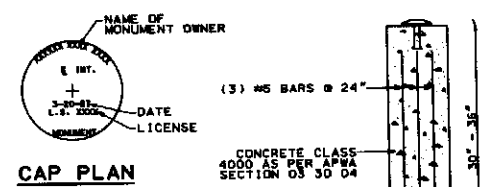
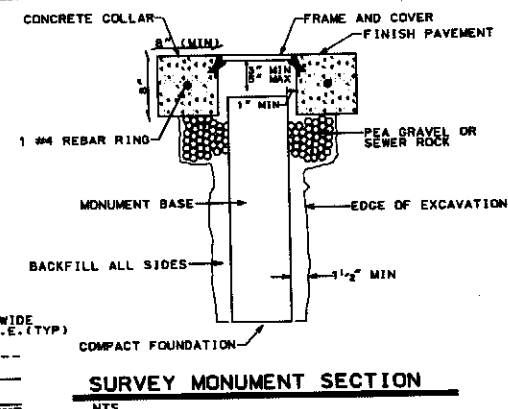
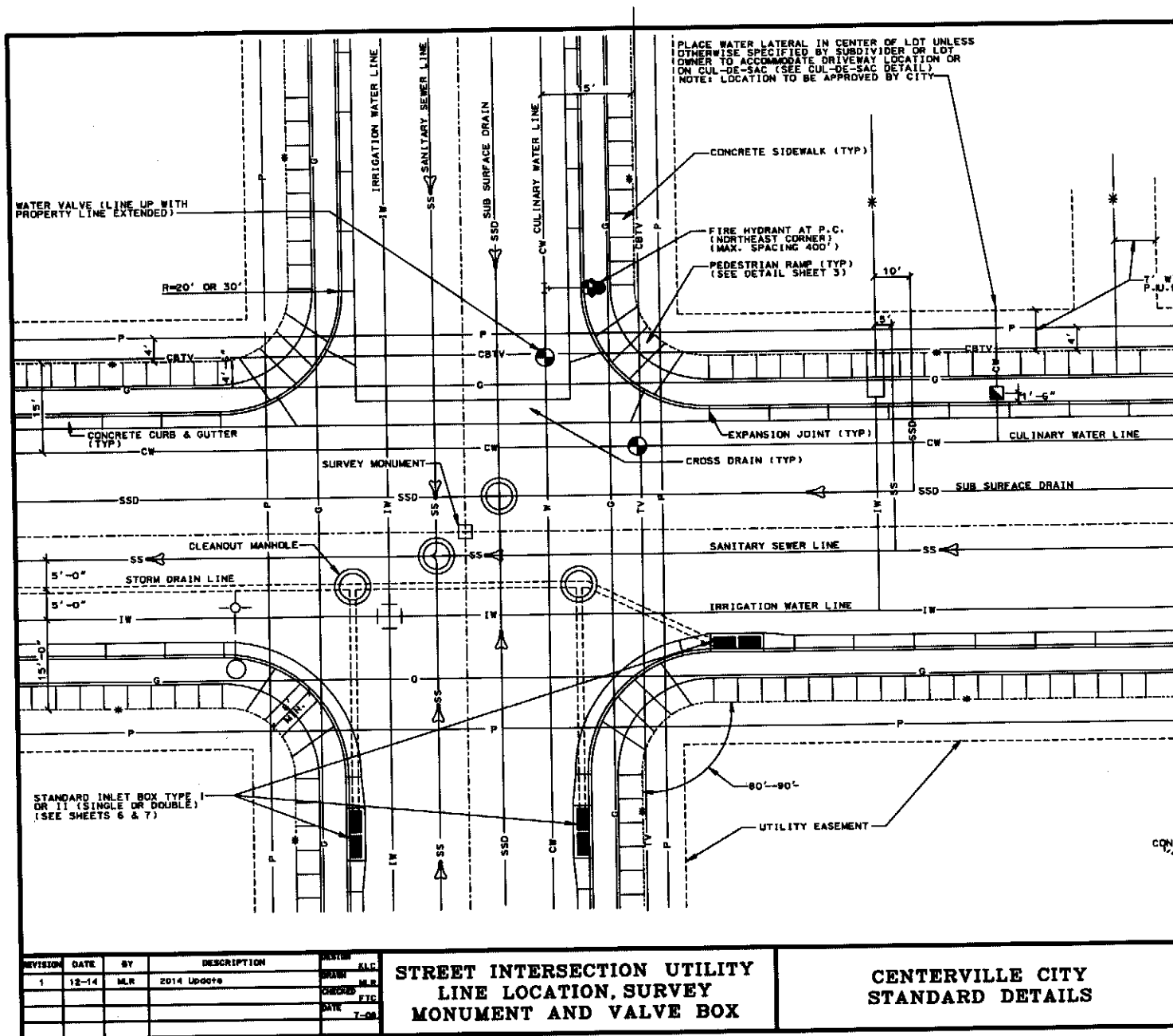
CITY RECORDER ATTEST:

COUNTY RECORDER

ENTRY NO. _____ FEE PAID _____
FILED FOR RECORD AND RECORDED THIS _____
DAY OF _____, A.D. 20____ AT _____
IN BOOK _____ OF _____

COUNTY RECORDER
BY: _____ DEPUTY





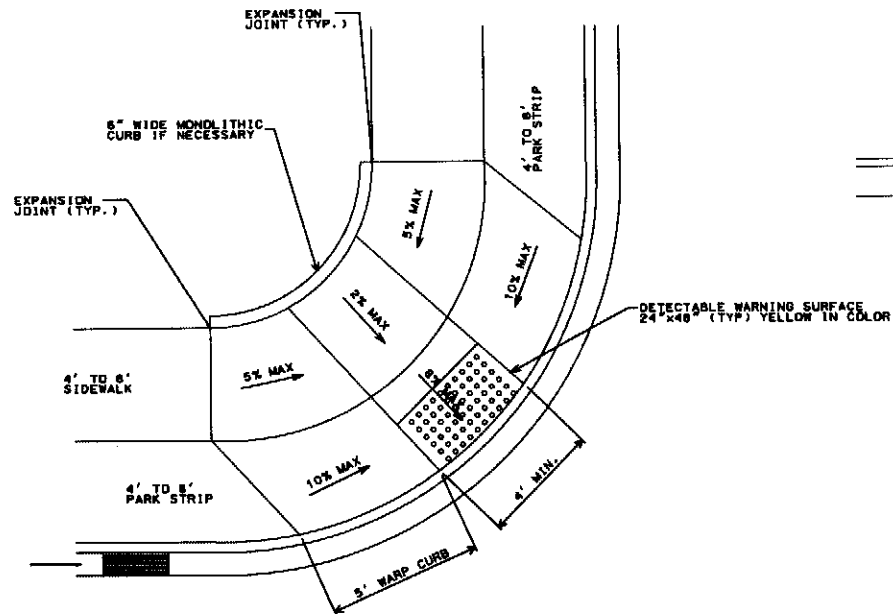
REVISION	DATE	BY	DESCRIPTION	DESIGN	ALL
1	12-14	M.R.	2014 UPDATE	DESIGN	ALL
				CHG	M.R.
				CHK	ETC
				DATE	7-09

**STREET INTERSECTION UTILITY
LINE LOCATION, SURVEY
MONUMENT AND VALVE BOX**

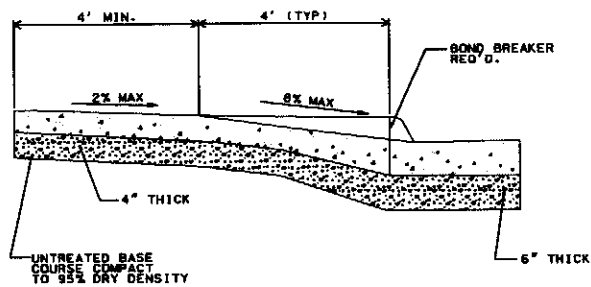
**CENTERVILLE CITY
STANDARD DETAILS**

ESI ENGINEERING
CONSULTING ENGINEERS AND LAND SURVEYORS
3900 SOUTH MAIN STREET SUITE 206
SALT LAKE CITY, UTAH 84118
TEL: (801) 223-1782

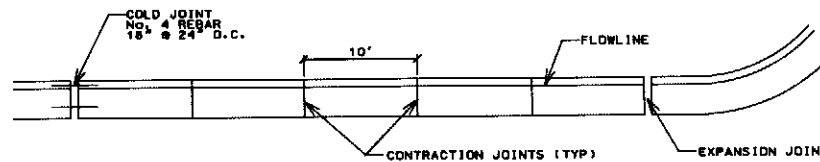
SHEET 3
OF 18
PROJECT NO.
92-312



TYPICAL PEDESTRIAN RAMP

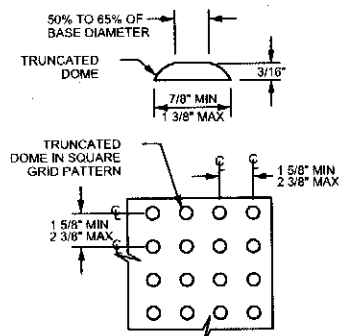


SECTION TYPE D

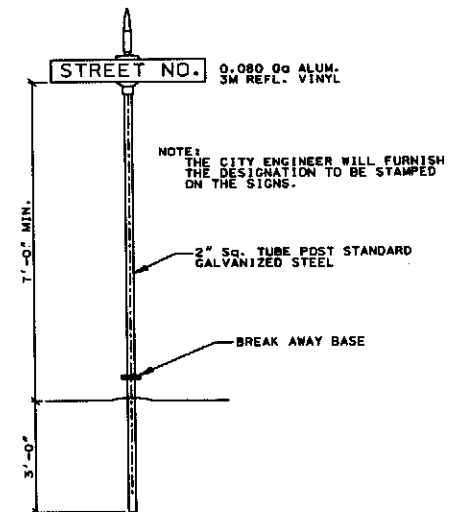


CURB AND GUTTER JOINT DETAIL

NTS



DETECTABLE WARNING SURFACE



TYPICAL STREET NUMBERING SIGN

NOTE: ALL CONCRETE TO BE CLASS 4000

REVISION	DATE	BY	DESCRIPTION	DESIGN
1	12-14	M.R.	2014 Update	KLC
				DRWN M.R.
				CHECKED ETC
				DATE 7-08

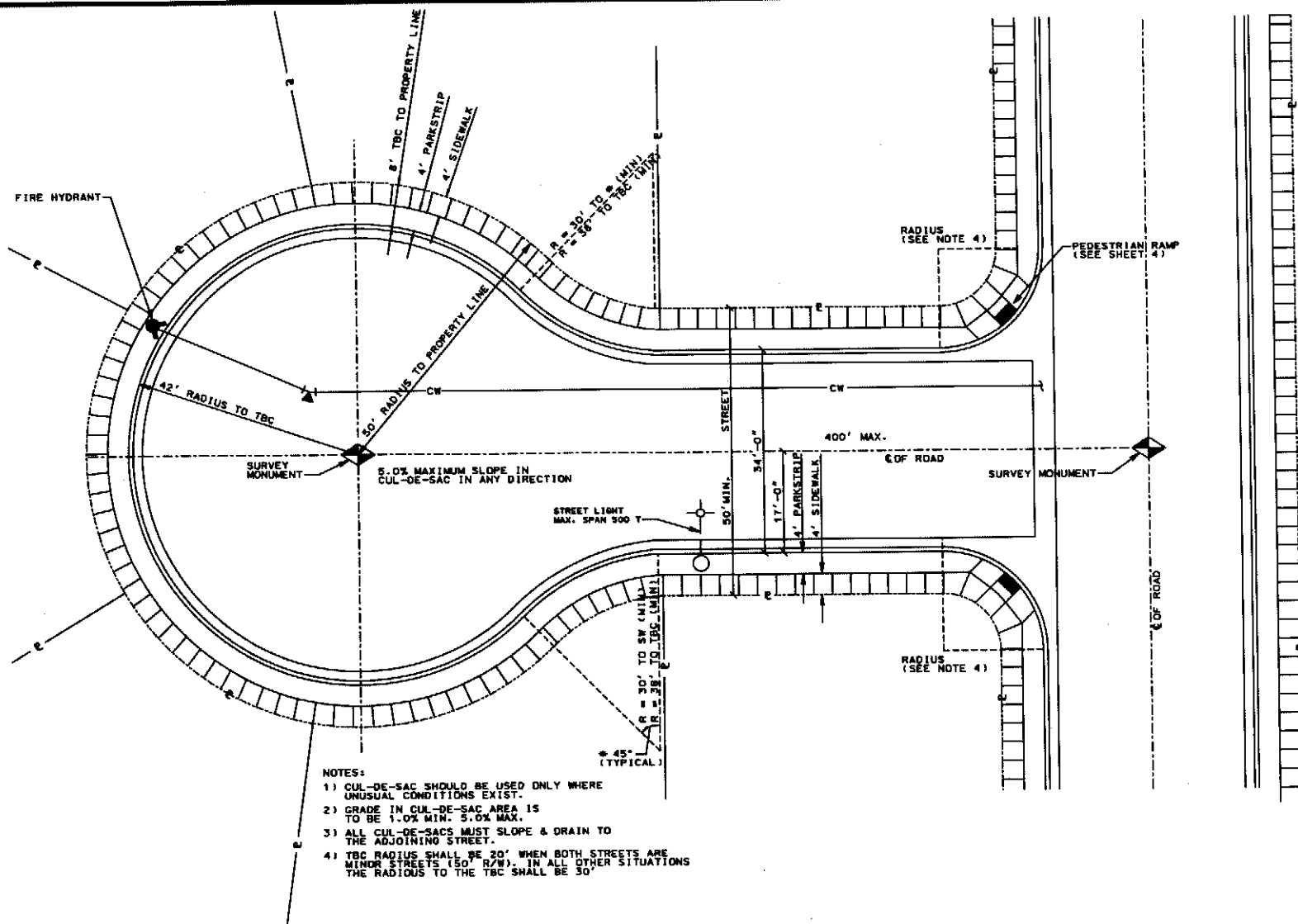
TYPICAL PEDESTRIAN RAMP AND STREET NUMBERING SIGN

CENTERVILLE CITY STANDARD DETAILS



ESI ENGINEERING
 CONSULTING ENGINEERS AND LAND SURVEYORS
 3600 SOUTH MAIN STREET SUITE 206
 SALT LAKE CITY, UTAH 84116
 TEL: (801) 283-1753

SHEET 4
 OF 18
 PROJECT NO.
 05-212



REVISION	DATE	BY	DESCRIPTION	DRAWN	CHKD
1	12-14	MLR	2014 Update	MLR	MLR
				FTC	FTC
				7-08	7-08

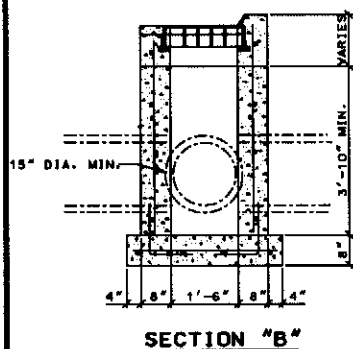
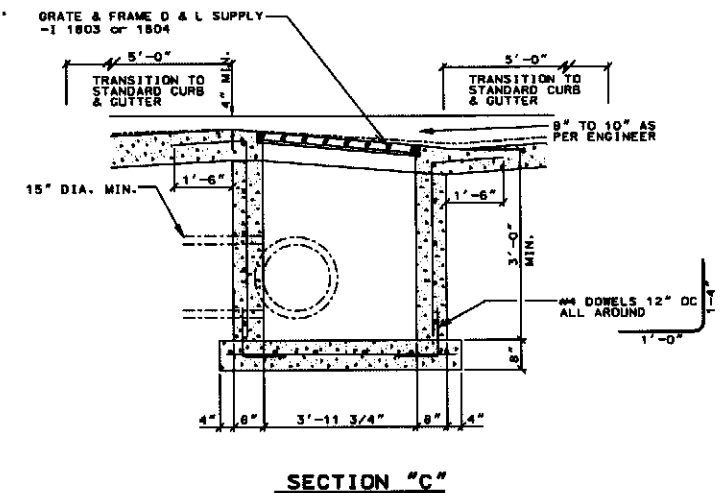
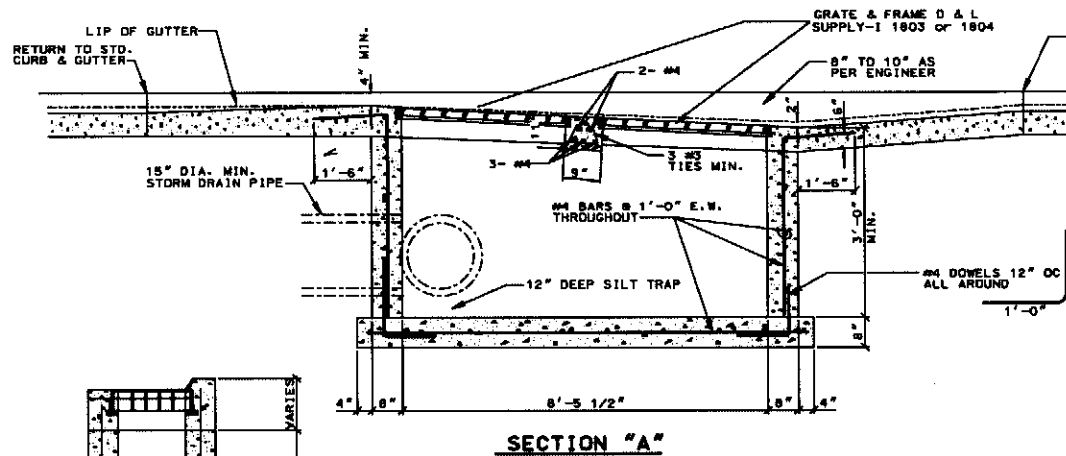
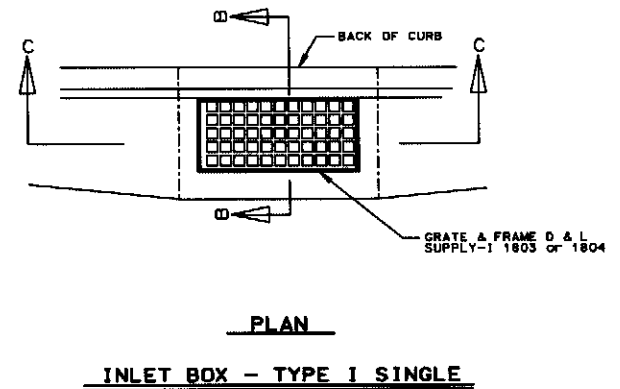
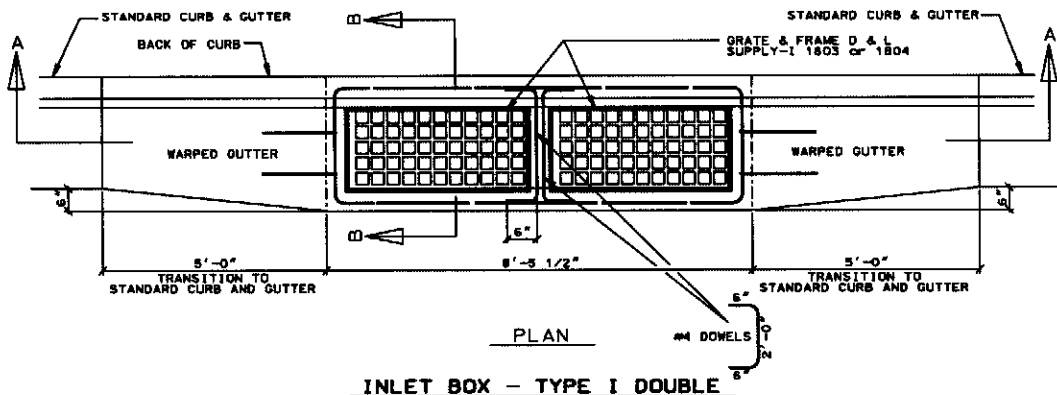
CUL-DE-SAC DETAILS

CENTERVILLE CITY STANDARD DETAILS



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SHEET 5
OF 18
PROJECT NO.
05-312



NOTE: ALL CONCRETE TO BE CLASS 4000

REVISION	DATE	BY	DESCRIPTION	DESIGN	KLK
1	12-14	MLR	2014 Update	MLR	
				CHECKED	FTC
				DATE	7-08

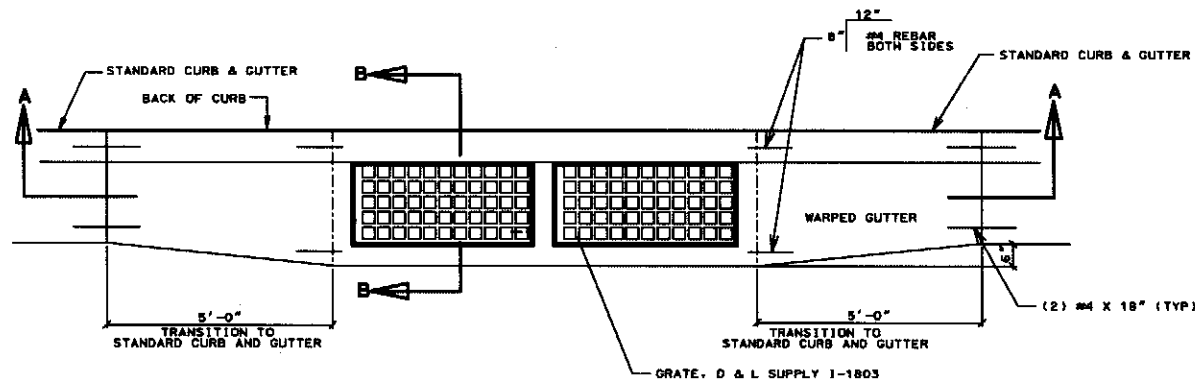
SINGLE INLET AND
DOUBLE INLET BOX
SLOPED STREET

CENTERVILLE CITY
STANDARD DETAILS



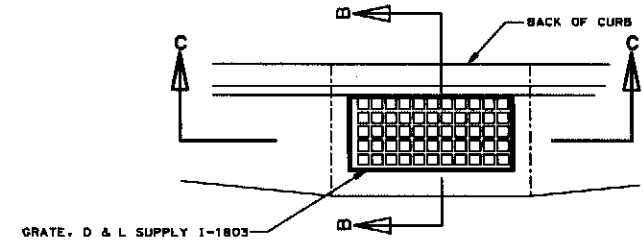
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SHEET 5
OF 16
PROJECT NO.
05-312

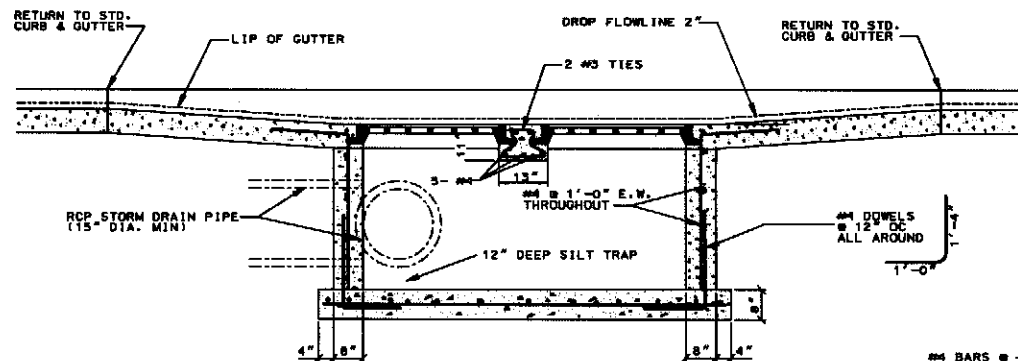


PLAN

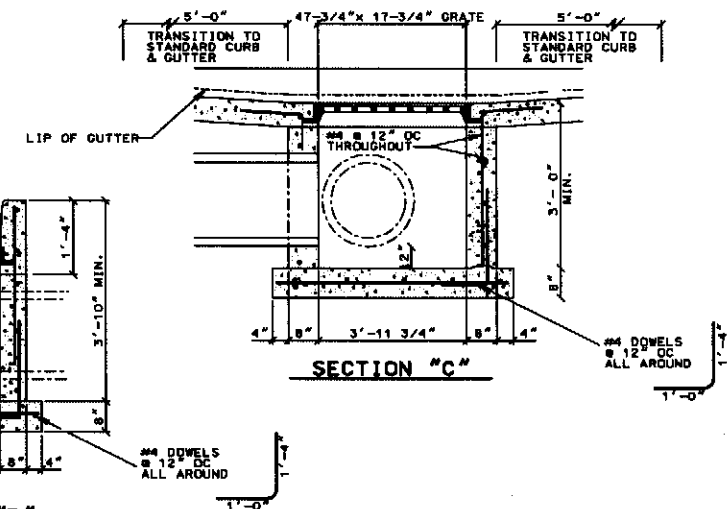
INLET BOX - TYPE II DOUBLE



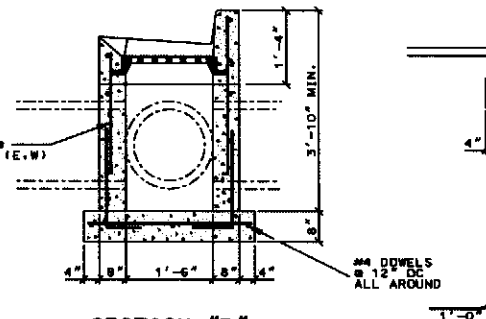
INLET BOX - TYPE II SINGLE



SECTION A-A



SECTION C-C



SECTION B-B

NOTE: ALL CONCRETE TO BE CLASS 4000

REVISION	DATE	BY	DESCRIPTION	DESIGN
1	12-14	MLR	2014 Update	ALC
				MLR
				ETC
				T-DR

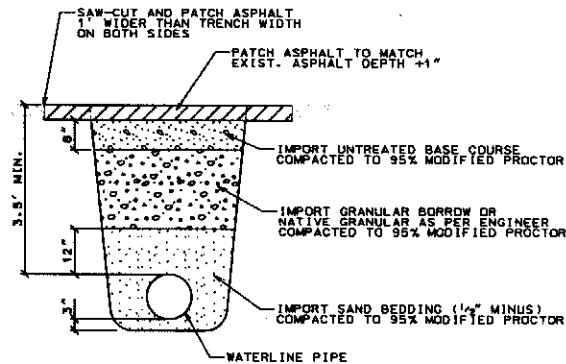
**TYPICAL INLET BOX
IN LOW AREA OF STREET**

**CENTERVILLE CITY
STANDARD DETAILS**



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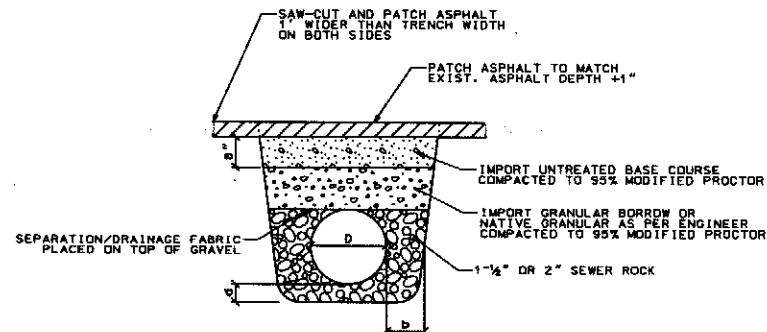
SHEET 7 OF 18
PROJECT NO. 05-312



TYPICAL CULINARY WATERLINE TRENCH SECTION

DEPTH OF MATERIAL BELOW PIPE	
D	d (MIN.)
27" OR SMALLER	4"
30" TO 60"	6"
66" OR LARGER	8"

TRENCH WIDTH CLEARANCE FROM EDGE OF PIPE	
D	b
18" OR SMALLER	9"
21" TO 27"	10"
30" TO 48"	12"
54" OR LARGER	15"



TYPICAL STORM DRAIN TRENCH SECTION

REVISION	DATE	BY	DESCRIPTION	DESIGN
1	12-14	MLR	2014 Update	MLR
				FTG
				DATE 7-08

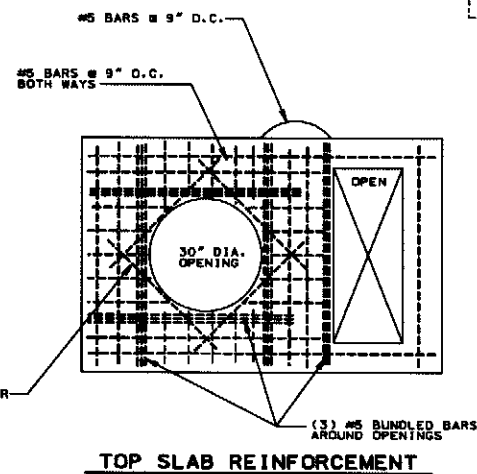
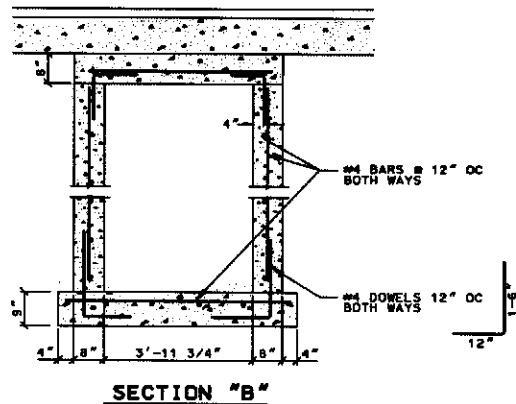
TRENCH SECTIONS

**CENTERVILLE CITY
STANDARD DETAILS**



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SHEET 1
OF 18
PROJECT NO. 05-312



NOTE: ALL CONCRETE TO BE CLASS 4000

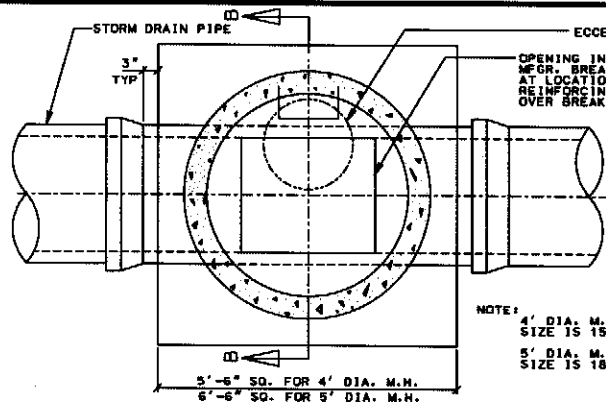
REVISION	DATE	BY	DESCRIPTION	DESIGN
1	12-14	MLR	2014 Update	KLC DRAIN MLR CHECKED FTC DATE 7-08

CENTERVILLE CITY STANDARD DETAILS

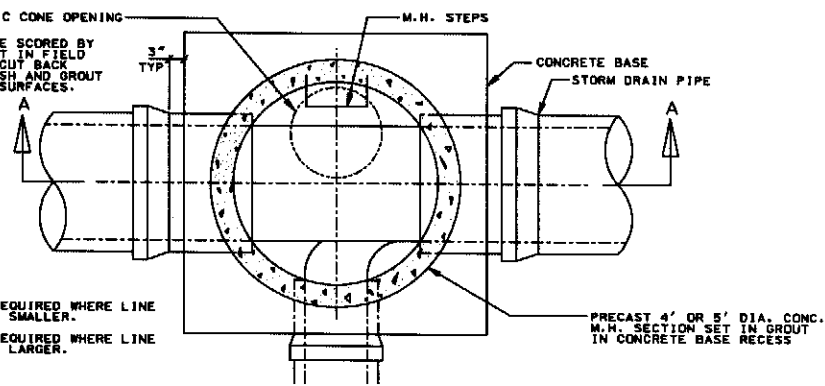


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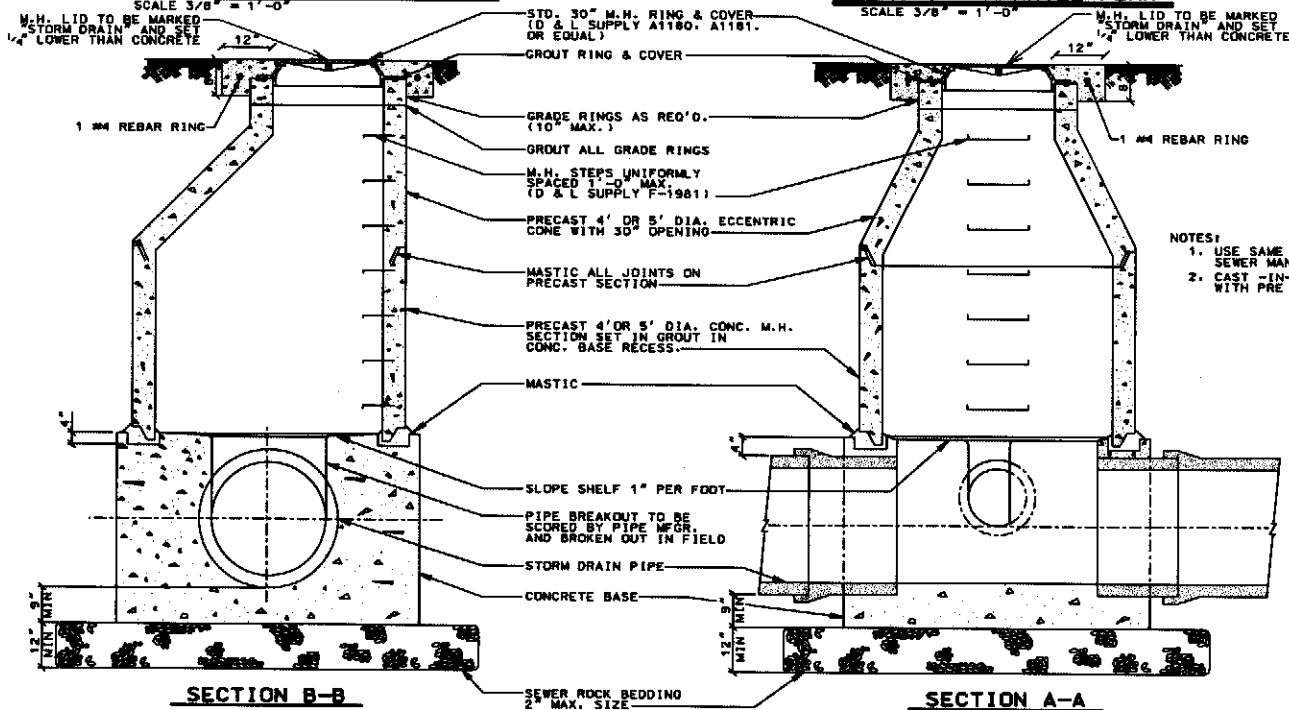
SHEET 9
OF 15
PROJECT NO.
05-312



TYPICAL LINE MANHOLE PLAN



JUNCTION MANHOLE PLAN



SECTION B-B

SECTION A-A

- NOTES:
1. USE SAME CONCRETE COLLAR AROUND SEWER MANHOLE RING AND COVER.
 2. CAST -IN-PLACE BASES MAY BE REPLACED WITH PRE CAST BASES (SEE SPEC.)

NOTE: ALL CONCRETE TO BE CLASS 4000

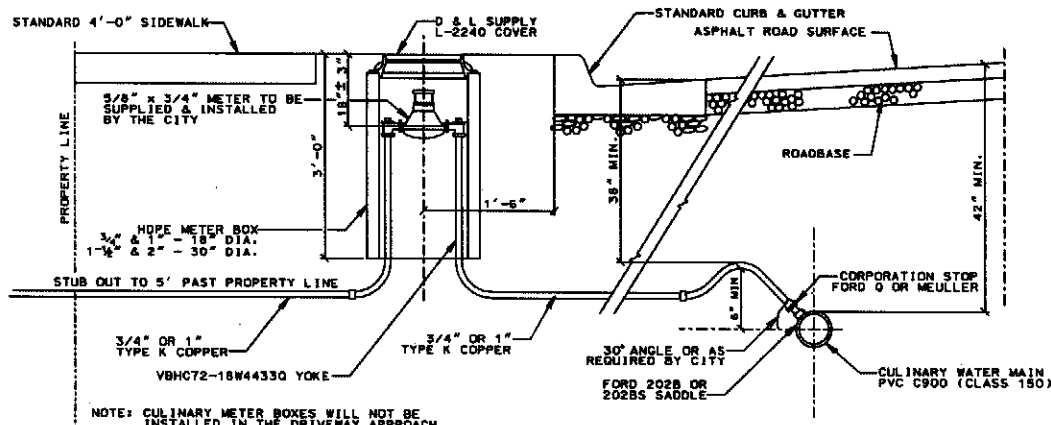
REVISION	DATE	BY	DESCRIPTION	DESIGN	ALC
1	12-14	MLR	2014 Update	DRAWN	MLR
				CHECKED	ETC
				DATE	7-08

**STORM DRAIN &
SUBDRAIN MANHOLES**

**CENTERVILLE CITY
STANDARD DETAILS**

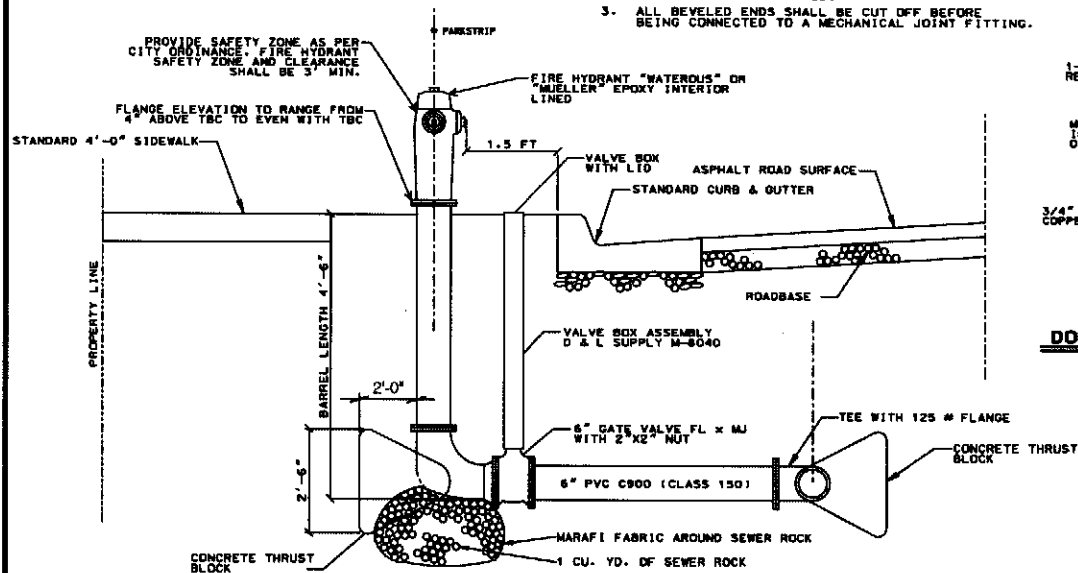
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SHEET 10
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PROJECT NO.
05-312

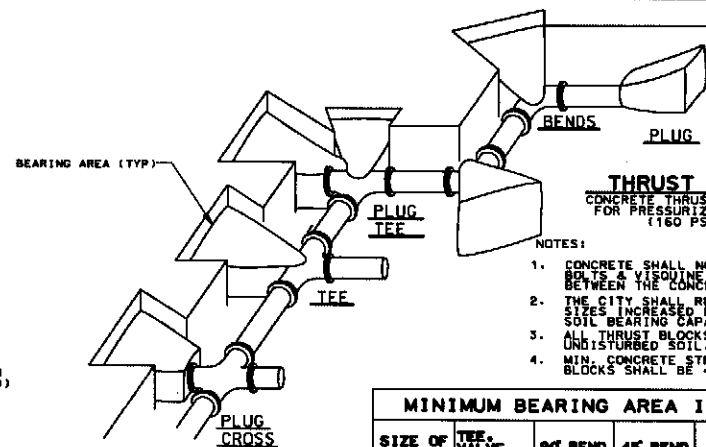


TYPICAL WATER CONNECTION

- NOTES:
1. WATER MAIN LINES SHALL BE CONSTRUCTED WITH A MINIMUM COVER OF 42".
 2. ALL MECHANICAL JOINT FITTINGS SHALL BE TORQUED BETWEEN 75 - 90 FT. LBS.
 3. ALL BEVELED ENDS SHALL BE CUT OFF BEFORE BEING CONNECTED TO A MECHANICAL JOINT FITTING.



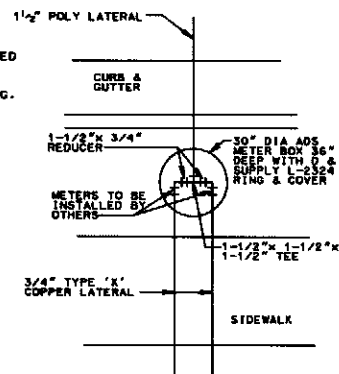
TYPICAL FIRE HYDRANT CONNECTION



THRUST BLOCKING
CONCRETE THRUST BLOCK SCHEDULE
FOR PRESSURIZED WATER LINES
(160 PSI MAXIMUM)

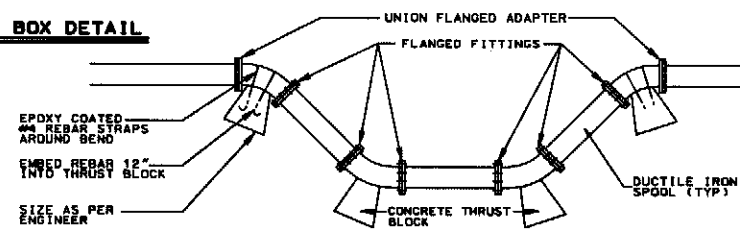
- NOTES:
1. CONCRETE SHALL NOT BE PLACED AROUND BOLTS & WELDING SHALL BE WRAPPED BETWEEN THE CONCRETE & THE FITTING.
 2. THE CITY SHALL REQUIRE THRUST BLOCK SIZES INCREASED DEPENDING ON THE SOIL BEARING CAPACITY.
 3. ALL THRUST BLOCKS MUST REST AGAINST UNDISTURBED SOIL.
 4. MIN. CONCRETE STRENGTH FOR THRUST BLOCKS SHALL BE 4,000 PSI.

MINIMUM BEARING AREA IN SQ. FT					
SIZE OF PIPE	TEE, VALVE, DEAD END	90° BEND	45° BEND	22 1/2° BEND	11 1/4° BEND
4"	2	3	2	2	1
6"	4	5.5	3	1.5	1
8"	6.5	9.5	5	2.75	1.5
10"	10	14	8	4.25	2.5
12"	14	20	11	5.5	3
14"	18	26.5	14.5	7.5	4
16"	24	34	18.5	9.5	6
20"	27	52	28.5	14.5	16
24"	53	74	41	21	16



DOUBLE METER BOX DETAIL

N.T.S.



