CENTERVILLE CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 PM ON DECEMBER 17, 2019 AT THE CENTERVILLE 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 Jacob Smith, Centerville Administrative Services Director, at 801-295-3477, giving at least 24 hours notice prior to the meeting.

The full packet of backups materials can be found at http://centerville.novusagenda.com/agendapublic.

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

7:00 **A. ROLL CALL**

B. PRAYER OR THOUGHT

Prayer : Lee Hawkes

C. PLEDGE OF ALLEGIANCE

Led by Mike Hepworth

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 801-295-3477, or may make such request at the beginning of Open Session.) Please state your name and city of residence.**

E. BUSINESS

1. Audit Report for Fiscal Year ending June 30, 2019

   Presentation of FY 2019 Independent Auditor's Report and CAFR

2. Public Hearing - Zoning Map Amendment - DeVore Property Rezone from Agriculture-Low to Residential-Low

   TABLED FROM 12/3/2019 MEETING: Consider the proposed Zoning Map Amendment for the Devore Property consisting of approximately 16.75 acres and located at approximately 2125 North Main Street and Frontage Road from Agricultural-Low (A-L) to Residential-Low (R-L) - Ordinance No. 2019-24

3. Gun Range Lease Agreement - Amendment No. 2 - Lease Extension

   Consider approval of Amendment No. 2 to Gun Range Lease Agreement authorizing renewal of the Gun Range Lease for five years

4. Adopt Annual Meeting Schedule for 2020

   Adopt annual meeting schedule for the City Council for calendar year 2020 - Resolution No. 2019-27

5. Appointment to South Davis Sewer District Board

   Appoint person to the South Davis Sewer District Board of Trustees - Resolution No. 2019-28

6. Minutes Review and Acceptance

   December 3, 2019 Joint Work Session w/Tree Board
   - Council approval on 12/17/2019
   - Tree Board approval on 1/22/2020

   December 3, 2019 City Council Meeting

7. City Council Reports

8. Mayor's Report

   Mayor Wilkinson will present name(s) for Planning Commission.

9. City Manager's Report

F. CLOSED SESSION (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 the Attorney-Client matters that are privileged pursuant to Utah Code ann. 78B-1-137, as amended)

G. ADJOURNMENT

Leah Romero
Centerville City Recorder

CENTERVILLE

Staff Backup Report
12/17/2019

Item No. 1.

Short Title: Audit Report for Fiscal Year ending June 30, 2019

Initiated By: HintonBurdick, auditors

Scheduled Time:

SUBJECT

Presentation of FY2019 Independent Auditor's Report and CAFR

RECOMMENDATION

Allow HintonBurdick, the City's contract auditors, to summarize and answer questions about their independent audit report of the City's financial statements for the fiscal year ending June 30, 2019 (FY2019).

BACKGROUND

The auditor's report is a part of the attached document, "Comprehensive Annual Financial Report" (CAFR). The CAFR also includes other sections prepared by City staff and Marcus Arbuckle, the City's contract CPA adviser. Marcus was the City's principal liaison with the auditors during their work, assisted by Jacob Smith, Administrative Services Director and other City employees. HintonBurdick will be joining via conference call to give the auditor's report and to comment on the City's finances. Marcus Arbuckle will be present to augment HintonBurdick's presentation and also answer Council's questions.

ATTACHMENTS:

Description

- Centerville City FY19 CAFR & Audit Report
- FY2019 Centerville Audit Presentation

CENTERVILLE CITY CORPORATION
CENTERVILLE, UTAH

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

For The Year Ended June 30, 2019

Together With Independent Auditor's Report

Centerville City Corporation
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Supplemental Information:

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Centerville City Corporation
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INTRODUCTORY SECTION

CENTERVILLE CITY
250 North Main · Centerville, Utah 84014-1824 · (801) 295-3477 · Fax: (801) 292-8034
Incorporated in 1915

Mayor
Clark Wilkinson

City Council
Tamilyn Fillmore
William Ince
Stephanie Ivie
George McEwan
Robyn Mecham

City Manager
Steve H. Thacker

December 10, 2019

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, 2019.

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 consist of the 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 of 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 an 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 framework of internal controls is designed to provide reasonable rather than absolute assurance 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 Hinton Burdick, 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, 2019, are free of material misstatements. The independent audit involved examination, on a test basis, of evidence 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 unmodified opinion that Centerville City's financial statements for the fiscal year ended June 30, 2019 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 matured primarily into a suburban community with diverse housing types. In recent decades, significant commercial development has occurred with retail, office and entertainment.

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 a 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 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 Heritage Museum (Whitaker). The City owns a Performing Arts Center that is leased to a private non-profit arts organization (CenterPoint Legacy Theater). Major services provided under the Enterprise Fund include culinary water, storm drainage and sanitation that includes solid waste collection, recycling, and green-waste. Solid waste, recycling and green waste collection is provided through the City by a private contractor. Solid waste disposal is managed by a special district, Wasatch Integrated Waste. The City established a Telecommunications Enterprise Fund to deliver ultra-high band width telecommunications through a fiber-to-the premise network. Centerville has contracted with Utah Infrastructure Agency (UIA) by inter-local agreement, to construct and operate the fiber optic network via the UTOPIA network. Fire services are provided by a special district, South Davis Metro Fire Service Area, with funding coming from ambulance fees, property taxes and assessments from municipalities within the district. Centerville City is also within the South Davis Recreation District that operates the South Davis Recreation Center located in Bountiful, Utah. The City contracts with Bountiful City for police dispatch and with Davis County for animal control services, court prosecutor and public defender services. Engineering services are provided via contract with ESI Engineering.

Economic Factors and Conditions

Most of the land available for residential growth has already been developed. The City has had minimal single family residential growth in recent years. Single family dwellings is limited to small areas of vacant land and “in-fill” construction. In response to the housing market there has been an increase in multi-family units, especially in areas that are conveniently located to transit. In the last decade the City has experienced significant growth in the commercial areas including office, retail and entertainment.

Local option sales tax is the main source of tax revenue for general services. After years of steady growth in sales tax, the recession beginning in 2007 caused several years of decreasing revenues. Sales tax revenues have increased since 2010. Sales tax revenues have continued to grow compared to the same time period(s) in the prior year. Centerville local retail services continue to have increasing sales that provide needed revenue to the City. The upward trend continues and revenues are anticipated to increase through 2018-2019 locally and State-wide. In 2017 the City Council approved a 40% increase in the City's property tax levy effective in Fiscal year 2018.

In 2015 voters approved a County-wide .25% increase in sales tax to be used for transportation projects, including roads, pathways, etc. The cities within the County will receive an amount equal to .10% of taxable sales. In addition, the State of Utah authorized an increase in the tax levied on gasoline sales—beginning in 2016—that benefits the City with increased revenue for street maintenance and replacement. With these two new sources of revenue, the City is able to better address the extensive need for road repair and replacement. Voters also approved the renewal of the RAP (Recreation, Arts & Parks) Tax effective April 1, 2016. This .10% levied on taxable sales is being used for new parks, replacement of aging park facilities, and improvement/maintenance of the City's Museum and Performing Arts Center.

As stated, the City's commercial areas have continued to grow. One primary area of growth is the City's west side. This area has the 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). The first one facilitated the development of the Legacy Crossing at Parrish Lane commercial project. This development includes entertainment, offices and multi-family housing, with the possibility of retail and restaurants in the future. The RDA also created a second CDA on the west side, the Barnard Creek CDA. This area will accommodate light industrial, office and manufacturing. Construction in this area has begun with several new businesses already open.

Major Initiatives

Significant projects and initiatives in Fiscal Year (FY) 2019 include park and transportation improvements, drainage projects, solid waste collection and community planning.

Park Improvements

The multi-phased expansion of Community Park was completed in FY 2018 and the park is being used effective spring of FY 2019.

During FY 2018 the City entered into an agreement with Utah State Parks Division to secure a Land & Water Conservation Grant in the amount of $650,000 for Phase 1 of the Island View Park Renovation Project. The City's match of another $650,000 will come from RAP Tax revenue. In addition to the grant, the City has entered into a real property lease agreement with Zions Bank Corp. for the amount of $1,900,000 to be repaid over 7 years with anticipated RAP Tax revenue. To save on construction costs, the City decided to begin construction in FY19 on both Phase 1 and Phase 2. It is anticipated that both phases will be completed in the spring of FY 2020.

Transportation Improvements

The Frontage Road widening and overlay started in FY 2018 was completed in FY 2019. The federally-funded project widened the road and added standard bike lanes from McDonald's to the north City limit at Lund Lane. City funds paid another contractor to overlay the existing asphalt surface. The two projects were coordinated to achieve a finished product as if done as one project, for a total cost of about $1.5 million.

In FY 2019, the City began an Environmental and Wetlands study for the extension of 1250 W to the north City border. The study will more than likely be finished in FY 2020.

Funding for sidewalk repair/replacement has been increased each year since City staff completed a comprehensive inventory of sidewalk conditions in 2016. Nearly 10,000 sidewalk defects were mapped into a geographic information system and all trip hazards were sprayed with yellow paint. In FY 2019, the City formed a Tree Board to tackle policy dealing with trees in the park strip. The objective is to identify best practices to help prevent sidewalk faults as well as protect infrastructure in the park strip. In addition, the City was awarded just over $60,000 in Community Development Block Grant funds to replace 13 ADA ramps. Repairing sidewalk faults continues and in FY 2020, the City Council budgeted $100,000 to continue this ongoing project.

Water Projects

In FY 2019, the City continued its schedule of replacing aging water mains per the master plan. Major replacements occurred along Main Street prior to UDOT's overlay, along 100 South, 600 South, and 650 South on the East bench. In FY 2020, the City will begin a study to determine what action and financing mechanisms will need to be put in place to replace a large tank.

Drainage Projects

In FY 2019, the City replaced culverts going under Main Street prior to UDOT's overlay. In addition to these culverts, the City added just over half a mile of new storm drain on 400 East and replaced a storm drain just north of the Island View Park.

Personnel Projects

In FY 2019 the City contracted with an HR firm to conduct a comprehensive compensation study. The project consisted of updating all job descriptions, evaluating internal equity, comparing positions with the job market and updating pay ranges accordingly. The Council plans to fully fund the recommended pay ranges over three years beginning in FY 2020 representing a significant investment in the City's human resource.

Financial Policies

State Code 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, 2019 was 16.7% of this 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, drainage, parks and capital facility plans to focus and plan for upcoming projects and required funding. These plans are reviewed annually and periodically modified.

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, 2018. This was the nineteenth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published a 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, professional assistance from Keddington & Christensen, LLC and City employees in other 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,

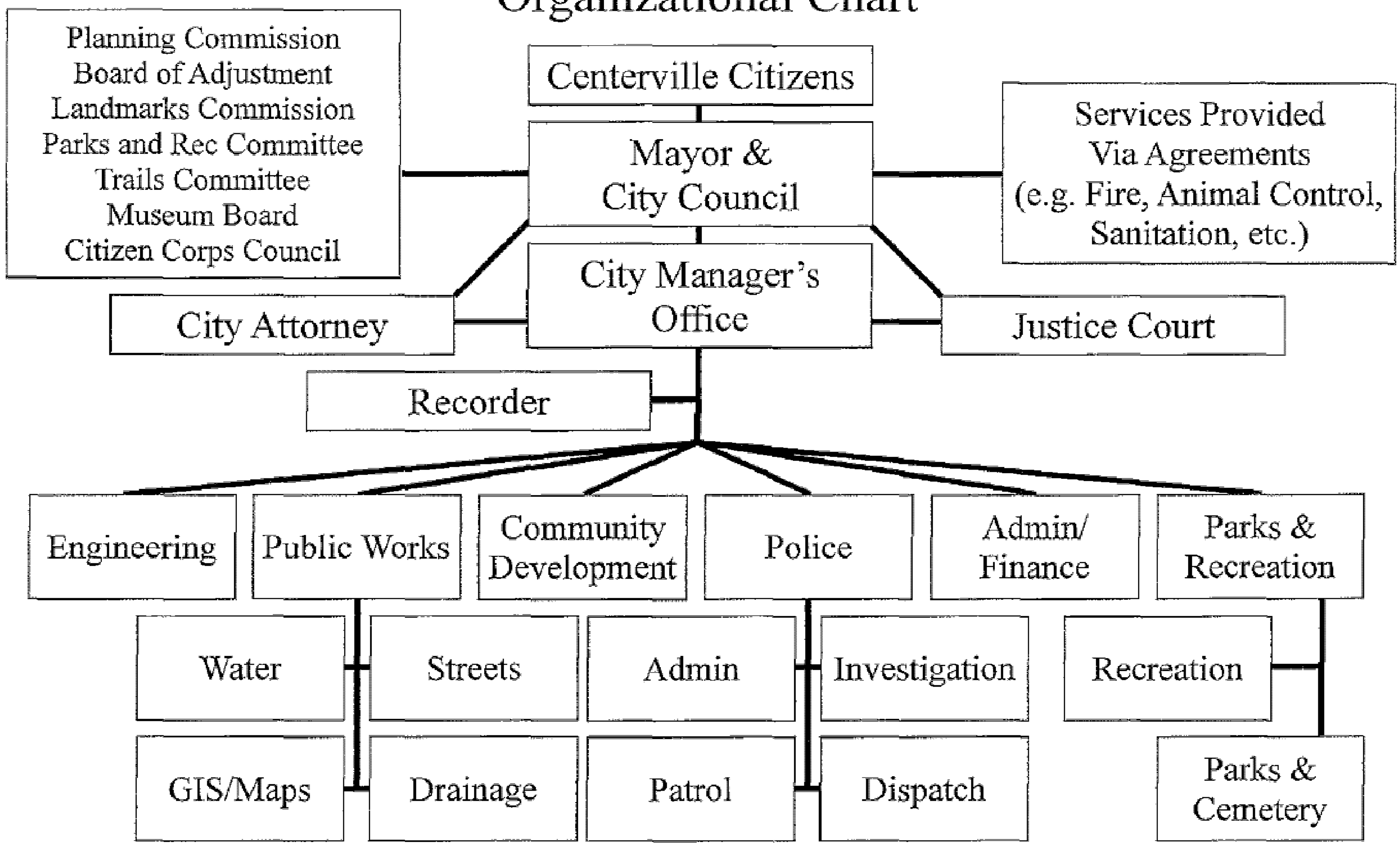
Jacob J. Smith
Finance Director

CENTERVILLE CITY CORPORATION

PRINCIPAL OFFICIALS

	EXECUTIVE BUDGETARY
Brant T. Hanson	City Manager
Jacob J. Smith	Finance Director
	STATUTORY APPOINTED OFFICALS
Leah Romero	Recorder
Jolene Jackson	Treasurer
David Miller	Justice Court Judge
	DEPARTMENT HEADS
Paul Child	Police Chief
Randy Randall	Public Works Director
Bruce Cox	Parks/Recreation Director
Corvin Synder	Community Development Director
	OTHER CITY OFFICIALS
Kevin Campbell	Engineer
Lisa Romney	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, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Independent Auditors' Report

Honorable Mayor and
Members of City Council
Centerville City Corporation
Centerville City, 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 (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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.

Auditor's 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 *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 financial statements are free from 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 auditor's 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Redevelopment

Agency special revenue fund and Transit Tax special revenue fund for the year then ended in accordance 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 that the management's discussion and analysis, the schedule of the proportionate share of the net pension liability, the schedule of contributions and related notes as listed in the table of contents, 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 Centerville City Corporation's basic financial statements. The introductory section, combining statements and individual nonmajor fund budgetary comparison schedules, and statistical section are presented for additional analysis and are not a required part of the basic financial statements.

The combining statements and individual nonmajor fund budgetary comparison schedules, as listed in the table of contents, 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. Such 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 combining statements and individual nonmajor fund budgetary comparison schedules are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical section 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 10, 2019, on our consideration of Centerville City Corporation's internal control over financial reporting and on 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centerville City Corporation's internal control over financial reporting and compliance.

Hinton Burdick, PLLC

HintonBurdick, PLLC
St. George, Utah
December 10, 2019

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2019

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, 2019.

Financial Highlights

The Statement of Net Position is similar to a balance sheet in the private sector. The assets and deferred outflows of resources of Centerville City exceeded its liabilities and deferred inflows of resources at June 30, 2019 by $51,152,981 (net position). The City has $46,698,834 net investment in capital assets. $2,457,675 is restricted for future construction projects and the theater reserve fund. The unrestricted amount is $1,996,472.

Centerville's total net position increased by $1,894,675 from the prior year, a 3.85% increase. Changes in assets and liabilities are as follows. Total assets increased by $859,774, a change of 1.41%. Total Liabilities increased by $50,764 from the prior year, a percent change of 0.50%. Net investment in capital assets, increased $925,970 or 2.02%. Business-Type Activities net investment in capital assets increased $555,621 or 3.43%, and Governmental Activities increased $370,349 or 1.25%. Restricted assets increased by $244,160 or 11.03% from the previous year. Most of the net increase was due to an increase in the balances for future development and theater reserve fund. Unrestricted assets increased $724,545. Governmental Activities increased $122,076, and Business-Type activities increased by $602,468.

Centerville's governmental funds reported a combined ending fund balances of $4,186,333 at June 30, 2019. This is a statement of the current available assets of the City. This is an increase of $625,191, or 17.56%. The City has considerable commitments to capital projects including park improvements and roads. Of the ending fund balances, $1,313,758, is available for spending at the City's discretion in the General Fund (unassigned fund balance).

At June 30, 2019, fund balances in governmental funds other than the general fund was $2,789,764 an overall $385,216 increase. Assigned fund balances increased by $128,360, or 25%. The Assigned amount to the RDA is $216,927. The assigned amount for the transportation fund is $415,592. The assigned amount for other governmental funds, is $9,246. A reflection of the City's future investment in a new park facility and roads, the amount restricted, in all governmental funds, for future development, cemetery and the theater reserve fund is $2,147,524.

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 are comprised 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 refutations. 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 10 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 the Transportation special revenue fund, all of which are considered major funds. Data from the other 7 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, and the Transportation special revenue fund. A budgetary comparison statement has been provided for these funds 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, Sanitation, and Telecommunication funds because they are considered major funds.

Fiduciary Fund - The City reports a fiduciary fund to account for the activities of the Whitaker Museum.

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. Auditor's 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 overall financial position, including current resources, liabilities and investment in assets. In the case of Centerville City, assets exceeded liabilities by $50,926,561 at June 30, 2019.

The largest portion of the City's net position is $46,698,834 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 $925,970 which is an increase of 2.02%, 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.

A portion of the remainder of the City's net position, $2,457,675, represents resources that are subject to external restrictions on how they may be utilized. This is an increase of $244,160 or 11.03% from the prior year. This increase is due to the increase in restricted balances for future development and theater reserve fund.

The table on the following page illustrates the City's Net Position for Governmental Activities and Business-Type activities (enterprise funds), and a comparison to the prior year. The following page includes a table that illustrates the Change of Net Position as a statement of activities for the year in for Governmental and Business-Type activities.

	Governmental Activities 2019	Governmental Activities 2018	Business-type Activities 2019	Business-type Activities 2018
Current and other assets	$ 7,188,358	$ 6,747,340	$ 4,292,796	$ 3,852,305
Capital assets	31,531,892	31,831,152	18,804,943	18,527,330
Total Assets	38,720,250	38,578,492	23,097,739	22,379,635
Deferred outflows of resources	1,298,590	1,401,242	187,113	160,133
Current and other liabilities	1,342,841	1,611,591	257,976	267,384
Long-term liabilities	2,192,191	2,904,995	3,148,970	3,568,000
Net pension liability	3,035,117	1,724,156	308,421	158,627
Total Liabilities	6,570,149	6,240,742	3,715,367	3,994,011
Deferred inflows of resources	1,848,036	2,904,568	17,071	121,875
Net position:				
Net investment in capital assets	29,932,675	29,562,326	16,766,247	16,210,538
Restricted	2,185,224	1,911,418	272,451	302,097
Unrestricted	(517,244)	(639,320)	2,513,716	1,911,247
Total Net Position	$ 31,600,655	$ 30,834,424	$ 19,552,414	$ 18,423,882

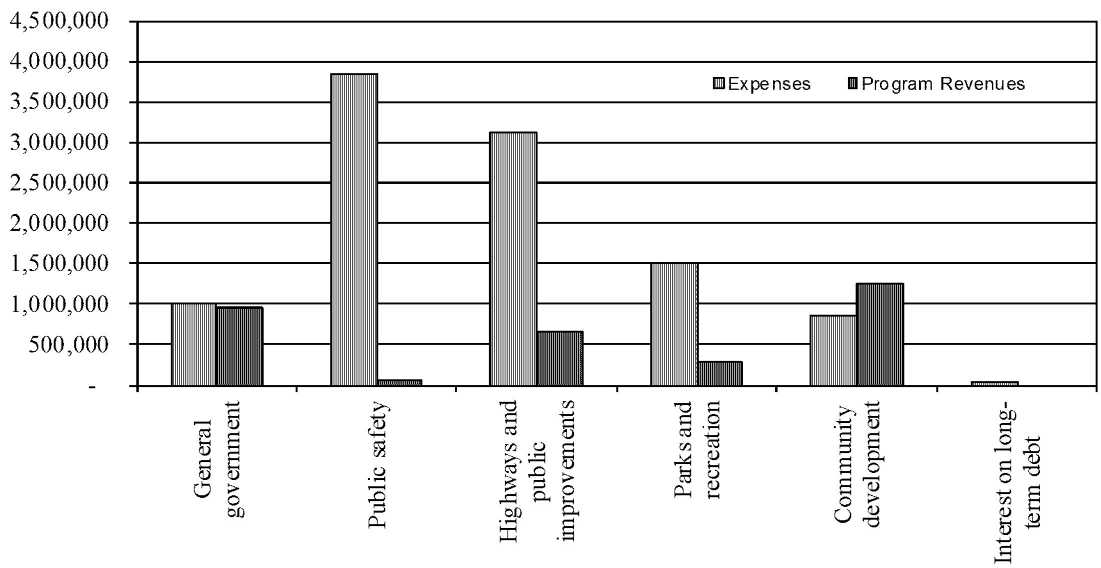
Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2019

	Governmental Activities 2019	Governmental Activities 2018	Business-type Activities 2019	Business-type Activities 2018
Revenues:				
Program revenues:				
Charges for services	$ 1,162,159	$ 1,128,100	$ 5,154,162	$ 5,217,044
Operating grants and contributions	1,994,828	1,922,569	-	-
Capital grants and contributions	28,320	49,733	306,027	522,230
General revenues:				
Property taxes	1,780,972	1,823,795	-	-
Sales taxes	4,526,379	4,391,007	-	-
Franchise taxes	1,020,666	1,099,191	-	-
Other taxes	407,708	400,138	-	-
Unrestricted investment earnings	83,563	40,807	43,241	15,139
Gain on disposition of capital assets	70,605	-	-	-
Other revenues	80,596	45,005	-	-
Total Revenues	11,155,796	10,900,345	5,503,430	5,754,413
Expenses:				
General government	1,008,001	898,339	-	-
Public safety	3,841,512	3,578,718	-	-
Highways and public improvements	3,131,464	2,536,583	-	-
Parks and recreation	1,515,353	1,466,307	-	-
Community development	862,105	896,199	-	-
Interest on long-term debt	31,130	36,254	-	-
Water	-	-	2,258,213	2,020,268
Sanitation	-	-	884,763	772,744
Storm drain	-	-	999,113	938,757
Telecom	-	-	232,809	267,175
Total Expenses	10,389,565	9,412,400	4,374,898	3,998,944
Increase (decrease) in Net Position before transfers	766,231	1,487,945	1,128,532	1,755,469
Transfers	-	(90,957)	-	1,102
Increase in Net Position	766,231	1,396,988	1,128,532	1,756,571
Net Position - Beginning	30,834,424	29,437,436	18,423,882	16,667,311
Net Position - Ending	$ 31,600,655	$ 30,834,424	$ 19,552,414	$ 18,423,882

As noted in the table above, governmental activities net position increased by $766,231 or 2.48%. The table illustrates the flow of current sources and uses for the period. This table is a good source to illustrate the activities and of the period and the City's position at the year end.

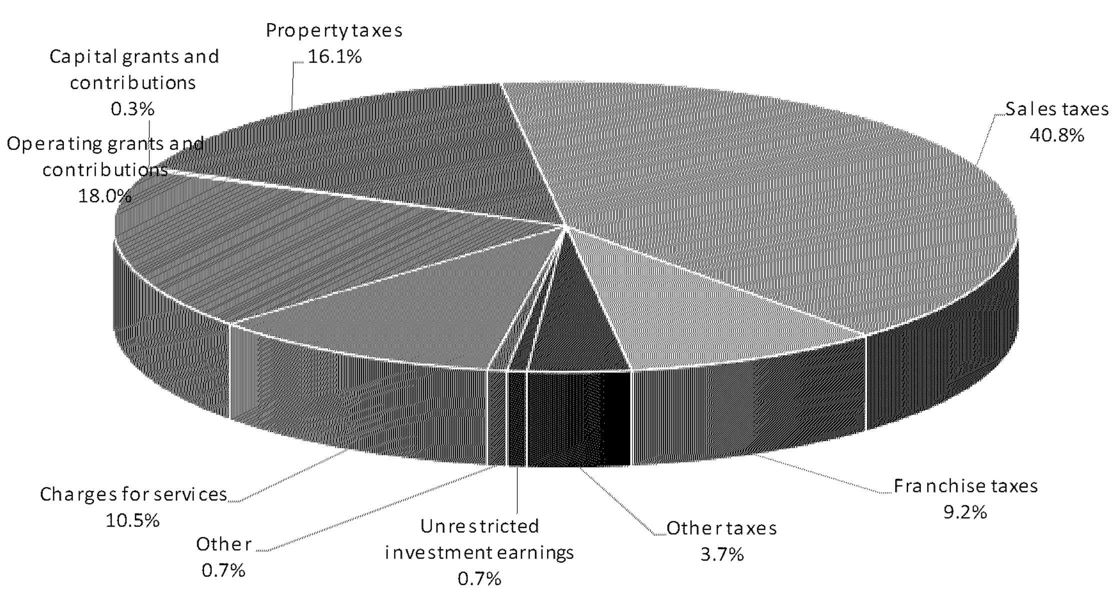
The following chart displays the governmental activities expenses compared to the program revenues attributed to the activity. Traditionally, governmental activities are funded by general revenue sources and not charges for direct services. Most of the funding for general services is provided by general taxes that are not assigned to a specific program.

Expenses and Program Revenues - Governmental Activities



The following chart displays the major sources of governmental activity revenue. Taxes account for 69.80% of revenue that funds governmental activity in the current period. These revenues account for the majority of the governmental services provided by the City.

Revenues by Source - Governmental Activities

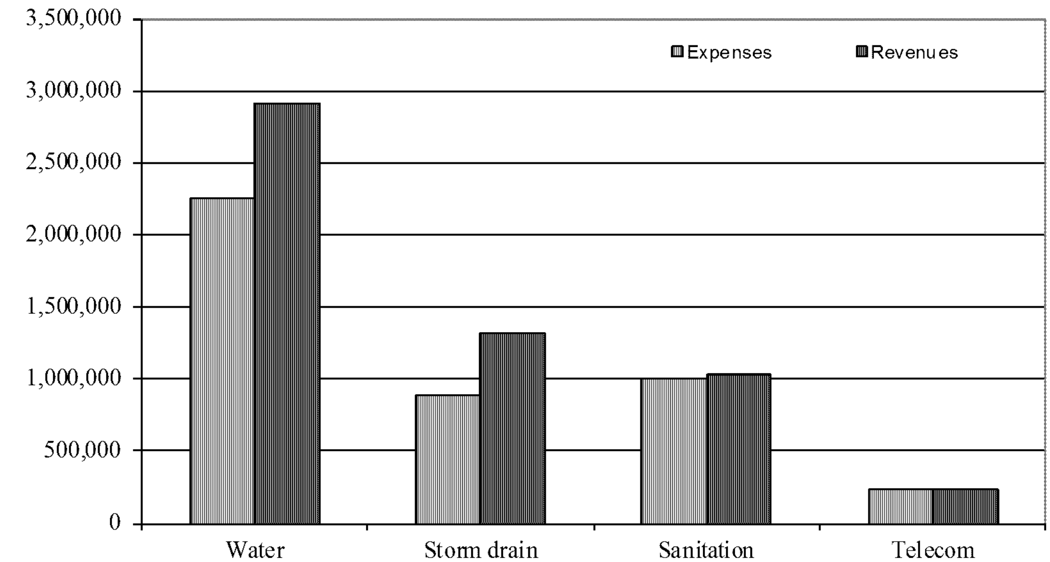


Business-type activities

As noted in the table "Centerville City Changes in Net Assets (Statement of Activities)" business-type activities increased net position of $1,128,444, or 6.12% from the prior year.

The following chart displays business-type activities compared to program expenses attributed to the activity. Unlike governmental activities, traditionally business-type activities are self-supporting, revenues are used and provide sufficient funding for the services they provide.

Expenses and Program Revenues - Business-type Activities



Business-type activities are generally funded by charges for services. 93.65% of the revenues for business-type activities comes from charges for services, no general taxes are used to provide Business-type services. During the current reporting period charges for services more than funded expenses by a net $779,176. Individual funds covered expenses over revenues from reserves for each fund.

Financial Analysis of the Government's 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, 2019, the City's governmental funds reported a combined ending fund balance of $4,186,333, which is an increase of $625,191, or 17.56% from the prior period. The Unassigned balance, in general fund, increased by 16.73%, a total dollar amount of $188,313. Assigned fund balances that are assigned for a specific purpose increased $128,360 from the prior period, or 25%. The Restricted Fund balances increased $273,806 from the prior period, or 14.61%. The majority of the restricted fund balance is for future development and the theater reserve fund. The Non-spendable

Fund balances are from the Cemetery perpetual care fund and the prepaid items. These items are not available for new spending as it has already been committed for a specific purpose or is unavailable for government operations, but are $83,286 at June 30, 2019.

The general fund is the primary operating fund of the City. At June 30, 2019 unassigned fund balance of the general fund was $1,313,758, an increase of $188,313, or 16.73%. Revenues from taxes fell short of the budget by $71,353, revenue from licenses and permits exceeded the budget by $957, and revenue from fines and forfeitures were $94,879 below budget. The general fund revenue was $112,069 more than prior year. The general fund expenditures were $359,505 more than prior year.

The Redevelopment Agency fund is considered to be a major fund. This fund was established to account for tax increment revenues used to revitalize and upgrade areas within qualifying redevelopment areas within the City. This fund has a balance of $748,198. This is an increase from the prior year in the amount of $235,521 which is largely due to an increase in intergovernmental revenue and an increase in charges for services.

The Transportation fund is considered as a major governmental fund. This fund has been established for road projects. Class C revenue and County option/transit funds. The city uses these funds for road projects. This fund has a fund balance of $1,534,573 which is an increase of $44,341 from the prior year. This is largely due to a transfer into the fund in addition to minor decreases in expenditures and increase in revenues.

Other Governmental funds had a total increase in fund balances of $105,354, or 26.23%. This increase is primarily due to a decrease in Parks and Recreation expenditures, as there was major expenditures to complete a park in the Recreation Special Revenue fund during the 2018 fiscal year.

Proprietary funds

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

Water Utility fund

Total net position equaled $13,885,510 at June 30, 2019. Total net position increased by $653,099, a 4.94% increase. The increase was primarily from investment in capital assets. The water fund also had a 10% increase in the water utility rate compared to prior year.

Drainage Utility

Total net position at June 30, 2019 was $5,576,410. Total net position increased by $438,259 resulting in an 8.53% change mainly due to an increase in investment in capital assets, and an elimination of restricted balances.

Sanitation

Total net position at June 30, 2019 was $73,542. Total net position increased $37,085 resulting in a 101.72% change. This increase is largely a result of the 2018 fiscal year negative net position beginning balance, and its effect on the 2018 fiscal year net position ending balance.

Telecom Fund

The Telecom Fund net position at June 30, 2019 was $16,864. Total increase of $1 or 0.0059%.

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2019

General Fund Budgetary Highlights

During the fiscal year the general fund budget expenditures were not amended, with an original and final budgeted expenditure of $8,105,620 (including $7,331,361 operating expenditures and $774,259 transfers out).

Total revenues fell short of the final budget by $58,805, or 0.74%. Taxes, the largest source of revenue for the general fund was $71,353 below budget. This was 1.03% less than budget. This type of revenue is subject to seasonal usage fluctuation.

Capital Assets and Debt Administration

Capital assets

Centerville City's investment in capital assets for governmental and business-type activities at June 30, 2019 was $50,110,328 (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 $248,154 or 0.49%. Governmental activities decreased capital assets (net of depreciation) $299,260 or 0.94%, to $31,531,892. Business type activities increased capital assets (net of depreciation) $277,525 or 14.98% to $18,804,855.

Major capital asset events during the current year were:

1) At year end there was $336,201 in Construction in Progress, mostly for park projects and a dump truck
2) Infrastructure increased by $963,716 mostly attributable to the completion of a park project. Street repairs such as overlays and sealing are not considered increases in assets, but operating expenditures. New streets or complete rebuilds of streets are treated as an increase in Infrastructure assets. The city also added $88,116 in vehicles, but due to depreciation the book value decrease by $99,781.
3) The City made significant investment in business type assets during the year. Expansion or replacement of the system are recorded as an increase in assets. The investment of business type activities increased by $277,525 (depreciated). Prior to depreciation, investments in Water distribution systems increased by $687,544; Storm Drain Systems increased by $142,167

	Governmental Activities 2019	Governmental Activities 2018	Business - type Activities 2019	Business - type Activities 2018
Land	$ 7,718,450	$ 7,645,300	$ 236,909	$ 236,909
Buildings	13,188,458	13,644,396	2,431,436	2,503,388
Water stock and rights	-	-	48,617	48,617
Machinery and equipment	1,033,399	1,051,604	164,204	80,113
Distribution and collection systems	-	-	15,923,777	15,540,281
Autos and trucks	653,378	753,159	-	-
Infrastructure	8,602,006	7,638,290	-	-
Construction in progress	336,201	1,098,403	-	118,022
Total Capital Assets	$ 31,531,892	$ 31,831,152	$ 18,804,943	$ 18,527,330

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

	Governmental Activities 2019	Governmental Activities 2018	Business - type Activities 2019	Business - type Activities 2018
Revenue bonds	$ 1,199,213	$ 1,768,822	$ 2,038,696	$ 2,316,792
Note payable	400,000	500,000	1,045,765	1,178,398
Capital leases	-	-	-	-
Compensated absences	539,926	552,366	64,509	72,810
Termination benefits	17,182	24,081	-	-
Outstanding claims	35,870	59,726	-	-
Net pension liability	3,035,117	1,724,156	308,421	158,627
Total	$ 5,227,308	$ 4,629,151	$ 3,457,391	$ 3,726,627

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 Budgets and Rates

At the time the budget was adopted for the fiscal year ending June 30, 2019, the Utah and local economy remained strong. Unemployment in June 2019 remained low at 2.7%, which is better than the national and State rates. Utah's economy is considered one of the strongest in the nation. Construction in the commercial sector within Centerville is moderate and is expected to remain so in the coming year. More commercial projects are anticipated in the Legacy Crossing at Parrish Lane and Barnard Creek redevelopment areas in FY 2020.

Sales taxes are the largest single source of revenue for governmental operations of the City. City sales tax revenue in FY 2019 increased 3% over the prior year, or $124,240, and is projected to increase 3% in FY 2020.

Culinary water rates increased in FY 2019 to fund the replacement of old water mains.

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.

BASIC FINANCIAL STATEMENTS

Centerville City Corporation
STATEMENT OF NET POSITION
June 30, 2019

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 1,720,135	$ 2,142,477	$ 3,862,612
Receivables:			
Accounts, net	1,932	523,343	525,275
Taxes	2,798,939	-	2,798,939
Inventory		260,507	260,507
Prepaids	45,586	48,253	93,839
Restricted assets:			
Cash and cash equivalents	2,621,766	272,451	2,894,217
Notes receivable	-	1,045,765	1,045,765
Capital assets not being depreciated:			
Water stock and rights	-	48,617	48,617
Land and collectibles	7,718,450	236,909	7,955,359
Construction in progress	336,201	-	336,201
Capital assets, net of accumulated depreciation:			
Buildings and improvements	13,188,458	2,431,436	15,619,894
Distribution and collection systems	-	15,923,777	15,923,777
Machinery and equipment	1,033,399	164,204	1,197,603
Autos and trucks	653,378	-	653,378
Infrastructure	8,602,006	-	8,602,006
Total Assets	38,720,250	23,097,739	61,817,989
Deferred Outflows of Resources			
Deferred charge on refunding	-	15,572	15,572
Deferred outflows related to pensions	1,298,590	171,541	1,470,131
Total Deferred Outflows of Resources	1,298,590	187,113	1,485,703
Total Assets and Deferred Outflow of Resources	$ 40,018,840	$ 23,284,852	$ 63,303,692

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF NET POSITION (Continued)
June 30, 2019

	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	$ 388,277	$ 229,017	$ 617,294
Accrued liabilities	225,604	9,776	235,380
Accrued interest payable	7,964	19,183	27,147
Developer and customer deposits	637,814	-	637,814
Liabilities payable from restricted assets	70,068	-	70,068
Unearned revenue	13,114	-	13,114
Noncurrent liabilities			
Due within one year	960,143	440,510	1,400,653
Due in more than one year	1,232,048	2,708,460	3,940,508
Net pension liability	3,035,117	308,421	3,343,538
Total Liabilities	6,570,149	3,715,367	10,285,516
Deferred Inflows of Resources			
Deferred inflows for property taxes	1,667,147	-	1,667,147
Deferred inflows relating to pensions	180,889	17,071	197,960
Total Deferred Inflows of Resources	1,848,036	17,071	1,865,107
Net Position:			
Net investment in capital assets	29,932,675	16,766,247	46,698,922
Restricted for:			
Future development	1,552,112	272,451	1,824,563
Theater reserve fund	531,271	-	531,271
Cemetery	64,616	-	64,616
Police/DUI enforcement	37,225	-	37,225
Unrestricted	(517,244)	2,513,716	1,996,472
Total Net Position	31,600,655	19,552,414	51,153,069
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 40,018,840	$ 23,284,852	$ 63,303,692

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2019

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs							
Government Activities:							
General government	$ 1,008,001	$ 918,781	$ -	$ 28,320	$ (60,900)	$ -	$ (60,900)
Public safety	3,841,512	-	51,293	-	(3,790,219)	-	(3,790,219)
Streets and public works	3,131,464	-	664,141	-	(2,467,323)	-	(2,467,323)
Parks and recreation	1,515,353	243,378	31,559	-	(1,240,416)	-	(1,240,416)
Community development	862,105	-	1,247,835	-	385,730	-	385,730
Interest and issuance costs on long-term debt	31,130	-	-	-	(31,130)	-	(31,130)
Total Governmental Activities	10,389,565	1,162,159	1,994,828	28,320	(7,204,258)	-	(7,204,258)
Business-type Activities:							
Water	2,258,213	2,623,155	-	279,524	-	644,466	644,466
Storm drain	884,763	1,262,686	-	26,503	-	404,426	404,426
Sanitation	999,113	1,035,790	-	-	-	36,677	36,677
Telecom	232,809	232,531	-	-	-	(278)	(278)
Total Business-type Activities	4,374,898	5,154,162	-	306,027	-	1,085,291	1,085,291
Total Government	$ 14,764,463	$ 6,316,321	$ 1,994,828	$ 334,347	(7,204,258)	1,085,291	(6,118,967)
General Revenues:							
Property taxes					1,780,972	-	1,780,972
Sales taxes					4,526,379	-	4,526,379
Franchise taxes					1,020,666	-	1,020,666
Other taxes					407,708	-	407,708
Unrestricted investment earnings					83,563	43,241	126,804
Gain on disposition of capital assets					70,605	-	70,605
Other revenues					80,596	-	80,596
Total General Revenues and Transfers					7,970,489	43,241	8,013,730
Changes in Net Position					766,231	1,128,532	1,894,763
Net Position, Beginning					30,834,424	18,423,882	49,258,306
Net Position, Ending					$ 31,600,655	$ 19,552,414	$ 51,153,069

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2019

	General	Redevelopment Agency Special Revenue	Transportation	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 933,702	$ 348,776	$ 415,592	$ 22,063	$ 1,720,133
Receivables:					
Accounts, net	1,932	-	-	-	1,932
Taxes	2,291,222	236,377	198,215	73,125	2,798,939
Due from other funds	116,929	-	-	-	116,929
Prepaids	45,586	-	-	-	45,586
Restricted cash and cash equivalents	675,039	531,271	971,821	443,635	2,621,766
Total Assets	$ 4,064,410	$ 1,116,424	$ 1,585,628	$ 538,823	$ 7,305,285
Liabilities					
Accounts payable	$ 381,781	$ 1,805	$ -	$ 4,690	$ 388,276
Accrued liabilities	217,477	-	-	8,127	225,604
Unearned revenue	-	13,114	-	-	13,114
Due to other funds	-	116,929	-	-	116,929
Payable from restricted assets:					
Accounts payable	-	-	51,055	19,013	70,068
Developer and customer deposits	637,814	-	-	-	637,814
Total Liabilities	1,237,072	131,848	51,055	31,830	1,451,805
Deferred Inflows of Resources					
Unavailable revenue - property taxes	1,430,769	236,378	-	-	1,667,147
Fund Balances:					
Nonspendable:					
Prepaid items	45,586	-	-	-	45,586
Premanently restricted cemetery	-	-	-	37,700	37,700
Restricted for:					
Future development	-	-	1,118,981	433,131	1,552,112
Cemetery	-	-	-	26,916	26,916
Theater reserve fund	-	531,271	-	-	531,271
Police donations	14,651	-	-	-	14,651
DUI enforcement	22,574	-	-	-	22,574
Assigned, reported in:					
Special revenue funds	-	216,927	-	8,746	225,673
Debt service funds	-	-	-	496	496
Capital project funds	-	-	415,592	4	415,596
Unassigned:					
General fund	1,313,758	-	-	-	1,313,758
Total Fund Balances	1,396,569	748,198	1,534,573	506,993	4,186,333
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 4,064,410	$ 1,116,424	$ 1,585,628	$ 538,823	$ 7,305,285

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2019

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balance - Governmental Funds	$	4,186,333
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		31,531,892
Interest expense is not due and payable in the current period and therefore is not recorded in the funds.		(7,964)
Long-term liabilities, including bonds, capital leases, notes, OPEB, net pension liability, and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.		(5,227,308)
Pension assets, including deferred outflows and deferred inflows relating to pensions, are not obligations of the current period and, therefore, are not reported in the funds.		1,117,702
Total Net Position - Governmental Activities	$	31,600,655

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
For The Year Ended June 30, 2019

	General	Redevelopment Agency Special Revenue	Transportation	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$ 6,834,074	$ 157,321	$ 336,622	$ 407,708	$ 7,735,725
Fees and contributions	-	-	-	59,013	59,013
Licenses and permits	337,507	-	-	-	337,507
Intergovernmental	51,293	1,247,835	664,141	-	1,963,269
Fines and forfeitures	395,121	-	-	-	395,121
Charges for services	144,919	97,767	-	170,273	412,959
Interest	37,985	-	32,965	12,611	83,561
Miscellaneous	61,963	5,945	866	29,261	98,035
Total Revenues	7,862,862	1,508,868	1,034,594	678,866	11,085,190
Expenditures:					
Current:					
General government	442,912	-	-	484,959	927,871
Public safety	3,544,507	-	-	-	3,544,507
Highways and public improvements	1,070,901	-	1,357,264	-	2,428,165
Parks and recreation	994,179	-	-	257,381	1,251,560
Community development	346,137	486,415	-	20,650	853,202
Debt service:					
Principal	-	-	-	630,000	630,000
Interest	-	-	-	72,834	72,834
Capital outlay:					
General government	7,432	-	-	-	7,432
Public safety	93,058	-	-	-	93,058
Highways and public improvements	331,938	-	48,581	-	380,519
Parks and recreation	58,133	-	-	169,176	227,309
Total Expenditures	6,889,197	486,415	1,405,845	1,635,000	10,416,457
Excess (Deficiency) of Revenues Over (Under) Expenditures	973,665	1,022,453	(371,251)	(956,134)	668,733
Other Financing Sources (Uses):					
Transfers in	49,928	-	415,592	1,467,346	1,932,866
Transfers out	(804,491)	(786,932)	-	(405,858)	(1,997,281)
Sale of capital assets	20,873	-	-	-	20,873
Total Other Financing Sources (Uses)	(733,690)	(786,932)	415,592	1,061,488	(43,542)
Net Change in Fund Balances	239,975	235,521	44,341	105,354	625,191
Fund Balances, Beginning	1,156,594	512,677	1,490,232	401,639	3,561,142
Fund Balances, Ending	$ 1,396,569	$ 748,198	$ 1,534,573	$ 506,993	$ 4,186,333

The notes to the basic financial statements are an integral part of this 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, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Total Governmental Funds	$	625,191
Governmental funds have reported capital outlays, past and present, 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.		(1,007,577)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the Statement of Net Position.		708,317
Repayment of noncurrent liabilities' principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		630,000
Governmental funds report proceeds from original issue premiums on debt in the year of issuance. However, these premiums are reported as an increase to the face amount of the debt in the Statement of Net Position and subsequently amortized in the Statement of Activities.		39,609
In the Statement of Activities interest is accrued on noncurrent liabilities, whereas in governmental funds, interest expense is reported when due.		2,097
Some payments for the retirement plans are considered to be payments on the net pension liability (calculated as the difference between the actuarially calculated pension expense and the contributions to the retirement plans), but are reported as expenditures in the governmental funds.		(274,600)
Some expenses, including OPEB, outstanding claims, and compensated absences 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.		43,194
Change in Net Position - Governmental Activities	$	766,231

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For The Year Ended June 30, 2019

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Taxes	$ 6,905,427	$ 6,905,427	$ 6,834,074	$ (71,353)
Licenses and permits	336,550	336,550	337,507	957
Intergovernmental	49,500	49,500	51,293	1,793
Fines and forfeitures	490,000	490,000	395,121	(94,879)
Charges for services	106,040	106,040	144,919	38,879
Interest	19,000	19,000	37,985	18,985
Miscellaneous	15,150	15,150	61,963	46,813
Total Revenues	7,921,667	7,921,667	7,862,862	(58,805)
Expenditures:				
Current:				
General government:				
Administrative	100,816	100,816	87,199	13,617
Municipal council	70,315	70,315	58,332	11,983
Finance	158,144	158,144	138,845	19,299
Legal	165,577	165,577	146,117	19,460
Public Safety:				
Police	2,731,922	2,731,922	2,606,086	125,836
Fire	894,324	894,324	894,321	3
Streets and public works	1,175,627	1,175,627	1,143,409	32,218
Parks and recreation	1,026,381	1,026,381	978,191	48,190
Community development	377,268	377,268	346,136	31,132
Capital outlay	630,987	630,987	490,561	140,426
Total Expenditures	7,331,361	7,331,361	6,889,197	442,164
Excess (Deficiency) of Revenues Over (Under) Expenditures	590,306	590,306	973,665	383,359
Other Financing Sources (Uses):				
Transfers in	44,674	62,274	49,928	(12,346)
Transfers out	(774,259)	(774,259)	(804,491)	(30,232)
Sale of capital assets	20,000	20,000	20,873	873
Total Other Financing Sources (Uses)	(709,585)	(691,985)	(733,690)	(41,705)
Net Change in Fund Balance	$ (119,279)	$ (101,679)	239,975	$ 341,654
Fund Balance, Beginning			1,156,594	
Fund Balance, Ending			$ 1,396,569	

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – REDEVELOPMENT AGENCY SPECIAL REVENUE FUND
For The Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	$ 1,459,801	$ 1,459,801	$ 157,321	$ (1,302,480)
Intergovernmental	-	-	1,247,835	1,247,835
Charges for services	79,700	79,700	97,767	18,067
Miscellaneous	-	-	5,945	5,945
Total Revenues	1,539,501	1,539,501	1,508,868	(30,633)
Expenditures:				
Community Development	710,176	710,176	486,415	223,761
Total Expenditures	710,176	710,176	486,415	223,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	829,325	829,325	1,022,453	193,128
Other Financing Sources (Uses):				
Transfers out	(829,325)	(829,325)	(786,932)	42,393
Total Other Financing Sources (Uses)	(829,325)	(829,325)	(786,932)	42,393
Net Change in Fund Balance	$ -	$ -	235,521	$ 235,521
Fund Balance, Beginning			512,677	
Fund Balance, Ending			$ 748,198	

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – TRANSPORTATION SPECIAL REVENUE FUND
For The Year Ended June 30, 2019