THRUST BLOCKING FOR VERTICAL REALIGNMENT OF WATER MAIN

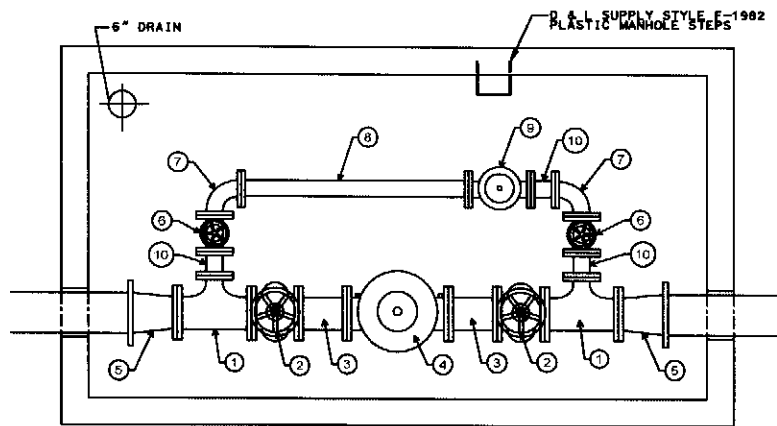
REVISION	DATE	BY	DESCRIPTION	DESIGN	SLC
1	12-14	MLR	2014 Update	DRWN	MLR
				CHECKED	ETC
				DATE	T-DR

TYPICAL FIRE HYDRANT & CULINARY WATER DETAILS

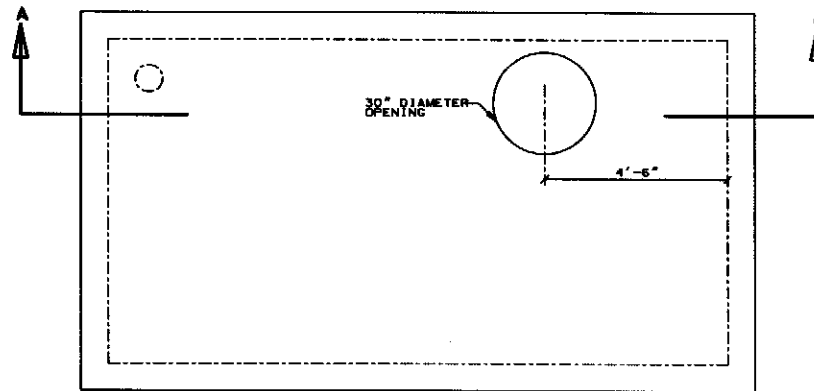
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SHEET 11
OF 18
PROJECT NO.
05-312

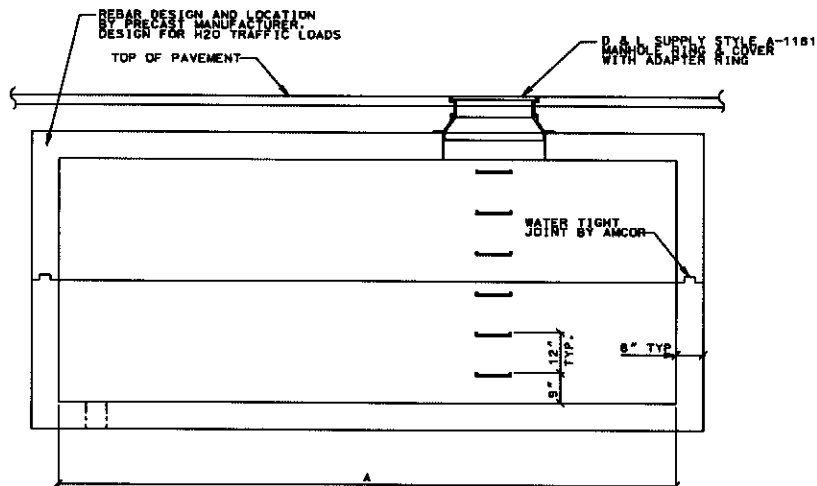


PLAN VIEW

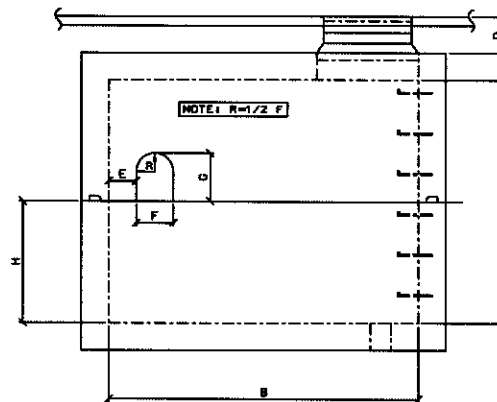


TOP VIEW

NOTE: PIPING SCHEDULE BASED ON
10\"/>



SECTION A-A



END ELEVATION

PIPING SCHEDULE

NO.	DESCRIPTION	10"
1	FLANGED TEE	10"x10"x4"
2	GATE VALVE	10"
3	10" DI SPOOL	1'-0"
4	PRESSURE REDUCING VALVE	10"
5	MJ REDUCER	12"x10"
6	FLGD BUTTERFLY VALVE w/ GEAR DRIVEN WHEEL	4"
7	FLANGED ELBOW	4"
8	4" DI SPOOL	5'-8"
9	PRESSURE REDUCING VALVE	4"
10	4" DI SPOOL	6"

DIMENSION SCHEDULE

MARK NO.	DESCRIPTION	MAIN LINE SIZE		
		10"	8"	6"
A	LENGTH DIMENSION	16'-0"	12'-0"	12'-0"
B	WIDTH DIMENSION	8'-0"	6'-0"	6'-0"
C	HEIGHT DIMENSION	6'-0"	6'-0"	6'-0"
D	DEPTH OF COVER	1'-0"	1'-0"	1'-0"
E	LOCATION DIM.	12"	12"	10"
F	BLOCKOUT WIDTH	13"	11"	9"
G	BLOCKOUT HEIGHT	16"	14"	12"
H	SECTION	3'-0"	3'-0"	3'-0"

REVISION	DATE	BY	DESCRIPTION	DESIGN
1	12-14	HLR	2014 Update	HLR
				CHKD BY FIC
				DATE 7-08

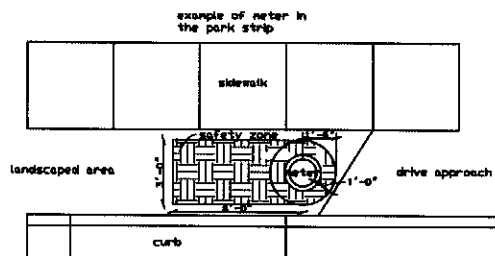
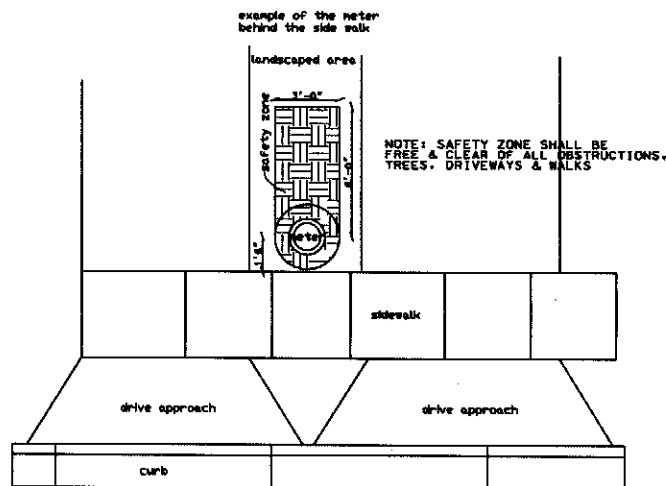
PRESSURE REDUCING VALVE

**CENTERVILLE CITY
STANDARD DETAILS**



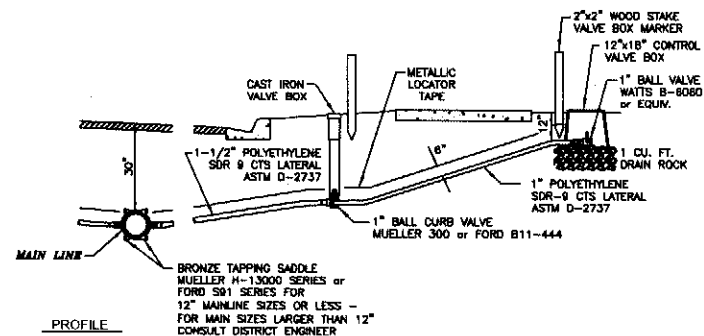
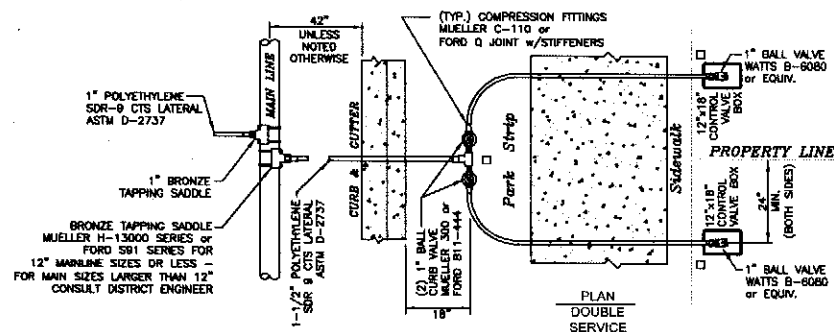
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SHEET 12
OF 18
PROJECT NO.
05-312



WATER METER SAFETY ZONE

N.T.S.



- 1 - 1-1/2" & 1" PIPE SHALL BE PE, SDR-9 CTS, ASTM D-2737
 - 2 - VALVE BOX MARKERS MUST BE SET ADJACENT TO EVERY VALVE.
 - 3 - SERVICE PIPE SHALL MAINTAIN A MINIMUM BURY DEPTH OF 30" UP TO CURB STOP, 12" MINIMUM AT CONTROL VALVE BOX.
 - 4 - FITTINGS SHALL BE BRASS UNLESS SPECIFIED OTHERWISE.
 - 5 - ALL VALVE LIDS SHALL BE STAMPED "IRRIGATION"
 - 6 - IRRIGATION STANDARD DETAILS MAY CHANGE WITHOUT NOTICE. USE LATEST IRRIGATION CO. STANDARD AS PER CITY ENGINEER.
- WEBER BASIN WATER CONSERVANCY DISTRICT
& DEUEL CREEK IRRIGATION CO.

IRRIGATION WATER SERVICE CONNECTION

N.T.S.

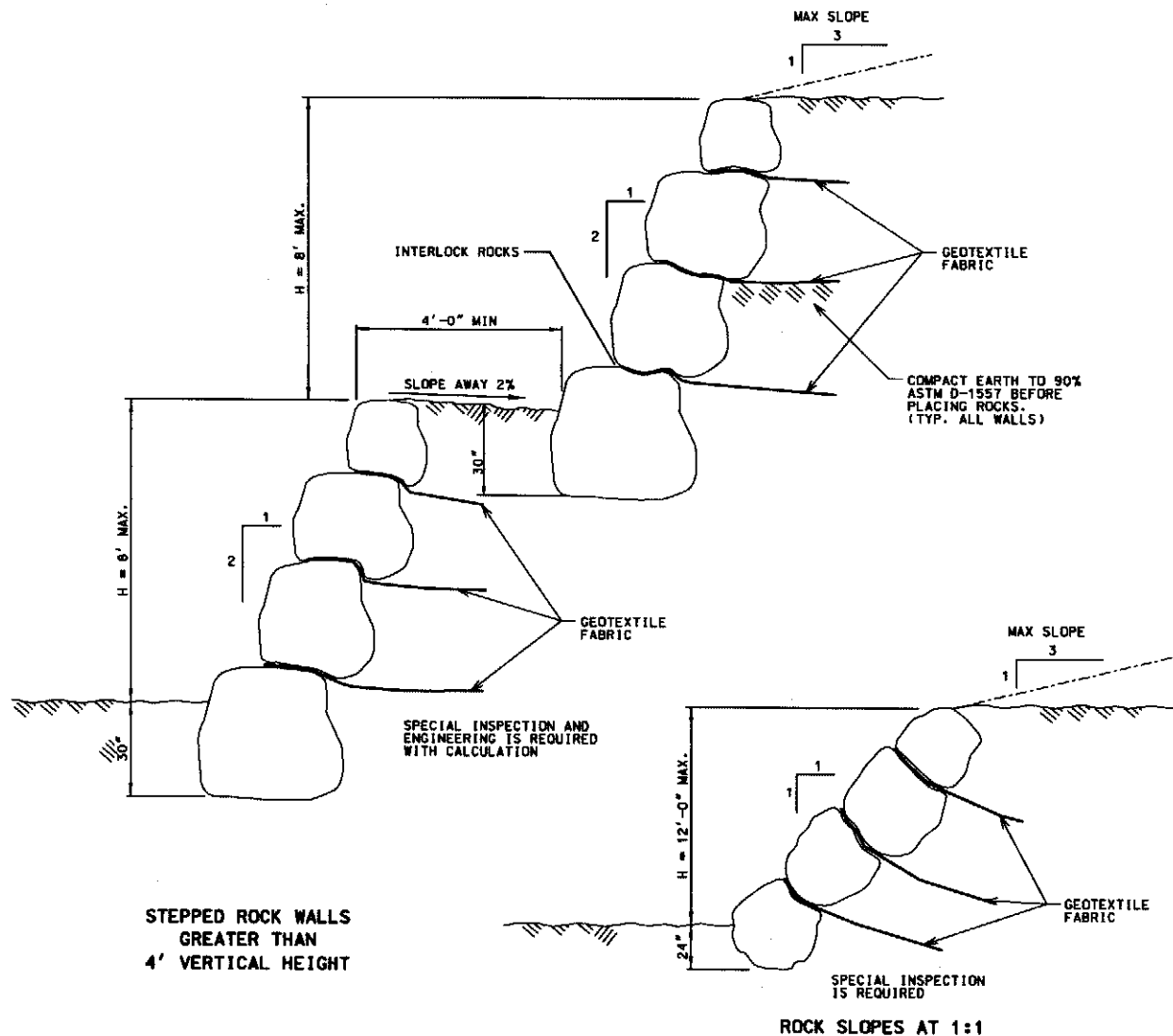
REVISION	DATE	BY	DESCRIPTION	EXTN	KL
1	12-14	MLR	2014 Update	SHAW	MLR
				CHECKED	ETC
				DATE	7-08

IRRIGATION SERVICES WATER METER SAFETY ZONES & AREA DRAINS

CENTERVILLE CITY STANDARD DETAILS

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SHEET 13
OF 18
PROJECT NO.
05-312



NOTES :

1. SOILS SLOPES SHALL BE FREE DRAINING (SANDY GRAVELS) WITH MINIMAL AMOUNTS OF CLAY. FABRIC REQUIRED FOR ALL WALLS OVER 4'-0" EXCEPT FOR WELL GRADED GRAVEL WITH FINES.
2. ROCKS SHALL BE ANGULAR GRANITE OR DOLOMITE STONES, EACH WHICH ARE NON-SOLUBLE, HARD AND DURABLE.
3. ROCKS SHALL BE KEYED TOGETHER AND INTERLOCKED WITH LOWER ROCKS.
4. BASE ROCKS SHALL BE BURIED TO THE DEPTHS SHOWN.
5. EARTH SHALL BE THOROUGHLY COMPACTED BEFORE PLACEMENT OF ROCKS.
6. THE BUILDING OFFICIAL SHALL REQUIRE A SOILS REPORT PREPARED BY A LICENSED GEOTECHNICAL ENGINEER WHERE WATER IS ENCOUNTERED OR WHERE FINE GRAINED (CLAY) SOILS EXIST.
7. BASE ROCK DIAMETERS SHALL NOT BE LESS THAN 3'-6". EXCEPT FOR WALLS LESS THAN 4'-0" IN HEIGHT. UPPER ROCKS SHALL NOT BE LESS THAN 2'-0" DIA.
8. STEPPED ROCK WALLS SHALL BE ENGINEERED AND ARE REQUIRED TO HAVE A SPECIAL INSPECTION BY THE ENGINEER.
9. ROCK WALLS HIGHER THAN 4'-0" SHALL HAVE MINIMUM ROCK FALL AREAS (OR LANDINGS), CLEAR OF ALL BUILDINGS OF 10'-0" WIDTH.
10. ESTABLISHED VEGETATION IS REQUIRED ALONG THE TOP OF ALL WALLS TO PREVENT WASHING AND EROSION.
11. A MINIMUM SET BACK OF 4'-0" FROM BUILDING AND STRUCTURES SHALL BE MAINTAINED ABOVE OR BELOW ALL ROCK WALLS.

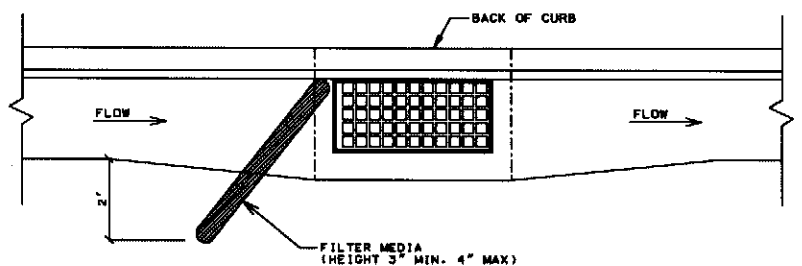
REVISION	DATE	BY	DESCRIPTION	DESIGN	KL
1	12-14	MLR	2014 Update	MLR	KL
				PTC	
				DATE	7-08

ROCK RETAINING WALLS

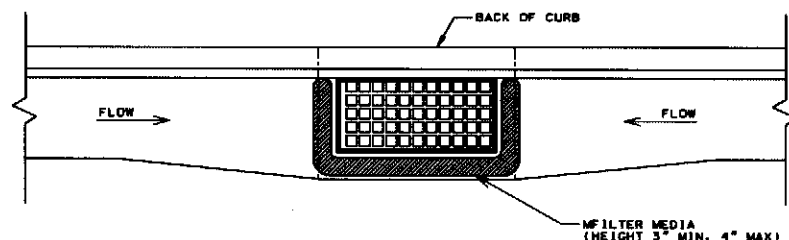
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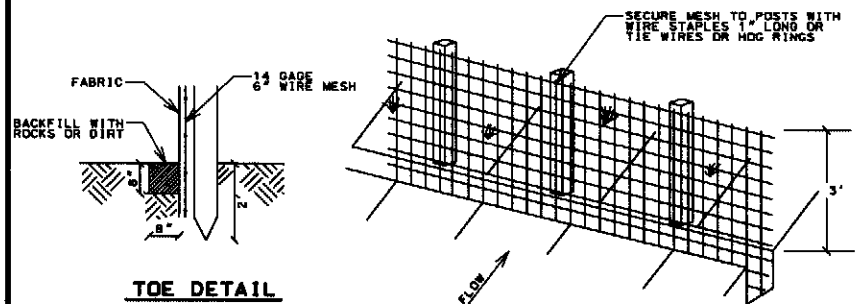
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PROJECT NO.
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ON-GRADE INLET PROTECTION



DROP INLET PROTECTION



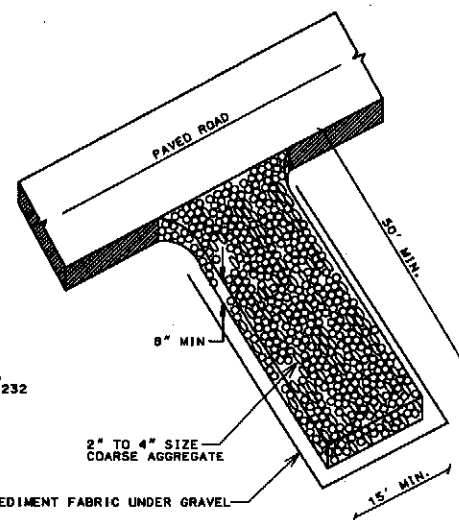
TOE DETAIL

NOTE:
WITH ENGINEER'S APPROVAL, AN EXTRA
STRENGTH FILTER FABRIC CAN BE USED IN
LIEU OF WIRE MESH SUPPORT

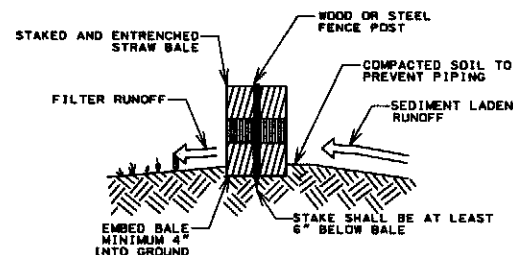
SILT FENCE

NOTES:

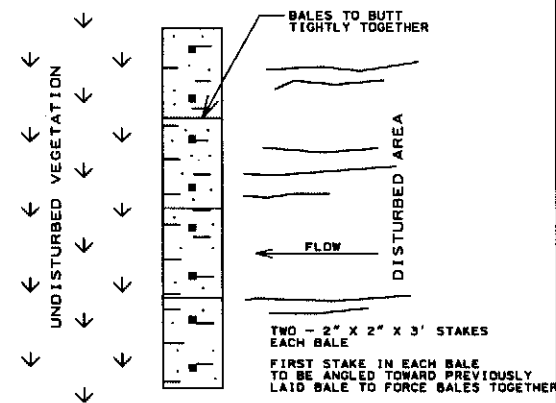
1. THESE PLANS MAY BE USED FOR THE CONSTRUCTION OF A STORM WATER BEST MANAGEMENT PRACTICE (BMP). THEY ARE NOT INCLUSIVE OF ALL PRACTICES AVAILABLE AND ARE ONLY SPECIFIC TO THE CONSTRUCTION OF THESE TYPES. MAINTENANCE OF THESE TYPES OF INSTALLATION IS IMPORTANT AND SHOULD BE CONTINUOUSLY MONITORED BY THE CONTRACTOR. DETAILS SHOWN HERE HIGHLIGHT IMPORTANT PARTS OF CONSTRUCTION, AND SHOULD BE MODIFIED AS NEEDED.
2. REFER TO "A GUIDE TO STORMWATER BEST MANAGEMENT PRACTICES" FROM THE DAVIS COUNTY STORM WATER COALITION FOR MORE DETAILS. A COPY MAY BE OBTAINED FROM THE CITY DRAINAGE UTILITY SUPERVISOR AT 292-8232



STABILIZED ROADWAY ENTRANCE



SECTION



PLAN

STRAW BALE BARRIER

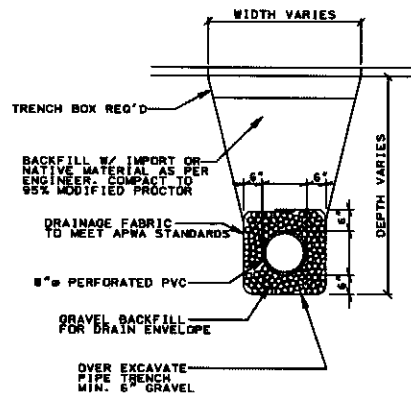
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				FTC
				T-08

EROSION CONTROL DETAILS

**CENTERVILLE CITY
STANDARD DETAILS**

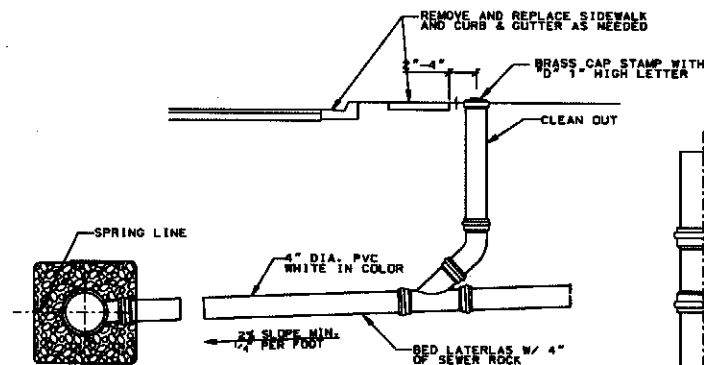
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SHEET 12
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PROJECT NO.
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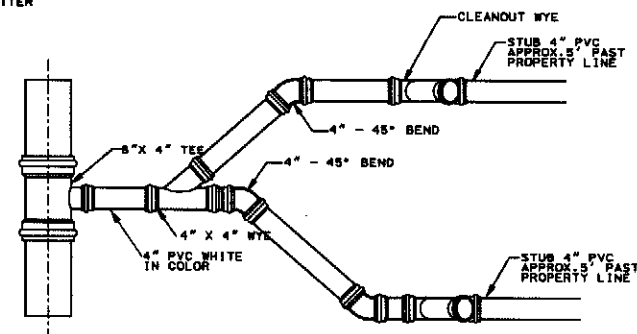
TYPICAL SUB-DRAIN PIPE SECTION

NTS



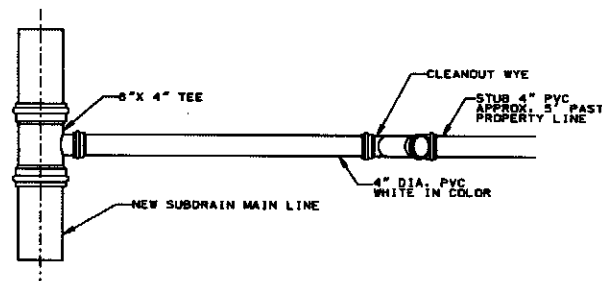
PROFILE

SUB-DRAIN CLEANOUT DETAIL

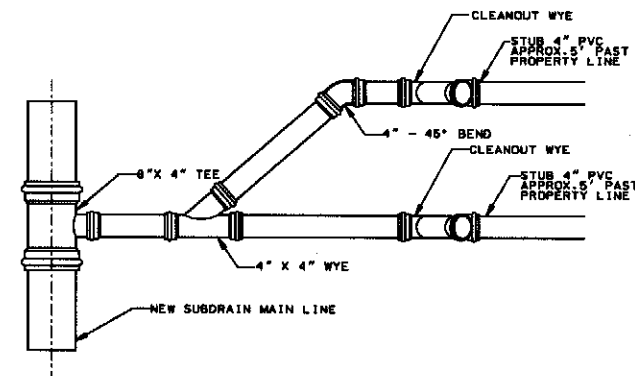


SUB-DRAIN DOUBLE LATERAL (OPTION B)

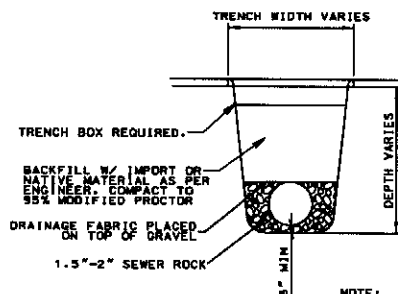
NTS



SUB-DRAIN SINGLE LATERAL

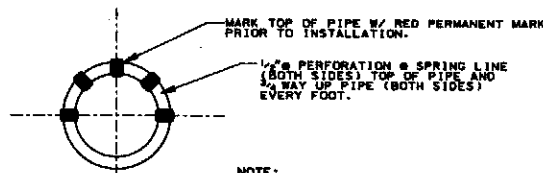


SUB-DRAIN DOUBLE LATERAL (OPTION A)



TYPICAL "SOLID" SUBDRAIN PIPE SECTION FOR LANDSCAPED AREAS

NOTE: PIPE SHALL BE PVC ASTM 3034 SDR-35



NOTE: PERFORATED PIPE TO BE PLACED IN LOCATIONS ONLY AS PER CITY ENGINEER

8" PVC SUB-DRAIN PERFORATION SCHEDULE

REVISION	DATE	BY	DESCRIPTION	DESIGN	KLC
1	12-14	MLR	2014 Update	DRAIN	MLR
				CHECKED	FTC
				DATE	7-08

SUB-DRAIN DETAILS

CENTERVILLE CITY
STANDARD DETAILS

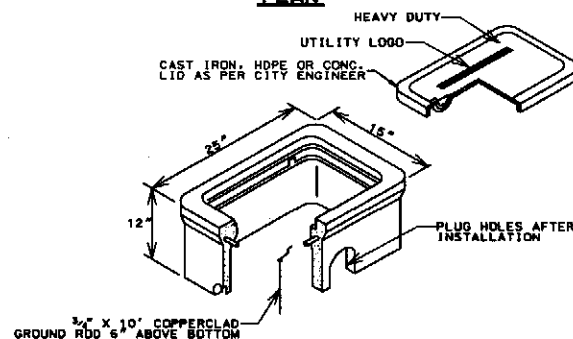


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CONSULTING ENGINEERS AND LAND SURVEYORS
3900 SOUTH MAIN STREET SUITE 204
SALT LAKE CITY, UTAH 84115
TEL: (801) 283-1792

SHEET 15
OF 19
PROJECT NO.
05-312



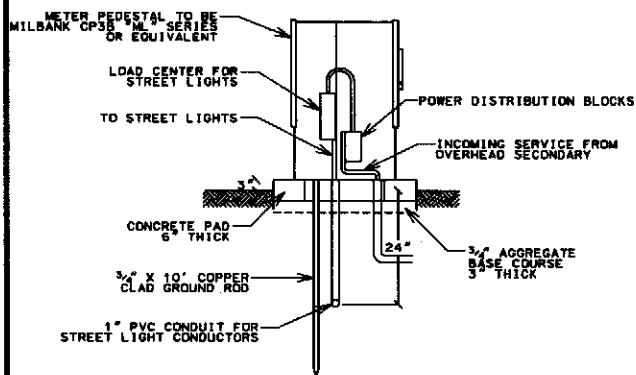
PLAN



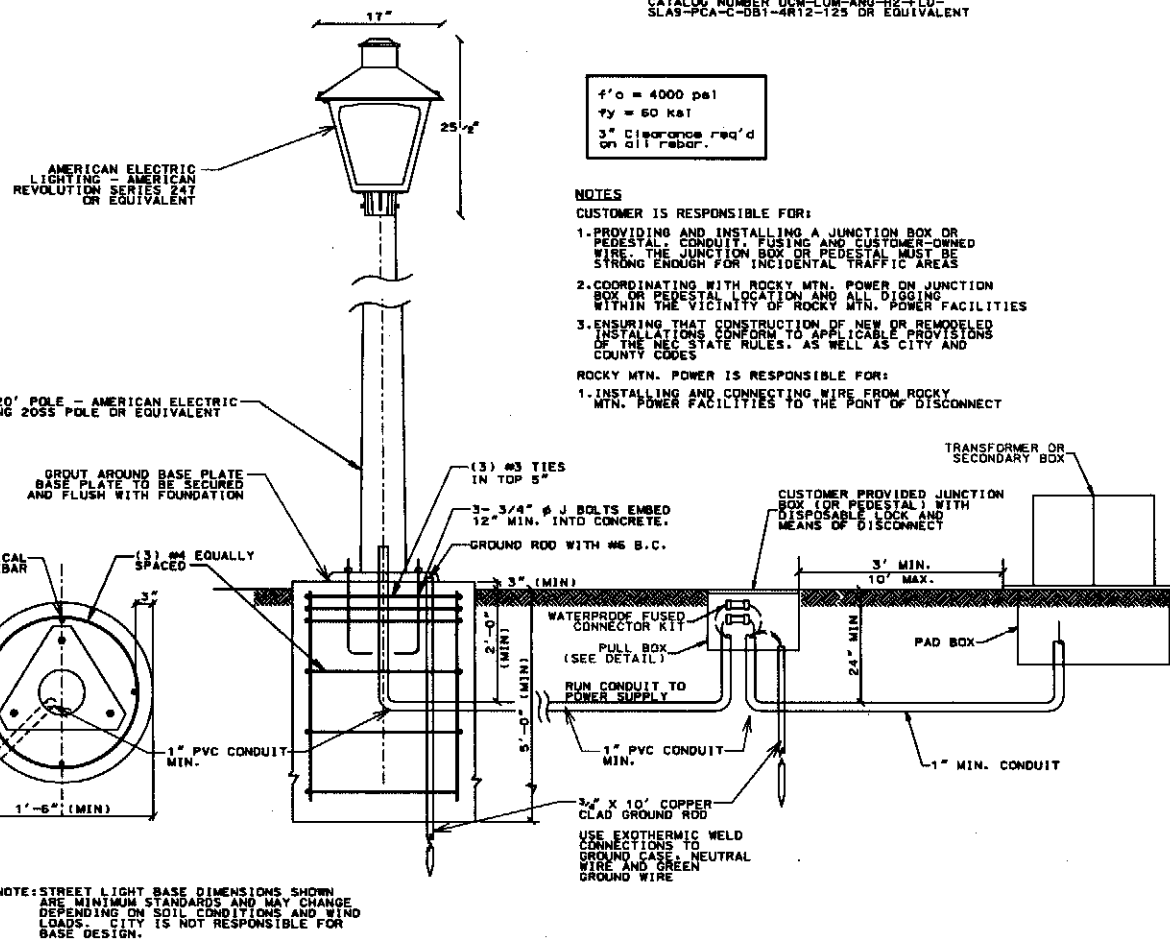
OBLIQUE

CAST IRON, HDPE OR CONC. PULL BOX

NOTE: SUBMIT BOX SHOP DRAWINGS TO CITY ENGINEER
FOR REVIEW AND ACCEPTANCE



STREET LIGHT METER PEDESTAL



TYPICAL STREET LIGHT DETAIL

REVISION	DATE	BY	DESCRIPTION	DESIGN	KLC
1	12-14	M.R	2014 Update	DRAWN	M.R
				CHECKED	FTC
				DATE	7-08

STREET LIGHT DETAILS

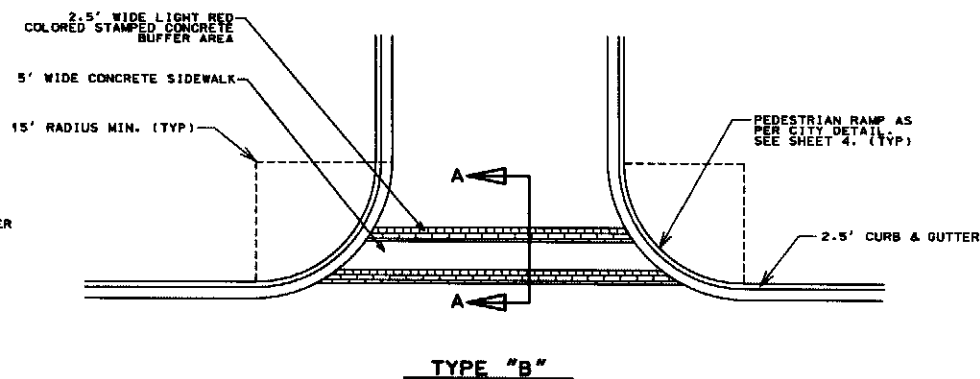
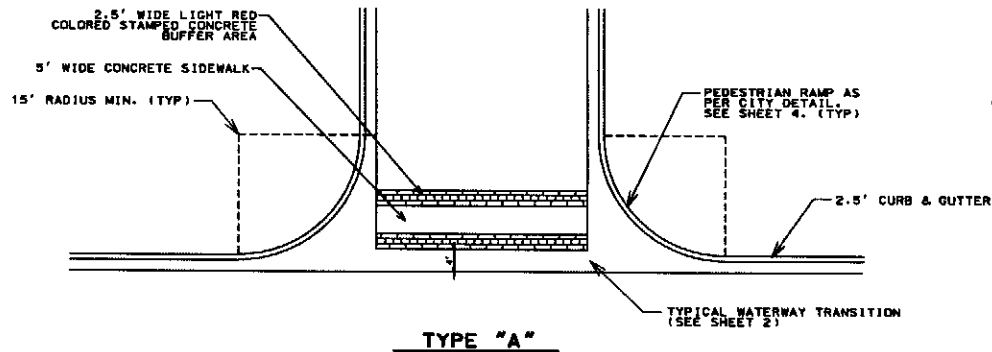
CENTERVILLE CITY STANDARD DETAILS



ESI ENGINEERING
CONSULTING ENGINEERS AND LAND SURVEYORS
3600 SOUTH MAIN STREET SUITE 206
SALT LAKE CITY, UTAH 84115
TEL: (801) 483-1792

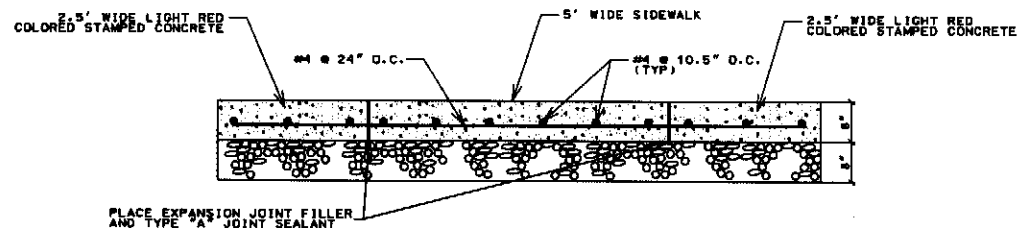
SHEET 17
OF 18

PROJECT NO.
05-312



NOTES:

1. CONCRETE CROSSWALK OPTIONAL AS PER CITY PLANNING AND ZONING COMMISSION



REVISION	DATE	BY	DESCRIPTION	DESIGNER	KLC
1	12-14	M.R.	2014 Update	DRUM	M.R.
				CHECKED	FTC
				DATE	T-DB

COMMERCIAL ENTRANCE DETAILS

CENTERVILLE CITY
STANDARD DETAILS



ESI ENGINEERING
CONSULTING ENGINEERS AND LAND SURVEYORS
3500 SOUTH MAIN STREET SUITE 200
SALT LAKE CITY, UTAH 84115
TEL: (801) 283-1752

SHEET 18
OF 18
PROJECT NO.
05-312



Davis
COUNTY

Animal Care & Control

1422 East 600 North - Fruit Heights, Utah 84037
Telephone: (801) 444-2200 - TDD: (801) 451-3228 - Fax: (801) 444-2212

Dear Centerville City,

Thank you for your continued support of Davis County Animal Care and Control. Your support is vital to insure that the County has the most efficient and cost effective method for providing animal services to the citizens of Davis County.

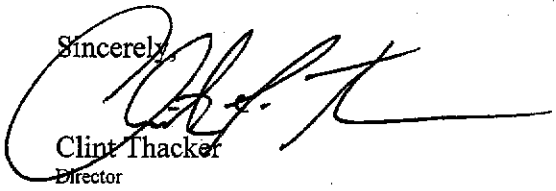
Enclosed you will find a contract amendment for the 2015 year. As in the past, the charges are based upon the usage of Animal Care and Control by your citizens. The City's two year average is divided by the grand total of averaged calls to get a percentage of the total calls. That percentage is then taken out of the total amount needed from the cities as set by Davis County. The fee paid by the city provides full 24 hour animal care and control services, including the housing and processing of stray animals. Wildlife is billed separately at a rate of \$25.75 per call. Below is a breakdown of the 2015 charges for Centerville City:

2015 County Portion of Animal Care and Control Budget	\$1,694,259.88
2015 City Portion of Animal Care and Control Budget	\$584,133.12
2 Yr. Average for Davis County Total Billable Calls	12,403
2 Yr. Average for Centerville Billable Calls	402
2014 Centerville Usage Rate	3.24%
2015 Centerville City Animal Service Fees	\$18,909.09
2014 Centerville City Wildlife Calls	69
2015 Centerville City Wildlife Fees	\$1,776.75

Please review and sign the included contract amendment. Please scan the entire signed amendment and email it back to me. A copy of the fully signed amendment will be mailed back to you. You may also mail the signed amendment. If you mail the signed amendment and want an original sent back to you, please include two signed copies. If a copy of the original is satisfactory, it will be sent to you automatically.

Thank you for your cooperation and patience. It is a privilege to serve in Centerville City. If you have any questions or concerns please contact me.

Sincerely,


Clint Thacker

Director
Davis County Animal Care & Control
1422 E 600 N
Fruit Heights, UT 84037
Office: 801-444-2204
Cell: 801-200-9325

RECEIVED

JAN 13 2015

CENTERVILLE CITY CORP.

RESOLUTION NO. 2015-02

A RESOLUTION APPROVING AMENDMENT NO. 2 TO THE INTERLOCAL COOPERATIVE AGREEMENT WITH DAVIS COUNTY FOR ANIMAL CONTROL SERVICES AND AUTHORIZING THE EXECUTION OF SAID AMENDMENT BY THE MAYOR AND CITY RECORDER.

WHEREAS, Centerville City is authorized to provide animal control service to its residents and to enter into Interlocal Agreements with other public entities to provide such services on a joint and cooperative basis; and

WHEREAS, Davis County has agreed to provide animal control services to the City which will be more economical and effective than through individual effort of the City or any other method available; and

WHEREAS, Centerville City entered into an Interlocal Agreement with Davis County for animal control services for a five-year period commencing on January 1, 2013 and continuing through December 31, 2017; and

WHEREAS, Davis County has submitted Amendment No. 2 to the Interlocal Agreement for Animal Control Services regarding fees for such services as more particularly provided herein.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CENTERVILLE, UTAH, AS FOLLOWS:

1. That the Amendment No. 2 to the Interlocal Cooperative Agreement for animal control services as attached hereto between Davis County and Centerville City is hereby approved by the City Council and shall be effective as of January 1, 2015.
2. That the Mayor and City Recorder are hereby authorized and directed to execute said Amendment to the Interlocal Cooperative Agreement and any other documentation necessary and proper to accomplish the purposes of this Resolution.
3. This Resolution shall take effect immediately upon passage and shall be recorded in the records of the City.

Passed and adopted this 20th day of January, 2015.

CENTERVILLE CITY

Mayor

ATTEST:

City Recorder

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

According to the provisions of the U.C.A. S 10-3-719, as amended, resolutions may become effective without publication or posting and may take effect on passage or at a later date as the governing body may determine; provided, resolutions may not become effective more than three months from the date of passage. I, the municipal recorder of Centerville City, hereby certify that foregoing resolution was duly passed by the City Council, recorded by me in a book used exclusively for that purpose, and became effective upon passage or a later date as the governing body directed as more particularly set forth below.

PASSED on ____ day of _____, 20__

RECORDED on ____ day of _____, 20__

EFFECTIVE on ____ day of _____, 20__

MARSHA L. MORROW, City Recorder

DATED:

**AMENDMENT No. 2 TO INTERLOCAL COOPERATION AGREEMENT
BETWEEN DAVIS COUNTY AND THE CITY OF CENTERVILLE FOR
ANIMAL CONTROL SERVICES**

This Amendment No. 2 to Interlocal Cooperation Agreement Between Davis County and the City of **CENTERVILLE** for Animal Control Services (this "Amendment") is made and entered into by and between **DAVIS COUNTY**, a political subdivision of the State of Utah (hereinafter the "County"), and **CENTERVILLE CITY**, a municipal corporation of the State of Utah (hereinafter the "City"). The County and the City may be collectively referred to in this Amendment as the "Parties".

RECITALS

This Amendment is made and entered into by and between the Parties based, in part, upon the following recitals:

A. The Parties previously entered into an Inter-local Cooperation Agreement Between Davis County and the City of **CENTERVILLE** for Animal Control Services, dated March 19, 2013 (the "Agreement"), which is labeled Davis County Contract No. 2013-83, and by which the County agreed to provide animal services to the City. The term of the Agreement is for the five-year period from January 1, 2013 through December 31, 2017.

B. Paragraph 5 of the Agreement specified the amount of compensation to be paid by the City to the County for the calendar year 2013 and further provided that the compensation amount shall be reviewed annually and adjusted by a written amendment to the Agreement as may be agreed upon by the County and the City. The County and the City have agreed to the adjusted compensation specified in this Amendment.

Now therefore in consideration of the terms set forth in this Amendment, the Parties

hereto do hereby agree as follows:

1. Compensation and Costs

Paragraph 5 of the Agreement is amended to read:

A. The City shall pay compensation in the amount of eighteen thousand nine hundred nine Dollars and nine Cents (\$18,909.09) to the County for the animal care services provided and performed by the County on behalf of the City under this agreement for the Calendar Year 201~~4~~⁵, and, thereafter, the compensation paid by the City to the County shall be subject to annual review and shall be annually adjusted to accurately reflect the amount that the City must pay the County. The compensation for the Calendar Year 201~~4~~⁵ services performed by the County on behalf of the City shall be payable in twelve (12) equal monthly installments of one thousand five hundred seventy five Dollars and seventy six Cents (\$1,575.76). The first monthly payment by the City to the County is due on or before January 1, 2015. All subsequent payments by the City to the County are due on or before the 1st day of each month thereafter until paid in full (e.g. February 1, 2015, March 1, 2015, etc.).

B. The City shall pay the County one thousand seven hundred seventy six Dollars and seventy five Cents (\$1,776.75) for nuisance animals picked up and/or euthanized by the County under Paragraph 1. C. of this agreement.

(1) The County shall submit quarterly invoices to the City for pick-up and euthanization of wild nuisance animals.

(2) The City shall render payment to the County within thirty (30) days after receipt of each such invoice.

2. Continuing Effect of Contract for Services

Except to the extent specifically modified by this Amendment, the terms and conditions of the Agreement, shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have executed this Amendment in duplicate, each of which shall be deemed an original.

Dated this ___ day of _____, 2015.

DAVIS COUNTY

By: _____
Chairperson

Davis County Board of County Commissioners
Date: _____, 2015

ATTEST:

Davis County Clerk/Auditor

CITY OF CENTERVILLE

By: _____
Mayor
Date: _____, 2015

ATTEST:

City Recorder

Attorney Review

The undersigned, being the authorized attorney for the City of **CENTERVILLE**, reviewed this Amendment and found it to be in proper form and compliance with applicable law.

City Attorney

Attorney Review

The undersigned, being the authorized attorney for Davis County, reviewed this Amendment and found it to be in proper form and compliance with applicable law.

Davis County Attorney

Marsha Morrow

From: kevin campbell <kevin.campbell@esieng.com>
Sent: Friday, January 16, 2015 1:21 PM
To: Steve Thacker
Cc: Marsha Morrow; David Broadbent
Subject: MTC Lot 2 - Site Plan Bond
Attachments: Bond Reduction #3 (End Warranty) - MTC Lot 2 SITE.pdf

Steve -

The attached bond reduction and end of warranty is recommended for MTC Lot 2 Site Plan.

Let me know if additional information is needed.

Kevin

Kevin Campbell, P.E.
Centerville City Engineer

Kevin Campbell, P.E.
ESI Engineering, Inc
3500 S. Main St.
SLC, Ut 84115
801.263.1752

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 3.

Short Title: Public Hearing - Tumbleweed Subdivision Plat Amendment

Initiated By:

Scheduled Time: 7:15

SUBJECT

Consider Subdivision Plat Amendment for the Tumbleweed Condominiums Subdivision Located at Approximately 233 North 1250 West, Centerville - West Coast Holdings, LLC and Eiger Properties, LLC, Applicants

RECOMMENDATION

Approve Subdivision Plat Amendment for the Tumbleweed Condominiums Subdivision located at approximately 233 North 1250 West, Centerville, subject to the conditions and based on the findings set forth in the Staff Report dated January 20, 2015.

BACKGROUND

The applicants recently constructed a new office building on the remaining pad site within the Tumbleweed Condominium Subdivision. They now desire to amend the plat from a convertible space area to an actual building or structure. Pursuant to City Ordinances, the City Council is required to have a public hearing on this matter. Staff recommends approval of this plat amendment as more particularly set forth in the attached Staff Report.

ATTACHMENTS:

Description

- ☐ 1-20-2015 CC Staff Report Tumbleweed Subdivision Plat Amendment
- ☐ Tumbleweed Condo No 2 Plat

**CENTERVILLE CITY
COMMUNITY DEVELOPMENT DEPARTMENT
655 North 1250 West, Centerville, Utah 84014
(801) 292-8232**

STAFF REPORT

PETITIONERS: **WEST COAST HOLDINGS, LLC
3875 WOODLAND DR.
WOODLAND, UT 84036**

**EIGER PROPERTIES, LLC
3314 SOUTH 200 EAST
BOUNTIFUL, UT 84010**

PROPERTY: **TUMBLEWEED CONDOMINIUMS SUBDIVISION
APPROXIMATELY 233 NORTH 1250 WEST
CENTERVILLE, UT 84014**

ZONING: **INDUSTRIAL-HIGH (I-H)**

APPLICATION: **SUBDIVISION PLAT AMENDMENT**

RECOMMENDATION: **APPROVE THE AMENDMENT**

BACKGROUND

The petitioners recently developed a new office building on the remaining pad site (*i.e.* building 4) within the existing subdivision development area. They desire now to amend the plat from a convertible space area to an actual building or structure.

SUBDIVISION PLAT AMENDMENT PROCESS

According to state and local regulations, a plat amendment may be approved if specific criteria are evaluated and the amendment is deemed acceptable, as follows:

1. *Will the public interest be materially injured by the proposed plat amendment?*

Staff Response: The amendment is consistent with the original plat's expectation that allows a pad area to be later converted to an actual building. Thus, material injury or other claim would be inconsistent with the platted subdivision.

2. *Is there a good cause for the plat amendment?*

Staff Response: As indicated earlier, the convertible space is now occupied by a building. Thus, amending the plat allows for recognition of the new building that has been constructed.

PLANNING STAFF RECOMMENDATION

Suggested motion for the proposed amended subdivision plat for Tumbleweed Subdivision: I hereby make a motion for the City Council approve the proposed plat amendment, subject to the following:

- 1) *Preparation and submittal of a final linen subdivision plat to the City Recorder's Office.*
- 2) *Preparation and submittal of applicable covenants, conditions, and restrictions approved by the owner's association to the City Recorder's Office.*
- 3) *Preparation and submittal of Preliminary Title Report (no older than 30 days) plat to the City Recorder's Office.*
- 4) *Review and acceptance of the final plat by the City Engineer and Attorney, in accordance with applicable regulations of the state and city.*
- 5) *Payment of all applicable fees and recording costs, as per the City's Fee Schedule.*

Suggested Reasons for the Action (Findings):

- a. The City Council finds that amendment is consistent with the original plat's expectation that allows a pad area to be later converted to an actual building.
- b. The City Council finds that amending the plat allows for recognition of the new building that has been constructed.
- c. Therefore, the City Council finds that the public interest will NOT be materially injured by the proposed plat amendment.
- d. Therefore, City Council finds that there is good cause for the plat amendment.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 4.

Short Title: Extension of Franchise for Questar

Initiated By: City Attorney

Scheduled Time: 7:20

SUBJECT

Consider Extension of Franchise for Questar Gas, a successor to Mountain Fuel Supply Company, for Additional Three Months - Ordinance No. 2015-01

RECOMMENDATION

Approve Ordinance No. 2015-01 extending the Franchise for Questar Gas, a successor to Mountain Fuel Supply Company, for an additional three (3) months.

BACKGROUND

The City granted Mountain Fuel Supply Company a franchise for the construction, maintenance and operation of a gas distribution system within the City pursuant to Ordinance No. 89-10. The term of the franchise granted by Ordinance No. 89-10 was for twenty-five (25) years and set to expire on August 1, 2014. A copy of the original franchise is attached. Since entering into the franchise, Mountain Fuel Supply Company has reorganized and formally changed its name to Questar Gas Company. The City granted Questar Gas Company a six (6) month extension to the term of the original franchise to allow the City and Questar the time to negotiate a new franchise. This six (6) month extension is set to expire on February 1, 2015. The City sent Questar a draft franchise back in October 2014. Due to internal staff changes within Questar and other reasons, Questar has not completed its review and comment on the proposed draft of the franchise and requests an additional extension of the original franchise. It is recommended that the City Council adopt Ordinance No. 2015-01 providing the parties an additional three (3) months to negotiate the terms and conditions of the new franchise (to expire on May 1, 2015).