	Transportation Special Revenue Fund			
	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Taxes	$ 327,000	$ 327,000	$ 336,622	$ 9,622
Intergovernmental	650,000	650,000	664,141	14,141
Interest	5,000	5,000	32,965	27,965
Miscellaneous	-	-	866	866
Total Revenues	982,000	982,000	1,034,594	52,594
Expenditures:				
Current:				
Highways and public improvements	-	-	1,357,264	(1,357,264)
Capital outlay	1,397,592	2,079,880	48,581	2,031,299
Total Expenditures	1,397,592	2,079,880	1,405,845	674,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	(415,592)	(1,097,880)	(371,251)	726,629
Other Financing Sources (Uses):				
Transfers in	415,592	415,592	415,592	-
Total Other Financing Sources (Uses)	415,592	415,592	415,592	-
Net Change in Fund Balances	$ -	$ (682,288)	$ 44,341	$ 726,629
Fund Balance, Beginning			1,490,232	
Fund Balance, Ending			$ 1,534,573	

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2019

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Assets:					
Current Assets:					
Cash and cash equivalents	$ 409,746	$ 1,679,065	$ 53,306	$ 360	$ 2,142,477
Accounts receivable, net	297,244	115,981	93,614	16,504	523,343
Inventory	260,507	-	-	-	260,507
Prepaids	48,253	-	-	-	48,253
Restricted cash and cash equivalents	272,451	-	-	-	272,451
Total Current Assets	1,288,201	1,795,046	146,920	16,864	3,247,031
Noncurrent Assets:					
Notes receivable	-	-	-	1,045,765	1,045,765
Capital assets not being depreciated:					
Water stock and rights	48,617	-	-	-	48,617
Land	236,909	-	-	-	236,909
Capital assets being depreciated:					
Buildings	3,501,966	-	-	-	3,501,966
Distribution and collection systems	17,471,497	5,294,672	-	-	22,766,169
Machinery and equipment	708,806	152,338	-	-	861,144
Accumulated depreciation	(7,482,164)	(1,127,698)	-	-	(8,609,862)
Total Noncurrent Assets	14,485,631	4,319,312	-	1,045,765	19,850,708
Total Assets	15,773,832	6,114,358	146,920	1,062,629	23,097,739
Deferred Outflows of Resources					
Deferred charge on refunding	13,380	2,192	-	-	15,572
Deferred outflows of resources relating to pensions	139,445	32,096	-	-	171,541
Total Deferred Outflows of Resources	152,825	34,288	-	-	187,113
Total Assets and Deferred Outflows of Resources	$ 15,926,657	$ 6,148,646	$ 146,920	$ 1,062,629	$ 23,284,852

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2019

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Liabilities:					
Current Liabilities:					
Accounts payable	$ 119,015	$ 36,624	$ 73,378	$ -	$ 229,017
Accrued liabilities	8,189	1,587	-	-	9,776
Accrued interest payable	14,877	4,306	-	-	19,183
Compensated absences, current portion	45,000	7,000	-	-	52,000
Notes payable, current portion	-	-	-	103,510	103,510
Bonds payable, current portion	206,000	79,000	-	-	285,000
Total Current Liabilities	393,081	128,517	73,378	103,510	698,486
Noncurrent Liability:					
Compensated absences, net of current portion	3,399	9,110	-	-	12,509
Notes payable, net of current portion	-	-	-	942,255	942,255
Bonds payable, net of current portion	1,371,532	382,164	-	-	1,753,696
Net pension liability	258,727	49,694	-	-	308,421
Total Noncurrent Liability	1,633,658	440,968	-	942,255	3,016,881
Total Liabilities	2,026,739	569,485	73,378	1,045,765	3,715,367
Deferred Inflows of Resources					
Deferred inflows of resources relating to pensions	14,320	2,751	-	-	17,071
Total Deferred Outflows of Resources	14,320	2,751	-	-	17,071
Net Position:					
Net investment in capital assets	12,908,099	3,858,148	-	-	16,766,247
Restricted for:					
Future development	272,451	-	-	-	272,451
Unrestricted	705,048	1,718,262	73,542	16,864	2,513,716
Total Net Position	13,885,598	5,576,410	73,542	16,864	19,552,414
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 15,926,657	$ 6,148,646	$ 146,920	$ 1,062,629	$ 23,284,852

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS
For The Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Operating Revenues:					
Charges for services	$ 2,606,207	$ 1,262,686	$ 1,031,061	$ 232,531	$ 5,132,485
Connection and servicing	13,151	-	4,589	-	17,740
Miscellaneous	3,797	-	140	-	3,937
Total Operating Revenues	2,623,155	1,262,686	1,035,790	232,531	5,154,162
Operating Expenses:					
Salaries and wages	337,625	59,242	-	-	396,867
Employee benefits	170,673	36,569	-	-	207,242
Maintenance and repairs	531,499	399,719	20,767	-	951,985
General and administrative	558,441	233,352	104,720	5,737	902,250
Utilities	75,468	4,722	-	-	80,190
Professional and technical services	8,683	26,969	4,849	227,072	267,573
Solid waste collection and disposal	-	-	863,773	-	863,773
Water purchases	94,916	-	-	-	94,916
Depreciation	442,971	109,127	-	-	552,098
Total Operating Expenses	2,220,276	869,700	994,109	232,809	4,316,894
Operating Income (Loss)	402,879	392,986	41,681	(278)	837,268
Nonoperating Income (Expense):					
Interest income	8,721	33,833	408	279	43,241
Interest expense	(37,937)	(15,063)	(5,004)	-	(58,004)
Total Nonoperating Income (Expense)	(29,216)	18,770	(4,596)	279	(14,763)
Income (Loss) Before Capital Contributions and Transfers	373,663	411,756	37,085	1	822,505
Capital Contributions:					
Impact fees	74,776	26,503	-	-	101,279
Construction fees	204,748	-	-	-	204,748
Changes in Net Position	653,187	438,259	37,085	1	1,128,532
Net Position, Beginning	13,232,411	5,138,151	36,457	16,863	18,423,882
Net Position, Ending	$ 13,885,598	$ 5,576,410	$ 73,542	$ 16,864	$ 19,552,414

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For The Year Ended June 30, 2019

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Cash Flows From Operating Activities:					
Receipts from customers and users	$ 2,755,532	$ 1,264,032	$ 1,035,779	$ 232,641	$ 5,287,984
Payments to suppliers	(1,187,605)	(751,320)	(990,761)	(232,809)	(3,162,495)
Payments to employees and related benefits	(505,711)	(93,552)	-	-	(599,263)
Net cash flows from operating activities	1,062,216	419,160	45,018	(168)	1,526,226
Cash Flows From Capital and Related Financing Activities:					
Purchase of property and equipment	(687,544)	(142,167)	-	-	(829,711)
Receipt of developer construction fees	279,524	26,503	-	-	306,027
Principal paid on bonds	(206,000)	(59,000)	-	-	(265,000)
Interest paid on bonds	(48,463)	(18,597)	(5,004)	-	(72,064)
Net cash flows from capital and related financing activities	(662,483)	(193,261)	(5,004)	-	(860,748)
Cash Flows From Non-Capital Financing Activities:					
Receipts (payments) of loans from other funds	(28,354)	-	-	-	(28,354)
Net cash flows from non-capital financing activities	(28,354)	-	-	-	(28,354)
Cash Flows From Investing Activity:					
Interest on investments	8,721	33,833	408	279	43,241
Net cash flows from investing activity	8,721	33,833	408	279	43,241
Net Increase (Decrease) In Cash	380,100	259,732	40,422	111	680,365
Cash and Cash Equivalents At Beginning Of Year	302,097	1,419,333	12,884	249	1,734,563
Cash and Cash Equivalents At End Of Year	$ 682,197	$ 1,679,065	$ 53,306	$ 360	$ 2,414,928
net cash flows from operating activities:					
Operating income (loss)	$ 402,879	$ 392,986	$ 41,681	$ (278)	$ 837,268
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:					
Depreciation expense	442,971	109,127	-	-	552,098
(Increase) Decrease in accounts receivables	132,377	1,346	(11)	110	133,822
(Increase) Decrease in inventory	4,174	-	-	-	4,174
(Increase) Decrease in prepaids	(2,400)	-	-	-	(2,400)
Increase (Decrease) in accounts payable	79,628	(86,558)	3,348	-	(3,582)
Increase (Decrease) in accrued liabilities	(3,201)	(416)	-	-	(3,617)
Increase (Decrease) in pension activity	14,064	2,701	-	-	16,765
Increase (Decrease) in paid time off payable	(8,276)	(26)	-	-	(8,302)
Net cash from operating activities	$ 1,062,216	$ 419,160	$ 45,018	$ (168)	$ 1,526,226
Noncash investing, capital, and financing activities:					
Noncash additions to notes payable	$ -	$ -	$ -	$ 19,200	$ 19,200

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF NET POSITION – FIDUCIARY FUND
June 30, 2019

		Whitaker Trust Fund
Assets:		
Cash and cash equivalents	$	20,970
Capital assets, net of accumulated depreciation:		
Infrastructure		40,040
Total Assets		61,010
Liabilities:		
Accounts payable		1,835
Total Liabilities		1,835
Net Position:		
Unrestricted		59,175
Total Net Position	$	59,175

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
STATEMENT OF CHANGES IN NET POSITION – FIDUCIARY FUND
For the Year Ended June 30, 2019

		Whitaker Trust Fund
Additions		
Interest income	$	805
Donations		112
Rental income		1,240
Transfers in		64,415
Total additions		66,572
Deductions		
Administrative		78,148
Depreciation		2,715
Total deductions		80,863
Changes in Net Position		(14,291)
Net Position, Beginning		73,466
Net Position, Ending	$	59,175

The notes to the basic financial statements are an integral part of this statement.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Centerville City (the City) was incorporated in 1915 under the provisions of the State of Utah and operates under a mayor-council form of government. The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The more significant accounting policies established in GAAP and used by the City are discussed below.

A. The Reporting Entity

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.

B. Basis of Presentation - Government-Wide Financial Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's general government services, public safety, streets and public works, parks and recreation, and community development are classified as governmental activities. The City's water utility, drainage utility, sanitation, and telecom funds are classified as business-type activities.

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. All fiduciary activities are reported only in the fund financial 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Government-Wide Financial Statements (Continued)

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.

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 other funds for providing 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.

C. Basis of Presentation – Fund Financial Statements

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues, and expenditures or expenses as appropriate.

The fund financial statements provide information about the government's funds, including its fiduciary fund and blended component units. Separate statements are provided for governmental funds, proprietary funds, and fiduciary funds. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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 those accounted for in another fund.

The Redevelopment Agency Special Revenue Fund was established account for tax increment revenues used revitalize and upgrade areas within qualifying redevelopment areas within the City.

The Transportation Special Revenue Fund accounts for the financial resources to be used for road projects.

The City reports the following major enterprise funds:

The Water Utility Fund accounts for the activities and operations of the of the City's water production, treatment, and distribution process.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Fund Financial Statements (Continued)

The Telecom Fund accounts for the collection and remittance of payments on notes between City residents, the City, and Utah Infrastructure Agency used to finance fiber-optic network connections.

Additionally, the City reports the following fund types:

The Whitaker Trust Fiduciary Fund is used to account for the activities of a pioneer home museum.

Special revenue funds account for and report the proceeds of specific revenue sources that are the foundation of the fund and are restricted or committed to expenditure for specified purposes other than debt or capital projects. Accounting and financial reporting for general and special revenue funds are identical. The City accounts for the Municipal Building Authority, Recreation fund, R.A.P. Tax, and Cemetery Perpetual Care as special revenue funds.

Debt service funds account for and report the financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The City accounts for the Arts Center as a debt service fund.

Capital projects funds account for the financial resources to be used for the acquisition or construction of the major capital facilities of the government. The City accounts for UTOPIA, and Park Improvements funds as capital projects funds.

D. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary and fiduciary 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 revenue in the year for which they became available. 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 another 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. 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. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal 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 termination benefits, are recorded only when payment is due. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, Sales 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.

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents

The City considers all cash and investments with original maturities of three months or less to be cash and cash equivalents. For the purpose of the statement of cash flows, cash and cash equivalents includes restricted cash and cash equivalents.

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, including the Utah Public Treasurer's Investment Pool (PTIF). City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, PTIF, and other investments allowed by the State of Utah's Money Management Act. Investments in PTIF are stated as cost, which approximates fair value.

The City categorizes the fair value measurements of its PTIF investments based on the hierarchy established by general accepted accounting principles. The fair value hierarchy, which has three levels, is based on valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Fair value measurements of the City's investments in PTIF at June 30, 2019, of $6,430,916 are based on significant other observable inputs (Level 2 inputs).

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Accounts Receivable and Allowance for Doubtful Accounts

The City records utility revenues billed to customers when meters are read on a monthly basis. Unbilled service accounts receivable at year-end were estimated based on July billings are included in the operating revenues and accounts receivable at year-end.

Management has estimated the allowance for uncollectible amounts for the Water Utility Fund, Drainage Utility Fund, and Sanitation Fund receivables to be approximately $21,756, $6,000, and $6,000, respectively. The allowance for doubtful accounts is estimated based on historical trends related to collections of accounts receivable. Amounts that become uncollectible are written off.

The City considers all other receivables to be fully collectible.

Inventories and Prepaid Items

Inventories are valued at cost, using the first-in first-out (FIFO) method and consist of materials and supplies used to repair the transmission, distribution, collection, and treatment systems. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchases.

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Interfund Transactions

During the course of normal operations, the City has transactions between funds to subsidize operations in certain enterprise funds, to construct assets, to fund debt service, to distribute grant proceeds, etc. Any residual balances outstanding at year-end are reported as due from/to other funds. While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in the business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfer in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

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 government as assets with an initial, individual cost of more than $5,000 (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation (should capital assets be donated in connection with a service concession arrangement, those assets would then be recorded at acquisition value). Amortization of capital assets acquired with a capital lease has been included in depreciation expense. 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.

Land, water rights, and construction in process are not depreciated. The other property, plant, equipment, and infrastructure of the City are depreciated using the straight line method over the following estimated useful lives:

Buildings	10 to 50 years
Reservoirs	10 to 50 years
Infrastructure and distribution systems	20 to 50 years
Machinery and Equipment	5 to 7 years
Autos and trucks	5 to 10 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City reports deferred charges on refunding and deferred outflows related to pensions in this category. Deferred charges on refunding are the result of a difference in carrying value of the new debt and the reacquisition price of the old debt. The amount is deferred and amortized over the shorter of the life of the refunded debt or the new debt. Deferred outflows related to pensions result from the differences in the estimates used to calculate the net pension liability and asset reported in each fund, as well as any pension contributions made after the pension actuarial measurement date and the end of the fiscal year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reports deferred inflows from property taxes and deferred inflows related to pensions in this category. Deferred inflows for property taxes are the result of property taxes levied during the fiscal year, but are unavailable and have not met time requirements to be recognized as revenue during the fiscal year. Deferred inflows related to pensions result from the differences in the estimates used to calculate the net pension liability and asset reported in each fund.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Developer and Customer Deposits

Developer and customer deposits are principally deposits from developers that are held by the City until building projects and developments receive the required City inspections and are in compliance with all City ordinances.

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. Vacation, all-purpose, and long-term sick amounts are charged to expenditures when incurred.

Employees accumulate vacation leave with a maximum accumulation of 240 hours. Any hours in excess of 240 at the end of the year are forfeited. Employees accumulate all-purpose leave hours without limitation. Any hours in excess of 300 are cashed out to the employee on the first payroll of the next fiscal year. Employees accumulate long-term sick hours with no limitations. Employees are paid out hours that are remaining in vacation and all-purpose leave at their current rate of pay. Long-term sick hours are cashed out only upon retirement or 20 years of continuous full-time employment. The cash-out rate is one-fourth of the accrued hours.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types, 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 position. 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.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS), and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by the URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued)

Fund Equity

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned.

Nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to remain intact.

Restricted fund balance classification includes amounts with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislations.

Committed fund balance classification include those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council (ordinance) and remain binding unless removed in the same manner. An ordinance is the city's most binding constraint.

Assigned fund balance classification includes amounts that are constrained by the City Council or Management's intent to be used for specific purposes through the appropriations process in establishing and amending budgets. Fund balances in special revenue, capital projects, and debt service funds are by their nature assigned to the purpose for which the resources are collected.

Unassigned fund balance classification is the residual classification for the General Fund or funds with deficit fund balances. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

Use of Restricted Assets

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Additionally, the City would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds.

Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses

Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. General revenues include all taxes.

Tax Revenues

On or before June 22 of each year, the City sets the property tax rate for various municipal purposes. If the City intends to increase property tax revenues above the tax rate of the previous year, state law requires the City to provide public notice to property owners and hold public hearings. When these special public hearings are necessary, the adoption of the final budget must be done before August 17. All property taxes levied by the City are assessed and collected by Salt Lake County. Property taxes attach as an enforceable lien on the property as of January 1. Taxes are levied on October 1 and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid before January 15, a lien is attached to the property, and the amount of taxes and penalties bears interest from January 1 until paid. Tax liens are placed on a property on the January 1 following the due date of unpaid taxes. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from the County on a monthly basis.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly.

Franchise taxes are collected by telephone, mobile phone, natural gas, electric utilities, and cable television companies and remitted to the City periodically.

Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 the enterprise funds are charges to customers of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgetary Process and Basis of Accounting

During the first council meeting in May, 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.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

During the first council meeting in May 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, be 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. For the year ended June 30, 2019, the Utopia capital projects fund had expenditures in excess of final budgeted appropriations of $184.

B. Fund Balance

Utah State law prohibits the appropriation of the sum of unassigned, assigned, and committed General Fund balance until it exceeds 5% of the General Fund revenues. Until the sum of the stated fund balance categories is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet emergency expenditures and to cover unanticipated deficits. Utah State law also prohibits the accumulation of the stated fund balance categories in any amount greater than 25% of the current year's total revenues. Any fund with a deficit balance at the end of the most recent fiscal year must include an appropriation of at least 5% of revenues to reduce the fund deficit.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Investments are stated at cost, which approximate fair value. Each fund's portion of this pool is displayed on the combined balance sheet as "cash and cash equivalents" and “restricted cash and cash equivalents,” which includes cash accounts that are separately held by several of the City's funds.

The City’s deposit and investment policy is to follow the Utah Money Management Act; however, the City does not have a separate deposit and investment policy that addresses specific types of deposit and investment risks to which the City is exposed.

Components of cash and investments (including interest earning deposits) at June 30, 2019 are as follows:

Cash on hand and on deposit:		
Petty Cash	$	954
Cash on Deposit		345,929
PTIF Investment		6,430,916
Total cash and investments	$	6,777,799
Cash and investments are included in the accompanying combined statement of net position as follows:		
Cash and cash equivalents	$	3,862,612
Restricted cash and cash equivalents		2,894,217
Fiduciary fund cash		20,970
Total cash and investments	$	6,777,799

The City’s cash and cash equivalents and investments are exposed to certain risks as outlined below:

Custodial credit risk – deposits is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. As of June 30, 2019, $256,657 of the City’s $564,065 balance of deposits was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments is the risk that in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City’s investment in the Utah Public Treasurer’s Investment Fund has no custodial credit risk.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City’s policy for limiting the credit risks of investments is to comply with the Utah Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as “first tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard and Poors; banker acceptance obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

A. Cash and Investments (Continued)

Securities rated "A" or higher by two nationally recognized statistical rating organizations as defined by the Act. The city has no formal policy relating to a specific investment-related risk.

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The City manages its exposure by investing mainly in the Utah Public Treasurer's Investment Fund and by adhering to the Utah Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested. The city has no formal policy relating to a specific investment-related risk.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment in the Utah Public Treasurer's Investment Fund has no concentration of credit risk.

The City invests in the Public Treasurer's Investment Fund (PTIF) which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and, therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis, which approximates fair value at year end. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF allocates income and issues statements on a monthly basis. Additional information is available at the Utah State Treasures' Office. At year end, the City utilizes a fair value per share factor to estimate the fair value of the investment as of June 30. As of June 30, 2019, the fair value per share factor for investments in the PTIF was 1.00412782.

For the year ended June 30, 2019, the City had investments of $6,430,916 with the PTIF. This investment matures in less than one year and is not rated.

<u>Fair Value of Investments</u>
The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

A. Cash and Investments (Continued)

At June 30, 2019, the City had the following cash and investments:

	Carrying Value	Fair Value Factor	Fair Value	Credit Rating	Weighted Avg. Maturity (Years)
Cash on hand and on deposit:					
Cash on hand	$ 954	1	$ 954	N/A	N/A
Cash on deposit	345,929	1	345,929	N/A	N/A
Utah State Treasurer's investment pool accounts	6,430,916	1.004128	6,457,463	N/A	47.67
Total cash on hand and deposit	$ 6,777,799		$ 6,804,346		

B. Interfund Receivables, Payables, and Transfers

Interfund receivable (due from) and payable (due to) balances as of June 30, 2019, are as follows:

Receivable Fund	Payable Fund	Amount
General Fund	RDA	116,929
		$ 116,929

The due to/from other funds are the result of individual funds' cash flow needs and are expected to be repaid within the subsequent year.

The transfers among the funds for the year ended June 30, 2019, were as follows:

Fund Transferring Out	Fund Receiving Transfer	Amount
General Fund	Nonmajor Governmental Funds	$ 41,000
General Fund	Transportation	415,592
General Fund	UTOPIA Capital Projects Fund	304,134
General Fund	Fiduciary Fund	43,765
Redevelopment Agency	General Fund	15,768
Redevelopment Agency	UTOPIA Capital Projects Fund	178,326
Redevelopment Agency	Arts Center Debt Service Fund	592,838
Rap Tax Fund	Misc Park Projects	351,048
Rap Tax Fund	Fiduciary Fund	20,650
Nonmajor Governmental Funds	General Fund	34,160
		$ 1,997,281

The majority of transfers were intended to fund debt service, and for capital projects.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

C. Capital Assets

Capital assets activity for the year ended June 30, 2019, is as follows:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Governmental Activities:				
Capital assets, not being depreciated:				
Land and collectibles	$ 7,645,300	$ 73,150	$ -	$ 7,718,450
Construction in progress	1,098,403	368,086	(1,130,288)	336,201
Total capital assets, not being depreciated	8,743,703	441,236	(1,130,288)	8,054,651
Capital assets, being depreciated:				
Buildings and improvements	18,627,847		-	18,627,847
Infrastructure	9,199,447	1,178,868	-	10,378,315
Machinery and equipment	2,971,436	130,384	-	3,101,820
Autos and trucks	2,872,809	88,116	(146,909)	2,814,016
Total capital assets, being depreciated	33,671,539	1,397,368	(146,909)	34,921,998
Less accumulated depreciation for:				
Buildings and improvements	(4,983,451)	(455,938)	-	(5,439,389)
Infrastructure	(1,561,157)	(215,152)	-	(1,776,309)
Machinery and equipment	(1,919,832)	(148,589)	-	(2,068,421)
Autos and trucks	(2,119,649)	(187,898)	146,909	(2,160,638)
Total accumulated depreciation	(10,584,089)	(1,007,577)	146,909	(11,444,757)
Total capital assets being depreciated, net	23,087,450	389,791	-	23,477,241
Governmental Activities capital assets, net	$ 31,831,153	$ 831,027	$ (1,130,288)	$ 31,531,892

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:	
General government	$ 577,568
Public safety	97,433
Highways and public improvements	154,446
Parks and recreation	178,130
Total depreciation expense - governmental activities	$ 1,007,577

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

C. Capital Assets (Continued)

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Business-type Activities:				
Capital assets, not being depreciated:				
Water stock and rights	$ 48,617	$ -	$ -	$ 48,617
Land	236,909	-	-	236,909
Construction in progress	118,022	88,769	(206,791)	-
Total capital assets, not being depreciated	403,548	88,769	(206,791)	285,526
Capital assets, being depreciated:				
Buildings and improvements	3,501,967	-	-	3,501,967
Reservoirs	984,857	-	-	984,857
Water distribution system	15,728,733	757,906	-	16,486,639
Sub-drain system	2,046,416	-	-	2,046,416
Storm drain system	3,106,089	142,167	-	3,248,256
Machinery and equipment	813,485	47,659	-	861,144
Total capital assets, being depreciated	26,181,547	947,732	-	27,129,279
Less accumulated depreciation for:				
Buildings and improvements	(998,579)	(71,952)	-	(1,070,531)
Reservoirs	(784,214)	(12,596)	-	(796,810)
Water distribution system	(4,753,206)	(317,014)	-	(5,070,220)
Sub-drain system	(470,541)	(40,928)	-	(511,469)
Storm drain system	(400,112)	(63,780)	-	(463,892)
Machinery and equipment	(651,112)	(45,828)	-	(696,940)
Total accumulated depreciation	(8,057,764)	(552,098)	-	(8,609,862)
Total capital assets being depreciated, net	18,123,783	395,634	-	18,519,417
Business-type Activities capital assets, net	$ 18,527,331	$ 484,403	$ (206,791)	$ 18,804,943

Depreciation expense was charged to the functions/programs of the business-type activities of the primary government as follows:

Business-type Activities:	
Water	$ 442,971
Drainage	109,127
Total depreciation expense - business-type activities	$ 552,098

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

C. Capital Assets (Continued)

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Fiduciary Fund:				
Capital assets, being depreciated:				
Machinery and equipment	$ 47,468	$ -	$ -	$ 47,468
Total capital assets, being depreciated	47,468	-	-	47,468
Less accumulated depreciation for:				
Machinery and equipment	(4,712)	(2,716)	-	(7,428)
Total accumulated depreciation	(4,712)	(2,716)	-	(7,428)
Total capital assets being depreciated, net	42,756	(2,716)	-	40,040
Fiduciary Fund capital assets, net	$ 42,756	$ (2,716)	$ -	$ 40,040

Depreciation expense in the fiduciary fund was $2,716 for the year ended June 30, 2019.

D. Subsequent Events

The City entered into a lease purchase agreement to fund a park improvement project. Payments will be due in annual installments beginning in fiscal year 2020 through fiscal year 2026. The interest rate is 2.68%.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

E. Long-Term Liabilities

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2019:

	Balance June 30, 2018	Additions	Retirements	Balance June 30, 2019	Due Within One Year
Governmental Activities:					
Bonds payable:					
Revenue bonds	$ 1,650,000	$ -	$ (530,000)	$ 1,120,000	$ 550,000
Plus: unamortized premium	118,822	-	(39,609)	79,213	-
Total bonds payable	1,768,822	-	(569,609)	1,199,213	550,000
Notes Payable	500,000	-	(100,000)	400,000	100,000
Compensated absences	552,366	277,449	(289,889)	539,926	290,000
Termination benefits	24,081	-	(6,899)	17,182	7,622
Outstanding claims	59,726	-	(23,856)	35,870	12,521
Net pension liability	1,724,156	-	1,310,961	3,035,117	-
Total Governmental activities long-term liabilities	4,629,151	277,449	320,708	5,227,308	960,143
Business-type Activities:					
Bonds payable:					
Revenue bonds	2,140,000	-	(265,000)	1,875,000	285,000
Plus: unamortized premium	176,792	-	(13,096)	163,696	-
Total bonds payable	2,316,792	-	(278,096)	2,038,696	285,000
Notes payable	1,178,398	19,200	(151,833)	1,045,765	103,510
Compensated absences	72,810	43,705	(52,006)	64,509	52,000
Net pension liability	158,627	-	149,794	308,421	-
Total Business-type activities long-term liabilities	3,726,627	62,905	(332,141)	3,457,391	440,510
Total long-term liabilities	$ 8,355,778	$ 340,354	$ (11,433)	$ 8,684,699	$ 1,400,653

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

E. Long-Term Liabilities (Continued)

Revenue Bonds

The City has issued revenue bonds secured by the pledged revenues named in the bond issue. The Sales Tax Revenue Bonds, Series 2009 is a direct placement. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund. The Water Revenue Refunding Bonds, Series 2012 is a direct placement. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to immediately pay all principal and interest.

Revenue bonds outstanding at June 30, 2019, by issue are as follows:

Bond Issue	Purpose	Original Issue	Payment Dates	Interest Rates	Final Maturity Date	Balance at June 30, 2019
Governmental Activities:						
Sales Tax Revenue Bonds, Series 2009	Arts Center	$ 11,655,000	Nov 1 and May 1	3% - 4%	May 1, 2021	$ 1,120,000
Business-type Activities:						
Water Revenue Refunding Bonds, Series 2012	Water system improvements	$ 4,210,000	Sept 1 and Mar 1	2% - 4%	Sept 1, 2031	$ 1,875,000

Debt service requirements to maturity for revenue bonds are as follows:

Year Ending June 30,	Governmental Activities Revenue Bonds Principal	Governmental Activities Revenue Bonds Interest
2020	550,000	40,463
2021	570,000	20,663
	$ 1,120,000	$ 61,126

Year Ending June 30,	Business-type Activities Revenue Bonds Principal	Business-type Activities Revenue Bonds Interest
2020	285,000	53,988
2021	305,000	46,613
2022	100,000	41,550
2023	100,000	39,050
2024	105,000	36,225
2025-2029	575,000	130,425
2030-2032	405,000	24,700
	$ 1,875,000	$ 372,551

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

E. Long-Term Liabilities (Continued)

Notes Payable

During fiscal year 2018 the city entered into a note payable to fund the construction of a park. The original note was for $500,000. The city will make five yearly principal payments of $100,000. During fiscal year 2019 the city paid $100,000 in principal and $12,992 in interest. Interest is calculated at the end of each year based on the PTIF rate.

The City has signed notes with Utah Infrastructure Agency with interest rates at 6-8%. Principal and interest is due in monthly installments with the final note maturing in July 2038. The notes were issued to finance fiber-optic network connections for the City's residents. Debt service payments will be paid by the residents according to the agreement set up between the City and the residents, which mirrors the agreement between the City and Utah Infrastructure Agency. The annual debt service requirements to maturity as of June 30, 2019 are as follows:

Year Ending	Notes Payable	
June 30,	Principal	Interest
2020	103,510	73,310
2021	110,419	66,401
2022	111,964	61,466
2023	72,032	54,268
2024	63,279	48,111
2025-2029	314,788	170,927
2030-2034	258,513	44,862
2035-2039	11,260	1,640
	$ 1,045,765	$ 520,985

Compensated Absences and Net Pension Liability

The liabilities for the net pension liability, and compensated absences are expected to be liquidated by the general fund for governmental activities. For business-type activities, the liabilities will be liquidated by the fund reporting the liability.

Termination Benefits

The City has allowed employees who retire with banked sick leave and other compensated absences the option of receiving medical insurance coverage through the City's health insurance provider in lieu of payout. As of June 30, 2019, there was 1 employee who elected to remain on the City's health insurance at retirement. The termination benefit liability is the balance available for payment on health insurance premiums and approximates the present value of estimated future insurance premium costs discounted using a 2% rate and a health cost trend rate of 2.5% compounding over the period of availability. The liability for termination benefits is expected to be liquidated by the general fund by June 30, 2020.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System) and Public Employees Contributory Retirement System (Contributory System) are multiple employer, cost sharing, public employee retirement systems.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); and the Tier 2 Public Safety and Firefighter Contributory System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employee retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The System's defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

Benefits Provided

URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Summary of Benefits by System

System	Final Average Salary	Years of Service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Contributory System	Highest 5 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	1.25% per year up to June 1975; 2.0% per year July 1975 to present	Up to 4%

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

System	Final Average Salary	Years of Service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% to 4% depending on the employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years any age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

** With actuarial reductions*

*** All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except Judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.*

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2019 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	15.54%	1.15%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	N/A	23.09%	0.74%
Noncontributory			
43 Other Div A with 2.5% COLA	N/A	34.04%	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
222 - Public Safety	N/A	11.83%	12.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans. For the fiscal year ended June 30, 2018, the employer and employee contributions to the Systems were as follows:

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 267,275	N/A
Contributory System	27,380	$ 11,607
Public Safety System	344,752	-
Tier 2 Public Employees System	57,477	-
Tier 2 Public Safety and Firefighter System	13,896	-
Tier 2 DC Only System	6,825	N/A
Tier 2 DC Public Safety and Firefighter System	5,530	N/A
Total Net Pension Asset / Liability	$ 723,135	$ 11,607

Contributions reported are the URS Board approved required contributions by System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities in the Tier 1 Systems.

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, we reported a net pension asset of $0 and a net pension liability of $3,343,538.

System	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/2017	Change (Decrease)
Noncontributory System	$ -	$ 1,264,742	0.1717530%	0.1838307%	-0.0120777%
Contributory System	-	410,587	1.0117884%	0.9177603%	0.0940281%
Public Safety System	-	1,655,474	0.6435060%	0.6380725%	0.0054335%
Tier 2 Public Employees System	-	11,736	0.0274036%	0.0200346%	0.0073690%
Tier 2 Public Safety and Firefighter System	-	999	0.0398694%	0.0401947%	-0.0003253%
Total Net Pension Asset / Liability	$ -	$ 3,343,538			

The net pension asset and liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2019, we recognized pension expense of $1,014,978.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 16,807	$ 104,800
Changes in assumptions	363,609	248
Net difference between projected and actual earnings on pension plan investments	688,320	-
Changes in proportion and differences between contributions and proportionate share of contributions	36,957	92,912
Contributions subsequent to the measurement date	364,438	-
Total	$ 1,470,131	$ 197,960

$364,438 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,		Deferred Outflows (inflows) of Resources
	2019	$ 429,916
	2020	$ 75,369
	2021	$ 71,225
	2022	$ 327,325
	2023	$ 444
	Thereafter	$ 3,453

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Noncontributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, we recognized pension expense of $314,649.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 16,266	$ 23,589
Changes in assumptions	169,427	-
Net difference between projected and actual earnings on pension plan investments	263,178	-
Changes in proportion and differences between contributions and proportionate share of contributions	7,061	92,338
Contributions subsequent to the measurement date	133,642	-
Total	$ 589,574	$ 115,927

$133,642 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability In the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,		Deferred Outflows (inflows) of Resources
	2019	$ 153,028
	2020	$ 39,583
	2021	$ 22,699
	2022	$ 124,694
	2023	$ -
	Thereafter	$ -

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Contributory System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, we recognized pension expense of $108,498.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	134,938	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	14,067	-
Total	$ 149,005	$ -

$14,067 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,		**Deferred Outflows (inflows) of Resources**
	2019	$ 53,449
	2020	$ 3,168
	2021	$ 13,535
	2022	$ 64,786
	2023	$ -
	Thereafter	$ -

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Public Safety System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, we recognized pension expense of $555,699.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 78,784
Changes in assumptions	190,290	-
Net difference between projected and actual earnings on pension plan investments	285,678	-
Changes in proportion and differences between contributions and proportionate share of contributions	25,410	-
Contributions subsequent to the measurement date	173,129	-
Total	$ 674,507	$ 78,784

$173,129 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,		Deferred Outflows (inflows) of Resources
	2019	$ 221,844
	2020	$ 31,439
	2021	$ 33,704
	2022	$ 135,607
	2023	$ -
	Thereafter	$ -

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Tier 2 Public Employees System Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, we recognized pension expense of $30,347.

At June 30, 2019, we reported deferred outflows of resources and deferred Inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 82	$ 2,426
Changes in assumptions	2,942	211
Net difference between projected and actual earnings on pension plan investments	3,822	-
Changes in proportion and differences between contributions and proportionate share of contributions	3,948	-
Contributions subsequent to the measurement date	33,854	-
Total	$ 44,648	$ 2,637

$33,854 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,		Deferred Outflows (inflows) of Resources
	2019	$ 1,342
	2020	$ 981
	2021	$ 1,073
	2022	$ 1,882
	2023	$ 364
	Thereafter	$ 2,517

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Tier 2 Public Safety and Firefighter Pension Expense, and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, we recognized pension expense of $5,786.

At June 30, 2019, we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 459	$ 1
Changes in assumptions	950	37
Net difference between projected and actual earnings on pension plan investments	704	-
Changes in proportion and differences between contributions and proportionate share of contributions	539	573
Contributions subsequent to the measurement date	9,746	-
Total	$ 12,398	$ 611

$9,746 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2018.

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, will be recognized in pension expense as follows:

Year Ended December 31,		Deferred Outflows (inflows) of Resources
	2019	$ 254
	2020	$ 199
	2021	$ 215
	2022	$ 357
	2023	$ 81
	Thereafter	$ 937

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases	3.25 – 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

Mortality rates were developed from actual experience and mortality tables, based on gender, occupation and age, as appropriate, with adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which the best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Expected Return Arithmetic Basis		
Asset Class	Target Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	0.40%	0.08%
Real Assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

F. Pensions (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

Sensitivity of the Proportionate Share of the Net Pension Asset and Liability to Changes in the Discount Rate

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Proportionate share of			
Noncontributory System	$ 2,592,038	$ 1,264,742	$ 159,455
Contributory System	871,608	410,587	22,502
Public Safety System	3,245,021	1,655,474	365,111
Tier 2 Public Employees System	47,018	11,736	(15,492)
Tier 2 Public Safety and Firefighter System	7,535	999	(4,003)
	$ 6,763,220	$ 3,343,538	$ 527,573

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

G. Defined Contribution Savings Plans

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but may also be used as a primary retirement plan. These plans are voluntary tax-advantaged retirement savings programs authorized under sections 401 (k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Centerville City participates in the following Defined Contribution Savings Plans with Utah Retirement Systems:

- 401 (k) Plan
- 457(b) Plan
- Roth IRA Plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for fiscal year ended June 30, were as follows:

System	Year Ended June 30,	Employee paid Contributions	Employer paid for Employee Contributions
Defined Contribution System:			
401(k) Plan	2019	$ 78,632	$ 20,632
	2018	$ 73,255	$ 16,021
	2017	$ 76,768	$ 7,504
	2016	$ 74,431	$ 9,559
	2015	$ 56,735	$ 31,340
457 Plan	2019	$ 9,076	$ -
	2018	$ 9,803	$ -
	2017	$ 6,206	$ -
	2016	$ 5,486	$ -
	2015	$ 2,200	$ -
Roth IRA Plan	2019	$ 13,422	N/A
	2018	$ 9,073	N/A
	2017	$ 9,117	N/A
	2016	$ 4,170	N/A
	2015	$ 4,362	N/A

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

H. 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. Changes to the liability during the year is as follows:

Liability at June 30, 2018	$	59,726
Claims incurred		-
Payments on claims		(23,856)
Changes to prior estimates		-
Liability at June 30, 2019	$	35,870

I. Interlocal Agreements

Utah Telecommunications Open Infrastructure Agency (UTOPIA)

The City is one of 11 founding members of UTOPIA, 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 homes and businesses in the member communities.

The City is a pledging member who 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 December 2011, UTOPIA issued an $185,000,000 revenue refunding bond, which will become due in June 2040. The debt service payments will be made by the 11 pledging members according to their respective percentages up to a specific dollar amount. The City's percentage of the Debt Service Reserve shortfall is 3.34% with a yearly liability limit set at a maximum of $491,289 for the coming year ended June 30, 2020. Any bonds or debt issued or incurred by UTOPIA will not constitute debt of the City. Pledge payments made during the year ended June 30, 2019 totaled $482,459. The aggregate amount paid to UTOPIA of $4,169,206 as of June 30, 2019, is considered to be a note receivable but the entire amount has been reserved and is not expected to be repaid. UTOPIA issues annual audited financial statements which are available either from UTOPIA or the Utah State Auditor.

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS (Continued)

I. Interlocal Agreements (Continued)

Utah Infrastructure Agency (UIA)

The City is also one of eight founding members of UIA, an interlocal cooperative agreement organized in July of 2010 under the laws of the State of Utah. Like UTOPIA, UIA was organized to provide for acquisition, construction, and installation of advanced communication lines, improvements, and facilities. The City has pledged franchise tax revenues to ensure that UIA fulfills its revenue requirement from the bond agreements, which is that UIA must have revenue equal to the operations and maintenances expenses and the capital costs in a fiscal year. In the event that there is a shortfall, the City has agreed to lend UIA its franchise tax revenues. The percentage of the City's share of the shortfall pledge is 3.63% with a yearly liability limit set at a maximum of $186,737.

UIA may also establish, as needed, Working Capital Assessments to its member cities to help cover any operational expense (OpEx) shortfall. Under a shortfall scenario, UIA notifies the member cities of their respective obligations to utilize Energy Sales and Use Taxes to replenish the shortfall. The amounts assessed and paid during the year ended June 30, 2019, totaled $0. The aggregate amount paid to UIA of $221,373 as of June 30, 2019, is considered to be a note receivable but the entire amount has been reserved and is not expected to be repaid. UIA issues annual audited financial statements which are available either from UIA or the Utah State Auditor.

J. Commitments and Contingencies

The City had $2,548,601 of outstanding construction commitments at June 30, 2019.

K. Redevelopment Agency

In accordance with Utah Code Section 17C-1-605(1), the City's Redevelopment Agency is required to disclose the following information for the year ended June 30, 2019:

Tax increment collected for each project area		
Parish Lane	$	889,607
Legacy Crossing		244,738
Barnard Creek		89,499
Parish Gateway		181,312
	$	1,405,156
Amounts expended for:		
Administrative costs	$	158,427
Tax increment paid to other entities		327,988
Total amounts expended by RDA	$	486,415
Outstanding bonds and loans to finance RDA projects	$	-

REQUIRED SUPPLEMENTAL INFORMATION

Centerville City Corporation
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2019
Last 10 Fiscal years *

	Year Ended June 30,	Noncontributory System	Contributory Retirement System	Public Safety System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighters Retirement
Proportion of the net pension liability (asset)	2015	0.1964264%	2.2216079%	0.5439158%	0.0679200%	N/A
	2016	0.1985342%	0.4180201%	0.5781148%	0.0164082%	0.2239970%
	2017	0.2039119%	0.7888045%	0.6375033%	0.0178215%	0.0507471%
	2018	0.1838307%	0.9177603%	0.6380725%	0.0200346%	0.0401947%
	2019	0.1717530%	1.0117884%	0.6435060%	0.0274036%	0.0398694%
Proportionate share of the net pension liability (asset)	2015	$ 852,930	$ 96,912	$ 684,019	$ (638)	N/A
	2016	$ 1,123,403	$ 293,807	$ 1,035,549	$ (36)	$ (327)
	2017	$ 1,309,364	$ 258,815	$ 1,293,670	$ 1,988	$ (441)
	2018	$ 805,417	$ 74,682	$ 1,000,918	$ 1,766	$ (465)
	2019	$ 1,264,742	$ 410,587	$ 1,655,474	$ 11,736	$ 999
Covered payroll	2015	$ 1,679,906	$ 179,641	$ 944,010	$ 103,177	N/A
	2016	$ 1,717,997	$ 178,113	$ 962,350	$ 105,998	$ 13,357
	2017	$ 1,818,881	$ 189,265	$ 995,417	$ 146,152	$ 41,928
	2018	$ 1,619,695	$ 186,228	$ 986,759	$ 196,054	$ 42,424
	2019	$ 1,481,009	$ 189,376	$ 976,591	$ 319,559	$ 53,203
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2015	50.80%	53.90%	72.50%	-0.60%	N/A
	2016	65.39%	164.96%	107.61%	-0.03%	-2.45%
	2017	71.99%	136.75%	129.96%	1.36%	-1.05%
	2018	49.73%	40.10%	101.43%	0.90%	-1.10%
	2019	85.40%	216.81%	169.52%	3.67%	1.88%
Plan fiduciary net position as a percentage of the total pension liability	2015	90.2%	94.0%	90.5%	103.5%	N/A
	2016	87.8%	85.7%	87.1%	100.2%	110.7%
	2017	87.3%	92.9%	86.5%	95.1%	103.6%
	2018	91.9%	98.2%	90.2%	97.4%	103.0%
	2019	87.0%	91.2%	84.7%	90.8%	95.6%

* *In accordance with paragaph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively.*

Centerville City Corporation
SCHEDULE OF CONTRIBUTIONS
June 30, 2019
Last 10 Fiscal years *

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contirbution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	$ 288,878	$ 288,878	$ -	$ 1,670,781	17.29%
	2015	$ 313,509	$ 313,509	$ -	$ 1,697,397	18.47%
	2016	$ 321,921	$ 321,921	$ -	$ 1,742,940	18.47%
	2017	$ 319,680	$ 319,680	$ -	$ 1,730,802	18.47%
	2018	$ 293,648	$ 293,648	$ -	$ 1,590,708	18.46%
	2019	$ 267,275	$ 267,275	$ -	$ 1,447,077	18.47%
Contributory System	2014	$ 22,617	$ 22,617	$ -	$ 176,727	12.80%
	2015	$ 25,938	$ 25,938	$ -	$ 179,377	14.46%
	2016	$ 26,557	$ 26,557	$ -	$ 183,659	14.46%
	2017	$ 26,273	$ 26,273	$ -	$ 181,692	14.46%
	2018	$ 27,922	$ 27,922	$ -	$ 194,471	14.36%
	2019	$ 27,380	$ 27,380	$ -	$ 193,467	14.15%
Public Safety System	2014	$ 254,557	$ 254,557	$ -	$ 934,612	27.24%
	2015	$ 287,628	$ 287,628	$ -	$ 973,840	29.54%
	2016	$ 304,712	$ 304,712	$ -	$ 938,290	32.48%
	2017	$ 322,062	$ 322,062	$ -	$ 975,614	33.01%
	2018	$ 342,975	$ 342,975	$ -	$ 1,007,564	34.04%
	2019	$ 344,752	$ 344,752	$ -	$ 1,012,783	34.04%
Tier 2 Public Employees System **	2014	$ 14,062	$ 14,062	$ -	$ 100,204	14.03%
	2015	$ 15,453	$ 15,453	$ -	$ 104,452	14.79%
	2016	$ 17,078	$ 17,078	$ -	$ 115,128	14.83%
	2017	$ 26,235	$ 26,235	$ -	$ 175,954	14.91%
	2018	$ 37,525	$ 37,525	$ -	$ 250,605	14.97%
	2019	$ 57,477	$ 57,477	$ -	$ 370,647	15.51%
Tier 2 Public Safety and Firefighter System **	2014	$ -	$ -	$ -	$ -	0.00%
	2015	$ -	$ -	$ -	$ -	0.00%
	2016	$ 7,389	$ 7,389	$ -	$ 32,838	22.50%
	2017	$ 9,379	$ 9,379	$ -	$ 41,683	22.50%
	2018	$ 11,283	$ 11,283	$ -	$ 50,001	22.57%
	2019	$ 13,896	$ 13,896	$ -	$ 60,813	22.85%
Tier 2 Public Employees DC Only System **	2014	$ 1,834	$ 1,834	$ -	$ 33,438	5.48%
	2015	$ 2,268	$ 2,268	$ -	$ 34,187	6.63%
	2016	$ 2,373	$ 2,373	$ -	$ 36,515	6.50%
	2017	$ 2,554	$ 2,554	$ -	$ 39,856	6.41%
	2018	$ 4,635	$ 4,635	$ -	$ 70,921	6.54%
	2019	$ 6,825	$ 6,825	$ -	$ 105,963	6.44%
Tier 2 Public Safety and Firefighter DC Only System **	2014	$ -	$ -	$ -	$ -	0.00%
	2015	$ -	$ -	$ -	$ -	0.00%
	2016	$ -	$ -	$ -	$ -	0.00%
	2017	$ -	$ -	$ -	$ -	0.00%
	2018	$ 4,459	$ 4,459	$ -	$ 37,688	11.83%
	2019	$ 5,530	$ 5,530	$ -	$ 46,743	11.83%

** Amounts presented were determined as of calendar year January 1 - December 31. Employers will be required to prospectively develop this table in future years to show a 10-year history.*

*** Contributions as a percentage of covered payroll may be different than the Board certified rate due to rounding or other administrative issues.*

Centerville City Corporation
NOTES TO THE SCHEDULES OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND CONTRIBUTIONS
For the Year Ended June 30, 2019

Changes in Assumptions:

The assumptions and methods used to calculate the total pension liability remain unchanged from the prior year.