ATTACHMENTS:

Description

- ☐ Ordinance No. 2015-01-Questar Extension
- ☐ Ordinance No. 89-10-Original Franchise

ORDINANCE NO. 2015-01

**AN ORDINANCE AMENDING THE GAS DISTRIBUTION SYSTEM
FRANCHISE PREVIOUSLY GRANTED TO MOUNTAIN FUEL SUPPLY
COMPANY EXTENDING THE TERM OF THE FRANCHISE FOR AN
ADDITIONAL THREE (3) MONTHS**

WHEREAS, the City previously granted Mountain Fuel Supply Company a franchise for the construction, maintenance and operation of a gas distribution system within the City of Centerville as adopted and granted by Ordinance No. 89-10 ("Franchise"); and

WHEREAS, the Franchise granted in Ordinance No. 89-10 was for a term of twenty-five years set to expire on August 1, 2014; and

WHEREAS, since entering into the Franchise, Mountain Fuel Supply Company has reorganized and formally changed its name to Questar Gas Company; and

WHEREAS, the City previously granted Questar Gas Company a six (6) month extension to the original term of the Franchise to expire on February 1, 2015, as adopted and granted by Ordinance No. 2014-16; and

WHEREAS, Questar Gas Company has requested an additional extension of the Franchise to provide the parties time to negotiate the terms and conditions of the new franchise; and

WHEREAS, the City is willing to grant Questar Gas Company an additional three (3) month extension of time to negotiate the new franchise as more particularly provided herein.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
CENTERVILLE CITY, STATE OF UTAH, AS FOLLOWS:**

Section 1. **Amendment.** The Franchise granted to Mountain Fuel Supply Company, and its successors, as provided in Ordinance No. 89-10, as previously extended by Ordinance No. 2014-16, is hereby amended to extend the term of the Franchise for an additional three (3) months to commence on the effective date of this Ordinance and to expire on May 1, 2015.

Section 2. **Full Force and Effect.** The terms and conditions of this Ordinance amending the term of the Franchise are hereby incorporated as part of the original Franchise as adopted by Ordinance No. 89-10 and as amended by Ordinance No. 2014-16. All other terms and conditions of the Franchise not modified by this amendment shall remain in full force and effect and are hereby ratified and affirmed.

Section 3. **Binding Effect.** This Ordinance amending the term of the Franchise shall be binding upon the parties hereto and their respective officers, agents, employees, and authorized successors and assigns.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY,
STATE OF UTAH, THIS 20th DAY OF JANUARY, 2015.**

CENTERVILLE CITY

Mayor Paul A. Cutler

ATTEST:

Marsha L. Morrow, City Recorder

Voting by the City Council:

	"AYE"	"NAY"
Councilmember Averett	_____	_____
Councilmember Fillmore	_____	_____
Councilmember Higginson	_____	_____
Councilmember Ivie	_____	_____
Councilmember Wright	_____	_____

ACCEPTANCE

As an authorized representative of Questar Gas Company, I hereby acknowledge that Questar Gas Company, hereby accepts the extension of the term of the Franchise as granted by Centerville City and hereby agrees to abide by all the terms and conditions of the same.

QUESTAR GAS COMPANY

By: _____

Its: _____

ACKNOWLEDGMENT

STATE OF _____)
: ss.
COUNTY OF _____)

On the _____ day of January, 2015, personally appeared before me
_____, who being by me duly sworn did say that he/she is the
_____ of **QUESTAR GAS COMPANY**, and that the foregoing
instrument was signed in behalf of said corporation by authority of a resolution of its Board of
Directors and they acknowledged to me that said corporation executed the same.

Notary Public

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

According to the provisions of the U.C.A. § 10-3-713, as amended, I, the municipal recorder of Centerville City, hereby certify that foregoing ordinance was duly passed by the City Council and published, or posted at: (1) 250 North Main; (2) 655 North 1250 West; and (3) RB's Gas Station, on the foregoing referenced dates.

MARSHA L. MORROW, City Recorder

DATE: _____

RECORDED this ____ day of _____, 20 ____.

PUBLISHED OR POSTED this ____ of _____, 20 ____.

ORDINANCE NO. 89-10

AN ORDINANCE GRANTING TO MOUNTAIN FUEL SUPPLY COMPANY, A UTAH CORPORATION, A FRANCHISE FOR THE CONSTRUCTION, MAINTENANCE, AND OPERATION OF A GAS DISTRIBUTION SYSTEM IN THE CITY OF CENTERVILLE, DAVIS COUNTY, STATE OF UTAH.

BE IT ENACTED AND ORDAINED BY THE CITY COUNCIL OF CENTERVILLE, UTAH, AS FOLLOWS:

ARTICLE I
GRANT OF FRANCHISE

The City of Centerville, Davis County, State of Utah ("Grantor"), grants to Mountain Fuel Supply Company, a Utah Corporation ("Grantee"), the right and authority, during the term of the franchise granted by this Ordinance, to construct, maintain, and operate a distribution system for furnishing natural and manufactured gas to all consumers, public and private, within the City of Centerville. For such purpose, Grantee has the right to erect or construct, equip, and maintain along, over, or under present or future streets, alleys, and other public places a system of underground mains and other apparatus and facilities as are reasonably necessary for supplying gas service in accordance with this franchise.

ARTICLE II
TERM

The franchise is granted for a term of 25 years, commencing with the date on which it is accepted unless otherwise directed by Grantor.

8/1/1989 + 25 ⇒ 8/1/2014

Grantee will file a written acceptance of the franchise with the Grantor within 90 days after the date of this Ordinance, declaring its acceptance of the franchise and its intention to be bound by the terms and conditions of the franchise.

ARTICLE III
CONDITIONS

1. Construction and Maintenance of Facilities. All mains, pipes, laterals, and related apparatus and facilities shall be laid, operated, and maintained so as to interfere as little as reasonably possible with traffic over the streets and alleys and in a manner that will not substantially impair or interfere with the usefulness or use of such streets, alleys, and public places with water mains, pipes or conduits of the City or with pipes or conduits of any public service utility laid or constructed prior to the laying or construction of the mains or

pipes of Grantee. Grantee shall at all times during the life of this franchise be subject to all lawful exercise of the police powers of the City, and shall comply with all reasonable and valid Ordinances and regulations that are or may be prescribed by Grantor with respect to the construction and maintenance of all facilities as long as such Ordinances or regulations do not conflict with or prejudice the rights of Grantee as provided by applicable statutory or constitutional law, this Ordinance, or the tariffs approved by the Public Service Commission of Utah. Whenever the Governing Body of the City shall determine that it is necessary that any such facilities which now are or hereafter may be located in, on, along, across, over, through, or under any City road or street should be relocated, Grantee shall relocate the same in accordance with the order of the City and at Grantee's expense; provided, however, that Grantee, its successors and assigns, may maintain and operate such facilities, with the necessary appurtenances, in the new location or locations.

2. Terms of Service. Grantee shall furnish gas service without preference or discrimination among customers of the same service class at reasonable rates, in accordance with all applicable tariffs of Grantee approved by and on file with the Public Service Commission of Utah and as the tariffs may be revised from time to time during the term of this Ordinance, and in conformity with applicable constitutional and statutory requirements.

Grantee may make and enforce reasonable rules and regulations in the conduct of its business and may require applicants for gas service to execute a gas service agreement as a condition for receiving service. Grantee shall have the right to contract with each customer regarding the installation of main and service pipelines and the control of the main and service pipes from their connection with the supply lines of Grantee in the streets to and including the meter located on the customer's premises. To secure safe and reliable service to the customer, and in the public interest, grantee shall have the right to prescribe the sizes and kinds of pipes and related facilities to be used by the customer in conveying gas on his premises and shall have the right to refuse service to any customer who neglects or refuses to comply with the rules of the Grantee prescribing such conditions.

3. Indemnification. In the event of injury to any person or damage to any property by reason of the negligence of Grantee in the construction, operation, or maintenance of Grantee's gas distribution system, Grantee shall indemnify Grantor and hold it harmless from liability. It is expressly understood and agreed between Grantor and Grantee that Grantee shall save Grantor

harmless from any and all loss sustained by Grantor on account of any suit, judgment, execution, claim or demand whatsoever resulting from negligence on the part of Grantee in the construction and maintenance of its gas main and distribution system within the City. Grantor shall notify Grantee within five (5) days after the presentation of any claim or demand, either by suit or otherwise, made against Grantor on account of any negligence as aforesaid on the part of Grantee.

ARTICLE IV CONSIDERATION

In consideration of the franchise granted herein, Grantee shall pay to Grantor the sum of \$250.00 within 90 days after the date of this Ordinance and shall provide natural gas service within the City in accordance with the terms of this franchise.

ARTICLE V ASSIGNMENT OF FRANCHISE

Grantee and its successors or assigns shall have the right to assign this franchise with all the rights provided in it. Upon written notice to Grantor of such assignment, Grantee's successors or assigns, whether individuals or corporations, shall be entitled to all the rights and privileges granted and shall assume all the obligations and duties provided in this franchise.

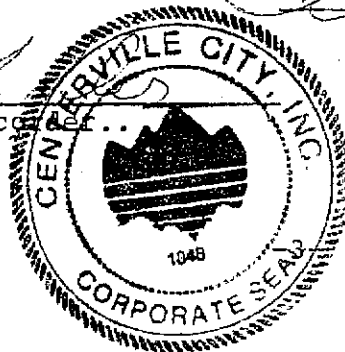
ARTICLE VI EFFECT OF INVALIDITY

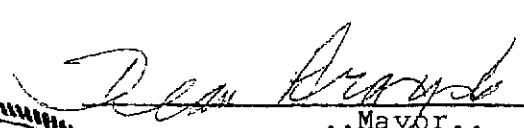
The franchise is granted pursuant to the laws of the State of Utah relating to the granting of such rights and privileges by Grantor. If any portion of this Ordinance is for any reason held illegal, invalid, or unconstitutional, such invalidity shall not affect the validity of the Ordinance or any of the remaining portions.

This Ordinance shall take effect the 20th day after posting or the 30th day after final passage by the City Council, whichever is sooner.

Adopted by the City Council of Centerville, Davis County, Utah, and approved by the Mayor this 1st day of August, 1989.


Deputy City Recorder




..Mayor..

ACCEPTANCE OF FRANCHISE

This is to certify that Mountain Fuel Supply Company accepts the franchise for the construction and operation of a gas distribution system granted by the City of Centerville, State of Utah, as set forth in Ordinance No. 89-10 adopted by that body on August 1, 1989. Grantee agrees that it will be bound by and observe and carry out the terms and conditions of the franchise.

Dated at Salt Lake City, Utah, this 31st day of August, 1989.

Attest:

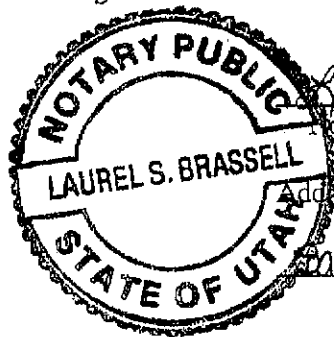
MOUNTAIN FUEL SUPPLY COMPANY

Connie C. Holbrook
Secretary

By D. N. Rose
D. N. Rose, President & CEO

State of Utah)
: ss.
County of Salt Lake)

On the 31st day of August, 1989, personally appeared before me D. N. Rose and Connie C. Holbrook, who, being duly sworn, said that they are the President and CEO, and Vice President and Corporate Secretary, respectively, of Mountain Fuel Supply Company, and that the Acceptance of Franchise was signed on behalf of the corporation and by authority of a resolution of its Board of Directors; D. N. Rose and Connie C. Holbrook acknowledged to me that the corporation executed the Acceptance.



Laurel S. Brassell
Notary Public

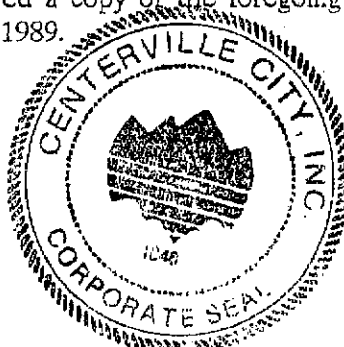
Address: 180 East 100 South

Salt Lake City, UT 84111

My commission expires:

May 1, 1990

Received a copy of the foregoing Acceptance of Franchise this 19th day of September, 1989.



Marilyn Holje
City Recorder

ACCEPTANCE OF FRANCHISE

This is to certify that Mountain Fuel Supply Company accepts the franchise for the construction and operation of a gas distribution system granted by the City of Centerville, State of Utah, as set forth in Ordinance No. 89-10 adopted by that body on August 1, 1989. Grantee agrees that it will be bound by and observe and carry out the terms and conditions of the franchise.

Dated at Salt Lake City, Utah, this 31st day of August, 1989.

Attest:

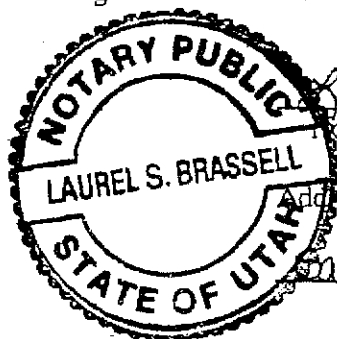
MOUNTAIN FUEL SUPPLY COMPANY

Connie C. Holbrook
Secretary

By D. N. Rose
D. N. Rose, President & CEO

State of Utah)
 : ss.
County of Salt Lake)

On the 31st day of August, 1989, personally appeared before me D. N. Rose and Connie C. Holbrook, who, being duly sworn, said that they are the President and CEO, and Vice President and Corporate Secretary, respectively, of Mountain Fuel Supply Company, and that the Acceptance of Franchise was signed on behalf of the corporation and by authority of a resolution of its Board of Directors; D. N. Rose and Connie C. Holbrook acknowledged to me that the corporation executed the Acceptance.



Laurel S. Brassell
Notary Public

Address: 180 East 100 South

Salt Lake City, UT 84111

My commission expires:

May 1, 1990

Received a copy of the foregoing Acceptance of Franchise this 19th day of September, 1989.



Marilyn Holje
City Recorder



Mountain Fuel Supply Company

P. O. BOX 11388
SALT LAKE CITY, UTAH 84139
Natural Gas Service

31-1
1240

CHECK NO.

082911

PAY
TWO HUNDRED FIFTY DOLLARS NO CENTS

TO THE ORDER OF
CENTERVILLE CITY CORP
521 NORTH 400 WEST
CENTERVILLE UT 84014

DATE 09-08-89 CHECK AMOUNT *****250.00

MAIN AT FIRST SOUTH BRANCH
FIRST SECURITY BANK OF UTAH, N.A.
SALT LAKE CITY, UTAH

[Handwritten Signature]
TREASURER

Authorized Signature

⑈682911⑈ ⑆124000012⑆051 00038 17⑈

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 5.

Short Title: Presentation of Comprehensive Annual Financial Report

Initiated By: Finance Director, Blaine Lutz

Scheduled Time: 7:30

SUBJECT

The City's independent auditors-the CPA firm of Hansen, Bradshaw, Malmrose & Erickson-will summarize and highlight the content of their audit report for Fiscal Year 2014, which is contained within the Comprehensive Annual Financial Report

RECOMMENDATION

Allow Ed Erickson, Audit Partner, and Jeff Miles, Audit Manager, to present highlights and conclusion of their audit and answer questions from the City Council and staff. Accept the independent financial audit report for Fiscal Year 2014.

BACKGROUND

The electronic version of the Comprehensive Annual Financial Report (CAFR) for FY 2014 is attached. The financial audit report is a section within the CAFR. Council members will be given hard copies of the CAFR at the council meeting.

ATTACHMENTS:

Description

D Centerville Report

**CENTERVILLE CITY CORPORATION
CENTERVILLE, UTAH**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

Year Ended June 30, 2014

CENTERVILLE CITY CORPORATION
Comprehensive Annual Financial Report
For the Year Ended June 30, 2014

TABLE OF CONTENTS

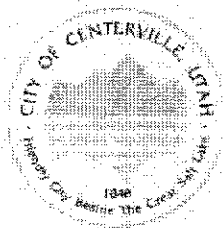
	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1-7
City Officials.....	8
Organizational Chart.....	9
Certificate of Achievement for Excellence in Financial Reporting.....	10
 FINANCIAL SECTION	
Independent Auditors' Report.....	11-13
Management's Discussion and Analysis.....	14-25
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	26
Statement of Activities	27
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	28
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Governmental Funds.....	29
Reconciliation of the Statement of Revenues, Expenditures, and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	30
Statement of Revenues, Expenditures and Changes in Fund	
Balances - Budget and Actual - General Fund	31
Statement of Revenues, Expenditures and Changes in Fund Balance	
- Budget and Actual - Redevelopment Agency Special Revenue Fund	32
Statement of Net Position - Proprietary Funds	33
Statement of Revenues, Expenses and Changes in	
Fund Net Position - Proprietary Funds	34
Statement of Cash Flows - Proprietary Funds	35
Statement of Fiduciary Net Position - Fiduciary Fund	36
Statement of Changes in Fiduciary Net Position - Fiduciary Fund.....	37
Notes to Financial Statements.....	38-60
Combining and Individual Fund Statements and Schedules:	
Combining Balance Sheet - Non-major Governmental Funds.....	62
Combining Statement of Revenues, Expenditures, and Changes	
in Fund Balances - Non-major Governmental Funds.....	63
Schedules of Revenues, Expenditures, and Changes in Fund Balances	
Budget and Actual:	
Municipal Building Authority - Special Revenue Fund.....	64
Recreation - Special Revenue Fund	65
Arts Center - Special Revenue Fund.....	66
Special Improvement District 400 W. - Debt Service Fund	67
City Hall Revenue Bond Debt Service Fund	68
Special Improvement District Chase Lane - Debt Service Fund	69
Special Improvement District Porter Lane - Debt Service Fund	70

CENTERVILLE CITY CORPORATION
Comprehensive Annual Financial Report
For the Year Ended June 30, 2014

TABLE OF CONTENTS

	Page
FINANCIAL SECTION (CONTINUED)	
Combining and Individual Fund Statements and Schedules (Continued):	
Budget and Actual:	
Arts Center – Debt Service Fund	71
Park Improvement - Capital Projects Fund	72
Storm Drain - Capital Projects Fund	73
UTOPIA Fund - Capital Projects Fund	74
 STATISTICAL SECTION	
Net Position by Component	78
Changes in Net Position	79-80
Changes in Fund Balances of Governmental Funds	81
Fund Balances of Governmental Funds	82
Governmental Activities Taxes and Special Assessment Revenues	83
Direct and Overlapping Sales Tax Rates	84
Taxable and Estimated Actual Value of Taxable Property	85
Property Tax Levies and Collections	86
Property Tax Rates - Direct and Overlapping Governments	87
Principal Taxpayers	88
Property Value and Construction	89
Ratio of Outstanding Debt by Type	90
Direct and Overlapping Governmental Activities Debt	91
Legal Debt Margin Information	92
Pledged Revenue Bond Coverage	93-94
Demographic and Economic Statistics	95
Principal Employers	96
Full Time Equivalent City Government Employees by Function	97
General Fund Expenditures by Function	98
Operating Indicators by Function	99
Capital Asset Statistics by Function/Program	100
 COMPLIANCE SECTION	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	102-103
Report in Accordance With the Utah State Compliance Audit Guide on Compliance With General State Compliance Requirements, Compliance on Each Major State Program, And Internal Control over Compliance	104-107
Schedule of Findings	108-109
Schedule of Expenditures of State Awards	110

INTRODUCTORY SECTION



CENTERVILLE CITY

250 North Main • Centerville, Utah 84014-1824 • (801) 295-3477 • Fax: (801) 292-8034

City of Centerville

Mayor:

Paul A. Cuder

City Council:

Ken S. Auer

Tamara Filbrice

John T. Higginson

Stephanie Ivie

Lawrence Wright

City Manager:

Steve R. Thacker

December 22, 2014

To the Honorable Mayor, City Council and Citizens of Centerville, Utah

State law requires that all cities publish within six months of the close of the fiscal year a complete set of financial statements presented in conformance to generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a qualified, licensed certified public accounting firm. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of Centerville, Utah for the fiscal year ended June 30, 2014.

These statements are prepared to comply with the requirements promulgated by the Government Accounting Standards Board (GASB) Statement 34. Significant changes in the basic statements is addition of City-wide consolidated reports that include a statement of net assets and a statement of activities. They take the place of the traditional balance sheet and operating statements used in private business, but serve a similar purpose. These City-wide statements consolidate all funds and component units of the City and use full accrual basis of accounting with a flow of financial resources measurement focus. These city-wide statements will make it easier to measure and analyze the changes in financial position over time.

This report consists of management's representation concerning the finances of Centerville City. Consequently, management assumes full responsibility for the completeness and reliability of all information presented herein. To provide reasonable basis for making those presentations, management has established internal control framework that is designed to both protect the City's assets from loss, theft, or misuse and to compile reliable information for the preparation of the financial statements in conformity to GAAP. The City's frame work of internal controls is designed to provide reasonable rather than absolute insurance that the financial statements will be free of material misstatement. The cost of internal controls should not outweigh their benefit to the City.

We believe that the data, as presented, is accurate in all material aspects and fairly sets forth the financial position and results of operations of the City as measured by the financial activities of its various funds. Disclosures necessary to enable the reader to gain an understanding of the City's financial affairs have also been included. Additional review and management analysis of the financial statements and financial position of the City is provided in the Management's Discussion and Analysis.

The financial statements have been audited by Hansen, Bradshaw, Malmrose & Erickson, PC, a

licensed certified public accounting firm qualified to perform audits of municipal governments. The goal of the independent audit was to provide reasonable assurance that the financial statements of Centerville City for the fiscal year ended June 30, 2014, are free of material misstatements. The independent audit involved examining, on a test basis, evidence of supporting the amounts and disclosures in the financial statements; assessing the accounting principles and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Centerville City's financial statements for the fiscal year ended June 30, 2014, and are fairly presented in conformity with GAAP. The independent auditor's report is presented at the beginning of the financial section of this report.

Community and History

Centerville was settled in the fall of 1847 by Thomas Grover and his family. In the spring of 1848 the Deuel brothers moved to the community to farm the rich soils. Early Centerville was a farming community, producing superior crops from the rich soils deposited from the streams which flowed from the canyons of the Wasatch Mountains. By 1853 the community had grown to 194 inhabitants. The community was incorporated as a Town in 1915.

Centerville continued to be a farming community through the 1940's, including market gardening and orchards of apples, apricots, cherries and peaches. Due to its proximity to Salt Lake City and its appealing setting, however, Centerville has since grown primarily into a suburban community.

Organization

Centerville is a city of the fourth class (population between 10,000 and 30,000), operating under the six member council form of government, with the City Manager by ordinance. The legislative body, the City Council, is comprised of five members plus the Mayor. The Mayor and council members are elected to staggered four-year terms. The City Council establishes policies and procedures for the efficient administration and operation of the City and approves and amends the budget. The City Manager is hired upon the recommendation of the Mayor and approval by the City Council. The City Manager is responsible for the daily management of the City. The Financial Statements of the City include all government activities, organizations and functions for which the City is financially accountable as defined by the Governmental Accounting Standards Board. Based on these criteria, the Redevelopment Agency of Centerville City is included; however, no other governmental organizations are included in this report.

Services

Major services provided or funded by the City include Justice Court, Police, Street Improvements and Maintenance, Culinary Water, Drainage/Flood Control, Solid Waste Collection and Disposal, Recycling, Green Waste Disposal, Telecommunications, Planning and Zoning, Building Inspection, Code Enforcement, Parks Maintenance & Construction, Youth and Adult Recreation, Cemetery, and a Local Museum. The City owns a Performing Arts Center but is leased to a private non-profit arts organization.

Major services provided under the Enterprise Fund include culinary water, storm drainage and solid waste collection (sanitation) recycling, green waste, and Telecommunications. The City established a Telecommunications Enterprise Fund to deliver ultra-high band width telecommunications through a fiber-to-the premise network. Centerville contracted with Utah Infrastructure Agency (UIA) by inter-local agreement, to construct and operate the fiber optic network via the UTOPIA network. Fire service and solid waste disposal are provided by special districts, with funding coming from municipalities within the districts, including Centerville City. Solid waste collection is provided through the City by a private contractor. Centerville City is also within the South Davis Recreation District.

Economic Factors and Conditions

The City has had minimal residential growth in recent years. In response to the housing market, there has been an increase in multi-family and that trend is expected to continue. Most of the land available for residential growth is already developed. The economy in the State of Utah has fared better than many other states and nationally and continues to be relatively strong with low unemployment rates and job growth spurred by the available workforce and business friendly environment of the State. The City has maintained services and operating expenditures at a level that should be sustainable with current growth of revenues. The exception to that outlook is in capital investment, especially in roads.

Sales tax is the main source of tax revenue for general services. After years of steady growth in sales tax, the recession caused several years of decreasing revenues. Sales tax revenues has increased since 2010, recovering to levels above 2008 revenues for the first time. Local option sales taxes has continued to grow over the last few months from the prior year. Centerville local retail services continue to have increasing sales, that provide needed revenue to the City. The trend is improving and revenues are anticipated to increase through 2014-2015 locally and Statewide. Other revenue sources such as property tax have been stable, but little increase. The City increased the Energy Sales and Use taxes on Power and Natural Gas from 5% to a statutory limit of 6%. The increased revenues are intended to be used primarily for roads.

The City's west side has continued to expand commercially. This area has potential of significant commercial development, including retail, office and light manufacturing. Through

the RDA, the City supported the creation of two Community Development Areas (CDA) which help facilitate the start of the development Legacy Crossing at Parrish Lane commercial project. The development will include other retail or office pads, restaurants and a multi-family component. The RDA also created another CDA on the west side, the Barnard Creek CDA. This area is anticipated to accommodate light industrial, office and manufacturing. Construction in this area has begun with several new prospective developments.

Major Initiatives

The City's major initiatives in FY 2014 included water system improvements, transportation projects, drainage system planning and funding, park expansion, land use and housing studies, operational metrics, and telecommunication services.

Water System Improvements

In FY 2014 the City continued implementation of the water system capital improvement plan with the construction of a pump station at the Chase Lane Well and design of water main replacements on Oakridge Drive and 500 East. The capital improvement plan is funded mostly by a bond issue in 2012.

Transportation Projects

The Street Maintenance Plan—last updated in 2013—identifies the type of pavement preservation activities needed over a five-year period for all city streets. This plan serves as a guide for determining which streets are included in each annual streets maintenance project. The Plan also promotes coordination of underground utility work with street resurfacing and reconstruction projects. Segments of two collector roads—Chase Lane and 400 West—were among the streets resurfaced in the FY 2014 contract. In addition, the City paid for the reconstruction of a small segment of 400 East Street, which was done as part of a Bountiful City road project.

Also in FY 2014, reconstruction of the Parrish/Main intersection began. This project has been in the planning and design phases for several years, delayed in part due to the difficulty of acquiring additional right-of-way from adjoining property owners. Most of the \$1.7 million project funding came from Federal and State sources.

City officials were successful in FY 2014 in convincing UDOT to include a new pedestrian bridge in the I-15 South Davis Project. This will be the first safe pedestrian crossing in Centerville connecting the east and west sides of I-15. Construction is scheduled for the spring of 2015. The City's Redevelopment Agency has agreed to provide more than \$100,000 to upgrade the fencing on the pedestrian bridge and along the sidewalk leading to the 1250

West/Parrish Lane intersection.

Drainage System Planning and Funding

The City's Drainage System Master Plan was updated in FY 2014, which provided the foundation for the preparation of an Impact Fee Facilities Plan/Analysis and adoption of a revised development impact fee. A rate study was also begun for the Drainage Utility Fund. Significant rate increases will be needed in both the stormwater and subsurface water monthly user fees to fund the projects included in the Master Plan.

Park Expansion

The City has begun the Community Park Expansion Project as identified in the Parks Capital Improvement Plan. This major expansion on six acres will be accomplished in several phases over several years. The design and bidding of the first phase occurred in FY 2014. Most of the \$500,000 needed for the first phase has come from Park Impact Fee revenue generated by new residential development.

Land Use and Housing Studies

In FY 2014 several studies identified as priorities by the City Council were initiated or continued.

Historic District Study. The Landmarks Commission continued its study of housing in the older area of Centerville as it considers whether to recommend the creation of a historic district. A recommendation from the Landmarks Commission to the City Council is expected in FY 2015.

Accessory Dwelling Units. The Planning Commission continued its study of accessory dwelling units (ADU) concepts and options. This process included several efforts to tap public opinion on this controversial topic. A recommendation from the Planning Commission to the City Council is expected in FY 2015.

West Side General Plan Update. In FY 2014, the City Council appointed an Oversight Committee to manage the process for updating the General Plan for the area west of I-15 and south of Parrish Lane. This process included a temporary zoning moratorium, land use study, public transit analysis and extensive public outreach. The Planning Commission will make recommendations to the City Council in FY 2015.

Operational Metrics

Upon taking office in January 2014, Mayor Cutler proposed the use of operational metrics to reflect the effectiveness and efficiency of City operations. The management team—consisting of the City Manager and department heads—have been developing and refining appropriate

measures and reporting these to the Mayor on a quarterly basis. At some point the intent is to produce a public "scorecard" or "dashboard" report that can be used to inform the public.

Telecommunication Services

In FY 2014 UTOPIA cities participated in the evaluation of a proposed public-private partnership with Macquarie Capital. According to Macquarie's proposal, cities would impose a utility fee in exchange for Macquarie assuming all operating costs and providing the capital for a ubiquitous build-out of the network. UTOPIA cities would also share in the profits as a potential source for paying their annual debt service obligations. Six of the 11 UTOPIA cities agreed to move on to the next evaluation phase. The elected officials of the other five cities—including Centerville—voted to discontinue their participation in this process and would like to evaluate other potential public-private partnerships, including one proposed by First Digital. Resolving this fracture among UTOPIA cities is critical to the long-term success of this telecommunications initiative.

Financial Policies

Financial policy dictates that 5% to 25% of general fund revenue be kept in the unreserved fund balance of the general fund. Each year's budget plan targets an amount within that range and may be higher or lower depending on operational and capital needs. The unassigned fund balance as of June 30, 2014 was 16.37% of next year's budgeted revenue. The Council and management attempts to finance operations and capital on a pay as you go basis if possible, using debt when it is to the long term financial advantage to the City and/or is necessary to acquire capital in a timely manner.

The City uses several capital improvement plans including, streets, water, storm water, parks and capital facility plans to focus and plan for upcoming projects and required funding. These plans are reviewed annually and modification of these plans takes place periodically.

Awards

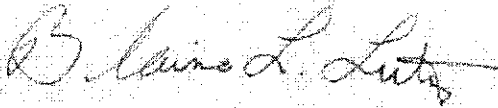
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Centerville City for its comprehensive annual financial report for the fiscal year ended June 30, 2013. This was the fifteenth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to conform to the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Department and City employees in the Community Development and Public Works departments. We would like to thank the Mayor and members of the City Council for their interest and support in the financial operations of the City, for demonstrating fiscal responsibility, and for striving to achieve the highest possible standards.

Respectfully submitted,

A handwritten signature in cursive script, reading "Blaine L. Lutz".

Blaine L. Lutz

Finance Director/Assistant City Manager

**CENTERVILLE CITY CORPORATION
PRINCIPAL OFFICIALS**

EXECUTIVE BUDGETARY

Steve H. Thacker
Blaine L. Lutz

City Manager
Finance Director/Asst. City Manager

STATUTORY APPOINTED OFFICIALS

Marsha Morrow
Jolene Jackson
David Miller

Recorder
Treasurer
Justice Court Judge

DEPARTMENT HEADS

Neal Worsley
Randy Randall
Bruce Cox
Corvin Snyder

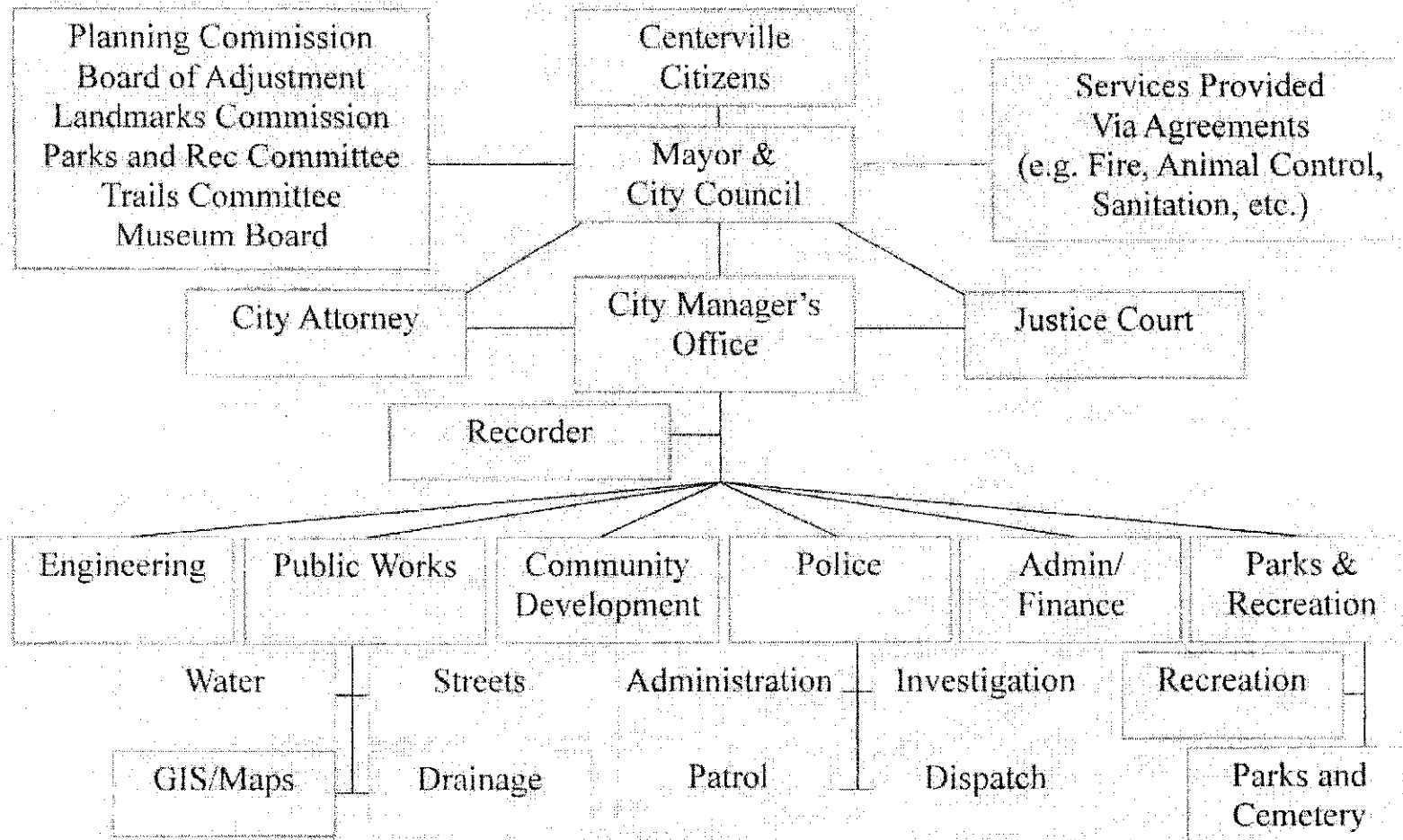
Police Chief
Public Works Director
Parks/Recreation Director
Community Development Director

OTHER CITY OFFICIALS

Paul Child
Kevin Campbell
Lisa Romney

Assistant Police Chief
Engineer
Attorney

Centerville City Organizational Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Centerville City Corporation
Utah**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

FINANCIAL SECTION

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

559 West 500 South
Bountiful, Utah 84010
801-296-0200
Fax 801-296-1218

E. Lynn Hansen, CPA
Clarke R. Bradshaw, CPA
Gary E. Malmrose, CPA
Edwin L. Erickson, CPA
Michael L. Smith, CPA
Jason L. Tanner, CPA

Robert D. Wood, CPA
Aaron R. Hixson, CPA
Ted C. Gardiner, CPA
Jeffrey B. Miles, CPA

*Members of the
American Institute
of Certified Public
Accountants*

*Members of the
Private Company
Practice Section*

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council
Centerville City Corporation, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, Utah (the City), as of and for the year ended June 30, 2014, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, Utah, as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the management's discussion and analysis on pages 14 through 25 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The accompanying combining and individual nonmajor fund financial statements, and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally

accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2014, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Hansen, Bradshaw, Malmrose & Erickson, P.C.

December 22, 2014

Management's Discussion & Analysis

The management of Centerville City presents the following narrative and analysis of the financial statements and financial activities of Centerville City as prescribed by the Governmental Accounting Standards Board (GASB). The information and analysis pertains to the fiscal year ended June 30, 2014.

Financial Highlights

The assets of Centerville City exceeded its liabilities at June 30, 2014 by \$41,030,288 (net position). Of this amount, \$3,8591,421 is invested in capital assets net of related debt, \$1,019,014 is restricted for debt service or construction. The unrestricted amount is \$1,419,853.

Centerville's total net position increased slightly by \$993,290 from the prior year a 2.48% increase. The percent increase is below the 5 year average of over 6%. The nominal change is reflected in all categories. Total assets decreased by \$389,440, a change of .7%. Total Liabilities also decreased by \$272,320 from the prior year, a percent change of 2.1%. Capital investments net of debt increased 3.9%, a dollar total of \$1,401,767. Business-Type Activities capital investments net of debt increased \$809,566, 7.4%, and Governmental Activities increased \$592,201, 2.4%. Restricted assets increased by \$357,302 which is 35.1% change from the previous year. All the net increase was due to a change in Business-Type activities with an increase of \$361,332. Government activities decreased by \$4,030. Unrestricted assets decreased \$1,342,566. Governmental Activities had a \$130,919 decrease, 8.4%, while Business-Type activities decreased by \$1,211,648.

Centerville's governmental funds reported a combined ending fund balances of \$2,185,913 at June 30, 2014, an increase of \$41,487, percent change of 1.9%. Of the ending fund balances, \$1,317,015, is available for spending at the City's discretion in the General Fund (unassigned fund balance), a \$239,932 decrease from the previous period, a decrease of 15.4%.

At June 30, 2014, fund balances assigned to funds other than the general fund was \$842,150 an overall \$394,914 increase. Assigned fund balances increased by \$394,209, a significant change of 88.1%. The amount assigned for capital projects accounts for the majority of the balance, \$483,408 an increase of \$59,467, 14.0%. Special revenue funds increased the most by \$290,619 from \$23,294 the previous year. The previous year the balance reserved for debt service was \$0. The balance in this period is \$44,828.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Centerville City basic financial statements. Centerville City's basic financial statements comprise of four components. 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) other supplementary statistical information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of Centerville City's finances, in a manner similar to private sector businesses.

The *statement of net position* presents information on all of Centerville City's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as an indicator of changes in financial position of the City.

The *statement of activities* presents information showing how Centerville City's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Both of the government-wide financial statements distinguish functions of Centerville City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Centerville City include general government, police, community development, streets and public improvements, parks and recreation. The business type activities of Centerville City include services for culinary water, storm and sub-surface water, solid waste, and recycling, and Telecommunications.

The government-wide financial statements include Centerville City (known as the primary government) and two separate legal entities (known as component units). The financial information for the Centerville City Redevelopment Agency (RDA). However, because the City's governing body is the same as the governing boards of the component unit, and can substantially control them, the financial information is blended and reported together with the financial information presented for the primary government.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Centerville City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related laws and regulations. All of the funds of Centerville City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on the near term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the fiscal year. Such information may be useful in evaluating the near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with the similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the City's near term financing decisions. Both the governmental funds balance sheet and the governmental fund statement of revenues, expenditures and changes in the fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Centerville City maintains thirteen (13) individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the General fund, Redevelopment Agency, and Arts Center debt service fund all of which are considered major funds. Data from the other ten (10) governmental funds are combined into a single, aggregate presentation. Individual fund data for each governmental fund is provided in the form of individual and combining statements elsewhere in the report.

Centerville City adopts an annual budget for its three major governmental funds; General Fund as well as the Centerville City Redevelopment Agency. A budgetary comparison statement has been provided for the general fund and Redevelopment Agency to demonstrate compliance with budget. Budgets are also adopted for the other Non-major governmental type funds.

Proprietary funds - Centerville City maintains one type of proprietary fund, known as an enterprise fund. Enterprise funds are used to report the same functions presented as business-type activities in the government wide financial statements. The City uses enterprise funds to account for water, solid waste collection, recycling, green waste, drainage, and telecommunications.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the water, drainage and Sanitation funds because they are considered major funds. Telecommunications is considered to be non-major fund, however is the only non-major fund therefore is reported with the major funds. Individual fund data for each governmental fund is provided in the form of individual and combining statements elsewhere in the report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and the accompanying notes, this report also presents combining and individual schedules referred to earlier in connection with the non-major governmental funds. They are presented immediately following the notes to the financial statements. Selected statistical information is presented in tabular form. Auditors reports on compliance are also included at the end of the document.

Government-wide Financial analysis

As noted earlier, net position is an indicator of a government's financial position. In the case of Centerville City, assets exceeded liabilities by \$41,030,288 at June 30, 2014.

The largest portion of the City's net position is \$38,591,421 which reflects investments in capital assets including land, buildings, machinery and equipment, less any related debt used to acquire those assets that is still outstanding. This is an increase of \$2,693,158 a 7.5%, from the prior period. The increase

reflects the City's investment in capital facilities and equipment and decrease in long term liabilities including related debt. The City uses capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since capital assets cannot be used to liquidate these liabilities. Current net assets decreased for governmental activities by \$123,415, or 2.1%.

A significant portion of the remaining of the City's net position \$1,019,014 represents resources that are now subject to external restrictions on how they may be utilized. However this is a decrease of \$357,302, or 26%. This decrease was due to the decrease in restricted assets, primarily in Business-Type activities.

Centerville City Net Position

	Governmental Activities 2014	Governmental Activities 2013	Business-Type Activities 2014	Business-Type Activities 2013	Total 2014	Total 2013
Current and other assets	\$5,718,495	\$5,841,910	\$1,263,925	\$1,501,478	\$6,982,420	\$7,343,388
Capital assets	\$31,445,700	\$32,020,634	\$16,645,758	\$16,099,296	\$48,091,458	\$48,119,930
Total assets	\$37,164,195	\$37,862,544	\$17,909,683	\$17,600,774	\$55,073,878	\$55,463,318
Deferred Outflows	\$0	\$0	\$21,373	\$22,832	\$21,373	\$22,832
Long-term liabilities	\$6,500,419	\$7,680,228	\$3,830,693	\$4,198,854	\$10,331,112	\$11,879,082
Other liabilities	\$2,464,373	\$1,336,357	\$206,881	\$59,247	\$2,671,254	\$1,395,604
Total liabilities	\$8,964,792	\$9,016,585	\$4,037,574	\$4,258,101	\$13,002,366	\$13,274,686
Deferred Inflows	\$1,062,597	\$2,174,466	\$0	\$0	\$1,062,597	\$2,174,466
<u>Net position</u>						
Invested in capital assets, net of related debt	\$25,687,835	\$25,095,634	\$12,903,586	\$10,802,629	\$38,591,421	\$35,898,263
Restricted	\$19,684	\$15,654	\$999,330	\$1,360,662	\$1,019,014	\$1,376,316
Unrestricted	\$1,429,287	\$1,560,205	(\$9,434)	\$1,202,214	\$1,419,853	\$2,762,419
Total net position	\$27,136,806	\$26,671,493	\$13,893,482	\$13,365,505	\$41,030,288	\$40,036,998

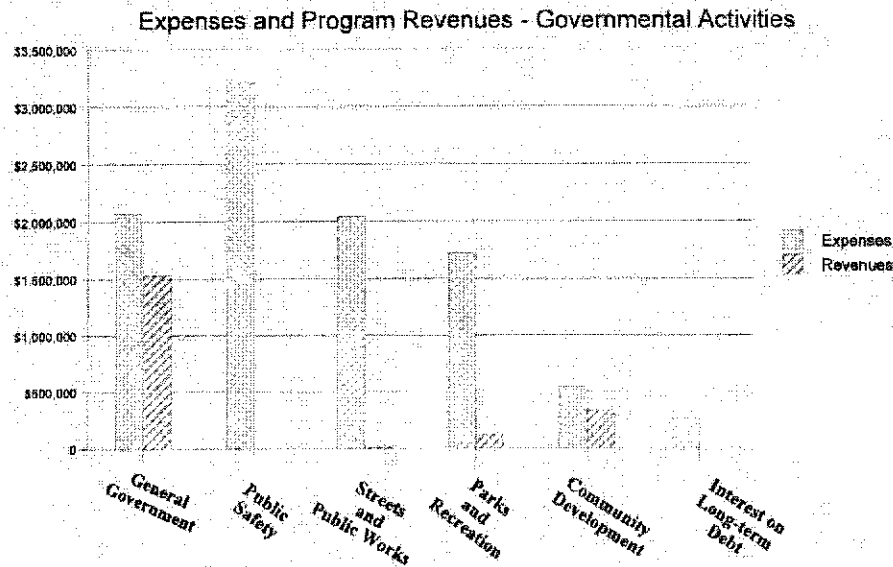
Centerville City Change in Net Position

	Governmental Activities 2014	Governmental Activities 2013	Business-type Activities 2014	Business-type Activities 2013	Total 2014	Total 2013
Revenues						
Program revenues						
Charges for services	\$1,992,439	\$2,000,854	\$4,206,749	\$4,182,307	\$6,199,188	\$6,183,161
Operating grants and contributions	\$0	\$0	\$0	\$253,450	\$0	\$253,450
Capital grants and contributions	\$2,267,236	\$1,841,179	\$0	\$0	\$2,267,236	\$1,841,179
General revenue						
Property tax and uniform vehicle fees	\$1,514,682	\$2,529,705	\$0	\$0	\$1,514,682	\$2,529,705
Other taxes	\$4,479,621	\$4,167,000	\$0	\$0	\$4,479,621	\$4,167,000
Other	\$224,224	\$66,662	\$7,784	\$24,421	\$232,008	\$91,083
Total revenue	\$10,478,202	\$10,605,400	\$4,214,533	\$4,460,178	\$14,692,735	\$15,065,578
Expenses						
General government	\$2,073,754	\$2,091,826			\$2,073,754	\$2,091,826
Public Safety	\$3,215,906	\$3,087,683			\$3,215,906	\$3,087,683
Streets and public works	\$2,040,237	\$1,565,404			\$2,040,237	\$1,565,404
Parks and recreation	\$1,720,371	\$1,629,452			\$1,720,371	\$1,629,452
Community development	\$539,894	\$660,840			\$539,894	\$660,840
Interest on long-term debt	\$259,327	\$312,167			\$259,327	\$312,167
Water			\$1,835,012	\$2,086,004	\$1,835,012	\$2,086,004
Sanitation			\$979,738	\$906,971	\$979,738	\$906,971
Storm drain			\$611,098	\$629,638	\$611,098	\$629,638
Telecom			\$424,108	\$260,540		
Total expenses	\$9,849,489	\$9,347,372	\$3,849,956	\$3,883,153	\$13,699,445	\$13,230,525
Increase in net position before transfers	\$628,713	\$1,258,028	\$364,577	\$577,025	\$993,290	\$1,835,053
Transfers	(\$163,400)	\$0	\$163,400	\$0	\$0	\$0
Increase (decrease) in net position	\$465,313	\$1,258,028	\$527,977	\$577,025	\$993,290	\$1,835,053
Net position, beginning	\$26,671,493	\$25,413,465	\$13,365,505	\$12,788,480	\$40,036,998	\$38,201,945
Net position, ending	\$27,136,806	\$26,671,493	\$13,893,482	\$13,365,505	\$41,030,288	\$40,036,998

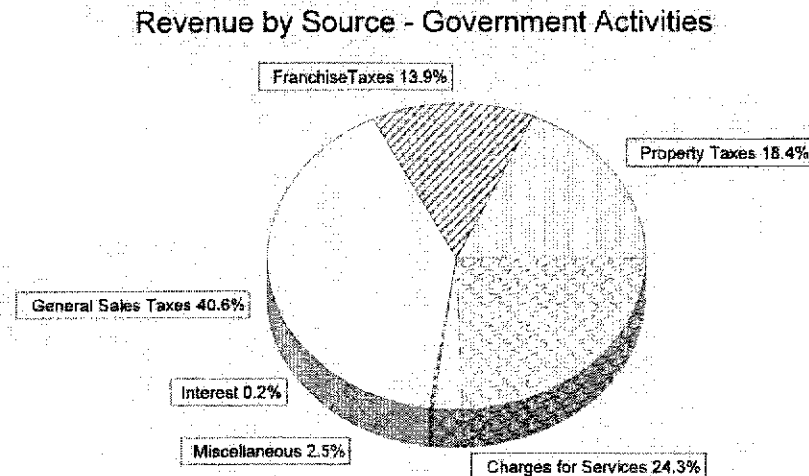
Governmental Activities

As noted in the table above, governmental activities increased net position by \$465,313 or 1.75%. The primary reason for the increase in net position is the investment in infrastructure and construction during this period.