SUPPLEMENTAL INFORMATION

Centerville City Corporation
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019

	Special Revenue Funds				Capital Projects Funds			
	Municipal Building Authority	Recreation	R.A.P. Tax	Cemetery Perpetual Care	UTOPIA	Park Improvements	Arts Center Debt Service Fund	**Total Nonmajor Governmental Funds**
Assets:								
Cash and cash equivalents	$ 1,207	$ 20,356	$ -	$ -	$ 4	$ -	$ 496	$ 22,063
Restricted receivables:								
Taxes	-	-	73,125	-	-	-	-	73,125
Restricted cash and cash equivalents	-	-	286,576	64,616	-	92,443	-	443,635
Total Assets	$ 1,207	$ 20,356	$ 359,701	$ 64,616	$ 4	$ 92,443	$ 496	$ 538,823
Liabilities:								
Accounts payable	$ -	$ 4,690	$ -	$ -	$ -	$ -	$ -	$ 4,690
Accrued liabilities	-	8,127	-	-	-	-	-	8,127
Payable from restricted assets:								
Accounts payable	-	-	4,978	-	-	14,035	-	19,013
Total Liabilities	-	12,817	4,978	-	-	14,035	-	31,830
Fund Balances:								
Nonspendable, in the form of:								
Premanently restricted cemetery	-	-	-	37,700	-	-	-	37,700
Restricted for:								
Future development	-	-	354,723	-	-	78,408	-	433,131
Cemetery	-	-	-	26,916	-	-	-	26,916
Assigned, reported in:								
Special revenue funds	1,207	7,539	-	-	-	-	-	8,746
Debt service funds	-	-	-	-	-	-	496	496
Capital project funds	-	-	-	-	4	-	-	4
Total Fund Balances	1,207	7,539	354,723	64,616	4	78,408	496	506,993
Total Liabilities and Fund Balances	$ 1,207	$ 20,356	$ 359,701	$ 64,616	$ 4	$ 92,443	$ 496	$ 538,823

Centerville City Corporation
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2019

	Special Revenue Funds				Capital Projects Funds			Total
	Municipal Building Authority	Recreation	R.A.P. Tax	Cemetery Perpetual Care	UTOPIA	Park Improvements	Arts Center Debt Service Fund	**Nonmajor Governmental Funds**
Revenues:								
Taxes	$ -	$ -	$ 407,708	$ -	$ -	$ -	$ -	$ 407,708
Fees and contributions	-	-	-	-	-	59,013	-	59,013
Charges for services	-	126,573	-	43,700	-	-	-	170,273
Interest	-	-	9,523	1,090	-	1,998	-	12,611
Miscellaneous	-	29,261	-	-	-	-	-	29,261
Total Revenues	-	155,834	417,231	44,790	-	61,011	-	678,866
Expenditures:								
Current:								
General government	-	-	-	-	482,459	-	2,500	484,959
Parks and recreation	-	191,311	12,287	-	-	53,783	-	257,381
Community development	-	-	20,650	-	-	-	-	20,650
Debt service:								
Principal	-	-	-	-	-	100,000	530,000	630,000
Interest	-	-	-	-	-	12,992	59,842	72,834
Capital outlay	-	2,300	-	-	-	166,876	-	169,176
Total Expenditures	-	193,611	32,937	-	482,459	333,651	592,342	1,635,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(37,777)	384,294	44,790	(482,459)	(272,640)	(592,342)	(956,134)
Other Financing Sources (Uses):								
Transfers in	-	41,000	-	-	482,460	351,048	592,838	1,467,346
Transfers out	-	-	(371,698)	(34,160)	-	-	-	(405,858)
Total Other Financing Sources (Uses)	-	41,000	(371,698)	(34,160)	482,460	351,048	592,838	1,061,488
Net Change in Fund Balances	-	3,223	12,596	10,630	1	78,408	496	105,354
Fund Balances, Beginning	1,207	4,316	342,127	53,986	3	-	-	401,639
Fund Balances, Ending	$ 1,207	$ 7,539	$ 354,723	$ 64,616	$ 4	$ 78,408	$ 496	$ 506,993

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2019

	Municipal Building Authority Special Revenue Fund			
	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:	$ -	$ -	$ -	$ -
Expenditures:	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Net Change in Fund Balances	$ -	$ -	-	$ -
Fund Balances, Beginning			1,207	
Fund Balances, Ending			$ 1,207	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2019

Recreation Special Revenue Fund

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Charges for services	$ 145,500	$ 145,500	$ 126,573	$ (18,927)
Miscellaneous	21,000	21,000	29,261	8,261
Total Revenues	166,500	166,500	155,834	(10,666)
Expenditures:				
Current:				
Parks and recreation	211,382	211,382	191,311	20,071
Capital outlay	2,300	2,300	2,300	
Total Expenditures	213,682	213,682	193,611	20,071
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,182)	(47,182)	(37,777)	9,405
Other Financing Sources (Uses):				
Transfers in	41,000	41,000	41,000	-
Total Other Financing Sources (Uses)	41,000	41,000	41,000	-
Net Change in Fund Balances	$ (6,182)	$ (6,182)	3,223	$ 9,405
Fund Balances, Beginning			4,316	
Fund Balances, Ending			$ 7,539	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2019

	R.A.P. Tax Special Revenue Fund			
	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Taxes	$ 414,000	$ 414,000	$ 407,708	$ (6,292)
Interest	8,000	8,000	9,523	1,523
Total Revenues	422,000	422,000	417,231	(4,769)
Expenditures:				
Parks and recreation	20,700	20,700	12,287	8,413
Community development	20,700	20,700	20,650	50
Total Expenditures	41,400	41,400	32,937	8,463
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,600	380,600	384,294	3,694
Other Financing Sources (Uses):				
Transfers out	(380,600)	(380,600)	(371,698)	8,902
Total Other Financing Sources (Uses)	(380,600)	(380,600)	(371,698)	8,902
Net Change in Fund Balances	$ -	$ -	12,596	$ 12,596
Fund Balances, Beginning			342,127	
Fund Balances, Ending			$ 354,723	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2019

Cemetery Perpetual Care Special Revenue Fund

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Charges for services	$ 20,000	$ 41,700	$ 43,700	$ 2,000
Interest	700	1,000	1,090	90
Total Revenues	20,700	42,700	44,790	2,090
Expenditures:				
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,700	42,700	44,790	2,090
Other Financing Sources (Uses):				
Transfers out	(34,160)	(34,160)	(34,160)	-
Total Other Financing Sources (Uses)	(34,160)	(34,160)	(34,160)	-
Net Change in Fund Balances	$ (13,460)	$ 8,540	10,630	$ 2,090
Fund Balances, Beginning			53,986	
Fund Balances, Ending			$ 64,616	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2019

UTOPIA Capital Projects Fund

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Total Revenues	$ -	$ -	$ -	$ -
Expenditures:				
Current:				
General Government	482,275	482,275	482,459	(184)
Total Expenditures	482,275	482,275	482,459	(184)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(482,275)	(482,275)	(482,459)	(184)
Other Financing Sources (Uses):				
Transfers in	482,275	482,275	482,460	(185)
Total Other Financing Sources (Uses)	482,275	482,275	482,460	(185)
Net Change in Fund Balances	$ -	$ -	1	$ 1
Fund Balances, Beginning			3	
Fund Balances, Ending			$ 4	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2019

Park Improvements Capital Projects Fund

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Fees and contributions	$ 492,747	$ 492,747	$ 59,013	$ (433,734)
Interest	900	900	1,998	1,098
Total Revenues	493,647	493,647	61,011	(432,636)
Expenditures:				
Current:				
Parks and recreation	-	-	53,783	(53,783)
Debt service:				
Principal	115,000	115,000	100,000	15,000.00
Interest	-	-	12,992	(12,992)
Capital outlay	738,547	738,547	166,876	571,671
Total Expenditures	853,547	853,547	333,651	519,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359,900)	(359,900)	(272,640)	87,260
Other Financing Sources (Uses):				
Transfers in	(359,900)	359,900	351,048	(8,852)
Transfers out	-	359,900	-	-
Total Other Financing Sources (Uses)	(359,900)	719,800	351,048	(8,852)
Net Change in Fund Balances	$ (719,800)	$ 359,900	78,408	$ 281,492
Fund Balances, Beginning			-	
Fund Balances, Ending			$ 78,408	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2019

	Arts Center Debt Service Fund			
	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues:				
Total Revenues	$ -	$ -	$ -	$ -
Expenditures:				
Current:				
General government	2,500	2,500	2,500	-
Debt service:				
Principal	530,000	530,000	530,000	-
Interest	60,338	60,338	59,842	496
Total Expenditures	592,838	592,838	592,342	496
Excess (Deficiency) of Revenues Over (Under) Expenditures	(592,838)	(592,838)	(592,342)	496
Other Financing Sources (Uses):				
Transfers in	592,838	592,838	592,838	-
Total Other Financing Sources (Uses)	592,838	592,838	592,838	-
Net Change in Fund Balances	$ -	$ -	496	$ 496
Fund Balances, Beginning			-	
Fund Balances, Ending			$ 496	

STATISTICAL SECTION

STATISTICAL SECTION TABLE OF CONTENTS

The Statistical Section of the Comprehensive Annual Financial Report for the Centerville City 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.

Contents **Page**

Note: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Centerville City Corporation

Net Position by Component
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net Investment in capital assets	$ 21,086,743	$ 23,157,489	$ 23,935,722	$ 25,095,634	$ 25,687,835	$ 27,336,533	$ 29,190,440	$ 29,216,798	$ 29,562,326	$29,932,675
Restricted	6,014,400	314,049	105,067	15,654	19,684	17,317	438,816	1,458,012	1,911,418	2,185,224
Unrestricted	(3,330,811)	1,628,503	1,372,676	1,560,205	1,429,287	(667,257)	(1,072,448)	(1,237,374)	(639,320)	(517,244)
Total governmental activities net assets	23,770,332	25,100,041	25,413,465	26,671,493	27,136,806	26,686,593	28,556,808	29,437,436	30,834,424	31,600,655
Business-type activities										
Net Investment in capital assets	11,361,031	11,644,848	10,052,642	10,802,629	11,612,195	14,042,619	14,620,353	15,455,720	16,210,538	16,766,159
Restricted	1,091,180	1,106,719	2,532,805	1,360,662	999,330	203,884	512,047	39,750	302,097	272,451
Unrestricted	(327,570)	(364,138)	203,033	1,202,214	1,281,957	(47,159)	(32,470)	1,171,841	1,911,247	2,513,716
Total business-type activities net assets	12,124,641	12,387,429	12,788,480	13,365,505	13,893,482	14,199,344	15,099,930	16,667,311	18,423,882	19,552,326
Primary government										
Net Investment in capital assets	32,447,774	34,802,337	35,898,263	37,300,030	38,591,421	43,810,793	44,672,518	44,672,518	45,772,864	46,698,834
Restricted	7,105,580	1,420,768	2,637,872	1,376,316	1,019,014	221,201	1,497,762	1,497,762	2,213,515	2,457,675
Unrestricted	(3,658,381)	1,264,365	2,762,419	2,711,244	1,419,853	(1,104,918)	(65,533)	(65,533)	1,271,927	1,996,472
Total primary government net assets	$ 35,894,973	$ 37,487,470	$ 41,298,554	$ 41,387,590	$ 41,030,288	$ 42,927,076	$ 46,104,747	$ 46,104,747	$ 49,258,306	$51,152,981

Centerville City Corporation

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities										
General government	$ 1,529,197	$ 1,741,872	$ 2,095,247	$ 2,091,826	$ 2,073,754	$ 2,149,191	$ 1,200,320	$ 1,306,430	$ 898,339	$ 1,008,001
Public Safety	2,865,721	2,763,931	2,976,846	3,087,683	3,215,906	3,312,647	3,421,139	3,618,279	3,578,718	3,841,512
Streets and Public Works	1,937,663	1,694,141	1,620,465	1,565,404	2,040,237	1,929,230	2,012,637	2,131,715	2,536,583	3,131,464
Parks & Recreation	1,200,377	1,217,390	1,684,043	1,629,452	1,720,371	1,707,103	1,434,223	1,355,402	1,466,307	1,515,353
Community Development	642,469	927,596	1,124,270	660,840	539,894	618,065	1,096,021	1,051,553	896,199	862,105
Interest on long-term debt	493,361	450,822	370,904	312,167	259,327	213,694	98,142	45,112	36,254	31,130
Total governmental activities	8,668,788	8,795,752	9,871,775	9,347,372	9,849,489	9,929,930	9,262,482	9,508,491	9,412,400	10,389,565
Business-type activities										
Water	1,674,851	1,573,410	1,690,109	2,086,004	1,835,012	1,965,022	2,106,260	2,068,468	2,020,268	2,258,301
Sanitation	818,314	881,683	868,350	906,971	979,738	956,890	703,201	965,638	772,744	999,113
Storm Drain	483,127	575,251	517,346	629,638	611,098	760,994	973,114	704,313	938,757	884,763
Telecom	-	-	37,747.00	260,540	424,108	283,566	314,130	302,954	267,175	232,809
Total business-type activities	2,976,292	3,030,344	3,113,552	3,883,153	3,849,956	3,966,472	4,096,705	4,041,373	3,998,944	4,374,986
Total primary government expenses	$ 11,645,080	$ 11,826,096	$ 12,985,327	$ 13,230,525	$ 13,699,445	$ 13,896,402	$ 13,359,187	$ 13,549,864	$ 13,411,344	$ 14,764,551
Program Revenues										
Governmental activities										
Charges for services										
General government	$ 1,182,108	$ 1,478,655	$ 1,549,029	$ 1,521,453	$ 1,529,410	$ 1,623,948	$ 1,158,121	$ 871,295	$ 845,943	$ 918,781
Streets and Public Works	10,551	7,186	12,993	16,388	11,477	5,085	-	-	-	-
Parks & Recreation	96,152	114,825	112,501	112,607	118,300	121,278	249,057	251,100	282,157	243,378
Community Development	242,284	338,196	548,812	350,406	333,252	241,315	-	-	-	-
Operating grants and contributions	-	-	-	-	-	-	2,304,830.00	1,599,141	1,922,569	1,994,828
Capital grants and contributions	2,256,903	1,202,285	1,170,455	1,841,179	2,267,236	2,872,876	1,114,767	757,607	49,733	28,320
Total governmental activities program revenues	3,787,998	3,141,147	3,393,790	3,842,033	4,259,675	4,864,502	4,826,775	3,479,143	3,100,402	3,185,307

Centerville City Corporation

Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-type activities										
Charges for services										
Water	$ 1,642,409	$ 1,972,977	$ 2,111,183	$ 2,476,190	$ 2,431,720	$ 2,251,667	$ 2,051,129	$ 2,305,757	$ 2,683,062	$ 2,623,155
Sanitation	758,206	796,831	821,464	880,454	942,296	955,657	1,237,116	1,005,896	1,258,271	1,035,790
Storm Drain	591,537	549,545	555,681	564,987	576,486	586,157	976,007	1,251,125	1,005,378	1,262,686
Telecom	-	-	40,199.00	260,676.00	256,247	282,767	295,261	300,671	270,333	232,531
Operating grants and contributions	-	-	-	-	-	-	350,533.00	320,456	-	-
Capital grants and contributions	350,000.00	12,000	-	253,450.00	-	311,841.00	-	-	522,230	306,027
Total business-type activities primary revenues	3,342,152	3,331,353	3,528,527	4,435,757	4,206,749	4,388,089	4,910,046	5,183,905	5,739,274	5,460,189
Total primary government program revenues	$ 7,130,150	$ 6,472,500	$ 6,922,317	$ 8,277,790	$ 8,466,424	$ 9,252,591	$ 9,736,821	$ 8,663,048	$ 8,839,676	$ 8,645,496
Net (Expense)/Revenue										
Governmental activities	$ (4,880,790)	$ (5,654,605)	$ (6,477,985)	$ (5,505,339)	$ (5,589,814)	$ (5,065,428)	$ (4,435,707)	$ (6,029,348)	$ (6,311,998)	$ (7,204,258)
Business-type activities	365,860	301,009	414,975	552,604	356,793	421,617	813,341	1,142,532	1,740,330	1,085,203
Total primary government net (expense)/revenue	$ (4,514,930)	$ (5,353,596)	$ (6,063,010)	$ (4,952,735)	$ (5,233,021)	$ (4,643,811)	$ (3,622,366)	$ (4,886,816)	$ (4,571,668)	$ (6,119,055)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property Tax and Uniform Fees	$ 2,385,839	$ 2,423,442	$ 2,555,160	$ 2,529,705	$ 1,514,682	$ 1,520,060	$ 1,275,046	$ 1,246,982	$ 1,823,795	$ 1,780,972
Franchise, Telecommunication & Energy Sales	966,412	970,297	994,689	1,037,792	1,144,152	1,132,319	1,141,628	1,126,627	1,099,191	1,020,666
General & Highway Sales Tax	2,732,936	2,830,732	3,005,090	3,129,208	3,335,469	3,509,401	3,697,653	4,108,686	4,391,007	4,526,379
Gain on Sale of Capital Assets	3,131	-	-	-	-	-	64,331	-	-	70,605
Other	329,497	706,511	216,705	66,662	224,224	98,392	437,570	551,487	485,950	571,867
Transfers	174,187.00	53,332.00	19,765	-	(163,400.00)	(20,840)	(16,309)	(230,590)	(90,957)	-
Total governmental activities	6,592,002	6,984,314	6,791,409	6,763,367	6,055,127	6,239,332	6,599,919	6,803,192	7,708,986	7,970,489
Business-type activities										
Other	17,677.00	15,111.00	5,831.00	24,421.00	7,784	4,632	7,649	4,945	15,139	43,241
Transfers	(174,187)	(53,332)	(19,765)	-	163,400.00	20,840	16,309	177,385	1,102	-
Total business-type activities	(156,510)	(38,221)	(13,934)	24,421	171,184	25,472	23,958	182,330	16,241	43,241
Total primary government	$ 6,435,492	$ 6,946,093	$ 6,777,475	$ 6,787,788	$ 6,226,311	$ 6,264,804	$ 6,623,877	$ 6,985,522	$ 7,725,227	$ 8,013,730
Change in Net Position										
Governmental activities	$ 1,711,212	$ 1,329,709	$ 313,424	$ 1,258,028	$ 465,313	$ 1,173,904	$ 2,164,212	$ 773,844	$ 1,396,988	$ 766,231
Business-type activities	209,350	262,788	401,041	577,025	527,977	447,089	837,299	1,324,862	1,756,571	1,128,444
Total primary government	$ 1,920,562	$ 1,592,497	$ 714,465	$ 1,835,053	$ 993,290	$ 1,620,993	$ 3,001,511	$ 2,098,706	$ 3,153,559	$ 1,894,675

Centerville City Corporation

Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable	$ -	$ -	$ 235,461	$ 124,589	$ 7,064	$ -	$ 32,859	$ 15,491	$ 10,874	$ 45,586
Restricted	642,385	450,214	-	-	-	-	139,993	22,901	20,275	37,225
Unassigned	1,341,737	1,102,412	1,156,052	1,556,947	1,317,015	831,617	619,427	615,562	1,125,445	1,313,758
Total general fund	1,984,122	1,552,626	1,391,513	1,681,536	1,324,079	831,617	792,279	653,954	1,156,594	1,396,569
All Other Governmental Funds										
Nonspendable	-	-	-	-	-	-	-	37,700.00	37,700	37,700
Restricted	5,810,749	203,893	105,067	15,654	19,684	17,317	298,823	1,397,408	1,853,443	2,110,299
Assigned reported in:										
Special revenue funds	46,964	56,221	27,649	23,295	52,936	53,031	64,119	270,417	5,523	8,746
Capital project funds	104,755	100,242	374,189	423,941	483,408	312,484	332,964	67,889	415,595	415,596
Debt Service Funds	-	-	-	-	44,828	15,850	15,362	-	-	496
Redevelopment Agency Fund	961,349	553,564	244,971	-	260,978	342,835	50,540	86,921	92,287	216,927
Unassigned reported in:										
Special revenue funds	-	(171,872)	(278,330)	-	-	-	(7,909)	-	-	-
Total all other governmental funds	6,923,817	742,048	473,546	462,890	861,834	741,517	753,899	1,860,335	2,404,548	2,789,764
Total governmental funds	$ 8,907,939	$ 2,294,674	$ 1,865,059	$ 2,144,426	$ 2,185,913	$ 1,573,134	$ 1,546,178	$ 2,514,289	$ 3,561,142	$ 4,186,333

Note: Fund balance classifications changed in 2011 as part of the implementation of GASB 54.

Centerville City Corporation

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 6,085,187	$ 6,224,471	$ 6,554,939	$ 6,696,705	$ 5,994,303	$ 6,161,780	$ 6,472,276	$ 6,858,069	$ 7,714,131	$ 7,735,725
Special Assessments	10,551	7,186	12,993	16,388	11,477	5,085	-	-	-	-
Licenses & Permits	242,284	338,196	548,812	350,406	333,252	241,315	525,878	278,579	251,569	337,507
Integovernmental	1,176,903	1,202,285	1,170,455	1,251,685	2,267,236	2,383,626	2,939,345	2,262,866	1,877,369	1,963,269
Charges for Services	381,139	389,770	589,965	484,300	481,387	392,158	411,520	384,320	332,398	412,959
Charges for Services - Other Funds	503,900	709,085	611,000	686,000	698,000	859,500	-	-	-	-
Fee & Contributions	-	-	-	-	-	-	480,252.00	80,223	95,200	59,013
Fines & Forgeitures	576,948	494,625	460,565	463,760	468,323	493,568	444,658	440,062	473,817	395,121
Interest	121,520	52,788	30,319	22,242	17,628	10,017	13,284	21,924	40,808	83,561
Miscellaneous	207,977	375,393	236,481	44,420	611,366	127,654	91,459	188,223	115,055	98,035
Total revenues	9,306,409	9,793,799	10,215,529	10,015,906	10,882,972	10,674,703	11,378,672	10,514,266	10,900,347	11,085,190
Expenditures										
General government	1,374,996	1,349,002	1,397,310	1,353,085	1,509,073	1,544,467	1,054,232	1,022,010	856,789	927,871
Public Safety	2,837,137	2,879,202	3,119,574	3,111,317	3,194,578	3,394,303	3,201,291	3,387,347	3,443,697	3,544,507
Street & Public Works	1,813,865	2,017,916	1,465,215	1,454,321	2,192,768	1,774,789	1,155,631	1,220,357	1,892,539	2,428,165
Community Development	598,034	912,744	1,063,826	648,840	516,534	595,600	917,359	1,030,543	896,594	853,202
Parks & Recreation	1,040,316	1,050,792	1,107,049	1,052,607	1,194,253	1,762,397	1,155,782	1,118,384	1,291,903	1,251,560
Capital Outlay	7,744,284	6,046,231	276,967	23,778	16,170	39,132	2,048,150	1,026,800	1,247,483	708,318
Debt Service										
Principal retirement	1,418,953	1,474,093	1,385,000	1,335,000	1,382,948	1,461,972	1,552,812	538,626	554,476	630,000
Interest and fiscal charges	492,486	452,226	382,716	321,947	267,235	221,602	147,140	97,230	79,056	72,834
Contractual Payments (UTOPIA)	183,727	278,368	449,346	428,410	436,978	445,718	-	-	-	-
Total expenditures	17,503,798	16,460,574	10,647,003	9,729,305	10,710,537	11,239,980	11,232,397	9,441,297	10,262,537	10,416,457
Excess (deficiency) of revenues over (under) expenditures	(8,197,389)	(6,666,775)	(431,474)	286,601	172,435	(565,277)	146,275	1,072,969	637,810	668,733

Centerville City Corporation

Changes in Fund Balances, Governmental Funds (Continued)
Last Ten Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other Financing Sources (Uses)										
Notes payable issued	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 500,000	$ -
Transfers in	1,902,996	1,405,555	1,285,494	1,486,480	1,235,001	1,466,198	1,417,809	1,315,156	1,954,151	1,932,866
Transfers out	(2,392,049)	(1,364,223)	(1,323,329)	(1,498,480)	(1,421,761)	(1,519,848)	(1,434,118)	(1,545,746)	(2,045,108)	(1,997,281)
Sale of capital assets	9,326	12,178	39,694	4,766	55,812	6,148	77,549	778	-	20,873
Bond Proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(479,727)	53,510	1,859	(7,234)	(130,948)	(47,502)	61,240	(229,812)	409,043	(43,542)
Net change in fund balances	$ (8,677,116)	$ (6,613,265)	$ (429,615)	$ 279,367	$ 41,487	$ (612,779)	$ 207,515	$ 843,157	$ 1,046,853	$ 625,191
Fund Balance Beginning of Year, restated	$ 17,585,055	$ 8,907,939	$ 2,294,674	$ 1,865,059	$ 2,144,426	$ 2,185,913	$ 1,338,663	$ 1,671,132	$ 2,514,289	$ 3,561,142
Fund Balance End of Year	$ 8,907,939	$ 2,294,674	$ 1,865,059	$ 2,144,426	$ 2,185,913	$ 1,573,134	$ 1,546,178	$ 2,514,289	$ 3,561,142	$ 4,186,333
Debt service as a percentage of noncapital expenditures	19.59%	18.50%	17.05%	17.07%	15.43%	15.03%	18.51%	7.56%	7.03%	7.24%

Centerville City Corporation

Governmental Activities Taxes and Special Assessment Revenues
Last Ten Fiscal Years

Fiscal Year	Property & Uniform Vehicle Taxes	Sales & Use Taxes	Highway Taxes	Franchise, Telecomm & Energy Taxes	Special Assessments	Recreation & Parks Tax	Transportation Tax (Prop 1)	Total Tax Revenue
2010	1,034,530	2,732,936	482,701	966,412	10,551	259,768	-	5,486,898
2011	1,024,474	2,830,732	474,530	970,297	7,186	272,186	-	5,579,405
2012	1,042,137	3,005,090	464,392	994,689	12,993	293,964	-	5,813,265
2013	1,081,247	3,129,208	478,990	1,037,792	16,388	310,997	-	6,054,622
2014	1,079,673	3,335,469	457,788	1,144,152	-	331,479	-	6,348,561
2015	1,071,401	3,509,401	482,916	1,132,319	-	347,937	-	6,543,974
2016	1,116,729	3,619,152	486,235	1,141,628	-	357,949	78,501	6,800,194
2017	1,074,734	3,804,117	743,659	1,126,627	-	375,773	304,569	7,429,479
2018	1,655,811	4,065,517	614,151	1,099,191	-	400,138	325,489	8,160,297
2019	1,623,651	4,189,748	664,141	1,020,916	-	407,708	336,622	8,242,785

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

Centerville City Corporation

Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

		Overlapping Rates			
Fiscal Year	City	County	State	Transit	Total
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 %
2015	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2016	1.10 %	0.25 %	4.75 %	0.75 %	6.85 %
2017	1.10 %	0.25 %	4.75 %	0.75 %	6.85 %
2018	1.10 %	0.25 %	4.75 %	0.75 %	6.85 %
2019	1.10 %	0.25 %	4.75 %	0.75 %	6.85 %

Note: Overlapping rates are those of other governments and agencies that apply to taxable sales within the City.

(1) Of the total sales taxes assessed by municipalities within the state, 50 percent is distributed based on point of sale and 50 percent is pooled and distributed based on population.

Source: Utah State Tax Commission

Centerville City Corporation

Principal Sales Tax Payers
Current Year and Ten Years Ago

	Fiscal Year 2018			Fiscal Year 2009		
Taxpayer	Sales Taxes*	Rank	Percentage of Total Sales*	Sales Taxes*	Rank	Percentage of Total Sales*
Wal Mart Superstore	N/A	1	N/A	N/A	1	N/A
Colonial Lumber Supply	N/A	3	N/A	N/A	4	N/A
Super Target	N/A	2	N/A	N/A	2	N/A
Home Depot	N/A	4	N/A	N/A	3	N/A
Land Rover	N/A	5	N/A	N/A	8	N/A
Dicks Supermarket	N/A	6	N/A	N/A	5	N/A
Intermountain Business Form	N/A	7	N/A	N/A	7	N/A
Kohls	N/A	8	N/A	N/A		
Utah Power & Light	N/A	9	N/A	N/A	9	N/A
Megaplex 14	N/A	10	N/A	N/A		N/A
Total	$ 2,829,427		68% %	$ 2,043,510		14 %

* Due to the confidential nature, the amounts and percentages of the largest revenue payers cannont be displayed. However, the aggregate total is displayed along with the individual rankings in an effort to provide the reader with information as to where the City's tax base originates.

N/A = Not applicable

Source: Utah State Tax Commission

Centerville City Corporation

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

	Real Property		Personal Property		Total		Assessed Value as	Total
Tax Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	a Percentage of Actual Value	Direct Tax Rate
2008	$ 1,001,615	$ 1,594,138	$ 40,106	40,106	$ 1,041,721	$ 1,634,244	63.74%	1.8950
2009	959,295	1,529,879	40,671	40,671	$ 1,041,721	$ 1,570,550	66.33%	1.2536
2010	885,770	1,418,248	36,064	36,064	$ 921,834	$ 1,454,312	63.39%	1.3996
2011	847,451	1,354,163	41,820	41,820	$ 889,271	$ 1,395,983	63.70%	1.3942
2012	865,044	1,377,165	42,924	42,924	$ 907,968	$ 1,420,089	63.94%	1.3582
2013	894,332	1,436,830	43,997	43,997	$ 938,329	$ 1,480,827	63.37%	1.2454
2014	942,632	1,524,070	43,215	43,215	$ 985,847	$ 1,567,285	62.90%	1.3458
2015	993,111	1,585,053	46,034	46,034	$ 1,039,145	$ 1,631,087	63.71%	1.3891
2016	1,081,615	1,719,823	48,756	48,971	$ 1,130,371	$ 1,768,794	63.91%	1.4185
2017	1,157,662	1,854,078	40,680	40,904	$ 1,198,342	$ 1,894,982	63.24%	1.1444
2018	1,253,107	2,019,413	41,812	41,985	$ 1,294,919	$ 2,061,398	62.82%	1.2499

Sources: Utah State Tax Commission

Centerville City Corporation

Property Tax Levies and Collections
Last Ten Calendar Years

Calendar Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collection	Subsequent Collections	Total Tax Collections	Total Colections as Percent of Levy
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
2014	1,096,936	1,047,455	95.49	25,640	1,073,095	97.83
2015	1,170,324	1,134,694	96.96	32,814	1,167,508	99.76
2016	1,144,344	1,140,626	99.68	25,736	1,166,362	101.92
2017	1,553,554	1,724,355	110.99	(1,494)	1,722,861	110.90
2018	1,584,201	1,669,573	105.39	14,050	1,683,623	106.28

* In calendar year 2016, Davis Co. was in the process of moving from a manual to an automated system for updating the personal property portion of the property tax assessment. The switch resulted in more personal property value and an increase in property taxes collected for both calendar year 2016 and 2017.

Sources: Centerville City

Centerville City Corporation

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

Tax Year	Centerville City	Davis County	Davis School District	Special Taxing Districts	Total Levy
2009	0.092300	0.232900	0.676400	0.087900	1.089500
2010	0.110200	0.257600	0.786000	0.099800	1.253600
2011	0.117300	0.277500	0.886100	0.118700	1.399600
2012	0.116500	0.239100	0.894100	0.144500	1.394200
2013	0.114100	0.233100	0.871000	0.140000	1.358200
2014	0.107200	0.216100	0.825900	0.096200	1.245400
2015	0.108800	0.215300	0.855500	0.166200	1.345800
2016	0.098300	0.200300	0.812500	0.278000	1.389100
2017	0.135400	0.258600	0.757500	0.119200	1.270700
2018	0.127500	0.248630	0.775500	0.112800	1.264430

Source: Utah State Tax Commission

Centerville City Corporation

Principal Taxpayers
Current Year and Ten Years Ago

		Tax Year 2018		
Taxpayer	Rank	Type of Business Business	Taxable Value	Percent of Total Taxable Value
Legacy Crossing LLC, (Theatre & Ap	1	Entertainment/Housing	29,978,148	2.32%
Dayton West LLC	2	Commercial Real Estate	24,058,660	1.86%
Pacificorp	3	Electrical Utility	22,144,239	1.71%
Park at Legacy Trails	4	Housing	15,988,502	1.23%
Dayton Hudson Coporation (Targe	5	Retail	13,700,561	1.06%
Wal-Mart Real Estate Business Tru	6	Retail	13,386,293	1.03%
Legacy Office Building LLC and JF	7	Office	12,559,957	0.97%
Centerville Market Place LLC	8	Retail	11,625,421	0.90%
Deerwood Properties Utah LLC	9	Property Management	9,770,000	0.75%
HD Development of Maryland Inc.	10	Retail	9,055,593	0.70%
		Total	162,267,374	

		Tax Year 2008		
Taxpayer	Rank	Type of Business Business	Taxable Value	Percent of Total Taxable Value
Walmart	1	Retail	19,601,943	1.85%
Dayton West LLC	2	Commercial	14,976,175	1.41%
Dayton Hudson	3	Retail	11,264,520	1.16%
Centerville Marketplace LLC	4	Retail	10,647,102	1.00%
Pacificorp	5	Electric Utility	9,092,863	0.86%
Home Depot	6	Retail	8,683,671	0.82%
SDCKP LLC	8	Retail	7,113,724	0.73%
Syro Steel	7	Manufacturing	6,284,101	0.67%
Tingey Real Estate	10	Commercial	5,817,787	0.59%
Dika Properties	11	Retail	5,779,418	0.55%
Hogan & Associates	9	Construction	4,067,030	0.54%
		Total	103,328,334	

Source: Davis County Clerk/Auditors Office

Property Value and Construction
Last Ten Calendar Years

Calendar Year	Non-residential Construction No. of Units	Value	Residential Construction No. of Units	Value	Total New Construction Value	Estimated Total Property Value
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
2014	4	11,299,915	7	1,806,645	13,106,560	1,143,451,648
2015	27	4,156,101	121	20,075,490	24,231,591	1,167,683,239
2016	23	3,651,189	125	7,028,736	10,679,925	1,178,363,164
2017	17	4,474,083	34	8,924,886	13,398,969	1,191,762,133
2018	7	19,142,548	17	7,356,296	26,498,844	1,218,260,977

Source: Centerville City Community Development Department and Davis County Assessor

Centerville City Corporation

Ratio 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	Water Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2009	655,000	12,130,303.00	208,000	-	3,154,000	16,147,303	0.62 %	206.68
2010	470,000	10,970,694	104,000	-	2,949,000	14,493,694	0.57 %	192.31
2011	275,000	9,766,085	-	-	2,731,000	12,772,085	0.51 %	176.88
2012	75,000	8,541,476	-	-	4,210,000	12,826,476	0.73 %	271.09
2013	-	7,241,867	-	-	3,875,000	11,116,867	0.62 %	239.15
2014	-	5,585,000	-	172,866	3,520,000	9,277,866	0.56 %	216.96
2015	-	4,165,000	-	130,894	3,155,000	7,450,894	0.61 %	187.25
2016	-	2,655,000	-	88,102	2,750,000	5,493,102	0.41 %	163.51
2017	-	2,318,431	-	44,474	2,325,000	4,687,905	0.84 %	145.88
2018	-	1,650,000	500,000	-	2,140,000	4,290,000	0.72 %	127.87
2019	-	1,120,000	400,000	-	1,875,000	3,395,000	0.59 %	104.61

<u>Centerville City Corporation</u>

Direct and Overlapping Governmental Activities Debt
As of June 30, 2019

Governmental Unit		Outstanding Debt	Estimated Percentage Applicable (1)		Estimated Share of Overlapping
Debt repaid with property taxes					
Davis County	$	11,455,000	5.00 %	$	572,750
Davis School District		552,670,000	5.00 %		27,633,500
Weber Basin Water Conservancy		11,650,000	0.24 %		27,960
State of Utah		2,273,275,000	0.56 %		12,730,340
South Davis Recreation District		8,815,000	15.77 %		1,390,126
Other Debt - Davis County					
Sales Tax Revenue Bonds		20,108,916	11.23 %		2,258,231
MBA lease revenue bonds		17,035,000	5.00 %		851,750
Total Overlapping Debt		2,895,008,916			45,464,657
Direct Debt - Centerville City					
Sales Tax Revenue Bonds	$	1,120,000	100.00 %		1,120,000
Plus: unamortized premium		79,217	100.00 %		79,217
Notes Payable		400,000	100.00 %		400,000
	$	1,599,217			1,599,217
Total direct and overlapping debt	$	2,896,608,133		$	47,063,874

(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 taxpayer is a resident and therefore responsible for repaying the debt of the overlapping government.

Centerville City Corporation

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year									Fiscal Year
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	$ 32,209,898	$ 30,499,924	$ 31,078,256	$ 37,623,137	$ 39,134,632	$ 40,819,160	$ 43,298,657	$ 46,767,432	$ 49,747,926	$ 53,874,387
Total debt applicable to limit (1)	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 32,209,898	$ 30,499,924	$ 31,078,256	$ 37,623,137	$ 39,134,632	$ 40,819,160	$ 43,298,657	$ 46,767,432	$ 49,747,926	$ 53,874,387
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed Value	$	1,346,859,664
Debt limit (4% of assessed value)		53,874,387
Debt applicable to limit		-
Legal debt margin	$	53,874,387

Centerville City Corporation

Pledged Revenue Bond Coverage
Last Eight Years
Sales Tax Revenue Bonds series 2009

Fiscal Year	Sales & Use Tax Revenue	Debt Service Requirements: Principal	Debt Service Requirements: Interest & Fiscal	Debt Service Requirements: Total	Coverage
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
2015	3,509,401	1,420,000	201,388	1,621,388	2.16
2016	3,619,152	1,510,000	144,588	1,654,588	2.19
2017	3,804,117	495,000	95,512	590,512	6.44
2018	4,065,517	510,000	78,188	588,188	6.91
2019	4,189,748	530,000	60,338	590,338	7.10

Centerville City Corporation

Pledged Revenue Bond Coverage (Continued)
Last Ten Fiscal Years
Water Revenue Bonds

Fiscal Year	Operating Revenue	Operating Transfers	Operating Expenses Less Depreciation	Net Available Revenue	Principal	Interest	Total	Coverage
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	-	(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
2015	2,842,413	-	(2,163,073)	679,340	365,000	98,813	$ 463,813	1.46
2016	3,638,778	-	(2,248,384)	1,390,394	405,000	87,063	$ 492,063	2.83
2017	3,881,109	177,385	(2,228,181)	1,830,313	425,000	70,786	$ 495,786	3.69
2018	3,941,333	1,102	(2,201,336)	1,741,099	185,000	64,869	$ 249,869	6.97
2019	3,885,841	-	(2,537,878)	1,347,963	265,000	60,863	$ 325,863	4.14

(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

alendYear Year	Population (1)	Per Capita Income (2)	Personal Income (2)	Unemployment Rate (3)	Median Age (4)	Average Size of Household (4)
2008	15,185	$ 31,915	$ 484,629,275	5.4	27.3	3.52
2009	15,260	32,115	490,074,900	5.9	27.3	3.52
2010	15,335	33,104	507,649,840	6.7	31.7	3.21
2011	15,440	33,817	522,134,480	5.2	31.7	3.21
2012	16,203	34,755	563,135,265	4.3	31.7	3.21
2013	16,624	35,430	588,988,320	3.6	31.7	3.21
2014	16,819	35,898	603,768,462	3.5	31.7	3.21
2015	16,877	34,324	579,286,148	2.9	31.7	3.21
2016	17,286	31,049	536,713,014	3.1	33.7	3.06
2017	17,657	34,478	608,778,046	2.9	36.5	3.08
2018	17,700	35,512	628,568,418	2.5	36.8	3.08

(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 and Ten Years Ago

	2019			2009		
Employer	Employees	Rank	Type of Business	Employees	Rank	Type of Business
Davis School District	250-499	1	Eduction	250-499	1	Education
Wal Mart	250-499	2	General Merchandise	250-499	4	General Merchandise
Target	100-249	3	General Merchandise	100-249	3	General Merchandise
Deseret Industries	100-249	4	Retail Trade	100-249	8	Retail Trade
Management & Training Corp	500-999	5	Job Training Services	100-249	2	Job Training Services
Dicks Market	100-249	6	Grocery Store	100-249	6	Grocery Store
Home Depot	100-249	7	Retail Trade	100-249	7	Retail Trade
Megaplex	100-249	8	Entertainment	NA		Entertainment
Kohl's	100-249	9	General Merchandise	NA		General Merchandise
InterForm	100-249	10	General Merchandise	NA		Restaurant - Fast Food

Source: Community Development Business License Database

Centerville City Corporation

Full-time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government											
Administration	3	3	3	4	4	4	4	4	3	3	3
Finance/Admin. services	3.5	3.5	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Justice Court	3.75	3.75	2.75	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.50
Total General Government	10.25	10.25	9.75	10.50	10.50	10.50	10.50	10.50	9.00	9.00	9.50
Police	25	25	25	25	25	25	25	26	29.0	30.0	31.0
Community Development	4	3	3	3	3	3	3	3	3	3	3
Public Works											
Administration	4	4	4	4	4	4	4	4	4	4	4
Streets	4	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	6.5	6.5	6.5	6.5
Drainage	1	1	1	1	1	1	1	1	1	1	1
Total Public Works	14.5	14.5	14.5	14.5	14.5	14.5	14.5	15.5	15.5	15.5	15.5
Parks & Recreation											
Parks	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	10.8	10.8	10.8
Recreation	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	5.5	5.0	5.0
Museum	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Maintenance	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total Parks and Rec	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25
Total Primary Government	71.00	70.00	69.50	70.25	70.25	70.25	70.25	71.75	73.75	74.75	76.25

Sources: Centerville City Payroll

Centerville City Corporation

General Fund Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Community Development	Parks & Recreation	Total
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
2015	1,405,409	3,394,303	1,774,789	355,398	1,059,677	$ 7,989,576
2016	597,100	3,201,291	1,154,582	408,860	964,216	$ 6,326,049
2017	555,785	3,387,347	1,139,969	345,792	935,066	$ 6,363,959
2018	375,169	3,387,167	1,143,810	354,522	992,268	$ 6,252,936
2019	442,912	3,544,507	1,070,901	346,137	994,179	$ 6,398,636

Centerville City Corporation

Operating Indicators by Function
Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Community development										
Single Dwelling permits	7	10	32	40	16	7	27	24	15	17
Double Dwelling permits	24	8	22	40	23	-	1	29	19	-
Multi-family Dwelling permits	-	-	3	1	-	-	4	72	-	-
Commercial permits	15	7	23	15	16	36	27	23	17	7
Demolition permits	6	2	-	2	3	5	4	2	3	-
Permit process time	7 days	7 days	5 days	5 days	5 days	3-5 days	3-5 days	3-5 days	3-5 days	3-5 days
Parks, Recreation and Trails										
Developed Acreage	88	88	88	88	88	88	88	88	93	93
Undeveloped Acreage	35	35	35	35	35	35	35	35	30	30
Youth in Recreation Programs	2,732	2,446	2,510	2,374	2,150	2,476	2,153	2,339	2,193	2,258
Police Services										
Expenditures per officer	119,140	119,140	125,047	136,302	143,876	132,710	141,519	139,561	143,882	126,722
Average response time (minutes)	.80 to 2.93	3	3.63	3.45	1.20	n/a	3	4.04	4.12	4.10
Police reports per officer	143	124	130	138	145	n/a	n/a	n/a	n/a	n/a
Water										
Gallons billed	492,084,000	503,910,000	482,390,000	452,190,000	434,060,000	420,900,000	417,030,000	421,080,000	445,474,000	440,902,000
Residential connections	4,093	4,110	4,114	4,211	4,275	4,468	4,492	4,580	4,633	4,621
Other connections	461	463	465	467	483	501	502	246	272	268
Taxes										
Taxable sales per capita (local option)	19,856	20,954	22,136	22,930	22,851	23,650	24,776	26,879	28,122	28,919
Sales tax revenue per capita (local option)	$188.22	$178.22	$193.51	$197.30	$200.65	$208.66	$219.09	$237.69	$248.68	$255.73
Property tax revenue per capita (non RDA)	$57.36	$62.45	$60.35	$60.82	$59.97	$56.60	$59.07	$72.14	$93.78	$91.73
Franchise tax per capita	$63.19	$63.02	$64.05	$64.05	$68.83	$67.33	$67.64	$65.18	$62.25	$57.66
Total tax revenues per capita	$308.77	$303.69	$317.91	$232.91	$360.59	$375.07	$383.50	$457.38	$404.71	$405.12
General Fund revenues per capita	$428.00	$485.00	$483.03	$473.93	$483.80	$489.22	$459.17	$404.57	$438.96	$444.23
General Fund expenditures per capita	$446.00	$493.00	$490.52	$438.36	$463.25	$478.71	$437.92	$392.21	$377.74	$389.22
Capital improvement expenditures per capita	$101.00	$394.00	$391.60	$112.52	$95.06	$31.32	$121.36	$59.40	$70.65	$40.02

Sources: Centerville City

Centerville City Corporation

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Population Estimate (1)	15,260	15,335	15,440	15,530	16,203	16,624	16,849	16,877	17,286	17,657	17,700
City Hall and Justic Court	1	1	1	1	1	1	1	1	1	1	1
Museum	1	1	1	1	1	1	1	1	1	1	1
Streets & Public Works											
Miles of Streets	62	62	64	64	64	64	65	67	67	67	68
Number of Street Lights	715	715	725	728	733	741	753	753	753	753	753
Public Works Office, Maintenance, Storage	2	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	1
Number of Police Officers	17	17	17	17	17	17	18	18	18	19	20
Municipal Water											
Number of Customers	4,523	4,541	4,589	4,624	4,699	4,758	4,763	4,763	4,826	4,821	4,889
Miles of Water Mains	72	72	74	77	78	78	80	81	81	84	84
Number of Culinary Water Wells	8	8	8	8	8	9	9	9	9	9	9
Number of Culinary Water Storage Tanks	6	6	6	6	6	6	6	6	6	6	6
Waste Collection											
Number of primary residential customers	n/a	3,983	4,024	4,127	4,152	4,196	4,239	4,239	4,286	4,385	4,319
Number of recycling customers	n/a	3,272	3,416	3,546	3,582	3,674	3,701	3,771	3,793	3,892	3,862
Number of green waste customers	n/a	n/a	905	1,066	1,075	1,118	1,230	1,255	1,248	1,303	1,291
Building Permits Issued (new construction, includes remodel)	55	46	98	80	96	74	216	240	122	47	87
Parks & Recreation											
Office, Maintenance, Storage Buildings	1	1	1	1	1	1	1	1	1	1	1
Developed Parks	7	7	7	7	7	7	7	7	7	7	7
Undeveloped Parks & Trails	5	5	5	5	5	5	5	5	5	5	5
Pavilions	7	7	7	7	7	7	7	7	7	8	8
Tennis Courts	4	4	4	4	4	4	4	4	4	4	4
Baseball Fields	4	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.

OTHER COMMUNICATIONS FROM INDEPENDENT AUDITORS

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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 *Government Auditing Standards*

To the Honorable Mayor and City Council
Centerville City Corporation
Centerville City, Utah

We have audited, in accordance with the 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 (the City), as of and for the year ended June 30, 2019, 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 10, 2019.

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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control 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 from 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*.

Centerville City Corporation's Response to Findings

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

Purpose of this Report

The purpose 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 entity'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.

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
December 10, 2019

HINTONBURDICK
CPAs & ADVISORS

Independent Auditors' Report on Compliance and
Report on Internal Control over Compliance
as Required by the *State Compliance Audit Guide*

To the Honorable Mayor and City Council
Centerville City Corporation
Centerville City, Utah

Report On Compliance

We have audited Centerville City Corporation's (the City) compliance with the applicable state and compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2019.

State compliance requirements were tested for the year ended June 30, 2019 in the following areas:

Budgetary Compliance	Justice Courts
Restricted Taxes	Utah Retirement Systems
Fund Balance	Treasurer's Bond
Open and Public Meetings Act	Cash Management
Impact Fees	

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the state 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 *State Compliance Audit Guide*. Those standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement 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 for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion on General State Compliance Requirements

In our opinion, Centerville City Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the City for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed one instance of noncompliance, which is required to be reported in accordance with the *State Compliance Audit Guide* and which is described in the accompanying schedule of findings, recommendations and responses as item 2019-001. Our opinion on compliance is not modified with respect to this matter.

Centerville City Corporation's Response to Findings

Centerville City Corporation's response to the noncompliance findings identified in our audit is described in the accompanying findings, recommendations and responses. Centerville City Corporation's response was not subjected to the auditing procedures applied in the audit of 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 state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing 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 over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a state 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 state 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 Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide.* Accordingly, this report is not suitable for any other purpose.

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
December 10, 2019

HINTONBURDICK
CPAs & ADVISORS

Findings, Recommendations and Responses
For the Year Ended June 30, 2019

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

Professional standards require that we communicate, in writing, deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. We wish to commend the City for their administrative achievements and oversight of the City's accounting and budgeting system this last fiscal year. During our audit of the funds of Centerville City for the fiscal year ended June 30, 2019 we noted a few areas needing corrective action in order for the City to be in compliance with laws and regulations. These items are discussed below for your consideration.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Material Weaknesses:

None Noted

Significant Deficiencies:

None Noted

COMPLIANCE AND OTHER MATTERS:

Compliance:

2019-001 Cash Management Reporting

Criteria: Utah Code Section 51-7-15(3) states that the public treasurer will file a written report to council about the deposits and investments for the preceding six months.

Condition: The City is reporting a portion of the UTOPIA reserve cash balance as a deposit of the City when the City does not have access to the cash account from UTOPIA and the account is not in the City's name.

Cause: Management inadvertently included the UTOPIA cash amount with the Cash Management report to the Council.

Effect: The City is reporting an incorrect cash balance to the Council.

Recommendation: We recommend that the City only report cash that is in custody of the City and remove the other balances.

Management's Response:

In the future the city will only record cash and investments that are in the custody of the city on the deposit and investment report.

This report is intended solely for the information and use of the City Council, management, and various federal and state agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

It has been a pleasure to be of service to the City this past year. We would like to express special thanks to all those who assisted us so efficiently in this year's audit. We invite you to ask questions of us throughout the year as you feel necessary. We look forward to a continued professional relationship.

Sincerely,

HintonBurdick, PLLC

HintonBurdick, PLLC
December 10, 2019

HINTONBURDICK
CPAs & ADVISORS

Centerville City Corporation Fiscal Year 2019 Audit Presentation

Presented by
HintonBurdick CPAs and Advisors
December 2019

Audit Reports

- Independent auditors report – pages 10 -11
  - “Clean” or Unmodified Opinion
- Report on Internal Controls over Financial Reporting and On Compliance – page 110
  - No items noted
- Report on Compliance in Accordance with the State Compliance Audit Guide – page 112
  - One new item, 2 prior year items resolved

Findings and Recommendations

Internal Controls Over Financial Reporting

- No material weaknesses or significant deficiencies noted

Findings and Recommendations

Compliance and Other Matters

- 2019-001 Cash Management Reporting

Questions?

Mike Spilker, CPA
Audit Partner
Office:(888) 566-1277 ext. 224
E-mail: mspilker@hintonburdick.com

Or

Jeff Bauer, CPA
Audit Manager
Office: (888) 566-1277 ext. 254
E-mail: jbauer@hintonburdick.com

HINTON BURDICK

CPAs & ADVISORS

CENTERVILLE
CITY COUNCIL
Staff Backup Report
12/17/2019

Item No. 2.

Short Title: Public Hearing - Zoning Map Amendment - DeVore Property Rezone from Agriculture-Low to Residential-Low

Initiated By: Russell Wilson, Symphony Homes

Scheduled Time:

SUBJECT

TABLED FROM 12/3/2019 MEETING: Consider the proposed Zoning Map Amendment for the Devore Property consisting of approximately 16.75 acres and located at approximately 2125 North Main Street and Frontage Road from Agricultural-Low (A-L) to Residential-Low (R-L) - Ordinance No. 2019-24

RECOMMENDATION

Adopt Ordinance No. 2019-24 approving the proposed Zoning Map Amendment for the Devore Property consisting of approximately 16.75 acres and located at approximately 2125 North Main Street and Frontage Road from Agricultural-Low (A-L) to Residential-Low (R-L).

BACKGROUND

On November 13, 2019, the Planning Commission reviewed and recommended for approval the proposed Zoning Map Amendment for the Devore Property consisting of approximately 16.75 acres from Agricultural-Low (A-L) to Residential-Low (R-L). The Staff Transmittal Report for this application is attached.

ATTACHMENTS:

Description

- NEW - Symphony Traffic Study
- NEW - Kevin Cambell Traffic Study Comments
- NEW - Police Traffic Study Comments
- NEW - Devore Rezone - Public Comments (Compiled)
- Ordinance No. 2019-24 - Devore Rezone
- 12-03-2019 CC Transmittal Report - DeVore Rezone
- 11-13-19 PC Staff Report - DeVore Rezone

WCEC ENGINEERS

9980 South 300 West Ste. #200
Sandy, UT 84070
Phone: 801-456-3847
Fax: 801-618-4157

TECHNICAL MEMORANDUM

DATE: 11/25/2019

TO: Russel Wilson, Symphony Homes

FROM: Paul Peterson, PE WCEC Engineers

RE: **Symphony Homes Centerville Traffic Assessment**

Introduction

The purpose of this memorandum is to present the findings of our preliminary traffic assessment for the proposed Symphony Homes single-family residential development located in Centerville Utah. The assessment includes a general trip generation estimate for the proposed residential traffic, an assignment of the project trips onto the adjacent roadways, and a general assessment of potential traffic and safety impacts.

Proposed Concept

Figure 3 shows the location of the proposed Symphony Homes development located between 2150 North and 2025 North in Centerville, UT. The concept plan currently includes 63 single-family units developed in 17.3 acres with three access points at 725 West, 400 West and Main Street.

Existing Conditions

Main Street is mostly a two-way, two-lane roadway with a posted speed limit of 40 miles per hour (mph). It travels north-south and provides regional travel through Centerville.

The I-15 Frontage Road is a two-way, two lane roadway with a posted speed limit of 40 mile per hour (mph). It travels north-south along the west side of the proposed development and provides access via 2250 North.

Additional access to the development is provided along 400 West which functions as a residential connector and provides access to Parrish Lane to the south.

According to ASSHTO, 2011 the intersection sight distance required for a design speed of 45 mph for Case B1-Left turn from stop sign is 500 feet and for Case B2- Right turn from stop sign is 430 feet. Both cases show unobstructed views as observed in Figure 2 and 3.


Fig.2- Northbound view from proposed access


Fig.3- Southbound view from proposed access

Reading Elementary School is located along 2025 North near the project site. During field observations, it was noted that during morning school traffic the queue regularly extended to approximately 350 feet north of the 2025 North and Main Street intersection. At times, it was observed to queue up to approximately 650 feet from that same intersection. The queue may occasionally back up to the proposed development access on Main Street. Since the school peak hour and the daily peak hour do not happen at the same time, this situation is not anticipated to affect the proposed access.

Project Trip Generation

The ITE Trip Generation Manual, 10th Edition was used to estimate the number of daily, AM and PM peak hour trips that are expected to be generated by the proposed development. Table 1 shows the estimated trip generation for the development.

Table 1 Land Use Specific Trip Generation

Land Use	Size	Daily	AM Peak Hour			PM Peak Hour		
			In	Out	Total	In	Out	Total
Single-Family	63 Units	680	13	37	50	41	24	65

Distribution and Assignment

Project-generated trips were distributed to the surrounding roadway network as follows:

- Frontage Road from 725 West 40%
- Along 400 West 20%
- Main Street from proposed access 40%

Project traffic was assigned to the adjacent intersections based on a general assessment of origins and destinations within the proposed developments area of influence and in accordance with the percentages above.

Figure 3 shows the project trip distribution and AM and PM project traffic assignment onto the surrounding roadway network. These figures provide the anticipated number of new trips onto the roadway network.

Findings and Recommendations

The proposed development is expected to add a total of 50 AM trips and 65 PM trips to the roadway network. Figure 3 shows how these trips are anticipated to access the development site. The traffic generated by the site is expected to have minimal impact on the surrounding roadway network.

The intersections of 2025 North/Frontage Road (intersection 1) and 2025 North/Main Street (intersection 3) will operate with similar conditions as current existing conditions. The proposed access onto Main Street (intersection 4) is anticipated to operate with similar conditions as other access roads along Main Street (such as 1950 North, 1850 North)

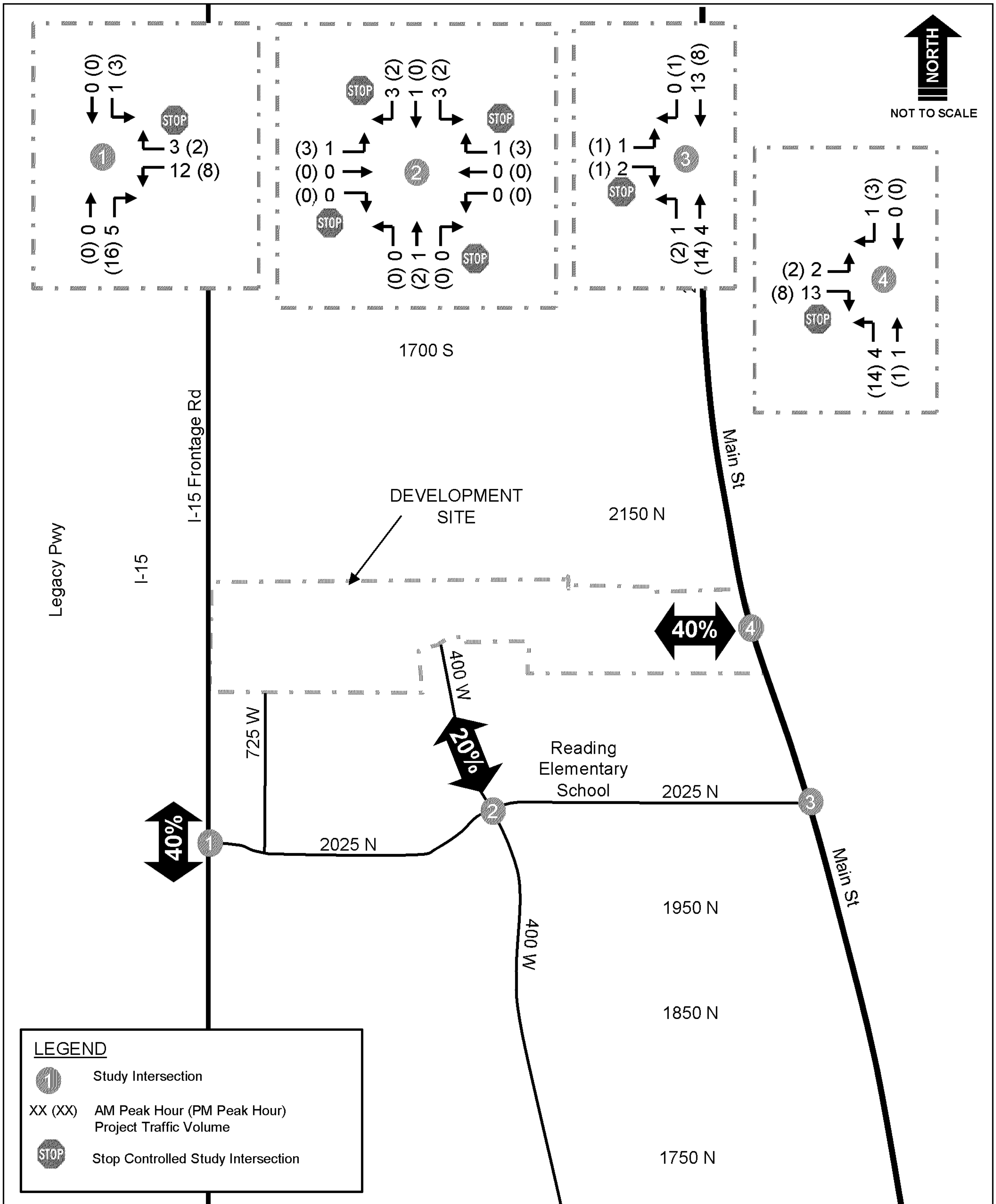


Figure 3

Trip Distribution and Weekday Peak Hour Project Trips

Leah Romero

From: Kevin Campbell <Kevin.Campbell@esieng.com>
Sent: Tuesday, December 10, 2019 11:02 AM
To: Cory Snyder; Zan Robison; Randy Randall
Cc: Brant Hanson; Leah Romero; Lisa Romney
Subject: RE: Traffic Study for the Devore Property

Hi Cory,

My general response would be that the north to south arterials (Main Street & Frontage Rd) and collector (400 West) are master planned to handle this new development and will handle the added traffic.

This development will add traffic to the 400 West / Parrish Lane, Market Place / Parrish Lane Intersections and Main Street / Parrish Lane Intersections.

The 400 West and Market Place intersections improvements at Parrish Lane are currently funded through the WFRC – CMAQ program for a couple of years from now. These intersections will fail with or without this Development. The new intersection improvements will handle the added traffic from this proposed development.

The Main Street / Parrish Lane Intersection will handle traffic for the proposed development.

Let me know of any questions or if additional information is needed from me at this time.

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

From: Cory Snyder <csnyder@centervilleut.com>
Sent: Monday, December 09, 2019 2:22 PM
To: Kevin Campbell <Kevin.Campbell@esieng.com>; Zan Robison <zrobison@centervilleut.com>; Randy Randall <rrandall@centervilleut.com>
Cc: Brant Hanson <bhanson@centervilleut.com>; Leah Romero <lromero@centervilleut.com>
Subject: FW: Traffic Study for the Devore Property

Leah Romero

From: Zan Robison
Sent: Tuesday, December 10, 2019 6:26 PM
To: Cory Snyder; Kevin Campbell; Randy Randall
Cc: Brant Hanson; Leah Romero
Subject: RE: Traffic Study for the Devore Property

I will plan on attending the City Council meeting next Tuesday evening as Chief is out of the area. Our concerns with the increased foot and vehicle traffic has to do with the intersection at 400 W 2025 N. With increased vehicle traffic and foot traffic in the area we anticipate the need for new crossing guards for the children to safely cross. We would like to see if it would be possible to put a walkway near the north side of Reading Elementary from the new development area that children from the new developed area could avoid the intersection of 2025 N 400 W. Basically a designed walkway with a sidewalk that takes them from their neighborhood directly to school the back way. There is a similar walkway to Stewart Elementary that is at 1250 N 225 W. that leads from a neighborhood to the back property area of the school. It would be neat to have something like that in the case of Reading Elementary.

Respectfully,

Zan

From: Cory Snyder <csnyder@centervilleut.com>
Sent: Monday, December 9, 2019 2:22 PM
To: Kevin Campbell <kevin.campbell@esieng.com>; Zan Robison <zrobison@centervilleut.com>; Randy Randall <rrandall@centervilleut.com>
Cc: Brant Hanson <bhanson@centervilleut.com>; Leah Romero <lromero@centervilleut.com>
Subject: FW: Traffic Study for the Devore Property

Kevin & Zane,

The City Council desires a response from the City Engineer and Police Chief regarding the above attachment. You can send a response in writing or attend the Council meeting of 12/17 OR both. Please send any written comments, by Thursday/Friday to Leah- City Recorder for inclusion in the posted packet or by Tuesday next week for distribution at the Council meeting.

Thanks,

CMS

From: Russell Wilson <rwilson@symphonyhomes.com>
Sent: Monday, December 09, 2019 1:57 PM
To: Cory Snyder <csnyder@centervilleut.com>
Cc: Brant Hanson <bhanson@centervilleut.com>; Zan Robison <zrobison@centervilleut.com>; Kevin Campbell <kevin.campbell@esieng.com>; Bruce Robinson <brobinson@symphonyhomes.com>; Rob Miller

Name: Sharon Cutler
Message:
Please consider very carefully the zoning of Mable Devores property. We are very concerned about the density of homes in that area that is so close to an elementary school. Please do not allow 60homes built with the potential of 300 cars-for sure 240 new cars added into the neighborhood. This is not safe or desirable. There should be an exit onto the frontage road. One exit onto Main Street and the other two roads still affect the school children   We would prefer half acre lots. That would limit the traffic. Also allow for better drainage of the water. Please please please consider this carefully and make a wise choice for the protection of the children

Sent: Friday, December 13, 2019 10:29 AM

Name: Sydney Scott
Message:
Hello!
I just wanted to pop in and say how much I love Centerville, and the rich feel of agriculture history here. I know that Symphony Homes is planning on purchasing the Devore land and developing it, and we can't really do much about that, but I hope that you consider a Planned Development Overlay Zone, so we can at least protect as much as we can of that land and leave it zoned for AL. Not Not only have the neighborhood farms kept rich history, but they have protected beautiful land, kept traffic a little lower, and brought the community together with local jobs for the youth, horseback riding lessons, walkable school field trips, and neighborhood gatherings. Thank you for your time to consider this!

Sent: Friday, December 13, 2019 9:04 AM

Name: Kirk Fowers
Message:
Hi,
I am in support of the Devore property. being developed. I do however has concerns with the drainage. In the past Symphony has done an inadequate job with many of the homes being flooded or their yards retaining water to the extent they can't fully utilize their property. I would encourage a more detailed discussion on the drainage issue and to have the city council more involved in approving their plans. I'd also like to have the planning commission members spend time with the neighbors and understanding the issues. An access road to the frontage road is also important to better manage traffic flow.

Best regards,

Kirk Fowers

Sent: Friday, December 13, 2019 10:49 AM

Subject: Contact Form Submission Contact Us Page

Name: Lisa Fowers
Message:
Hi,

We have enjoyed living in Centerville and are supportive of the property being developed into single family homes with lower density. If possible some agricultural light would continue the look and feel important to our community. We've lived her for 17 years and witnessed first hand the inadequate drainage of the previous development near our home on the North end of 400 West. We'd like the city council to be more involved in reviewing and approving the development plans. If this involves a PDO this discussion should occur before resining is approved. Traffic is also important and an access road from the frontage road would be needed to distribute traffic evenly.

Sincerely,

Lisa Fowers

Sent: Friday, December 13, 2019 10:54 AM

To whom it may concern: I currently live right by Reading elementary and I am concerned about the proposed symphony home development on the Devore property. Please reconsider resining to agriculture/ low density. Also, our home has had water flooding issues and our backyard is always marshy all year long. Major drainage problems.

Thanks
Taunalee Cadwallader
Fri 12/13/2019 11:22 AM

I am concerned about the zoning planned for the Devore property in North Centerville. I would like to see lots at .5 acre. It is currently zoned for that and that is how Symphony Homes purchased it. I am not too concerned that they won't get there money out of it, that is how it has been zoned and they bought it that way. I don't feel like we need to change zoning or make amends for them. Woods Park is a lovely subdivision, but the homes are too close together. It makes parking space and traffic very difficult and it also is a different feel compared to the Lexington Park neighborhood where the property is being developed. I am also very concerned about drainage issues. We have all had some sort of drainage problems here on 400 West behind the elementary school where I live and I imagine those same problems continuing. It seems like less homes (which means more space and area between houses) would help that issue. I am concerned about losing agricultural space and changing the feel of our community that we love, but I am also very concerned about the traffic patterns. We have a lot of little kids in our neighborhood and there are many in the Woods Park area that I am concerned about. I hope the council & Symphony Homes are willing to build a subdivision with the best interest of our desires and the feel of what our community has been. Thank you for your consideration and all of your work to keep Centerville an amazing place to live and raise families.

Jeri Ann Layton
Fri 12/13/2019 11:25 AM

City council members,
Thank you for your time and consideration. I would like to request a vote for rezoning the Devore property.
Sincerely,
Shanna McBride
Fri 12/13/2019 11:27 AM

Good morning City Council member,

I just wanted to express my thoughts of the proposed rezoning of the Devore property. My biggest concern is the increased traffic that low density housing would bring, particularly given the proximity to Reading Elementary and the area where we had a little girl hit by a car earlier this year (2025 N).

If it is not possible to vote against rezoning, I strongly recommend considering a PDO in which some of these concerns could be addressed (ex. adding an entrance from the frontage road and adding a crossing guard(s) to the south side of Reading).

Thank you for your time and your hard work for our community.

Mercedes Sharp
Fri 12/13/2019 11:29 AM

Dear Council,

Thank You for taking the time from your already very busy family schedules to serve our community and to listen to the voices of the citizens who live here.

I live at 2164 North Frontage Rd and have done so with my family for 20 years. I love Centerville and have enjoyed raising my family here. As a citizen of our community I feel it is important to be involved with the development in our city.

I am writing with concern to the development of the Devore property in the north/ west quadrant of the city. Understand that I feel it is important for the city to grow and new development is an important part of that growth. I look forward to new families and existing families in our community filling the Devore property with lovely new homes. I do have several concerns with regards to the development they are as follows.

1. The lower half of the property is very wet. There is often standing water through the winter and into the spring. Mabel Devore was aware of this fact she leased the property to individuals they were not allowed to keep horses or livestock there after October because it was to wet and she did not want the vegetation destroyed. I know this because I personally spoke with her about leasing the property and that was one of the stipulations. I am also acutely aware of the drainage issues in that area because I live there. We have two sump pumps that begin pumping in November and do so through the summer. We live

by the lovely Woods Park development we love our new neighbors that being said we warned that like the Devore Property it was very wet and would be difficult to keep dry. The drainage system there has never worked adequately. We have video footage and the testimony of others that it is problematic. Some would tell you that it is run off from sprinkling systems and yes that is a problem however on two separate occasions this past year Once in January and the other in March, when sprinklers are not on, we had water running under the fence from the subdivision during heavy rain and heavy snow melt. Which does not give me confidence in the cities ability to insure appropriate drainage will be installed to protect future homeowners. Please use caution and insure that the developer makes adequate drainage a part of their development plan. We personally installed a French drainage system around the perimeter of our home to protect it and have been fortunate to not have flooding in our home but have had water from Woods Park come within a couple of feet of our basement access.

2. I also have a daughter and son-in-law that live on 2025 North. I can attest to the amount of traffic that travels up and down that street. I am concerned that based on the traffic study done by the developer approximately 60% of the traffic from the new development will be coming down 2025 North. 40% of that traffic will come from 725 West, which was never designed for that much traffic. It is a narrow street and adding that much traffic would be a serious safety concern. On a personal note my granddaughter was run over by a car while walking to school in March of this last year and we will be adding more children traveling that area as well as more vehicles. My suggestion would be a direct access to the frontage road from the new development. Having an access point from both Main Street and the Frontage Rd would alleviate that traffic flow from the existing neighborhoods.

3. We have enjoyed the rural feel of Centerville. It is one of the reasons we moved here. We live on 2 acres and our little farm has become a wonderful part of our community. We have the kindergarten from Reading Elementary over each spring as well as several area preschools that come to visit the new babies on the farm. It has given us the opportunity to share with children how and where food comes from. We take our animals to local schools and provide opportunities for children to milk our goats and ride our horses. We invite area families to visit the farm in the spring we provide hot dogs chips and drinks at our own expense so that again we can share with the community around us. We had over 300 people visit our small farm on that one day. We also provide 4-H opportunities to several youth in our area which has been a wonderful experience, both for them and for us. I feel it is important to maintain some of that Agricultural feel and opportunity in our community before it is to late to do so. We say that we want to develop properties in a similar fashion to those that already exist and this is a property surrounded by ½ acre agricultural lots. The block just south of the property is entirely ½ acre lots and all of the properties along main street from 1950 North to Lund Lane are a minimum of 1 acre many are two and 3 acre parcels there is a very small area of ¼ acre parcels by comparison in the area. It would be my recommendation to have a minimum of 8 to 10 ½ acre agricultural lots on the Devore Property with smaller ¼ to 1/3 acre lots on the balance of the property.

This would create a more contiguous feel and a better transition from the Lexington Park Subdivision to the larger agricultural properties in the area maintaining that small town feel that brings so many to Centerville.

I currently live south of a PDO project and while I would not recommend another project like that I believe at least entertaining the idea of a PDO on the Devore property would allow the citizens and our community the opportunity to have some say in how and what our neighborhood both looks and feels like. I understand that there is the possibility of a 10% housing bonus with a PDO project I would not recommend allowing that bonus in this particular project. I feel a PDO gives us an opportunity to work with the developer to create a lovely multi use neighborhood rather than turning the property over to an outside individual whose motivation is financial only and letting them determine what is best for us.

I wish to see the property developed in a way that benefits both those that live here and the Devore Family who have the right to sell and develop what is theirs.

Thank You Sincerely,

Cindi Garlick

Fri 12/13/2019 11:34 AM

My name is Greg White and I live at 257 W 1950 N. I am writing about the sale and development of the Devore property. I just attend a Q&A meeting with Councilmembers Ince and Mecham on Wednesday. It was a great meeting and I am very appreciative of the time spent by the councilmembers to look into our concerns.

My concerns are as a nearby resident, I would like to ensure traffic does not get too busy in the neighborhood, especially just south of Reading Elementary. These streets do not seem wide enough to support high traffic, and many kids and parents walk along and cross these streets going to and from school.

In addition the street I live on is one of few remaining zoned for light agriculture. We bought this house because of the zoning that it is in. We love being in an area where people have horses, goats, sheep and bigger properties. Neighbors share the use the tractors, my daughter is involved in 4H with a neighbors goat farm, my son rides a neighbors ponies. I would like to preserve the agricultural heritage of Centerville. There is a finite amount of agricultural properties and they are vanishing, never to return. I would like to see a few of properties in the new development be left zoned as light agriculture. Having a few properties will keep the composition of the community with residential and agricultural intact for future generations. I know this would require some negotiating and doing something besides just allowing it all to be zoned as residential low, but it would be worth the effort. One of the ideas discussed was a PDO, I think this might work well for this development, although it may not allow for light agriculture as I read the ordinance. Besides that, I think there are some good benefits to that route. I would like the City Council to please consider a PDO for this development to ensure that the development further enhances the neighborhood of Centerville around the Devore property. With a

PDO the City Council can also ensure that the houses that go into the development will fit in and with the surrounding neighborhood, and not make isolated neighborhoods radically different from what is surrounding it. Also please keep a few properties in the development zoned for light agriculture so this wonderful land use is not completely lost from the large agriculture property.

Best regards,
Greg White
Fri 12/13/2019 11:34 AM

Hello,

I hope this gets to the right people.

I live just south of the Devore property, and my whole yard borders the Devore property. I don't know if i have the longest sharing fence line, but it is considerable.

I fully accept the idea that the property will be sold and developed. I do not expect for the land to be used as agriculture land. I would hope that the city would be PRUDENT on how this land is developed. I know some developers in the past have used the 'bait and switch' with what they SAY they will build to the community, and then what is actually built.

In my experience living here, and conversations over the years, the majority of residents do not like high density housing - whether it is single homes, duplexes or big apartments. Each community needs a variety of housing choices - but it is starting to happen more and more where open land is being filled with too many residences for too little space. My family, and many other residents chose to live here, and not in Woods Cross, or North Salt Lake because of nice community feel in Centerville.

I do not think it is in the City's best interest to have another development where the lots are super small. I know Symphony homes has said the homes will be 500k to 1mill, but if you shove a bunch of houses in real closely, and they are on small lots, they will not be in that price range. They will buy the nicer houses just north in Farmington instead.

I am very concerned about the drainage issue as well - my property is lower than the Devore property, and with the problems that my neighbors had with the Woods Park subdivision, I am very worried about this.

I have also read the argument from Symphony is that they won't make money if they develop the land as currently zoned. That should not be a consideration from the City. We as citizens, and you as city leadership, should be concerned with what is best for the community and not with Symphony's profit margin. I do know there were other parties interested in the land. Maybe another developer can make something work with the existing zoning.

I did read about the PDO option (Planned Development Overlay Zone) and I would like to see this put into play. I feel that the City should have more control in what happens to these large developments and hold the builders to a very specific template to follow.   Once something is built, it is permanent. This is such a large piece of land, this will have a big impact on the city - positive or negative.

Appreciate your consideration -

Dan & Rebecca Greer
Fri 12/13/2019 12:59 PM

I am in opposition of changing the Devour property to a high-density development zone, especially with the proposal of having 400 West connect to our dead end street 2150. It would negatively affect our quiet street and pasture land, one of the reasons we moved to Centerville. I have heard talk of the city using eminent domain to take the property from my parents for this development and I am ashamed that this would even be mentioned in our community. If the project is big enough to accommodate 60 plus homes there is plenty of room for there to be a street from main down to the frontage, self containing their own traffic.

Centerville has always been a great place to live and I'm not opposed to having new neighbors, but it's important to think about something other than the bottom line. The Woodpark subdivision is a perfect example of that and all the negative things that affected the neighborhood.

Allison Kimball
Fri 12/13/2019 1:33 PM

I have been studying the general plan and other documents about planning, zoning etc. I have tried to articulate some of my concerns about the development of the Devore property.

I understand their right as property owners in trying to develop this land.

Here are some things that I would like for you to consider.

From the zoning plan 12.11.030 b (1)

“The General Plan shall include a plan for moderate income housing as required by Utah Code § 10-9a-403.” I know that you have talked about moderate to low income housing. The home planned for this subdivision don’t seem to fall into that range.

I have been concerned about not only the drainage but also our natural resources. We live in a desert and during the summer we need to be mindful of our water consumption. Where are 60 homes going to be the water they need.

12.11.030 a (3)

“Efficient and economical use, conservation, and production of the supply of food and water, and drainage, sanitary, and other facilities and resources;”

Also their are environmental issues that have not been discussed. During the winter we are faced with severe inversions that are harmful to us physically. We are talking about at least 60 cars but more than likely 120.

12.11.030 b 2 C

The protection, conservation, development, and use of natural resources, including the quality of air, forests, soils, rivers and other waters, wildlife, minerals, and other natural resources;

Also as stated before from the north side of 1850 all the way to Lund Lane it is zoned AI. By allowing these subdivisions you are creating small islands of agricultural land.

Last I was disappointed in the lack of communication about the public hearings. 12.21.050

For the first public hearing for General Plan enactment or amendment, Zoning Code enactment or amendment, and Zoning Map enactment or amendment, notice shall be published at least 10 calendar days before the hearing in a newspaper of general circulation in the area and mailed to each affected entity (as defined in Utah Code § 10-9a-103);

I tried to get this in before noon. I apologize for the delay. Hope you will take the time to read some of my concerns. I have many more.

Mila Cutler

2019-12-13 19:23:31

My name is Katie Moss and I live on 2025 North.

I would really love if the developers could build lots with at least .25 acres mixed in with some lots with agricultural low. If the agricultural low can not be mixed in then it would be nice to do more .30 acre lots.

We live on .50 acres with the agricultural low zoning and it is so nice to have room for our kids to play and explore outside. Our neighbors have horses and sheep that we can see from our backyard and my kids love to see the animals and learn about them. It is really educating to learn about the animals and at time my kids are able to help take care of the animals.

I have a lot of friends who live in the Woods Park development. Because the lots are so small the kids are often found playing in the roads. Almost every time I drive over there after school hours - I have to go extremely slow to watch out for the kids playing.

I just think that is is unfair to growing families to try and cram as many homes into a new development as possible. My hope is that the lots are big enough that the kids can play in the back yard without being so crammed. They should have some place to play other than the roads.

Also, I am not sure how much control the city has but it would be nice to keep the pricing a little bit lower - like 400,000 to 575,000.? I know of many families who would actually love to build a home on that land but are discouraged because they can't afford the 600,000 + homes. And if they do want to stay in Centerville and build - for a lower price they get no land for their kids. It is extremely frustrating for many families. Again, not sure if the city has any sort of regulations about this.

Please make the roads as safe as possible with traffic. We live across the street from the elementary school and the traffic is already so bad. A little girl got hit by a car last year and it is lucky she is okay. My kids are normally not allowed to play in our front yard because the traffic gets so bad and cars go so fast.

Last, please triple and double check the draining. We personally don't have problems but I have heard of so many and it causes disputes among neighbors.

We were really good friends with Mabel Devore. She was 104 when she passed away and had a heart of gold. She loved to farm and grow peaches. In fact she gave us some peach seeds to plant trees on our land. I know Mabel would want this new development to be as safe as possible as she loved the kids.

I hope you consider this. We are excited to see what happens and hope for the best!

Thanks,
Katie Moss
Fri 12/13/2019 1:04 PM

Dear Council Members,

My name is Heather Healey and I am writing to express my concerns over the development of the Devore property in the northern part of our city. I live on 2025 North my house is the first one as you turn off the frontage road. My main concern for the development is the safety of the roads. I know that currently there is not a plan for an outlet coming on and off the frontage road. I am worried that means that we will see more cars accessing the new subdivision at 2025 north. People already drive up and down that road in an unsafe manner. I know that it was discussed at length that the city is working on getting a crossing guard for the 2025 N 400 W intersection which I am excited about however that won't help the rest of the street.

On March 15th of this year my 5 year old daughter was hit by a car on 2025 north. Even though her dad and I had spoken with her and her sister about a safe route to follow while walking to school many times that day she for a reason that is still unknown decided not to walk all the way to the cross walk she crossed at 566 W instead. There is video footage of her accident she looked both ways multiple times and waited until she felt safe to cross. The vehicle that struck my daughter was distracted for only a moment but that was all it took. The results of this accident are miraculous and we were incredibly lucky that we didn't not lose our little girl that day. So my concern is not the intersection but the road of 2025 itself. Since March 15th I have watched intently as other children choose not to cross the road in safe places. I have also watched as cars speed up and down that road because they are late getting to and from the school. I am worried about increasing the number of cars that have to go up and down my road. There are so many little children and I would hate for another family to go through what we have gone through this year or heaven for bid go through something worse.

One of my other concerns for developing the property in the way that Symphony homes has suggested is the loss of agricultural property. My husband and I have now owned 2 homes in Centerville in the 10 years we have been married. We have never lived nor do we wish to live anywhere else. We love the community and are happy to be able to raise our children here. However we have looked several times into purchasing a small piece of land that our kids could keep a single horse or a cow, goat, or lamb on so that they could participate in the 4-H program. It is hard to find any property with agricultural rights in Centerville anymore. I would really like to see them leave at least a few of those lots with the opportunity for families to be able to take advantage of those agricultural aspects if that is what they choose to do.

I know that you have also heard many concerns about the property draining properly. This is another concern as I have watched over the years that the Devore property has standing water from about October until sometimes all the way into May. I am concerned that even though the builder will put in drainage what guarantee do we have that it will work and what is the city willing to do when it doesn't work and causes problems for those property owners who are already here.

Thank you for reading all of my concerns and for taking the time to listen to us in City Council meetings. I appreciate all that you do for our city.

Sincerely,

Heather Healey
Fri 12/13/2019 2:46 PM

Dear City Council Members,

I am writing to express my concern about the plan to rezone the Devore Property in north Centerville for Residential-Low density use. I purchased property in Centerville because of the rural nature of the community. The rural feeling of our community has changed significantly during the 14 years that I have lived here and is further in jeopardy as developers push to rezone the few remaining agricultural properties to allow higher density development. I'm concerned that developers are increasing their own profits at the expense of our community. I'm also concerned that rezoning the Devore Property will create small islands of incompatible land use to the north and south and adversely affect the value of these adjacent properties.

I recall that several members of the current City Council previously ran stating that they were opposed to significant development and would work to preserve the rural nature of our community. I encourage you to remember these positions and do all that is possible to preserve the identity of our community.

Thank you for your service and all that you do for our community!

Best regards,

Brent Robinson
Fri 12/13/2019 2:51 PM

Dear City Council Members,

Please consider making the Devore property a PDO before you make a decision to rezone the property.

For safety reasons we really need the property to have an entrance and exit on both the frontage road and main street.

We have a lot of children in our current development and as you know safety is extremely important.

As you may know traffic up and down 2025 is currently very high.

Adding 60+ homes without adding entrances and exits into the new development will only compound the problem.

When I leave for work in the morning a large amount of children are heading off to school and 2025 is extremely busy.

I have seen a lot of near misses, over the years, of children being almost hit by a vehicle.

We appreciate all that you do for us and know that you have our best intrests at heart.

Warmest Regards,

Mark & Julie Creer
Fri 12/13/2019 3:01 PM

Hello,

I submitted on the webpage as well.

I am fairly new to Centerville, but I love the small town feel. I do worry that too many new homes will detract from that and add more traffic and students in the schools. It sounds like there are plans in place (or at least discussion of plans)for a crossing guard, etc. I don't necessarily feel there would need to be another frontage road entrance with an access on Main Street. But, I'm not on the specific streets that would be affected by this so I'm not sure my opinion matters there.

I am not completely opposed to rezoning the area to res-low as long as we could insure Symphony did not try to squeeze in more than they originally proposed (60). (Selfishly, I would love there to be some larger 1/3-1/2 acre lots as we would probably look to move there from where we are in Woods Park). It would be nice if we were able to mandate they keep homes nicer. Something that would not be "starter" home and encourage more turnover in the area.

We love our neighborhood and area and hope to keep it as close to it currently is as possible. That said, I'd rather develop 60 homes now than risk higher density in the future.

Thanks for listening to us!

Jennifer Royall
Fri 12/13/2019 3:48 PM

December 13, 2019

Dear Members of the City Council,

My name is Allison Garlick, and I live at 2164 North Frontage Road, North of the Devore Property. I wanted to send you my concerns about the rezoning of the Devore property and encourage you to vote for a PDO. The concerns I have are about the rezoning is the proposed traffic flow Symphony Homes submitted, worries about the future development, specifically the drainage system, and the preservation of agricultural properties within Centerville. Passing this property for a PDO would allow you as Council Members and the existing Community Members to help be a part of the development and ensure the safety of these concerns.

Both in the City Planning Meeting and The City Council Meeting, worries about the traffic through 2025 N has been stated consistently. In the City Council Meeting, Symphony Homes submitted a traffic study that suggests that 40% of traffic will flow from 725 W to 2025 N, and 20% of traffic will be at the 2025 N and 400 W. intersection. This study suggests that there is a possible increase in traffic flow onto 2025 N. If each household, as it also stated the possibility of each family having multiple cars, has 4 vehicles. There are 60 homes, which are 240 cars. According to the traffic study, which means approximately 144 vehicles to travel onto 2025 N. If the City Council votes for the rezoning of the Devore property, they will have no power in helping mitigate this increase of traffic flow onto 2025 N.

This lack of input into the development from the City Council will also be the case for the drainage system of the new subdivision. Drainage is a significant concern and also was discussed within the various meetings. Previously built neighborhoods with drainage issues still have not been addressed, and the Devore property is a natural water run-off. Mabel Devore knew of this high water-table and made sure that property renters were off the field by November to stop the damage of the ground because of the standing-water. I have a concern that if you rezone the property that the developer will build their homes and if any problems regarding drainage will once again become overlooked for the new homeowners and existing community members.

My most important concern about the rezoning is the loss of agricultural properties within the Centerville Community. According to our City by-laws, it states that:

"Agricultural zones preserve and protect agricultural lands and related activities, permit activities normally and necessarily related to agricultural production, and prohibit land uses that may undermine continued agricultural activity" (Centerville City, 12.30.020 Zone Purpose, 2019).

Rezoning the property form Agricultural-L to Residential-low will not help us in following our ordinances about the protection of some of our agriculture in Centerville City. I must state that saving some property for agriculture doesn't guarantee that families will purchase property for that reason. However, it is a massive benefit to our community to have the choice of having agriculture possibilities.

Realizing that this is the Devore's property and other members of our community or I want to prohibit or diminish the use of their land. However, I do feel that there is a way for us to work together in providing great new homes and addressing community concerns. The solution is for the City Council to vote for a PDO. Doing a PDO will allow for the City Council and City Member work along with Symphony Homes in developing a property that will best fit our community. City Council will be able to negotiate a Frontage Road and Main Street access road relieving traffic flow onto 2025 N. There is a higher potential to help protect Agricultural properties by stipulating various lots to be ½ acre lots. Ensuring drainage concerns will be taken care of because a PDO will provide City Council to help monitor the overall development of the

December 13, 2019

property. A PDO will also help the City Council to make stipulations that can benefit the community, such as a walk-way to Reading Elementary, as suggested by Symphony Homes.

Thank you for your service and the time in researching the proposed zoning change and listening to the community voice of concerns. Asking the City Council to vote for a PDO comes with the responsibilities of being a part of the process. Our commitment to coming to previous meetings will be a testament to our interest in continuing to help our community.

Sincerely, Allison Garlick

Allison Garlick Dec 13, 19'

ORDINANCE NO. 2019-24

AN ORDINANCE AMENDING THE CENTERVILLE CITY ZONING MAP BY CHANGING THE ZONING OF APPROXIMATELY 16.75 ACRES OF CERTAIN REAL PROPERTY LOCATED AT APPROXIMATELY 2125 NORTH MAIN STREET AND FRONTAGE ROAD FROM AGRICULTURAL-LOW (A-L) TO RESIDENTIAL-LOW (R-L)

WHEREAS, the City is authorized to enact a zoning map consistent with the purposes set forth in the Utah Land Use Development and Management Act, as more particularly provided in Utah Code §§ 10-9a-101, *et seq*., as amended, and the City is further authorized to make amendments to such zoning map in accordance with procedures set forth in Utah Code. § 10-9a-503, as amended; and

WHEREAS, in accordance with applicable provisions of Utah law and the goals of the Centerville City General Plan for the subject property as set forth in Section 12-480-5, Neighborhood 4, Northwest Centerville, the City Council desires to amend the Centerville City Zoning Map to rezone the subject property from Agricultural-Low (A-L) to Residential-Low (R-L) as more particularly provided herein; and

WHEREAS, the proposed amendments to the Centerville City Zoning Map as set forth herein have been reviewed by the Planning Commission and the City Council and all appropriate public noticing and hearings have been provided and held in accordance with Utah law to obtain public input regarding the proposed revisions to the Zoning Map.

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

Section 1. **Zone Map Amendment.** The real property located at approximately 2125 North Main Street and Frontage Road in Centerville City consisting of approximately 16.75 acres, as more particularly described in **Exhibit A**, attached hereto and incorporated herein by this reference, is hereby rezoned from Agricultural-Low (A-L) to Residential-Low (R-L) and the Centerville City Zoning Map is correspondingly amended as described herein.

Section 2. **Findings**. The rezone of the subject property to Residential-Low (R-L) and the corresponding amendment to the Centerville City Zoning Map is based on the following findings:

1. The City Council finds the Zoning Map Amendment meets the requirements set forth in CZC 12.21.080(e).
2. The City Council finds the Zoning Map Amendment meets the goals and objectives of the General Plan for Neighborhood 4, Northwest Centerville, as described in Section 12-480-5.
3. The City Council finds that adequate facilities are located within and adjacent to the subject property.
4. The Planning Commission has reviewed and recommends approval of the R-L Zone designation.

Section 3. **Severability**. If any section, part or provision of this Ordinance is held invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts, and provisions of this Ordinance shall be severable.

Section 4. **Effective Date.** This Ordinance shall become effective upon publication or posting, or thirty (30) days after passage, whichever occurs first.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 3rd DAY OF DECEMBER, 2019.

ATTEST: **CENTERVILLE CITY**

____
Leah Romero, City Recorder

By: _________________________________
Mayor Clark A. Wilkinson

Voting by the City Council:

	"AYE"	"NAY"	"ABSENT"
Councilmember Fillmore	_______	_______	_______
Councilmember Ince	_______	_______	_______
Councilmember Ivie	_______	_______	_______
Councilmember McEwan	_______	_______	_______
Councilmember Mecham	_______	_______	_______

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.

__________________________________ DATE: _______________
LEAH ROMERO, City Recorder

RECORDED this ____ day of ___________, 2019.

PUBLISHED OR POSTED this ____ of _____________, 2019.

EXHIBIT A

Property Descriptions

Parcel No. 07-072-0034

COM AT A PT 32 RODS S & 47 RODS & 15 FT W & 24 RODS & 14 FT S FR THE NE COR OF THE SW 1/4 OF SEC 31-T3N-R1E, SLM; & RUN TH N 24 RODS & 14 FT; TH W 28 RODS & 10 FT, M/L, TO THE E LINE OF THE BAMBERGER R/W AS IT THEN EXISTED; TH S 12^42' E ALG THE E LINE OF SD R/W TO A PT DUE W OF THE POB; TH E TO THE POB. LESS & EXCEPTING THEREFROM: BEG AT A FENCE COR, WH PT IS S 1^04'10" E 947.13 FT ALG THE 1/4 SEC LINE & W 794.65 FT FR THE NE COR OF THE SW 1/4 OF SEC 31-T3N-R1E, SLM, & RUN TH N 0^58'53" E 218.28 FT ALG A FENCE LINE; TH N 89^43'56" W 425.84 FT TO THE E'LY LINE OF THE FORMER BERR R/W; TH S 12^47'54" E 224.06 FT ALG THE E'LY LINE OF SD R/W TO THE N LINE OF THE PPTY OF THE BOARD OF EDUCATION OF THE DAVIS CO SCHOOL DISTRICT, AS CONV IN WARRANTY DEED RECORDED AS E# 674405 BK 993 PG 798 OF OFFICIAL RECORDS; TH S 89^43' E 372.47 FT ALG SD PPTY TO THE POB. CONTAINS 2.163 ACRES

Parcel No. 07-072-0132

BEG AT A FENCE COR WH PT IS ALSO S 1^4'10" E ALG THE 1/4 SEC LINE 536.21 FT & DUE W 1822.96 FT FR THE CENTER OF SEC 31-T3N-R1E, SLM; & RUN TH ALG A FENCE S 89^45'5" E 267.62 FT; TH S 0^29'31" W 407.32 FT TO A PT ON A FENCE LINE; TH N 89^34'55" W 267.22 FT ALG A FENCE LINE TO A FENCE COR; TH N 0^29'31" E 406.53 FT ALG A FENCE LINE TO THE POB. CONT. 2.50 ACRES TOGETHER WITH A R/W OVER A LANE EXTENDING ALG THE N LINE OF SD BNDRY & THE N LINE EXT E'LY TO A STATE ROAD.

Parcel No. 07-072-0160

BEG AT A PT WH IS S 0^04'10" E ALG THE 1/4 SEC LINE 536.21 FT & DUE W 1822.96 FT & S 89^45'05" E 267.62 FT FR THE CENTER OF SEC 31-T3N-R1E, SLM; & RUN TH S 89^44'20" E ALG A FENCE LINE 243.37 FT; TH S 12^31'23" E 174.18 FT ALG A FENCE LINE TO THE N'LY LINE OF LEXINGTON PARK PHASE 4; TH ALG SD SUB 4 COURSES AS FOLLOWS: S 77^30'00" W 41.68 FT, S 45^50'32" W 70.49 FT, S 77^30'00" W 105.00 FT & S 12^30'00" E 161.92 FT; TH N 89^43'11" W 125.94 FT ALG A FENCE LINE; TH N 00^29'31" E 407.32 FT TO THE POB. CONT. 1.79 ACRES

Parcel No. 07-072-0161

BEG AT A PT WH IS S 89^24'30" W 1085.23 FT ALG THE SEC LINE & N 930.45 FT & N 12^42' W 1033.41 FT ALG THE W'LY LINE OF THE FORMER BAMBERGER RR R/W FR THE S 1/4 COR OF SEC 31-T3N-R1E, SLM; & RUN TH N 12^42' W 174.18 FT, M/L, ALG SD R/W TO THE S SIDE OF A 2 ROD R/W; TH E 68.2 FT TO THE E'LY LINE OF SD FORMER BAMBERGER RR R/W; TH S 12^42' E 46 FT, M/L, TO A PT WH IS S 12^42' E 957.0 FT ALG SD E'LY LINE FR ITS PT OF INTERSECTION WITH THE S LINE OF LUND LANE; TH S 12^42' E 131.69 FT ALG SD E'LY LINE TO THE N'LY LINE OF LEXINGTON PARK PH 4; TH S 77^30'00" W 58.32 FT TO THE POB. CONT. 0.333 ACRES.

Parcel No. 07-072-0175

BEG AT A PT S 519.5 FT & 122.4 FT W FR NE COR SW 1/4 OF SEC 31-T3N-R1E, SLM; TH S 14^41' E 321.64 FT ALG W LINE OF STATE HWY TO NE COR OF PPTY CONV IN 587-769; TH S 89^05'50" W 747.97 FT; TH N 1^35' E 309.6 FT; TH N 89^52' W 776.58 FT TO BNDRY LINE AGMT 2002-1129; TH ALG SD LINE N 89^45'05" W 267.62 FT & S 0^29'31" W 406.53 FT; TH N 89^38' W 425.02 FT TO E LINE OF FRONTAGE RD AS CONV BY 401-679; TH N 0^18' E 432 FT, M/L, ALG SD E LINE; TH S 89^47' E 1642.5 FT; TH N 80.34 FT; TH N 89^13'20" E 3.13 FT; TH S 101.00 FT; TH N 89^13'20" E 192.21 FT; TH S 10.46 FT; TH E 296 FT TO POB. CONT. 9.96 ACRES (NOTE: THIS REMAINING LEGAL WAS WRITTEN IN THE DAVIS COUNTY RECORDER'S OFFICE FOR I.D. PURPOSES. IT DOES NOT REFLECT A SURVEY OF THE PROPERTY.)