The following chart displays the governmental activities expenses compared to the program revenues attributed to the activity. Traditionally, governmental activities are funded by general revenue sources and not charges for direct services.



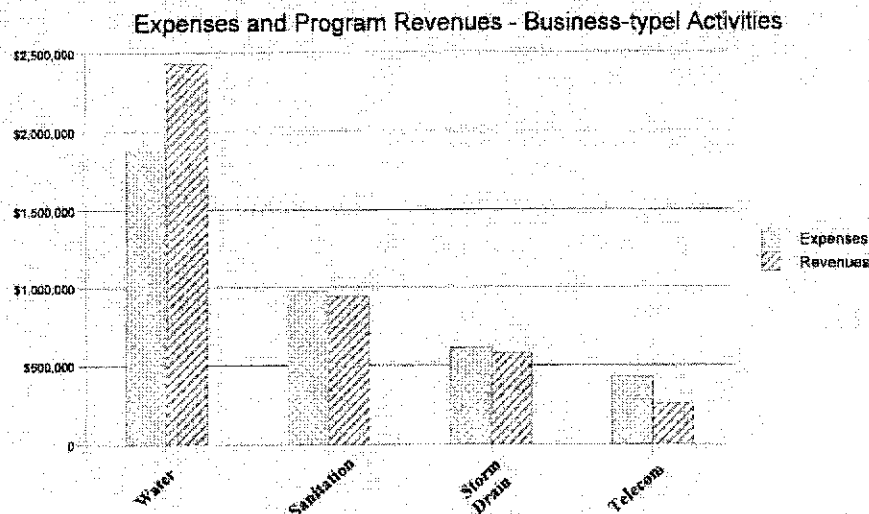
The following chart displays the major sources of governmental activity revenue. Taxes account for 72.9% of revenue that funds governmental activity in the current period.



Business-type activities

As noted in the table "Centerville City Changes in Net Position" business-type activities increased net position of \$527,977, 3.9%.

The following chart displays business-type activities compared to program expenses attributed to the activity. Traditionally business-type activities are self supporting.



Business-type activities are generally funded by charges for services, 100% of the revenues for business-type activities comes from charges for services. During the current reporting period charges for services more than funded expenses by a net \$309,059. Individual funds cover expenses over revenues from reserves, with the exception of the Telecom Fund which received an operating transfer from the General Fund and is not treated as revenue.

Financial Analysis of the Governments Funds

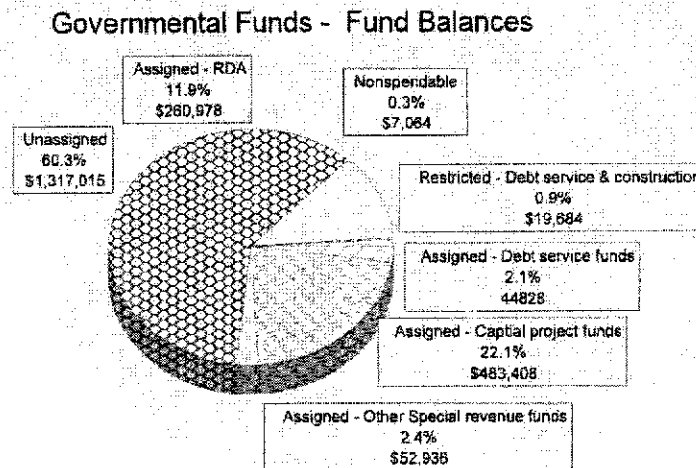
As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance is a useful measure of the government's net resources available for spending at the end of the fiscal year.

At June 30, 2014, the City's governmental funds reported a combined ending fund balance of \$2,185,913 an increase of \$41,487, or 1.9% increase from the prior period. The Unassigned balance, all in general fund, decreased by 15.4%, a total dollar amount of \$239,922. Assigned fund balances, that are restricted for a specific purpose, increased from \$447,236 to \$842,150 from the prior period, or 88.3%. The increase in the balance(s) was primarily due to the increase in balances in the RDA and a balance in debt service. The Restricted Fund balances are not available for new spending as it has already been committed for a specific purpose or is unavailable for government operations, but are only \$19,684 at June 30, 2014.

The following chart depicts the governmental fund restricted, assigned and unassigned fund balances.



The general fund is the primary operating fund of the City. At June 30, 2014 unassigned fund balance of the general fund was \$1,317,015 a decrease of \$239,932, 15.4%. The decrease was the result of increased spending, specifically for roads. The change was anticipated at year end. The total general fund balance was \$1,324,079. Total fund balance decreased by a total of \$357,457 from the prior period. The additional reduction in fund balance other than unassigned was primarily from the decrease in the Nonspendable balance, RDA note. A comparison of the unassigned fund balance and the total fund balance to total fund expenditures is a measure of liquidity. Unassigned fund balance is equal to 16.7% of total general fund revenues for the next fiscal year and total fund balance is equal to 17.417% of total general fund revenues for the next fiscal year. The general fund has reserved, or nonspendable, fund balances for RDA note, \$7,064 which was reduced by \$117,525 as the RDA made a principal payment in that amount, and an interest payment on the note during the period.

The Arts Center Debt service fund is considered as a major governmental fund. This fund has been established for the Davis Cultural Arts Center sales tax revenue bonds. The project is funded by a Sales Tax revenue bond issued by Centerville City and contributions from the RDA and Davis County. This fund has a \$44,828 fund balance. This balance was funded by participation by the RDA.

Other Governmental funds had a total increase in fund balances of \$93,138, or 17.2%. This increase is primarily due to the change in balances in capital project funds.

Proprietary funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Water fund

Total net position equaled \$10,941,794 at June 30, 2014. Total net position increased by \$602,547 which was a 5.8% change, primarily from investment in capital assets.

Drainage Utility

Total net position at June 30, 2014 was \$2,994,726. Total net assets decreased by \$32,681 resulting in a 2.0% change, primarily from investment in capital assets.

Sanitation

Total net position at June 30, 2014 was \$8,821. Total net assets decreased by \$37,442 resulting in a 81% change.

Other proprietary

The other non-major proprietary fund Telecommunications, net position totaled a negative \$1,859 a decrease of \$4,447.

General fund budgetary highlights

During the fiscal year the general fund budget expenditures were amended from \$8,575,480 (\$7,993,274 expenditures and \$582,574 transfers out) to \$9,237,491 which included \$8,735,501 expenditures and \$501,990 transfers out. This reflects total increase of \$662,011 or 7.7%. The primary reason for the amendment was for street projects, in the amount of \$633,182. This period actual operating expenditures were \$8,167,486.

Total revenues had a negative variance between final amended budget to actual of 3.3%, for a total of \$284,438. Sales taxes, the largest source of revenue for the general fund was \$119,773 less than budget. This was 3.5% less than budget. Franchise taxes collected were also less than budget. This type of revenue is subject to seasonal usage fluctuation. In part the variance in natural gas and power revenues was due to a delay in the implementation of a percentage increase levied by the City. Taxes received from natural gas and power have also been slow to increase with growth as prices have declined. The tax on telecommunications has also declined over recent years. This is believed to be due to the competitive environment in this area. The total difference in budget and actual franchise tax revenue is \$154,368 a 13.5% variance. Other revenue categories that had variances between the final amended budget and actual; Intergovernmental revenues \$2,258 or .05%; Charges for services a positive \$93,642 or 58.2%; Fines and Forfeiture ended with a \$16,677 deficit; interest \$121,405, significantly under budget due to decreased cash reserves and low earning rate, and classification of revenues.

Capital Assets and Debt Administration

Centerville City's investment in capital assets for governmental and business-type activities at June 30, 2014 was \$48,043,724 (net of depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, machinery and equipment, autos and trucks, furniture and fixtures. The City's total investment in capital assets decreased by \$76,206 or .16%. Governmental activities decreased capital assets (net of depreciation) \$574,934 or 1.8%, to \$31,445,700. Business type activities increased capital assets (net of depreciation) \$498,728 or 3.1% to \$16,598,024.

Major capital asset events during the current year were:

1) The City went through a major review of all recorded assets during this fiscal year. There were a number of recorded assets that were no longer owned by the City, asset categories were adjusted to reflect the corrections. All of the assets were already fully depreciated. The adjustments are reflected in the details of the Capital Assets as Decreases in Assets.

2) Governmental activities decreased slightly in non-depreciated assets by \$30,000 to \$7,561,481, as a result of the asset review. There were no change in Buildings and Improvements. Infrastructure had a slight increase of \$25,270. Machinery and equipment had a net decrease of \$143,938. Autos and trucks increased \$107,360, 4.6%. Total accumulated depreciation increased \$926,414, or 16.4%.

3) Investment of business type activities increased by the amount of \$498,728 (depreciated), 3.1%. Prior to depreciation, investments in Water distribution systems increased by \$1,140,633, 9.3%; Storm Drain Systems increased by \$17,984, .9%. Buildings and Wells, Reservoirs investment increased by 1,026,870, 43.3%. Machinery and equipment had an increase of investment by \$122,553, 8.1%, but a net decrease of \$172,586, 11.4%, with \$295,139 retirement of assets. Total accumulated depreciation increased by \$480,878.

Centerville City Capital Assets (Net of depreciation)

	Governmental Activities 2014	Governmental Activities 2013	Business-Type Activities 2014	Business-Type Activities 2013	Total 2014	Total 2013
Land	\$7,561,481	\$7,591,481	\$236,909	\$177,122	\$7,798,390	\$7,768,603
Buildings	\$15,465,066	\$15,920,867	\$2,709,041	\$1,708,179	\$18,174,107	\$17,629,046
Improvements other than buildings	\$3,803	\$3,940	\$48,617	\$48,617	\$52,420	\$52,557
Machinery & equipment	\$1,442,233	\$1,555,513	\$365,178	\$353,508	\$1,807,411	\$1,909,021
Distribution & collection systems	\$0	\$0	\$13,286,013	\$12,439,125	\$13,286,013	\$12,439,125
Autos & trucks	\$866,705	\$728,467	\$0	\$0	\$866,705	\$728,467
Infrastructure	\$6,035,107	\$6,149,061	\$0	\$0	\$6,035,107	\$6,149,061
Furniture & fixtures	\$71,305	\$71,305	\$0	\$0	\$71,305	\$71,305
Construction in Process	\$0	\$0	\$0	\$1,372,745	\$0	\$1,372,745
Total	\$31,445,700	\$32,020,634	\$16,645,758	\$16,099,296	\$48,091,458	\$48,119,930

Additional information on the City's capital assets is available in the Detailed Notes for All Funds to the financial statements (see notes to Financial Statements, Capital Assets).

Long term debt

On June 30, 2014, the long term outstanding bonds payable of the City was \$9,105,000. None of this amount is considered general obligation debt. This is a decrease from the prior period of \$1,695,000, 15.7%. Governmental activities outstanding debt decreased by \$1,340,000, 19.4% and Business type activities decreased by \$355,000, 9.2% . All of the debt is considered revenue bonds (\$5,585,000 governmental activities and \$3,520,000 business-type activities). No additional debt was issued. For additional information on the City's long term debt, refer to the Detailed Notes for All Funds to the financial statements.

Centerville City Outstanding Long Term Debt

	Governmental Activities 2014	Governmental Activities 2013	Business-type Activities 2014	Business-type Activities 2013	Total 2014	Total 2013
Compensated Absences	\$465,296	\$438,361	\$88,521	\$85,084	\$553,817	\$523,445
Revenue bonds	\$5,585,000	\$6,925,000	\$3,520,000	\$3,875,000	\$9,105,000	\$10,800,000
Total	<u>\$6,050,296</u>	<u>\$7,363,361</u>	<u>\$3,608,521</u>	<u>\$3,960,084</u>	<u>\$9,658,817</u>	<u>\$11,323,445</u>

Additional information on the City's long-term debt is available in the Detailed Notes for All Funds to the financial statements (see notes to Financial Statements, Changes in Long-Term Liabilities).

Economic Factors and Next Year's Budget and Rates

1. At the time the budget was adopted for the fiscal year ending June 30, 2014, the Utah and local economy was continuing to stay strong. Unemployment continues to decrease to 3.5%, within Davis County which is better than the State or national rate. Construction in the commercial sector within Centerville is strong and is expected to remain in the coming year. The national and state economy are expected to continue strong in 2014-2015, which is considered one of the strongest economies in the country. Housing construction has rebounded somewhat in the State and locally. Commercial construction has an increased in recent months within the City and more anticipated with the construction of a commercial development, particularly in Legacy Crossing at Parrish Lane and Barnard Creek development areas.

2. Sales taxes are the largest single source of revenue for governmental operations of the City. The City experienced an increase of 6.7%, total of \$206,261, in sales tax revenue (general fund) from 2013. This is the first year that revenues were above the pre-recession peak in 2008. Revenue from retail sales are expected to continue with a moderate increases in 2013-2015, again by 6-8%. The new retail space enhanced the City's sales tax base. The City has completed a master plan of several hundred acres on its west side. Preliminary plans are contemplating light industrial and commercial offices. Continued development on the City's west side is expected, which will spur additional commercial development in this area. Additional retail and office space is continuing to develop in this area. The creation of two Community Development Areas on the west side of the City will assist in future development and revenue sources.

3. No tax increases are included in the fiscal year 2013-2014 budget. The only increase is a 5% increase in waste collection fees to keep up with increasing cost of operations.

Request for Information

This financial report is designed to provide a general overview of Centerville City's activities for those with an interest in the City's operations and financial position. Questions concerning the information provided in this report or requests for additional financial information should be addressed to: Centerville City, Finance Director, 250 North Main Centerville, Utah 84014.

CENTERVILLE CITY CORPORATION
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 1,423,351	\$ 2,134,934	\$ 3,558,285
Receivables:			
Property and other taxes	1,902,000	-	1,902,000
Accounts	15,179	338,993	354,172
Notes	39,278	-	39,278
Prepays and other	-	44,414	44,414
Internal balances	2,253,746	(2,253,746)	-
Due from other governments	84,941	-	84,941
Restricted cash and cash equivalents	-	999,330	999,330
Water stock and rights	-	48,617	48,617
Land	7,561,481	236,909	7,798,390
Buildings	18,559,574	3,424,196	21,983,770
Improvements other than buildings	62,283	984,857	1,047,140
Machinery and equipment	2,839,509	1,344,843	4,184,352
Distribution and collection systems	-	17,177,972	17,177,972
Autos and trucks	2,418,484	-	2,418,484
Furniture and fixtures	106,515	-	106,515
Infrastructure	6,943,289	-	6,943,289
Accumulated depreciation	(7,045,435)	(6,571,636)	(13,617,071)
Total assets	37,164,195	17,909,683	55,073,878
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	-	21,373	21,373
Total deferred outflows of resources	-	21,373	21,373
LIABILITIES			
Accounts payable	588,996	13,786	602,782
Accrued interest payable	33,666	34,155	67,821
Accrued liabilities	142,285	1,187	143,472
Unearned revenue	1,524	150,000	151,524
Deposits and bonds held	1,697,902	7,753	1,705,655
Non-current liabilities:			
Due within one year	1,734,229	401,393	2,135,622
Due in more than one year	4,766,190	3,429,300	8,195,490
Total liabilities	8,964,792	4,037,574	13,002,366
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenue	1,062,597	-	1,062,597
Total deferred inflows of resources	1,062,597	-	1,062,597
NET POSITION			
Net investment in capital assets	25,687,835	12,903,586	38,591,421
Restricted for:			
Debt service and construction	19,684	999,330	1,019,014
Unrestricted	1,429,287	(9,434)	1,419,853
Total net position	\$ 27,136,806	\$ 13,893,482	\$ 41,030,288

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION

Statement of Activities

For the Year Ended June 30, 2014

	Program Revenues				Net (Expense) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
GOVERNMENTAL ACTIVITIES						
General government	\$ 2,073,754	\$ 1,529,410	\$ -	\$ -	\$ (544,344)	\$ (544,344)
Public safety	3,215,906	-	-	-	(3,215,906)	(3,215,906)
Streets and public works	2,040,237	11,477	-	-	(2,028,760)	(2,028,760)
Parks and recreation	1,720,371	118,300	-	-	(1,602,071)	(1,602,071)
Community development	539,894	333,252	-	2,267,236	2,060,594	2,060,594
Interest on long-term debt	259,327	-	-	-	(259,327)	(259,327)
Total governmental activities	9,849,489	1,992,439	-	2,267,236	(5,589,814)	(5,589,814)
BUSINESS-TYPE ACTIVITIES						
Water	1,835,012	2,431,720	-	-	\$ 596,708	596,708
Sanitation	979,738	942,296	-	-	(37,442)	(37,442)
Storm drain	611,098	576,486	-	-	(34,612)	(34,612)
Telecom	424,108	256,247	-	-	(167,861)	(167,861)
Total business-type activities	3,849,956	4,206,749	-	-	356,793	356,793
GENERAL REVENUES AND TRANSFERS						
General Revenues:						
Taxes:						
Property taxes					1,514,682	1,514,682
Franchise taxes					1,144,152	1,144,152
General sales taxes and highway sales taxes					3,335,469	3,335,469
Interest income					17,628	7,784
Miscellaneous					206,596	206,596
Transfers, net					(163,400)	163,400
Total general revenues and transfers					6,055,127	171,184
Change in net position					465,313	527,977
Net position - beginning					26,671,493	13,365,505
Net position - ending					\$ 27,136,806	\$ 13,893,482
						\$ 41,030,288

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Balance Sheet – Governmental Funds
June 30, 2014

	General	Special Revenue Redevelopment Agency	Debt Service Arts Center	Other Governmental	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 659,265	\$ 208,058	\$ -	\$ 556,028	\$ 1,423,351
Receivables:					
Sales, property and franchise taxes	1,671,055	170,746	60,199	-	1,902,000
Accounts	15,179	-	-	-	15,179
Note receivable	-	-	-	39,278	39,278
Class C road funds	84,941	-	-	-	84,941
Due from other funds	2,269,117	-	-	-	2,269,117
Note receivable - interfund	7,064	-	-	-	7,064
Total assets	<u>\$ 4,706,621</u>	<u>\$ 378,804</u>	<u>\$ 60,199</u>	<u>\$ 595,306</u>	<u>\$ 5,740,930</u>
LIABILITIES					
Liabilities:					
Accounts payable	\$ 588,996	\$ -	\$ -	\$ -	\$ 588,996
Accrued liabilities	142,285	-	-	-	142,285
Deferred revenue - other	1,524	-	-	-	1,524
Due to other funds	-	-	15,371	-	15,371
Deposits/bonds held	1,697,902	-	-	-	1,697,902
Note payable - interfund	-	7,064	-	-	7,064
Total liabilities	<u>2,430,707</u>	<u>7,064</u>	<u>15,371</u>	<u>-</u>	<u>2,453,142</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax revenue	951,835	110,762	-	-	1,062,597
Deferred revenue - note receivable	-	-	-	39,278	39,278
Total deferred inflows of resources	<u>951,835</u>	<u>110,762</u>	<u>-</u>	<u>39,278</u>	<u>1,101,875</u>
FUND BALANCES					
Nonspendable					
RDA note	7,064	-	-	-	7,064
Total nonspendable	<u>7,064</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,064</u>
Restricted for:					
Debt service and construction	-	-	-	19,684	19,684
Total restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,684</u>	<u>19,684</u>
Assigned to:					
Special revenue funds	-	260,978	-	52,936	313,914
Debt service funds	-	-	44,828	-	44,828
Capital projects funds	-	-	-	483,408	483,408
Total assigned	<u>-</u>	<u>260,978</u>	<u>44,828</u>	<u>536,344</u>	<u>842,150</u>
Unassigned	1,317,015	-	-	-	1,317,015
Total fund balances	<u>1,324,079</u>	<u>260,978</u>	<u>44,828</u>	<u>556,028</u>	<u>2,185,913</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,706,621</u>	<u>\$ 378,804</u>	<u>\$ 60,199</u>	<u>\$ 595,306</u>	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					31,445,700
Long-term receivables are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					39,278
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					(6,534,085)
Net position of governmental activities					<u>\$ 27,136,806</u>

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenditures, and Change in Fund Balances – Governmental Funds
For the Year Ended June 30, 2014

	General	Special Revenue Redevelopment Agency	Debt Service Arts Center	Other Governmental	Total Governmental Funds
REVENUES					
Taxes	\$ 5,559,295	\$ 103,529	\$ 331,479	\$ -	\$ 5,994,303
Special assessments	-	-	-	11,477	11,477
Licenses and permits	333,252	-	-	-	333,252
Intergovernmental	523,258	1,184,150	559,828	-	2,267,236
Charges for services	254,617	-	-	226,770	481,387
Fines and forfeitures	468,323	-	-	-	468,323
Charges for services - other funds	698,000	-	-	-	698,000
Interest	14,595	-	1,885	1,148	17,628
Miscellaneous	396,638	188,957	-	25,771	611,366
Total revenues	8,247,978	1,476,636	893,192	265,166	10,882,972
EXPENDITURES					
Current operating:					
General government	1,380,944	124,629	3,500	-	1,509,073
Public safety	3,194,578	-	-	-	3,194,578
Streets and public works	2,192,768	-	-	-	2,192,768
Community development	345,980	170,534	-	-	516,534
Parks and recreation	1,007,872	-	-	186,381	1,194,253
Capital outlay	-	-	-	16,170	16,170
Debt service:					
Principal retirement	42,948	-	1,340,000	-	1,382,948
Interest and fiscal charges	2,396	7,475	254,864	2,500	267,235
UTOPIA pledge payments	-	-	-	436,978	436,978
Total expenditures	8,167,486	302,658	1,598,364	642,029	10,710,537
Excess (deficiency) of revenues over expenditures	80,492	1,173,978	(705,172)	(376,863)	172,435
OTHER FINANCING SOURCES (USES)					
Transfers in	7,500	-	750,000	477,501	1,235,001
Sale of capital assets	55,812	-	-	-	55,812
Transfers out	(501,261)	(913,000)	-	(7,500)	(1,421,761)
Total other financing sources (uses)	(437,949)	(913,000)	750,000	470,001	(130,948)
Net change in fund balance	(357,457)	260,978	44,828	93,138	41,487
Fund balance - beginning of year	1,681,536	-	-	462,890	2,144,426
Fund balance - end of year	\$ 1,324,079	\$ 260,978	\$ 44,828	\$ 556,028	\$ 2,185,913

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds To the Statement of Activities
For the Year Ended June 30, 2014

Amounts reported for governmental activities in the statement of activities (page 27) are different because:

Net change in fund balances - total governmental funds (page 29)	\$ 41,487
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays and capital contributions in the current period.

(512,831)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the payment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

998,760

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

(62,103)

Change in net position of governmental activities (page 27)

\$ 465,313

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenditures, and Change in Fund Balances –
Budget to Actual – General Fund
For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 5,867,983	\$ 5,834,483	\$ 5,559,295	\$ (275,188)
Licenses and permits	356,350	356,350	333,252	(23,098)
Intergovernmental	502,390	525,790	523,258	(2,532)
Charges for services	120,975	160,975	254,617	93,642
Fines and forfeitures	485,000	485,000	468,323	(16,677)
Charges for services - other funds	714,500	714,500	698,000	(16,500)
Interest	136,000	136,000	14,595	(121,405)
Miscellaneous	79,750	319,318	396,638	77,320
Total revenues	8,262,948	8,532,416	8,247,978	(284,438)
EXPENDITURES				
Current operating:				
General government:				
Administration	425,745	424,617	414,117	10,500
Municipal council	110,408	85,378	61,028	24,350
Finance	495,634	501,272	525,502	(24,230)
Legal	409,035	402,648	380,297	22,351
Total general government	1,440,822	1,413,915	1,380,944	32,971
Fire	794,172	813,602	813,604	(2)
Public safety	2,375,622	2,453,319	2,380,974	72,345
Streets and public works	1,953,271	2,586,453	2,192,768	393,685
Community development	404,011	380,902	345,980	34,922
Parks and recreation	1,025,376	1,041,310	1,007,872	33,438
Debt Service:				
Interest and fiscal charges	-	46,000	45,344	656
Total expenditures	7,993,274	8,735,501	8,167,486	568,015
Excess (deficiency) of revenues over expenditures	269,674	(203,085)	80,492	283,577
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	7,500	7,500
Transfers out	(582,574)	(501,990)	(501,261)	729
Sale of capital assets	20,000	20,000	55,812	35,812
Total other financing sources (uses)	(562,574)	(481,990)	(437,949)	44,041
Net change in fund balance	(292,900)	(685,075)	(357,457)	327,618
Fund balance - beginning of year	1,681,536	1,681,536	1,681,536	-
Fund balance - end of year	\$ 1,388,636	\$ 996,461	\$ 1,324,079	\$ 327,618

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenditures, and Change in Fund Balances –
Budget to Actual – Redevelopment Agency Special Revenue Fund
For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
<u>REVENUES</u>				
Taxes	\$ 1,375,000	\$ 1,375,000	\$ 103,529	\$ (1,271,471)
Intergovernmental	72,000	72,000	1,184,150	1,112,150
Miscellaneous	-	-	188,957	188,957
Total revenues	1,447,000	1,447,000	1,476,636	29,636
<u>EXPENDITURES</u>				
Current operating:				
General government	175,500	175,500	124,629	50,871
Community development	553,500	553,500	170,554	382,946
Debt service:				
Interest and fiscal charges	125,000	125,000	7,475	117,525
Total expenditures	854,000	854,000	302,658	551,342
Excess (deficiency) of revenues over expenditures	593,000	593,000	1,173,978	580,978
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	(913,000)	(913,000)	(913,000)	-
Total other financing sources (uses)	(913,000)	(913,000)	(913,000)	-
Net change in fund balance	(320,000)	(320,000)	260,978	580,978
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ (320,000)	\$ (320,000)	\$ 260,978	\$ 580,978

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Net Position – Proprietary Funds
June 30, 2014

	Water Fund	Drainage Utility Fund	Sanitation Fund	Non-major Telecom Fund	Total Proprietary Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,297,267	\$ 837,667	\$ -	\$ -	\$ 2,134,934
Receivables:					
Accounts receivable, net	142,706	57,202	83,057	25,873	308,838
Unbilled receivables	30,155	-	-	-	30,155
Prepaid and other	44,414	-	-	-	44,414
Due from other funds	158,474	-	-	-	158,474
Total current assets	1,673,016	894,869	83,057	25,873	2,676,815
Noncurrent assets:					
Other assets:					
Restricted cash	999,330	-	-	-	999,330
Total other assets	999,330	-	-	-	999,330
Property, plant and equipment:					
Water stock and rights	48,617	-	-	-	48,617
Land	236,909	-	-	-	236,909
Reservoirs	984,857	-	-	-	984,857
Water distribution system	13,393,248	-	-	-	13,393,248
Buildings and wells	3,424,196	-	-	-	3,424,196
Machinery and equipment	611,175	152,338	581,330	-	1,344,843
Sub-drain system	-	1,940,244	-	-	1,940,244
Storm drain system	-	1,844,480	-	-	1,844,480
Accumulated depreciation	(5,448,207)	(650,593)	(472,836)	-	(6,571,636)
Net property, plant and equipment	13,250,795	3,286,469	108,494	-	16,645,758
Total noncurrent assets	14,250,125	3,286,469	108,494	-	17,645,088
Total Assets	15,923,141	4,181,338	191,551	25,873	20,321,903
DEFERRED OUTFLOWS OF RESOURCES					
Deferred loss on refunding	18,267	3,106	-	-	21,373
Total deferred outflows of resources	18,267	3,106	-	-	21,373
LIABILITIES					
Current liabilities:					
Accounts payable	-	-	-	13,785	13,786
Accrued interest payable	26,642	7,513	-	-	34,155
Unearned revenue	-	150,000	-	-	150,000
Compensated absences	19,796	-	-	-	19,796
Due to other funds	2,064,823	158,474	174,977	13,945	2,412,220
Bonds payable - current	336,597	45,000	-	-	381,597
Security deposits	-	-	7,753	-	7,753
Due to subdividers	1,187	-	-	-	1,187
Total current liabilities	2,449,045	360,987	182,730	27,732	3,020,494
Long-term liabilities:					
Bonds payable	2,481,844	878,731	-	-	3,360,575
Compensated absences	68,725	-	-	-	68,725
Total long-term liabilities	2,550,569	878,731	-	-	3,429,300
Total Liabilities	4,999,614	1,239,718	182,730	27,732	6,449,794
NET POSITION					
Net investment in capital assets	10,452,354	2,362,738	108,494	-	12,903,586
Restricted for debt service and development	999,330	-	-	-	999,330
Unrestricted	(489,890)	581,988	(99,673)	(1,859)	(9,434)
Total Net Position	\$ 10,941,794	\$ 2,944,726	\$ 8,821	\$ (1,859)	\$ 13,893,482

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
For the Year Ended June 30, 2014

	Water Fund	Drainage Utility Fund	Sanitation Fund	Non-major Telecom Fund	Total Proprietary Funds
<u>OPERATING REVENUES</u>					
Charges for services	\$ 1,896,778	\$ 576,486	\$ 938,046	\$ 256,247	\$ 3,667,557
Connection and servicing	8,301	-	3,990	-	12,291
Miscellaneous	15,027	-	260	-	15,287
Total operating revenues	1,920,106	576,486	942,296	256,247	3,695,135
<u>OPERATING EXPENSES</u>					
Salaries and wages	288,413	48,581	-	-	336,994
Employee benefits	138,682	28,291	-	-	166,973
Water purchases	75,700	-	-	-	75,700
Utility costs	105,247	1,674	-	-	106,921
Maintenance and supplies	318,657	152,402	169,242	-	640,301
Tipping fees and contractual services	-	4,127	682,788	-	686,915
Professional and technical services	39,521	52,487	3,619	424,108	519,735
Administration and overhead	423,293	211,380	97,219	-	731,892
Depreciation	364,524	89,484	26,870	-	480,878
Total operating expenses	1,754,037	588,426	979,738	424,108	3,746,309
Operating income (loss)	166,069	(11,940)	(37,442)	(167,861)	(51,174)
<u>NON-OPERATING REVENUES (EXPENSES)</u>					
Development and construction fees	511,614	-	-	-	511,614
Interest revenue	5,839	1,931	-	14	7,784
Interest expense	(80,975)	(22,672)	-	-	(103,647)
Total non-operating revenues (expenses)	436,478	(20,741)	-	14	415,751
Income before contributions and transfers	602,547	(32,681)	(37,442)	(167,847)	364,577
Transfers in	-	-	-	163,400	163,400
Change in net position	602,547	(32,681)	(37,442)	(4,447)	527,977
Total net position, beginning of year	10,339,247	2,977,407	46,263	2,588	13,365,505
Total net position, end of year	\$ 10,941,794	\$ 2,944,726	\$ 8,821	\$ (1,859)	\$ 13,893,482

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Cash Flows – Proprietary Funds
June 30, 2014

	Water Fund	Drainage Utility Fund	Sanitation Fund	Non-major Telecom Fund	Total Proprietary
<u>Cash flows from operating activities</u>					
Cash received from customers (including cash deposits)	\$ 1,907,590	\$ 724,085	\$ 935,596	\$ 256,621	\$ 3,823,892
Cash paid to suppliers	(962,418)	(422,070)	(952,868)	(424,108)	(2,761,464)
Cash paid to employees	(423,658)	(76,872)	-	-	(500,530)
Net cash provided (used) by operating activities	521,514	225,143	(17,272)	(167,487)	561,898
<u>Cash flows from non-capital financing activities</u>					
Transfers from other funds	-	-	-	163,400	163,400
Increase (decrease) in amounts due to other funds	320,295	144,891	39,959	4,073	509,218
Net cash provided (used) by non-capital financing activities	320,295	144,891	39,959	167,473	672,618
<u>Cash flow from capital and related financing activities</u>					
Bond payments - principal	(323,621)	(46,518)	-	-	(370,139)
Bond payments - interest	(83,075)	(22,938)	-	-	(106,013)
Purchase of capital assets	(1,002,145)	(17,984)	(22,687)	-	(1,042,816)
Impact fees	511,614	-	-	-	511,614
Net cash provided (used) by capital and related financing activities	(881,751)	(87,440)	(22,687)	-	(991,878)
<u>Cash flow from investing activities</u>					
Interest earned on investments	5,839	1,931	-	14	7,784
Net cash provided by investing activities	5,839	1,931	-	14	7,784
Net increase (decrease) in cash and cash equivalents	(34,103)	284,525	-	-	250,422
Cash and cash equivalents at beginning of year	2,330,700	553,142	-	-	2,883,842
Cash and cash equivalents at end of year	\$ 2,296,597	\$ 837,667	\$ -	\$ -	\$ 3,134,264
<u>Reconciliation of operating income to net cash provided by operating activities</u>					
Operating income (loss)	\$ 166,069	\$ (11,940)	\$ (37,442)	\$ (167,861)	\$ (51,174)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	364,524	89,484	26,870	-	480,878
Decrease (increase) in accounts receivable	(10,736)	(2,401)	(6,700)	374	(19,463)
Decrease (increase) in prepaid expenses	(1,780)	-	-	-	(1,780)
Increase (decrease) in accounts payable and accrued liabilities	-	150,000	-	-	150,000
Increase (decrease) in compensated absences	3,437	-	-	-	3,437
Total adjustments	355,445	237,083	20,170	374	613,072
Net cash provided (used) by operating activities	\$ 521,514	\$ 225,143	\$ (17,272)	\$ (167,487)	\$ 561,898

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Net Position – Fiduciary Fund
June 30, 2014

	<u>Trust Fund</u> <u>Total</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 24,565
Total assets	<u>24,565</u>
<u>NET POSITION</u>	
Unrestricted	<u>24,565</u>
Total net position	<u>\$ 24,565</u>

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Changes in Net Position – Fiduciary Fund
For the Year Ended June 30, 2014

	<u>Trust Fund Total</u>
<u>ADDITIONS</u>	
Miscellaneous:	
Interest income	\$ 23
Donations	527
Rental income	2,646
Transfer in	<u>23,360</u>
Total additions	<u>26,556</u>
<u>DEDUCTIONS</u>	
Administrative	<u>16,845</u>
Total deductions	<u>16,845</u>
Change in net position	9,711
Net position - beginning	<u>14,854</u>
Net position - ending	<u>\$ 24,565</u>

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements
June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The basic financial statements of Centerville City Corporation (the City) have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The City of Centerville was incorporated in 1915. The City operates under a Mayor/ Council form of government. As required by GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). The component units discussed below are included as part of the City's reporting entity as blended component units.

The Centerville City Redevelopment Agency (RDA) was established to prepare and carry out plans to improve, rehabilitate and redevelop blighted areas within the City. The RDA is governed by a board of trustees composed of the City Mayor and members of the City Council. Although it is a legally separate entity from the City, the RDA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the RDA. The RDA is included in these financial statements as the Redevelopment Agency Special Revenue Fund. Separate financial statements are not issued for the RDA.

The Centerville City Municipal Building Authority (MBA) was established to finance and construct municipal buildings that are then leased to the City. The MBA is governed by a five-member board of trustees composed of the City Council. Although it is a legally separate entity from the City, the MBA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the MBA. The MBA is included in these financial statements as the Municipal Building Authority Special Revenue Fund. Separate financial statements are not issued for the MBA.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those which are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term debt of the City are reported as a reduction of the related liability, rather than an expenditure in the government-wide financial statements.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Sales taxes, use taxes, franchise taxes, and earned but unreimbursed state and federal grants associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due, or past due, and received within the current period or collected soon enough thereafter (within 60 days) to be used to pay liabilities of the current period. All other revenues are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.
- The RDA Special Revenue Fund accounts for redevelopment activities of the City.
- The Arts Center Debt Service Fund accounts for the debt service for the bonds relating to the South Davis Performing Arts Center.

The City reports the following major proprietary funds:

- The Water Fund accounts for the activities of the City's water production, treatment and distribution operations.
- The Drainage Utility Fund accounts for storm drain collection activities in the City.
- The Sanitation Fund accounts for garbage and recycling collection activities in the City.

Additionally, the City reports a fiduciary fund to account for the activities of a pioneer home museum.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by various enterprise funds for the providing of administrative and billing services for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of all enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds includes the cost of sales and services. Operating expenses for enterprise funds includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity

Cash, Deposits and Investments Cash includes cash on hand, demand deposits with banks and other financial institutions, and deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts. City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the Utah Public Treasurer's Investment Fund and other investments allowed by the State of Utah's Money Management Act. Investments are reported at fair value. The State Treasurer's Investment Fund operates in accordance with state laws and regulations. The reported value of the Fund is the same as the fair value of the Fund shares.

Cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Investments with maturities of three months or less when purchased meet this definition.

Receivables and Payables Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to or due from other funds". In the Water, Sanitation, and Drainage Utility funds, the City records utility revenues billed to customers when meters are read on a monthly basis. Unbilled service accounts receivable at June 30, 2014 were estimated based on July billings and are included in the operating revenues and accounts receivable at year-end.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity
(Continued)

Inventories and Prepaid Items Inventories of materials and supplies in the proprietary funds, consisting principally of materials used in the repair of the transmission, distribution, collection and treatment systems, are valued at cost and accounted for on a first-in, first-out basis (FIFO). Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

As permitted by GASB Statement No. 34, the City has not retroactively recorded infrastructure assets.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	10 to 50 years
Infrastructure	20 to 50 years
Machinery and equipment	5 to 7 years
Furniture and fixtures	5 to 10 years
Reservoirs and wells	10 to 50 years

Compensated Absences For governmental funds amounts of vested or accumulated vacation leave and comp time that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net assets and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation leave and comp time of proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements. Sick pay amounts are charged to expenditures when incurred. Employees may accumulate sick leave without limitation. Accumulated vacation and sick leave is paid to employees upon retirement, with a limitation of one third of accumulated hours in excess of 300 hours. Employees that are terminated for reasons other than retirement are not paid for accumulated sick leave.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity
(Continued)

Long-Term Obligations In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the applicable debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Restricted Assets Restricted assets are comprised of cash restricted for future payments of principal and interest on debt service as well as unexpended portions of bonds issued for capital construction purposes.

Fund Equity GASB Statement No. 54 provided reporting categories for fund balance in governmental funds. The categories and descriptions are as follows:

Nonspendable Fund Balance – Prepaid expenditures and other similar assets not in a spendable form or that are contractually required to be maintained intact are classified as nonspendable fund balance.

Restricted Fund Balance – Assets that are constrained by externally imposed restrictions, or by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts formally designated by City Council through ordinance or resolution for a specific purpose that cannot be used for another purpose unless the City Council formally changes the use.

Assigned Fund Balance – Amounts constrained by City Council or City Management for a specific purpose normally through the appropriations process in establishing and amending budgets. Furthermore, funds in special revenue, capital project, and permanent funds are by their nature assigned to the purpose for which the resources are collected.

Unassigned Fund Balance – Amounts that may be used for any governmental purpose.

When an expenditure qualifies to be used from more than one fund balance classification identified above, it is the City's policy to use resources in the following order: restricted, committed, assigned, and then unassigned.

The City has not adopted a formal policy on minimum fund balance. However, state statute requires the City to maintain a minimum fund balance in the general fund of at least 5% of total revenues.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity
(Continued)

Deferred Inflows and Outflows of Resources Deferred inflows and outflows of resources represent acquisitions or consumptions of net position that applies to a future period, and are therefore deferred until that time. Governmental funds report revenue that is unavailable as deferred inflows of resources, such as from property taxes and special assessments. These amounts are deferred and recognized as revenue in the period that the amounts become available. A deferred loss on refunding results from the difference in the carrying value of the refunded debt and the reacquisition price.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net assets of governmental activities as reported in the government-wide statement of net assets. This difference primarily results from the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheets.

Capital related items:

When capital assets (property, plant and equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the City as a whole.

Cost of capital assets	\$ 38,491,135
Accumulated depreciation	(7,045,435)
Total difference	<u>\$ 31,445,700</u>

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

2. **RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**
(CONTINUED)

Explanation of Certain Differences Between the Governmental Fund Balance Sheet
and the Government-Wide Statement of Net Assets (Continued)

Long-term debt transactions:

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities in the fund financials. All liabilities (both current and long-term) are reported in the statement of net assets. Balances at June 30, 2014 were:

Sales tax revenue bonds	\$ 5,585,000
Bond issuance premium	277,258
Lease payable	172,865
Interest payable on long-term debt	33,666
Compensated absences	<u>465,296</u>
Total difference	<u><u>\$ 6,534,085</u></u>

Explanation of Certain Differences Between Governmental Fund Operating
Statements and the Statement of Net Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. The first element of this reconciliation states that capital outlays are reported in the governmental funds as expenditures while the government-wide statement of activities allocates these costs over the useful lives of the assets as depreciation. While shown in the reconciliation as the net difference, the elements of this difference are as follow:

Capital outlay	\$ 413,256
Depreciation expense	<u>(926,087)</u>
Net difference, as reported	<u><u>\$ (512,831)</u></u>

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Prior to May 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the proposed sources of revenues.

Between May 1 and June 22, the City Council reviews and adjusts the proposed budget. On or before June 22, a public hearing is held and the budget is legally adopted through passage of a resolution.

After the budget is adopted, the City Manager may transfer any unencumbered or unexpended appropriation amount from one expenditure account to another within a department. The City Council may, by resolution, transfer any unencumbered or unexpended appropriation amount from one department in a fund to another department within the same fund.

When the City Council determines that an emergency exists, such as widespread damage from fire, flood, or earthquake the City Council may increase the budget of the General Fund by resolution or a public hearing.

Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. In the General Fund, budgets are adopted at the functional level and budgetary control is exercised at the departmental level. For Special Revenue Funds, budgets are adopted and control is exercised at the level of total expenditures for each individual fund.

Annual budgets for the General Fund, all Special Revenue Funds, all Debt Service Funds, and all Capital Projects Funds were legally adopted by the City and are prepared on the modified-accrual method of accounting.

Encumbrances (commitments related to unperformed purchase orders or contracts for goods or services) are used only as an internal management control device during the year. The City does not have any encumbrances outstanding at year end since appropriations lapse at year end. However, encumbered amounts are generally re-appropriated and honored as part of the following year's budget.

Although Utah State law requires the initial preparation of budgets for all City funds (both governmental and proprietary), it only requires the reporting of actual versus such budgets for governmental funds.

State law requires that departments or funds do not exceed the amounts appropriated in the final adopted budget. The City Hall Revenue Bond Debt Service Fund had expenditures in excess of budget of \$2,500. The Arts Center Debt Service Fund had expenditures in excess of budget of \$876. The Capital Projects UTOPIA Fund had expenditures in excess of budget of \$727.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Tax Revenues

Property taxes are collected by the Davis County Treasurer and remitted to the City in two to three installments in November, December, and January of each fiscal year and a final settlement by March 31st. Taxes are levied and are due and payable on November 1st and delinquent after November 30th of each year at which time they become liens if not paid. An accrual of delinquent current and prior year's property taxes beyond that which was received within 60 days after fiscal year end has not been made, as the amounts are not deemed to be material. An accrual for current year property taxes estimated to be collected the following November and December is made each year.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. An accrual has been made for all taxes received by the State for the period ended June 30th and thus due and payable to the City.

Franchise taxes are charged to various utility companies doing business with the City including telephone, cable television, gas utility, and electric utility companies. The fees are remitted on a monthly, quarterly, semi-annual, or annual basis. An accrual has not been made for fees due and payable to the City at June 30th as the amounts are not deemed to be material.

4. DETAILED NOTES FOR ALL FUNDS

Cash and Investments

Deposits and investments for the City are governed by the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7, "the Act") and by rules of the Utah Money Management Council ("the Council"). Following are discussions of the City's exposure to various risks related to its cash management activities.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be recovered. The City's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the City to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Council. At times during the year, the City's bank balances may have exceeded insurable limits.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The City's policy for limiting the credit risk of investments is to comply with the Money Management Act.

The City is authorized to invest in the Utah Public Treasurer's Investment fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participant's average daily balances.

As of June 30, 2014, the City had investments of \$3,119,010 with the PTIF. The entire balance had a maturity less than one year. The PTIF pool has not been rated.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy for managing its exposure to declines in fair value loss from changes in interest rates is to follow the Money Management Act and only invest in instruments that mature in one year or less. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

The deposits and investments described above are included on the government-wide statement of net assets as follows:

Cash and cash equivalents	\$ 3,558,285
Restricted cash and cash equivalents	<u>999,330</u>
	<u>\$ 4,557,615</u>

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Receivables

Receivables as of the year end for the City's individual major funds and non-major funds, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	RDA	Water	Drainage Utility	Sanitation Fund	Nonmajor and Other Funds	Total
Receivables:							
Taxes	\$ 1,671,055	\$ 170,746	\$ -	\$ -	\$ -	\$ 60,199	\$ 1,902,000
Accounts and other	15,179	-	195,903	59,202	89,057	25,873	385,214
Intergovernmental	84,941	-	-	-	-	-	84,941
Gross receivables	1,771,175	170,746	195,903	59,202	89,057	86,072	2,372,155
Less: allowance for uncollectibles	-	-	(23,042)	(2,000)	(6,000)	-	(31,042)
Net total receivables	\$ 1,771,175	\$ 170,746	\$ 172,861	\$ 57,202	\$ 83,057	\$ 86,072	\$ 2,341,113

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Property taxes receivable (General Fund)	\$ 951,835	\$ -
Property taxes receivable (RDA Fund)	110,762	-
Various prepayments received (General Fund)	-	1,524
Receivable from nonprofit organization (Arts Center Fund)	39,278	-
Total deferred inflows of resources/unearned revenue for governmental funds	\$ 1,101,875	\$ 1,524

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

	07/01/13	Increases	Decreases	06/30/14
<u>Governmental activities</u>				
Capital assets, not depreciated:				
Land	\$ 7,591,481	\$ -	\$ (30,000)	\$ 7,561,481
Total capital assets, not depreciated	7,591,481	-	(30,000)	7,561,481
Capital assets, depreciated:				
Buildings	18,559,574	-	-	18,559,574
Improvements	62,283	-	-	62,283
Infrastructure	6,918,019	25,270	-	6,943,289
Machinery and equipment	2,983,447	44,445	(188,383)	2,839,509
Autos and trucks	2,329,562	343,542	(254,620)	2,418,484
Furniture and fixtures	111,575	-	(5,060)	106,515
Total capital assets, depreciated	30,964,460	413,257	(448,063)	30,929,654
Less: accumulated depreciation:				
Buildings	(2,638,707)	(455,801)	-	(3,094,508)
Improvements	(58,343)	(137)	-	(58,480)
Infrastructure	(768,958)	(139,224)	-	(908,182)
Machinery and equipment	(1,427,934)	(157,725)	188,383	(1,397,276)
Autos and trucks	(1,601,095)	(173,200)	222,516	(1,551,779)
Furniture and fixtures	(40,270)	-	5,060	(35,210)
Total accumulated depreciation	(6,535,307)	(926,087)	415,959	(7,045,435)
Net governmental capital assets	\$32,020,634	\$ (512,830)	\$ (62,104)	\$31,445,700

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Capital Assets (Continued)

	07/01/13	Increases	Decreases	06/30/14
<u>Business-type activities</u>				
Capital assets, not depreciated:				
Water stock and rights	\$ 48,617	\$ -	\$ -	\$ 48,617
Land	177,122	59,787	-	236,909
Construction in progress	1,372,745	-	(1,372,745)	-
Total capital assets, not depreciated	1,598,484	59,787	(1,372,745)	285,526
Capital assets, depreciated:				
Reservoirs	984,857	-	-	984,857
Water distribution system	12,228,527	1,164,721	-	13,393,248
Sub-drain system	1,940,244	-	-	1,940,244
Storm drain system	1,826,496	17,984	-	1,844,480
Buildings and wells	2,373,680	1,050,516	-	3,424,196
Machinery and equipment	1,517,429	122,553	(295,139)	1,344,843
Total capital assets, depreciated	20,871,233	2,355,774	(295,139)	22,931,868
Less: accumulated depreciation:				
Reservoirs	(721,236)	(12,596)	-	(733,832)
Water distribution system	(3,368,714)	(247,908)	-	(3,616,622)
Sub-drain system	(271,591)	(38,783)	-	(310,374)
Storm drain system	(179,458)	(36,530)	-	(215,988)
Buildings and wells	(665,501)	(49,654)	-	(715,155)
Machinery and equipment	(1,163,921)	(95,407)	279,663	(979,665)
Total accumulated depreciation	(6,370,421)	(480,878)	279,663	(6,571,636)
Net business-type capital assets	\$ 16,099,296	\$ 1,934,683	\$(1,388,221)	\$ 16,645,758

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Capital Assets (Continued)

In the government-wide financial statements depreciation was charged as follows by program or activity:

Governmental activities:

General government	\$ 124,207
Public safety	74,669
Highways and public improvements	156,648
Parks, recreation, and public property	570,563

Total depreciation expense - governmental activities	<u>\$ 926,087</u>
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Business-type activities:

Water	\$ 364,524
Drainage Utility	89,484
Sanitation	26,870

Total depreciation expense - business-type activities	<u>\$ 480,878</u>
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Interfund Receivable, Payables and Transfers

At June 30, 2014, interfund balances due to or from other funds was as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 15,371
General	Water	2,064,823
General	Sanitation Fund	174,977
General	Nonmajor proprietary fund	13,946
Water	Drainage Utility	158,474
		<u>\$ 2,427,591</u>

Interfund balances are generally for funds temporarily borrowed from pooled cash.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Interfund Receivable, Payables and Transfers (Continued)

In addition to the above amounts which will be repaid by the respective funds, transfers were made which will not be repaid. Such amounts for the fiscal year ended June 30, 2014 were as follows:

<u>Fund Transferring Out</u>	<u>Fund Receiving Transfer</u>	<u>Amount</u>
General	Nonmajor Governmental Funds	\$ 314,501
General	Telecom	163,400
Redevelopment Agency	Arts Center Debt Service	750,000
Redevelopment Agency	Nonmajor Governmental Funds	163,000
General	Fiduciary Fund	23,360
Nonmajor Governmental Funds	General	7,500
		<u>\$ 1,421,761</u>

Transfers are generally for debt service of governmental funds, and for capital outlay in governmental funds.

Revenue Bonds

The City has issued bonds where the revenues and assets of the issuing fund are pledged as security for the bonds.

Revenue bonds outstanding at June 30, 2014 by issue are as follows:

<u>Bond Description</u>	<u>Original Issue</u>	<u>Annual Principal</u>	<u>Interest Rate</u>	<u>Final Due Date</u>	<u>Amount</u>
Sales Tax Revenue, Series 2009	\$ 11,655,000	\$495,000 to \$1,510,000	3.00% to 4.00%	5/1/2021	\$ 5,585,000
Water Series 2012	4,210,000	\$100,000 to \$425,000	2.00% to 4.00%	9/1/2031	3,520,000
	<u>\$ 15,865,000</u>				<u>\$ 9,105,000</u>

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Revenue Bonds (Continued)

Revenue bond debt service requirements to maturity are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2015	\$ 1,785,000	\$ 300,200	\$ 2,085,200
2016	1,915,000	231,650	2,146,650
2017	920,000	169,163	1,089,163
2018	695,000	144,444	839,444
2019	795,000	126,594	921,594
2020 - 2024	2,015,000	303,188	2,318,188
2025 - 2029	575,000	148,050	723,050
2030 - 2032	405,000	43,300	448,300
	<u>\$ 9,105,000</u>	<u>\$ 1,466,589</u>	<u>\$10,571,589</u>

Capital Leases

In 2014, the City purchased equipment using a lease which expires in 2018. The annual debt service requirements to maturity, including principal and interest for the capital lease, as of June 30, 2014, are as follows:

<u>Lease payment</u>	<u>Totals</u>
2015	\$ 45,343
2016	45,344
2017	45,343
2018	45,343
Total minimum lease payments	181,373
Less amount representing interest	(8,508)
Present value of minimum lease payments	172,865
Amount due within one year	41,972
Amount due after one year	<u>\$ 130,893</u>

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2014 was as follows:

	07/01/13	Additions	Reductions	06/30/14	Due in One Year
<u>Governmental activities</u>					
Bonds payable:					
Sales tax revenue	\$ 6,925,000	\$ -	\$ (1,340,000)	\$ 5,585,000	\$ 1,420,000
Unamortized premium	316,867	-	(39,609)	277,258	39,609
Total bonds payable	7,241,867	-	(1,379,609)	5,862,258	1,459,609
Capital leases	-	215,813	(42,948)	172,865	41,972
Compensated absences	438,361	246,116	(219,181)	465,296	232,648
Governmental activity long-term liabilities	<u>\$ 7,680,228</u>	<u>\$ 461,929</u>	<u>\$ (1,641,738)</u>	<u>\$ 6,500,419</u>	<u>\$ 1,734,229</u>
<u>Business-type activities</u>					
Bonds payable:					
Revenue bonds	\$ 3,875,000	\$ -	\$ (355,000)	\$ 3,520,000	\$ 365,000
Plus: unamortized premium	238,770	-	(16,598)	222,172	16,597
Total bonds payable	4,113,770	-	(371,598)	3,742,172	381,597
Compensated absences	85,084	22,526	(19,089)	88,521	19,796
Business-type activity long-term liabilities	<u>\$ 4,198,854</u>	<u>\$ 22,526</u>	<u>\$ (390,687)</u>	<u>\$ 3,830,693</u>	<u>\$ 401,393</u>

Compensated absences for governmental activities are generally liquidated by the general fund.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Other Information

Risk Management The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City is a member of the Utah Risk Management Mutual Association (URMMA). It is an insurance pool for liability insurance made up of municipalities in the State. Each city pays premiums into a cash reserve fund for possible losses. Payment of the annual premium indemnifies the City for claims that exceed the per occurrence deductible. The policy provides \$10,000,000 of liability coverage per occurrence after a deductible of \$15,000. In the event URMMA becomes insolvent, the City is fully responsible for all claims. The obligation of URMMA to pay damages on behalf of the City applies only to damages in excess of the member "deductibles" and group "self insured retention's" outlined in the Coverage Profile. The member "deductibles" and the group "self-insured retention's" include attorney's fees and all other costs incurred in defending a claim. URMMA purchases umbrella insurance to protect against large claims. URMMA reviews risk management programs and give recommendations and premium discounts to cities that adopt them. The City has adopted various recommendations and receives discounts.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Redevelopment Agency In connection with the activities of the Redevelopment Agency (RDA), incremental tax revenues totaling \$103,529 were generated. The RDA was not required to pay any portion of this revenue to other taxing agencies. There is \$7,064 outstanding debt of the RDA at June 30, 2014 due to the General Fund.

During the year ended June 30, 2014, funds expended by the RDA were limited to the categories of debt service, capital outlay and administration costs. Administrative costs totaled \$124,629, and community development expenditures totaled \$170,554 for the year.

Employee Retirement Systems and Pension Plans The City contributes to the Local Governmental Contributory Retirement System, Local Governmental Noncontributory Retirement System, and the Public Safety Retirement System for Employers with Social Security Coverage (hereafter referred to cumulatively as the Systems), which are cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (URS). The Systems provide retirement benefits, annual cost of living adjustments, death benefits, and refunds to plan members and beneficiaries in accordance with retirement statutes. Beginning July 1, 2011, the URS also created a Tier 2 plan within the Systems. All new employees hired on or after July 1, 2011 are automatically placed on the Tier 2 plan. Within the Tier 2 plan, employees have two options; one is the Hybrid Retirement System, which combines a pension and 401(k) plan. The other option is the Defined Contribution Plan, which is 401(k) only. All contributions were equal to the required contributions.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Other Information (Continued)

The Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953, as amended. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. URS issues a publicly available financial report that includes financial statements and required supplementary information for the Systems. A copy of the report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, UT 84102 or by calling 1-800-365-8772.

Under the URS plans, the City is required to contribute a percentage of the annual covered salary. The City makes both the employee and employer designated contribution in contributory type plans. The following were the actuarially determined contribution rates required for fiscal year ended June 30, 2014:

	Contribution Rates	
	Tier 1	Tier 2
Local Government Contributory Retirement System	13.28%	13.99%
Local Government Noncontributory Retirement System	17.29%	
Public Safety Retirement System, Noncontributory Division	32.14%	

The City made contributions equal to the required contributions for each fiscal year ended June 30 as noted below:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Local Governmental Contributory Retirement System	\$ 39,074	\$ 37,470	\$ 23,108
Local Governmental Noncontributory Retirement System	296,189	264,948	221,536
Public Safety Retirements System for Employers with Social Security Coverage	254,840	236,283	203,387

Deferred Compensation Plan Under the URS, the City offers its employees a Deferred Compensation Plan (the Plan) in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The payment of deferred compensation is not available to employees until termination, retirement, death, or emergency. The City's contributions to the 457 Deferred Compensation Plan were \$3,955, \$4,882, and \$5,978 for the years ended June 30, 2014, 2013 and 2012, respectively.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Defined Contribution Plans The 401(k) plan provided by URS is a multiple-employer defined contribution plan. All employees of the City who participate in the URS contributory, noncontributory, or public safety system are eligible to participate in the plan. Employees are immediately 100 percent vested in their contributions to the plan. Employee contributions to the 401(k) plan and the Deferred Compensation Plan are voluntary. Employer contributions are also voluntary and are intended to standardize the contribution rates for all full time employees participating in the URS. The City's contributions to the 401(k) plan were \$47,888, \$46,139, and \$42,792 for the years ended June 30, 2014, 2013 and 2012 respectively.

The City also provides through a third party administrator, a supplemental defined contribution plan for all full-time employees. The name of the Plan is Centerville City Corporation Money Purchase Pension Plan and Trust. The Plan was established in 1993 for the employees of Centerville City under Section 401(c) of the Internal Revenue Code. The investments of the Plan are administered by Principal Financial Group. The Plan may be amended by Centerville City. The Plan provides for an Advisory Committee, comprised of at least three eligible employees, appointed by the City Council.

The City contributes 4.01% of all wages earned, including overtime, for all eligible employees. Eligible employees must be at least 18 years of age, and complete one year of continuous service. The employee is eligible for enrollment on the next plan entry date (July 1st, October 1st, January 1st and April 1st). The plan year is from July 1, to June 30. The employee is 100% vested after five years of continuous service with the City. Prior to that date the employee has no vested rights in the employer's contributions. If an employee terminates employment prior to vesting, their employer contributions are distributed to all other enrolled employees based on a percentage of total employer investments. Eligible employees may make contributions to the Plan, in an amount not to exceed 10% of annual compensation. However, the employee is not required to make any contributions to be eligible. Employee contributions are accounted for separately from employer contributions. The City did not make a contribution to the supplemental defined contribution plan for the fiscal year ended June 30, 2014.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

InterLocal Agreements

Utah Telecommunications Open Infrastructure Network The City is one of 11 founding members of the Utah Telecommunications Open Infrastructure Network (UTOPIA), formed by an interlocal cooperative agreement organized under the laws of the State of Utah. UTOPIA was created to design, finance, build, operate and maintain an open, wholesale, public Telecommunication infrastructure that delivers high-speed connections to every home and business in the member communities. UTOPIA is jointly owned by the members. No equity investment has been recorded by the City since UTOPIA continues to report a net assets deficit. As of June 30, 2013 the net assets deficit was \$145,903,223. The audited financial statements for UTOPIA as of June 30, 2014 have not been released; however, a significant net assets deficit is anticipated.

The City is a pledging member and has pledged sales and use tax revenues to partially guarantee payment of UTOPIA's bonds. In return for the pledge, the City will be among the first cities to receive UTOPIA's services. In July 2008, UTOPIA issued \$185,000,000 of revenue bonds. The first two years of bond payments will be made from a debt reserve fund. In December 2011, UTOPIA refinanced the bond. From that point on, until the bonds are due in July 2026, net revenues from UTOPIA will reimburse the debt service reserve fund for payments on the bond debt. To the extent that there are insufficient net revenues to pay the debt service, the 11 pledged members are required to reimburse the UTOPIA debt service fund of any shortfall by their respective percentages up to a specific dollar amount. Any amount paid by Pledging Members to UTOPIA to reimburse the debt service reserve fund will be a loan to be repaid by UTOPIA. As of June 30, 2014, the City's percentage of the Debt Service Reserve shortfall was 3.33% and totaled \$445,170. Any bonds or debt issued or incurred by UTOPIA will not constitute debt of the City.

The City pledged sales and use tax revenue toward its share of any debt service fund shortfall was 3.33% in January 2014. The City's annual commitment increases 2% each year, and ranges from \$445,170 in Fiscal Year 2014 to \$730,030 in Fiscal Year 2040.

In January 2010, the Trustees of the UTOPIA bond funds notified the City that part of the UTOPIA Debt Service Reserve Fund was used to make required payments to the bondholders. Each month since then the City has received a similar notice. The City understands that these withdrawals will continue for an undetermined period of time and that replenishment payments will continue for the foreseeable future. The City is required to replenish its share of the amount withdrawn from the debt service reserve fund beginning January 2011. Monthly replenishment payments during the year ended June 30, 2014 totaled \$436,798.

According to the Amended and Restated Pledge and Loan Agreement, the amounts withdrawn from the City's share of the debt service reserve fund become a loan to UTOPIA. A note receivable of was recorded in the telecom fund during 2012, with an offsetting allowance for doubtful accounts. The balances as of June 30, 2014 were \$1,616,998. It is currently unclear when UTOPIA will be in a position to repay the loan.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements (Continued)
June 30, 2014

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

InterLocal Agreements (Continued)

Utah Infrastructure Agency The City is one of eight member cities of the Utah Infrastructure Agency (UIA), formed by an interlocal cooperative agreement organized under the laws of the State of Utah. The UIA was established on July 6, 2010, for the purpose of financing, constructing, equipping, and operating an open, wholesale, advanced communications infrastructure utility system throughout the City and interconnection with other members of the UIA. The UIA issued debt of approximately \$25 million in January 2011, and may issue an additional \$34 million as stated benchmarks are reached. The City pledged sales and use tax revenue toward its share of any debt service fund shortfall. The anticipated pledge amount is 3.33% of the annual debt service fund shortfall. Any bonds or debt issued or incurred by UIA will not constitute debt of the City. Additionally, the City will bill and collect connection service fees from end users of UTOPIA located in the City on behalf of UIA. The City is entitled to 5% of the fee for administrative costs and the remaining 95% is due to UIA. The City becomes a signatory party to the end user agreement, along with UIA and the end user. The City is responsible for collection of the user fees stipulated in the agreement should the end user default. At June 30, 2014, the payable balance for services fees collected was \$13,786.

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CENTERVILLE CITY CORPORATION
Combining Balance Sheet – Non-major Governmental Funds
June 30, 2014

	Special Revenue			Debt Service			Capital Projects			Total	
	Municipal Building Authority	Recreation	Arts Center	SID 400 West	City Hall Revenue	SID Chase Lane	SID Porter Lane	Storm Drain	UTOPIA	Park Improvements Fund	Non-major Governmental Funds
ASSETS											
Cash and cash equivalents	\$ 1,207	\$ 51,729	\$ -	\$ 1,602	\$ -	\$ 16,070	\$ 2,012	\$ 87,918	\$ 41,319	\$ 354,171	\$ 556,028
Receivables:											
Note receivable	-	-	39,278	-	-	-	-	-	-	-	39,278
Total assets	\$ 1,207	\$ 51,729	\$ 39,278	\$ 1,602	\$ -	\$ 16,070	\$ 2,012	\$ 87,918	\$ 41,319	\$ 354,171	\$ 595,306
LIABILITIES											
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES											
Deferred revenue - note receivable	-	-	39,278	-	-	-	-	-	-	-	39,278
Total deferred inflows of resources	-	-	39,278	-	-	-	-	-	-	-	39,278
FUND BALANCES											
Restricted for:											
Debt service	-	-	-	1,602	-	16,070	2,012	-	-	-	19,684
Assigned	1,207	51,729	-	-	-	-	-	87,918	41,319	354,171	536,344
Total fund balances	1,207	51,729	-	1,602	-	16,070	2,012	87,918	41,319	354,171	556,028
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,207	\$ 51,729	\$ 39,278	\$ 1,602	\$ -	\$ 16,070	\$ 2,012	\$ 87,918	\$ 41,319	\$ 354,171	\$ 595,306

CENTERVILLE CITY CORPORATION
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances –
Non-major Governmental Funds
For the Year Ended June 30, 2014

	Special Revenue			Debt Service			Capital Projects			Total Non-major Governmental Funds
	Municipal Building Authority	Recreation	Arts Center	SID 400 West	City Hall Revenue	SID Chase Lane	SID Porter Lane	Storm Drain	UTOPIA	Park Improvements Fund
REVENUES										
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,050	\$ 1,427	\$ -	\$ -	\$ -
Charges for services	-	112,610	-	-	-	-	-	58,621	-	55,539
Interest	-	-	-	4	-	48	1	258	-	837
Miscellaneous	-	25,771	-	-	-	-	-	-	-	-
Total revenues	-	138,381	-	4	-	10,098	1,428	58,879	-	56,376
EXPENDITURES										
Current operating:										
Parks and recreation	-	147,740	-	-	-	-	-	-	-	38,641
Capital outlay	-	-	-	-	-	-	-	16,170	-	-
Debt service:										
Interest and fiscal charges	-	-	-	-	2,500	-	-	-	-	-
UTOPIA pledge payment	-	-	-	-	-	-	-	-	436,978	-
Total expenditures	-	147,740	-	-	2,500	-	-	16,170	436,978	38,641
Excess (deficiency) of revenues over expenditures	-	(9,359)	-	4	(2,500)	10,098	1,428	42,709	(436,978)	17,735
OTHER FINANCING SOURCES (USES)										
Transfers in	-	39,000	-	-	2,500	-	-	-	436,001	-
Transfers out	-	-	-	-	-	(7,500)	-	-	-	-
Total other financing sources	-	39,000	-	-	2,500	(7,500)	-	-	436,001	-
Net change in fund balance	-	29,641	-	4	-	2,598	1,428	42,709	(977)	17,735
Fund balance - beginning of year	1,207	22,088	-	1,598	-	13,472	584	45,209	42,296	336,436
Fund balance - end of year	\$ 1,207	\$ 51,729	\$ -	\$ 1,602	\$ -	\$ 16,070	\$ 2,012	\$ 87,918	\$ 41,319	\$ 354,171

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Municipal Building Authority
For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
<u>REVENUES</u>	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES</u>				
General government	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	1,207	1,207	1,207	-
Fund balance at end of year	\$ 1,207	\$ 1,207	\$ 1,207	\$ -

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Recreation Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES				
Recreation fees	\$ 118,000	\$ 118,000	\$ 112,610	\$ (5,390)
Field use agreement	-	-	5,757	5,757
Concession sales	23,635	23,635	20,014	(3,621)
Total revenues	141,635	141,635	138,381	(3,254)
EXPENDITURES				
Salaries and wages	82,800	82,800	72,411	10,389
Employee benefits	12,030	12,030	11,065	965
Materials, supplies and other	53,300	53,300	46,914	6,386
Youth baseball/softball	28,000	28,000	17,350	10,650
Total expenditures	176,130	176,130	147,740	28,390
Excess (deficiency) of revenues over (under) expenditures	(34,495)	(34,495)	(9,359)	25,136
OTHER FINANCING SOURCES (USES)				
Transfers in	39,000	39,000	39,000	-
Net change in fund balance	4,505	4,505	29,641	25,136
Fund balance, beginning of year	22,088	22,088	22,088	-
Fund balance, end of year	\$ 26,593	\$ 26,593	\$ 51,729	\$ 25,136

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Arts Center Fund
For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget – Positive (Negative)
<u>REVENUES</u>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Total revenues	-	-	-	-
<u>EXPENDITURES</u>				
Current operating:				
General government	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
<u>OTHER FINANCING SOURCES</u>				
Transfers in	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement District 400 W. Debt Service Fund
For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
<u>REVENUES</u>				
Special assessment	\$ -	\$ -	\$ -	\$ -
Interest	-	-	4	4
Total revenues	-	-	4	4
Expenditures	-	-	-	-
Net change in fund balance	-	-	4	4
Fund balance at beginning of year	1,598	1,598	1,598	-
Fund balance at end of year	<u>\$ 1,598</u>	<u>\$ 1,598</u>	<u>\$ 1,602</u>	<u>\$ 4</u>

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
City Hall Revenue Bond Debt Service Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<u>REVENUES</u>				
Interest	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES</u>				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	2,500	(2,500)
Total expenditures	-	-	2,500	(2,500)
Excess (deficiency) of revenues over (under) expenditures	-	-	(2,500)	(2,500)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	2,500	2,500
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement District Chase Lane Debt Service Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<u>REVENUES</u>				
Special assessment	\$ 10,077	\$ 10,077	\$ 10,050	\$ (27)
Interest	-	-	48	48
Total revenues	10,077	10,077	10,098	21
<u>EXPENDITURES</u>				
Principal retirement	8,705	8,705	-	8,705
Interest and fiscal charges	1,372	1,372	-	1,372
Total expenditures	10,077	10,077	-	10,077
Net change in fund balance	-	-	10,098	10,098
Other financing sources				
Transfers out	-	-	(7,500)	(7,500)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	-	2,598	2,598
Fund balance at beginning of year	13,472	13,472	13,472	-
Fund balance at end of year	<u>\$ 13,472</u>	<u>\$ 13,472</u>	<u>\$ 16,070</u>	<u>\$ 2,598</u>

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement District Porter Lane Debt Service Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
REVENUES				
Special assessment	\$ -	\$ -	\$ 1,427	\$ 1,427
Interest	-	-	1	1
Total revenues	-	-	1,428	1,428
Expenditures	-	-	-	-
Net change in fund balance	-	-	1,428	1,428
Fund balance at beginning of year	584	584	584	-
Fund balance at end of year	<u>\$ 584</u>	<u>\$ 584</u>	<u>\$ 2,012</u>	<u>\$ 1,428</u>

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Arts Center Debt Service Fund
For the Year Ended June 30, 2014

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
<u>REVENUES</u>				
Taxes	\$ 340,000	\$ 340,000	\$ 331,479	\$ (8,521)
Intergovernmental	541,429	541,429	559,828	18,399
Interest	600	600	1,885	1,285
Total revenues	882,029	882,029	893,192	11,163
<u>EXPENDITURES</u>				
General government	2,500	2,500	3,500	(1,000)
Debt service:				
Principal retirement	1,340,000	1,340,000	1,340,000	-
Interest and fiscal charges	254,988	254,988	254,864	124
Total expenditures	1,597,488	1,597,488	1,598,364	(876)
Excess (deficiency) of revenues over (under) expenditures	(715,459)	(715,459)	(705,172)	10,287
<u>OTHER FINANCING SOURCES</u>				
Transfers in	715,459	715,459	750,000	34,541
Net change in fund balance	-	-	44,828	44,828
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 44,828	\$ 44,828

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Capital Projects Park Improvements Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<u>REVENUES</u>				
Developer fees	\$ 75,000	\$ 75,000	\$ 55,539	\$ (19,461)
Interest	400	400	837	437
Total revenues	75,400	75,400	56,376	(19,024)
<u>EXPENDITURES</u>				
Capital outlay	403,074	403,074	38,641	364,433
Total expenditures	403,074	403,074	38,641	364,433
Excess (deficiency) of revenues over (under) expenditures	(327,674)	(327,674)	17,735	345,409
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	-	-	-	-
Net change in fund balance	(327,674)	(327,674)	17,735	345,409
Fund balance at beginning of year	336,436	336,436	336,436	-
Fund balance at end of year	<u>\$ 8,762</u>	<u>\$ 8,762</u>	<u>\$ 354,171</u>	<u>\$ 345,409</u>

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Capital Projects Storm Drain Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<u>REVENUES</u>				
Developer fees	\$ 10,000	\$ 10,000	\$ 57,670	\$ 47,670
Contributions and grants	150,000	150,000	951	(149,049)
Interest on investments	75	75	258	183
Total revenues	<u>160,075</u>	<u>160,075</u>	<u>58,879</u>	<u>(101,196)</u>
<u>EXPENDITURES</u>				
Capital outlay	<u>207,135</u>	<u>207,135</u>	<u>16,170</u>	<u>190,965</u>
Total expenditures	<u>207,135</u>	<u>207,135</u>	<u>16,170</u>	<u>190,965</u>
Excess (deficiency) of revenues over (under) expenditures	(47,060)	(47,060)	42,709	89,769
Fund balance at beginning of year	<u>45,209</u>	<u>45,209</u>	<u>45,209</u>	<u>-</u>
Fund balance at end of year	<u>\$ (1,851)</u>	<u>\$ (1,851)</u>	<u>\$ 87,918</u>	<u>\$ 89,769</u>

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Capital Projects UTOPIA Fund
For the Year Ended June 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget - Positive (Negative)</u>
<u>REVENUES</u>				
Interest	\$ 250	\$ 250	\$ -	\$ (250)
Total revenues	250	250	-	(250)
<u>EXPENDITURES</u>				
Capital outlay	436,251	436,251	-	436,251
Debt Service - UTOPIA Pledge Payment	-	-	436,978	(436,978)
Total expenditures	436,251	436,251	436,978	(727)
Excess of revenues over expenditures	(436,001)	(436,001)	(436,978)	(977)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in	436,001	436,001	436,001	-
Net change in fund balance	-	-	(977)	(977)
Fund balance at beginning of year	42,296	42,296	42,296	-
Fund balance at end of year	<u>\$ 42,296</u>	<u>\$ 42,296</u>	<u>\$ 41,319</u>	<u>\$ (977)</u>

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Statistical Section

This is part of the City of Centerville's Comprehensive Annual Financial Report and presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	78
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources.	83
Debt	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	90
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	95
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	97

Sources: Unless otherwise noted the information in these schedules is derived from the Comprehensive Annual Financial Reports or Annual Financial Report for the relevant year. The City implemented GASB statement 34 in year ending June 30, 2004. Schedules presenting government-wide information includes information beginning in that year.

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Centerville City Corporation

Net Position by Component
Last Ten Fiscal Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities										
Invested in capital assets, net of related debt	\$8,650,016	\$10,436,204	\$12,769,032	\$14,588,456	\$16,749,627	\$21,086,743	\$23,157,489	\$23,935,722	\$25,095,634	\$25,687,835
Restricted	\$0	\$0	\$211,742	\$209,375	\$13,476,070	\$6,014,400	\$314,049	\$105,067	\$15,654	\$19,684
Unrestricted	\$6,004,706	\$5,501,968	\$5,837,901	\$5,521,914	(\$8,166,577)	(\$3,330,811)	\$1,828,503	\$1,372,676	\$1,560,205	\$1,429,287
Total governmental activities net position	\$14,654,724	\$15,938,172	\$18,818,675	\$20,319,745	\$22,059,120	\$23,770,332	\$25,100,041	\$25,413,465	\$26,671,493	\$27,136,806
Business-type Activities										
Invested in capital assets, net of related debt	\$7,437,421	\$8,198,814	\$9,396,800	\$10,164,608	\$11,001,715	\$11,361,031	\$11,644,848	\$10,052,642	\$10,802,629	\$11,612,195
Restricted	\$1,535,871	\$1,603,883	\$1,677,008	\$1,066,486	\$1,086,077	\$1,091,180	\$1,106,719	\$2,532,805	\$1,360,862	\$999,330
Unrestricted	\$94,741	(\$90,161)	(\$542,670)	(\$75,167)	(\$172,501)	(\$327,570)	(\$364,136)	\$203,033	\$1,202,214	\$1,281,957
Total business-type activities net position	\$9,068,033	\$9,712,536	\$10,531,238	\$11,155,927	\$11,915,291	\$12,124,641	\$12,387,429	\$12,788,480	\$13,365,505	\$13,893,482
Primary Government										
Invested in capital assets, net of related debt	\$16,087,437	\$18,635,018	\$22,165,832	\$24,753,064	\$27,751,342	\$32,447,774	\$34,802,337	\$33,988,364	\$35,898,263	\$38,591,421
Restricted	\$1,535,871	\$1,603,883	\$1,888,750	\$1,275,861	\$14,562,147	\$7,105,580	\$1,420,768	\$2,637,872	\$1,376,316	\$1,019,014
Unrestricted	\$6,099,446	\$5,411,807	\$5,295,331	\$5,446,747	(\$8,339,078)	(\$3,658,381)	\$1,264,365	\$1,575,709	\$2,762,419	\$1,419,853
Total primary government net position	\$23,722,757	\$25,650,708	\$29,349,913	\$31,475,672	\$33,974,411	\$35,894,973	\$37,487,470	\$38,201,945	\$40,036,998	\$41,030,288

Centerville City Corporation

Change in Net Position
Last Ten Fiscal Years

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities										
General government	\$1,210,438	\$1,344,814	\$1,294,987	\$1,448,978	\$1,209,582	\$1,529,197	\$1,741,872	\$2,095,247	\$2,091,826	\$2,073,754
Public Safety	\$2,223,122	\$2,368,844	\$2,493,972	\$2,613,890	\$2,366,183	\$2,865,721	\$2,763,931	\$2,976,846	\$3,087,683	\$3,215,906
Streets and public works	\$1,307,744	\$1,146,997	\$1,873,984	\$1,715,647	\$1,948,185	\$1,937,663	\$1,894,141	\$1,620,465	\$1,565,404	\$2,040,237
Parks & recreation	\$861,866	\$1,009,363	\$1,119,172	\$1,154,243	\$1,330,148	\$1,200,377	\$1,217,390	\$1,884,043	\$1,629,452	\$1,720,371
Community development	\$322,135	\$398,376	\$765,077	\$756,662	\$1,026,745	\$642,489	\$927,598	\$1,124,270	\$680,840	\$539,894
Interest on long-term debt	\$161,735	\$153,444	\$161,453	\$85,852	\$152,369	\$493,361	\$450,822	\$370,904	\$312,167	\$259,327
Total governmental activities expenses	\$6,087,040	\$6,419,838	\$7,708,645	\$7,775,272	\$8,033,212	\$8,668,788	\$8,795,752	\$9,871,775	\$9,347,372	\$9,649,489
Business-type activities										
Water	\$1,179,866	\$1,167,370	\$1,526,483	\$1,765,049	\$1,601,430	\$1,674,851	\$1,573,410	\$1,690,109	\$2,086,004	\$1,835,012
Sanitation	\$622,042	\$623,259	\$637,035	\$649,850	\$655,091	\$618,314	\$681,683	\$668,350	\$906,971	\$979,738
Storm drain	\$452,361	\$348,444	\$463,475	\$475,445	\$382,484	\$483,127	\$575,251	\$517,346	\$629,638	\$611,098
Telecom								\$37,747	\$260,540	\$424,108
Total business-type activities expenses	\$2,254,268	\$2,139,073	\$2,626,993	\$2,890,344	\$2,639,005	\$2,976,292	\$3,030,344	\$3,113,552	\$3,883,153	\$3,849,956
Total primary government expenses	\$8,341,328	\$8,558,911	\$10,335,638	\$10,665,616	\$10,672,217	\$11,645,080	\$11,826,096	\$12,985,327	\$13,230,525	\$13,699,445
Program Revenues										
Governmental activities										
Charges for services										
General government	\$607,734	\$673,186	\$1,282,437	\$1,270,564	\$1,447,637	\$1,182,108	\$1,478,655	\$1,549,029	\$1,521,453	\$1,529,410
Streets and public works	\$127,773	\$17,211	\$290,260	\$52,887	\$8,009	\$10,551	\$7,186	\$12,983	\$18,388	\$11,477
Parks and recreation	\$238,975	\$194,926	\$108,473	\$220,092	\$115,714	\$96,152	\$114,825	\$112,501	\$112,607	\$118,300
Community development	\$443,083	\$570,739	\$477,875	\$500,852	\$283,527	\$242,284	\$338,196	\$648,812	\$350,406	\$333,252
Operating grants and contributions	\$42,882	\$115,683	\$243,090	\$89,310	\$32,287	\$0	\$0	\$0	\$0	\$0
Capital grants and contributions	\$2,458,208	\$875,000	\$100,000	\$186,500	\$1,701,527	\$2,256,903	\$1,202,285	\$1,170,455	\$1,841,179	\$2,267,236
Total governmental activities program revenues	\$3,918,456	\$2,446,745	\$2,502,135	\$2,320,205	\$3,588,701	\$3,787,998	\$3,141,147	\$3,393,790	\$3,842,033	\$4,259,675
Business-type activities										
Charges for services										
Water fees	\$1,774,208	\$1,864,538	\$2,233,905	\$2,283,281	\$1,554,905	\$1,642,409	\$1,972,977	\$2,111,193	\$2,476,190	\$2,431,720
Sanitation	\$691,892	\$688,237	\$641,393	\$611,679	\$623,054	\$758,208	\$796,831	\$821,464	\$860,454	\$942,296
Storm drain	\$492,807	\$553,441	\$507,974	\$579,744	\$542,718	\$591,537	\$549,545	\$555,681	\$564,987	\$578,486
Telecom								\$40,199	\$260,676	\$256,247
Operating grants and contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital grants and contributions	\$410,000	\$34,250	\$0	\$0	\$0	\$350,000	\$12,000	\$0	\$253,450	\$0
Total business-type activities program revenues	\$3,358,907	\$3,140,466	\$3,383,272	\$3,474,704	\$2,820,677	\$3,342,152	\$3,331,353	\$3,526,537	\$4,435,757	\$4,208,748
Total primary government program revenues	\$7,287,362	\$5,587,211	\$5,885,407	\$5,794,909	\$6,409,378	\$7,130,150	\$6,472,500	\$6,922,327	\$8,277,790	\$8,468,424
Net (expense) revenue										
Government activities	(\$2,168,585)	(\$3,973,093)	(\$5,206,510)	(\$5,455,067)	(\$4,444,511)	(\$4,880,790)	(\$5,654,605)	(\$6,477,985)	(\$5,505,339)	(\$5,589,814)
Business-type activities	\$1,114,619	\$1,001,393	\$756,279	\$584,360	\$181,672	\$365,860	\$301,009	\$414,985	\$552,604	\$358,793
Total primary government net expenses	(\$1,053,966)	(\$2,971,700)	(\$4,450,231)	(\$4,870,707)	(\$4,262,839)	(\$4,514,930)	(\$5,353,596)	(\$6,063,000)	(\$4,952,735)	(\$5,233,021)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and Other Changes in Net Position										
<u>Governmental activities</u>										
Property tax and uniform vehicle fees	\$1,667,607	\$1,878,705	\$1,653,574	\$1,790,943	\$1,933,965	\$2,385,839	\$2,423,442	\$2,555,160	\$2,529,705	\$1,514,682
Franchise, telecommunication, & energy sales taxes	\$809,720	\$901,116	\$669,698	\$933,916	\$964,201	\$866,412	\$970,297	\$994,689	\$1,037,792	\$1,144,162
General & Highway Sales Tax	\$2,888,887	\$3,229,740	\$3,427,874	\$3,784,263	\$3,579,903	\$2,732,936	\$2,830,732	\$3,005,090	\$3,129,208	\$3,335,469
Gain on Sale of Capital Assets	\$0	\$0	\$1,590,238	\$12,370	(\$20,408)	\$3,131	\$0	\$0	\$0	\$0
Other	\$290,599	\$371,281	\$495,343	\$385,430	\$291,998	\$329,497	\$706,511	\$218,705	\$66,662	\$224,224
Transfers	\$441,798	\$449,065	\$50,086	\$49,215	(\$549,751)	\$174,187	\$53,332	\$19,765	\$0	(\$163,400)
Total governmental activities	\$6,098,611	\$6,829,907	\$8,087,013	\$8,956,137	\$6,199,908	\$6,592,002	\$6,984,314	\$6,791,409	\$6,763,367	\$6,055,127
<u>Business-type activities</u>										
Other	\$54,320	\$92,175	\$112,509	\$89,544	\$27,941	\$17,677	\$15,111	\$5,831	\$24,421	\$7,784
Transfers	(\$441,798)	(\$449,065)	(\$50,086)	(\$49,215)	\$549,751	(\$174,187)	(\$53,332)	(\$19,765)	\$0	\$163,400
Total business-type activities	(\$387,478)	(\$356,890)	\$62,423	\$40,329	\$577,692	(\$156,510)	(\$38,221)	(\$13,934)	\$24,421	\$171,184
Total primary government	\$5,711,133	\$6,473,017	\$8,149,436	\$8,996,466	\$6,777,598	\$6,435,492	\$6,946,093	\$6,777,475	\$6,787,788	\$6,226,311
Change in Net Position										
Governmental activities	\$3,930,026	\$2,856,814	\$2,880,503	\$1,501,070	\$1,739,375	\$1,711,212	\$1,329,709	\$313,424	\$1,258,028	\$465,313
Business-type activities	\$727,141	\$844,503	\$818,702	\$624,689	\$759,364	\$209,350	\$262,788	\$401,051	\$577,025	\$527,977
Total primary government	\$4,657,167	\$3,601,317	\$3,699,205	\$2,125,759	\$2,498,739	\$1,920,562	\$1,592,497	\$714,475	\$1,835,053	\$993,290

Centerville City Corporation

Fund Balances of Governmental Funds Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Fund										
Nonspendable	-	-	-	-	-	-	-	\$235,461	\$124,589	\$7,064
Restricted	\$1,612,930	\$2,152,006	\$1,036,621	\$1,007,024	\$919,203	\$642,385	\$450,214	-	-	\$0
Unassigned	\$1,097,318	\$1,566,642	\$1,582,676	\$1,541,183	\$1,211,929	\$1,341,737	\$1,102,412	\$1,156,052	\$1,556,947	\$1,317,015
Total general fund	\$2,710,248	\$3,718,648	\$2,619,297	\$2,548,207	\$2,131,132	\$1,984,122	\$1,552,626	\$1,391,513	\$1,681,536	\$1,324,079
All other Governmental Funds										
Restricted	\$1,478,404	\$1,474,063	\$820,031	\$817,664	\$14,084,359	\$5,810,749	\$203,893	\$105,067	\$15,654	\$19,684
Assigned reported in:										
Special revenue funds	\$54	(\$8,688)	(\$10,118)	\$22,581	\$46,802	\$46,964	\$56,221	\$27,649	\$23,295	\$52,936
Capital project funds	\$814,264	\$357,469	\$1,897,370	\$1,357,209	\$563,971	\$104,755	\$100,242	\$374,189	\$423,941	\$483,408
Debt Service Funds	-	-	-	-	-	-	-	-	-	\$44,828
Redevelopment Agency Fund	(\$173,146)	\$267,841	\$1,075,796	\$1,333,978	\$758,791	\$961,349	\$553,564	\$244,971	-	\$260,978
Unassigned reported in:										
Special Revenue	-	-	-	-	-	-	(\$171,872)	(\$278,330)	-	-
Total all other governmental funds	\$2,119,576	\$2,090,685	\$3,783,079	\$3,531,432	\$15,453,923	\$6,923,817	\$742,048	\$473,546	\$462,890	\$861,834

Centerville City Corporation

Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues										
Taxes	\$4,837,131	\$5,448,434	\$5,458,844	\$5,999,136	\$6,031,356	\$6,085,187	\$6,224,471	\$6,554,939	\$6,696,705	\$5,994,303
Special Assessments	\$7,630	\$3,129	\$13,020	\$3,707	\$8,009	\$10,551	\$7,186	\$12,993	\$16,388	\$11,477
Licenses & Permits	\$350,931	\$446,572	\$424,347	\$504,672	\$283,527	\$242,284	\$338,196	\$548,812	\$350,406	\$333,252
Intergovernmental	\$426,605	\$569,187	\$835,592	\$599,296	\$1,773,027	\$1,176,903	\$1,202,285	\$1,170,455	\$1,251,685	\$2,267,236
Charges for Services	\$547,574	\$472,336	\$719,931	\$510,426	\$529,684	\$381,139	\$389,770	\$589,965	\$484,300	\$481,387
Charges for Services - Other Funds	-	-	\$503,905	\$509,898	\$503,900	\$503,900	\$709,085	\$611,000	\$686,000	\$698,000
Fines & Forfeitures	\$511,430	\$534,025	\$557,842	\$575,692	\$573,747	\$576,948	\$494,625	\$460,565	\$463,760	\$468,323
Interest	\$172,109	\$241,381	\$338,479	\$283,791	\$129,251	\$121,520	\$52,788	\$30,319	\$22,242	\$17,628
Miscellaneous	\$121,490	\$132,900	\$168,714	\$119,139	\$162,745	\$207,977	\$375,393	\$236,481	\$44,420	\$611,366
Total Revenues	\$6,974,900	\$7,847,964	\$9,020,674	\$9,105,757	\$9,995,246	\$9,306,409	\$9,793,799	\$10,215,529	\$10,015,906	\$10,882,972
Expenditures										
General Government	\$1,705,878	\$1,223,842	\$1,245,626	\$1,308,521	\$1,352,055	\$1,374,996	\$1,349,002	\$1,397,310	\$1,353,085	\$1,509,073
Public Safety	\$1,634,497	\$2,460,052	\$2,535,540	\$2,641,150	\$2,749,920	\$2,837,137	\$2,879,202	\$3,119,574	\$3,111,317	\$3,194,578
Street & Public Works	\$1,766,837	\$1,270,520	\$2,276,266	\$2,016,653	\$1,930,929	\$1,813,865	\$2,017,916	\$1,465,215	\$1,454,321	\$2,192,768
Community Development	\$342,089	\$393,524	\$822,225	\$812,208	\$1,172,949	\$598,034	\$912,744	\$1,063,826	\$648,840	\$516,534
Parks & Recreation	\$852,385	\$959,585	\$3,182,537	\$2,059,249	\$1,281,932	\$1,040,316	\$1,050,792	\$1,107,049	\$1,052,607	\$1,194,253
Capital Outlay	\$452,487	\$691,711	\$141,150	\$264,746	\$1,210,577	\$7,744,284	\$6,046,231	\$276,967	\$23,778	\$16,170
Debt Service										
Principal retirement	\$214,000	\$159,000	\$172,598	\$278,028	\$288,154	\$1,418,953	\$1,474,093	\$1,385,000	\$1,335,000	\$1,382,948
Interest & fiscal charges	\$164,650	\$156,286	\$136,698	\$98,936	\$88,997	\$492,486	\$452,226	\$382,716	\$321,947	\$267,235
Contractual Payments (UTOPIA)						\$183,727	\$278,368	\$449,346	\$428,410	\$436,978
Total Expenditures	\$7,132,823	\$7,314,520	\$10,512,640	\$9,479,491	\$10,075,513	\$17,503,798	\$16,460,574	\$10,647,003	\$9,729,305	\$10,710,537
Excess (deficiency) of Revenues Over Expenditures	(\$157,923)	\$533,444	(\$1,491,966)	(\$373,734)	(\$80,267)	(\$8,197,389)	(\$6,666,775)	(\$431,474)	\$286,601	\$172,435
Other Financing Sources (uses)										
Transfers in	\$1,432,906	\$804,713	\$3,016,213	\$1,017,754	\$2,739,137	\$1,902,996	\$1,405,555	\$1,285,494	\$1,486,480	\$1,235,001
Transfers out	(\$994,108)	(\$358,648)	(\$2,976,977)	(\$986,039)	(\$3,312,388)	(\$2,392,049)	(\$1,364,223)	(\$1,323,329)	(\$1,498,480)	(\$1,421,761)
Sale of capital assets			\$1,630,773	\$19,282	\$28,631	\$9,326	\$12,178	\$39,694	\$4,766	\$55,812
Bond Proceeds			\$416,000	\$0	\$12,130,303	\$0	\$0	\$0	\$0	\$0
Total Other Sources	\$438,798	\$446,065	\$2,085,009	\$50,997	\$11,585,683	(\$479,727)	\$53,510	\$1,859	(\$7,234)	(\$130,948)
Net Change in Fund Balance	\$280,875	\$979,509	\$593,043	(\$322,737)	\$11,505,416	(\$8,677,116)	(\$6,613,265)	(\$429,615)	\$279,367	\$41,487
Fund Balance Beginning of Year	\$4,548,949	\$4,829,824	\$5,809,333	\$6,402,376	\$6,079,639	\$17,585,055	\$8,907,939	\$2,294,674	\$1,865,059	\$2,144,426
Fund Balance End of Year	\$4,829,824	\$5,809,333	\$6,402,376	\$6,079,639	\$17,585,055	\$8,907,939	\$2,294,674	\$1,865,059	\$2,144,426	\$2,185,913
Debt service as a percentage of non-capital expenditures	5.67%	4.76%	2.98%	4.09%	4.25%	21.03%	19.95%	17.24%	17.07%	16.87%

Centerville City Corporation

Governmental Activities Taxes and Special Assessment Revenues by Source Last Ten Fiscal Years