CENTERVILLE CITY
COMMUNITY DEVELOPMENT DEPARTMENT

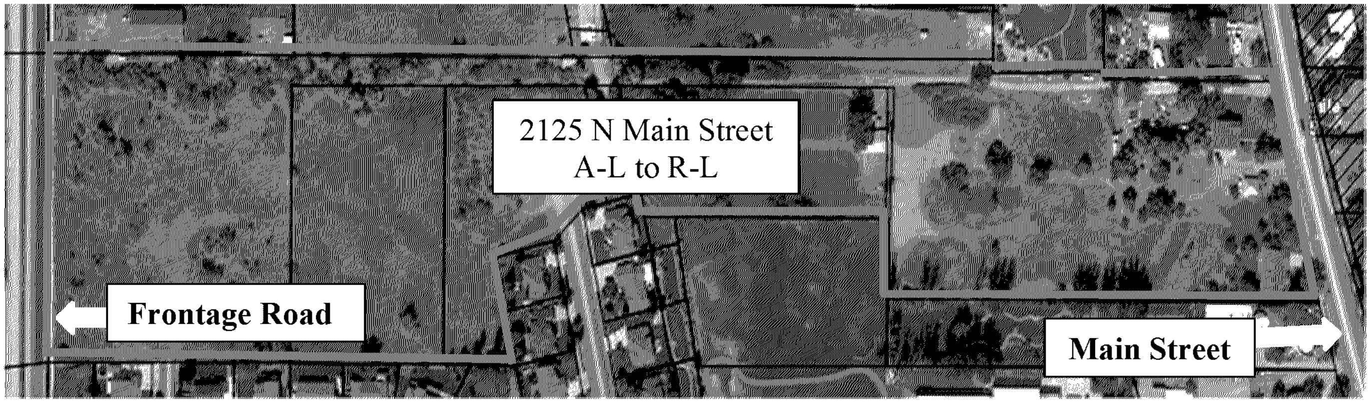
655 North 1250 West, Centerville, Utah 84014
(801) 292-8232

CITY COUNCIL TRANSMITTAL REPORT

PROPERTY OWNER:	**MABEL DEVORE TRUST** **2125 N MAIN ST** **CENTERVILLE, UT 84014** **RM & BR HOLDINGS LLC** **111 SOUTH FRONTAGE ROAD** **CENTERVILLE, UT 84014**
APPLICANT:	**RUSSELL WILSON** **SYMPHONY HOMES** **111 SOUTH FRONTAGE ROAD** **CENTERVILLE, UT 84014**
PROPERTY LOCATION:	**2125 N MAIN ST,** ***"THE DEVORE PROPERTY"***
PARCEL ID:	**07-072-0132, 07-072-0160, 07-072-0034, 07-072-0161, & 07-072-0175**
ACREAGE:	**16.75**
CURRENT ZONING:	**AGRICULTURAL-LOW (A-L)**
APPLICATION:	**ZONE MAP AMENDMENT, REZONE FROM AGRICULTURAL-LOW (A-L) TO RESIDENTIAL-LOW (R-L)**
PC RECOMMENDATION:	**APPROVE THE REZONE**

BACKGROUND

The Applicant is proposing the rezone of five parcels from Agricultural-Low (A-L) to Residential-Low(R-L) in Neighborhood 4. Neighborhood 4 has a mix of uses including A-L, R-L, PDO, and PF-M. The Public Hearing brought forward concerns of drainage, traffic, and lack of crossing guards in the area. The Planning Commission and Staff addressed these concerns by noting that they will be handled if and when a subdivision application is made.



PLANNING COMMISSION RECOMMENDATION

On November 13, 2019, the Planning Commission unanimously voted to *RECOMMEND APPROVAL* of the proposed rezone, with the following reasons for the action:

Suggested Reasons for the Action:

a) *The proposed amendment meets the requirements found in Section 12-21-080(4)(e).*
b) *The proposed Zone Map Amendment meets the goals and objectives of the General Plan concerning Neighborhood 4 [Section 12-480-5].*
c) *Adequate facilities are located within the subject property along Lund Land [Section 12-21-080(e)(5)].*

PLANNING COMMISSION VOTE (5-0)

Commissioner	Yes	No	Not Present
Hayman (Chair)	X		
Johnson	X		
Daly	X		
Workman	X		
Wright			X
Hunt	X		

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

STAFF REPORT

PROPERTY OWNERS:	**MABEL DEVORE TRUST** **2125 N MAIN ST** **CENTERVILLE, UT 84014** **RM & BR HOLDINGS LLC** **111 SOUTH FRONTAGE ROAD** **CENTERVILLE, UT 84014**
APPLICANT:	**RUSSELL WILSON** **SYMPHONY HOMES** **111 SOUTH FRONTAGE ROAD** **CENTERVILLE, UT 84014**
EMAIL ADDRESS:	**RWILSON@SYMPHONYHOMES.COM**
PROPERTY:	**2125 N MAIN ST,** ***"THE DEVORE PROPERTY"***
PARCELS:	**07-072-0132, 07-072-0160, 07-072-0034, 07-072-0161, 07-072-0175**
ACREAGE:	**16.75**
CURRENT ZONING:	**AGRICULTURAL-LOW (A-L)**
APPLICATION:	**ZONE MAP AMENDMENT, REZONE FROM AGRICULTURAL-LOW (A-L) TO RESIDENTIAL-LOW (R-L)**
RECOMMENDATION:	**RECOMMEND THE REZONE TO THE CITY COUNCIL**

BACKGROUND

Russell Wilson with Symphony Homes is requesting a rezone of the subject properties from Agricultural-Low (A-L) to Residential-Low (R-L).

PROPOSED ZONE MAP AMENDMENT

REVIEW AND ANALYSIS OF THE REQUEST

Factors to be considered, Section 12-21-080(e)

1. **Is the proposed amendment consistent with the goals, objectives and policies of the City's General Plan?**

   - **Staff Response:** These parcels of land are located within Neighborhood 4, Northwest Centerville (GP Section 12-480-5). The first goal of this section is to ensure compatible land use patterns and transitions. Two competing goals in this section are to preserve semi-rural properties for current owners and to preserve viability of the area for future development. Finally, the General Plan discourages lots of one acre, "because [they are] too small for true agricultural, too big for purely residential purposes, and too small to subdivide…."

     Centerville is primarily a community of single-family residences. The proposal would not change the single-family zoning, a low-density use. In the past, several applicants in Neighborhood 4 have tried to rezone and were unsuccessful due to the creation of zoning islands. Staff believes the current application would not create zoning islands due to the adjacency of the Lexington Park Subdivision to the southwest, and connection to similar zoning east of Main Street.

     The competing goals of preserving semi-rural for current homeowners and preserving viability of future development is a discussion for the appointed and elected officials. Staff believes that the proposed amendment would preserve the viability of future growth because the subject properties are a cohesive block and stretch from the Frontage Road to Main Street, while not markedly affecting the overall makeup of the Northwest Neighborhood.

     Staff believes the proposed amendment is consistent with the goals and objectives described in the General Plan.

2. **Is the proposed amendment harmonious with the overall character of existing development in the vicinity of the subject property?**

   - **Staff Response:** Based on the abundance of area zoned R-L, low-density single-family development appears to be the preferred type of housing within the City. The property is within a semi-rural residential area with single-family residential zones to the east, north, and south. The western portion of the properties is adjacent to single-family homes in the Lexington Park Subdivision. The Woods Park Subdivision, zoned R-L/PD is to the northwest, and Neighborhood 3 east of Main Street is primarily zoned R-L. Staff believes the proposed amendment will be in harmony with the overall character of the existing development in the vicinity.

3. **What is the extent to which the proposed amendment may adversely affect adjacent property?**

   - ***Staff's Response***: Some may see this subdivision as an impact to the semi-rural atmosphere of Centerville. Yet, if the rezone meets the criteria found in Section 12-21-080(e), and negative impacts can be mitigated, a property owner has the right to develop her property as she sees fit. Staff has met with the developer and does not see any adverse effects to the rezone.

4. **What is the adequacy of facilities and services intended to serve the subject property?**

   - ***Staff Response***: The subject properties are adjacent to existing development, including a stub road that will enable a connection to City services. A drainage study will be needed at time of development, as well as a soil study of the western section of properties.

PLANNING STAFF RECOMMENDATIONS

PROPOSED ACTION: I hereby make a motion for the Planning Commission to accept the Zone Map Amendment for the properties located at 2125 North Main Street from Agricultural-Low (A-L) to Residential-Low (R-L), and to recommend approval to the City Council.

SUGGESTED REASONS FOR THE ACTION:

1. The proposed amendment meets the requirements found in Section 12-21-080(4)(e).
2. The proposed Zone Map Amendment meets the goals and objectives of the General Plan concerning Neighborhood 4 [Section 12-480-5].
3. Adequate facilities are located within the subject property along Lund Lane [Section 12-21-080(e)(5)].

Any further conceptual plat acceptance by the Planning Commission is subject to approval of the rezone by the City Council.

CENTERVILLE
CITY COUNCIL
Staff Backup Report
12/17/2019

Item No. 3.

Short Title: Gun Range Lease Agreement - Amendment No. 2 - Lease Extension

Initiated By:

Scheduled Time:

SUBJECT

Consider approval of Amendment No. 2 to Gun Range Lease Agreement authorizing renewal of the Gun Range Lease for five years

RECOMMENDATION

Approve Amendment No. 2 to Gun Range Lease Agreement authorizing renewal of Gun Range Lease for five years

BACKGROUND

On December 24, 2013, the City and the Centerville Small Arms Association entered into a five year Gun Range Lease Agreement for the use and operation of a gun range on property owned by the City. On December 4, 2018, the City extended the Gun Range Lease Agreement for an additional one year term set to expire on December 31, 2019. The City only granted a one year extension of the Gun Range Lease Agreement due to the pending study of the foothills management plan. The Centerville Small Arms Association has requested renewal of the Gun Range Lease Agreement for an additional five years. Staff recommends approval of the five year extension of the Lease as set forth in the attached Amendment No. 2 to the Gun Range Lease Agreement.

ATTACHMENTS:

Description

- Amendment No. 2 to Gun Range Lease Agreement - Term Extension
- Gun Range Lease Agreement - Property Description

AMENDMENT NO. 2 TO THE GUN RANGE LEASE AGREEMENT

THIS AMENDMENT NO. 2 TO THE GUN RANGE LEASE AGREEMENT ("Amendment") is entered into this _____ day of December, 2019, by and between the **CENTERVILLE SMALL ARMS ASSOCIATION,** a Utah non-profit corporation ("Association"), and **CENTERVILLE CITY,** a Utah municipal corporation ("City").

RECITALS

WHEREAS, the City and the Association have previously entered into that certain Gun Range Lease Agreement dated December 24, 2013, as amended by Amendment No. 1 to the Gun Range Lease Agreement dated December 11, 2018 (collectively referred to as the "Lease Agreement"), regarding the lease and operation of a gun range on property owned by the City consisting of a portion of Parcel No. 02-069-0001; and

WHEREAS, the current term of the Lease Agreement expires on December 31, 2019, and the City and the Association desire to amend the Lease Agreement to extend the term for five years as more particularly set forth in this Amendment;

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

1. Amendment. Section 14 of the Lease Agreement regarding Termination is hereby amended to to read in its entirety as follows:

> **14. Termination.** Notwithstanding anything to the contrary herein expressed, the City expressly reserves the right to cancel or terminate this Lease Agreement and the privileges herein granted and/or the use of the Leased Property for range purposes: (1) upon prior written notice when, in the reasonable opinion of the City, the Association has breached any of the terms or provisions of this Agreement and such breach is not corrected by the Association within sixty (60) days after receipt of such notice (it being understood, however, that the Association will use its best efforts to cure any breach as soon as practicable after receipt of the notice of breach); or (2) upon six (6) months prior written notice when the City Council has determined, in its sole discretion, following a public hearing that the use of the Leased Property as a shooting facility is no longer in the public interest, constitutes a nuisance, or there is another higher priority use for the Leased Property or in the vicinity. In the absence of such termination by the City, the lease and privileges herein granted shall continue until December 31, 2024. ~~2019. The parties may thereafter renew this Lease Agreement by mutual consent of the parties for an additional five (5) year term through December 31, 2024.~~ Any ~~Such~~ additional terms shall be approved in writing by the parties as an amendment to this Lease Agreement prior to the expiration of the current ~~original~~ term. Upon termination of this Agreement, the Association shall remove its equipment, improvements, and facilities within a reasonable period of time and shall remediate the Leased Property in accordance with the provisions of Section 15.

2. Full Force and Effect. The terms of this Amendment are hereby incorporated as part of the Lease Agreement. All other terms and conditions of the Lease Agreement not modified by this Amendment shall remain the same and are hereby ratified and affirmed. To the extent the terms of this Amendment modify or conflict with any provisions of the Lease Agreement, the terms of this Amendment shall control.

3. Binding Effect. This Amendment shall inure to the benefit of and be binding upon the parties hereto and their respective officers, employees, representatives, successors and assigns.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the day and year first above written.

CENTERVILLE CITY

By: ____________________________________
Mayor Clark A. Wilkinson

ATTEST:

____
Leah Romero, City Recorder

CENTERVILLE SMALL ARMS ASSOCIATION

By:____________________________________
Its:____________________________________

ASSOCIATION ACKNOWLEDGMENT

STATE OF UTAH)
:ss.
COUNTY OF DAVIS)

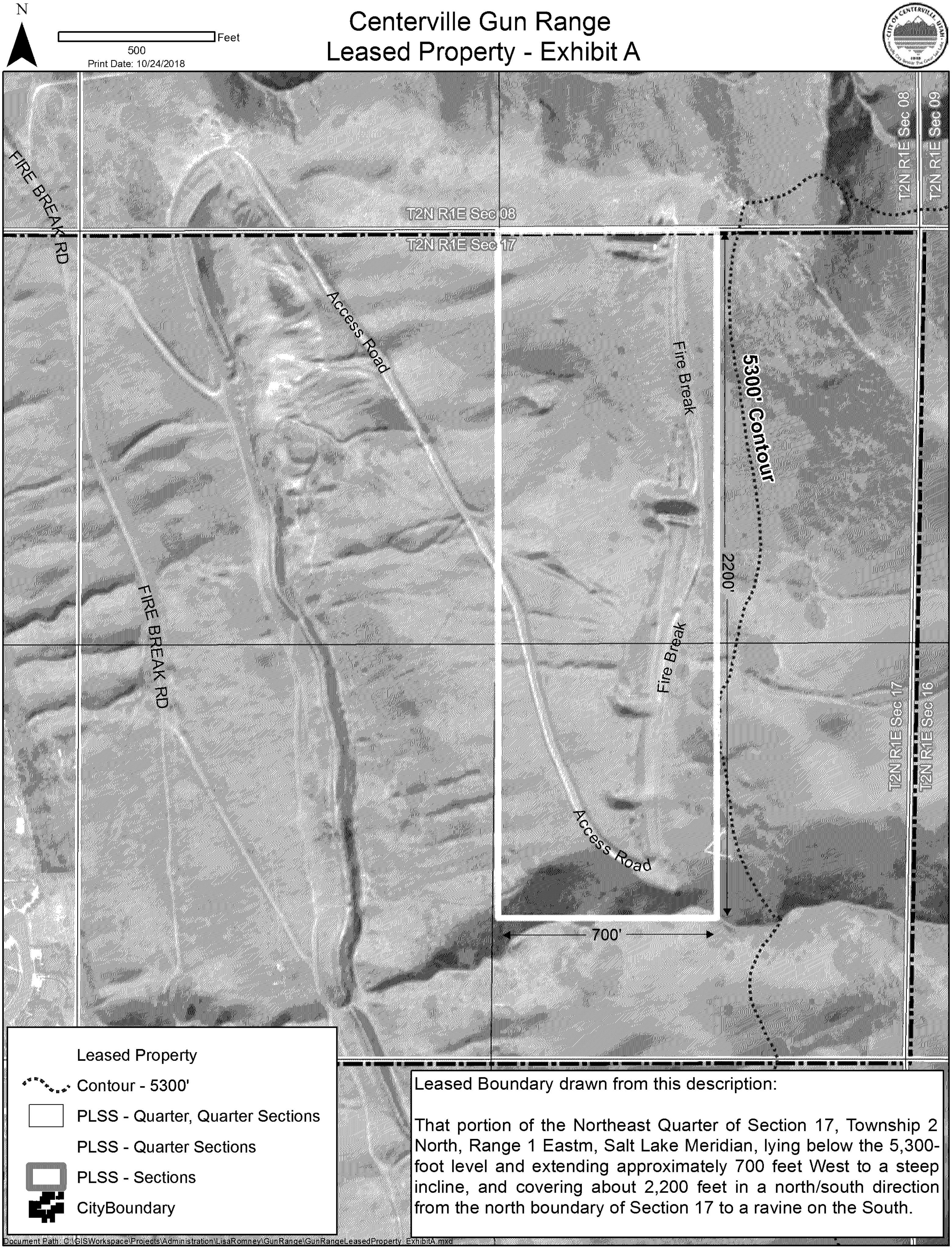
On the _____ day of ____________________, 2019, personally appeared before me ______________________________, who being by me duly sworn, did say that (s)he is the ______________________________ of **CENTERVILLE SMALL ARMS ASSOCIATION**, a Utah nonprofit corporation, and that said instrument was signed in behalf of said nonprofit corporation by authority of its bylaws or by a resolution of its Board of Directors and that said nonprofit corporation executed the same.

____
NOTARY PUBLIC

My Commission Expires: Residing at:

____________________________ ____________________________________

Centerville Gun Range
Leased Property - Exhibit A



Leased Boundary drawn from this description:

That portion of the Northeast Quarter of Section 17, Township 2 North, Range 1 Eastm, Salt Lake Meridian, lying below the 5,300-foot level and extending approximately 700 feet West to a steep incline, and covering about 2,200 feet in a north/south direction from the north boundary of Section 17 to a ravine on the South.

CENTERVILLE
CITY COUNCIL
Staff Backup Report
12/17/2019

Item No. 4.

Short Title: Adopt Annual Meeting Schedule for 2020

Initiated By:

Scheduled Time:

SUBJECT

Adopt annual meeting schedule for the City Council for calendar year 2020 - Resolution No. 2019-27

RECOMMENDATION

Adopt Resolution No. 2019-27 approving the annual meeting schedule for the City Council for calendar year 2020.

BACKGROUND

Provisions of the Utah Open Meetings Act set forth in Utah Code § 52-4-202 require a public body which holds regular meetings that are scheduled in advance over the course of a year to give public notice at least once each year of its annual meeting schedule. The City Council should adopt Resolution No. 2019-27 approving the proposed annual meeting schedule for the calendar year 2020 and direct staff to provide public notice of the same in accordance with applicable provisions of the Utah Open Meetings Act.

ATTACHMENTS:

Description

- Resolution No. 2019-27 - Annual Meeting Schedule
- 2020 City Council Meeting Schedule

RESOLUTION NO. 2019-27

A RESOLUTION ADOPTING THE ANNAUL MEETING SCHEDULE FOR THE CENTERVILLE CITY COUNCIL FOR THE CALENDAR YEAR 2020

WHEREAS, provisions of the Utah Open Meetings Act set forth in Utah Code § 52-4-202 require a public body which holds regular meetings that are scheduled in advance over the course of a year to give public notice at least once each year of its annual meeting schedule; and

WHEREAS, the City Council desires to adopt the proposed annual meeting schedule for the calendar year 2020 and to direct staff to provide public notice of the same in accordance with applicable provisions of the Utah Open Meetings Act.

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

Section 1. **Annual Meeting Schedule.** The City Council hereby adopts the attached annual meeting schedule for the calendar year 2020 and directs the City Recorder to provide public notice of the same in accordance with applicable provisions of Utah Code § 52-4-202.

Section 2. **Effective Date.** This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, ON THIS 17th DAY OF DECEMBER, 2019.

ATTEST: **CENTERVILLE CITY**

____
Leah Romero, City Recorder

By:__________________________________
Mayor Clark A. Wilkinson

Voting by the City Council:

	"AYE"	"NAY"	"ABSENT"
Councilmember Fillmore	______	______	______
Councilmember Ince	______	______	______
Councilmember Ivie	______	______	______
Councilmember McEwan	______	______	______
Councilmember Mecham	______	______	______

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.

______________________________________ DATED: ____________________

LEAH ROMERO, City Recorder

EFFECTIVE DATE: ____ day of ________________, 2019.

CENTERVILLE CITY COUNCIL
2020 MEETING SCHEDULE

Unless otherwise determined by the City Council, all meetings are held in the Centerville City Hall Building, Council Chambers, 250 North Main Street, Centerville, Utah.

The meeting schedule for 2020 shall be as follows:

January 7, 2020	January 21, 2020
February 4, 2020	February 18, 2020
March 3, 2020	March 17, 2020
April 7, 2020	April 21, 2020
May 5, 2020	May 19, 2020
June 2, 2020	June 16, 2020
July 7, 2020	July 21, 2020
August 4, 2020	August 18, 2020
September 1, 2020	September 15, 2020
October 6, 2020	October 20, 2020
November 3, 2020	November 17, 2020
December 1, 2020	December 15, 2020

CENTERVILLE

Staff Backup Report
12/17/2019

Item No. 5.

Short Title: Appointment to South Davis Sewer District Board

Initiated By:

Scheduled Time:

SUBJECT

Appoint person to the South Davis Sewer District Board of Trustees - Resolution No. 2019-28

RECOMMENDATION

Approve Resolution No. 2019-28 appointing a representative on the South Davis Sewer District Board of Trustees.

BACKGROUND

Dee Hansen's current term as the City's representative on the Board of Trustees of the South Davis Sewer District expires on January 4, 2020. The enclosed letter from the District General Manager explains the options of either reappointing Mr. Hansen or appointing someone else. The City can reappoint Mr. Hansen, or appoint the Mayor or member of the City Council without a notice period or public hearing. If the City Council chooses to appoint someone other than Mr. Hansen, the Mayor, or a member of the City Council, public notice of the meeting and proposed appointment is required, followed by a 30-day period and a public hearing before an appointment can be made.

ATTACHMENTS:

Description

- Resolution 2019-28 - South Davis Sewer Board Appointment
- Letter for South Davis Sewer District
- Utah Code 17B-1-304- Appointment of Board Member

RESOLUTION NO. 2019-28

A RESOLUTION APPOINTING A CITY REPRESENTATIVE TO THE BOARD OF TRUSTREES OF THE SOUTH DAVIS SEWER DISTRICT

WHEREAS, the City is entitled to appoint a member of the Board of Trustees of the South Davis Sewer District for the purpose of representing the City on the Board; and

WHEREAS, the City Council desires to appoint a representative to the Board of Trustees of the South Davis Sewer District as more particularly provided herein.

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

Section 1. **Appointment.** The governing body of Centerville City hereby appoints ________________________ to the South Davis Sewer District Board of Trustees to serve for a four year term commencing on January 6, 2020 and concluding on January 1, 2024, or until a successor is appointed. The appointed member of the Board of Trustees shall make reports to the governing body regarding activities of the South Davis Sewer District as requested.

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 effectively immediately upon its passage and the appointment herein shall be deemed to be effective January 5, 2020.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, ON THIS 17th DAY OF DECEMBER, 2019.

ATTEST: **CENTERVILLE CITY**

______________________________ By: ____________________________________

Leah Romero, City Recorder Mayor Clark A. Wilkinson

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.

__________________________________ DATE: _______________
LEAH ROMERO, City Recorder

EFFECTIVE DATE: _____ day of ______________, 2019.

South Davis Sewer District

Mailing Address:
PO Box 140111 • Salt Lake City, Utah 84114-0111

Office Location:
1800 West 1200 North • West Bountiful, Utah 84087

Phone (801) 295-3469 • *Fax* (801) 295-3486

10 October 2019

The Honorable Clark Wilkinson
Mayor of Centerville City
250 North Main
Centerville, Utah 84014-1820

RE: Appointment - Board of Trustees

Dear Mayor Wilkinson:

The appointment of Dee C. Hansen as Centerville City's representative on the Board of Trustees of the South Davis Sewer District expires the first Monday of January 2020.

In performing his duties on the Board, Dee Hansen has been a capable and conscientious representative for the interests of Centerville City. He has given freely of his time and efforts in performing the duties and responsibilities associated with this appointment.

Under the State Laws governing the District, it will be necessary for your City Council to either re-appoint Dee Hansen or to appoint a replacement. The new term of office will be for four years expiring the first Monday of January 2024.

In making an appointment, the City Council has three options:

1. The City Council can reappoint the incumbent. There are no requirements for public notice or public hearings.

2. The City Council may appoint the Mayor or a Member of the City Council. This does not require a public notice or a public hearing.

3. The City Council may appoint any other qualified person. This requires a 30 day public notice process and a public hearing. The requirements for appointing someone other than an incumbent or a Member of the Appointing Authority are found in the Utah Code, Section 17B-1-304, a copy of which is attached.

This appointment should be made by a motion/resolution of your City Council. The District should be provided with a copy of the motion/resolution with a letter from your City Council stating the action taken.

Thank you for your assistance in this matter. If you have any questions please feel free to call.

Very sincerely,

Dal D. Wayment

Dal D. Wayment, P.E.
General Manager

DDW/sm

cc: Brant Hanson, City Manager
Dee Hansen

att.

Effective 5/9/2017

17B-1-304 Appointment procedures for appointed members.

(1) The appointing authority may, by resolution, appoint persons to serve as members of a local district board by following the procedures established by this section.

(2)

(a) In any calendar year when appointment of a new local district board member is required, the appointing authority shall prepare a notice of vacancy that contains:

(i) the positions that are vacant that shall be filled by appointment;

(ii) the qualifications required to be appointed to those positions;

(iii) the procedures for appointment that the governing body will follow in making those appointments; and

(iv) the person to be contacted and any deadlines that a person shall meet who wishes to be considered for appointment to those positions.

(b) The appointing authority shall:

(i) post the notice of vacancy in four public places within the local district at least one month before the deadline for accepting nominees for appointment;

(ii) publish the notice of vacancy:

(A) in a daily newspaper of general circulation within the local district for five consecutive days before the deadline for accepting nominees for appointment; or

(B) in a local weekly newspaper circulated within the local district in the week before the deadline for accepting nominees for appointment; and

(iii) publish the notice of vacancy in accordance with Section 45-1-101 for five days before the deadline for accepting nominees for appointment.

(c) The appointing authority may bill the local district for the cost of preparing, printing, and publishing the notice.

(3)

(a) Not sooner than two months after the appointing authority is notified of the vacancy, the appointing authority shall select a person to fill the vacancy from the applicants who meet the qualifications established by law.

(b) The appointing authority shall:

(i) comply with Title 52, Chapter 4, Open and Public Meetings Act, in making the appointment;

(ii) allow any interested persons to be heard; and

(iii) adopt a resolution appointing a person to the local district board.

(c) If no candidate for appointment to fill the vacancy receives a majority vote of the appointing authority, the appointing authority shall select the appointee from the two top candidates by lot.

(4) Persons appointed to serve as members of the local district board serve four-year terms, but may be removed for cause at any time after a hearing by two-thirds vote of the appointing body.

(5)

(a) At the end of each board member's term, the position is considered vacant, and, after following the appointment procedures established in this section, the appointing authority may either reappoint the incumbent board member or appoint a new member.

(b) Notwithstanding Subsection (5)(a), a board member may continue to serve until a successor is elected or appointed and qualified in accordance with Subsection 17B-1-303(2)(b).

(6) Notwithstanding any other provision of this section, if the appointing authority appoints one of its own members and that member meets all applicable statutory board member qualifications, the appointing authority need not comply with Subsection (2) or (3).

Amended by Chapter 112, 2017 General Session

Effective 5/9/2017

17B-1-304 Appointment procedures for appointed members.

(1) The appointing authority may, by resolution, appoint persons to serve as members of a local district board by following the procedures established by this section.

(2)

(a) In any calendar year when appointment of a new local district board member is required, the appointing authority shall prepare a notice of vacancy that contains:

(i) the positions that are vacant that shall be filled by appointment;

(ii) the qualifications required to be appointed to those positions;

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(ii) publish the notice of vacancy:

(A) in a daily newspaper of general circulation within the local district for five consecutive days before the deadline for accepting nominees for appointment; or

(B) in a local weekly newspaper circulated within the local district in the week before the deadline for accepting nominees for appointment; and

(iii) publish the notice of vacancy in accordance with Section 45-1-101 for five days before the deadline for accepting nominees for appointment.

(c) The appointing authority may bill the local district for the cost of preparing, printing, and publishing the notice.

(3)

(a) Not sooner than two months after the appointing authority is notified of the vacancy, the appointing authority shall select a person to fill the vacancy from the applicants who meet the qualifications established by law.

(b) The appointing authority shall:

(i) comply with Title 52, Chapter 4, Open and Public Meetings Act, in making the appointment;

(ii) allow any interested persons to be heard; and

(iii) adopt a resolution appointing a person to the local district board.

(c) If no candidate for appointment to fill the vacancy receives a majority vote of the appointing authority, the appointing authority shall select the appointee from the two top candidates by lot.

(4) Persons appointed to serve as members of the local district board serve four-year terms, but may be removed for cause at any time after a hearing by two-thirds vote of the appointing body.

(5)

(a) At the end of each board member's term, the position is considered vacant, and, after following the appointment procedures established in this section, the appointing authority may either reappoint the incumbent board member or appoint a new member.

(b) Notwithstanding Subsection (5)(a), a board member may continue to serve until a successor is elected or appointed and qualified in accordance with Subsection 17B-1-303(2)(b).

(6) Notwithstanding any other provision of this section, if the appointing authority appoints one of its own members and that member meets all applicable statutory board member qualifications, the appointing authority need not comply with Subsection (2) or (3).

Amended by Chapter 112, 2017 General Session

CENTERVILLE

Staff Backup Report
12/17/2019

Item No. 6.

Short Title: Minutes Review and Acceptance

Initiated By:

Scheduled Time:

SUBJECT

December 3, 2019 Joint Work Session w/Tree Board
- Council approval on 12/17/2019
- Tree Board approval on 1/22/2020

December 3, 2019 City Council Meeting

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- December 3, 2019 CC Minutes
- December 3, 2019 CC/Tree Joint WS Minutes

Minutes of the Centerville **City Council** meeting held Tuesday, December 3, 2019, at 7:00 p.m. at Centerville City Hall, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore
	William Ince
	Stephanie Ivie
	George McEwan
	Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager
	Lisa Romney, City Attorney
	Leah Romero, City Recorder
	Jacob Smith, Administrative Services Director
	Cory Snyder, Community Development Director
	Mackenzie Wood, Assistant Planner
VISITORS	Interested Citizens

PRAYER OR THOUGHT

Ashley Gurling, Episcopal Church of the Resurrection was scheduled to give the prayer or thought, due to illness she was unable attend. Mayor Wilkinson offered a prayer.

PLEDGE OF ALLEGIANCE

OPEN SESSION

No one wished to comment.

PUBLIC HEARING – ZONING CODE AMENDMENTS – ALLOW CARGO TRAILER SALES IN SHORELANDS COMMERCE PARK ZONE – TABLED FROM NOVEMBER 9, 2019

Craig Salmon, applicant, owns the building at 1230 North 1300 West in the Shorelands Commerce Park Zone. He has a potential tenant who sells cargo trailers. The Shorelands Commerce Park Zone and SCP-Mixed Node Zone do not allow for Vehicle and Equipment Rental or Sale. The applicant requests a zoning text amendment to allow Vehicle and Equipment Rental or Sale.

Mr. Salmon said he finds the suggested definition of Vehicle and Equipment Rental or Sale confusing. Cory Snyder, Community Development Director, explained that personal vehicles typically driven on city roads are excluded from the definition. Mr. Salmon said he thinks the City will eventually get a push for personal vehicle rental or sale on the west side.

Mayor Wilkinson opened a public hearing at 7:17 p.m., and closed the public hearing seeing that no one wished to comment.

Councilmember Fillmore referred to a statement in the staff report, “the Shorelands Commerce Park does not yet have a precedent set for which set of uses are preferred in the Zone”, and said from her perspective as a former Planning Commissioner, the goal for the area was a higher-end business park. She expressed concern that approving Vehicle and Equipment Rental or Sale would open the door to development that would be inconsistent with that goal. She said she does not feel comfortable approving the requested Zoning Code Amendment since the planning process for the area as a whole is not complete. Councilmember Fillmore commented that Centerville has limited land available, and she wants to be deliberate about planning the use of that land. Councilmember Ivie stated a planning process did occur, and the applicant desires to use the industrial option provided in that planning process. Councilmember McEwan pointed out that Staff recommends approving Vehicle and Equipment Rental or Sale as a conditional use, which would provide a level of control. Mr. Salmon listed businesses already operating in the Shorelands Commerce Park Zone.

Councilmember McEwan **moved** to approve Ordinance No. 2019-23. Councilmember Ivie seconded the motion, which passed by majority vote (4-1), with Councilmember Fillmore dissenting.

PUBLIC HEARING – ZONING MAP AMENDMENT – DEVORE PROPERTY REZONE FROM AGRICULTURAL-LOW TO RESIDENTIAL-LOW

Ms. Wood explained the request to rezone approximately 16.75 acres located at 2125 North Main Street and Frontage Road from Agricultural-Low (A-L) to Residential-Low (R-L). The Planning Commission reviewed and recommended the proposed Zoning Map Amendment for approval on November 13, 2019. Concerns regarding potential drainage problems were voiced at the public hearing held by the Planning Commission. Ms. Wood stated that development of the entire property between Main Street and Frontage Road as proposed would provide an opportunity to more adequately address drainage issues than with a smaller subdivision. Mr. Snyder stated the applicant would most likely develop the entire property as one project. However, even if only the eastern portion of the property were developed initially, a drainage trunk line that would connect at the Frontage Road would be required from the beginning. The proposed development would not solve drainage problems at other developments.

Bruce Robinson with Symphony Homes stated the plan is to build approximately 60 homes on the property ranging in cost from approximately $550,000 to over $1 million, with the more expensive homes on the east portion of the property. He said the State has changed standards for drainage in recent years, and explained some of the requirements. Mr. Robinson said a traffic study was completed, with the conclusion that traffic generated by the proposed development would have minimal impact on the surrounding roadway network. Referring to Reading Elementary, Mr. Robinson said he anticipates that the addition of 60 homes to the area would likely necessitate a change by the school district, which he hopes would reduce the number of vehicles on the roads around the school.

Mayor Wilkinson opened a public hearing at 7:51 p.m.

Ivan Cutler – Mr. Cutler expressed love and respect for the DeVore family. He recognized that change is inevitable, and expressed hope that lessons can be learned from the Woods Park development. Mr. Cutler said he hopes that the proposed 60 homes would not turn into 120 homes. He said drainage is a huge concern for many property owners in the area.

Craig Salmon – Mr. Salmon said he lives just south of the subject property. He asked if R-L has a minimum lot size, and asked if the planned on-ramp for the West Davis Corridor has been taken into consideration. Ms. Wood explained that R-L allows for a maximum of four units per acre.

Cole Smith – Mr. Smith described heavy traffic around Reading Elementary during the school year and stated a full-time crossing guard would be necessary at 2025 North 400 West if the rezone is approved. He said property owners in the Lexington Park Subdivision, a neighboring Symphony Homes development, have dealt with significant drainage problems, and asked that the Council require a more concrete drainage plan if the rezone is approved and the proposed development moves forward.

Alison Garlick – Ms. Garlick said she lives just south of the Woods Park Subdivision. She thanked Mr. Robinson for the information shared, particularly related to drainage. She stated Woods Park has significant drainage problems. She stated that safety is a huge concern on 2025 North. Ms. Garlick disagreed with the proposed zone change from A-L to R-L, and stated that having agricultural property within the community is important.

Heather Healy – Ms. Healy said she is concerned about safety on 2025 North. She said her daughter was hit by a car on 2025 North, and stated that adding 60 homes to the area would only increase the problem. Ms. Healy said she is concerned that Symphony Homes would choose to put in more than 60 homes if the rezone is approved. She stated that agricultural land is becoming difficult to find in Centerville. She recommended leaving the property zoned A-L.

Sharon Cutler – Ms. Cutler said she lives on Main Street just north of the proposed development. Responding to Mr. Robinson's comment that the development would result in fewer cars in the area, Ms. Cutler said homes at the price point he described would come with many more than one car each and would significantly impact traffic in the neighborhood.

Cindy Garlick – Ms. Garlick said she has enjoyed the rural aspect of the north end of the community. She said the thought that the City would remove the sense of rural by approving development of 60 homes makes her sad. Ms. Garlick commented that the subject property is a soggy piece of land, and expressed concern that adding 60 homes would compound the problem. She spoke in favor of leaving the A-L Zone in place, which would allow for half-acre residential lots.

Brooke Holman – As a member of the Centerville Tree Board, Ms. Holman suggested the City require wider park strips in new developments. Ms. Holman shared personal experience with drainage issues in a Symphony Homes development in Farmington, and shared additional personal experience with a large development that proposed larger lots and larger homes, but ended up needing to transition over time to smaller lots with smaller homes because of the economy.

Lisa Robinson – Ms. Robinson said that, although the proposed development would be compatible with the Lexington Park development, it would not be compatible with anything else in the area.

Abe Millet – Mr. Millet said he lives adjacent to the DeVore property. He expressed concern regarding the safety of access to his property, and concern about the conflicts that often arise with residential properties next to animal properties.

Lisa Fowers – Ms. Fowers said she lives adjacent to the subject property and already has problems with drainage. She said drainage would most definitely have to be addressed with the proposed development. She commented that half-acre lots would potentially help with the drainage issues because there would be more open space and less concrete. Ms. Fowers commented that the Police Department would be able to attest to the traffic safety issue around the elementary school. She spoke in favor of leaving the A-L Zone in place.

Mila Cutler – Ms. Cutler said she owns the property just north of the subject property. She spoke of the DeVore family with love and respect. She spoke against allowing another island of small residential properties in an area of traditionally half-acre properties. She stated the area has water issues, as well as a lot of deer. Ms. Cutler expressed concern with the number of homes planned, and said she hopes the Council will listen to the concerns expressed.

Steve Meyer – As a trustee of the Mabel DeVore Family Trust, Mr. Meyer said it is his responsibility to work to optimize the value of the property for the beneficiaries of the Trust. He said he looked for a developer with goals in alignment with the City's land-use master plan, and selected Symphony Homes. He commented that the land-use master plan designates R-L as the appropriate zone for the subject property. Mr. Meyer expressed confidence that City Staff would be able to address issues and concerns raised by neighbors. He recommended approval of the proposed zoning change.

Jen Bangerter – Ms. Bangerter said she lives across the street from Reading Elementary. She said the traffic condition is already scary, and would be worsened with the addition of more homes and vehicles to the neighborhood. She asked why the City would allow developers to come in and dictate the feel of the community. Ms. Bangerter said that by changing the zoning, the Council would be allowing the developer to determine the feel of the neighborhood, and requested the Council not change the zoning.

Shanna McBride – Ms. McBride commented that many families living in the subject area have been there for generations and feel a deep connection to where they live. As a resident of 2025 North, she agreed that the traffic situation is dangerous. She spoke in favor of not allowing development of the proposed 60 homes, and said that if the Council does allow it, they should feel the weight of responsibility for what that development would do to the area.

The Mayor closed the public hearing at 8:31 p.m. Mr. Robinson said he hoped the DeVore family would not be penalized for holding onto their land longer than many other families who had farms in the area. He said Symphony Homes is sensitive to the traffic issue, and said he would be happy to help with conversations with the school district. Mr. Robinson agreed there are always impacts with development, but expressed confidence that the proposed development can be done with minimal impact.

Responding to a question from Councilmember McEwan, Ms. Wood explained that the Council is to consider the requested rezone based on the following four factors:

1. Is the proposed amendment consistent with the goals, objectives and policies of the City's General Plan?
2. Is the proposed amendment harmonious with the overall character of existing development in the vicinity of the subject property?

3. What is the extent to which the proposed amendment may adversely affect adjacent property?
4. What is the adequacy of facilities and services intended to serve the subject property?

Ms. Wood explained the many steps involved in the development process. Councilmember Mecham said she believes the Council should only approve the requested rezone if they believe all of the concerns expressed regarding the proposed development can be mitigated to a point that it is the best decision for the community. Mr. Snyder commented that the drainage situation would not necessarily be better with half-acre lots. Councilmember Ivie explained that the State is moving toward forcing land-use decisions to provide higher-density housing along the Wasatch Front, and said she would prefer the proposed 60 homes over a higher-density development. Mayor Wilkinson emphasized that the Council cannot consider the number of students that would be added at Reading Elementary as a factor in making the decision. Councilmember Ivie stated the City is aware of the traffic and student crossing problem near Reading Elementary, and said the Council and Police Department will do what they can to improve the situation.

Councilmember Ince made a **motion** to table the proposed Zoning Map Amendment for at least two weeks, and continue to accept public comment via email through noon on December 13th. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0).

Councilmember Mecham **moved** to take a short break at 9:02 p.m. Councilmember McEwan seconded the motion, which passed by unanimous vote (5-0). The Council returned at 9:12 p.m.

SUMMARY ACTION CALENDAR

a. South Davis Metro Fire Station Bond Reduction and Start of Warranty Period – Effective 12/03/2019

Councilmember Fillmore **moved** to accept the item on the Summary Action Calendar. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

MINUTES REVIEW AND ACCEPTANCE

The minutes of the November 19, 2019 City Council meeting were reviewed. Councilmember McEwan made a **motion** to accept the minutes. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

MAYOR'S REPORT

- Mayor Wilkinson reported on a recent community outreach event at Viewmont High School.

CITY MANAGER'S REPORT

- Mr. Hanson reported on a recent meeting with UTA.

ADJOURNMENT AND RDA MEETING

At 9:19 p.m., Councilmember Ince **moved** to adjourn the meeting. Councilmember Fillmore seconded the motion, which passed by unanimous vote (5-0).

______________________________ ______________________
Leah Romero, City Recorder Date Approved

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Katie Rust, Recording Secretary

Minutes of the Centerville **City Council work session** held Tuesday, December 3, 2019 at 5:30 p.m. at Centerville City Hall, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Leah Romero, City Recorder Mackenzie Wood, Assistant Planner Katie Rust, Recording Secretary
TREE BOARD PRESENT	Joy Chambers, Chair Brooke Holman Anne Linton Gary Smith Gary Woodward Scott Zeidler
VISITORS	Chris Simonsen, Bountiful City Council Rob Vandegrift, Bountiful Veterans Park Board

BOUNTIFUL VETERANS PARK PRESENTATION

Bountiful City Councilmember Chris Simonsen explained the plan to build Bountiful Veterans Park directly north of the Bountiful City offices. Rob Vandegrift, Bountiful Veterans Park Board member and landscape architect, shared a video presentation about the planned park, which he said would be meaningful and top quality. Names of veterans with a connection to Bountiful or neighboring cities can be submitted for inclusion at bountifulveteranspark.org. Councilmember Simonsen and Mr. Vandegrift asked the Centerville City Council to share the information with Centerville citizens.

DISCUSSION WITH CITY TREE BOARD

Gary Woodward, a member of the Centerville Tree Board, presented a revised Approved Tree List for Council review. The Tree Board is in the process of drafting amendments to the entire tree ordinance. The City Council and Tree Board members discussed the tension that exists between trees and City infrastructure in park strips. The proposed Approved Tree List incorporates current City policy regarding trees in park strips. The Tree Board has reviewed and compared tree-related statutes from six other communities while revising the Centerville tree ordinance.

Councilmember Ivie stated that cable and UTOPIA lines run approximately 6 inches below the ground, low-voltage power lines run 12 inches below the ground, gas lines run between 16 and 18 inches below the ground, and high-voltage power lines run 4 feet below the ground in park strips. Brooke Holman, a Tree Board member, commented that it would be helpful for the Tree Board to have any data regarding the impact of trees in park strips to better address the situation. Councilmember McEwan said he believes there is a misconception in the community regarding what is City responsibility and what is property owner responsibility. Councilmember Fillmore suggested the Tree Board continue to help with community education after the ordinance is updated. Scott Zeidler said it helps for a city to have a culture of proper tree care, and suggested tree care training for Public Works Department employees. Tree Board member Gary Smith commented that proper pruning should begin when a tree is young. Scott Zeidler explained that park strip trees are a cyclical resource that can be expected to last maybe sixty years. Trees planted at least ten feet behind the sidewalk have greater long-term potential.

Joy Chambers, Tree Board Chair, expressed the opinion that it would be unrealistic to not allow trees in park strips in Centerville. Brooke Holman commented that wider park strips help improve the appearance of a city. Anne Linton, Tree Board member, added that nonlinear sidewalks provide wider park strip space for trees. Councilmember McEwan said he feels information regarding drought tolerant trees will be important as secondary water becomes more scarce.

Councilmember Fillmore suggested the revised tree ordinance include a mission statement for the benefit of future Councils, to help the City be consistent. Councilmember Ivie emphasized that park strips were created for infrastructure. Responding to a question from the Council, Scott Zeidler estimated that a dedicated city forester would be a one-half to three-quarter-time position. Councilmember Fillmore suggested the Council consider requiring a five-foot park strip in new developments.

The Council and Mayor thanked the Tree Board for their time and service.

ADJOURNMENT

Councilmember Fillmore made a **motion** to adjourn the work session at 6:54 p.m. Councilmember Mecham seconded the motion, which passed by unanimous vote (5-0).

______________________________ ______________________________
Leah Romero, City Recorder Date Approved

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Katie Rust, Recording Secretary

CENTERVILLE

Staff Backup Report
12/17/2019

Item No. 7.

Short Title: City Council Reports

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

City Council may report on meetings/events attended and issues discussed in meetings/events attended by a Councilmember in their official capacity as the City’s representative.

CENTERVILLE

Staff Backup Report
12/17/2019

Item No. 8.

Short Title: Mayor's Report

Initiated By:

Scheduled Time:

SUBJECT

Mayor Wilkinson will present name(s) for Planning Commission.

RECOMMENDATION

BACKGROUND

This is the Mayor's opportunity to make appointments and report on meetings/events attended and issues discussed in meetings/events attended, in his official capacity as the City's representative.

CENTERVILLE

Staff Backup Report
12/17/2019

Item No. 9.

Short Title: City Manager's Report

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

This is the City Manager’s opportunity to give notice to the City Council of current events impacting the City.