Fiscal Year	Property & Uniform Vehicle Taxes	Sales & Use Taxes	Highway Taxes	Franchise, Telecommunication & Energy Taxes	Special Assessments	Total Tax Revenue
2005	\$1,664,306	\$2,504,964	\$383,923	\$809,720	\$3,301	\$5,366,214
2006	\$1,875,576	\$2,776,236	\$453,504	\$901,116	\$3,129	\$6,009,561
2007	\$1,640,554	\$2,935,372	\$492,501	\$869,898	\$13,020	\$5,951,345
2008	\$1,790,944	\$3,198,415	\$509,985	\$933,915	\$3,707	\$6,436,966
2009	\$1,933,965	\$2,872,183	\$417,008	\$964,201	\$8,009	\$6,195,366
2010	\$2,385,839	\$2,732,936	\$482,701	\$966,412	\$10,551	\$6,578,439
2011	\$2,423,442	\$2,830,732	\$474,530	\$970,297	\$7,186	\$6,706,187
2012	\$2,555,160	\$3,005,090	\$464,392	\$994,689	\$12,993	\$7,032,324
2013	\$2,529,705	\$3,129,208	\$478,990	\$1,037,792	\$16,388	\$7,192,083
2014 (1)	\$1,514,682	\$3,335,469	\$457,788	\$1,144,152	\$0	\$6,452,091

(1) Property tax & Uniform Vehicle fees do not include tax increment received by the RDA

Centerville City Corporation

Direct and Overlapping Sales Tax Rates Last Ten Fiscal Years

<u>Year</u>	<u>City</u>	<u>County</u>	<u>State</u>	<u>Mass Transit</u>	<u>Total</u>
2005	1.00%	0.25%	4.75%	0.50%	6.50%
2006	1.00%	0.25%	4.75%	0.50%	6.50%
2007	1.00%	0.25%	4.75%	0.50%	6.50%
2008	1.10%	0.25%	4.65%	0.50%	6.50%
2009	1.10%	0.25%	4.65%	0.50%	6.50%
2010	1.10%	0.25%	4.65%	0.50%	6.50%
2011	1.10%	0.25%	4.65%	0.50%	6.50%
2012	1.10%	0.25%	4.65%	0.50%	6.50%
2013	1.10%	0.25%	4.65%	0.50%	6.50%
2014	1.10%	0.25%	4.65%	0.50%	6.50%

Source: Utah State Tax Commission

Centerville City Corporation

Taxable and Estimated Actual Value of Taxable Property
Last Ten Calendar Years
(amounts expressed in thousands)

<u>Tax Year</u>	<u>Taxable Value</u>	<u>Estimated Actual</u>	<u>Ratio of Taxable to Estimated Actual value</u>
2004	\$610,355	\$961,189	63.50%
2005	\$675,189	\$1,048,430	64.40%
2006	\$677,113	\$1,110,021	61.00%
2007	\$734,544	\$1,162,253	63.20%
2008	\$784,307	\$1,256,902	62.40%
2009	\$872,676	\$1,360,580	64.14%
2010	\$952,197	\$1,438,364	66.20%
2011	\$919,819	\$1,406,236	65.41%
2012	\$940,518	\$1,452,866	64.74%
2013	\$972,352	\$1,515,076	64.18%

Tax year 2013

	<u>Residential</u>	<u>Commercial</u>	<u>Other</u>	<u>Total</u>
Real Estate Assessed Value	\$205,169,218	\$97,421,135	\$13,114,744	\$315,705,097
Buildings	\$460,307,792	\$118,314,584	\$5,350	\$578,627,726
Personal Property	\$273,900	\$43,723,974	\$0	\$43,997,874
Centrally Assessed	-	-	-	\$34,021,213
Total	\$665,750,910	\$259,459,693	\$13,120,094	\$972,351,910

Source: Utah State Tax Commission

Primary residences have a taxable value of 55% of actual value

Commercial and non-primary residences are taxed at 100% of actual value

The rate applied by the City is .001072%

The rate applied by all governmental entities is 1.4948%

Centerville City Corporation

Property Tax Levies and Collections Last Ten Calendar Years (amounts expressed in thousands)

<u>Calendar Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collection</u>	<u>Subsequent Collections</u>	<u>Total Tax Collections</u>	<u>Total Collections as Percent of Levy</u>
2004	\$820,731	\$779,287	94.66%	\$25,989	\$804,916	98.07%
2005	\$821,858	\$780,025	94.91%	\$34,390	\$814,415	99.09%
2006	\$849,703	\$815,006	95.92%	\$31,756	\$846,762	99.65%
2007	\$892,461	\$842,662	94.42%	\$33,812	\$876,474	98.21%
2008	\$907,846	\$837,435	92.24%	\$35,892	\$873,327	96.20%
2009	\$921,737	\$874,583	94.88%	\$47,779	\$922,362	100.07%
2010	\$946,840	\$906,992	95.79%	\$38,623	\$945,615	99.87%
2011	\$972,804	\$909,269	93.47%	\$33,508	\$942,777	96.91%
2012	\$994,821	\$944,660	94.96%	\$40,674	\$985,334	99.05%
2013	\$1,001,709	\$959,591	95.80%	\$33,944	\$993,535	99.18%

Source: Utah State Tax Commission

Centerville City Corporation

Property Tax Rates - Direct and Overlapping Governments Last ten Calendar Years

<u>Tax Year</u>	<u>Centerville City</u>	<u>Davis County</u>	<u>Davis School District</u>	<u>Special Taxing Districts</u>	<u>Total Levy</u>
2004	0.1459%	0.2380%	0.7821%	0.0651%	1.2311%
2005	0.1436%	0.2347%	0.7684%	0.1603%	1.3070%
2006	0.1349%	0.2142%	0.7305%	0.1045%	1.1841%
2007	0.1233%	0.2564%	0.7176%	0.1369%	1.2342%
2008	0.0923%	0.2329%	0.6764%	0.0879%	1.0895%
2009	0.1102%	0.2576%	0.7860%	0.0998%	1.2536%
2010	0.1173%	0.2775%	0.8861%	0.1187%	1.3996%
2011	0.1165%	0.2391%	0.8941%	0.1445%	1.3942%
2012	0.1141%	0.2331%	0.8710%	0.1400%	1.3582%
2013	0.1072%	0.2161%	0.8259%	0.0962%	1.2454%

Source: Utah State Tax Commission

Centerville City Corporation

Principal Taxpayers Current Year and 10 years Ago

Tax Year 2013 (current)				
Taxpayer	Rank	Type of Business	Taxable Value	Percentage of Total Taxable Value
Legacy Crossing LLC	1	Entertainment/Housing	\$29,422,358	3.03%
Pacificorp	2	Electric Utility	\$20,638,974	2.12%
Walmart	3	Retail	\$18,236,550	1.88%
Dayton West LLC	4	Commercial Real Estate	\$15,039,122	1.55%
Dayton Hudson LLC	5	Commercial Real Estate	\$10,522,992	1.08%
Centerville Marketplace LLC	6	Retail	\$918,000	0.94%
HD Development	7	Retail	\$7,709,416	0.79%
SDCKP LLC	8	Retail	\$6,566,017	0.68%
JGNK Investments LLC	9	Retail	\$6,350,000	0.65%
Syro Steel	10	Manufacturing	\$5,701,532	0.59%
SLC Pipeline	11	Pipeline	\$5,029,503	0.52%
Hogan & Associates	12	Construction	\$4,413,618	0.45%
Garden View	13	Housing	\$4,482,629	0.48%
Total			\$105,608,353	11.73%

Tax Year 2003				
Taxpayer	Rank	Type of Business	Taxable Value	Percentage of Total Taxable Value
Dayton Hudson Corporation (Target)	1	Retail	\$15,955,575	2.81%
Home Depot	2	Retail	\$8,039,534	1.41%
Pacificorp	3	Electrical Utility	\$6,872,066	1.21%
Dayton West, LLC	4	Commercial Real Estate	\$6,800,000	1.20%
Albertson's	5	Grocery	\$5,236,590	0.92%
Syro Steel	6	Manufacturing	\$4,303,159	0.76%
Qwest Corporation (CenturyLink)	7	Communications	\$3,401,579	0.60%
Hale Industries	8	Retail	\$2,877,979	0.51%
Questar Gas	9	Natural Gas Utility	\$2,832,384	0.50%
Management & Training Corp.	10	Corporate Offices	\$2,627,384	0.46%
Air Products and Chemical	11	Manufacturing/Distribution	\$2,672,233	0.41%
DIKA Properties	12	Commercial Real Estate	\$2,429,800	0.39%
Land Rover of Centerville	13	Vehicle Sales	\$2,340,191	0.38%
Total			\$66,388,474	11.56%

Source: Davis County Clerk/Auditors Office

Centerville City Corporation

Property Value and Construction Last Ten Calendar Years

<u>Calendar Year</u>	<u>Non-residential Construction No of Units</u>	<u>Value</u>	<u>Residential Construction No of Units</u>	<u>Value</u>	<u>Total New Construction Value</u>	<u>Estimated Total Property Value</u>
2004	18	\$1,767,530	72	\$19,088,000	\$20,855,530	\$961,189,000
2005	28	\$6,392,090	86	\$17,573,000	\$23,965,090	\$1,048,430,000
2006	31	\$18,788,500	84	\$20,606,000	\$39,394,500	\$1,110,021,000
2007	26	\$13,642,750	75	\$18,360,000	\$32,002,750	\$1,162,253,000
2008	20	\$6,714,400	64	\$16,920,000	\$23,634,400	\$1,185,902,000
2009	15	\$18,182,300	31	\$6,434,514	\$24,616,814	\$965,844,000
2010	19	\$33,579,772	52	\$43,939,807	\$77,519,579	\$1,043,363,579
2011	23	\$2,720,621	212	\$30,472,703	\$33,193,324	\$1,076,556,903
2012	15	\$3,085,747	139	\$22,988,889	\$26,074,636	\$1,102,631,539
2013	16	\$16,839,783	50	\$10,873,766	\$27,713,549	\$1,130,345,088

Source: Centerville City Community Development Department

Centerville City Corporation

Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Governmental Activities						Business-type Activities				
Fiscal Year	MBA Lease Revenue Bonds	Sales Tax Revenue Bonds	Notes Payable	Capital Lease	Special Revenue Bonds	Special Assessment Bonds	Water Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2005	\$1,310,000			\$8,696	\$0	\$8,000	\$3,857,000	\$5,183,696	1.23%	\$333
2006	\$1,155,000			\$4,247		\$4,000	\$3,696,000	\$4,859,247	1.06%	\$306
2007	\$995,000			\$0		\$0	\$3,522,000	\$4,517,000	0.95%	\$283
2008	\$830,000		\$312,000				\$3,341,000	\$4,483,000	0.93%	\$238
2009	\$655,000	\$12,130,303	\$208,000				\$3,154,000	\$16,147,303	3.29%	\$1,058
2010	\$470,000	\$10,970,694	\$104,000				\$2,949,000	\$14,493,694	2.86%	\$945
2011	\$275,000	\$9,766,085	\$0				\$2,731,000	\$12,772,085	2.45%	\$827
2012	\$75,000	\$8,541,476					\$4,465,366	\$13,081,842	2.31%	\$807
2013	\$0	\$7,241,867					\$4,113,770	\$11,355,637	1.80%	\$701
2014		\$5,862,258					\$3,742,172	\$9,604,430	1.42%	\$578

Centerville City Corporation

Direct and Overlapping Governmental Activities Debt June 30, 2014

Governmental Unit	Outstanding Debt	Estimated Percentage Applicable (1)	Estimated Share of Overlapping
Debt repaid with property taxes			
Davis County	\$19,155,656	4.90%	\$938,627
Davis School District	\$409,130,000	4.90%	\$20,047,370
Weber Basin Water Conservancy	\$23,888,492	0.24%	\$57,332
State of Utah	\$31,136,755,000	0.69%	\$214,843,610
South Davis Recreation District	\$14,185,000	15.77%	\$2,236,975
Other Debt - Davis County			
Sales tax revenue bonds	\$37,011,342	11.23%	\$4,156,374
MBA lease revenue bonds	\$20,713,378	4.90%	\$1,014,956
Total Overlapping Debt	<u>\$31,660,838,868</u>		<u>\$243,295,243</u>
<u>Direct Debt - Centerville City</u>			
Sales Tax Revenue Bonds	<u>\$5,862,258</u>	100.00%	<u>\$5,862,258</u>
Total Direct and Overlapping Debt	<u>\$31,666,701,126</u>		<u>\$249,157,501</u>

(1) For debt repaid with property taxes the estimated percentage of overlapping debt applicable to Centerville City was used by using taxable assessed property values. This method was used on all debt except retail sales was used for the Davis County sales tax revenue bonds where the percentage was estimated by dividing the point of sales taxes collected within Centerville was divided by the point of sale collected in the County.

Note: Overlapping governments are considered to be those that at least in part, coincide with the geographical boundaries of the City. This table does not imply that every tax payer is a resident and therefore responsible for repaying the debt of the overlapping government.

Centerville City Corporation

Legal Debt Margin Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Debt Limit	\$21,727,714	\$23,293,501	\$26,048,852	\$35,971,172	\$34,500,403	\$32,209,898	\$30,499,924	\$31,078,256	\$37,623,137	\$39,134,632
Total net applicable debt	\$8,000	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
Legal debt margin	\$21,719,714	\$23,289,501	\$26,048,852	\$35,971,172	\$34,500,403	\$32,209,898	\$30,499,924	\$31,078,256	\$37,623,137	\$39,134,632
Total net debt applicable to limit as a percentage of debt limit	<u>0.04%</u>	<u>0.02%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed Value	\$978,365,807
Debt Limit (4% of assessed value)	\$39,134,632
Less Applicable Debt	\$0
Legal Debt Margin	<u>\$39,134,632</u>

Centerville City Corporation

Sales Tax Bond Coverage Last Five Years

Sales Tax Revenue Bonds series 2009

<u>Fiscal Year</u>	<u>Sales & Use Tax Revenue</u>	<u>Principal</u>	<u>Interest & Fiscal Charges</u>	<u>Total</u>	<u>Coverage</u>
2010	\$2,732,936	\$1,120,000	\$422,258	\$1,542,258	1.77
2011	\$2,830,732	\$1,165,000	\$401,888	\$1,566,888	1.81
2012	\$3,005,090	\$1,185,000	\$355,288	\$1,540,288	1.95
2013	\$3,129,208	\$1,260,000	\$254,988	\$1,514,988	2.07
2014	\$3,335,469	\$1,340,000	\$254,864	\$1,594,864	2.09

Bonds were issued in 2009, Not applicable prior to 2010.

Centerville City Corporation

Revenue Bond Coverage Last Ten Fiscal Years

Water Revenue Bonds

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Operating Transfers</u>	<u>Expenses net of Depreciation</u>	<u>Net Available Revenue</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Coverage</u>
2005	\$2,316,108	(\$373,793)	(\$1,175,166)	\$767,149	\$161,000	\$154,490	\$315,490	2.43
2006	\$2,499,361	(\$381,060)	(\$1,033,867)	\$1,084,434	\$174,000	\$147,860	\$321,860	3.37
2007	\$2,843,981	(\$63,276)	(\$1,661,175)	\$1,119,530	\$182,000	\$170,606	\$352,606	3.18
2008	\$2,944,790	(\$49,215)	(\$1,892,103)	\$1,003,472	\$181,000	\$141,918	\$322,918	3.11
2009	\$2,222,061	(\$73,500)	(\$1,519,205)	\$629,356	\$187,000	\$107,317	\$294,317	2.14
2010	\$2,250,986	(\$183,913)	(\$1,611,166)	\$455,907	\$205,000	\$137,413	\$342,413	1.33
2011	\$2,537,339	(\$82,220)	(\$1,611,315)	\$843,804	\$218,000	\$134,742	\$352,742	2.39
2012(2)	\$2,672,694	(\$19,765)	(\$1,624,593)	\$1,028,336	\$236,000	\$110,135	\$346,135	2.97
2013	\$2,600,263	\$0	(\$2,064,481)	\$535,782	\$313,619	\$77,606	\$391,225	1.37
2014	\$2,980,802	(\$74,570)	(\$1,936,189)	\$970,043	\$355,000	\$106,012	\$461,012	2.10

(1) Water Series 2003 Drainage Utility revenues are also pledged

(2) 2012 Principal & interest is current portion due only. The 2002 & 2003 bond issues were refunded along with new debt issued.

Centerville City Corporation

Demographic and Economic statistics

Calendar Year	Population (1)	Per Capita Income (2)	Personal Income	Unemployment Rate (3)	Median Age (4)	Average Size of Household (4)
2004	14,885	\$27,418	\$408,116,930	4.40%	27.3	3.52
2005	14,960	\$28,081	\$420,091,760	3.70%	27.3	3.52
2006	15,035	\$30,577	\$459,725,195	3.10%	27.3	3.52
2007	15,110	\$31,518	\$476,236,980	3.70%	27.3	3.52
2008	15,185	\$31,915	\$484,629,275	5.40%	27.3	3.52
2009	15,260	\$32,115	\$490,074,900	5.90%	27.3	3.52
2010	15,335	\$33,104	\$507,649,840	6.70%	31.7	3.21
2011	15,440	\$33,817	\$522,134,480	5.20%	31.7	3.21
2012	16,203	\$34,755	\$563,135,265	4.30%	31.7	3.21
2013	16,624	\$35,430	\$588,988,320	3.60%	31.7	3.21

(1) Years 2002-2009, 2000 United States Census Report and estimates average growth; 2010, 2010 Census and 2011, 2012 State of Utah

(2) U.S. Department of Commerce.

(3) Utah Department of Workforce Services

(4) United States Census Reports, years 2001-2009, 2000 report; 2010 year 2010-2012.

Centerville City Corporation

Principal Employers

Current Year			
Employer	Type of Business	Employees	Rank
Management & Training Corporation	Job Training Services	500-999	1
Walmart	General Merchandise	250-499	2
Target	General Merchandise	100-249	3
Dicks Market	Grocery Store	100-249	4
Deseret Industries	Retail Trade	100-249	5
Hogan & Associates	General Contractor	100-249	6
Home Depot	Retail Trade	100-249	7
Varsity Contractors	Admin. Support	100-249	8

Prior Year			
Employer	Type of Business	Employees	Rank
Management & Training Corporation	Job Training Services	500-999	1
Walmart	General Merchandise	250-499	2
Target	General Merchandise	100-249	3
Dicks Market	Grocery Store	100-249	4
Deseret Industries	Retail Trade	100-249	5
Hogan & Associates	General Contractor	100-249	6
Home Depot	Retail Trade	100-249	7
Varsity Contractors	Admin. Support	100-249	8

Source: Division of Workforce Services

Percent of total employment is not available
Other employers are less than 100 employees.

Centerville City Corporation

Full Time Equivalent City Government Employees by Function Last Ten Fiscal Years

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
Administration	3	3	3	3	3	3	3	3	3	3
Finance	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Justice Court	3.75	3.75	3.75	3.75	3.75	3.75	2.75	2.5	2.5	2.5
Total General Government	10.25	10.25	10.25	10.25	10.25	10.25	9.25	9	9	9
Police	25	25	25	25	25	25	25	25	25	25
Community Development	3	4	4	4	4	3	3	3	3	3
Public Works										
Administration	3	4	4	4	4	4	4	4	4	4
Streets	4	4	4	4	4	4	4	4	4	4
Water	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Drainage	1	1	1	1	1	1	1	1	1	1
Total Public Works	13.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Parks & Recreation										
Parks	7.5	8.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Recreation	6.75	6.25	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Museum	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Maintenance	0.5	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total Parks & Recreation	15.25	16	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25
Total Primary Government	67	69.75	71	71	71	70	69	68.75	68.75	68.75

Sources: Centerville City Payroll.

Centerville City Corporation

General Fund Expenditures by Function Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Community Development</u>	<u>Parks & Recreation</u>	<u>Total</u>
2005	\$1,124,793	\$2,214,855	\$1,766,837	\$307,930	\$719,921	\$6,134,336
2006	\$1,219,986	\$2,460,052	\$1,270,520	\$366,249	\$810,696	\$6,127,503
2007	\$1,243,498	\$2,535,540	\$2,276,266	\$386,775	\$983,066	\$7,425,145
2008	\$1,307,209	\$2,641,150	\$2,016,653	\$408,839	\$927,602	\$7,301,453
2009	\$1,350,747	\$2,749,920	\$1,930,929	\$383,636	\$1,043,428	\$7,458,660
2010	\$1,308,162	\$2,837,137	\$1,813,865	\$342,511	\$860,195	\$7,161,870
2011	\$1,320,672	\$2,879,202	\$2,017,916	\$375,609	\$884,478	\$7,477,877
2012	\$1,392,886	\$3,119,574	\$1,465,215	\$451,462	\$915,767	\$7,344,904
2013	\$1,335,371	\$3,111,317	\$1,454,321	\$343,833	\$857,772	\$7,102,614
2014	\$1,380,944	\$3,194,578	\$2,238,112	\$345,980	\$1,007,872	\$8,167,486

Centerville City Corporation

Operating Indicators by Function
Current Calendar Year and Prior Six Years (previous years not available)

Function	2007	2008	2009	2010	2011	2012	2013
Community Development							
Single Dwelling permits	43	14	7	10	32	40	16
Double Dwelling permits	8	48	24	8	22	40	23
Multi-family Dwelling permits	24	24	0	0	3	1	0
Commercial permits	26	20	15	7	23	15	16
Demolition permits	12	7	6	2	0	2	3
Occupancy permits							
Residential	84	79	42	27	57	91	24
Commercial	31	23	17	19	23	15	16
Permit process time	7 days	7 days	7 days	7 days	5 days	5 days	5 days
Parks, Recreation and Trails							
Developed Acreage	88	88	88	88	88	88	88
Undeveloped Acreage	35	35	35	35	35	35	35
Youth in Recreation Programs	2,970	2,658	2,732	2,446	2,510	2,374	2,150
Police Services							
Expenditures per officer	\$103,968	\$113,688	\$119,140	\$119,140	\$125,047	\$136,302	\$143,876
Average response time (minutes)	3.5 to 4	1.23 to 6.52	.80 to 2.93	3.32	3.63	3.45	1.2
Police reports per officer	201	135	143	124	130	138	145
Water							
Gallons billed	449,896,786	476,933,000	492,084,000	530,025,000	53,184,423	52,500,000	53,000,000
Residential connections	3,995	4,041	4,093	4,110	4,114	4,211	4,275
Other connections	452	459	461	463	465	467	483
Taxes							
Taxable sales per capita (local option)	\$20,747	\$21,761	\$19,856	\$20,954	\$22,136	\$22,930	\$22,851
Sales tax revenue per capita (local option)	\$194.27	\$210.63	\$188.22	\$178.22	\$193.51	\$197.30	\$200.65
Indexed to State average (less resort cities)	103.00%	115.10%	111.37%	109.34%	N/A	N/A	\$168.39
Property tax revenue per capita (non RDA)	\$56.68	\$57.99	\$57.36	\$62.45	\$60.35	\$60.82	\$59.97
Indexed to State average (less resort cities)	80.20%	78.36%	59.13%	63.72%	N/A	N/A	N/A
Franchise tax per capita	\$57.58	\$61.51	\$63.19	\$63.02	\$64.05	\$64.05	\$68.83
Indexed to State average (less resort cities)	183.16%	384.44%	210.63%	233.41%	N/A	N/A	
Total tax revenue per capita	\$308.53	\$330.13	\$308.77	\$303.69	\$317.91	\$323.91	\$360.59
Indexed to State average (less resort cities)	104.80%	120.93%	104.31%	105.45%	N/A	N/A	N/A
General Fund revenues per capita	\$456	\$426	\$428	\$485	\$483.03	\$473.93	\$483.80
General Fund expenditures per capita	\$407	\$444	\$446	\$493	\$490.52	\$438.36	\$463.25
Capital improvement expenditures per capita	\$123	\$72	\$101	\$394	\$391.60	\$112.52	\$95.06

Sources: Utah State Tax Commission; UCMA Benchmarking report.

Centerville City Corporation

Capital Asset & Statistical Information by Function Last Ten Fiscal Years

Date of Incorporation	May 17, 1915									
Area of City	7.5 square miles									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Population Estimate(1)	14,960	15,035	15,110	15,185	15,260	15,335	15,440	15,530	16,203	16,624
City Hall and Justice Court	1	1	1	1	1	1	1	1	1	1
Museum	1	1	1	1	1	1	1	1	1	1
Streets & Public Works										
Miles of Streets	58	59	59	61	62	62	64	64	64	64
Number of Street Lights	710	717	729	733	715	715	725	728	733	741
Public Works Office, Maintenance, Storage	2	2	2	2	2	2	2	2	2	2
Number of Police Stations (included in City Hall)	1	1	1	1	1	1	1	1	1	1
Number of Police Officers	16	16	17	17	17	17	17	17	17	17
Municipal Water										
Number of Customers	4,273	4,366	4,401	4,499	4,523	4,541	4,589	4,624	4,699	4,758
Miles of Water Mains	69	70	71	72	72	72	74	77.29	77.71	78.01
Number of Culinary Water Wells	8	8	8	8	8	8	8	8	8	9
Number of Culinary Water Storage Tanks	6	6	6	6	6	6	6	6	6	6
Waste Collection										
Number of primary residential customers	n/a	n/a	n/a	n/a	n/a	3,983	4,024	4,127	4,152	4,196
Number of recycling customers	n/a	n/a	n/a	n/a	n/a	3,272	3,416	3,546	3,582	3,674
Number of green waste customers	n/a	n/a	n/a	n/a	n/a	n/a	905	1,066	1,075	1,118
Building Permits Issued (new construction, includes remodel)	58	114	115	115	55	46	98	80	96	74
Parks & Recreation										
Office, Maintenance, Storage Buildings	1	1	1	1	1	1	1	1	1	1
Developed Parks	5	5	7	7	7	7	7	7	7	7
Undeveloped Parks and Trails	2	2	0	5	5	5	5	5	5	5
Pavilions	5	5	7	7	7	7	7	7	7	7
Tennis Courts	4	4	4	4	4	4	4	4	4	4
Baseball Fields	4	4	4	4	4	4	4	4	4	4

Sources: Centerville City Public Works, Parks, Police, Community Development, and Administration departments.

(1) Years 2003-2009, based on 2000 Census and subsequent years are estimated on new construction. 2010-12 is 2010 Census, following years are estimated from new construction.

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**CENTERVILLE CITY CORPORATION
CENTERVILLE, UTAH**

**REPORTS ON COMPLIANCE AND INTERNAL CONTROL
INCLUDING STATE LEGAL COMPLIANCE REPORT**

YEAR ENDED JUNE 30, 2014

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

559 West 500 South
Bountiful, Utah 84010
801-296-0200
Fax 801-296-1218

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Edwin L. Erickson, CPA
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American Institute
of Certified Public
Accountants*

*Members of the
Private Company
Practice Section*

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor & Members of the City Council
Centerville City Corporation, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, Utah ("the City"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 22, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purposes of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hansen, Bradshaw, Malmrose & Erickson, P.C.

December 22, 2014

Hansen, Bradshaw, Malmrose & Erickson

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CERTIFIED PUBLIC ACCOUNTANTS

559 West 500 South
Bountiful, Utah 84010
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REPORT IN ACCORDANCE WITH THE UTAH STATE COMPLIANCE AUDIT GUIDE ON COMPLIANCE WITH GENERAL STATE COMPLIANCE REQUIREMENTS, COMPLIANCE FOR EACH MAJOR STATE PROGRAM, AND INTERNAL CONTROL OVER COMPLIANCE

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of City Council
Centerville City Corporation, Utah

Report on Compliance with General State Compliance Requirements and for Each Major State Program

We have audited the Centerville City Corporation, Utah's ("the City") compliance with the applicable general state and major state program compliance requirements described in the *State of Utah Legal Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct material effect on the City or each of its major state programs for the year ended June 30, 2014.

The general compliance requirements applicable to the City are identified as follows:

Cash Management	Transfers from Utility Enterprise Funds
Budgetary Compliance	Nepotism
Fund Balance	Government Records Access
Justice Courts	Management Act
Impact Fees	Conflicts of Interest
Utah Retirement Systems Compliance	Open and Public Meetings Act
Utah Public Finance Website	

The City received state funding from the following program classified as a major program for the year ended June 30, 2014:

C Road Funds (Department of Transportation)

Management's Responsibility

Management is responsible for compliance with the general state requirements referred to above and the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the Utah State Compliance Audit Guide. Those standards and the Utah State Compliance Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the City or its major state programs occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with general state compliance requirements and for each major state program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on General State Compliance Requirements and Each Major State Program

In our opinion, the City complied, in all material respects, with the general compliance requirements referred to above that could have a direct and material effect on the City or on each of its major state programs for the year ended June 30, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *Utah State Compliance Audit Guide* and which are described in the accompanying Schedule of Findings. Our opinion on compliance is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and recommendations. The City's response was not subjected to the auditing procedures applied in the audit on compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City or on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with general state compliance requirements and for each major state program and to test and report on internal control over compliance in accordance with the Utah State Compliance Guide, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a general state or major state program compliance requirements on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a general state or major state program compliance requirement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a general state or major state program compliance requirement that is less severe than a *material weakness* in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be *material weaknesses* or *significant deficiencies*. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*. However, *material weaknesses* may exist that have not been identified.

Purpose of This Report

The purposes of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Report on Schedule of Expenditures of State Awards as Required by the Utah State Compliance Audit Guide

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated December 22, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of state award is presented for the purposes of additional analysis as required by the *Utah State Compliance Audit Guide* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state awards is fairly stated in all material respects, in relation to the financial statements as a whole.

Hansen, Bradshaw, Malmrose & Erickson,
December 22, 2014
P.C.

CENTERVILLE CITY CORPORATION
Schedule of Findings
For the Year Ended June 30, 2014

Requirement / Program

Current Year Findings

1. Budgetary Compliance

Finding:

Utah State Law requires that officers and employees of an entity shall not incur expenditures or encumbrances in excess of the total appropriation for any department. For the year ended June 30, 2014, expenditures exceeded budgeted amounts in the following funds or departments:

<u>Fund</u>	<u>Department</u>	<u>Amount Over Budget</u>
City Hall Revenue Bond Debt Service Fund	Total expenditures	\$2,500
Arts Center Debt Service Fund	Total expenditures	876
Capital Projects Utopia Fund	Total expenditures	727

Recommendation:

The City should monitor the status over expenditures as compared to the budget through the end of the year and amend the budget as necessary.

Management's Response:

City Hall Revenue Bond Debt Service Fund – The bonds serviced by this fund were paid off, however there was one additional year of charges from the fiscal agent. The charges of \$2,500 was unanticipated and not budgeted. The budget should have been amended prior to June 30. Staff will review such funds in the future for budgetary compliance.

Arts Center Debt Service Fund – Fiscal charges were \$876 higher than the anticipated budget. The budget should have been amended prior to June 30. Staff will review such funds in the future for budgetary compliance.

Capital Projects Utopia Fund – This fund had budgeted expenditures to match exactly the anticipated payments to UTOPIA. The budget should have been amended prior to June 30. Staff will review such funds in the future for budgetary compliance.

CENTERVILLE CITY CORPORATION
Schedule of Findings (Continued)
For the Year Ended June 30, 2014

2. Deficit Fund Balance

Finding:

Under Utah State law, a deficit fund balance in any fund is not allowed. We noted the Telecom Enterprise Fund has a deficit fund balance of \$1,859 as of June 30, 2014.

Recommendation:

The City should take appropriate action, if feasible, to eliminate this deficit fund balance in accordance with the *State of Utah Audit Compliance Guide*.

Management's Response:

The timing of payments for services provided by UIA caused the deficit balance. This fund does not maintain any balances to provide funding for such timing. It is recommended that this fund carry a minimal fund balance to avoid this situation.

CENTERVILLE CITY CORPORATION
Schedule of Expenditures of State Awards
For the Year Ended June 30, 2014

<u>Grant Name</u>	<u>Award/Contract #</u>	<u>Year of Last Audit</u>	<u>Expenditures</u>	<u>Revenues</u>
Department of Transportation				
B&C Road Funds		2014	\$ 707,474	\$ 457,788
Total Department of Transportation			<u>707,474</u>	<u>457,788</u>
<u>Police Department</u>				
State Liquor Funds				
State Liquor Funds			16,513	17,719
Total State Liquor Funds			<u>16,513</u>	<u>17,719</u>
Department of Public Safety				
Division of Emergency Mgt. EMPG	CFDA 97.042		7,500	7,500
Highway Safety-Easy Grant			115	115
Commission on Criminal & Juvenile Justice				
Justice Assistance Grant	14A113		7,188	7,449
Alcohol & Drug Free Grants Committee				
Grant for Digital Camera Equipment			9,586	9,586
Total State Grants for Police Department			<u>24,389</u>	<u>24,650</u>
<u>Court</u>				
Administrative Office of the Courts				
Justice Court Grant for TV Monitor			1,000	1,000
<u>Recreation</u>				
Utah Division of Wildlife Resources				
Centerville Fishing Grant	#142153		1,000	1,000
<u>Historic Sites</u>				
Utah Department of Heritage & Arts				
Utah State History			1,578	1,578
Total Grant, Contract, and Loan Fund Expenditures			<u>\$751,954</u>	<u>\$ 503,735</u>

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 6.

Short Title: Infrastructure Improvement Agreement for Legacy Trail Subdivision PDO

Initiated By: City Attorney

Scheduled Time: 8:00

SUBJECT

Consider Infrastructure Improvement Agreement (Prior to Recording Final Subdivision Plat) Between the City and H & S, LLC and GT Development Holdings, Inc. for the Legacy Trail Planned Development (PDO)

RECOMMENDATION

Approve Infrastructure Improvement Agreement (Prior to Recording Final Subdivision Plat) Between the City and H & S, LLC and GT Development Holdings, Inc. for the Legacy Trail Planned Development (PDO).

BACKGROUND

The City Council approved the Final Plat for the Legacy Trail Subdivision PDO on December 2, 2014, subject to various conditions. The Developer desires to start installing infrastructure and utilities for the Subdivision prior to recording the Final Plat in accordance with UCA 10-9a-604.5. The City is willing to allow Developer to commence construction of infrastructure and utilities for the Subdivision prior to recording the Final Plat subject to entering into an agreement with the City regarding the terms and conditions of such construction. As provided in the Agreement, Developer is required to bond for any and all improvements within the public rights-of-way, but will not be required to bond for infrastructure and utilities within the Subdivision until the Final Plat is recorded. Staff recommends approval of the Infrastructure Improvement Agreement between the City and H & S, LLC and GT Development Holdings, Inc., as attached hereto.

ATTACHMENTS:

Description

- ☐ Infrastructure Development Agreement-Legacy Trail PDO
- ☐ Exhibit A-Legal Description
- ☐ Exhibit B-Final Plat
- ☐ Exhibit B-Final Plat Conditions
- ☐ Exhibit C-Engineer's Estimate
- ☐ Exhibit C-Waterline Estimate

When recorded, return to:

Centerville City
Attn: City Recorder
250 North Main Street
Centerville, Utah 84014

Effects Parcels: 06-008-0101, 06-008-0108, 06-008-0109, 06-008-0117

**INFRASTRUCTURE DEVELOPMENT AGREEMENT
(PRIOR TO RECORDING FINAL SUBDIVISION PLAT)
BETWEEN CENTERVILLE CITY, H & S, LLC AND GT DEVELOPMENT &
HOLDINGS, INC. FOR THE LEGACY TRAIL PLANNED DEVELOPMENT (PDO)**

THIS INFRASTRUCTURE DEVELOPMENT AGREEMENT ("Agreement") is made and entered into as of the _____ day of January, 2015, by and between **CENTERVILLE CITY**, a Utah municipal corporation ("City") and **H & S, LLC**, a Utah limited liability company, and **GT DEVELOPMENT & HOLDINGS, INC.**, a Utah corporation (collectively, "Developer").

RECITALS:

A. Developer owns approximately 12.02 acres of real property located at the southwestern corner of Parrish Lane and 1250 West in Centerville City, Davis County, State of Utah, as more particularly described in **Exhibit A**, attached hereto and incorporated herein by this reference (the "Property"); and

B. Developer has received Zone Map Amendment approval for rezone of the Property from Commercial Very High (C-VH) to Commercial Very High/Planned Development (C-VH/PD), as approved by the City Council on March 19, 2014 by Ordinance No. 2014-06, as retained in the records of the City Recorder ("Rezone Approval").

C. Developer has received conditional final plat approval for subdivision and mixed use development of the Property into 4 lots as a Planned Development as more particularly shown in the approved, but not yet recorded, Legacy Trail Subdivision Final Plat, conditionally approved by the City Council on December 2, 2014, as set forth in **Exhibit B**, attached hereto and incorporated herein by this reference ("Final Plat" or "Subdivision"); and

D. Centerville City Ordinances currently require subdivision developers to record the final subdivision plat and to post a bond with required security for the estimated cost of all public improvements and other required utilities and infrastructure improvements within the subdivision prior to any construction or development of the subject property; and

E. Pursuant to *Utah Code Ann.* § 10-9a-604.5, as amended by the Utah Legislature in 2013, developers may begin construction of required utilities and infrastructure within the proposed subdivision prior to recording the final subdivision plat; and

F. In accordance with the provisions of Section 10-9a-604.5, as amended, Developer desires to commence construction of the required utilities and infrastructure for the Subdivision, both within the Subdivision and within portions of the public rights-of-way, prior to recording of the Final Plat; and

G. The City is willing to allow Developer to commence construction of the required utilities and infrastructure for the Subdivision, both within the Subdivision and within portions of the public rights-of-way, prior to recording the Final Plat, subject to the terms and conditions of this Agreement and compliance with all applicable City Ordinances; and

H. The purpose of this Agreement is to contractually reduce to writing the respective agreements and understandings of the parties regarding the installation of the required utilities and infrastructure improvements for the Subdivision, both within the subdivision and within portions of the public rights-of-way, prior to recording the Final Plat.

AGREEMENT:

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **Incorporation of Recitals.** The above Recitals are hereby incorporated into this Agreement.

2. **Planned Development Overlay Approval.** All development within the Subdivision and use of the Property shall be subject to and shall comply with the terms and conditions of the Rezone Approval. No additional property may be added to the Property or the Planned Development described herein for the purposes of this Agreement except by written amendment to this Agreement approved and executed by the parties. Nothing herein shall impact or affect the City Council's legislative decision-making authority with respect to the Rezone Approval. The purpose of this Agreement is merely to address and allow installation of utilities and infrastructure prior to recording the Final Plat in accordance with *Utah Code Ann.* § 10-9a-604.5, as amended.

3. **Subdivision Approval.** All development within the Subdivision and use of the Property shall be subject to and shall comply with the terms and conditions of the Final Plat approval and applicable provisions of the Centerville City Subdivision Ordinance. Nothing herein shall impact or affect the City's administrative decision-making authority with respect to approval of the Final Plat. The purpose of this Agreement is merely to address and allow installation of utilities and infrastructure prior to recording the Final Plat in accordance with *Utah Code Ann.* § 10-9a-604.5, as amended.

4. **Authority to Commence Installation of Infrastructure and Utilities.** Subject to and conditioned upon the terms and conditions of this Agreement and compliance with applicable City Ordinances and permit requirements, Developer is authorized to install certain infrastructure and utilities for the Legacy Trail Subdivision, both within the Subdivision and within portions of the adjacent public rights-of-way. Such infrastructure and utilities include those improvements as more particularly set forth in the Engineer's Estimate dated January 9, 2015 ("Engineer's Estimate"), as attached hereto and incorporated herein by this reference as **Exhibit C**, including, but not limited to, streets, sidewalks, curbs, gutters, sewer, storm drains, subdrains, irrigation, culinary water, landscaping, street lights, trail improvements, fencing, etc. ("Infrastructure and Utilities").

5. **Assumption of Risk.** Developer acknowledges that City Ordinances currently require final subdivision plats to be recorded prior to installation of infrastructure and utilities and a bond to be posted or provided to the City for the estimated cost of all such improvements. Developer acknowledges that it is requesting the City to allow Developer to proceed with the installation of Infrastructure and Utilities prior to recording the Final Plat pursuant to authority under *Utah Code Ann.* § 10-9a-604.5, as amended, and Developer acknowledges it is proceeding at its own risk. Developer further understand that before the Final Plat can be recorded, Developer shall be required to comply with all conditions precedent as provided herein and as otherwise required by City Ordinances. Developer further acknowledges that the Engineer's Estimate for Infrastructure and Utilities as set forth herein are merely estimates and that Developer is required to install and pay for the actual cost of such improvements, whether such costs exceed the Engineer's Estimate or not.

6. **Infrastructure and Utilities within Public Rights-of-Way.** The installation of any Infrastructure and Utilities within the existing public rights-of-way or affecting City infrastructure shall comply with all approved Construction Drawings, City Ordinances, and Standard Specifications and Drawings regarding construction within the public right-of-way. Developer shall be required to obtain an Excavation Permit for construction within or the installation of any Infrastructure and Utilities in existing public rights-of-way. Developer shall be required to enter into the City's standard Improvements Agreement and to post an acceptable bond for the estimated amount of any and all Infrastructure and Utilities within the public rights-of-way or affecting City infrastructure, plus contingency, as more particularly described in the Engineer's Estimate set forth in **Exhibit C**. As set forth in the Engineer's Estimate, Developer shall be required to post an acceptable bond in the amount of \$484,915.20 relating to

Utilities and Infrastructure within the public rights-of-way or affecting City infrastructure. A fully signed and executed Improvements Agreement and acceptable bond shall be provided to the City prior to issuance of an Excavation Permit for any work within the existing public rights-of-way.

7. **Infrastructure and Utilities within Subdivision.** The installation of any Infrastructure and Utilities within the Subdivision shall comply with all City Ordinances, Standard Specifications and Drawings, and permitting requirements regarding construction of public improvements and subdivision infrastructure. Installation of such improvements shall comply with approved Construction Drawings for the project. Except as otherwise provided herein or in the Engineer's Estimate, such as for the culinary water line improvements, the Developer shall not be required to bond for or enter into an Improvements Agreement for Infrastructure and Utilities located solely within the Subdivision prior to recording the plat. Infrastructure and Utilities that are not required to be bonded for are more particularly described in the Engineer's Estimate as "on-site" improvements. The total estimated amount of such Infrastructure and Utilities within the Subdivision, plus contingency, is \$605,628.60 as more particularly described in the Engineer's Estimate set forth in **Exhibit C**.

8. **Culinary Water Improvements.** The City installs its own culinary water line improvements for all subdivisions or developments. In accordance with applicable City Ordinances, Developer shall be required to pay to the City the estimated cost of construction of the culinary water line improvements for the Subdivision in the amount of \$226,746 as more particularly set forth in **Exhibit C**, attached hereto and incorporated herein by this reference. The estimated culinary water line costs shall be paid to the City prior to commencement of construction of Infrastructure and Utilities within the Subdivision or issuance of an Excavation Permit for installation of Infrastructure and Utilities in the public rights-of-way, whichever is sooner. The estimated cost of the culinary water line improvements is merely an estimate and Developer shall be required to pay for the actual cost of construction which shall be determined by the City after completion of the improvements. The City shall send Developer an invoice for any additional costs and/or return to Developer any excess funds from the estimated amount. If the Final Plat is not recorded within the time frames set forth in Section 18 or upon demand by the City after completion of the installation of the culinary waterline improvements, Developer shall provide the City with a permanent easement, including legal descriptions to be prepared by Developer, for the proposed and/or installed culinary water line improvements within the Subdivision. Such permanent easements shall be provided to the City within thirty (30) days after written demand of the City.

9. **Inspection and Development Fees.** Developer shall be required to pay all required inspection, development and impact fees as more particularly described in the Engineer's Estimate, set forth in **Exhibit C**. Such inspection and impact fees are estimated to be \$153,233.09. The inspection and impact fees shall be paid prior to commencement of installation of Infrastructure and Utilities within the Subdivision or issuance of an Excavation Permit for installation of Infrastructure and Utilities in the public rights-of-way, whichever is sooner. Additional inspection, development and/or

impact fees shall be due at the time of issuance of a building permit for construction of buildings within the Subdivision, in accordance with applicable City Ordinances.

10. **Utility Disconnect and Site Unwinding Deposit.** Developer agrees to provide a \$25,000 bond acceptable to the City for the purpose of securing site reclamation, erosion control, utility disconnect, and other necessary issues ("Site Unwinding Deposit"), should Developer fail to record the Final Plat within the time frames set forth in Section 18 and/or fail to complete all Infrastructure and Utilities in accordance with City Ordinance requirements and deadlines. The Site Unwinding Deposit shall be provided to the City prior to commencement of construction of Infrastructure and Utilities within the Subdivision or issuance of an Excavation Permit for installation of Infrastructure and Utilities in the public rights-of-way, whichever is sooner. If Developer fails to record the Final Plat within the time frames set forth in Section 18, the City shall issue a stop work order prohibiting further installation of the Infrastructure and Utilities and/or development within the Subdivision. In addition to the stop work order and any other remedy allowed by law or City Ordinance, the Site Unwinding Deposit, or any portion thereof, may be used by the City to restore the Property and/or to remedy any breach of this Agreement or Ordinance violation. The Site Unwinding Deposit is included as part of the Engineer's Estimate set forth in Exhibit C.

11. **Construction Drawings.** Developer shall submit final project plans, profiles, design, specifications and construction drawings ("Construction Drawings") for all Infrastructure and Utilities for review and approval by the City Engineer. Construction Drawings must be approved by the City Engineer prior to commencement of any development activity on the Property and prior to issuance of any permits for development. All Infrastructure and Utilities shall be constructed and installed in accordance with approved Construction Drawings and applicable City Ordinances and specifications as determined necessary by the City Engineer. Any installation or construction of Infrastructure and Utilities that does not comply with the approved Construction Drawings shall be deemed a breach of this Agreement in addition to any applicable Ordinance violation or bond security. Construction Drawings shall also be approved by applicable utility providers as more particularly set forth in Section 12.

12. **Approval from Affected Utilities.** Developer shall obtain any required permits or approvals from affected utility providers, local districts, water authority, canal companies or other affected entities, including approval of applicable Construction Drawings, prior to installation of any Infrastructure and Utilities for the Subdivision. Developer shall provide the City with letters or other evidence of approval from affected utilities prior to issuance of an Excavation Permit for the installation of Infrastructure and Utilities within the public rights-of-way and prior to commencement of construction or installation of the Infrastructure and Utilities within the Subdivision.

13. **Construction Easements.** Developer hereby grants the City a temporary construction and access easement on and over the Property and grants its permission to the City, its agents, inspectors and contractors, to install, complete, repair and inspect the construction of the culinary water line, the Infrastructure and Utilities, and

any other public improvements within the Subdivision. Developer may also provide separately recorded easements for waterline, sewer or other infrastructure to be installed within the Subdivision, as approved by the City or other applicable provider. Any separately recorded easements shall be shown on the final plat prior to recording.

14. **Erosion Control and SWPP.** Developer shall provide all required erosion control and SWPP plans and approvals prior to commencement of construction of any Infrastructure and Utilities. Developer shall comply with all requirements of such plans and permits and shall comply with all required storm water protection BMPs.

15. **Pre-Construction Meeting.** Prior to any commencement of construction of Infrastructure and Utilities, within the public rights-of-way or the Subdivision, Developer shall attend a Pre-Construction Meeting with City staff to coordinate work and required inspections on the project and to review required payment of fees.

16. **Commencement of Infrastructure and Improvements.** Developer shall not commence construction of any Infrastructure and Utilities within the Subdivision until and unless Developer has paid all required inspection and impact fees, paid for the estimated cost of the culinary water line installation, paid the Site Unwinding Deposit, obtained approved Construction Drawings, submitted approved erosion control plan and SWPPP, held pre-construction meeting with City, and met all other applicable City Ordinance requirements, including applicable permitting.

17. **Inspections.** Developer shall request all required inspections and approvals of Infrastructure and Utilities as required under City Ordinances, standards and permits. Failure by Developer to obtain and pass required inspections and testing for Infrastructure and Utilities will affect final approval and acceptance of such improvements and shall require removal or excavation for inspection or re-inspection at Developer's sole cost and expense. If Developer fails to obtain or pass required inspections and testing for Infrastructure and Utilities, the City shall issue a stop work order for development within the Subdivision, and Developer shall be required to obtain the required inspections or conduct the testing and fix or remedy any deficiencies in improvements. Developer cannot record the Final Plat until and unless all required inspections and testing have been conducted and any deficiencies have been remedied for any and all Infrastructure and Utilities installed to date.

18. **Deadline for Recording Final Plat.** The Final Plat was conditionally approved by the City Council on December 2, 2014. Pursuant to Section 15-4-112 of the City Subdivision Ordinance, the Final Plat is required to be recorded within six (6) months from the date of final plat approval or such approval shall be null and void. The Subdivision Ordinance does allow for one six-month extension for the recording of the Final Plat. In order to qualify for an extension, the Developer must petition the City Council in writing for an extension prior to the expiration of the original six months. The City Council may grant an extension "for good cause shown." Based on the provisions of Section 15-4-112, Developer must record the Final Plat or submit a request for an extension of the Final Plat by June 2, 2015. As a PDO, the project is also subject to relevant deadlines regarding subdivision plat approval and recording as set forth in

Section 12-41-120 of the Zoning Ordinance. Pursuant to Section 12-41-120, the rezoning of any property to a PDO zone is subject to the "submission, approval, and recording of a final subdivision plat within one (1) year from the effective date of approval of the preliminary subdivision plat." The preliminary plat for the Legacy Trail Subdivision was approved by the Planning Commission on September 14, 2014. Thus, if the project is granted an extension for plat recording under Section 15-4-112, the maximum extension that can be granted for recording of the Final Plat is September 14, 2015. There are no additional extensions for recording of the Final Plat under City Ordinances. Developer agrees to accept all risk and liability for expiration of Final Plat approval, including any improvements and installation of Infrastructure and Utilities, should Developer fail to record the Final Plat by June 2, 2015 or by September 14, 2015 if an extension is granted by the City Council. If Developer fails to record the Final Plat within the time frames set forth herein the City shall issue a stop work order prohibiting further installation of the Infrastructure and Utilities and/or development within the Subdivision. Developer shall comply with all conditions of Final Plat Approval as set forth in **Exhibit B** prior to recording the Final Plat.

19. **Bonding for Remaining Infrastructure.** Prior to recording the Final Plat, any Infrastructure and Utilities that have not been completed shall be bonded for in accordance with City Subdivision Ordinance requirements, including entering into an Improvements Agreement and submitting an acceptable bond. Developer shall notify the City and request City Engineer inspection of completed and partial completed improvements at least fourteen (14) days prior to Final Plat recording. The City Engineer shall determine the extent and adequacy of the completed or partially completed Infrastructure and Utilities and determine what improvements need to be bonded for prior to Final Plat recording. The City Engineer shall prepare a revised Engineer's Estimate for remaining improvements. Only fully completed Infrastructure and Utilities will be excused from bonding with Final Plat.

20. **Acceptance of Improvements.** The City shall not accept any Infrastructure and Utilities until all Infrastructure and Utilities for the entire Subdivision are complete. Upon completion of all Infrastructure and Utilities, Developer shall request final inspection and approval by the City Engineer. The City shall not accept any Infrastructure and Utilities until and unless the Final Plat has been recorded. The City may permit bond releases for completed Infrastructure and Utilities in accordance with applicable City Ordinances and terms and conditions of the Improvements Agreement.

21. **Location of Utilities and Utility Company Approval.** Developer shall verify to the City the location of all installed Infrastructure and Utilities, including public improvements and streets and private utilities located in the public rights-of-way and within the Subdivision. Developer shall submit to the City approval letters or other evidence of approval from all utilities companies verifying acceptance of the improvements prior to recording the Final Plat. The Property is encumbered by a significant Questar easement running along the western boundary of the Property. Given the significance of the Questar easement, Questar shall be required to sign the Final Plat in addition to all other property owners and/or significant lienholders.

22. **Lien Waiver and Release.** Developer shall provide the City with lien waiver and release of all liens and encumbrances for the Property, the Infrastructure and Utilities, and any other potential mechanics liens or encumbrances, including, but not limited to any lien or right to a lien for services, labor, or materials furnished. Such lien waiver and release shall be provided prior to recording the Final Plat and/or prior to recording any separate easements for the culinary waterlines or other City facilities or utilities.

23. **Final Plat Recording.** Developer shall comply with all applicable City Ordinance regarding recording of final plats. Developer shall be required to provide the City with a title report (current within 30 days of submission) for review with the Final Plat.

24. **Warranty.** Developer shall warrant all workmanship for completed and accepted Infrastructure and Utilities for a period of one (1) year, which warranty period shall not commence until all Infrastructure and Utilities have been completed and accepted by the City and the Final Plat is recorded. The City shall not be held responsible or liable for any accident, loss or damage to Infrastructure and Utilities prior to completion and acceptance of the same by the City. Developer shall post an acceptable bond as security during the warranty period in an amount of ten percent (10%) of the lesser of the Engineer's Estimate for the cost of all improvements or the Developer's reasonable proven cost of completion of improvements. Alternatively, the City may retain the required ten percent (10%) warranty security from the existing bond and deposit.

25. **No Advertising or Sale of Lots or Property.** Until and unless the Final Plat is recorded, Developer shall not advertise, market or otherwise sell any lot or property within the Subdivision. This restriction shall not apply to the proposed sale of the entire project and Property or the purchase and sale of property within the project by and between Developer.

26. **Building Permit Restrictions.** Conceptual Site Plan for the project was approved by the City Council on March 19, 2014. Developer is required to obtain Final Site Plan approval for the project in accordance with applicable City Ordinances. No building permits shall be issued until and unless Final Site Plan approval is granted, the Final Plat is recorded, and all applicable conditions of Final Site Plan and Final Plat approval have been met.

27. **Compliance with City Ordinances.** The Property and all portions thereof shall be developed in accordance with the City Ordinances, Rezone Approval, Final Plat Approval, Construction Drawings, Final Site Plan Approval and this Agreement. All applicable City, State and Federal construction standards and specifications shall be met.

28. **Time Frames and Deadlines.** Nothing in this Agreement is intended to extend or waive any applicable time frame or deadline as set forth in applicable City Ordinances. Commencement and completion of construction within the Property shall comply with all applicable City Ordinance provisions.

29. **Reserved Legislative Powers.** Developer acknowledges that the City is restricted in its authority to limit its police power by contract and that the limitations, reservations and exceptions set forth herein are intended to reserve to the City all of its police power preserved by law.

30. **Indemnification.** Developer hereby agrees to indemnify and hold the City and its officers, employees, agents and representatives harmless from and against all liability, loss, damage, costs, or expenses, including attorney fees and court costs arising from or as a result of the death of any person or any accident, injury, loss or damage whatsoever caused to any person or to the property of any person which shall occur within the Property or occur in connection with any off-site work done for or in connection with the Subdivision or any subsequent phase thereof and which shall be caused by acts done thereon, or any errors or omission of the Developer, its agents, servants, employees or contractors. In addition, Developer shall indemnify and hold the City and its officers, employees and representatives harmless from and against any claims, liability, costs and attorney fees incurred on account of any change in the nature, direction, quantity or quality of historical drainage flows resulting from the Property or the construction of any improvements therein. Developer shall not be responsible for (and such indemnity shall not apply to) any negligent acts or omissions of the City or its agents, servants, employees or contractors.

31. **Insurance.** During the period from commencement of the work on the Property and ending on the date when Infrastructure and Utilities have been accepted, Developer, its contractors, agents and representatives, shall furnish, or cause to be furnished, to the City, satisfactory Certificates of Insurance from reputable insurance companies evidencing death, bodily injury and property damage insurance policies in the amount of at least \$2,000,000 single limit naming the City as an additional insured. Developer shall require all contractors and other employees performing any work on the Property or in connection with development of the Property to maintain adequate workers compensation insurance and public liability insurance. Developer, its contractors, agents and representatives, shall provide such Certificates of Insurance to the City as a condition of and prior to issuance of an Excavation Permit for installation of the Infrastructure and Utilities within the public rights-of-way and/or the commencement of construction or installation of Infrastructure and Utilities within the Subdivision.

32. **Inspection and Approval by the City.** The City may, at its option, perform periodic inspections of the Infrastructure and Utilities being installed and constructed by the Developer. No work involving excavation shall be covered until the same has been inspected by the City's representatives and the representatives of other governmental entities having jurisdiction over the particular improvements involved.

33. **Use and Maintenance During Construction.** During construction, the Developer, and any permitted subsequent developers, shall keep the Property and all affected public streets and public easements free and clear from any unreasonable accumulation of debris, waste materials and any nuisances and shall contain construction debris and provide dust control so as to prevent scattering via wind and water or otherwise. Such construction maintenance and control of construction debris shall be conducted in accordance with applicable City, State and Federal laws, regulations and permits, including, but not limited to applicable Utah Department of Environmental Quality regulations and permitting requirements, and in accordance with applicable best management practices.

34. **Default.** The City may pursue any enforcement action deemed necessary and appropriate for any violation of City Ordinances in accordance with applicable enforcement provisions as set forth in City Ordinances or otherwise permitted by law. Nothing herein shall limit the City's right to issue a stop work order for failure to record the Final Plat (as set forth in Section 18) or failure to obtain inspection or testing (as set forth in Section 17) and no notice of default is required for such action. Notwithstanding and in addition to the City's right to pursue any enforcement action for violation of City Ordinances, in the event any party fails to perform its obligations hereunder or to comply with the terms of this Agreement, the non-defaulting party may have the following enforcement remedies. Prior to invoking the remedies provided herein, the non-defaulting party shall provide the defaulting party written notice of default and a ten (10) day cure period. All notices of default shall be provided in accordance with the Notice provisions set forth in Section 38. In the event the defaulting party does not cure the default within the required ten (10) day cure period or enter into a written agreement for curing the default within a reasonable time, acceptable to the non-defaulting party in its reasonable discretion, the non-defaulting party may, at its election, have the following remedy or remedies:

a. All rights and remedies available at law and in equity, including, but not limited to, injunctive relief and specific performance, but not including damages as provided in Section 49.

b. The right to withhold all further approvals, licenses, permits or other rights associated with the particular lot, parcel or building to which the default is applicable until such default has been cured.

c. The right to draw on any security posted or provided in connection with the Property or project.

d. The right to terminate this Agreement with respect to the particular lot, parcel or building to which the default is applicable.

e. The rights and remedies set forth herein above shall be cumulative.

35. **Insolvency or Misrepresentation.** Developer shall be in default under the terms of this Agreement under the following circumstances if not cured within twenty (20) days after notice of default is given: (i) any Developer is adjudicated bankrupt or makes any voluntary or involuntary assignment for the benefit of creditors, or bankruptcy, insolvency, reorganization, arrangement, debt adjustment, receivership, liquidation or dissolution proceedings shall be instituted by or against any Developer; and, if instituted adversely, the one against whom such proceedings are instituted consents to the same or admits in writing the material allegations thereof, or said proceedings shall remain undismissed for 150 days; or (ii) Developer has made a materially false representation or warranty in any agreement with or application to the City.

36. **Assignment.** Developer shall not assign its obligations under this Agreement or any rights or interests herein without giving prior written notice to the City. Any future assignee shall consent in writing to be bound by the terms of this Agreement as a condition precedent to the assignment. No party shall transfer, assign, sell, lease, encumber, or otherwise convey its rights and obligations under this Agreement separate from that party's interest in the Property. Unless otherwise provided, in the event of a sale or transfer of the Property, or any portion thereof, the buyer or transferee ("Subsequent Developer") shall be liable for the performance of each of the obligations contained in this Agreement as it relates to that portion of the Property it is buying, and acceptance of a deed to any portion of the Property shall constitute an agreement to assume and to be bound by the provisions of this Agreement as it relates to the Property covered by the deed. Each buyer or transferee shall sign an assignment and assumption agreement in a form reasonably acceptable to the City agreeing to be bound by the terms and conditions of this Agreement as provided herein. Any reference to Developer or Developers herein shall be construed to refer to any Subsequent Developer with respect to the portion of the Property owned by such Subsequent Developer.

37. **Ownership and Recording.** Developer hereby warrants and represents that it is the legal owners of record of the Property as described herein, it has the right to develop the Property, and it has full authority to enter into the terms of this Agreement encumbering the Property. Developer hereby agrees and acknowledges that this Agreement shall be recorded against the Property. Prior to recording this Agreement, Developer shall provide the City with a current and accurate title report regarding the Property. Developer shall be required to cure or subordinate any unacceptable encumbrances on the Property, as determined by the City, prior to recording of this Agreement. All persons or entities with an ownership interest in the Property as shown on the title report shall sign and be a party to this Agreement.

38. **Notice.** All notices required or desired to be given hereunder shall be in writing and shall be deemed to have been provided on the date of personal service upon the party for whom intended or upon receipt if mailed, by certified mail, return receipt requested, postage prepaid, and addressed to the parties at the following addresses:

To Centerville City: Centerville City
Attn: City Manager
250 North Main Street
Centerville, Utah 84014

To Developer: H & S, LLC
1778 W. 1180 S.
Woods Cross, UT 84087

GT Development & Holdings, Inc.
225 N. 170 W.
Centerville, UT 84014

Any party may change its address for notice under this Agreement by giving written notice to the other party in accordance with the provisions of this paragraph.

39. **Attorney Fees.** Each party agrees that should it default in any of the covenants or agreements contained herein, the defaulting party shall pay all costs and expenses, including reasonable attorney fees which may arise or accrue from enforcing this Agreement, or in pursuing any remedy provided hereunder or by the statutes or other laws of the State of Utah.

40. **Entire Agreement.** This Agreement, together with the Exhibits attached hereto, documents referenced herein, and all regulatory approvals given by the City for the Property, contain the entire agreement of the parties with respect to the subject matter hereof and supersede any prior promises, representations, warranties, inducements or understandings between the parties which are not contained in such agreements, regulatory approvals and related conditions.

41. **Construction of Agreement.** This Agreement shall be construed so as to effectuate the public purpose of implementing long-range planning objectives, obtaining public benefits, and protecting any compelling countervailing public interest. For purposes of this Agreement and the construction of its terms, the parties acknowledge that both participated in the drafting of this Agreement and neither shall be considered the drafter.

42. **Non-Liability of City Officials, Employees and Others.** No officer, representative, agent or employee of the City shall be personally liable to the Developer or any successor in interest or assignee of the Developer in the event of any default or breach by the City, or for any amount which may become due Developer, or their successors or assigns, or for any obligation(s) arising under the terms of this Agreement.

43. **No Third Party Rights.** Unless otherwise specifically provided herein, the obligations of Developer and the City set forth in this Agreement shall not create any rights in or obligations to any other persons or third parties.

44. **Binding Effect.** This Agreement shall be binding upon the parties hereto and their respective officers, agents, employees, successors and assigns, as permitted herein. The covenants contained herein shall be deemed to run with the Property and a copy of this Agreement shall be recorded in the office of the Davis County Recorder, State of Utah. The persons signing for and on behalf of Developer warrant and represent that they are duly authorized and empowered to enter into this Agreement for and on behalf of Developer, and that by their signatures, they do bind Developer to the terms of this Agreement.

45. **Governing Law and Jurisdiction.** The provisions of this Agreement shall be governed by and interpreted in accordance with the laws of the State of Utah. The parties to this Agreement agree that any judicial action associated with the Agreement shall be taken in the Utah state or federal court of competent jurisdiction.

46. **No Waiver.** Any party's failure to enforce any provision of the Agreement shall not constitute a waiver of the right to enforce such provision. The provisions may be waived only in writing by the party intended to be benefited by the provisions, and a waiver by a party of a breach hereunder by the other party shall not be construed as a waiver of any succeeding breach of the same or other provisions.

47. **Severability.** If any portion of this Agreement is held to be unenforceable by court of competent jurisdiction, any enforceable portion thereof and the remaining provisions shall continue in full force and effect.

48. **Time of Essence.** Time is expressly made of the essence with respect to the performance of each and every obligation hereunder.

49. **Knowledge and Covenant Not to Sue.** The parties have read this Agreement and have executed it voluntarily after having been apprised of all relevant information and risks and having had the opportunity to consult with legal counsel of their choice. Developer agrees not to sue or initiate any claim or other administrative or legal action against the City for an exaction, takings claim, impact fee challenge, or other claim with respect to the development of the Property or any other provision of this Agreement as associated with the Property. The parties acknowledge that they enter this Agreement voluntarily and with the intent to address and establish issues and procedures for the installation of Infrastructure and Utilities prior to recording the Final Plat. Notwithstanding the foregoing, if litigation is pursued, no monetary damages shall be awarded and sole remedy for either party shall be specific performance or injunction. In the event of conflict between the provisions of this Section and other provision of this Agreement, the provisions of this Section shall govern.

50. **Supremacy.** In the event of any conflict between the terms of this Agreement and those of any document referred to herein, this Agreement shall govern.

51. **No Relationship.** Nothing in this Agreement shall be construed to create any partnership, joint venture or fiduciary relationship between the parties.

52. **Amendment.** This Agreement may be amended only in writing signed by the parties hereto.

53. **Force Majeure.** Neither party hereto shall be liable for any delay or failure in the keeping or performance of its obligations under this Agreement during the time and to the extent that any such failure is due to acts of God, acts of the United States Government or the State of Utah, fires, floods, or other casualties or causes beyond the reasonable control and without the fault or negligence of the party obligated to perform hereunder; provided the party seeking relief under the provisions of this Section: (1) notifies the other party in writing of a force majeure event within fifteen (15) days following the affected party's knowledge of the occurrence of the claimed force majeure event, and (2) promptly resumes the keeping and performance of the affected obligations after such cause has come to an end. Each party shall make every reasonable effort to keep delay in performance as a result of such a cause to a minimum.

54. **Termination.** This Agreement shall terminate upon completion and fulfillment of all the obligations and terms of this Agreement; provided, Sections 30, 31 and 49 shall remain in full force and effect until expiration of the warranty period for public improvements and any bonded improvements, such as landscaping, and expiration of any applicable statute of limitation for contractual claims, takings issues, impact fee challenges, or other claim with respect to the terms and conditions of this Agreement ("Termination").

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by and through their respective, duly authorized representatives as of the day and year first above written.

[Signature page to follow]

"CITY"

CENTERVILLE CITY

ATTEST:

Marsha L. Morrow, City Recorder

By: _____
Mayor Paul A. Cutler

"DEVELOPER"

H & S, LLC

By: _____

Its: _____

GT DEVELOPMENT & HOLDINGS, INC.

By: _____

Its: _____

CITY ACKNOWLEDGMENT

STATE OF UTAH)
 :ss.
COUNTY OF DAVIS)

On the _____ day of _____, 2015, personally appeared before me Paul A. Cutler, who being duly sworn, did say that he is the Mayor of **CENTERVILLE CITY**, a municipal corporation of the State of Utah, and that the foregoing instrument was signed in behalf of the City by authority of its governing body and said Paul A. Cutler acknowledged to me that the City executed the same.

Notary Public

My Commission Expires:

Residing at:

H&S ACKNOWLEDGMENT

STATE OF UTAH)
 :ss.
COUNTY OF _____)

On the _____ day of _____, 2015, personally appeared before me _____, who being duly sworn, did say that (s)he is the _____ of **H & S, LLC**, a Utah limited liability company, and that the foregoing instrument was signed on behalf of the limited liability company, and that said liability company freely and voluntarily executed the same.

Notary Public

My Commission Expires:

Residing at:

ACKNOWLEDGMENT

STATE OF UTAH)
 :ss.
COUNTY OF _____)

On the _____ day of _____, 2015, personally appeared before me _____, who being duly sworn, did say that (s)he is the _____ of **GT DEVELOPMENT & HOLDINGS, INC.**, a Utah corporation, and that the foregoing instrument was signed on behalf of the corporation, by authority of its board of directors, and that said corporation freely and voluntarily executed the same.

Notary Public

My Commission Expires:

Residing at:

EXHIBITS

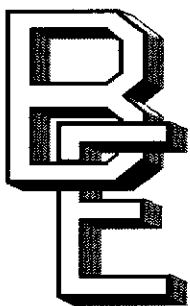
Exhibit A	Property Description
Exhibit B	Legacy Trail Subdivision Plat
Exhibit C	Engineer's Estimate

EXHIBIT A
Property Description

EXHIBIT B

Legacy Trail Subdivision Final Plat

EXHIBIT C
Engineer's Estimate



Balling Engineering

323 East Pages Lane
P.O. Box 805
Centerville, Utah 84014
Phone: (801) 295-7237
Fax: (801) 299-0419
Email: jscottballing@gmail.com

January 5, 2015

Legacy Trails Subdivision Description

Beginning at the North Corner of Parcel 4 of the Legacy Crossing Road Dedication as recorded in Entry No. 2562864, Book 5140, Page 619 which point is N0°05'33"W 2,096.71 ft. along the section line and West 1,430.18 ft. from the Southeast Corner of Section 12, T.2N., R.1W., S.L.B.& M. and running thence N0°03'06"E 176.71 ft. along the West Boundary of 1250 West Street to the most southerly point of the property described in final judgment of compensation and condemnation recorded 12/02/2011 as Entry No. 2630277 in Book 5410, Page 170; thence along said property in the following four courses: (i) N20°00'00"W 132.78 ft., (ii) N89°50'09"W 113.72 ft., (iii) Westerly 197.54 ft. along the arc of a 902.33 ft. radius curve to the right (chord bears N83°33'48"W 197.15 ft.), (iv) N89°36'02"W 138.82 ft. to a point which is S0°01'07"W 232.13 ft. along the Quarter Section Line and East 196.78 ft. and S89°54'34"E 523.75 ft. from the Center of said Section 12; thence N89°54'34"W 110.17 ft. along the Southerly R/W Line of Parrish Lane to the Easterly R/W Line of a Highway know as project No. 0067; thence along said Easterly R/W Line in the following eight (8) courses and distances: (i) Southwesterly 47.55 ft. along the arc of a 84.65 ft. radius curve to the left through a central angle of 32°11'03" (chord bears S26°07'52"W 46.93 ft.), (ii) S10°02'15"W 156.95 ft., (iii) Southerly 39.52 ft. along the arc of a 591.21 ft. radius curve to the right through a central angle of 3°49'48" (chord bears S16°40'25"W 39.51 ft.), (iv) S18°34'47"W 251.29 ft., (v) Southerly 112.55 ft. along the arc of a 1,005.91 ft. radius curve to the right through a central angle of 6°24'39" (chord bears S21°48'19"W 112.50 ft.), (vi) S25°00'19"W 207.09 ft., (vii) Southwesterly 80.82 ft. along the arc of a 315.15 ft. radius curve to the right through a central angle of 14°41'36" (chord bears S32°54'50"W 80.59 ft.) to an existing brass right-of-way monument, (viii) Southwesterly 19.23 ft. along the arc of a non-tangent 2,220.14 ft. radius curve to the right through a central angle of 0°29'47" (chord bears S26°37'00"W 19.23 ft.); thence N89°43'48"E 413.24 ft. to the Southwest Corner of the Tumbleweed Condominiums, said point being N0°01'07"W 1,560.27 ft. along the Quarter Section Line and N89°07'03"E 701.93 ft. from the South Quarter Corner of said Section 12; thence along the boundary of said Tumbleweed Condominiums in the following two courses: (i) N1°13'17"E 171.06 ft., (ii) N89°07'03"E 507.87 ft.; thence N0°03'06"E 94.20 ft. along said West boundary of 1250 West Street to the South Corner of said Parcel 4 of Legacy Crossing Road Dedication; thence along the West boundary of said Parcel 4 in the following three courses to the point of beginning: (i) Northwesterly 85.31 ft. along the arc of a 140.00 ft. radius curve to the left through a central angle of 35°07'05" (chord bears N17°30'26"W 84.47 ft.), (ii) Northerly 94.39 ft. along the arc of a 77.00 ft. radius curve to the right through a central angle of 70°14'09" (chord bears N0°03'06"E 88.59 ft.), (iii) Northeasterly 85.31 ft. along the arc of a 140.00 ft. radius curve to the left through a central angle of 35°07'05" (chord bears N17°36'38"E 84.47 ft.)

Containing 12.0216 Acres



CENTERVILLE CITY

250 North Main • Centerville, Utah 84014-1824 • (801) 295-3477 • Fax: (801) 292-8034

Incorporated in 1915

December 3, 2014

Fred Hale
Chad Salmon
c/o H&S LLC
1778 West 1180 South
Woods Cross, UT 84087

Mayor

Paul A. Cutler

City Council

Ken S. Averett

Tamilyn Fillmore

John T. Higginson

Stephanie Ivie

Lawrence Wright

City Manager

Steve H. Thacker

Re: Final Subdivision Plan – Legacy Trail Subdivision (4 Lots)

Dear Fred & Chad:

At their December 2, 2014 Council meeting, the City Council approved the Final Subdivision Plan for the Legacy Trail Subdivision located at the Southwest Corner of Parrish Lane and 1250 West in the C-VH/PD Zone subject to the following conditions and findings:

1. The plat and plans shall provide for the construction of the entire common internal roadway loop connecting Parrish Lane to the 1250 West Round-About.
2. An off-site dedication parcel to UDOT and a public trail easement, located to the southwest, shall be recorded in conjunction with the subdivision plat.
3. As deemed acceptable to the City and UDOT, the trail system shall establish a non-access line with fencing to prohibit users from access to the roadway and ramp systems along identified sections of the trail.
4. As deemed acceptable to the City and UDOT, the final plans and plat shall provide or comply with curb and gutter changes, re-striping, and a restriction median, as part of traffic circulation patterns.
5. Concerning the trail system, the final plat and plans, along with the landscaping plan and design, shall be reviewed by both the City and UDOT and shall obtain written acceptance from each entity.
6. The final plat and plans shall be deemed acceptable, in accordance with applicable Ordinances or PDO approval, by the City's Engineer and Attorney (e.g., the engineering review comments, providing a final title report, and providing a copy of the CC&R's).
7. The applicants/developers shall establish, post, or pay any applicable, bonds, impact, fees, or other related costs, as defined in the City's Fee Schedule or Ordinances.
8. Developer shall construct and install an 8-foot wide asphalt trail along Parrish Lane and the west side of the subdivision connecting into the Legacy Parkway Trail just north of the Birnam Woods Trailhead as more particularly set forth in the subdivision plans and construction drawings ("Trail System"). Developer shall pay for the cost of installation and construction of the Trail System, subject to possible tax increment reimbursement as may be approved by the Centerville City Redevelopment Agency.
9. Developer shall submit a landscaping and fencing plan for landscaping and fencing associated with and adjacent to the Trail System to be reviewed and approved by the City Staff prior to recording of the final subdivision plat. The landscaping plan shall include drought-tolerant plants along Parrish Lane.



10. Except as otherwise agreed to in writing by UDOT or the City, the Developer or an acceptable owners association shall own and maintain all fencing and landscaping associated with and adjacent to the Trail System in accordance with landscaping and fencing plans approved by the City. If such improvements are to be maintained by an owners association, the maintenance obligations shall be specifically addressed in the CC&R's for the project. Developer and/or the owners association shall enter into maintenance agreements as required by UDOT or the City regarding such maintenance to be recorded against the property. All maintenance obligations, CC&R's and maintenance agreements shall be finalized and executed prior to recording of the final subdivision plat.
11. Developer shall not be responsible for maintaining the trail surface. The City agrees to enter into a Trail Maintenance Agreement with UDOT acceptable to the City regarding maintenance of the trail. The final subdivision plat shall not be recorded until and unless such agreement has been fully executed by the City and UDOT.
12. If Developer desires to install any public improvements within the subdivision prior to recording of the final subdivision plat (as allowed by Utah Code Ann. § 10-9a-604.5), Developer shall enter into a development and construction agreement with the City specifying the terms and conditions for such construction prior to recording of the plat.

Suggested Reasons for the Action (Findings):

- a. The City Council finds that the proposed subdivision is subject to the terms and conditions of the PDO approval for the Legacy Trail Apartment Project.
- b. The City Council finds that the submitted final subdivision plat and plans are sufficient in scope to access the subdivision's compliance with the City's General Plan, Zoning, Subdivision, and other applicable regulations adopted by the City.
- c. The City Council finds that the Legacy Trail Development contains a non-traditional land use pattern involving an integrated mixture of uses.
- d. Therefore, the City Council finds that the subdivision will require a cohesive review and approval approach to ensure that the subdivision addresses the needs of the entire project in relation to creating self-sustaining independent lots.
- e. The City Council finds that the conditions of the preliminary plan approval address the adequacy for probable compliance with the adopted regulations and provide needed feedback for preparing and submitting a final subdivision plat and plan application.

If you have any questions, please contact Community Development at 801-292-8232.

Sincerely,



Marsha L. Morrow, MMC
City Recorder

**ESI Engineering, Inc.**

3500 South Main, Suite 206
Salt Lake City, Utah
Phone (801) 263-1752
Fax (801) 263-1780

Consulting Engineers & Land Surveyors

Project:

Legacy Trail
Subdivision

Sheet No.
1 of 5

Owner:

Centerville City

Estimated by:

MLR

Date: 1/9/15

Project No.

Checked by:

KLC

Date:

13-173

BOND ESTIMATE AND FEES

ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
Bond Estimate on Public Property					
Storm Drain and BMP (A)					
1	18" RCP storm drain	311	LF	\$40.00	\$12,440.00
2	Storm drain inlet box	3	EA	\$1,500.00	\$4,500.00
3	60" manhole	3	EA	\$2,700.00	\$8,100.00
4	Flared inlet/outlet section	1	EA	\$1,500.00	\$1,500.00
5	Remove existing storm drain box	2	EA	\$1,000.00	\$2,000.00
6	Import gravel backfill	60	CY	\$18.00	\$1,080.00
7	Import granular backfill	60	CY	\$20.00	\$1,200.00
8	BMP and SWPPP	1	Lump Sum	\$13,000.00	\$13,000.00
	Subtotal A (Items 1-8)				\$43,820.00
STREET CONSTRUCTION AND ASPHALT TRAIL (B)					
9	Remove existing curb and gutter	725	LF	\$7.00	\$5,075.00
10	6' wide concrete sidewalk	680	LF	\$20.00	\$13,600.00
11	Untreated base course for sidewalk	110	TN	\$17.00	\$1,870.00
12	Stamped concrete crosswalk	740	SF	\$11.00	\$8,140.00
13	Pedestrian ramp	6	EA	\$900.00	\$5,400.00
14	Curb and gutter	680	LF	\$13.50	\$9,180.00
15	Type D curb and gutter	60	LF	\$15.00	\$900.00

BOND ESTIMATE AND FEES					
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
16	Raised concrete median (type B5 curb)	357	LF	\$16.00	\$5,712.00
17	Plowable end section	2	EA	\$1,000.00	\$2,000.00
18	Excavation and grading	1	Lump Sum	\$10,000.00	\$10,000.00
19	7" thick asphalt per UDOT specifications	715	TN	\$85.00	\$60,775.00
20	Untreated base course per UDOT specification	750	TN	\$17.00	\$12,750.00
21	Granular borrow per UDOT specification	1,525	TN	\$15.00	\$22,875.00
22	Micro-surface seal on Parrish Lane	3,700	SY	\$5.00	\$18,500.00
23	New striping plan on Parrish Lane	1	Lump Sum	\$5,000.00	\$5,000.00
24	3" thick asphalt for 8' asphalt path	310	TN	\$75.00	\$23,250.00
25	Untreated base course for asphalt path	565	TN	\$17.00	\$9,605.00
26	Angular gravel for asphalt path shoulder	100	CY	\$25.00	\$2,500.00
27	Barrier fence per UDOT Std. FG-1A	1,602	LF	\$7.00	\$11,214.00
28	6' solid visual barrier fence	944	LF	\$25.00	\$23,600.00
29	3-Rail fence	600	LF	\$20.00	\$12,000.00
30	Rock wall for slope stabilization	400	SF	\$15.00	\$6,000.00
31	Remove rock wall and backfill slope (2,300 SF)	1	Lump Sum	\$10,000.00	\$10,000.00
32	Drainage Swale	1,050	LF	\$5.00	\$5,250.00
33	Traffic Control on Parrish Ln	1	Lump Sum	\$5,000.00	\$10,000.00
	Subtotal B (Items 9-33)				\$295,196.00
LANDSCAPING AND MISCELLANEOUS ITEMS (C)					
34	Landscaping with sprinkler irrigation	8,000	SF	\$2.00	\$16,000.00
35	4" PVC utility sleeves	340	LF	\$12.00	\$4,080.00

BOND ESTIMATE AND FEES					
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
36	Street Lights	9	EA	\$5,000.00	\$45,000.00
	Subtotal C (Items 34-36)				\$65,080.00
	Subtotal A-C (Items 1-36)				\$404,096.00
37	Contingency	20%			\$80,819.20
	Total Bond Estimate in Public Property (A+B+C and Contingency)				\$484,915.20
Bond Estimate on Private Property					
STORM DRAIN / BMP (D)					
38	8" PVC storm drain	458	LF	\$25.00	\$11,450.00
39	10" PVC storm drain	721	LF	\$27.00	\$19,467.00
40	12" RCP storm drain	77	LF	\$29.00	\$2,233.00
41	15" RCP storm drain	271	LF	\$35.00	\$9,485.00
42	18" RCP storm drain	305	LF	\$40.00	\$12,200.00
43	Storm drain inlet box	14	EA	\$1,500.00	\$21,000.00
44	48" manhole	7	EA	\$2,200.00	\$15,400.00
45	Detention basin outlet structure	2	EA	\$2,500.00	\$5,000.00
46	Flared inlet/outlet section	2	EA	\$1,500.00	\$3,000.00
47	Northwest detention basin (5,850 CF)	1	Lump Sum	\$5,000.00	\$5,000.00
48	Southwest detention basin (6,830 CF)	1	Lump Sum	\$6,000.00	\$6,000.00
49	Import gravel backfill	360	CY	\$18.00	\$6,480.00
50	Import granular backfill	340	CY	\$20.00	\$6,800.00
	Subtotal D (Items 38-50)				\$123,515.00
SANITARY SEWER (E)					

BOND ESTIMATE AND FEES					
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
51	8" PVC sewer main	857	LF	\$29.00	\$24,853.00
52	4" PVC sewer lateral	580	LF	\$24.00	\$13,920.00
53	48" sewer manhole	5	EA	\$3,700.00	\$18,500.00
54	Import gravel backfill	320	CY	\$18.00	\$5,760.00
55	Import granular backfill	1,065	CY	\$20.00	\$21,300.00
56	Asphalt patching for sewer main	168	SF	\$5.00	\$840.00
57	Remove and replace concrete in roundabout	115	SF	\$10.00	\$1,150.00
58	8" PVC sewer main (by district)	884	LF	\$29.00	\$25,636.00
59	4" forced main sewer (by district, open-cut)	1,650	LF	\$24.00	\$39,600.00
60	48" sewer manhole (by district)	5	EA	\$3,700.00	\$18,500.00
61	Remove existing lift station (by district)	1	EA	\$10,000.00	\$10,000.00
62	Sewer lift station (by district)	1	EA	\$60,000.00	\$60,000.00
63	Asphalt patching for forced main (by district)	1,400	SF	\$5.00	\$7,000.00
64	Import gravel backfill (by district)	440	CY	\$18.00	\$7,920.00
65	Import granular backfill (by district)	1,470	CY	\$20.00	\$29,400.00
	Subtotal E (Items 51-65)				\$284,379.00
STREET CONSTRUCTION BETWEEN TWO ENTRANCES (F)					
66	Excavation and grading	1	Lump Sum	\$5,000.00	\$5,000.00
67	Curb and gutter	1,045	LF	\$13.50	\$14,107.50
68	Granular import	1,250	TN	\$15.00	\$18,750.00
69	Untreated base course	950	TN	\$17.00	\$16,150.00
70	3" thick asphalt	350	TN	\$75.00	\$26,250.00

BOND ESTIMATE AND FEES					
ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
71	Slurry Seal	1,870	SY	\$1.70	\$3,179.00
	Subtotal F (Items 66-70)				\$83,436.50
MISCELLANEOUS ITEMS (G)					
71	Drain line for existing wells	2	Lump Sum	\$3,230.00	\$6,460.00
72	Valve for existing wells	2	EA	\$1,250.00	\$2,500.00
73	Manhole for well drain line	2	EA	\$2,200.00	\$4,400.00
	Subtotal G (Items 71-73)				\$13,360.00
	Subtotal D-G (Items 38-73)				\$504,690.50
74	Contingency	20%			\$100,938.10
	Total Bond Estimate on Private Property (D+E+F+G and Contingency)				\$605,628.60
	Total Bond Estimate (A-G and Contingency Items 1-74)				\$1,090,543.80
FEES					
75	Inspection Fee	2.05%			\$22,356.15
76	Video inspections of storm drains	2,143	LF	\$1.50	\$3,214.50
77	Storm drain impact fee	12.04	AC	\$3,911.00	\$47,088.44
78	Culinary Waterline Fee (see attached estimate)				\$226,746.00
79	2" Meter Water Development Fee (Total - \$20,270, 50% at Plat, 50% at building permit)	6	EA	\$10,135.00	\$60,810.00
80	1-1/2" Meter Water Development Fee (Total - \$20,270, 50% at Plat, 50% at building permit)	2	EA	\$6,081.00	\$12,162.00
81	1" Meter Water Development Fee (Total - \$5,068, 50% at Plat, 50% at building permit)	3	EA	\$2,534.00	\$7,602.00
82	Construction Unwinding Deposit / Bond	1	LS	\$25,000.00	\$25,000.00

Note: These estimates were prepared as an opinion of cost based on current trends and construction activity in the area of the project at the time of plan preparation. This estimate is for the City's use to establish a basis for bonding and represents an opinion of what it may cost if the City is required to bid out and construct the project in the future. This estimate is based on plans prepared by the Developer and does not include all costs for the project.

**ESI Engineering, Inc.**

3500 South Main, Suite 206
Salt Lake City, Utah
Phone (801) 263-1752
Fax (801) 263-1780

Consulting Engineers & Land Surveyors

Project: Legacy Trail Subd.
Culinary Waterline
Owner: Centerville City
Estimated by: MLR Date: 10/23/14
Checked by: KLC Date:

Sheet No.
1 of 2

Project No.
14-165

ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
1	10" PVC C900 waterline	230	LF	\$35.00	\$8,050.00
2	8" PVC C900 waterline	2,080	LF	\$30.00	\$62,400.00
3	6" PVC C900 waterline	160	LF	\$25.00	\$4,000.00
4	2" poly water service	190	LF	\$20.00	\$3,800.00
5	1" copper water service	205	LF	\$20.00	\$4,100.00
6	10" x 1" saddle and corp. stop	2	EA	\$600.00	\$1,200.00
7	8" x 2" saddle and corp. stop	8	EA	\$700.00	\$5,600.00
8	8" x 1" saddle and corp. stop	2	EA	\$500.00	\$1,000.00
9	2" meter box and yoke assembly	8	EA	\$1,000.00	\$8,000.00
10	1" meter box and yoke assembly	4	EA	\$750.00	\$3,000.00
11	Remove plug and install 10" sleeve	1	EA	\$500.00	\$500.00
12	8" x 10" tee with thrust block	1	EA	\$1,000.00	\$1,000.00
13	8" x 6" tee with thrust block	7	EA	\$750.00	\$5,250.00
14	8" x 8" tee with thrust block	1	EA	\$800.00	\$800.00
15	8" x 8" tapping tee with thrust block	1	EA	\$1,500.00	\$1,500.00
16	8" 90° bend with thrust block	4	EA	\$750.00	\$3,000.00
17	8" 45° bend with thrust block	1	EA	\$750.00	\$750.00
18	8" 22.5° bend with thrust block	1	EA	\$750.00	\$750.00
19	8" gate valve and valve box	7	EA	\$1,250.00	\$8,750.00

ITEM NO.	ITEM DESCRIPTION	QUANTITY	UNITS	UNIT PRICE	AMOUNT
20	6" gate valve and valve box	7	EA	\$1,000.00	\$7,000.00
21	Fire hydrant assembly with thrust block	7	EA	\$3,000.00	\$21,000.00
22	Import sand bedding	1,100	TN	\$15.00	\$16,500.00
23	Import granular backfill	1,500	TN	\$20.00	\$30,000.00
24	Pressure test new waterlines	1	Lump Sum	\$2,000.00	\$2,000.00
25	Mobilization	1	Lump Sum	\$10,000.00	\$10,000.00
	Subtotal				\$209,950.00
26	Engineering, Inspection & Testing	8%	LS		\$16,796.00
	Total				\$226,746.00

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 7.

Short Title: Financial Report for six-month period ending December 31, 2014

Initiated By: Finance Director, Blaine Lutz

Scheduled Time: 8:10

SUBJECT

RECOMMENDATION

Allow Blaine Lutz, Finance Director, to note highlights of the monthly financial report and answer questions.

BACKGROUND

Blaine has been out of the office for an extended period due to illness. If he is able to prepare this report prior to the meeting, it will be added as an attachment. Otherwise, the report will be provided at the council meeting or this item will be postponed to a later meeting.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 8.

Short Title: Mayor's Report

Initiated By: Mayor Cutler

Scheduled Time: 8:20

SUBJECT

- a. Centennial Celebration report and funding request
- b. Update on Recommended Process for City Council Review and Decision-Making on Proposed West Centerville Neighborhood General Plan Amendments and Related Zone Text/Map Amendments for the Parrish/Legacy Transit-Oriented District (TOD)
- c. Fire Agency update

RECOMMENDATION

- a. Receive an update from Daken and Carolee Tanner, Co-Chairs of the Centennial Celebration, regarding the planned activities, and consider a request for advance funding to purchase additional flags and mounting brackets for north Main Street.
- b. Discuss recommended process for City Council review and decision-making on proposed West Centerville Neighborhood General Plan amendments and related Zone Text/Map Amendments for the Parrish/Legacy Transit-Oriented District (TOD) as proposed below.
- c. Mayor Cutler will report on Fire Agency matters.

BACKGROUND

- a. The Centennial Committee met again on January 14 and reviewed the activity plan/calendar for this year's extended and enlarged community celebration. The Tanners have put together an impressive team consisting of representatives from existing City organizations and other talented citizens. The activity plan/calendar is shown in the attached exert from the soon-to-be-published annual community brochure, compiled by City employee Lisa Summers.

The Tanners have also proposed the purchase of additional flags and brackets for the north end of Main Street. Currently the City has enough flags and brackets for the section of Main Street between Pages Lane and Chase Lane, as well as a few for Parrish Lane. It would cost about \$6500 to purchase another 30 flags and brackets to continue the flags from Chase Lane to Lund Lane. Tanners have drafted the attached letter for the Mayor to sign, inviting donations for this purpose. However, these items need to be purchased before the fund-raising will likely be complete, so the Tanners are asking the City to provide advance funding with the intent it be repaid from donations.

- b. The Mayor has met with Staff and discussed suggested procedures and process for City Council review and decision-making on the proposed West Centerville Neighborhood General Plan Amendments and the related Zone Text/Map Amendments for the Parrish/Legacy Transit-Oriented District (TOD). The following process is recommended for City Council review:

*** Step 1. City Council Work Session.** Hold a City Council Work Session to review the recommendations from the Planning Commission regarding the proposed General Plan Amendments and Zone Text/Map Amendments for the West Centerville Neighborhood. Notice of the Work Session shall be provided in accordance with State law and City Ordinances. The Planning Commission Chair can be invited to this meeting to answer any questions about the Planning Commission's decision or recommendation. The proposed date for this City Council Work Session is Tuesday, January 27, 2015.

*** Step 2: City Council Business Meeting and Public Hearing.** Schedule and provide notice of the General Plan Amendments and Zone Text/Map Amendments on a regular City Council meeting agenda for consideration and public hearing. Allow Staff to provide brief background on the proposed amendments, the Planning Commission's

recommendations regarding the amendments, and any additional background information needed for the public. Notice of public meeting and public hearing shall be provided in accordance with State law and City Ordinances. Courtesy notice may also be sent to all business and property owners within the study area and/or the area proposed for rezone (such courtesy notice was provided at Planning Commission level). After public hearing has been held, make a motion to table action on the items and to continue the public hearing. The proposed date for the City Council regular meeting for this matter is Tuesday, February 3, 2015.

*** Step 3: Special Public Meeting for Stake Holders.** Schedule a special public business meeting of the City Council to obtain input from the stake holders (i.e. school district, affected cities, utilities, UDOT, etc.). Provide notice of public meeting as required by State law and City Ordinances. Provide courtesy notice to listed stake holders. This invitation includes West Bountiful representatives. Allow Staff to provide brief background of the proposed amendments and process for decision-making. Open public hearing as continued from the last City Council meeting. Comments from this "stake holder" meeting should be included as part of the public record and public comment regarding the proposed amendments. After the public hearing, table action on the matter and continue the public hearing to the next City Council meeting. The suggested date for this Special Meeting for the stake holders is Tuesday, February 24, 2015.

*** Step 4: City Council Business Meeting and Public Hearing.** Allow Staff to provide brief background of proposed amendments and process. Open the public hearing for final public comment. Close the public hearing and allow City Council members time to debate the proposed amendments. The City Council can take action on the matter at this meeting or table the matter for further consideration or additional information from Staff. The proposed date for this City Council meeting is Tuesday, March 3, 2015.

ATTACHMENTS:

Description

- ☐ Centennial Celebration Activities Summary
- ☐ Flags All Along Main Street (draft letter)



2015 Centennial Celebration Activities

2015 marks **100 years** since Centerville City was incorporated, and we are planning many Centennial Celebrations to commemorate this historic year! The official date of incorporation was May 17, 1915 (though Centerville was first settled in 1847).

You will want to watch the City's website www.centervilleut.net for more information and up-to-the-moment updates about these celebrations. Additional announcements will continue to be sent with the monthly Centerville utilities bill. Following is a synopsis of events planned as of this printing.

April 18th - 100 Trees for Arbor Day

Trees create a sense of community and beauty for our city and in celebration of 100 years of incorporation, we have a goal to plant 100 trees throughout the city.

May 9th - Day of Service

Because we take pride in our community, we want to dedicate this day to service improving our waterways, trails, parks and other features of our city heritage.

May 17th - Centennial Celebration at 7:00 p.m. Bountiful Regional Center

To celebrate 100 years of incorporation, this is an event you won't want to miss! There will be musical entertainment, honoring of long-time residents, the "unveiling" of the Centerville Centennial Book, written especially for the occasion, and much more. U.S. Representative Chris Stewart will be one of the speakers.

June 13th - Landmarks Tour of Historic Homes 10 a.m. - 1:00 p.m.

Don't miss our home tour which will include up to six historic houses. A guide to many historic Centerville homes is also available for self-guided tours. Walk between houses and add to your 100 Miles log! Sponsored by the Landmarks Commission.

June 15th - Centerville History Hike at 6:30 p.m.

To be led by Royce Allen, an expert about Centerville and the history of our many hiking trails. Sponsored by the Trails Committee.