ATTACHMENTS:

	Description
🗋	November Financial Report

Centerville City Corporation

FINANCIAL REPORT
As of November 30, 2019

	Contents	Page Number

Centerville City Corporation
Cash Position by Fund and in Total

	Funds																
Month	General	RDA	MBA	Rec	RAP	Cemetery	Debt Service	Park	Transp	UTOPIA	Water	Sani	Drainage	Telecom	Whitaker	Total	St Treas Int. Rate
Nov-19	$ 1,014,647	$ 597,658	$ 1,207	$ 24,183	$ 294,420	$ 76,604	$ 497	$ 175,054	$ 1,024,278	$ 5	$ 515,605	$ 62,888	$ 1,674,512	$ 28,876	$ 38,566	$ 5,528,998	2.3976%
Oct-19	$ 770,869	$ 747,130	$ 1,207	$ 17,591	$ 290,851	$ 71,675	$ 497	$ (1,421,382)	$ 1,306,846	$ 40,946	$ 681,266	$ 59,430	$ 1,640,333	$ 13,907	$ 29,303	$ 4,250,466	2.5360%
Sept-19	$ 832,825	$ 790,466	$ 1,207	$ 23,025	$ 294,642	$ 71,389	$ 497	$ (1,131,177)	$ 1,251,683	$ (180)	$ 464,951	$ 54,487	$ 1,578,276	$ 28,665	$ 27,383	$ 4,288,139	2.6014%
Aug-19	$ 1,044,059	$ 814,184	$ 1,207	$ 28,663	$ 290,584	$ 68,204	$ 497	$ (40,279)	$ 1,142,995	$ (180)	$ 444,800	$ 94,571	$ 1,549,471	$ 7,653	$ 24,664	$ 5,471,092	2.7262%
Jul-19	$ 1,073,242	$ 842,332	$ 1,207	$ 29,013	$ 285,509	$ 66,713	$ 497	$ 89,391	$ 1,429,645	$ (180)	$ 703,294	$ 56,786	$ 1,709,091	$ (9,801)	$ 22,190	$ 6,298,928	2.8663%
Jun-19	$ 1,721,714	$ 878,241	$ 1,207	$ 22,343	$ 286,576	$ 64,616	$ 497	$ 86,908	$ 1,374,672	$ (180)	$ 567,831	$ 8,874	$ 1,664,769	$ 6,097	$ 21,784	$ 6,705,948	2.8982%
May-19	$ 1,546,068	$ 907,322	$ 1,207	$ 59,237	$ 282,074	$ 96,282	$ 497	$ 177,497	$ 1,395,226	$ 571	$ 827,224	$ 54,058	$ 1,614,798	$ 26,142	$ 21,785	$ 7,009,989	2.8983%
Apr-19	$ 1,644,403	$ 1,050,442	$ 1,207	$ 21,468	$ 277,222	$ 93,385	$ 2,997	$ 130,600	$ 1,303,486	$ 520	$ 936,001	$ 52,726	$ 1,660,337	$ 2,972	$ 19,925	$ 7,197,691	2.9759%
Mar-19	$ 1,645,782	$ 1,826,663	$ 1,207	$ 23,059	$ 279,320	$ 85,389	$ -	$ 111,429	$ 1,307,322	$ 468	$ 944,533	$ 50,003	$ 1,603,096	$ 21,065	$ 24,330	$ 7,923,666	2.9971%
Feb-19	$ 1,772,991	$ 433,500	$ 1,207	$ 18,010	$ 275,303	$ 81,390	$ -	$ 96,583	$ 1,157,306	$ 416	$ 666,725	$ 42,256	$ 1,529,046	$ 30,483	$ 32,420	$ 6,137,638	2.9778%
Jan-19	$ 1,620,822	$ 446,481	$ 1,207	$ 12,790	$ 277,515	$ 80,301	$ -	$ 83,412	$ 1,101,325	$ 365	$ 581,665	$ 39,771	$ 1,477,431	$ 11,890	$ 31,310	$ 5,766,285	2.9109%
Dec-18	$ 1,651,637	$ 461,283	$ 1,207	$ 11,819	$ 274,537	$ 77,204	$ -	$ 60,433	$ 928,642	$ 313	$ 493,189	$ 35,209	$ 1,470,005	$ (161)	$ 30,223	$ 5,495,542	2.8036%
Nov-18	$ 834,949	$ 490,190	$ 1,207	$ 16,564	$ 279,269	$ 75,812	$ -	$ 47,464	$ 851,945	$ 262	$ 535,944	$ 29,362	$ 1,412,158	$ 17,618	$ 29,196	$ 4,621,941	2.7387%
Oct-18	$ 570,329	$ 512,602	$ 1,207	$ 6,616	$ 275,214	$ 70,224	$ -	$ 116,938	$ 1,620,171	$ 210	$ 424,474	$ 22,485	$ 1,395,346	$ (304)	$ 26,725	$ 5,042,238	2.6486%
Sep-18	$ 508,101	$ 563,524	$ 1,207	$ 6,607	$ 152,930	$ 65,537	$ 1	$ 218,467	$ 1,624,893	$ 159	$ 380,932	$ 13,704	$ 1,360,127	$ (16,562)	$ 28,047	$ 4,907,674	2.5979%
Aug-18	$ 736,840	$ 583,341	$ 1,207	$ 8,734	$ 148,580	$ 65,255	$ 1	$ 197,419	$ 1,486,038	$ 107	$ 289,629	$ 20,927	$ 1,308,024	$ 1,626	$ 27,355	$ 4,875,082	2.5836%
Jul-18	$ 891,119	$ 619,363	$ 1,207	$ (9,749)	$ 182,604	$ 61,570	$ 1	$ 124,393	$ 1,399,296	$ (40,134)	$ 377,924	$ 15,653	$ 1,360,909	$ 26,905	$ 27,124	$ 5,038,185	2.5801%
Jun-18	$ 1,192,553	$ 647,206	$ 1,207	$ 12,795	$ 143,945	$ 53,986	$ 1	$ 443,912	$ 1,462,518	$ 4	$ 296,814	$ 12,884	$ 1,420,928	$ 249	$ 32,228	$ 5,721,229	2.5007%
May-18	$ 1,190,522	$ 656,083	$ 1,207	$ 73,229	$ 115,186	$ 74,007	$ 2,501	$ -	$ 1,424,786	$ 561	$ 301,179	$ 4,532	$ 1,359,907	$ 24,160	$ 36,298	$ 5,264,159	2.3517%
Apr-18	$ 1,241,484	$ 767,699	$ 1,207	$ 19,843	$ 201,890	$ 71,331	$ 2,501	$ -	$ 1,248,478	$ 510	$ 257,756	$ 2,744	$ 1,342,078	$ 3,730	$ 44,417	$ 5,205,666	2.2008%
Mar-18	$ 1,362,760	$ 1,505,058	$ 1,207	$ 26,897	$ 260,863	$ 70,162	$ -	$ -	$ 1,272,497	$ 459	$ 286,426	$ -	$ 1,259,876	$ 23,702	$ 52,841	$ 6,122,750	2.0302%
Feb-18	$ 1,632,559	$ 148,527	$ 1,207	$ 15,020	$ 174,985	$ 61,896	$ -	$ -	$ 1,119,138	$ 409	$ 188,448	$ -	$ 1,174,637	$ 1,552	$ 50,033	$ 4,568,411	1.8649%
Jan-18	$ 1,372,438	$ 203,627	$ 1,207	$ 15,843	$ 233,793	$ 59,441	$ -	$ -	$ 1,079,001	$ 358	$ 129,970	$ -	$ 1,131,819	$ 762	$ 21,774	$ 4,250,033	1.7291%
Dec-17	$ 1,547,521	$ 228,147	$ 1,207	$ 15,687	$ 253,228	$ 55,585	$ -	$ -	$ 970,829	$ 308	$ 47,772	$ -	$ 1,056,840	$ 5,518	$ 20,281	$ 4,202,923	1.6340%
Nov-17	$ 673,740	$ 254,614	$ 1,207	$ 18,657	$ 231,405	$ 52,303	$ -	$ -	$ 654,171	$ 257	$ -	$ -	$ 876,972	$ -	$ 20,508	$ 2,783,835	1.6053%
Oct-17	$ 674,620	$ 298,612	$ 1,207	$ 11,853	$ 341,474	$ 52,253	$ -	$ -	$ 1,021,224	$ 206	$ 80,377	$ -	$ 892,909	$ 14,399	$ 26,272	$ 3,415,408	1.5621%
Sep-17	$ 666,083	$ 358,340	$ 1,207	$ 13,689	$ 308,928	$ 52,002	$ -	$ -	$ 953,643	$ 156	$ -	$ -	$ 791,934	$ 27,244	$ 1,344	$ 3,174,571	1.5281%
Aug-17	$ 920,796	$ 391,937	$ 1,207	$ 13,876	$ 403,608	$ 48,955	$ -	$ 6,459	$ 944,901	$ 105	$ -	$ -	$ 743,181	$ 2,366	$ 3,947	$ 3,481,338	1.4782%
Jul-17	$ 893,804	$ 442,911	$ 1,207	$ 22,979	$ 336,756	$ 46,907	$ -	$ 85,590	$ 771,665	$ (39,348)	$ 198,599	$ 8,114	$ 787,857	$ 20,402	$ 19,978	$ 3,597,421	1.4084%
Jun-17	$ 886,257	$ 450,288	$ 1,207	$ 72,150	$ 334,484	$ 46,892	$ -	$ 232,701	$ 798,617	$ 3	$ 154,955	$ -	$ 793,750	$ 1,551	$ 32,906	$ 3,805,761	1.3431%
May-17	$ 915,883	$ 675,750	$ 1,207	$ 116,380	$ 327,542	$ 81,011	$ 2,500	$ 247,542	$ 760,622	$ 39,354	$ 652,275	$ -	$ -	$ 30,840	$ 37,346	$ 3,888,252	1.2858%
Apr-17	$ 324,722	$ 568,815	$ 1,207	$ 76,648	$ 297,535	$ 37,700	$ 2,500	$ 329,810	$ 634,761	$ 77,933	$ 446,697	$ 30,467	$ 245,639	$ 36,793	$ 38,974	$ 3,150,201	1.2651%

Centerville City Corporation
Cash Position by Fund and in Total
As of November 30, 2019

		Debt	Restricted Cash					
	Cash	Reserve Cash	Cash/Bonds Deposits	TRF	DUI Funds	Class C & Prop 1	Impact Fees	Gun Range Deposit
GENERAL FUND	$ 1,014,647		$ 752,015		$ 11,823			$ 5,000
RDA	$ 597,658			$ 568,421				
MBA	$ 1,207							
RECREATION	$ 24,183							
RAP TAX	$ 294,420							
UTOPIA PROJECT FUND	$ 5							
WATER FUND	$ 515,605		$ 234,196					
SANITATION FUND	$ 62,888							
DEBT SERVICE	$ 497							
CEMETERY ($37,700 Perm Restricted)	$ 76,604							
DRAINAGE UTILITY	$ 1,674,512							
TELECOM FUND	$ 28,876							
WHITAKER TRUST FUND	$ 38,566							
PARK (Impact Fee)	$ 175,054							
TRANSPORTATION (Class C & Prop 1)	$ 1,024,278					$ 435,523		
TOTAL	$ 5,528,998	$ -	$ 986,211	$ 568,421	$ 11,823	$ 435,523	$ -	$ 5,000

Centerville City Corporation Financial Summary **42% of the Fiscal Year has Elapsed**

For the Month Ended November 30, 2019

(No Assurance Provided)

Line	GENERAL FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	Page	Comments?
	Revenues:							
1	Taxes:	$ 530,306	$ 2,435,594	$ 7,135,770	$ 4,700,176	34%	11	
2	Property Taxes	83,008	135,398	1,430,770	1,295,372	9%	11	
3	Fee In Lieu of Taxes	8,869	48,877	125,000	76,123	39%	11	
4	Property Taxes - Due	445	3,332	80,000	76,668	4%	11	
5	Sales Tax - General	363,399	1,839,653	4,400,000	2,560,347	42%	11	
6	Franchise Tax - Power	36,447	274,364	605,000	330,636	45%	11	
7	Franchise Tax - Natural Gas	7,211	42,012	270,000	227,988	16%	11	
8	Franchise Tax - Telecomm	9,088	48,239	130,000	81,761	37%	11	
9	Franchise Tax - CATV	21,839	43,719	95,000	51,281	46%	11	
10	Licenses and Permits	20,044	88,978	360,700	271,722	25%	11	
11	Intergovernmental	13,307	13,307	54,200	40,893	25%	11	
12	Charges for Services	109,621	549,437	1,350,569	801,132	41%	12	
13	Fines and Forfeitures	41,302	202,955	450,000	247,045	45%	12	
14	Miscellaneous	4,133	17,931	49,550	31,620	36%	12	
15	Non-Operating Revenue	9,028	20,050	220,650	200,600	9%	13	
16	Transfers In	-	-	32,040	32,040	0%	13	
17	**Total Revenues**	$ 727,741	$ 3,328,251	$ 9,653,479	$ 6,325,228	34%	13	
	Expenditures:							
18	Legislative	$ 6,435	$ 27,129	$ 81,411	$ 54,282	33%	14	
19	Judicial	25,140	102,878	232,226	129,348	44%	14	
20	Executive	45,720	149,358	333,100	183,742	45%	15	
21	Attorney	19,044	75,540	172,320	96,780	44%	16	
22	Management Services	35,012	196,967	645,700	448,733	31%	17	
23	Attorney Services	525	7,520	28,500	20,980	26%	17	
24	Emergency Management	170	1,903	14,563	12,660	13%	18	
25	Fire Services	74,477	372,383	893,720	521,337	42%	18	
26	Elections	14,429	14,429	15,000	571	96%	18	
27	Youth Council	1,025	2,804	7,000	4,196	40%	18	
28	Police	291,831	1,204,581	2,813,350	1,608,769	43%	20	
29	Liquor Law Enforcement	334	2,273	17,720	15,447	13%	20	
30	School Crossing Program	8,050	21,320	63,655	42,335	33%	20	
31	K-9	1,161	1,371	2,250	880	61%	20	
32	D.A.R.E. Program	13,749	47,439	111,025	63,586	43%	20	
33	Citizen's Academy	31	1,249	-	(1,249)	0%	21	
34	Animal Control	3,082	15,410	36,984	21,574	42%	21	
35	Public Works Administration	37,121	154,577	332,232	177,655	47%	21	
36	Streets	70,681	282,518	1,055,400	772,882	27%	22	
37	GIS Department	10,856	45,265	109,485	64,220	41%	23	
38	Engineering	7,734	32,479	87,000	54,521	37%	23	
39	Parks	89,942	412,797	899,285	486,488	46%	24	
40	Parks and Recreation Committee	-	2,280	4,600	2,320	50%	24	
41	Trails Committee	-	40	900	860	4%	25	
42	Community Events	385	5,757	23,650	17,893	24%	25	
43	Parks and Recreation Facility	547	6,472	21,100	14,628	31%	25	
44	General Gov. Buildings - Maint. Facility	6,061	22,824	81,213	58,389	28%	26	
45	General Gov. Buildings - New City Hall	11,601	60,573	246,412	185,839	25%	26	
46	Public Works Storage Facility	408	2,133	6,390	4,257	33%	26	
47	Community Development	33,616	139,747	371,900	232,153	38%	27	
48	Planning Commission	344	2,236	11,400	9,164	20%	27	
49	Board of Adjustment	-	-	450	450	0%	27	
50	Landmarks Commission	49	3,827	5,500	1,673	70%	27	
51	Building Inspection	5,428	19,071	60,550	41,479	31%	28	
52	Transfers Out	67,076	375,397	867,488	492,091	43%	28	
53	**Total Expenditures**	$ 882,063	$ 3,812,548	$ 9,653,479	$ 5,840,931	39%	28	
54	**Net Revenue Over/(Under) Expenditures**	$ (154,321)	$ (484,297)	$ -	$ 484,297		28	

Centerville City Corporation Financial Summary
For the Month Ended November 30, 2019
(No Assurance Provided)

42% of the Fiscal Year has Elapsed

	REDEVELOPMENT AGENCY FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Tax Revenue	$ -	$ -	$ 1,403,000	$ 1,403,000	0%	30
2	Miscellaneous Income	$ 302	$ 1,816	6,000	4,184	30%	30
3	Lease Payment	$ 8,289	50,264	102,000	51,736	49%	30
4	**Total Revenues**	$ 8,591	$ 52,080	$ 1,511,000	$ 1,458,920	3%	30
	Expenditures:						
5	Expenditures	$ 26,301	$ 106,193	$ 708,437	$ 602,244	15%	31
6	Transfer to Other Fund	14,833	96,426	802,563	706,137	12%	31
7	**Total Expenditures**	$ 41,134	$ 202,620	$ 1,511,000	$ 1,308,380	13%	31
8	**Net Revenue Over (Under) Expenditures**	$ (32,543)	$ (150,539)	$ -	$ 150,539	0%	31

	RECREATION FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Charges for Services	$ 12,149	$ 18,795	$ 165,086	$ 146,292	11%	34
2	Miscellaneous	-	2,573	25,500	22,927	10%	34
3	Donations	-	2,163	100	(2,063)	2163%	34
4	Contributions & Transfers	-	41,000	41,000	-	100%	34
5	**Total Revenues**	$ 12,149	$ 64,530	$ 231,686	$ 167,156	28%	34
	Expenditures:						
6	Summer Recreation	$ 5,115	$ 38,234	$ 127,120	$ 88,886	30%	35
7	Off Season Recreation	-	-	13,000	13,000	0%	35
8	Youth Baseball/Softball	418	7,492	66,789	59,297	11%	35
9	Concessions	25	2,161	24,777	22,616	9%	36
10	**Total Expenditures**	$ 5,557	$ 47,887	$ 231,686	$ 183,799	21%	36
11	**Net Revenue Over (Under) Expenditures**	$ 6,592	$ 16,643	$ -	$ (16,643)	0%	36

	RAP TAX FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	RAP Tax	$ 34,331	$ 179,797	$ 430,000	$ 250,203	42%	38
2	Miscellaneous	346	2,885	8,500	5,615	34%	38
3	**Total Revenues**	$ 34,677	$ 182,681	$ 438,500	$ 255,819	42%	38
	Expenditures:						
4	Transfers and Grants	$ 31,108	$ 169,859	$ 439,043	$ 268,641	39%	39
5	**Total Expenditures**	$ 31,108	$ 169,859	$ 439,043	$ 268,641	39%	39
6	**Net Revenue Over (Under) Expenditures**	$ 3,569	$ 12,822	$ (543)	$ (12,822)	-2364%	39

	CEMETERY PERPETUAL CARE FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Charges for Services	$ 4,850	$ 11,550	$ 33,000	$ 21,450	35%	41
2	Miscellaneous Revenue	79	437	800	363	55%	41
3	**Total Revenues**	$ 4,929	$ 11,987	$ 33,800	$ 21,813	35%	41
	Expenditures						
4	Tranfers to Other Funds	$ -	$ -	$ 33,800	$ 33,800	0%	42
5	**Total Expenditures**	$ -	$ -	$ 33,800	$ 33,800	0%	42
6	**Net Revenue Over (Under) Expenditures**	$ 4,929	$ 11,987	$ -	$ (11,987)	0%	42

	DEBT SERVICE FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Contributions & Transfers	$ -	$ 19,632	$ 592,963	$ 573,331	3%	44
2	**Total Revenues**	$ -	$ 19,632	$ 592,963	$ 573,331	3%	44
	Expenditures:						
3	Expenditures	$ -	$ 19,632	$ 592,963	$ 573,331	3%	45
4	**Total Expenditures**	$ -	$ 19,632	$ 592,963	$ 573,331	3%	45
5	**Net Revenue Over (Under) Expenditures**	$ -	$ -	$ -	$ -	0%	45

Centerville City Corporation Financial Summary
For the Month Ended November 30, 2019
(No Assurance Provided)

	CAPITAL PROJ. FUND - PARK IMP. FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Intergovernmental Revenue	$ 532,712	$ 532,712	$ 612,524	$ 79,812	87%	47
2	Charges for Services	29,182	175,779	469,000	293,221	37%	47
3	Miscellaneous Revenue	-	661	20,300	19,639	3%	47
4	Non-Operating Revenue	1,341,404	1,341,404	1,700,000	358,596	79%	47
5	**Total Revenues**	$ 1,903,298	$ 2,050,557	$ 2,801,824	$ 751,267	73%	47
	Expenditures:						
1	Other Park Expenditures	-	210	115,000	114,790	0%	48
2	Park Projects	306,862	1,953,701	2,686,824	733,123	73%	48
3	**Total Expenditures**	$ 306,862	$ 1,953,911	$ 2,801,824	$ 847,913	70%	48
4	**Net Revenue Over (Under) Expenditures**	$ 1,596,436	$ 96,646	$ -	$ (96,646)	0%	48

	TRANSPORTATION FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Taxes	$ 32,952	$ 157,336	$ 350,000	$ 192,664	45%	50
2	Class C Roads	131,243	349,557	670,000	320,443	52%	50
3	Transfers	34,633	173,163	415,592	242,429	42%	50
4	Miscellaneous	1,483	10,683	30,000	19,317	36%	50
5	Contributions	-	40,000	-	(40,000)	0%	50
6	**Total Revenues**	$ 200,311	$ 730,739	$ 1,465,592	$ 734,853	50%	50
	Expenditures:						
7	Capital Proj.	$ 5,924	$ 185,991	$ 1,365,592	$ 1,179,601	14%	51
8	Annual Proj.	476,955	856,828	100,000	(756,828)	857%	51
9	**Total Expenditures**	$ 482,879	$ 1,042,819	$ 1,465,592	$ 422,773	71%	51
10	**Net Revenue Over (Under) Expenditures**	$ (282,568)	$ (312,080)	$ -	$ 312,080	0%	51

	CAPITAL PROJ. FUND - UTOPIA	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Transfers	$ 40,941	$ 204,704	$ 491,289	$ 286,585	42%	53
2	**Total Revenues**	$ 40,941	$ 204,704	$ 491,289	$ 286,585	42%	53
	Expenditures:						
3	Expenditures	$ 81,882	$ 204,704	$ 491,289	$ 286,585	42%	54
4	**Total Expenditures**	$ 81,882	$ 204,704	$ 491,289	$ 286,585	42%	54
5	**Net Revenue Over (Under) Expenditures**	$ (40,940.81)	$ (0.15)	$ -	$ 0.15	0.00%	54

	WATER FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Charges for Services	$ 4,334	$ 236,187	$ 230,000	$ (6,187)	103%	56
2	Miscellaneous	800	5,179	7,000	1,821	74%	56
3	Operating Revenue	220,329	1,203,683	2,672,500	1,468,817	45%	56
4	**Total Revenues**	$ 225,463	$ 1,445,049	$ 2,909,500	$ 1,464,451	50%	56
	Expenditures:						
5	Expenditures	$ 174,934	$ 1,087,514	$ 2,418,264	$ 1,330,750	45%	57
6	Capital Equipment/Proj.	4,487	40,637	946,236	905,599	4%	58
7	Water Capital Improvement Projects	207,025	419,774	-	(419,774)	0%	58
8	Water Projects	315	315	-	(315)	0%	58
9	Development Waterline Projects	59,588	188,576	-	(188,576)	0%	58
10	**Total Expenditures**	$ 446,350	$ 1,736,816	$ 3,364,500	$ 1,627,684	52%	58
11	**Net Revenue Over (Under) Expenditures**	$ (220,886)	$ (291,766)	$ (455,000)	$ (163,234)	64%	58

	SANITATION FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Miscellaneous	$ 499	$ 767	$ 2,000	$ 1,233	38%	60
2	Operating Revenue	98,724	493,655	1,180,000	686,345	42%	60
3	**Total Revenues**	$ 99,222	$ 494,422	$ 1,182,000	$ 687,578	42%	60
	Expenditures:						
4	Contributions to Fund Balance	-	-	7,025	7,025		
5	Expenditures	$ 94,602	$ 468,928	$ 1,174,975	$ 706,047	40%	61
6	**Total Expenditures**	$ 94,602	$ 468,928	$ 1,182,000	$ 713,072	40%	61
							61
7	**Net Revenue Over (Under) Expenditures**	$ 4,620	$ 25,494	$ -	$ (25,494)	0%	61

Centerville City Corporation Financial Summary **42% of the Fiscal Year has Elapsed**

For the Month Ended November 30, 2019

(No Assurance Provided)

	DRAINAGE UTILITY FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Impact Fees	$ -	$ 23,931	$ 50,000	$ 26,069	48%	63
2	Miscellaneous	1,928	12,828	28,100	15,272	46%	63
3	Operating Revenue	105,098	527,398	1,263,000	735,602	42%	63
4	**Total Revenues**	$ 107,026	$ 564,157	$ 1,341,100	$ 776,943	42%	63
	Expenditures:						
5	Expenditures	$ 49,717	$ 336,224	$ 1,447,100	$ 1,110,876	23%	64
6	Drainnage Improvement Projects	30,276	240,442	-	(240,442)	0%	64
7	**Total Expenditures**	$ 79,993	$ 576,666	$ 1,447,100	$ 870,434	40%	65
8	**Net Revenue Over (Under) Expenditures**	$ 27,033	$ (12,509)	$ (106,000)	$ (93,491)	12%	65

	TELECOM FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Interest Income (Source 36)	16	84	250	166	33%	67
2	Charges for Services	$ 15,255	$ 99,704	$ 200,000	$ 100,296	50%	67
3	**Total Revenues**	$ 15,271	$ 99,788	$ 200,250	$ 100,462	50%	67
	Expenditures:						
4	Professional Services	$ -	$ 77,181	$ 200,250	$ 123,069	39%	68
5	**Total Expenditures**	$ -	$ 77,181	$ 200,250	$ 123,069	39%	68
6	**Net Revenue Over (Under) Expenditures**	$ 15,271	$ 22,607	$ -	$ (22,607)	0%	68

	WHITAKER TRUST FUND	November Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Contributions & Grants	$ 7,500	$ 7,500	$ 7,500	$ -	100%	70
2	Charges for Services	-	-	5,000	5,000	0%	70
3	Miscellaneous Revenue	32	221	-	(221)	0%	70
4	Contributions & Transfers	5,425	27,716	66,000	38,284	42%	70
5	**Total Revenues**	$ 12,957	$ 35,437	$ 78,500	$ 43,063	45%	70
	Expenditures:						
6	Contributions to Fund Balance	-	-	7,500	7,500	0%	71
7	Expenditures	$ 4,577	$ 16,886	$ 76,000	$ 59,114	22%	71
8	**Total Expenditures**	$ 4,577	$ 16,886	$ 83,500	$ 66,614	20%	71
9	**Net Revenue Over (Under) Expenditures**	$ 8,380	$ 18,551	$ (5,000)	$ (23,551)	43%	71

CENTERVILLE CITY CORPORATION
COMBINED CASH INVESTMENT
NOVEMBER 30, 2019

COMBINED CASH ACCOUNTS

01-11110000	CASH - CHECKING	348,386.87
01-11310000	PETTY CASH - GENERAL CITY	200.00
01-11510000	PTIF - INVESTMENT ACCOUNT	2,808,762.13
01-11530000	PTIF-RAP TAX	1,563,014.93
01-11550000	PTIF-DCPA RES ACCT	768,660.52
01-11570000	PTIF-CEMETERY PERPETUAL CARE	39,973.59
	TOTAL COMBINED CASH	5,528,998.04
01-11100000	ALLOCATIONS DUE TO OTHER FUNDS	(5,528,998.04)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,014,647.07
20	ALLOCATION TO REDEVELOPMENT AGENCY FUND	597,657.76
23	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	1,207.46
25	ALLOCATION TO RECREATION	24,182.56
27	ALLOCATION TO RAP TAX	294,419.90
30	ALLOCATION TO CEMETERY PERPETUAL CARE	76,603.59
35	ALLOCATION TO 2009 SALES TAX - DEBT SERVICE	496.58
45	ALLOCATION TO PARK FUND	175,054.15
48	ALLOCATION TO TRANSPORTATION FUND	1,024,278.04
49	ALLOCATION TO UTOPIA PROJECT FUND	4.81
51	ALLOCATION TO WATER FUND	515,604.69
52	ALLOCATION TO SANITATION FUND	62,888.10
53	ALLOCATION TO DRAINAGE UTILITY	1,674,512.02
54	ALLOCATION TO TELECOMMUNICATION FUND	28,875.63
71	ALLOCATION TO WHITAKER HOME TRUST FUND	38,565.68
	TOTAL ALLOCATIONS TO OTHER FUNDS	5,528,998.04
	ALLOCATION FROM COMBINED CASH FUND - 01-11100000	(5,528,998.04)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CENTERVILLE CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2019

GENERAL FUND

ASSETS

10-11100000	CASH - COMBINED FUND	1,014,647.07	
10-11210000	CASH-ZIONS ACCOUNT	15,118.01	
10-11310000	CASH - OVER & SHORTS	29.22	
10-11320000	DRUG/ALCOHOL INFORMANT ACCOUNT	200.00	
10-11330000	CASH REGISTER CHANGE FUND	100.00	
10-11340000	JP COURT CHANGE FUND	185.00	
10-11350000	YOUTH COUNCIL - CHECKING	2,527.48	
10-11360000	CASH - CONCESSIONAIRE CHANGE	150.00	
10-11370000	CASH - PUBLIC WORKS	100.00	
10-11390000	JULY 4TH COMMITTEE - CHECKING	10,761.30	
10-11900000	ACCOUNTS RECEIVABLE AR	5,629.77	
10-13110000	ACCOUNTS RECEIVABLE ST LIGHT	407.52	
10-13170000	ACCOUNTS RECEIVABLE - OTHER	860,377.28	
10-13180000	ACCOUNTS RECIEVABLE-PROP TAXES	1,430,769.00	
10-13200000	ALLOWANCE FOR BAD DEBT	(2,500.00)	
10-13300000	PREPAID EXPENSE	135,340.55	
	TOTAL ASSETS		3,473,842.20

LIABILITIES AND EQUITY

GENERAL FUND

LIABILITIES

10-21510000	DOG LICENSES PAYABLE	50.00	
10-22200000	WAGES PAYABLE	215,259.68	
10-22210000	FWT PAYABLE	21,838.81	
10-22220000	SWT PAYABLE	22,836.80	
10-22230000	FICA PAYABLE	24,487.03	
10-22300000	401K VOLUNTARY PAYABLE	9,404.37	
10-22301000	457 VOLUNTARY CONTRIB/PAYABLE	1,791.37	
10-22302000	MPP VOLUNTARY/PAYABLE	3,350.50	
10-22303000	ROTH - IRA	1,587.67	
10-22320000	RETIREMENT PAYABLE	70,043.67	
10-22330000	CEMETERY EMPLOYEE DEDUCTABLE	5,180.00	
10-22340000	EYEMED/PAYABLE	626.65	
10-22360000	FRATERNAL ORDER OF POLICE/PYBL	953.75	
10-22390000	EMPLOYEE MED INS PREMIUM	905.74	
10-22391000	PEHP/DENTAL INSURANCE	13,931.58	
10-22392000	STANDARD INSURANCE/TERM LIFE	1,761.76	
10-22400000	AFLAC PAYABLE	194.63	
10-22420000	EMPLOYEES ASSOCIATION DUES	137.36	
10-22430000	EMPLOYEE LEGAL SERVICES	13.06	
10-22440000	FLEX/HSA ACCOUNT CONTRIBUTIONS	(42,539.90)	
10-22450000	LONG TERM DISABILITY	1,522.43	
10-22460000	WORKERS COMPENSATION PAYABLE	20,696.26	
10-22480000	FIRE SERVICE IMPACT FEE	5,152.00	
10-23130000	CONSTRUCTION DEPOSIT	57,500.00	
10-23131450	CASH BOND-LEGACY XING STORAGE	28,050.00	
10-23131460	CASH BOND-COTTAGE ON THE CRNR	21,550.00	
10-23132050	CASH BOND-OAKWOOD HOMES ONE	52,614.00	
10-23132150	CASH BOND-OAKWOOD HOMES TWO	76,613.20	
10-23132200	CASH BOND-BARTILE	3,000.00	
10-23132460	CASH BOND-BRIGHTON DEV THE COV	4,500.00	
10-23132661	CASH BOND- JEFF COOK BUILDERS	217,140.00	
10-23132690	CASH BOND - LONESTAR BUILDERS	2,820.00	
10-23132710	CASH BOND - SYMPHONY OFFICE BD	4,500.00	
10-23132720	CASH BOND - MOSS ACRES	24,160.00	
10-23132730	CASH BOND - BARTILE BLDG 8	14,200.00	
10-23132740	CASH BOND - DON YOUNGBLOOD	20,200.00	
10-23132750	CASH BOND - SDMF	35,400.00	
10-23132760	CASH BOND - LEGACY CROSS 402	19,466.00	
10-23132770	CASH BOND - TOM STUART CONST	37,800.00	
10-23132810	CASH BOND - TAIL FEATHERS LLC	10,340.00	
10-23132820	CASH BOND - DEUEL CREEK SUBDIV	65,400.00	
10-23150000	POLICE EVIDENCE ACCOUNT	33,789.15	
10-23151000	COURT - BAIL	20,972.98	
10-23152000	EXCAVATION PERMIT BONDS	2,000.00	
10-23160000	GUN RANGE MAINTENANCE	5,000.00	
10-23300000	DEFERRED REVENUE- PROPERTY TAX	1,430,769.00	
10-24110000	DUE TO OTHER GVT - SALES TAX	337.08	
	TOTAL LIABILITIES		2,567,306.63

FUND EQUITY

10-28500000	RESTRICTED FUND BALANCE	37,225.00	

GENERAL FUND

	UNAPPROPRIATED FUND BALANCE:			
10-29510000	PRIOR UNREST. FUND BALANCE	1,353,607.86		
	REVENUE OVER EXPENDITURES - YTD	(484,297.29)		
	BALANCE - CURRENT DATE		869,310.57	
	TOTAL FUND EQUITY			906,535.57
	TOTAL LIABILITIES AND EQUITY			3,473,842.20

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
10-31-100000	PROPERTY TAXES	83,008.10	135,397.95	1,430,770.00	1,295,372.05	9.5
10-31-120000	FEE IN LIEU OF TAXES	8,868.85	48,877.48	125,000.00	76,122.52	39.1
10-31-200000	PROPERTY TAXES - DUE	445.14	3,332.12	80,000.00	76,667.88	4.2
10-31-300000	SALES TAX - GENERAL	363,398.95	1,839,653.46	4,400,000.00	2,560,346.54	41.8
10-31-410000	FRANCHISE TAX - POWER	36,446.96	274,363.75	605,000.00	330,636.25	45.4
10-31-420000	FRANCHISE TAX - NATURAL GAS	7,211.22	42,012.19	270,000.00	227,987.81	15.6
10-31-430000	FRANCHISE TAX - TELECOMM.	9,087.75	48,238.53	130,000.00	81,761.47	37.1
10-31-440000	FRANCHISE TAX - CATV	21,839.28	43,718.51	95,000.00	51,281.49	46.0
	TOTAL TAX REVENUE	530,306.25	2,435,593.99	7,135,770.00	4,700,176.01	34.1
	LICENSES AND PERMITS					
10-32-100000	BUSINESS LICENSES	480.00	1,698.50	62,000.00	60,301.50	2.7
10-32-110000	BUILDING FEES	12,074.60	59,496.57	210,000.00	150,503.43	28.3
10-32-120000	PLAN CHECK FEES	6,879.20	23,802.44	80,000.00	56,197.56	29.8
10-32-130000	ELECTRICAL FEES	70.00	840.70	1,800.00	959.30	46.7
10-32-140000	PLUMBING FEES	70.00	700.00	1,800.00	1,100.00	38.9
10-32-150000	MECHANICAL FEES	279.30	1,914.60	3,000.00	1,085.40	63.8
10-32-160000	STATE SURCHARGE FEE	125.66	64.73	800.00	735.27	8.1
10-32-200000	APPROACH FEE (STREET & CURB)	65.00	380.00	1,200.00	820.00	31.7
10-32-220000	BICYCLE LICENSES	.00	.00	50.00	50.00	.0
10-32-230000	CHICKEN & RABBIT PERMITS	.00	80.00	50.00	(30.00)	160.0
	TOTAL LICENSES AND PERMITS	20,043.76	88,977.54	360,700.00	271,722.46	24.7
	INTERGOVERNMENTAL REVENUE					
10-33-580000	STATE GRANT/LIQUOR LAW	.00	.00	25,700.00	25,700.00	.0
10-33-610000	SCHOOL RESOURCE OFFICER	.00	.00	18,000.00	18,000.00	.0
10-33-620000	STATE GRANT - HISTORIC	.00	.00	2,500.00	2,500.00	.0
10-33-630000	PUBLIC SAFETY GRANTS	13,307.27	13,307.27	8,000.00	(5,307.27)	166.3
	TOTAL INTERGOVERNMENTAL REVENUE	13,307.27	13,307.27	54,200.00	40,892.73	24.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
10-34-120000	SUBDIVISION INSPECTION FEE	598.40	13,234.22	20,000.00	6,765.78	66.2
10-34-130000	ZONING & SUBDIVISION FEES	1,250.00	5,922.50	35,000.00	29,077.50	16.9
10-34-140000	BUILDING INSPECTION FEES	.00	.00	500.00	500.00	.0
10-34-150000	SALE OF MAPS & PUBLICATIONS	.00	.00	50.00	50.00	.0
10-34-310000	STREET EXCAVATION FEES	315.00	1,810.00	4,800.00	2,990.00	37.7
10-34-330000	STREET LIGHTING FEES	345.60	1,728.36	4,140.00	2,411.64	41.8
10-34-340000	STREET SIGN CHARGES	.00	.00	50.00	50.00	.0
10-34-730000	PARK RENTAL FEES	.00	1,535.00	6,000.00	4,465.00	25.6
10-34-740000	PARK USE AGREEMENTS	60.00	345.00	6,000.00	5,655.00	5.8
10-34-800000	CEMETERY - LOT E	.00	600.00	600.00	.00	100.0
10-34-810000	CEMETERY LOTS- ABCD	1,200.00	1,800.00	1,200.00	(600.00)	150.0
10-34-830000	GRAVE OPENING CHARGES	3,000.00	8,200.00	28,000.00	19,800.00	29.3
10-34-900000	ADMIN OVERHEAD - WATER FUND	50,514.50	252,572.50	606,174.00	353,601.50	41.7
10-34-910000	ADMIN OVERHEAD - SANITATION	10,396.92	51,984.60	124,763.00	72,778.40	41.7
10-34-920000	ADMIN OVERHEAD - DRAINAGE FUND	26,440.08	132,200.40	317,281.00	185,080.60	41.7
10-34-940000	ADMIN OVERHEAD - RDA	15,500.92	77,504.60	186,011.00	108,506.40	41.7
10-34-950000	ADMIN OVERHEAD - TELECOMM	.00	.00	10,000.00	10,000.00	.0
	TOTAL CHARGES FOR SERVICES	109,621.42	549,437.18	1,350,569.00	801,131.82	40.7
	FINES AND FORFEITURES					
10-35-110000	CITY COURT	41,302.06	202,954.70	450,000.00	247,045.30	45.1
	TOTAL FINES AND FORFEITURES	41,302.06	202,954.70	450,000.00	247,045.30	45.1
	MISCELLANEOUS REVENUE					
10-36-100000	BANKING/INVEST. INTEREST	1,370.18	10,539.85	28,000.00	17,460.15	37.6
10-36-230000	BANKING/ZIONS BANK INT INCOME	.00	600.00	3,000.00	2,400.00	20.0
10-36-250000	RENTAL CHARGES/COMUNITY CNT	.00	.00	500.00	500.00	.0
10-36-270000	SECURITY DEPOSIT/COMMUNITY CTR	.00	.00	50.00	50.00	.0
10-36-290000	SALE OF HISTORIC MAPS	.00	.00	50.00	50.00	.0
10-36-400000	SALE OF FIXED ASSETS	.00	107.50	5,000.00	4,892.50	2.2
10-36-800000	WITNESS FEES	18.50	148.00	500.00	352.00	29.6
10-36-820000	CITIZEN'S ACADEMY	.00	350.00	400.00	50.00	87.5
10-36-840000	SEX OFFENDER REGISTRY FEE	25.00	25.00	50.00	25.00	50.0
10-36-900000	SUNDRY REVENUE	2,719.05	6,160.15	12,000.00	5,839.85	51.3
	TOTAL MISCELLANEOUS REVENUE	4,132.73	17,930.50	49,550.00	31,619.50	36.2

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NON-OPERATING REVENUE					
10-38-200000	TRANSFER FROM RDA-HOMELESS	2,627.93	13,139.65	31,600.00	18,460.35	41.6
10-38-430000	CONTRIBUTIONS - HISTORIC SITES	2,500.00	2,500.00	50.00	(2,450.00)	5000.0
10-38-450000	MISC. CONTRIBUTIONS	.00	.00	170,000.00	170,000.00	.0
10-38-470000	POLICE CONTRIBUTIONS	3,900.00	4,410.00	15,000.00	10,590.00	29.4
10-38-700000	CONTRIBUTION PREPAREDNESS FAIR	.00	.00	4,000.00	4,000.00	.0
	TOTAL NON-OPERATING REVENUE	9,027.93	20,049.65	220,650.00	200,600.35	9.1
	CONTRIBUTIONS & TRANSFERS					
10-39-200000	TRANSFER FROM OTHER FUNDS	.00	.00	27,040.00	27,040.00	.0
10-39-250000	USE OF FUND BALANCE	.00	.00	5,000.00	5,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	32,040.00	32,040.00	.0
	TOTAL FUND REVENUE	727,741.42	3,328,250.83	9,653,479.00	6,325,228.17	34.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
10-4111-120.0	WAGES - COUNCIL	3,125.00	15,625.00	37,500.00	21,875.00	41.7
10-4111-130.0	FICA	239.05	1,195.25	2,869.00	1,673.75	41.7
10-4111-135.0	WORKERS COMPENSATION	65.60	346.06	800.00	453.94	43.3
10-4111-210.0	ULC&T	1,005.56	5,028.41	12,067.00	7,038.59	41.7
10-4111-211.0	CHAMBER OF COMMERCE MEMBERSHIP	.00	.00	575.00	575.00	.0
10-4111-217.0	CONTRIBUTIONS	.00	.00	1,000.00	1,000.00	.0
10-4111-240.0	OFFICE SUPPLIES	.00	125.55	100.00	(25.55)	125.6
10-4111-310.0	RECORDER SERVICES	232.68	901.11	6,000.00	5,098.89	15.0
10-4111-314.0	COMPUTER SERVICES	.00	.00	4,200.00	4,200.00	.0
10-4111-330.0	EDUCATION & TRAINING	385.28	1,270.28	4,000.00	2,729.72	31.8
10-4111-480.0	MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4111-481.0	MEETING MEALS	171.30	643.96	2,100.00	1,456.04	30.7
10-4111-510.0	SPECIAL CONTINGENCY	677.44	1,112.61	9,000.00	7,887.39	12.4
10-4111-730.0	MITIGATION FUNDS	.00	.00	500.00	500.00	.0
10-4111-750.0	SPEC PROJ (DEER MITIGATION)	533.50	880.72	500.00	(380.72)	176.1
	TOTAL LEGISLATIVE	6,435.41	27,128.95	81,411.00	54,282.05	33.3
	JUDICIAL					
10-4120-110.0	SALARY AND WAGES	10,446.20	42,664.95	71,500.00	28,835.05	59.7
10-4120-111.0	OVERTIME PAY	202.41	877.12	3,000.00	2,122.88	29.2
10-4120-120.0	WAGES - JUDGE	5,790.22	22,559.85	49,276.00	26,716.15	45.8
10-4120-122.0	PART TIME - OFFICE	2,308.63	8,784.15	27,100.00	18,315.85	32.4
10-4120-130.0	FICA	1,251.90	4,422.20	11,600.00	7,177.80	38.1
10-4120-131.0	RETIREMENT	3,122.84	11,778.25	27,200.00	15,421.75	43.3
10-4120-132.0	MEDICAL INSURANCE	1,552.74	7,923.88	28,000.00	20,076.12	28.3
10-4120-134.0	LONG TERM DISABILITY	44.99	174.62	400.00	225.38	43.7
10-4120-135.0	WORKERS COMPENSATION	140.61	542.45	1,300.00	757.55	41.7
10-4120-210.0	BOOKS & SUBSCRIPTIONS	.00	518.61	800.00	281.39	64.8
10-4120-230.0	MILEAGE REIMBURSEMENT	.00	48.02	100.00	51.98	48.0
10-4120-240.0	OFFICE SUPPLIES	56.78	527.74	1,500.00	972.26	35.2
10-4120-241.0	PRINTING	.00	319.60	800.00	480.40	40.0
10-4120-242.0	POSTAGE	130.45	511.20	2,400.00	1,888.80	21.3
10-4120-260.0	EQUIP MAINT SUPPLIES	.00	.00	100.00	100.00	.0
10-4120-262.0	COPIER SUPPLIES	.00	.00	900.00	900.00	.0
10-4120-311.0	PROFESSIONAL SERVICES	.00	306.94	900.00	593.06	34.1
10-4120-314.0	COMPUTER SERVICES	.00	.00	500.00	500.00	.0
10-4120-330.0	EDUCATION & TRAINING	.00	150.00	1,500.00	1,350.00	10.0
10-4120-350.0	CONTRACT SERVICES - JUDGE	.00	300.00	500.00	200.00	60.0
10-4120-480.0	MISC SUPPLIES	13.01	71.50	500.00	428.50	14.3
10-4120-621.0	WITNESS FEES	.00	18.50	250.00	231.50	7.4
10-4120-623.0	JURY FEES	.00	.00	300.00	300.00	.0
10-4120-624.0	INTERPRETOR	79.60	378.10	1,800.00	1,421.90	21.0
	TOTAL JUDICIAL	25,140.38	102,877.68	232,226.00	129,348.32	44.3

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXECUTIVE					
10-4130-110.0	SALARY AND WAGES	29,071.93	92,928.05	164,600.00	71,671.95	56.5
10-4130-111.0	OVERTIME PAY	.00	.00	1,500.00	1,500.00	.0
10-4130-120.0	PART TIME WAGES - MAYOR	1,200.00	6,000.00	14,400.00	8,400.00	41.7
10-4130-130.0	FICA	2,262.13	6,885.67	13,800.00	6,914.33	49.9
10-4130-131.0	RETIREMENT	4,356.73	11,685.94	28,400.00	16,714.06	41.2
10-4130-132.0	MEDICAL INSURANCE	3,059.64	11,216.03	38,000.00	26,783.97	29.5
10-4130-134.0	LONG TERM DISABILITY	80.37	307.94	750.00	442.06	41.1
10-4130-135.0	WORKERS COMPENSATION	513.58	1,595.41	3,100.00	1,504.59	51.5
10-4130-141.0	TRANSPORTATION ALLOWANCE	446.17	1,769.29	4,200.00	2,430.71	42.1
10-4130-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	500.00	500.00	.0
10-4130-211.0	MEMBERSHIPS	.00	100.00	7,000.00	6,900.00	1.4
10-4130-213.0	MUNICIPAL CODE SERVICES	1,500.00	1,500.00	1,500.00	.00	100.0
10-4130-220.0	PUBLIC NOTICES	76.32	214.12	500.00	285.88	42.8
10-4130-230.0	MILEAGE REIMBURSEMENT	.00	.00	250.00	250.00	.0
10-4130-231.0	MAYOR LUNCHEON	45.58	318.46	600.00	281.54	53.1
10-4130-240.0	OFFICE SUPPLIES	92.02	960.43	2,000.00	1,039.57	48.0
10-4130-241.0	PRINTING	.00	67.40	700.00	632.60	9.6
10-4130-242.0	POSTAGE	29.15	107.15	1,200.00	1,092.85	8.9
10-4130-260.0	EQUIP MAINT & SUPPLIES	.00	.00	2,550.00	2,550.00	.0
10-4130-280.0	TELEPHONE - AIR TIME	.00	.00	1,100.00	1,100.00	.0
10-4130-310.0	PROFESSIONAL SERVICES	.00	676.83	3,200.00	2,523.17	21.2
10-4130-330.0	EDUCATION AND TRAINING	1,651.43	3,751.08	7,500.00	3,748.92	50.0
10-4130-480.0	MISC SUPPLIES	.00	493.01	250.00	(243.01)	197.2
10-4130-481.0	EMPLOYEE - TUITION	.00	.00	4,500.00	4,500.00	.0
10-4130-482.0	EMPLOYEE - SERVICE	.00	1,929.53	5,000.00	3,070.47	38.6
10-4130-483.0	EMPLOYEE- DINNER	1,191.37	1,191.37	5,500.00	4,308.63	21.7
10-4130-484.0	EMPLOYEE - FITNESS BENEFIT	.00	1,290.65	6,000.00	4,709.35	21.5
10-4130-485.0	NEWSLETTER - POSTAGE	.00	1,032.50	3,000.00	1,967.50	34.4
10-4130-486.0	NEWSLETTER - PRINTING	143.85	2,260.59	8,000.00	5,739.41	28.3
10-4130-487.0	VOLUNTEER SERVICE RECOGNITION	.00	1,076.90	3,500.00	2,423.10	30.8
	TOTAL EXECUTIVE	45,720.27	149,358.35	333,100.00	183,741.65	44.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ATTORNEY					
10-4135-110.0	SALARY AND WAGES	14,032.33	56,383.43	119,150.00	62,766.57	47.3
10-4135-130.0	FICA	1,041.59	3,806.07	9,150.00	5,343.93	41.6
10-4135-131.0	RETIREMENT	2,293.83	8,608.99	20,000.00	11,391.01	43.0
10-4135-132.0	MEDICAL INSURANCE	589.96	3,002.49	7,400.00	4,397.51	40.6
10-4135-134.0	LONG TERM DISABILITY	59.10	228.76	520.00	291.24	44.0
10-4135-135.0	WORKERS COMPENSATION	283.41	1,095.21	2,500.00	1,404.79	43.8
10-4135-210.0	BOOKS & SUBSCRIPTIONS	394.34	1,577.36	5,000.00	3,422.64	31.6
10-4135-211.0	MEMBERSHIPS	.00	.00	700.00	700.00	.0
10-4135-215.0	FILING FEES & COSTS	.00	.00	100.00	100.00	.0
10-4135-230.0	MILEAGE REIMBURSEMENT	.00	51.04	400.00	348.96	12.8
10-4135-240.0	OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
10-4135-330.0	EDUCATION & TRAINING	288.96	717.96	1,800.00	1,082.04	39.9
10-4135-480.0	MISC SUPPLIES	60.49	68.29	200.00	131.71	34.2
10-4135-650.0	SPEC. PROJECT	.00	.00	5,000.00	5,000.00	.0
	TOTAL ATTORNEY	19,044.01	75,539.60	172,320.00	96,780.40	43.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MANAGEMENT SERVICES					
10-4140-110.0	SALARY AND WAGES	13,375.21	78,109.38	275,000.00	196,890.62	28.4
10-4140-111.0	OVERTIME PAY	.00	.00	1,500.00	1,500.00	.0
10-4140-120.0	PART TIME WAGES	5,719.78	18,924.28	48,000.00	29,075.72	39.4
10-4140-130.0	FICA	1,392.39	6,403.72	24,850.00	18,446.28	25.8
10-4140-131.0	RETIREMENT	3,410.18	16,324.46	56,600.00	40,275.54	28.8
10-4140-132.0	MEDICAL INSURANCE	1,792.66	13,503.31	65,000.00	51,496.69	20.8
10-4140-134.0	LONG TERM DISABILITY	55.74	214.99	700.00	485.01	30.7
10-4140-135.0	WORKERS COMPENSATION	32.45	157.87	500.00	342.13	31.6
10-4140-200.0	UNIFORM PURCHASE	536.19	536.19	500.00	(36.19)	107.2
10-4140-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	150.00	150.00	.0
10-4140-211.0	MEMBERSHIPS	.00	920.00	1,200.00	280.00	76.7
10-4140-220.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4140-230.0	MILEAGE REIMBURSEMENT	.00	103.24	400.00	296.76	25.8
10-4140-240.0	OFFICE SUPPLIES	39.28	789.97	2,000.00	1,210.03	39.5
10-4140-241.0	PRINTING	305.10	480.10	2,600.00	2,119.90	18.5
10-4140-242.0	POSTAGE	(248.70)	1,430.96	2,200.00	769.04	65.0
10-4140-260.0	EQUIP MAINT & SUPPLIES	.00	60.00	250.00	190.00	24.0
10-4140-262.0	COPIER SUPPLIES	.00	125.65	1,800.00	1,674.35	7.0
10-4140-264.0	COMPUTER MAINTENANCE	.00	52.28	600.00	547.72	8.7
10-4140-280.0	TELEPHONE - AIR TIME	35.00	280.00	850.00	570.00	32.9
10-4140-310.0	PROFESSIONAL SERVICES	15.00	133.47	600.00	466.53	22.3
10-4140-311.0	RETIREMENT ADMINISTRATION FEES	.00	95.10	2,600.00	2,504.90	3.7
10-4140-312.0	CPA SERVICES	.00	16,000.00	15,000.00	(1,000.00)	106.7
10-4140-313.0	AUDIT SERVICES	.00	500.00	18,000.00	17,500.00	2.8
10-4140-314.0	COMPUTER SERVICES	381.50	1,907.50	4,500.00	2,592.50	42.4
10-4140-315.0	FLEX SPENDING SERVICES	105.00	420.00	1,200.00	780.00	35.0
10-4140-320.0	BANKING SERVICES	592.62	5,503.66	12,000.00	6,496.34	45.9
10-4140-327.0	CASH BOND INTEREST EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-4140-330.0	EDUCATION AND TRAINING	60.00	421.92	7,500.00	7,078.08	5.6
10-4140-480.0	MISC SUPPLIES	91.60	312.14	800.00	487.86	39.0
10-4140-511.0	INSURANCE - LIABILITY	2,604.67	10,211.34	34,000.00	23,788.66	30.0
10-4140-515.0	LIABILITY DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
10-4140-740.0	CAPITAL EQUIPMENT	945.31	14,933.23	30,500.00	15,566.77	49.0
10-4140-745.0	NETWORK EQUIPMENT	3,403.60	6,554.00	20,000.00	13,446.00	32.8
10-4140-755.0	WEB PAGE	367.15	1,558.63	4,200.00	2,641.37	37.1
	TOTAL MANAGEMENT SERVICES	35,011.73	196,967.39	645,700.00	448,732.61	30.5
	ATTORNEY SERVICES					
10-4145-315.0	PROSECUTING ATTORNEY SERVICES	.00	5,145.00	22,000.00	16,855.00	23.4
10-4145-320.0	PUBLIC DEFENDER SERVCES	525.00	2,375.00	6,500.00	4,125.00	36.5
	TOTAL ATTORNEY SERVICES	525.00	7,520.00	28,500.00	20,980.00	26.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMERGENCY MANAGEMENT					
10-4150-261.0	EQUIPMENT MAINTENANCE	.00	.00	250.00	250.00	.0
10-4150-320.0	PREP FAIR	.00	.00	8,113.00	8,113.00	.0
10-4150-330.0	EDUCATION & TRAINING	.00	226.05	1,200.00	973.95	18.8
10-4150-350.0	CITIZEN CORP	.00	190.91	500.00	309.09	38.2
10-4150-480.0	MISC SUPPLIES	129.00	224.49	1,000.00	775.51	22.5
10-4150-740.0	CAPITAL EQUIPMENT	40.79	1,261.71	3,500.00	2,238.29	36.1
	TOTAL EMERGENCY MANAGEMENT	169.79	1,903.16	14,563.00	12,659.84	13.1
	FIRE SERVICES					
10-4155-323.0	SOUTH DAVIS FIRE DIST. ASSMT	74,476.67	372,383.35	893,720.00	521,336.65	41.7
	TOTAL FIRE SERVICES	74,476.67	372,383.35	893,720.00	521,336.65	41.7
	ELECTIONS					
10-4170-480.0	SPECIAL DEPT. SUPPLIES - MISC.	14,428.52	14,428.52	15,000.00	571.48	96.2
	TOTAL ELECTIONS	14,428.52	14,428.52	15,000.00	571.48	96.2
	YOUTH COUNCIL					
10-4180-480.0	MISCELANEOUS	1,024.91	2,804.28	3,400.00	595.72	82.5
10-4180-486.0	SPRING CONFERENCE	.00	.00	2,500.00	2,500.00	.0
10-4180-640.0	FLOAT	.00	.00	100.00	100.00	.0
10-4180-645.0	EASTER EGG HUNT	.00	.00	1,000.00	1,000.00	.0
	TOTAL YOUTH COUNCIL	1,024.91	2,804.28	7,000.00	4,195.72	40.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPARTMENT EXPENDITURES					
10-4210-110.0	SALARY AND WAGES	167,390.93	657,847.66	1,352,000.00	694,152.34	48.7
10-4210-111.0	OVERTIME PAY	12,881.08	6,693.53	31,000.00	24,306.47	21.6
10-4210-112.0	OVERTIME PAY- WARRANT SERVICE	1,112.82	5,282.63	10,000.00	4,717.37	52.8
10-4210-115.0	OVERTIME PAY-BALIFF	469.50	3,627.29	11,000.00	7,372.71	33.0
10-4210-120.0	TEMP & PART-TIME WAGE/RESERVES	.00	641.75	9,000.00	8,358.25	7.1
10-4210-122.0	PART TIME WAGES - OFFICE	2,265.00	8,659.12	16,000.00	7,340.88	54.1
10-4210-130.0	FICA	12,677.30	45,711.85	115,500.00	69,788.15	39.6
10-4210-131.0	RETIREMENT	49,102.28	180,988.76	412,000.00	231,011.24	43.9
10-4210-132.0	MEDICAL INSURANCE	26,994.52	135,414.59	375,000.00	239,585.41	36.1
10-4210-134.0	LONG TERM DISABILITY	691.85	2,647.29	7,500.00	4,852.71	35.3
10-4210-135.0	WORKERS COMPENSATION	3,242.69	12,364.16	28,000.00	15,635.84	44.2
10-4210-137.0	LINE OF DUTY	.00	.00	1,800.00	1,800.00	.0
10-4210-142.0	UNIFORM ALLOWANCE	.00	.00	2,400.00	2,400.00	.0
10-4210-200.0	UNIFORM PURCHASE	771.76	5,854.78	10,600.00	4,745.22	55.2
10-4210-201.0	UNIFORM CLEANING	.00	238.00	4,250.00	4,012.00	5.6
10-4210-210.0	BOOKS & SUBSCRIPTIONS	.00	35.00	200.00	165.00	17.5
10-4210-211.0	MEMBERSHIPS	.00	362.02	950.00	587.98	38.1
10-4210-220.0	PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4210-235.0	EVIDENCE SUPPLIES	.00	35.98	2,200.00	2,164.02	1.6
10-4210-240.0	OFFICE SUPPLIES	50.81	652.47	5,700.00	5,047.53	11.5
10-4210-241.0	PRINTING	794.54	1,848.34	3,500.00	1,651.66	52.8
10-4210-242.0	POSTAGE	36.40	132.93	1,300.00	1,167.07	10.2
10-4210-250.0	VEHICLE MAINTENANCE - MISC.	236.50	6,346.61	13,000.00	6,653.39	48.8
10-4210-251.0	BICYCLE MAINTENANCE	.00	.00	200.00	200.00	.0
10-4210-252.0	VEHICLE MAINTENANCE - BODY RPR	.00	.00	4,000.00	4,000.00	.0
10-4210-253.0	VEHICLE MAINTENANCE - TIRES	736.24	3,542.48	6,000.00	2,457.52	59.0
10-4210-254.0	VEHICLE MAINT- PREVENTATIVE	599.57	3,301.89	9,500.00	6,198.11	34.8
10-4210-255.0	RADAR MAINTENANCE	.00	1,302.00	1,800.00	498.00	72.3
10-4210-260.0	EQUIPMENT MAINTENANCE	.00	450.00	14,000.00	13,550.00	3.2
10-4210-261.0	RADIO MAINTENANCE	.00	710.67	1,000.00	289.33	71.1
10-4210-262.0	COPIER MAINTENANCE	.00	81.73	550.00	468.27	14.9
10-4210-263.0	OFFICE EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-4210-264.0	EQUIP MAINTENCE-COMPUTER	56.70	1,098.70	5,000.00	3,901.30	22.0
10-4210-265.0	CRIME PREVENTION	20.48	763.72	1,000.00	236.28	76.4
10-4210-267.0	WEAPONS MAINTENANCE	.00	.00	500.00	500.00	.0
10-4210-270.0	TELEPHONE - AIR TIME	1,458.86	4,159.36	11,500.00	7,340.64	36.2
10-4210-282.0	AIR TIME - LAPTOPS	880.42	3,432.07	10,480.00	7,047.93	32.8
10-4210-290.0	GASOLINE	5,472.86	19,638.69	54,000.00	34,361.31	36.4
10-4210-310.0	PROFESSIONAL SERVICES	.00	2,147.45	3,000.00	852.55	71.6
10-4210-320.0	FATPOT MAINTENANCE FEES	1,366.67	6,833.34	16,400.00	9,566.66	41.7
10-4210-330.0	EDUCATION & TRAINING	196.00	11,969.45	15,300.00	3,330.55	78.2
10-4210-340.0	LEXIPOL P&P	622.89	3,114.78	7,475.00	4,360.22	41.7
10-4210-480.0	MISC SUPPLIES	85.25	2,101.14	4,500.00	2,398.86	46.7
10-4210-481.0	PHOTOGRAPHY SUPPLIES	.00	851.85	1,500.00	648.15	56.8
10-4210-482.0	AMMUNITION	.00	1,783.81	5,500.00	3,716.19	32.4
10-4210-483.0	INVESTIGATION SUPPLIES	104.87	1,131.00	1,750.00	619.00	64.6
10-4210-484.0	MEDICAL SUPPLIES	.00	.00	500.00	500.00	.0
10-4210-512.0	INSURANCE - AUTO LIAB.	287.00	12,760.10	8,220.00	(4,540.10)	155.2
10-4210-620.0	MISCELLANEOUS SERVICES	15.15	73.80	300.00	226.20	24.6
10-4210-621.0	METRO TASK FORCE	.00	.00	14,630.00	14,630.00	.0
10-4210-623.0	PHYSICAL FITNESS STANDARDS	.00	.00	1,000.00	1,000.00	.0
10-4210-625.0	DISPATCH SERVICES	.00	20,600.00	41,200.00	20,600.00	50.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-4210-740.0	CAPITAL EQUIPMENT	495.00	24,031.65	151,245.00	127,213.35	15.9
10-4210-752.0	GRANT/DONATION PURCHASES	714.94	3,317.04	7,500.00	4,182.96	44.2
	TOTAL POLICE DEPARTMENT EXPENDITURES	291,830.88	1,204,581.48	2,813,350.00	1,608,768.52	42.8
	LIQUOR LAW ENFORCEMENT					
10-4218-110.0	SALARY & WAGES	.00	651.39	5,200.00	4,548.61	12.5
10-4218-130.0	FICA	.00	47.87	400.00	352.13	12.0
10-4218-134.0	WORKERS COMPENSATION	.00	2.79	.00	(2.79)	.0
10-4218-135.0	WORKERS COMPENSATION	.00	14.32	120.00	105.68	11.9
10-4218-310.0	PROF TECH/SERVICES	.00	.00	1,500.00	1,500.00	.0
10-4218-330.0	EDUCATION & TRAINING	42.00	862.82	500.00	(362.82)	172.6
10-4218-740.0	CAPITAL EQUIPMENT	291.50	693.38	10,000.00	9,306.62	6.9
	TOTAL LIQUOR LAW ENFORCEMENT	333.50	2,272.57	17,720.00	15,447.43	12.8
	SCHOOL CROSSING PROGRAM					
10-4219-120.0	PART TIME WAGES	7,165.00	18,269.68	53,000.00	34,730.32	34.5
10-4219-130.0	FICA	548.14	1,397.69	4,055.00	2,657.31	34.5
10-4219-135.0	WORKERS COMPENSATION	155.26	420.88	1,000.00	579.12	42.1
10-4219-271.0	UTILITIES - POWER	71.87	286.38	800.00	513.62	35.8
10-4219-480.0	MISC SUPPLIES	110.00	945.66	1,200.00	254.34	78.8
10-4219-740.0	CAPITAL EQUIPMENT	.00	.00	3,600.00	3,600.00	.0
	TOTAL SCHOOL CROSSING PROGRAM	8,050.27	21,320.29	63,655.00	42,334.71	33.5
	K-9					
10-4223-310.0	PROFESSIONAL SERVICES	345.00	345.00	750.00	405.00	46.0
10-4223-330.0	EDUCATION & TRAINING	437.59	437.59	500.00	62.41	87.5
10-4223-480.0	MISC SUPPLIES	377.91	587.91	1,000.00	412.09	58.8
	TOTAL K-9	1,160.50	1,370.50	2,250.00	879.50	60.9
	D.A.R.E PROGRAM					
10-4225-110.0	SALARY & WAGES	8,658.75	32,366.29	60,000.00	27,633.71	53.9
10-4225-130.0	FICA	645.00	2,317.44	4,600.00	2,282.56	50.4
10-4225-131.0	RETIREMENT	2,422.49	9,099.37	20,900.00	11,800.63	43.5
10-4225-132.0	MEDICAL INSURANCE	.00	.00	18,900.00	18,900.00	.0
10-4225-134.0	LONG TERM DISABILITY	37.24	139.58	280.00	140.42	49.9
10-4225-135.0	WORKERS COMPENSATION	178.85	681.80	1,345.00	663.20	50.7
10-4225-241.0	PRINTING	.00	.00	500.00	500.00	.0
10-4225-330.0	TRAINING & EDUCATION	.00	540.00	500.00	(40.00)	108.0
10-4225-480.0	MISC SUPPLIES	1,806.77	2,294.21	4,000.00	1,705.79	57.4
	TOTAL D.A.R.E PROGRAM	13,749.10	47,438.69	111,025.00	63,586.31	42.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITIZENS' ACADEMY					
10-4230-480.0	CITIZEN'S ACADEMY	31.01	1,248.94	.00	(1,248.94)	.0
	TOTAL CITIZENS' ACADEMY	31.01	1,248.94	.00	(1,248.94)	.0
	ANIMAL CONTROL SERVICES					
10-4253-310.0	DAVIS COUNTY SERVICES	3,081.95	15,409.75	36,984.00	21,574.25	41.7
	TOTAL ANIMAL CONTROL SERVICES	3,081.95	15,409.75	36,984.00	21,574.25	41.7
	PUBLIC WORKS ADMINISTRATION					
10-4405-110.0	SALARY AND WAGES	25,189.51	100,715.54	200,000.00	99,284.46	50.4
10-4405-111.0	OVERTIME PAY	.00	.00	500.00	500.00	.0
10-4405-130.0	FICA	1,861.96	6,775.89	15,350.00	8,574.11	44.1
10-4405-131.0	RETIREMENT	4,563.01	16,787.64	38,500.00	21,712.36	43.6
10-4405-132.0	MEDICAL INSURANCE	3,314.71	16,869.43	41,000.00	24,130.57	41.1
10-4405-134.0	LONG TERM DISABILITY	106.20	407.50	950.00	542.50	42.9
10-4405-135.0	WORKERS COMPENSATION	495.81	1,883.87	4,185.00	2,301.13	45.0
10-4405-142.0	UNIFORM ALLOWANCE	6.93	25.41	60.00	34.59	42.4
10-4405-200.0	UNIFORM PURCHASE	.00	491.05	1,275.00	783.95	38.5
10-4405-210.0	BOOK & SUBSCRIPTIONS	.00	.00	100.00	100.00	.0
10-4405-211.0	MEMBERSHIPS	.00	.00	300.00	300.00	.0
10-4405-220.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4405-230.0	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
10-4405-240.0	OFFICE SUPPLIES	217.17	562.24	1,600.00	1,037.76	35.1
10-4405-241.0	PRINTING	.00	.00	200.00	200.00	.0
10-4405-242.0	POSTAGE	.00	47.79	700.00	652.21	6.8
10-4405-262.0	OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-4405-280.0	TELEPHONE - AIR TIME	159.09	799.81	1,300.00	500.19	61.5
10-4405-310.0	PROFESSIONAL SERVICES	.00	50.00	300.00	250.00	16.7
10-4405-330.0	EDUCATION AND TRAINING	.00	.00	4,000.00	4,000.00	.0
10-4405-480.0	MISC SUPPLIES	12.00	125.90	3,000.00	2,874.10	4.2
10-4405-482.0	SMALL TOOLS & MINOR EQUIPMENT	1,194.23	3,672.14	13,500.00	9,827.86	27.2
10-4405-512.0	INSURANCE - AUTO LIABILITY	.00	347.00	962.00	615.00	36.1
10-4405-740.0	CAPITAL EQUIPMENT	.00	5,016.00	3,950.00	(1,066.00)	127.0
	TOTAL PUBLIC WORKS ADMINISTRATION	37,120.62	154,577.21	332,232.00	177,654.79	46.5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET DEPARTMENT					
10-4410-110.0	SALARY AND WAGES	28,232.39	103,789.81	200,000.00	96,210.19	51.9
10-4410-111.0	OVERTIME	.00	702.55	7,000.00	6,297.45	10.0
10-4410-130.0	FICA	2,053.23	6,819.89	15,900.00	9,080.11	42.9
10-4410-131.0	RETIREMENT	5,044.42	17,374.72	36,100.00	18,725.28	48.1
10-4410-132.0	MEDICAL INSURANCE	4,670.72	23,839.19	75,000.00	51,160.81	31.8
10-4410-134.0	LONG TERM DISABILITY	119.31	422.93	1,000.00	577.07	42.3
10-4410-135.0	WORKERS COMPENSATION	693.35	2,470.40	4,400.00	1,929.60	56.2
10-4410-200.0	UNIFORM PURCHASE	.00	1,743.71	1,900.00	156.29	91.8
10-4410-256.0	VEHICLE MAINTENANCE	11,079.91	45,015.85	74,000.00	28,984.15	60.8
10-4410-261.0	RADIO MAINTENANCE	.00	.00	250.00	250.00	.0
10-4410-265.0	FIRE EXTINGUISHER	.00	.00	200.00	200.00	.0
10-4410-280.0	TELEPHONE - AIR TIME	55.01	315.06	1,500.00	1,184.94	21.0
10-4410-290.0	GASOLINE & DIESEL FUEL	2,396.70	8,909.03	20,000.00	11,090.97	44.6
10-4410-330.0	EDUCATION & TRAINING	1,140.00	1,450.25	6,500.00	5,049.75	22.3
10-4410-479.0	HAULING CONSTRUCTION MATERIAL	.00	440.02	5,000.00	4,559.98	8.8
10-4410-480.0	MISC SUPPLIES	39.24	1,204.46	8,000.00	6,795.54	15.1
10-4410-481.0	SNOW REMOVAL	.00	.00	35,000.00	35,000.00	.0
10-4410-482.0	ASPHALT	286.55	11,220.00	20,000.00	8,780.00	56.1
10-4410-483.0	WEED CONTROL	.00	.00	100.00	100.00	.0
10-4410-484.0	MEDICAL SUPPLIES	.00	.00	150.00	150.00	.0
10-4410-485.0	TOOLS	.00	.00	1,850.00	1,850.00	.0
10-4410-486.0	PAINT STRIPING MATERIALS	8.10	2,012.64	15,000.00	12,987.36	13.4
10-4410-488.0	SIGNS	1,219.98	1,803.61	11,500.00	9,696.39	15.7
10-4410-489.0	ROAD BASE	.00	382.34	2,500.00	2,117.66	15.3
10-4410-494.0	STREET SWEEPING CONTRACT	.00	245.25	22,000.00	21,754.75	1.1
10-4410-512.0	INSURANCE	(118.00)	3,113.00	2,750.00	(363.00)	113.2
10-4410-520.0	MISCELLANEOUS SERVICES	5,219.00	5,219.00	5,000.00	(219.00)	104.4
10-4410-610.0	STREET LIGHT POWER	7,090.32	28,831.21	88,000.00	59,168.79	32.8
10-4410-620.0	STREET LIGHT REPAIRS	1,450.48	8,614.31	18,000.00	9,385.69	47.9
10-4410-740.0	CAPITAL EQUIPMENT	.00	6,579.19	376,800.00	370,220.81	1.8
	TOTAL STREET DEPARTMENT	70,680.71	282,518.42	1,055,400.00	772,881.58	26.8

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GIS DEPARTMENT					
10-4470-110.0	SALARY AND WAGES	7,127.81	28,588.44	61,000.00	32,411.56	46.9
10-4470-130.0	FICA	510.50	1,841.63	4,660.00	2,818.37	39.5
10-4470-131.0	RETIREMENT	1,289.94	4,849.78	11,200.00	6,350.22	43.3
10-4470-132.0	MEDICAL INSURANCE	1,543.69	7,858.95	18,900.00	11,041.05	41.6
10-4470-134.0	LONG TERM DISABILITY	30.03	115.93	250.00	134.07	46.4
10-4470-135.0	WORKERS COMPENSATION	144.42	557.57	1,175.00	617.43	47.5
10-4470-200.0	UNIFORM PURCHASE	.00	400.00	400.00	.00	100.0
10-4470-211.0	MEMBERSHIPS	.00	.00	150.00	150.00	.0
10-4470-240.0	OFFICE SUPPLIES	76.92	405.87	2,000.00	1,594.13	20.3
10-4470-255.0	VEHICLE MAINTENANCE	.00	.00	350.00	350.00	.0
10-4470-262.0	MAINTENANCE & SUPPLIES	75.95	259.07	500.00	240.93	51.8
10-4470-282.0	AIR TIME - GPS	57.01	388.08	1,100.00	711.92	35.3
10-4470-310.0	PROFESSIONAL SERVICES	.00	.00	300.00	300.00	.0
10-4470-320.0	SOFTWARE SUPPORT	.00	.00	5,000.00	5,000.00	.0
10-4470-330.0	EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00	.0
10-4470-480.0	MISC SUPPLIES	.00	.00	1,000.00	1,000.00	.0
	TOTAL GIS DEPARTMENT	10,856.27	45,265.32	109,485.00	64,219.68	41.3
	ENGINEERING					
10-4490-316.0	ENG. SERVICES - COMMUNITY DEV.	1,565.00	14,979.66	40,000.00	25,020.34	37.5
10-4490-317.0	ENG SERVICES - INSPECTION	5,434.14	15,294.58	40,000.00	24,705.42	38.2
10-4490-319.0	ENG SERVICES - STREETS	.00	.00	1,000.00	1,000.00	.0
10-4490-321.0	ENG SERVICES - PARKS & CEMETER	.00	.00	1,000.00	1,000.00	.0
10-4490-322.0	ENG SERVICES - MISCELLANEOUS	735.00	2,205.00	4,000.00	1,795.00	55.1
10-4490-325.0	CEMETERY EXPANSION	.00	.00	1,000.00	1,000.00	.0
	TOTAL ENGINEERING	7,734.14	32,479.24	87,000.00	54,520.76	37.3

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS DEPARTMENT EXPENDITURES					
10-4510-110.0	SALARY AND WAGES	35,746.65	145,241.93	283,500.00	138,258.07	51.2
10-4510-111.0	OVERTIME	743.00	923.12	1,500.00	576.88	61.5
10-4510-120.0	TEMPORARY AND PART TIME WAGES	12,841.38	85,732.73	180,000.00	94,267.27	47.6
10-4510-130.0	FICA	3,647.06	15,861.17	35,600.00	19,738.83	44.6
10-4510-131.0	RETIREMENT	6,628.64	23,993.52	52,300.00	28,306.48	45.9
10-4510-132.0	MEDICAL INSURANCE	5,787.54	29,450.88	71,000.00	41,549.12	41.5
10-4510-134.0	LONG TERM DISABILITY	181.52	666.69	1,500.00	833.31	44.5
10-4510-135.0	WORKERS COMPENSATION	1,012.12	4,637.62	9,700.00	5,062.38	47.8
10-4510-200.0	UNIFORM PURCHASES	656.81	674.28	3,000.00	2,325.72	22.5
10-4510-220.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4510-240.0	OFFICE SUPPLIES	89.85	89.85	500.00	410.15	18.0
10-4510-242.0	POSTAGE	.00	7.90	50.00	42.10	15.8
10-4510-250.0	VEHICLE MAINT & SUPPLIES	759.31	4,632.41	11,000.00	6,367.59	42.1
10-4510-260.0	MISC EQUIPMENT MAINTENANCE	561.49	2,886.75	5,500.00	2,613.25	52.5
10-4510-268.0	MOWER MAINTENANCE	778.61	6,538.36	15,000.00	8,461.64	43.6
10-4510-270.0	UTILITIES - WEBER BASIN WATER	.00	.00	20,000.00	20,000.00	.0
10-4510-271.0	UTILITIES - DEUEL CREEK WATER	.00	.00	12,000.00	12,000.00	.0
10-4510-274.0	UTILITIES - POWER	454.74	1,547.16	13,000.00	11,452.84	11.9
10-4510-277.0	UTILITIES - SEWER	.00	480.00	1,100.00	620.00	43.6
10-4510-280.0	TELEPHONE AIR TIME	.00	1,119.27	3,400.00	2,280.73	32.9
10-4510-290.0	GASOLINE	2,252.57	8,991.99	14,000.00	5,008.01	64.2
10-4510-310.0	PROFESSIONAL SERVICES	6,000.00	8,233.81	9,000.00	766.19	91.5
10-4510-330.0	EDUCATION & TRAINING	.00	.00	4,000.00	4,000.00	.0
10-4510-480.0	MISC SUPPLIES	2,324.42	10,220.79	28,000.00	17,779.21	36.5
10-4510-481.0	FERTILIZERS - WEED CONTROL	5,900.00	9,311.93	23,000.00	13,688.07	40.5
10-4510-482.0	PLANTINGS	.00	1,619.20	7,000.00	5,380.80	23.1
10-4510-483.0	SPRINKLER REPAIR	152.07	5,727.39	15,000.00	9,272.61	38.2
10-4510-484.0	HOLIDAY LIGHTING	2,535.50	4,849.88	7,000.00	2,150.12	69.3
10-4510-485.0	FIELD PREPARATION	.00	.00	2,000.00	2,000.00	.0
10-4510-486.0	CURB & GUTTER REPAIR	.00	437.50	6,000.00	5,562.50	7.3
10-4510-512.0	INSURANCE	(62.00)	1,315.00	1,135.00	(180.00)	115.9
10-4510-740.0	CAPITAL EQUIPMENT	.00	35,924.00	56,400.00	20,476.00	63.7
10-4510-750.0	CAPITAL PROJECTS	.00	.00	5,000.00	5,000.00	.0
10-4510-752.0	CITIZEN PARTICIPATION PROJECTS	950.72	1,682.21	2,000.00	317.79	84.1
	TOTAL PARKS DEPARTMENT EXPENDITURES	89,942.00	412,797.34	899,285.00	486,487.66	45.9
	PARKS & RECREATION COMMITTEE					
10-4511-310.0	RECORDING SERVICES	.00	80.49	400.00	319.51	20.1
10-4511-480.0	MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4511-750.0	MOVIES IN THE PARK	.00	2,200.00	4,000.00	1,800.00	55.0
	TOTAL PARKS & RECREATION COMMITTEE	.00	2,280.49	4,600.00	2,319.51	49.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRAILS COMMITTEE					
10-4512-310.0	RECORDER SERVICES	.00	40.24	400.00	359.76	10.1
10-4512-330.0	EDUCATION & TRAINING	.00	.00	200.00	200.00	.0
10-4512-480.0	MISC SUPPLIES	.00	.00	300.00	300.00	.0
	TOTAL TRAILS COMMITTEE	.00	40.24	900.00	859.76	4.5
	COMMUNITY EVENTS					
10-4560-482.0	CHRISTMAS LIGHTING	384.71	384.71	650.00	265.29	59.2
10-4560-621.0	JULY 4TH CONTRIBUTION	.00	5,372.16	23,000.00	17,627.84	23.4
	TOTAL COMMUNITY EVENTS	384.71	5,756.87	23,650.00	17,893.13	24.3
	PARKS & RECREATION FACILITY					
10-4595-271.0	UTILITIES - POWER	295.97	1,257.98	3,300.00	2,042.02	38.1
10-4595-276.0	UTILITIES - GAS	208.06	283.81	4,600.00	4,316.19	6.2
10-4595-277.0	UTILITIES - SEWER	.00	60.00	120.00	60.00	50.0
10-4595-280.0	TELEPHONE SERVICE & EQUIPMENT	.00	.00	300.00	300.00	.0
10-4595-310.0	PROFESSIONAL SERVICES	.00	1,373.91	3,250.00	1,876.09	42.3
10-4595-480.0	MISC SUPPLIES	.00	.00	250.00	250.00	.0
10-4595-481.0	JANITORIAL SUPPLIES	.00	179.05	400.00	220.95	44.8
10-4595-482.0	MAINTENANCE & REPAIR	43.17	1,042.17	2,500.00	1,457.83	41.7
10-4595-514.0	INSURANCE	.00	680.00	680.00	.00	100.0
10-4595-740.0	CAPITAL EQUIPMENT	.00	1,594.73	4,600.00	3,005.27	34.7
10-4595-750.0	CAPITAL PROJECT/STORAGE TANK	.00	.00	1,100.00	1,100.00	.0
	TOTAL PARKS & RECREATION FACILITY	547.20	6,471.65	21,100.00	14,628.35	30.7
	GENERAL GOVT BLDGS - MAINT FAC					
10-4596-271.0	UTILITIES - POWER	503.13	3,535.17	11,000.00	7,464.83	32.1
10-4596-276.0	UTILITIES - GAS	482.80	596.18	8,000.00	7,403.82	7.5
10-4596-277.0	UTILITIES - SEWER	6.12	6.12	500.00	493.88	1.2
10-4596-280.0	TELEPHONE SERVICE & EQUIPMENT	767.50	3,837.50	11,000.00	7,162.50	34.9
10-4596-310.0	PROFESSIONAL SERVICES	.00	315.50	685.00	369.50	46.1
10-4596-480.0	MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4596-481.0	JANITORAL SUPPLIES	.00	493.73	1,000.00	506.27	49.4
10-4596-482.0	MAINTENANCE & REPAIR	4,301.50	6,923.26	17,000.00	10,076.74	40.7
10-4596-514.0	INSURANCE	.00	132.00	128.00	(4.00)	103.1
10-4596-740.0	CAPITAL EQUIPMENT	.00	6,984.19	26,700.00	19,715.81	26.2
10-4596-750.0	CAPITAL PROJECTS	.00	.00	5,000.00	5,000.00	.0
	TOTAL GENERAL GOVT BLDGS - MAINT FAC	6,061.05	22,823.65	81,213.00	58,389.35	28.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVT BLDGS - CITY HALL					
10-4597-120.0	PART TIME WAGES	5,193.14	18,828.00	43,000.00	24,172.00	43.8
10-4597-130.0	FICA	396.63	1,396.23	3,300.00	1,903.77	42.3
10-4597-131.0	RETIREMENT	582.21	2,336.60	5,400.00	3,063.40	43.3
10-4597-135.0	WORKERS COMPENSATION	108.99	402.86	780.00	377.14	51.7
10-4597-230.0	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
10-4597-271.0	UTILITIES - POWER	859.50	10,796.59	27,000.00	16,203.41	40.0
10-4597-276.0	UTILITIES - GAS	714.07	1,605.25	9,000.00	7,394.75	17.8
10-4597-277.0	UTILITIES - SEWER	.00	240.00	480.00	240.00	50.0
10-4597-280.0	TELEPHONE SERVICE & EQUIPMENT	767.50	3,837.50	12,700.00	8,862.50	30.2
10-4597-310.0	PROFESSIONAL SERVICES	.00	5,002.50	7,800.00	2,797.50	64.1
10-4597-320.0	ELEVATOR CONTRACT	.00	265.00	800.00	535.00	33.1
10-4597-321.0	MECHANICAL SERVICE	1,454.48	5,597.95	10,000.00	4,402.05	56.0
10-4597-480.0	MISC SUPPLIES	.00	98.99	800.00	701.01	12.4
10-4597-481.0	JANITORIAL SUPPLIES	.00	1,116.86	4,000.00	2,883.14	27.9
10-4597-482.0	MAINTENANCE & REPAIR	24.28	2,122.02	8,000.00	5,877.98	26.5
10-4597-514.0	INSURANCE	.00	5,302.00	5,302.00	.00	100.0
10-4597-750.0	CAPITAL PROJECTS	1,500.00	1,624.39	108,000.00	106,375.61	1.5
	TOTAL GENERAL GOVT BLDGS - CITY HALL	11,600.80	60,572.74	246,412.00	185,839.26	24.6
	PUBLIC WORKS STORAGE FACILITY					
10-4598-276.0	UTILITIES - GAS	214.41	247.76	4,000.00	3,752.24	6.2
10-4598-480.0	MISC SUPPLIES	.00	.00	150.00	150.00	.0
10-4598-482.0	MAINTENANCE & REPAIR	194.00	281.50	500.00	218.50	56.3
10-4598-514.0	INSURANCE - PROPERTY	.00	1,604.00	1,740.00	136.00	92.2
	TOTAL PUBLIC WORKS STORAGE FACILITY	408.41	2,133.26	6,390.00	4,256.74	33.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT					
10-4610-110.0	SALARY & WAGES	23,841.48	93,228.81	194,000.00	100,771.19	48.1
10-4610-111.0	OVERTIME PAY	.00	.00	500.00	500.00	.0
10-4610-130.0	FICA	1,758.66	6,214.62	14,900.00	8,685.38	41.7
10-4610-131.0	RETIREMENT	4,225.19	15,362.58	35,000.00	19,637.42	43.9
10-4610-132.0	MEDICAL INSURANCE	3,265.08	16,625.17	41,000.00	24,374.83	40.6
10-4610-134.0	LONG TERM DISABILITY	100.60	377.58	900.00	522.42	42.0
10-4610-135.0	WORKERS COMPENSATION	357.40	1,374.70	3,100.00	1,725.30	44.4
10-4610-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4610-211.0	MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
10-4610-220.0	PUBLIC NOTICES	67.16	104.26	1,000.00	895.74	10.4
10-4610-240.0	OFFICE SUPPLIES	.00	515.39	1,500.00	984.61	34.4
10-4610-241.0	PRINTING	.00	380.74	500.00	119.26	76.2
10-4610-242.0	POSTAGE	.00	95.60	1,500.00	1,404.40	6.4
10-4610-260.0	VEHICLE MAINTENANCE	.00	147.65	500.00	352.35	29.5
10-4610-262.0	EQUIP MAINT & SUPPLIES	.00	246.07	2,000.00	1,753.93	12.3
10-4610-280.0	TELEPHONE - AIR TIME	.00	.00	800.00	800.00	.0
10-4610-290.0	GASOLINE	.00	.00	500.00	500.00	.0
10-4610-310.0	PROF TECH SERV/RECORDING SEC'Y	.00	4,500.00	.00	(4,500.00)	.0
10-4610-330.0	EDUCATION & TRAINING	.00	574.00	2,500.00	1,926.00	23.0
10-4610-740.0	CAPITAL EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
10-4610-752.0	MAIN STREET STUDY	.00	.00	69,000.00	69,000.00	.0
	TOTAL COMMUNITY DEVELOPMENT	33,615.57	139,747.17	371,900.00	232,152.83	37.6
	PLANNING COMMISSION					
10-4611-305.0	MEMBER ATTENDANCE	190.00	1,555.00	6,000.00	4,445.00	25.9
10-4611-310.0	RECORDER SERVICES	153.93	680.82	5,000.00	4,319.18	13.6
10-4611-330.0	EDUCATION & TRAINING	.00	.00	400.00	400.00	.0
	TOTAL PLANNING COMMISSION	343.93	2,235.82	11,400.00	9,164.18	19.6
	BOARD OF ADJUSTMENT					
10-4612-305.0	MEMBER ATTENDANCE	.00	.00	300.00	300.00	.0
10-4612-310.0	RECORDER SERVICES	.00	.00	150.00	150.00	.0
	TOTAL BOARD OF ADJUSTMENT	.00	.00	450.00	450.00	.0
	LANDMARKS COMMISSION					
10-4613-310.0	RECORDER SERVICES	49.39	76.83	500.00	423.17	15.4
10-4613-485.0	SPECIAL PROJECTS	.00	2,250.00	2,500.00	250.00	90.0
10-4613-750.0	STATE GRANT PROJECT	.00	1,500.00	2,500.00	1,000.00	60.0
	TOTAL LANDMARKS COMMISSION	49.39	3,826.83	5,500.00	1,673.17	69.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING INSPECTION					
10-4650-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4650-211.0	MEMBERSHIPS	.00	.00	150.00	150.00	.0
10-4650-260.0	EQUIPMENT MAINTENANCE	.00	.00	200.00	200.00	.0
10-4650-290.0	GASOLINE	.00	30.16	.00	(30.16)	.0
10-4650-316.0	BUILDING INSPECTION SERVICES	5,427.56	19,040.79	60,000.00	40,959.21	31.7
	TOTAL BUILDING INSPECTION	5,427.56	19,070.95	60,550.00	41,479.05	31.5
	TRANSFERS TO OTHER FUND					
10-4710-810.0	TRANSFERS TO OTHER FUNDS	2,627.93	10,511.72	.00	(10,511.72)	.0
10-4710-820.0	TRANSFER TO RECREATION FUND	.00	41,000.00	41,000.00	.00	100.0
10-4710-950.0	TRANSFER UTOPIA PROJECT FUND	26,107.42	130,537.10	313,289.00	182,751.90	41.7
10-4710-952.0	TRANSFER TRANSPORTATION FUND	34,632.67	173,163.35	415,592.00	242,428.65	41.7
10-4710-970.0	TRANSFER WHITAKER HOME TRUST	3,708.33	18,541.65	44,500.00	25,958.35	41.7
10-4710-990.0	CONTINGENCY - PERSONNEL ADJUST	.00	1,643.60	53,107.00	51,463.40	3.1
	TOTAL TRANSFERS TO OTHER FUND	67,076.35	375,397.42	867,488.00	492,090.58	43.3
	TOTAL FUND EXPENDITURES	882,062.61	3,812,548.12	9,653,479.00	5,840,930.88	39.5
	NET REVENUE OVER EXPENDITURES	(154,321.19)	(484,297.29)	.00	484,297.29	.0

REDEVELOPMENT AGENCY FUND

	ASSETS			
20-11100000	CASH - COMBINED FUND		597,657.76	
20-11200000	PARRISH DUE FROM LEGACY X		206,606.99	
20-13170000	ACCOUNTS RECEIVABLE-TAX INCREM		236,377.32	
	TOTAL ASSETS			1,040,642.07
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-21320000	LEGACY DUE TO PARRISH GATEWAY		206,606.99	
20-25000000	DEFERRED REVENUE-TAX INCRMNT		236,377.60	
	TOTAL LIABILITIES			442,984.59
	FUND EQUITY			
20-28500000	RESTRICTED FUND BALANCE		568,420.54	
	UNAPPROPRIATED FUND BALANCE:			
20-29510000	FUND BALANCE - PREVIOUS YEAR	179,776.24		
	REVENUE OVER EXPENDITURES - YTD	(150,539.30)		
	BALANCE - CURRENT DATE		29,236.94	
	TOTAL FUND EQUITY			597,657.48
	TOTAL LIABILITIES AND EQUITY			1,040,642.07

REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
20-31-100000	TAX INCREMENT - PARRISH LANE	.00	.00	870,000.00	870,000.00	.0
20-31-150000	TAX INCREMENT - LEGACY XING	.00	.00	250,000.00	250,000.00	.0
20-31-160000	TAX INCREMENT-BARNARD CREEK	.00	.00	105,000.00	105,000.00	.0
20-31-200000	PROPERTY TAX - ADDITIONAL	.00	.00	178,000.00	178,000.00	.0
	TOTAL TAX REVENUE	.00	.00	1,403,000.00	1,403,000.00	.0
	MISCELLANEOUS REVENUE					
20-36-100000	MISCELLANEOUS REVENUE	302.44	1,815.87	6,000.00	4,184.13	30.3
	TOTAL MISCELLANEOUS REVENUE	302.44	1,815.87	6,000.00	4,184.13	30.3
	PAYMENTS - CONTRIBUTIONS					
20-38-750000	LEASE PAYMENT	8,289.01	50,264.49	102,000.00	51,735.51	49.3
	TOTAL PAYMENTS - CONTRIBUTIONS	8,289.01	50,264.49	102,000.00	51,735.51	49.3
	TOTAL FUND REVENUE	8,591.45	52,080.36	1,511,000.00	1,458,919.64	3.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2019

REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-4000-210.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
20-4000-310.0	PROFESSIONAL SERVICES	2,500.00	4,775.00	10,000.00	5,225.00	47.8
20-4000-315.0	TRF-ELIGIBLE EXPENSES	.00	.00	102,000.00	102,000.00	.0
20-4000-316.0	ENGINEERING	.00	.00	7,500.00	7,500.00	.0
20-4000-420.0	OTHER OBLIGATIONS	8,300.00	8,300.00	53,326.00	45,026.00	15.6
20-4000-423.0	CONTRACTUAL - DAYTON WEST	.00	.00	96,000.00	96,000.00	.0
20-4000-425.0	CONTRACTUAL - LAND ROVER	.00	.00	34,000.00	34,000.00	.0
20-4000-430.0	CONTRACTUAL - LEGACY CROSSING	.00	.00	155,000.00	155,000.00	.0
20-4000-440.0	CONTRACTUAL - BARNARD CREEK	.00	.00	30,000.00	30,000.00	.0
20-4000-445.0	CONTRACTUAL - H&S LLC	.00	.00	15,500.00	15,500.00	.0
20-4000-480.0	MISC SUPPLIES	.00	.00	5,000.00	5,000.00	.0
20-4000-511.0	INSURANCE/PROPERTY & LIABILITY	.00	15,613.78	14,000.00	(1,613.78)	111.5
20-4000-620.0	ADMINISTRATIVE SERVICES	15,500.92	77,504.60	186,011.00	108,506.40	41.7
	TOTAL EXPENDITURES	26,300.92	106,193.38	708,437.00	602,243.62	15.0
	TRANSFER TO OTHER FUND					
20-4710-810.0	TRANSFER TO GF-HOMELESS	.00	2,627.93	31,600.00	28,972.07	8.3
20-4710-830.0	TRANSFER - ADDITIONAL INCREM	14,833.33	74,166.65	178,000.00	103,833.35	41.7
20-4710-840.0	TRANSFER - DEBT RETIREMENT	.00	19,631.70	592,963.00	573,331.30	3.3
	TOTAL TRANSFER TO OTHER FUND	14,833.33	96,426.28	802,563.00	706,136.72	12.0
	TOTAL FUND EXPENDITURES	41,134.25	202,619.66	1,511,000.00	1,308,380.34	13.4
	NET REVENUE OVER EXPENDITURES	(32,542.80)	(150,539.30)	.00	150,539.30	.0

MUNICIPAL BUILDING AUTHORITY

	ASSETS			
23-11100000	CASH - COMBINED FUND		1,207.46	
	TOTAL ASSETS			1,207.46
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
23-29510000	FUND BALANCE - PREVIOUS YEAR	1,207.46		
	BALANCE - CURRENT DATE		1,207.46	
	TOTAL FUND EQUITY			1,207.46
	TOTAL LIABILITIES AND EQUITY			1,207.46

RECREATION

	ASSETS			
25-11100000	CASH		24,182.56	
	TOTAL ASSETS			24,182.56
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
25-29510000	PRIOR UNRESTRICTED FUND BALANC	7,539.08		
	REVENUE OVER EXPENDITURES - YTD	16,643.48		
	BALANCE - CURRENT DATE		24,182.56	
	TOTAL FUND EQUITY			24,182.56
	TOTAL LIABILITIES AND EQUITY			24,182.56

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
25-34-100000	SUMMER RECREATION FEES	1,784.00	2,429.50	87,186.00	84,756.50	2.8
25-34-300000	OFF SEASON RECREATION FEES	10,365.00	10,465.00	13,000.00	2,535.00	80.5
25-34-400000	YOUTH BASEBALL/SOFTBALL FEES	.00	5,900.00	64,900.00	59,000.00	9.1
	TOTAL CHARGES FOR SERVICES	12,149.00	18,794.50	165,086.00	146,291.50	11.4
	MISCELLANEOUS REVENUE					
25-36-000000	CONCESSION SALES	.00	2,573.31	25,500.00	22,926.69	10.1
	TOTAL MISCELLANEOUS REVENUE	.00	2,573.31	25,500.00	22,926.69	10.1
	DONATIONS					
25-38-750000	BASEBALL DONATIONS & FUNDRAISR	.00	2,162.50	100.00	(2,062.50)	2162.5
	TOTAL DONATIONS	.00	2,162.50	100.00	(2,062.50)	2162.5
	CONTRIBUTIONS & TRANSFERS					
25-39-100000	TRANSFER FROM GENERAL FUND	.00	41,000.00	41,000.00	.00	100.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	41,000.00	41,000.00	.00	100.0
	TOTAL FUND REVENUE	12,149.00	64,530.31	231,686.00	167,155.69	27.9

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SUMMER RECREATION					
25-4000-120.0	PART TIME WAGES	3,955.60	16,082.61	72,500.00	56,417.39	22.2
25-4000-130.0	FICA	302.60	1,992.01	5,600.00	3,607.99	35.6
25-4000-131.0	RETIREMENT	730.60	2,091.08	6,500.00	4,408.92	32.2
25-4000-135.0	WORKERS COMPENSATION	82.14	147.69	1,200.00	1,052.31	12.3
25-4000-220.0	PUBLIC NOTICES	.00	.00	2,700.00	2,700.00	.0
25-4000-230.0	MILEAGE REIMBURSEMENT	.00	155.61	500.00	344.39	31.1
25-4000-240.0	GENERAL OFFICE SUPPLIES	.00	(25.12)	300.00	325.12	(8.4)
25-4000-242.0	POSTAGE	.00	.00	200.00	200.00	.0
25-4000-260.0	EQUIP MAINT & SUPPLIES	.00	.00	500.00	500.00	.0
25-4000-262.0	COPIER SUPPLIES	.00	.00	1,000.00	1,000.00	.0
25-4000-280.0	TELEPHONE - AIR TIME	43.93	175.57	720.00	544.43	24.4
25-4000-310.0	MEDICAL EXAMS	.00	595.00	1,200.00	605.00	49.6
25-4000-311.0	INSTRUCTORS	.00	15,035.00	14,700.00	(335.00)	102.3
25-4000-314.0	COMPUTER SERVICES	.00	.00	3,200.00	3,200.00	.0
25-4000-330.0	EDUCATION & TRAINING	.00	.00	300.00	300.00	.0
25-4000-480.0	MISC SUPPLIES	.00	1,984.56	15,000.00	13,015.44	13.2
25-4000-740.0	CAPITAL EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL SUMMER RECREATION	5,114.87	38,234.01	127,120.00	88,885.99	30.1
	OFF SEASON RECREATION					
25-4200-310.0	INSTRUCTORS	.00	.00	9,000.00	9,000.00	.0
25-4200-480.0	MISC. SUPPLIES	.00	.00	4,000.00	4,000.00	.0
	TOTAL OFF SEASON RECREATION	.00	.00	13,000.00	13,000.00	.0
	YOUTH BASEBALL/SOFTBALL					
25-4300-120.0	PART TIME WAGES	.00	(482.30)	9,000.00	9,482.30	(5.4)
25-4300-130.0	FICA	.00	38.63	689.00	650.37	5.6
25-4300-135.0	WORKERS COMPENSATION	.00	(43.92)	200.00	243.92	(22.0)
25-4300-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
25-4300-260.0	EQUIP MAINT & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
25-4300-310.0	UMPIRES	.00	788.94	7,000.00	6,211.06	11.3
25-4300-311.0	PROFESSIONAL SERVICES	71.91	464.01	400.00	(64.01)	116.0
25-4300-480.0	MISC. SUPPLIES	345.70	6,726.84	47,000.00	40,273.16	14.3
25-4300-740.0	CAPITAL EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
	TOTAL YOUTH BASEBALL/SOFTBALL	417.61	7,492.20	66,789.00	59,296.80	11.2

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONCESSIONS					
25-4900-120.0	PART TIME WAGES	.00	819.24	11,000.00	10,180.76	7.5
25-4900-130.0	FICA	.00	153.63	650.00	496.37	23.6
25-4900-135.0	WORKERS COMPENSATION	.00	(21.42)	187.00	208.42	(11.5)
25-4900-260.0	EQUIP MAINT & SUPPLIES	.00	.00	300.00	300.00	.0
25-4900-310.0	PROFESSIONAL SERVICES	24.95	1,104.55	1,000.00	(104.55)	110.5
25-4900-480.0	MISC. SUPPLIES	.00	104.62	11,000.00	10,895.38	1.0
25-4900-740.0	CAPITAL EQUIPMENT	.00	.00	640.00	640.00	.0
	TOTAL CONCESSIONS	24.95	2,160.62	24,777.00	22,616.38	8.7
	TOTAL FUND EXPENDITURES	5,557.43	47,886.83	231,686.00	183,799.17	20.7
	NET REVENUE OVER EXPENDITURES	6,591.57	16,643.48	.00	(16,643.48)	.0