July 2nd - 100 Eagle Scouts - Eagle Court of Honor

Scouting has been a long-time tradition in Centerville and we want to celebrate 100 years by having 100 scouts receive their Eagle Scout award. Those who have earned their Eagle Award during the past year, July 2014 to July 2015, will be recognized at this event and will be invited to march in our July 4th parade.



2015 Centennial Celebration Activities

July 2nd - Throw-back Thursday Centennial Street Dance

Attention Centerville Youth... TBT a hundred years! Dress like Grandma and Gramps and come get your groove on, as we celebrate 100 years of Centerville! Sponsored by the Centerville Youth Council

Time: 9:00 p.m. to midnight **Location:** Behind City Hall

July 4th Festivities

Join in our traditional celebration of parades, breakfast, Fun Run, concerts, games, fireworks, entertainment, etc. Please see the "Holiday Events - 4th of July Festivities" section of this booklet on page 11 for all details.

Ongoing Events throughout the year will include:

Centennial Pin Collector Program

To help citizens celebrate 100 years, the Centennial Committee will be offering a variety of lapel pins to collect. Pins are earned as activities are completed and may be placed on a lanyard. Activities range from historical scavenger hunts, to hikes, to visiting local businesses. Good for all ages. A collectors' party will be held at the end of the summer. Collect more pins to be entered in the drawing for better prizes. Sponsored by the Parks and Recreation Committee.

Walk, Run, Hike, Bike 100 miles in Centerville

Need a way to get/stay healthy? Walk, run, bike or hike 100 miles to celebrate our centennial! Keep track of your miles on a log. Sponsored by the Trails Committee.

100 Quilts

If you would like to share your talents and skills in quilt-making or simply make a quilt or blanket to donate. Please participate with us! Our goal is to have at least 100 quilts or blankets made by June 30, 2015. For questions or more information please contact Kris Green at 801-295-0473, or check the City's [website www.centervilleut.net](http://www.centervilleut.net) for complete instructions.

Centennial Celebration all year at "The Whitaker"

Activities include: "Keeping Centerville's Stories Alive," "Then and Now Scavenger Hunt," "Connecting the Dots," "Timeline Chart," and "Centennial Coins at The Whitaker."

Please see detailed information for all these events in "The Whitaker" Museum section of this Guidebook on pages 17-19.



Holiday Events

Easter Egg Hunt

Join us for our annual Easter Egg Hunt! Hundreds of prize-filled eggs and candy are waiting to be found. Dress warmly and bring an Easter basket to collect your eggs. As the children "gather" eggs the Youth Council would like to "gather" food for the Food Pantry. Please bring canned goods to donate. This activity is sponsored by the Youth Council.

Date: April 4, 2015 **Time:** 9:30 a.m. sharp! **Ages:** 10 and younger

Location: Founders Park (300 N. 100 E.) **Cost:** Free

Contact: Lisa Summers - (801)295-3477 lisas@centervilleut.com



3rd Annual Victorian Day Tea

Please see detailed information about this event and how to register in "The Whittaker" Museum section of this booklet on page 18.



4th of July Festivities

Celebrate our nation's independence and our Centennial with three days of fun activities!

Dates: July 2nd, 3rd & 4th **Location:** Founders Park (300 N. 100 E.)

Thursday, July 2nd

7:00 p.m. - 100 Eagles Court of Honor at Freedom Hills Park

9:00 p.m. to midnight - "Throw-back Thursday (TBT)" Street Dance

Friday, July 3rd

6:30 p.m. - Children's Parade - begins in the church parking lot at 160 S. 200 E.

6:30 - 10:00 p.m. - Entertainment in the Park (Main Concert at 8:00 p.m.)

9:45 p.m. - Fireworks in the Park

Saturday, July 4th

7:00 - 9:00 a.m. - Breakfast

7:00 a.m. - Freedom 5K Run and Children's Run - begins behind City Hall
(Cost TBD)

9:00 a.m. - Parade on Main Street (Chairs may be set up after 4:00 p.m., the day before the parade.)

10:30 a.m. - 3:00 p.m. - Outdoor Festival and Entertainment (9'x 9' covered food and game booth rentals available - \$50. Contact Dale Anderson at 801-721-9009.)

1:00 p.m. - Police Auction

DRAFT

To Our Centerville Friends & Neighbors:

(re: American Flags All the Way Up & Down Main St.)



We're looking for people who love America, the American flag, and especially those whose hearts brim when they see flags hung from telephone poles along Main St. around the 4th of July. We feel our flags on Main St. are part of what makes Centerville "Our American Hometown." Don't you?

However, you may have noticed that our Centerville flags only are hung between Pages Lane and Chase Lane due to the cost of more brackets and flags. For those of us who often drive north on Main St. beyond Chase Lane, it's just isn't quite the same feeling. Yet our patriotic spirit is strong. So we're asking that you help make flags all along Main St. a reality in Centerville this year. And the time is now as Centerville prepares for our Centennial Celebration!

The City of Centerville has recently researched the cost of adding flags the rest of the way up Main St. The special brackets that so effectively hold our current flags even in our historic Centerville winds are not inexpensive. They cost about \$200 each. The cost of the flags is very reasonable, but requires that volunteers hand sew the loops on each end so they can be slipped over the two poles of the bracket. Also, if the flags were flown both the week of the Centennial, which is on the 17th of May, and the week of July 4th, it would really help to have volunteers help the City employees with putting the flags on the poles prior to hanging as well as taking them off at the end of the week. Of course, the City employees will hang them on the brackets which are on the telephone poles.

So how can we help? Following is a list of what is needed by some patriotic Centerville volunteers:

- \$6,500 in donations to buy the brackets, flags and "loop" material (the Centerville City Foundation is a 501(c)3 making tax-deductible donations possible)
- Volunteers to ask for help and donations from Centerville residents, especially those of us on the North end of town using email, phone and/or door knocking.
- Volunteers to sew loops on the flags.
- 5-10 Volunteers to put the flags on the poles and take them off, both in May and in July (this takes about 2.5 hours each time, or a total of 10 hours).

Are you feeling patriotic? Want to help increase patriotism in Centerville for years to come? If you are willing to make a donation, would like to volunteer or even have questions, please contact

Todd and Connie Jones, 801.292.4521 or 801.915.7431 or _____ .com

Thank you for making Centerville Our American Hometown!

Paul Cutler, Mayor
Centerville City

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 9.

Short Title: City Manager's Report

Initiated By: City Manager

Scheduled Time: 8:50

SUBJECT

- a. Update re staff projects
- b. FEMA training in Emmitsburg, Maryland
- c. Voter Registration Pilot Program

RECOMMENDATION

- a. Receive verbal report from City Manager about several current projects.
- b. Consider whether any elected officials want to attend the emergency management training in Emmitsburg, Maryland, June 22-25, 2015.

BACKGROUND

- a. The City Manager will report on several projects, including: the pedestrian bridge; extension of 1250 West Street; WFRF funding application for Parrish Lane Safety Lighting Project; close-out of the Parrish & Main Intersection Project; and update of the Procurement Policy.
- b. Davis County has reserved 70 spaces for local officials to attend training on the Incident Command System at FEMA's national training academy in Emmitsburg, Maryland, June 22-25, 2015. FEMA pays for air and ground transportation, lodging and training fees. Sponsoring local governments bear the cost of meals and the employees' time (i.e. they are on the city's payroll while in training). Centerville City has tentatively identified eight employees to send. Emergency Manager/Assistant Police Chief Paul Child has asked if any Council Members would like to attend.
- c. The City was recently notified that it has been accepted to participate in the Voter Registration Pilot Program, as requested earlier by the City Council. See attached letter regarding this acceptance.

ATTACHMENTS:

Description

- D Letter from Lt. Gov re Voter Registration Pilot Program

STATE OF UTAH
OFFICE OF THE LIEUTENANT GOVERNOR



RECEIVED
DEC 12 2014
CENTERVILLE CITY CORP.

SPENCER J. COX
LIEUTENANT GOVERNOR

December 11, 2014

Centerville City Recorder
Marsha L. Morrow, MMC
250 North Main
Centerville, UT 84014

Dear Marsha L. Morrow,

Thank you for your request to participate in the Election Day voter registration pilot project. Our office has determined that your request meets the statutory requirements outlined in Utah Code Section 20A-4-108.

Based on your application, our office also believes that implementing the program in Centerville City will yield valuable information to determine whether same day voter registration should be implemented on a permanent, statewide basis and it will not adversely affect the rights of voters and candidates. Accordingly, the lieutenant governor approves of the pilot project in your city.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Thomas".

Mark Thomas
Director of Elections
Office of the Utah Lieutenant Governor

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 10.

Short Title: Council Liaison Report

Initiated By:

Scheduled Time: 9:10

SUBJECT

Councilwoman Ivie re Trails Committee and Landmarks Commission

RECOMMENDATION

BACKGROUND

Councilwoman Stephanie Ivie is the Council's liaison to the Trails Committee and the Landmarks Commission. She will report on the activities of those organizations.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 11.

Short Title: Miscellaneous Business

Initiated By:

Scheduled Time: 9:20

SUBJECT

- a. Arrangements for Local Officials Day

RECOMMENDATION

- a. Address any questions pertaining to the ULCT Local Officials Day at the Legislature on January 28.

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 12.

Short Title: Closed meeting, if necessary, for reasons allowed by state law, including, but not limited to, the provisions of Section 52-4-205 of the Utah Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code Ann. § 78B-1-137, as amended

Initiated By:

Scheduled Time: 9:25

SUBJECT

RECOMMENDATION

At this time, staff is not aware of a need for a closed meeting, but the agenda allows for that possibility.

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No. 13.

Short Title: Possible action following closed meeting, including appointments to boards and committees

Initiated By:

Scheduled Time: 9:25

SUBJECT

RECOMMENDATION

Mayor Cutler may recommend appointments to City boards/committees.

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
1/20/2015**

Item No.

Short Title: Items of Interest (i.e., newspaper articles, not items on agenda) Posted in-meeting information

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- D Fire Agency Report dated December 31, 2014

SOUTH DAVIS METRO FIRE AGENCY

December 31, 2014

FINANCIAL REPORT

	<u>Contents</u>	<u>Page Number</u>
1.	Cash Position	1
2.	Impact Fees Collected	2
3.	Board of Directors Financial Summary	3
4.	Financial Statements Detail	4

South Davis Metro Fire Agency

Cash Position by Fund and in Total

Funds										
Month	General	Grant	Public	Capital	SDFD	Bond	Debt	Debt	Total	St Treas
			Training	Reserve	Equity		Service	Reserve		Int. Rate
Dec	1,913,763	39,879	29,542	688,917	0	0	141,605	269,000	3,082,706	0.5078%
Nov	1,783,921	39,879	28,258	721,355	0	0	133,377	269,000	2,975,790	0.5071%
Oct	2,097,865	39,879	25,941	704,070	0	0	110,116	269,000	3,246,870	0.4850%
Sep	1,305,145	39,879	29,148	707,771	0	0	(36,465)	269,000	2,314,478	0.4767%
Aug	1,674,107	39,879	29,691	698,743	0	0	232,777	269,000	3,144,197	0.4699%
July	2,108,885	39,879	28,242	684,890	0	0	217,357	269,000	3,349,253	0.4693%
June	1,491,903	23,698	29,335	672,178	0	0	203,132	269,000	2,689,246	0.4799%
May	1,820,686	30,971	28,565	1,223,223	0	0	194,481	269,000	3,566,927	0.4879%
Apr	2,217,866	30,971	28,391	1,205,793	0	0	156,309	269,000	3,908,330	0.4902%
Mar	1,451,650	30,971	27,721	1,188,356	0	0	149,354	269,000	3,117,052	0.5023%
Feb	1,909,545	11,966	28,628	1,170,809	0	0	135,806	269,000	3,525,754	0.5070%
Jan-14	2,288,411	11,966	27,126	1,177,037	0	0	135,669	269,000	3,909,209	0.5074%
Dec	1,997,356	19,971	26,470	735,830	0	0	127,300	269,000	3,175,928	0.5103%
Nov	1,827,008	19,971	26,444	768,166	0	0	109,582	269,000	3,020,171	0.5150%
Oct	1,500,545	34,971	25,328	730,937	0	0	47,884	269,000	2,608,665	0.5143%
Sep	1,389,813	34,971	26,826	893,773	0	0	36,844	269,000	2,653,227	0.5125%
Aug	1,702,676	34,971	25,776	879,878	0	0	294,743	269,000	3,207,045	0.4962%
Jul	2,069,176	34,971	26,643	862,694	0	0	257,182	269,000	3,519,646	0.5115%
Jun	1,330,839	34,971	26,025	849,929	0	0	229,257	269,000	2,740,021	0.5046%
May	1,720,150	33,521	25,859	845,327	0	0	223,139	269,000	3,118,996	0.4902%
Apr	2,155,452	33,521	25,567	1,009,390	0	0	215,946	269,000	3,708,876	0.5295%
Mar	1,422,662	24,255	25,482	1,036,059	0	0	192,908	269,000	2,970,365	0.5740%
Feb	1,845,411	23,726	25,465	1,145,025	0	0	160,789	269,000	3,469,418	0.6120%
Jan-13	2,113,161	23,726	25,112	1,133,500	0	0	168,018	269,000	3,722,517	0.6499%
Dec	1,348,824	23,726	25,013	1,115,562	0	0	123,097	269,000	2,905,222	0.6908%
Nov	1,340,315	3,726	23,661	790,820	0	0	117,303	269,000	2,544,825	0.7235%
Oct	1,871,207	4,506	25,302	769,080	0	0	117,082	269,000	3,056,177	0.7484%
Sep	1,293,523	4,506	27,315	751,350	0	0	81,014	269,000	2,436,708	0.7784%
Aug	1,440,923	15,189	27,269	909,275	0	0	345,477	269,000	3,007,133	0.7791%
Jul	1,897,454	15,189	26,966	891,076	0	0	340,430	269,000	3,440,115	0.7877%
Jun	966,247	6,673	26,308	876,626	0	0	327,975	269,000	2,476,029	0.7894%
May	1,345,892	2,025	25,727	889,796	0	0	341,080	255,526	2,860,046	0.7917%
Apr	1,735,534	5,802	24,900	870,617	0	0	300,224	251,608	3,188,665	0.7941%
Mar	1,029,061	1,250	25,036	852,728	0	0	285,647	247,897	2,441,419	0.7937%
Feb	1,332,353	(944)	24,304	993,849	0	0	286,108	243,783	2,879,453	0.7950%
Jan-12	1,016,551	(944)	24,324	987,347	0	0	289,265	239,883	2,556,426	0.7496%
Dec	1,001,809	(7,523)	24,414	969,503	0	0	226,971	235,984	2,451,158	0.7190%
Nov	1,025,724	8,794	20,722	740,643	0	0	227,857	232,094	2,255,834	0.6790%
Oct	1,375,654	900	21,963	729,100	0	0	229,112	228,218	2,584,947	0.8336%
Sep	832,884	6,350	23,518	584,703	0	0	183,807	224,344	1,655,608	0.5961%
Aug	1,182,381	8,392	24,875	550,405	0	0	456,971	220,493	2,423,517	0.5577%
Jul	1,074,863	4,953	24,367	533,055	0	0	454,834	216,643	2,308,715	0.5455%
Jun	665,639	(88)	24,297	516,227	0	0	443,850	212,797	1,882,724	0.5463%
May	1,048,915	4,989	23,944	502,121	0	0	448,658	208,955	2,235,582	0.5374%
Apr	1,041,509	4,989	24,799	485,282	0	0	447,105	205,114	2,208,799	0.5362%
Mar	813,265	(400)	24,334	476,708	0	0	445,523	201,277	1,980,707	0.5173%
Feb	1,214,116	(3,896)	24,185	458,659	0	0	446,786	197,443	2,337,293	0.4900%
Jan-11	1,561,835	5,314	23,240	291,577	0	0	446,447	193,623	2,524,036	0.4878%
Dec	788,666	1,714	23,563	274,694	0	0	435,345	189,797	1,723,781	0.4880%
Nov	745,200	10,519	31,010	131,139	0	0	435,578	185,973	1,538,418	0.4946%
Oct	1,109,180	10,519	33,516	120,801	0	0	433,758	182,152	1,890,026	0.5160%
Sep	567,904	9,519	33,164	102,415	0	0	433,707	178,326	1,325,035	0.5622%
Aug	941,612	9,519	32,931	85,586	0	0	705,040	174,497	1,949,185	0.5851%
Jul	1,112,263	12,593	32,846	48,023	0	0	708,453	170,665	2,084,843	0.5989%
Jun	499,203	12,593	32,410	30,622	0	0	702,819	165,832	1,444,279	0.5665%
May	904,648	7,023	32,133	12,289	0	0	705,690	163,004	1,824,787	0.5833%
Apr	1,325,601	7,023	31,605	705,265	0	0	704,950	159,177	2,933,621	0.5649%
Mar	729,360	11,352	32,112	693,479	0	0	695,107	155,358	2,306,768	0.5605%
Feb	1,082,385	11,352	31,862	725,051	0	0	752,282	151,538	2,754,470	0.5180%
Jan-10	1,444,384	11,952	33,755	707,707	0	0	743,799	147,727	3,089,324	0.5922%
Dec	747,919	11,952	33,277	690,334	0	0	722,174	143,907	2,349,563	0.6256%
Nov	520,870	30,217	30,042	657,622	(31,077)	0	762,568	140,084	2,110,326	0.6396%
Oct	887,869	53,948	33,409	640,299	(31,110)	0	761,819	136,264	2,492,498	0.6968%
Sep	472,692	53,947	33,408	607,365	(30,332)	0	761,044	132,437	2,030,561	0.7591%
Aug	737,952	31,093	32,822	622,746	81,407	0	997,753	128,608	2,632,381	0.8489%
July	820,522	31,093	33,673	745,950	81,910	0	959,713	124,769	2,797,630	0.9296%
June	293,419	(116,219)	33,639	728,800	183,146	0	932,706	120,924	2,156,415	1.0107%
May	605,295	(116,219)	32,722	711,408	185,223	0	823,019	117,076	2,438,514	1.1170%
Apr	1,118,098	(94,173)	32,728	690,370	167,645	0	913,857	113,217	2,941,742	1.1746%
Mar	729,957	60,192	32,993	376,188	171,521	0	913,066	109,411	2,393,328	1.2460%
Feb	1,086,088	61,362	31,913	358,282	187,677	0	905,448	105,545	2,716,315	1.3794%
Jan-09	1,398,149	64,261	31,489	340,056	191,529	0	899,709	101,635	3,026,828	1.8559%

SOUTH DAVIS METRO FIRE AGENCY							
IMPACT FEES COLLECTED							
DATE BELOW							
DATE	CENTERVILLE	DAVIS COUNTY	NORTH SALT LAKE	WEST BOUNTIFUL	WOODS CROSS	TOTAL REVENUE	TOTAL FOR THE YEAR
2004-4 Mos	716.00	-	38,593.68	3,402.00	4,158.00	46,869.68	
2005	44,124.66	-	160,858.93	65,640.10	33,128.24	303,751.93	
2006	67,908.61	-	203,896.39	16,793.12	10,156.80	298,754.92	
2007	39,666.50	263.47	118,685.88	52,937.65	65,296.28	276,849.78	
2008	20,118.60	-	95,684.71	5,275.78	10,142.74	131,221.83	
2009	8,231.81	-	73,623.57	3,507.38	41,737.05	127,099.81	
2010	26,063.64	-	24,968.28	2,337.92	18,292.00	71,661.84	
2011	49,665.03	-	30,643.20	3,896.38	16,894.44	101,099.05	
2012	34,245.82	-	90,356.64	12,653.19	41,196.00	178,451.65	
2013	37,542.04	-	155,267.66	9,633.00	25,231.02	227,673.72	
1/31/14	-	-	-	-	-	-	
2/28/14	-	-	-	-	-	-	
3/31/14	-	-	13,387.30	-	-	13,387.30	
4/30/14	-	-	-	1,327.00	5,482.00	6,809.00	
5/31/14	192.27	-	37,818.94	-	-	38,011.21	
6/30/14	-	-	8,478.00	-	-	8,478.00	
7/31/14	-	-	6,594.00	-	7,473.95	14,067.95	
8/31/14	4,896.77	-	10,362.00	-	-	15,258.77	
9/30/14	-	-	-	-	-	-	
10/31/14	-	-	108,486.81	2,996.00	34,931.00	146,413.81	
11/30/14	3,921.72	13,990.00	5,181.00	-	-	23,092.72	
12/31/14	-	-	8,228.02	-	-	8,228.02	273,746.78
TOTAL	337,293.47	14,253.47	1,191,115.01	180,399.52	314,119.52	2,037,180.99	Down
						2,037,180.99	Across

South Davis Metro Fire Agency
Board of Directors Financial Summary Year 2014
December 31, 2014

						100% of the year expired
Line No.	Fund	YTD 2014	Annual Budget	Budget	Page No.	Comments
***** General Fund 10 *****						
Revenue						
1	Property Taxes-PM Funding	662,085	681,796	97%	6	
2	Intergovernmental Revenue-Cities & Co.	5,223,374	5,223,373	100%	6	
3	Ambulance & PM Fees-Net	2,048,825	1,700,000	121%	6	
4	All Other General Fund Revenue	4,359	5,000	87%	6	
5	Total Revenue	7,938,642	7,610,169	104%		
Expenditures by Division						
6	Operations	6,329,037	6,377,135	99%	7	
7	Logistics	425,057	430,150	99%	8	
8	Communications	373,472	408,204	91%	8	
9	Fire Prevention	10,456	18,250	64%	8	
10	Training	43,820	44,630	98%	9	
11	Emergency Medical Services	119,173	133,800	89%	9	
12	Transfer to Capital Reserve Fund	200,000	200,000	100%	9	
13	Total Expenditures	7,501,014	7,610,169	99%		
14	Revenues Over/(Under) Expendtrs Before	437,628	-	0%		
15	Transfer to Capital Reserve Fund	425,000	425,000	100%		
16	Depreciation & Loss on Fixed Assets Sold	328,116	316,000	104%		
17	Net Revenues Over/(Under) Expendtrs	(315,488)	(741,000)	43%		
***** Other Funds *****						
Grant Fund 21						
1	Revenues	38,682	0	0%	11	
2	Fund Balance Appropriation/(Addition)	0	0	0%	11	
3	Expenditures	18,774	0	0%	11	
4	Revenues Over/(Under) Expendtrs	19,908	0	0%		
Public Training Fund 22						
5	Revenues	7,571	5,850	129%	13	
6	Fund Balance Appropriation/(Addition)	0	0	0%	13	
7	Expenditures	5,918	5,850	101%	13	
8	Revenues Over/(Under) Expendtrs	1,653	0	0%		
Capital Reserve Fund 45						
9	Revenues and Transfers	644,527	633,400	102%	15	
10	Fund Balance Appropriation/(Addition)	268,600	268,600	100%	15	
11	Expenditures	691,001	902,000	77%	15	
12	Revenues Over/(Under) Expendtrs	222,126	0	0%		
SDFD Equity Fund 70						
13	Revenues	0	0	0%	16	
14	Fund Balance Appropriation/(Addition)	138,000	138,000	100%	16	
15	Expenditures	126,636	138,000	92%	16	
16	Revenues Over/(Under) Expendtrs	11,364	0	0%		
Debt Service Fund 72 & 73						
17	Revenues	275,485	151,500	182%	19	
18	Fund Balance Appropriation/(Addition)	117,900	117,900	100%	19	
19	Expenditures	269,400	269,400	100%	19	
20	Revenues Over/(Under) Expendtrs	123,985	0	0%		

South Davis Metro Fire Agency

Proudly Serving the Communities of

Bountiful - Centerville - Davis County - North Salt Lake - West Bountiful - Woods Cross

Office of the Fire Chief

Chief Report

On December 1, 2014 between 6:22pm and 7:27 pm we responded to 6 medical incidents, during that time frame 3 ambulances went to SLC Hospitals, and we had to take the staffing from engine 85 to respond in an ambulance. We only had 2 people available on the ladder truck. Call back and mutual aid was requested.

On December 2, 2014 at 2:00pm a helicopter crashed into a commercial building in North Salt Lake. First arriving crews were notified of a possible rescue for an office worker and an unknown number of people in the helicopter. For the first 15 minutes due to staffing we only had 9 firefighters who completed rescue of the helicopter crash, search and rescue of the building, firefighting and medical care.

On December 13, 2014 we were dispatched to a roll over at the Bountiful B. Initial reports were 4 patients all critical. Crews arrived and found a jeep that had rolled. There was a family of 4 in the jeep, both parents were ejected and did not survive, 2 kids were still inside the jeep, they were flown to Primary Children's Hospital in SLC. Closet ambulance was responding from the Foxboro station.

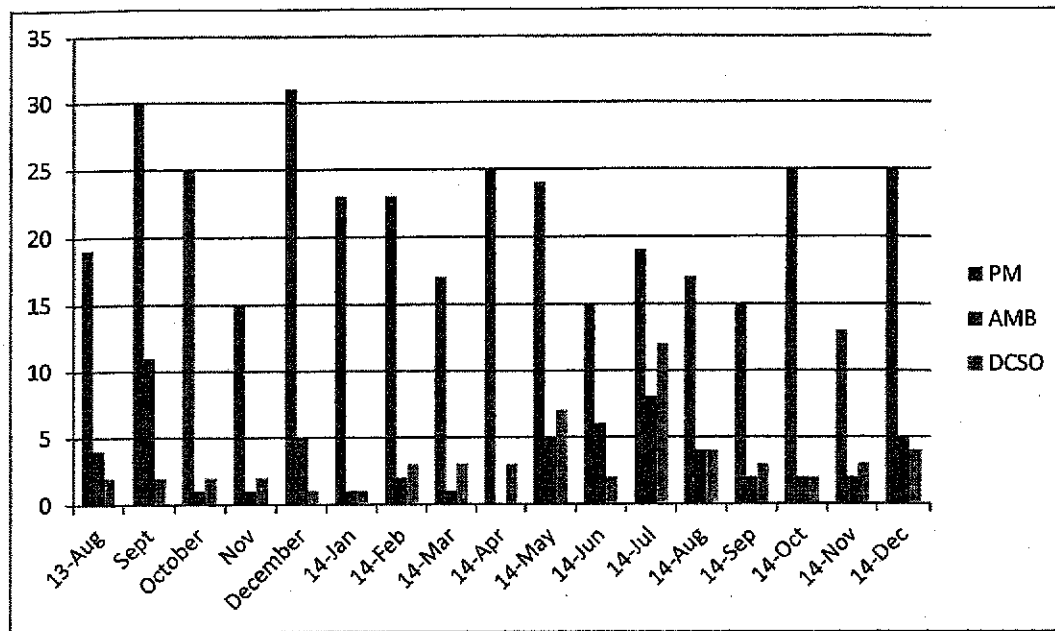
December 14, 2014 between the hours of 0121 and 0226 we had 4 medical incidents which emptied all of our ambulances and left staffing on Truck 81 (2) and Engine 85 (2)

These are just a few examples of incidents that took place in the month of December. As you are already aware our staffing levels are to the point where we need to increase the number of on duty staffing, which you have approved. All of us are grateful for your support in this effort and we are all looking forward to July when the new changes take place.

As our new ambulance was on a delivery truck to SLC, the driver hit an overpass and totaled the ambulance. We should have made a payment in December for this new ambulance but with the accident we did not. The new ambulance is now scheduled for delivery in March.

January 2015, marks the 10 year anniversary since the merger of Bountiful City Fire and South Davis Fire District.

Number of times we are at risk. Out of paramedics, ambulances and how many incidents DCSO handled.





South Davis Metro Fire Agency December 2014

Fire Response Summary by NFIRS Incident Type Codes

Overall Response Time: 5:49

Davis County

Centerville

West Bountiful

Woods Cross

North Salt Lake

Farmington

Bountiful

SLC & Other

Fire Calls	False Calls	Rescue/EMS	Good Intent	Hazard Cond.	Explosion/Overpressure	Service Call	Special Incld.	Weather Inc.	Totals
0	0	2	1	0	0	0	0	0	3
0	8	43	2	5	0	10	0	0	68
0	5	14	1	0	0	1	0	0	21
0	3	23	7	3	0	2	0	0	38
0	6	42	4	4	0	2	0	0	58
0	0	0	1	0	0	0	0	0	1
4	29	317	21	12	1	27	0	0	411
0	0	2	0	0	0	0	0	0	2

Totals: 4 51 443 37 24 1 42 0 0 602

Responses by Station:

ST81: 188 31%
ST82: 98 16%
ST83: 153 25%
ST84: 66 11%
ST85: 97 16%

Responses by Unit:

801 6 802 2
803 3 BC81 51
EN82 15 ME82 88
EN83 15 ME83 0
EN84 3 EN85 43
MD82 44 MD83 123
TK81 101 TK85 0
HZ85 0 HR81 0

Total Dollar Loss:

\$236,000

Davis County: \$0
Centerville: \$0
W. Bountiful: \$0
Woods Cross: \$0
North Salt Lake: \$0
Bountiful: \$236,000
SLC/County: \$0

Mutual/Auto Aid Report:

Aid Received: 7
DCSO: 3
SLCFD: 4
Aid Given: 0

602 TOTAL INCIDENTS

476 November

6071 YEAR TO DATE

Average Staff on an Incident: 4



South Davis Metro Fire Agency

EMS Summary December 2014

Ambulance Transports

Transport to Emergency Dept by EMT:	166	Last Month	121
Transport to Emergency Dept by Paramedic:	161	Last Month	115

No Ambulance Transports

DOA at Scene:	5
Evaluated and Released Against Med Advice:	41
Evaluated and Released With Med Advice:	64
Transported by Air	2
Transported by other EMS agency	0
No Treatment Given	2
Refused Medical Care:	1

Total Patient Contact: 442 Last Month: 322 Patients to Date: 4321

Patients Transported by District ALS and BLS

DISTRICT	BLS	ALS	AIR
Davis County:	0	1	2
Centerville:	12	16	0
West Bountiful:	2	7	0
Woods Cross:	7	7	0
North Salt Lake:	21	9	0
Farmington:	0	0	0
Bountiful:	123	122	0
SLC/Other:	0	0	0

EMS Patients by District

Davis County:	3	100%	Transported
Centerville:	47	60%	Transported
West Bountiful:	14	64%	Transported
Woods Cross:	22	64%	Transported
North Salt Lake:	42	71%	Transported
Farmington	0	0%	Transported
Bountiful:	313	78%	Transported
SLC/Other:	1	0%	Transported

Total EMS Calls: 433 Last Month: 318 EMS Calls to Date: 4269
Total Patient Transports: 327 Last Month: 236 Transports to Date: 3187

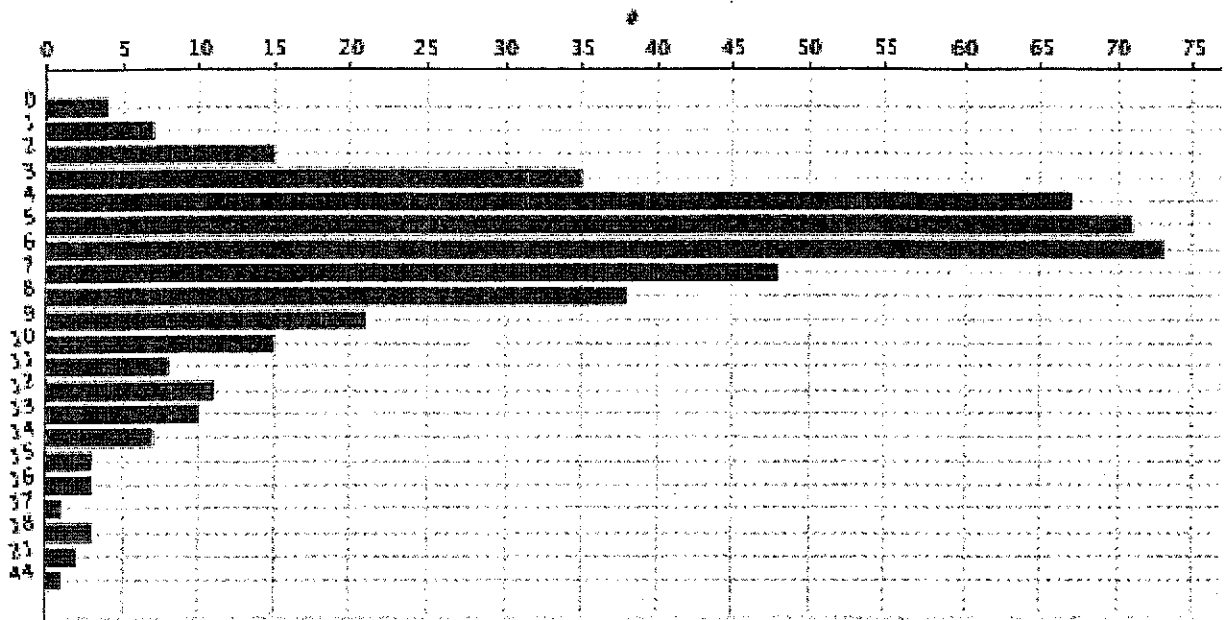
73% of patients in December were transported to the Hospital.

Transport percentage is the same as November 2014. 74% of all patients are transported, year to date.

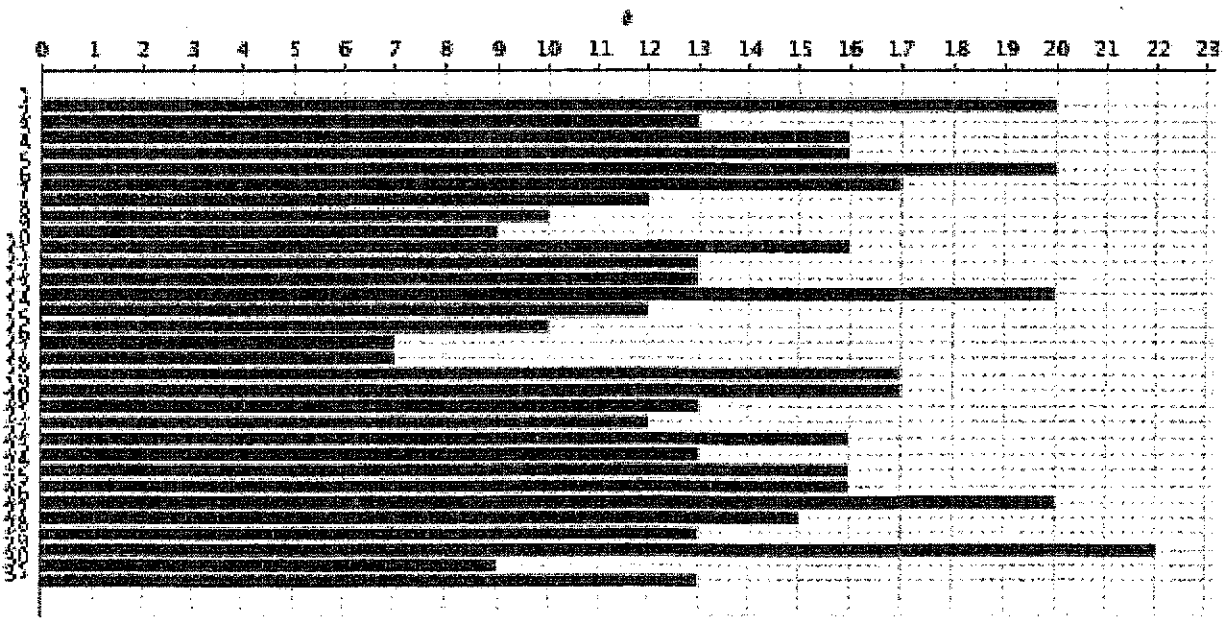
EMS Responses by Unit

A811	0	AM81	228	AM82	21
AM83	103	AM84	77	AM85	103
AM855	2	MD82	44	ME82	88
MD83	123				

Response Time Analysis December Time elapsed from Unit En-route to Arrival at Scene

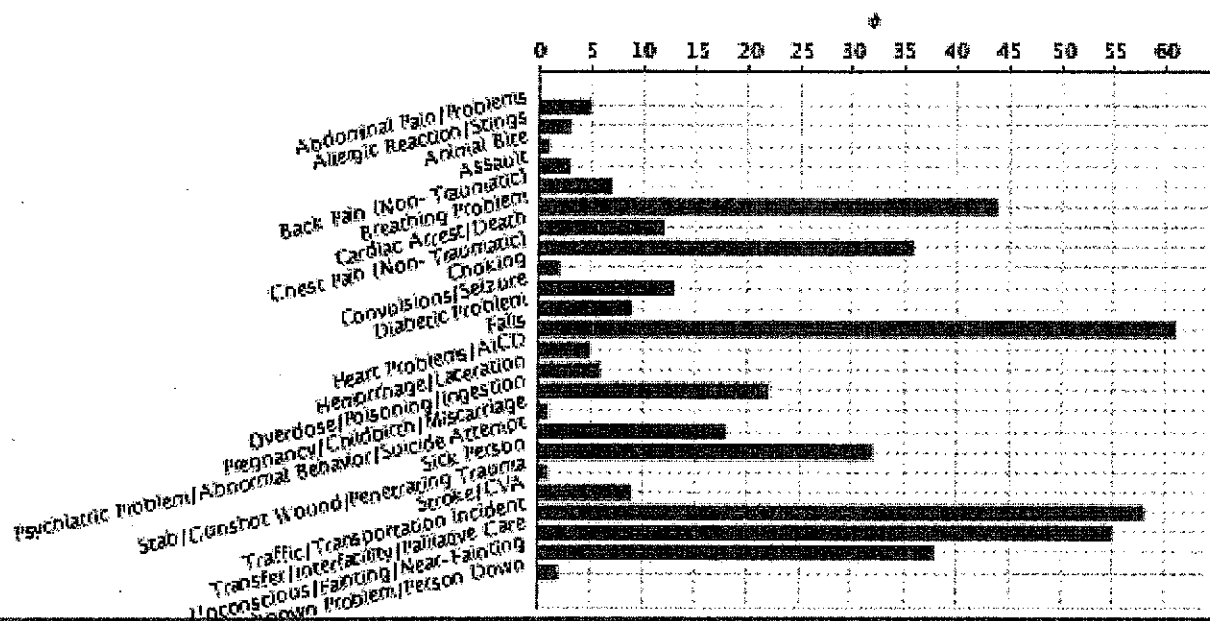


Calls by Day of Month December Number of EMS calls listed by day of the month



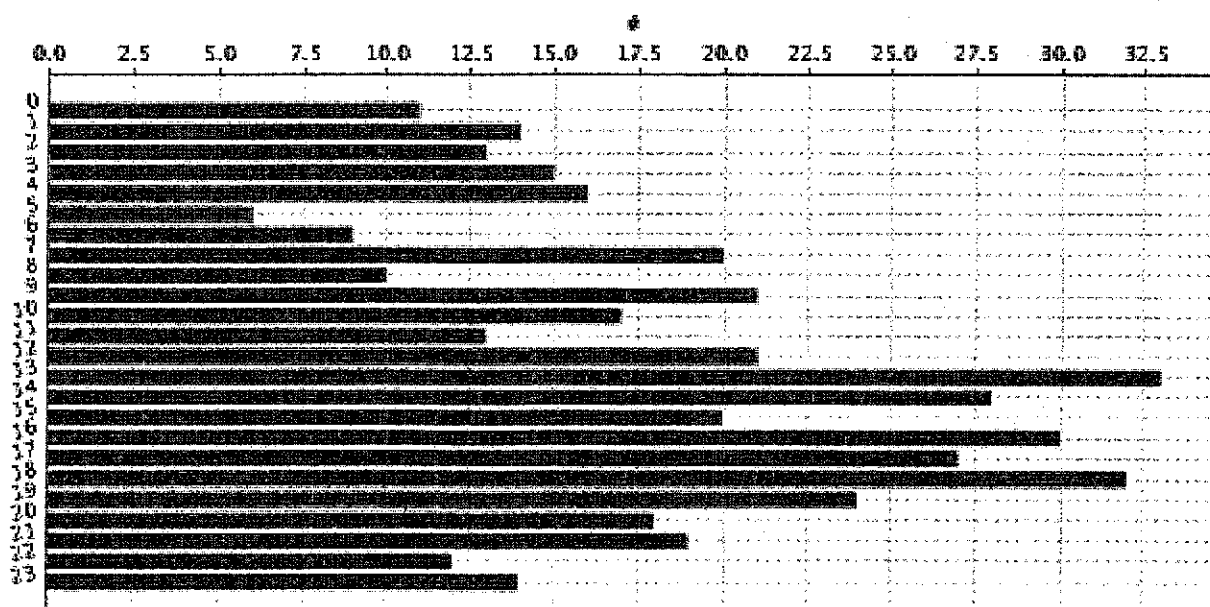
Reason for Call Analysis December

What the unit was dispatched for

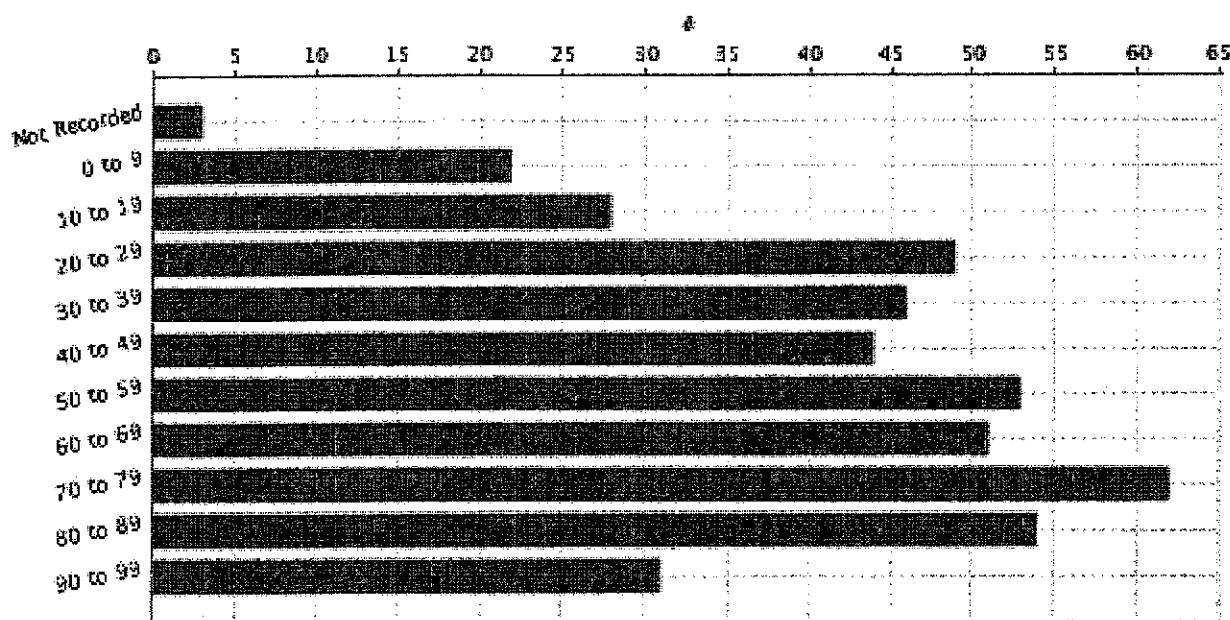


Calls by Time of Day December

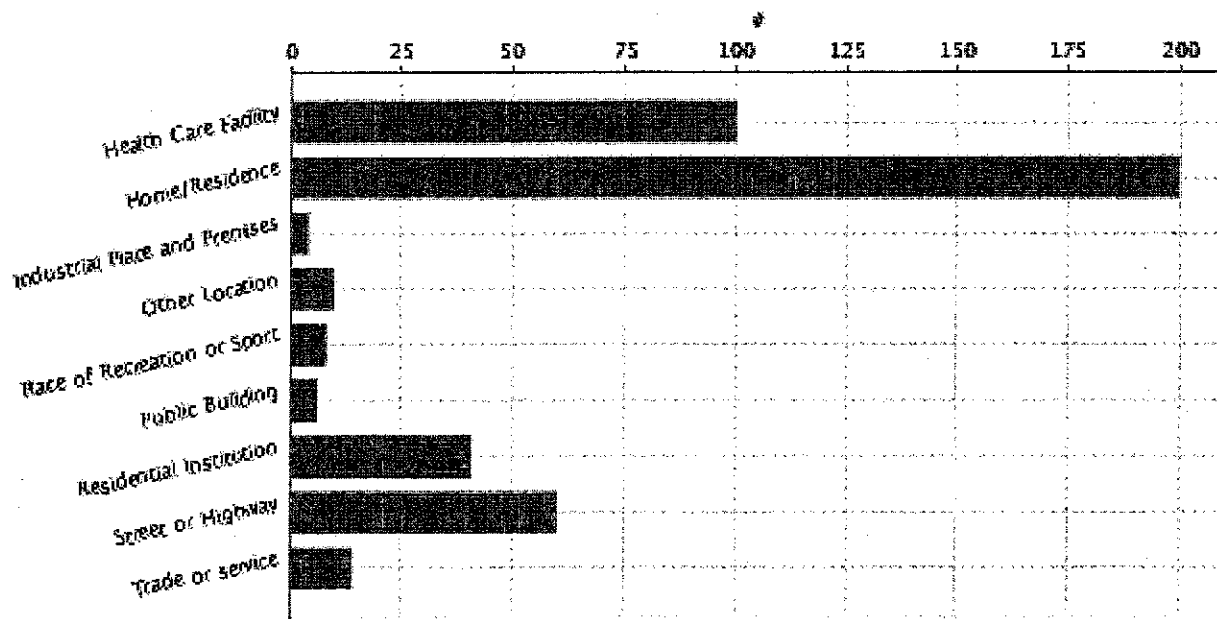
Time of day summary of calls in military time



Calls by Patient Age Group December Number of patients in an age range treated or transported



Location of Calls December Where the incident occurred



Office of the Fire Marshal December 2014

New Business Inspections

[illegible]

Consults/Inspections/Reviews

[illegible]

Public Education

Station 81		Station 82		Station 83		Station 84		Station 85		TOTAL	
Preschool	15	Tour	2	Cub Scouts	10			Scouts		15	
Preschool	50	Tour	6	Car Seat Check	3			Cub Scouts		14	
Tour	17	Sub For Santa	6	Car Seat Check	3						

Scouts	13	Sub For Santa	6	Car Seat Check	3
Scouts	15			Car Seat Check	3
Woods Cross Cert	15			Tour	2
				Kindergarden	42
				Car Seat Check	3
				Car Seat Check	3

125	20	77	6	29	248
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Ongoing Projects/ Completed X

Bountiful	Centerville	West Bountiful	Woods Cross	North Salt Lake	TOTAL
181 S Main	Legacy Office	Lakeside Golf	Alpha Power Syst. X	Acme X	
Beehive Bakery	MTC		A1 Executive Hanger X	Big West	
Ecomony Auto Body			Auto Collsion	Brendell Equip.	
South Davis Rec X			Flex Pak X	Chevron	
			Hogan Subdivision	Eaglewood Loft II	
			Phelps/Worral Hangar	Fed Ex	
			United Fuel Supply	Maverick	
				Pioneer PipeLine X	
				Valin	

Annual Inspections/Re-Inspections/State Inspections

Bountiful	Centerville	West Bountiful	Woods Cross	North Salt Lake	TOTAL
30	15	1	6	1	53
FIREWORKS PERMIT	21				21

TOTAL CONTACTS

437