RAP TAX

	ASSETS			
27-11100000	CASH - COMBINED FUND		294,419.90	
27-13170000	RAP TAX A/R		73,125.24	
	TOTAL ASSETS			367,545.14
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
27-29510000	FUND BALANCE - PREVIOUS YEAR	354,723.15		
	REVENUE OVER EXPENDITURES - YTD	12,821.99		
	BALANCE - CURRENT DATE		367,545.14	
	TOTAL FUND EQUITY			367,545.14
	TOTAL LIABILITIES AND EQUITY			367,545.14

RAP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
27-31-350000	RAP TAX	34,331.42	179,796.60	430,000.00	250,203.40	41.8
	TOTAL REVENUE	34,331.42	179,796.60	430,000.00	250,203.40	41.8
	MISCELLANEOUS REVENUE					
27-36-100000	INTEREST INCOME	345.95	2,884.83	8,500.00	5,615.17	33.9
	TOTAL MISCELLANEOUS REVENUE	345.95	2,884.83	8,500.00	5,615.17	33.9
	TOTAL FUND REVENUE	34,677.37	182,681.43	438,500.00	255,818.57	41.7

RAP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS & GRANTS					
27-5000-710.0	MISC PARK PROJECTS	29,181.71	152,827.11	374,000.00	221,172.89	40.9
27-5000-720.0	NATURAL PARK 100 S	210.00	542.50	.00	(542.50)	.0
27-5000-750.0	WHITAKER TRANSFERS - GRANTS	1,716.57	8,989.83	21,500.00	12,510.17	41.8
27-5000-800.0	DCPA PROJECTS-GRANTS	.00	.00	21,500.00	21,500.00	.0
27-5000-850.0	USE OF CONTINGENCY	.00	7,500.00	21,500.00	14,000.00	34.9
	TOTAL TRANSFERS & GRANTS	31,108.28	169,859.44	438,500.00	268,640.56	38.7
	TOTAL FUND EXPENDITURES	31,108.28	169,859.44	438,500.00	268,640.56	38.7
	NET REVENUE OVER EXPENDITURES	3,569.09	12,821.99	.00	(12,821.99)	.0

CEMETERY PERPETUAL CARE

	ASSETS			
30-11100000	CASH - COMBINED FUND		76,603.59	
	TOTAL ASSETS			76,603.59
	LIABILITIES AND EQUITY			
	FUND EQUITY			
30-28500000	RESTRICTED FUND BALANCE		37,700.00	
	UNAPPROPRIATED FUND BALANCE:			
30-29510000	FUND BALANCE - PREVIOUS YEAR	26,916.27		
	REVENUE OVER EXPENDITURES - YTD	11,987.32		
	BALANCE - CURRENT DATE		38,903.59	
	TOTAL FUND EQUITY			76,603.59
	TOTAL LIABILITIES AND EQUITY			76,603.59

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
30-34-820000	PERPETUAL CARE FEE	4,450.00	10,150.00	30,000.00	19,850.00	33.8
30-34-821000	MONUMENT PERMIT FEES	400.00	1,400.00	3,000.00	1,600.00	46.7
	TOTAL CHARGES FOR SERVICES	4,850.00	11,550.00	33,000.00	21,450.00	35.0
	MISCELLANEOUS REVENUE					
30-36-100000	INTEREST INCOME	78.62	437.32	800.00	362.68	54.7
	TOTAL MISCELLANEOUS REVENUE	78.62	437.32	800.00	362.68	54.7
	TOTAL FUND REVENUE	4,928.62	11,987.32	33,800.00	21,812.68	35.5

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS TO OTHER FUNDS					
30-4710-810.1	TRANSFER TO GENERAL FUND	.00	.00	27,040.00	27,040.00	.0
30-4710-980.0	CONTRIBUTION FUND BALANCE	.00	.00	6,760.00	6,760.00	.0
	TOTAL TRANSFERS TO OTHER FUNDS	.00	.00	33,800.00	33,800.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	33,800.00	33,800.00	.0
	NET REVENUE OVER EXPENDITURES	4,928.62	11,987.32	.00	(11,987.32)	.0

2009 SALES TAX - DEBT SERVICE

	ASSETS			
35-11100000	CASH - COMBINED FUND		496.58	
	TOTAL ASSETS			496.58
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
35-29510000	BEGINNING OF YEAR	496.58		
	BALANCE - CURRENT DATE		496.58	
	TOTAL FUND EQUITY			496.58
	TOTAL LIABILITIES AND EQUITY			496.58

2009 SALES TAX - DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONTRIBUTIONS & TRANSFERS					
35-39-500000	TRANSFER FROM RDA	.00	19,631.70	592,963.00	573,331.30	3.3
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	19,631.70	592,963.00	573,331.30	3.3
	TOTAL FUND REVENUE	.00	19,631.70	592,963.00	573,331.30	3.3

2009 SALES TAX - DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
35-4000-900.0	ADMINSTRATIVE CHARGES	.00	.00	2,500.00	2,500.00	.0
35-4000-910.0	INTEREST	.00	19,631.70	40,463.00	20,831.30	48.5
35-4000-920.0	PRINCIPAL	.00	.00	550,000.00	550,000.00	.0
	TOTAL EXPENDITURES	.00	19,631.70	592,963.00	573,331.30	3.3
	TOTAL FUND EXPENDITURES	.00	19,631.70	592,963.00	573,331.30	3.3
	NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

PARK FUND

	ASSETS			
45-11100000	CASH - COMBINED FUND		175,054.15	
	TOTAL ASSETS			175,054.15
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-29510000	FUND BALANCE - PREVIOUS YEAR	78,408.28		
	REVENUE OVER EXPENDITURES - YTD	96,645.87		
	BALANCE - CURRENT DATE		175,054.15	
	TOTAL FUND EQUITY			175,054.15
	TOTAL LIABILITIES AND EQUITY			175,054.15

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INTERGOVERNMENTAL REVENUE					
45-33-700000	GRANT REVENUE	532,712.37	532,712.37	612,524.00	79,811.63	87.0
	TOTAL INTERGOVERNMENTAL REVENUE	532,712.37	532,712.37	612,524.00	79,811.63	87.0
	CHARGES FOR SERVICES					
45-34-700000	PARK IMPACT FEES	.00	22,952.00	95,000.00	72,048.00	24.2
45-34-920000	TRANSFER IN - RAP	29,181.71	152,827.11	374,000.00	221,172.89	40.9
	TOTAL CHARGES FOR SERVICES	29,181.71	175,779.11	469,000.00	293,220.89	37.5
	MISCELLANEOUS REVENUE					
45-36-100000	INTEREST INCOME	.00	661.14	20,000.00	19,338.86	3.3
45-36-101000	IMPACT FEE INTEREST INCOME	.00	.00	300.00	300.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	661.14	20,300.00	19,638.86	3.3
	NON-OPERATING REVENUE					
45-38-703000	PARK DEBT FINANCING	1,341,404.03	1,341,404.03	1,700,000.00	358,595.97	78.9
	TOTAL NON-OPERATING REVENUE	1,341,404.03	1,341,404.03	1,700,000.00	358,595.97	78.9
	TOTAL FUND REVENUE	1,903,298.11	2,050,556.65	2,801,824.00	751,267.35	73.2

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER PARK EXPENDITURES					
45-4810-100.0	CAPITAL PROJECTS	.00	210.00	.00	(210.00)	.0
45-4810-180.0	SOUTH DAVIS RECREATION DIST	.00	.00	115,000.00	115,000.00	.0
	TOTAL OTHER PARK EXPENDITURES	.00	210.00	115,000.00	114,790.00	.2
	PARK PROJECTS					
45-4860-180.0	*ISLAND VIEW REMODEL*	4,753.00	41,359.14	2,686,824.00	2,645,464.86	1.5
45-4860-180.1	ENGINEERING	6,093.56	50,402.76	.00	(50,402.76)	.0
45-4860-180.2	CONSTRUCTION	295,833.79	1,627,467.07	.00	(1,627,467.07)	.0
45-4860-180.3	MATERIALS	181.29	234,471.81	.00	(234,471.81)	.0
	TOTAL PARK PROJECTS	306,861.64	1,953,700.78	2,686,824.00	733,123.22	72.7
	TOTAL FUND EXPENDITURES	306,861.64	1,953,910.78	2,801,824.00	847,913.22	69.7
	NET REVENUE OVER EXPENDITURES	1,596,436.47	96,645.87	.00	(96,645.87)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2019

TRANSPORTATION FUND

	ASSETS			
48-11100000	CASH - COMBINED FUND		1,024,278.04	
48-13170000	TAX RECEIVABLE		198,215.27	
	TOTAL ASSETS			1,222,493.31
	LIABILITIES AND EQUITY			
	FUND EQUITY			
48-28500000	RESTRICTED FUND BALANCE		505,173.94	
	UNAPPROPRIATED FUND BALANCE:			
48-29510000	FUND BALANCE - PREVIOUS YEAR	1,029,399.64		
	REVENUE OVER EXPENDITURES - YTD	(312,080.27)		
	BALANCE - CURRENT DATE		717,319.37	
	TOTAL FUND EQUITY			1,222,493.31
	TOTAL LIABILITIES AND EQUITY			1,222,493.31

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
48-31-300000	SALES TAX	32,952.36	157,335.83	350,000.00	192,664.17	45.0
	TOTAL TAXES	32,952.36	157,335.83	350,000.00	192,664.17	45.0
	STATE REVENUE					
48-33-430000	CLASS C ROADS	131,242.90	349,556.57	670,000.00	320,443.43	52.2
	TOTAL STATE REVENUE	131,242.90	349,556.57	670,000.00	320,443.43	52.2
	TRANSFERS					
48-34-800000	TRANSFER- GENERAL FUND	34,632.67	173,163.35	415,592.00	242,428.65	41.7
	TOTAL TRANSFERS	34,632.67	173,163.35	415,592.00	242,428.65	41.7
	MISC. REVENUE					
48-36-100000	INTEREST	1,483.43	10,682.99	30,000.00	19,317.01	35.6
	TOTAL MISC. REVENUE	1,483.43	10,682.99	30,000.00	19,317.01	35.6
	CONTRIBUTIONS					
48-38-450000	CONTRIBUTIONS	.00	40,000.00	.00	(40,000.00)	.0
	TOTAL CONTRIBUTIONS	.00	40,000.00	.00	(40,000.00)	.0
	TOTAL FUND REVENUE	200,311.36	730,738.74	1,465,592.00	734,853.26	49.9

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL PROJECTS					
48-4000-316.0	ENGINEERING - GENERAL	472.50	1,522.50	10,000.00	8,477.50	15.2
48-4000-710.0	CAPITAL PROJECTS	.00	.00	1,355,592.00	1,355,592.00	.0
48-4000-755.0	400 EST STREET RECONSTRUCTION	412.50	6,551.06	.00	(6,551.06)	.0
48-4000-765.0	100 SOUTH STREET REBUILD	.00	169,490.18	.00	(169,490.18)	.0
48-4000-770.0	600 SOUTH TO 650 SOUTH REBUILD	5,039.04	8,337.28	.00	(8,337.28)	.0
48-4000-780.0	LUND LANE STREET REBUILD	.00	90.00	.00	(90.00)	.0
	TOTAL CAPITAL PROJECTS	5,924.04	185,991.02	1,365,592.00	1,179,600.98	13.6
	ANNUAL PROJECTS					
48-5000-730.0	2019 PAVING & SLURRY PROJECTS	376,835.15	736,948.24	.00	(736,948.24)	.0
48-5000-800.0	ANNUAL SIDEWALK PROJECTS	100,120.00	119,879.75	100,000.00	(19,879.75)	119.9
	TOTAL ANNUAL PROJECTS	476,955.15	856,827.99	100,000.00	(756,827.99)	856.8
	TOTAL FUND EXPENDITURES	482,879.19	1,042,819.01	1,465,592.00	422,772.99	71.2
	NET REVENUE OVER EXPENDITURES	(282,567.83)	(312,080.27)	.00	312,080.27	.0

UTOPIA PROJECT FUND

	ASSETS			
49-11100000	CASH - COMBINED FUND		4.81	
49-13190000	ACCOUNTS RECEIVABLE-UTOPIA		2,062,716.00	
	TOTAL ASSETS			2,062,720.81
	LIABILITIES AND EQUITY			
	LIABILITIES			
49-23370000	DEFERRED REVENUE-UTOPIA		2,062,716.00	
	TOTAL LIABILITIES			2,062,716.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
49-29510000	FUND BALANCE - PREVIOUS YEAR	4.96		
	REVENUE OVER EXPENDITURES - YTD	(.15)		
	BALANCE - CURRENT DATE		4.81	
	TOTAL FUND EQUITY			4.81
	TOTAL LIABILITIES AND EQUITY			2,062,720.81

UTOPIA PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFERS					
49-34-800000	TRANSFER IN - GENERAL FUND	26,107.42	130,537.10	313,289.00	182,751.90	41.7
49-34-850000	TRANSFER IN - TAX INCREMENT	14,833.33	74,166.65	178,000.00	103,833.35	41.7
	TOTAL TRANSFERS	40,940.75	204,703.75	491,289.00	286,585.25	41.7
	TOTAL FUND REVENUE	40,940.75	204,703.75	491,289.00	286,585.25	41.7

UTOPIA PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
49-4000-800.0	PLEDGE PAYMENTS	81,881.56	204,703.90	491,289.00	286,585.10	41.7
	TOTAL EXPENDITURES	81,881.56	204,703.90	491,289.00	286,585.10	41.7
	TOTAL FUND EXPENDITURES	81,881.56	204,703.90	491,289.00	286,585.10	41.7
	NET REVENUE OVER EXPENDITURES	(40,940.81)	(.15)	.00	.15	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2019

WATER FUND

ASSETS

51-11100000	CASH - COMBINED FUND		515,604.69	
51-11510000	CASH W/FISCAL AGENTS/WTR LOANS		3.19	
51-11820000	INVESTMENT IN WATER STOCK		48,616.66	
51-13100000	ACCOUNTS RECIEVABLE - UNBILLED		44,196.93	
51-13110000	ACCOUNTS RECEIVABLE		264,727.21	
51-13120000	ALLOWANCE FOR BAD DEBT		(21,756.07)	
51-13170000	ACCOUNTS RECEIVABLE - OTHER		(110.00)	
51-15460000	DEFERRED OUTFLOWS-PENSIONS		139,445.20	
51-15500000	WATER INVENTORY		260,507.38	
51-15610000	PREPAID WATER		8,042.12	
51-16310000	RESERVOIRS		984,856.84	
51-16320000	ALLOWANCE DEPREC./RESERVIORS		(802,383.29)	
51-16330000	WATER DISTRIBUTION SYSTEMS		4,295,308.03	
51-16340000	ALLOWANCE DEPREC./WATERLINES		(3,311,401.38)	
51-16350000	BUILDINGS & WELLS		3,501,966.49	
51-16360000	ALLOW. DEPREC./LAND/BLDGS/WELL		(1,101,797.23)	
51-16390000	WATERLINE SYSTEMS		11,964,824.84	
51-16400000	ALLOWANCE DEPREC./WTRLN SYSTM		(1,886,306.82)	
51-16510000	MACHINERY		708,805.60	
51-16520000	ALLOWANCE DEPREC./MACHINERY		(569,858.45)	
51-16530000	LAND		236,908.84	
	TOTAL ASSETS			15,280,200.78

LIABILITIES AND EQUITY

LIABILITIES

51-21330000	BOND PAYABLE		1,454,000.00	
51-21341000	ACCRUED INTEREST		14,877.34	
51-21350000	ACCRUED PAYROLL		12,400.15	
51-21351000	ACCRUED ABSENCES		48,399.31	
51-23400000	DEFERRED INFLOWS-PENSIONS		14,320.12	
51-25410000	UNAMORTIZED BOND PREMIUM		123,532.26	
51-25420000	DEFERRED LOSS FROM BOND DEF		(13,379.66)	
51-25450000	NET PENSION LIABILITY		258,726.70	
	TOTAL LIABILITIES			1,912,876.22

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
51-29510000	PRIOR UNRESTRICTED/BALANCE	13,659,091.01		
	REVENUE OVER EXPENDITURES - YTD	(291,766.45)		
	BALANCE - CURRENT DATE		13,367,324.56	
	TOTAL FUND EQUITY			13,367,324.56
	TOTAL LIABILITIES AND EQUITY			15,280,200.78

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
51-34-400000	WATER IMPACT FEE	2,534.00	12,664.00	80,000.00	67,336.00	15.8
51-34-450000	WTRLN CONST.FEES/NEW SUBS(CON)	1,800.00	223,523.49	150,000.00	(73,523.49)	149.0
	TOTAL CHARGES FOR SERVICES	4,334.00	236,187.49	230,000.00	(6,187.49)	102.7
	MISCELLANEOUS REVENUE					
51-36-100000	BANKING & INT./INTEREST INCOME	800.02	5,178.88	6,000.00	821.12	86.3
51-36-110000	IMPACT FEE INTEREST INCOME	.00	.00	1,000.00	1,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	800.02	5,178.88	7,000.00	1,821.12	74.0
	OPERATING REVENUE					
51-37-110000	WATER SALES	218,824.02	1,192,204.24	2,640,000.00	1,447,795.76	45.2
51-37-120000	WATER LATERAL FEES - OLD SUBS.	.00	1,013.00	.00	(1,013.00)	.0
51-37-130000	WATER YOKES AND METERS	465.00	3,705.00	12,000.00	8,295.00	30.9
51-37-160000	HYDRANT WATER SALES	(215.40)	(90.20)	3,500.00	3,590.20	(2.6)
51-37-200000	DELINQUENT PENALTY	1,255.59	5,880.24	12,000.00	6,119.76	49.0
51-37-300000	GAIN ON SALE OF FIXED ASSET	.00	970.66	5,000.00	4,029.34	19.4
	TOTAL OPERATING REVENUE	220,329.21	1,203,682.94	2,672,500.00	1,468,817.06	45.0
	TOTAL FUND REVENUE	225,463.23	1,445,049.31	2,909,500.00	1,464,450.69	49.7

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
51-4000-110.0	SALARY AND WAGES	40,378.29	134,274.08	312,000.00	177,725.92	43.0
51-4000-111.0	OVERTIME PAY	2,114.03	5,964.54	5,000.00	(964.54)	119.3
51-4000-120.0	TEMPORARY & PART-TIME WAGES	187.85	3,272.94	20,000.00	16,727.06	16.4
51-4000-130.0	FICA	3,064.52	10,746.29	25,800.00	15,053.71	41.7
51-4000-131.0	RETIREMENT	6,994.52	22,546.71	56,500.00	33,953.29	39.9
51-4000-132.0	MEDICAL INSURANCE	7,588.01	35,868.16	102,000.00	66,131.84	35.2
51-4000-134.0	LONG TERM DISABILITY	174.20	509.92	1,418.00	908.08	36.0
51-4000-135.0	WORKERS COMPENSATION	842.50	2,426.19	7,400.00	4,973.81	32.8
51-4000-142.0	UNIFORM ALLOWANCE	41.58	147.84	.00	(147.84)	.0
51-4000-200.0	UNIFORM PURCHASE	.00	2,661.00	2,650.00	(11.00)	100.4
51-4000-205.0	BANK PROCESSING CHARGES-XPRESS	1,890.51	9,485.46	20,000.00	10,514.54	47.4
51-4000-210.0	BOOKS - MEMBERSHIPS	.00	.00	300.00	300.00	.0
51-4000-211.0	MEMBERSHIPS	.00	49.00	2,500.00	2,451.00	2.0
51-4000-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
51-4000-240.0	OFFICE SUPPLIES	.00	.00	1,200.00	1,200.00	.0
51-4000-241.0	PRINTING	522.18	2,360.36	5,500.00	3,139.64	42.9
51-4000-242.0	POSTAGE	996.27	4,038.85	13,800.00	9,761.15	29.3
51-4000-250.0	VEHICLE MAINT & SUPPLIES	2,192.50	6,262.02	18,000.00	11,737.98	34.8
51-4000-260.0	EQUIP MAINT & SUPPLIES	.00	.00	1,600.00	1,600.00	.0
51-4000-261.0	EQUIPMENT MAINTENANCE - RADIO	.00	.00	500.00	500.00	.0
51-4000-263.0	EQUIPMENT MAINTENANCE - OFFICE	.00	.00	500.00	500.00	.0
51-4000-265.0	FIRE EXTINGUISHER SUPPLES	.00	.00	400.00	400.00	.0
51-4000-266.0	METER READING MAINTENANCE	.00	.00	2,300.00	2,300.00	.0
51-4000-275.0	UTILITIES - PUMPS AND WELLS	1,723.74	25,724.37	62,000.00	36,275.63	41.5
51-4000-280.0	AIR TIME	153.95	733.10	1,700.00	966.90	43.1
51-4000-286.0	TELEMETERING	.00	156.03	17,000.00	16,843.97	.9
51-4000-290.0	GASOLINE & DIESEL SERVICES	954.30	5,751.31	17,000.00	11,248.69	33.8
51-4000-310.0	PROFESSIONAL SERVICES	.00	700.00	12,400.00	11,700.00	5.7
51-4000-314.0	COMPUTER SUPPORT	381.50	1,907.50	6,800.00	4,892.50	28.1
51-4000-316.0	ENGINEER	.00	1,155.00	20,000.00	18,845.00	5.8
51-4000-330.0	EDUCATION AND TRAINING	2,139.76	3,177.11	9,500.00	6,322.89	33.4
51-4000-340.0	CERTIFICATIONS - EXAMS	452.00	608.00	1,000.00	392.00	60.8
51-4000-478.0	COMMERCIAL WATER METERS	.00	.00	4,000.00	4,000.00	.0
51-4000-479.0	HAULING CONSTRUCTION MATERIAL	.00	.00	3,000.00	3,000.00	.0
51-4000-480.0	MISC SUPPLIES	1,581.77	10,370.18	40,000.00	29,629.82	25.9
51-4000-481.0	METER REPAIRS	.00	3,097.61	9,000.00	5,902.39	34.4
51-4000-484.0	WATER MAINS SUPPLIES	865.56	14,217.63	37,000.00	22,782.37	38.4
51-4000-485.0	BLUE STAKES	323.15	1,914.92	6,700.00	4,785.08	28.6
51-4000-486.0	ASPHALT	409.39	1,143.09	15,000.00	13,856.91	7.6
51-4000-487.0	ROADBASE	245.32	1,265.42	4,000.00	2,734.58	31.6
51-4000-488.0	SAND	.00	.00	2,000.00	2,000.00	.0
51-4000-489.0	CHLORINE	.00	3,280.77	11,000.00	7,719.23	29.8
51-4000-490.0	WEBER BASIN PURCHASES	8,042.08	40,210.40	108,000.00	67,789.60	37.2
51-4000-491.0	INSTALL LATERALS	.00	.00	5,500.00	5,500.00	.0
51-4000-492.0	FLOURIDATION	1,143.44	1,481.67	35,000.00	33,518.33	4.2
51-4000-493.0	NEW METERS	.00	927.34	19,000.00	18,072.66	4.9
51-4000-495.0	WATER RIGHTS	.00	990.00	2,000.00	1,010.00	49.5
51-4000-496.0	BACKFLOW PROGRAM	.00	380.00	900.00	520.00	42.2
51-4000-510.0	UNSCHEDULED WATER REPAIRS	1,100.00	23,889.00	.00	(23,889.00)	.0
51-4000-511.0	INSURANCE - LIABILITY	.00	12,000.00	17,305.00	5,305.00	69.3
51-4000-512.0	INSURANCE - AUTO LIAB.	.00	347.00	600.00	253.00	57.8
51-4000-513.0	INSURANCE - WELLS & PUMPS	.00	1,569.00	1,512.00	(57.00)	103.8

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-4000-621.0	WATER TESTING	.00	3,020.00	24,250.00	21,230.00	12.5
51-4000-630.0	UNCOLLECTABLE ACCOUNTS	.00	.00	1,000.00	1,000.00	.0
51-4000-640.0	GENERAL FUND ADMIN. SERVICE	50,514.50	252,572.50	606,174.00	353,601.50	41.7
51-4000-850.0	UWFA - BOND PAYMENT	.00	244,728.18	263,055.00	18,326.82	93.0
51-4000-910.0	DEPRECIATION EXPENSE	37,916.67	189,583.35	455,000.00	265,416.65	41.7
	TOTAL EXPENDITURES	174,934.09	1,087,513.84	2,418,264.00	1,330,750.16	45.0
	CAPITAL EQUIPMENT/PROJECTS					
51-5154-740.0	CAPITAL EQUIPMENT	.00	17,016.29	120,700.00	103,683.71	14.1
51-5154-750.0	CAPITAL PROJECTS	4,487.38	23,620.57	825,536.00	801,915.43	2.9
	TOTAL CAPITAL EQUIPMENT/PROJECTS	4,487.38	40,636.86	946,236.00	905,599.14	4.3
	WATER CAPITAL IMPROVEMENT PROJ					
51-5500-770.1	ENGINEERING	.00	187.56	.00	(187.56)	.0
51-5500-770.2	CONSTRUCTION	.00	15,479.48	.00	(15,479.48)	.0
51-5500-770.3	MATERIALS	.00	539.20	.00	(539.20)	.0
51-5500-771.1	ENGINEERING	.00	709.92	.00	(709.92)	.0
51-5500-771.2	CONSTRUCTION	.00	76,441.39	.00	(76,441.39)	.0
51-5500-772.1	ENGINEERING	1,283.28	13,204.26	.00	(13,204.26)	.0
51-5500-772.2	CONSTRUCTION	205,742.08	307,946.04	.00	(307,946.04)	.0
51-5500-772.3	MATERIALS	.00	5,265.82	.00	(5,265.82)	.0
	TOTAL WATER CAPITAL IMPROVEMENT PROJ	207,025.36	419,773.67	.00	(419,773.67)	.0
	WATER PROJECTS					
51-5520-771.1	ENGINEERING	315.00	315.00	.00	(315.00)	.0
	TOTAL WATER PROJECTS	315.00	315.00	.00	(315.00)	.0
	DEVELOPMENT WATERLINE PROJECTS					
51-5600-205.0	"MISC. SMALL PROJECTS"	37,600.08	162,152.34	.00	(162,152.34)	.0
51-5600-794.3	MATERIALS	.00	498.80	.00	(498.80)	.0
51-5600-796.1	ENGINEERING	1,200.00	1,200.00	.00	(1,200.00)	.0
51-5600-797.1	ENGINEERING	2,191.86	6,129.36	.00	(6,129.36)	.0
51-5600-797.3	MATERIALS	18,595.89	18,595.89	.00	(18,595.89)	.0
	TOTAL DEVELOPMENT WATERLINE PROJECTS	59,587.83	188,576.39	.00	(188,576.39)	.0
	TOTAL FUND EXPENDITURES	446,349.66	1,736,815.76	3,364,500.00	1,627,684.24	51.6
	NET REVENUE OVER EXPENDITURES	(220,886.43)	(291,766.45)	(455,000.00)	(163,233.55)	(64.1)

SANITATION FUND

	ASSETS			
52-11100000	CASH - COMBINED FUND		62,888.10	
52-13120000	ALLOWANCE FOR UNCOLLECTILBE AC		(6,000.00)	
52-13140000	ACCOUNTS RECEIVABLE - GARBAGE		79,242.19	
52-13150000	ACCOUNTS RECEIVABLE - RECYCLE		19,218.81	
52-13160000	ACCOUNTS RECEIVABLE GREEN WAST		15,347.53	
	TOTAL ASSETS			170,696.63
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310000	ACCOUNTS PAY/SANITATION FUND		71,660.00	
	TOTAL LIABILITIES			71,660.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-29510000	FUND BALANCE - PREVIOUS YEAR	73,542.23		
	REVENUE OVER EXPENDITURES - YTD	25,494.40		
	BALANCE - CURRENT DATE		99,036.63	
	TOTAL FUND EQUITY			99,036.63
	TOTAL LIABILITIES AND EQUITY			170,696.63

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
52-36-100000	INTEREST INCOME	58.88	326.65	1,800.00	1,473.35	18.2
52-36-200000	FALL CLEANUP REVENUE	.00	.00	200.00	200.00	.0
52-36-300000	SPRING CLEANUP REVENUE	440.00	440.00	.00	(440.00)	.0
	TOTAL MISCELLANEOUS REVENUE	498.88	766.65	2,000.00	1,233.35	38.3
	OPERATING REVENUE					
52-37-100000	REFUSE COLLECTION CHARGES	67,832.04	339,045.50	810,000.00	470,954.50	41.9
52-37-200000	RECYCLING REVENUES	16,976.47	84,669.63	202,000.00	117,330.37	41.9
52-37-250000	GREEN WASTE CHARGES	13,640.04	68,475.16	162,000.00	93,524.84	42.3
52-37-300000	CONTAINER ADVANCE LEASE PAYMT	275.00	1,465.00	6,000.00	4,535.00	24.4
	TOTAL OPERATING REVENUE	98,723.55	493,655.29	1,180,000.00	686,344.71	41.8
	TOTAL FUND REVENUE	99,222.43	494,421.94	1,182,000.00	687,578.06	41.8

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
52-4000-205.0	BANKING & INV/INTEREST EXPENSE	417.00	2,085.00	5,000.00	2,915.00	41.7
52-4000-241.0	PRINTING	404.93	1,186.62	3,000.00	1,813.38	39.6
52-4000-242.0	POSTAGE	463.63	1,851.76	5,100.00	3,248.24	36.3
52-4000-314.0	COMPUTER SUPPORT	381.50	1,907.50	4,600.00	2,692.50	41.5
52-4000-320.0	GREEN WASTE COLLECTION	7,307.74	36,530.96	87,000.00	50,469.04	42.0
52-4000-321.0	COLLECTION	21,709.56	108,459.20	260,000.00	151,540.80	41.7
52-4000-322.0	DISPOSAL & TIPPING FEES	39,114.40	184,986.40	483,000.00	298,013.60	38.3
52-4000-324.0	RECYCLING COLLECTION	14,406.36	71,846.37	172,000.00	100,153.63	41.8
52-4000-480.0	MISC SUPPLIES	.00	.00	100.00	100.00	.0
52-4000-486.0	SPRING CLEAN-UP	.00	.00	20,000.00	20,000.00	.0
52-4000-510.0	GENERAL LIABILITY INSURANCE	.00	2,700.00	4,412.00	1,712.00	61.2
52-4000-640.0	GF ADMIN SERVICES	10,396.92	51,984.60	124,763.00	72,778.40	41.7
52-4000-750.0	CONTAINERS	.00	5,389.13	6,000.00	610.87	89.8
	TOTAL EXPENDITURES	94,602.04	468,927.54	1,174,975.00	706,047.46	39.9
	CONTRIBUTIONS					
52-4710-980.0	CONTRIBUTION TO FUND BALANCE	.00	.00	7,025.00	7,025.00	.0
	TOTAL CONTRIBUTIONS	.00	.00	7,025.00	7,025.00	.0
	TOTAL FUND EXPENDITURES	94,602.04	468,927.54	1,182,000.00	713,072.46	39.7
	NET REVENUE OVER EXPENDITURES	4,620.39	25,494.40	.00	(25,494.40)	.0

DRAINAGE UTILITY

	ASSETS			
53-11100000	CASH - COMBINED FUND		1,674,512.02	
53-13120000	ALLOWANCE FOR UNCOLLECTABLE		(6,000.00)	
53-13140000	ACCOUNTS RECIEVABLE		122,125.11	
53-15460000	DEFERRED OUTFLOWS-PENSIONS		32,096.08	
53-16360000	ACCUMULATED DEPRECIATION		(1,171,864.66)	
53-16510000	ASSETS		152,337.56	
53-16520000	SUB DRAIN		2,046,416.46	
53-16530000	STORM DRAINS		3,248,255.40	
	TOTAL ASSETS			6,097,877.97
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-21320000	BONDS PAYABLE		421,000.00	
53-21321000	ACCRUED INTEREST ON BOND		4,306.00	
53-21350000	ACCRUED PAYROLL		2,141.90	
53-21351000	ACCRUED ABSENCES		16,109.92	
53-23400000	DEFERRED INFLOWS-PENSIONS		2,750.85	
53-25410000	UNAMORTIZED BOND PREMIUM		40,163.90	
53-25420000	DEFERRED LOSS FROM BOND DEF		(2,191.50)	
53-25450000	NET PENSION LIABILITY		49,694.47	
	TOTAL LIABILITIES			533,975.54
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
53-29510000	FUND BALANCE - PREVIOUS YEAR	5,576,411.37		
	REVENUE OVER EXPENDITURES - YTD	(12,508.94)		
	BALANCE - CURRENT DATE		5,563,902.43	
	TOTAL FUND EQUITY			5,563,902.43
	TOTAL LIABILITIES AND EQUITY			6,097,877.97

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
53-34-400000	DRAINAGE IMPACT FEE	.00	23,930.67	50,000.00	26,069.33	47.9
	TOTAL CHARGES FOR SERVICES	.00	23,930.67	50,000.00	26,069.33	47.9
	MISCELLANEOUS REVENUE					
53-36-100000	INTEREST INCOME	1,927.69	12,827.98	28,000.00	15,172.02	45.8
53-36-101000	IMPACT FEE INTEREST INCOME	.00	.00	100.00	100.00	.0
	TOTAL MISCELLANEOUS REVENUE	1,927.69	12,827.98	28,100.00	15,272.02	45.7
	OPERATING REVENUE					
53-37-100000	DRAINAGE CHARGES	66,975.72	336,021.91	806,000.00	469,978.09	41.7
53-37-300000	SUB DRAIN FEES	38,122.22	191,376.19	457,000.00	265,623.81	41.9
	TOTAL OPERATING REVENUE	105,097.94	527,398.10	1,263,000.00	735,601.90	41.8
	TOTAL FUND REVENUE	107,025.63	564,156.75	1,341,100.00	776,943.25	42.1

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
53-4000-110.0	SALARY & WAGES	6,724.19	24,636.40	55,500.00	30,863.60	44.4
53-4000-111.0	OVERTIME PAY	.00	.00	500.00	500.00	.0
53-4000-130.0	FICA	483.28	1,868.90	4,300.00	2,431.10	43.5
53-4000-131.0	RETIREMENT	1,182.66	4,208.44	10,250.00	6,041.56	41.1
53-4000-132.0	MEDICAL INSURANCE	1,543.69	7,580.02	19,000.00	11,419.98	39.9
53-4000-134.0	LONG TERM DISABILITY	27.54	89.29	250.00	160.71	35.7
53-4000-135.0	WORKERS COMPENSATION	132.45	413.09	1,200.00	786.91	34.4
53-4000-200.0	UNIFORM PURCHASE	.00	379.95	425.00	45.05	89.4
53-4000-205.0	BANKING & INV/INTEREST EXPENSE	417.00	2,085.00	5,000.00	2,915.00	41.7
53-4000-220.0	PUBLIC NOTICES	.00	.00	200.00	200.00	.0
53-4000-240.0	OFFICE SUPPLIES	.00	10.48	300.00	289.52	3.5
53-4000-241.0	PRINTING	261.09	1,042.78	3,000.00	1,957.22	34.8
53-4000-242.0	POSTAGE	463.63	1,851.76	5,000.00	3,148.24	37.0
53-4000-250.0	VEHICLE MAINTENANCE	.00	229.25	1,000.00	770.75	22.9
53-4000-270.0	WEBER BASIN WATER	.00	.00	3,100.00	3,100.00	.0
53-4000-280.0	TELEPHONE - AIR TIME	.00	.00	300.00	300.00	.0
53-4000-286.0	TELEMETERING	.00	.00	1,500.00	1,500.00	.0
53-4000-290.0	GASOLINE	99.28	437.60	1,500.00	1,062.40	29.2
53-4000-310.0	PROFESSIONAL SERVICES	.00	.00	5,200.00	5,200.00	.0
53-4000-314.0	COMPUTER SUPPORT	381.50	1,907.50	3,700.00	1,792.50	51.6
53-4000-316.0	ENGINEERING	720.00	5,137.50	15,000.00	9,862.50	34.3
53-4000-322.0	DAVIS COUNTY STORM WATER	.00	4,677.00	4,600.00	(77.00)	101.7
53-4000-330.0	EDUCATION & TRAINING	.00	627.94	1,500.00	872.06	41.9
53-4000-352.0	FRONTAGE ROAD SWALE	5,000.00	25,000.00	60,000.00	35,000.00	41.7
53-4000-353.0	STREET SWEEPING	610.12	7,329.66	22,000.00	14,670.34	33.3
53-4000-368.0	VIDEO INSPECTION	200.00	200.00	.00	(200.00)	.0
53-4000-371.0	UTILITIES-FRONTAGE ROAD PUMP	.00	506.83	2,000.00	1,493.17	25.3
53-4000-375.0	CONTRACT MAINTENANCE	1,197.00	3,099.05	150,000.00	146,900.95	2.1
53-4000-480.0	MISC SUPPLIES	.00	553.03	6,000.00	5,446.97	9.2
53-4000-510.0	GENERAL LIABILITY INSURANCE	.00	14,297.13	21,200.00	6,902.87	67.4
53-4000-515.0	LIABILITY RESERVE	.00	5,000.00	5,000.00	.00	100.0
53-4000-640.0	GF ADMINISTRATIVE SERVICES	21,440.08	107,200.40	257,281.00	150,080.60	41.7
53-4000-740.0	DEBT SERVICE	.00	69,025.90	75,933.00	6,907.10	90.9
53-4000-745.0	CAPITAL EQUIPMENT	.00	2,400.00	9,000.00	6,600.00	26.7
53-4000-750.0	MISC. PROJECTS	.00	262.50	590,361.00	590,098.50	.0
53-4000-900.0	DEPRECIATION EXPENSE	8,833.33	44,166.65	106,000.00	61,833.35	41.7
	TOTAL EXPENDITURES	49,716.84	336,224.05	1,447,100.00	1,110,875.95	23.2

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DRAINAGE IMPROVEMENT PROJECTS					
53-5000-100.0	* 1000 NORTH*	420.00	420.00	.00	(420.00)	.0
53-5000-210.0	ISLAND VIEW PARK - STORM DRAIN	2,613.42	17,377.16	.00	(17,377.16)	.0
53-5000-220.0	400 EAST STORM DRAIN	23,514.75	198,515.38	.00	(198,515.38)	.0
53-5000-230.0	*CENTERVILLE CANYON BASIN*	.00	262.50	.00	(262.50)	.0
53-5000-240.0	PARRISH CREEK I15 BORE	420.00	420.00	.00	(420.00)	.0
53-5000-260.0	*PORTER LANE*	2,625.00	11,000.00	.00	(11,000.00)	.0
53-5000-280.0	BARNARD CREEK I15 BORE	525.00	525.00	.00	(525.00)	.0
53-5000-359.0	D&RG CULVERT REPLACEMENTS	.00	9,846.60	.00	(9,846.60)	.0
53-5000-361.2	CONSTRUCTION	.00	1,655.00	.00	(1,655.00)	.0
53-5000-362.0	DECANT STATION	.00	262.50	.00	(262.50)	.0
53-5000-362.1	ENGINEERING	157.50	157.50	.00	(157.50)	.0
	TOTAL DRAINAGE IMPROVEMENT PROJECTS	30,275.67	240,441.64	.00	(240,441.64)	.0
	TOTAL FUND EXPENDITURES	79,992.51	576,665.69	1,447,100.00	870,434.31	39.9
	NET REVENUE OVER EXPENDITURES	27,033.12	(12,508.94)	(106,000.00)	(93,491.06)	(11.8)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
NOVEMBER 30, 2019

TELECOMMUNICATION FUND

	ASSETS			
54-11100000	CASH - COMBINED FUND		28,875.63	
54-11220000	NOTES RECEIVABLE-CENTERVILLE		1,045,765.30	
54-13140000	ACCOUNTS RECEIVABLE		16,331.50	
	TOTAL ASSETS			1,090,972.43
	LIABILITIES AND EQUITY			
	LIABILITIES			
54-21210000	UIA NOTES PAYABLE-ST		103,509.99	
54-21220000	UIA NOTES PAYABLE-LT		942,255.31	
	TOTAL LIABILITIES			1,045,765.30
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
54-29510000	FUND BALANCE - PREVIOUS YEAR	22,600.39		
	REVENUE OVER EXPENDITURES - YTD	22,606.74		
	BALANCE - CURRENT DATE		45,207.13	
	TOTAL FUND EQUITY			45,207.13
	TOTAL LIABILITIES AND EQUITY			1,090,972.43

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2019

TELECOMMUNICATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
54-36-100000	INTEREST INCOME	15.96	83.53	250.00	166.47	33.4
	TOTAL SOURCE 36	15.96	83.53	250.00	166.47	33.4
	CHARGES FOR SERVICES					
54-37-100000	UTILITY SERVICE CHARGES	15,254.68	99,703.98	200,000.00	100,296.02	49.9
	TOTAL CHARGES FOR SERVICES	15,254.68	99,703.98	200,000.00	100,296.02	49.9
	TOTAL FUND REVENUE	15,270.64	99,787.51	200,250.00	100,462.49	49.8

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2019

TELECOMMUNICATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROFESSIONAL SERVICES					
54-4000-320.0	CONTRACT SERVICES - UIA	.00	77,180.77	190,250.00	113,069.23	40.6
54-4000-640.0	ADMINISTRATIVE SERVICES	.00	.00	10,000.00	10,000.00	.0
	TOTAL PROFESSIONAL SERVICES	.00	77,180.77	200,250.00	123,069.23	38.5
	TOTAL FUND EXPENDITURES	.00	77,180.77	200,250.00	123,069.23	38.5
	NET REVENUE OVER EXPENDITURES	15,270.64	22,606.74	.00	(22,606.74)	.0

WHITAKER HOME TRUST FUND

	ASSETS			
71-11100000	CASH - COMBINED FUND		38,565.68	
71-16360000	ACCUMULATED DEPRECIATION		(7,427.00)	
71-16510000	FIXED ASSETS		47,467.43	
	TOTAL ASSETS			78,606.11
	LIABILITIES AND EQUITY			
	LIABILITIES			
71-22200000	WAGES PAYABLE		882.72	
	TOTAL LIABILITIES			882.72
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
71-29410000	RESTRICTED FUND BALANCE	12,411.19		
71-29510000	FUND BALANCE - PREVIOUS YEAR	46,761.03		
	REVENUE OVER EXPENDITURES - YTD	18,551.17		
	BALANCE - CURRENT DATE		77,723.39	
	TOTAL FUND EQUITY			77,723.39
	TOTAL LIABILITIES AND EQUITY			78,606.11

WHITAKER HOME TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONTRIBUTIONS & GRANTS					
71-33-400000	GRANTS	7,500.00	7,500.00	7,500.00	.00	100.0
	TOTAL CONTRIBUTIONS & GRANTS	7,500.00	7,500.00	7,500.00	.00	100.0
	CHARGES FOR SERVICES					
71-34-100000	EVENT/GARDEN REVENUE	.00	.00	5,000.00	5,000.00	.0
	TOTAL CHARGES FOR SERVICES	.00	.00	5,000.00	5,000.00	.0
	MISCELLANEOUS REVENUE					
71-36-100000	INTEREST EARNED	32.05	220.99	.00	(220.99)	.0
	TOTAL MISCELLANEOUS REVENUE	32.05	220.99	.00	(220.99)	.0
	CONTRIBUTIONS & TRANSFERS					
71-39-100000	CONTRIBUTIONS FR GEN FUND	3,708.33	18,623.65	44,500.00	25,876.35	41.9
71-39-120000	CONTRIBUTION - RAP TAX	1,716.57	8,989.83	21,500.00	12,510.17	41.8
71-39-400000	BOOK SALES	.00	103.00	.00	(103.00)	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	5,424.90	27,716.48	66,000.00	38,283.52	42.0
	TOTAL FUND REVENUE	12,956.95	35,437.47	78,500.00	43,062.53	45.1

WHITAKER HOME TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
71-4000-120.0	PART-TIME WAGES	3,530.88	9,613.93	23,000.00	13,386.07	41.8
71-4000-130.0	FICA	202.59	742.83	1,760.00	1,017.17	42.2
71-4000-131.0	RETIREMENT	441.96	1,489.39	3,900.00	2,410.61	38.2
71-4000-135.0	WORKERS COMPENSATION	55.26	160.61	487.00	326.39	33.0
71-4000-211.0	MEMBERSHIPS	.00	.00	220.00	220.00	.0
71-4000-240.0	OFFICE SUPPLIES	.00	378.53	400.00	21.47	94.6
71-4000-270.0	UTILITIES - DEUEL CREEK	.00	.00	275.00	275.00	.0
71-4000-271.0	UTILITIES - POWER	40.20	374.38	1,300.00	925.62	28.8
71-4000-276.0	UTILITIES - GAS	53.89	80.21	800.00	719.79	10.0
71-4000-277.0	UTILITIES - SEWER	.00	60.00	120.00	60.00	50.0
71-4000-310.0	RECORDING SERVICES	47.56	182.94	800.00	617.06	22.9
71-4000-312.0	PUBLIC RELATIONS	157.95	1,428.18	3,000.00	1,571.82	47.6
71-4000-316.0	EVENT SUPPLIES	.00	.00	5,000.00	5,000.00	.0
71-4000-318.0	CUSTODIAL SERVICES	.00	.00	500.00	500.00	.0
71-4000-330.0	TRAINING & EDUCATION MATERIALS	.00	.00	950.00	950.00	.0
71-4000-480.0	MISCELLANEOUS	.00	72.09	200.00	127.91	36.1
71-4000-482.0	BUILDING MAINT & REPAIR	46.24	1,093.23	2,830.00	1,736.77	38.6
71-4000-514.0	INSURANCE - PROPERTY	.00	518.00	500.00	(18.00)	103.6
71-4000-740.0	CAPITAL PURCHASES	.00	691.98	3,458.00	2,766.02	20.0
71-4000-750.0	RESTORATION PROJECT	.00	.00	21,500.00	21,500.00	.0
71-4000-901.0	DEPRECIATION EXPENSE	.00	.00	5,000.00	5,000.00	.0
	TOTAL EXPENDITURES	4,576.53	16,886.30	76,000.00	59,113.70	22.2
	CONTRIBUTIONS					
71-4710-980.0	CONTRIBUTION TO FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL CONTRIBUTIONS	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND EXPENDITURES	4,576.53	16,886.30	83,500.00	66,613.70	20.2
	NET REVENUE OVER EXPENDITURES	8,380.42	18,551.17	(5,000.00)	(23,551.17)	371.0

GENERAL FIXED ASSET FUND

ASSETS

91-16110000	LAND		7,645,300.00	
91-16210000	BUILDINGS		18,627,846.92	
91-16510000	EQUIPMENT & MACHINERY		2,971,437.00	
91-16610000	AUTOS & TRUCKS		2,872,809.00	
91-16710000	CONSTRUCTION IN PROGRESS		1,098,403.00	
91-16910000	INFRASTRUCTURE		9,199,447.00	
91-17000000	ACCUMULATED DEPRECIATION		(10,584,091.00)	
	TOTAL ASSETS			31,831,151.92

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
91-29510000	INVESTMENT IN FIXED ASSETS	31,831,151.92		
	BALANCE - CURRENT DATE		31,831,151.92	
	TOTAL FUND EQUITY			31,831,151.92
	TOTAL LIABILITIES AND EQUITY			31,831,151.92

GENERAL LONG TERM DEBT

	ASSETS			
95-15460000	DEFERRED OUTFLOW - PENSION		1,298,589.68	
	TOTAL ASSETS			1,298,589.68
	LIABILITIES AND EQUITY			
	LIABILITIES			
95-20300000	SALES TAX BOND PAYABLE		1,120,000.00	
95-20300001	PREMIUM - SALES TAX BOND		79,217.17	
95-20310000	REC DISTRICT NOTE PAYABLE		400,000.00	
95-21341000	ACCRUED INTEREST PAYABLE		7,963.93	
95-25340000	ACCRUED ABSENCES		539,924.41	
95-25450000	NET PENSION LIABILITY		3,035,116.84	
95-25460000	DEFERRED INFLOW - PENSIONS		180,888.96	
95-25470000	TERMINATION BENEFITS		17,180.40	
95-25480000	OUTSTANDING CLAIMS		35,870.08	
	TOTAL LIABILITIES			5,416,161.79
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
95-29510000	BEGINNING OF YEAR	(4,117,572.11)		
	BALANCE - CURRENT DATE		(4,117,572.11)	
	TOTAL FUND EQUITY			(4,117,572.11)
	TOTAL LIABILITIES AND EQUITY			1,298,589.68