



CENTERVILLE CITY

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

Incorporated in 1915

Mayor

Paul A. Cutler

City Council

Tamilyn Fillmore

William Ince

Stephanie Ivie

George McEwan

Robyn Mecham

City Manager

Steve H. Thacker

interoffice MEMORANDUM

to: Mayor Cutler
City Council
cc: Department Heads
Planning Commission
from: Steve H. Thacker, City Manager
subject: City Manager's Summary of June 20, 2017 Meetings
date: June 16, 2017

6:00 **Work Session re FY 2017 and FY 2018 Budgets** – This work session will be an opportunity for the City Manager to explain and answer questions about the current financial report (for 11 months ending May 31, 2017) and proposed amendments to the FY 2017 Budget. The budget amendments will be the subject of a public hearing during the regular council meeting. If time permits in the work session, the Council may also discuss or ask questions about the FY 2018 Tentative Budget, including public information about the proposed property tax increase. Adoption of the City's FY 2018 Budget has been postponed until August due to the Council's proposal to increase the City's property tax rate. However, I am recommending the City Council adopt employee compensation guidelines in the June 20 regular meeting, so these can be implemented at the beginning of the new fiscal year. The Council will also go into an RDA meeting to adopt the RDA's FY 2018 Budget, which does not need to be delayed due to the proposed tax increase. The documents to be discussed during the work session are available on NovusAgenda under the related matters on the regular council meeting agenda (items #3 and #4). Dinner will be available beginning at 5:45 p.m.

7:00 **Regular City Council Meeting**

E.1. **Swearing-in of new Youth City Council Members** – Justice Court Judge David Miller will swear-in new members of the Youth City Council as well as those being reappointed for an additional term.

E.2. **Minutes Review and Acceptance** – The six sets of minutes (work sessions, regular meetings and closed meetings) to be approved pertain to three meeting dates and can be viewed online via NovusAgenda. Minutes of closed meetings are not available to the public.

E.3 **FY 2017 Budget** – The financial report for the 11 months ending May 31, 2017 incorporates a number of adjustments to revenues and expenditures that have been explained to the City Council in prior meetings. Many of these adjustments involve transfers between funds or transfers between budget units (i.e. departments) within the General Fund and, therefore, require budget amendments approved by the City Council. Budget amendments that increase the total appropriation for expenditures in a Fund are required to be the subject of a public hearing. According to the City's accounting services contractor, transfers between budget units within the General Fund that do not

increase the total budget for the General Fund can be approved by the City Council without being the subject of a public hearing. After the public hearing and answers to questions, I recommend the Council adopt Resolution No. 2017-11 amending the FY 2017 Budget of Funds.

- E.4. FY 2018 Budget** – In their June 13 work session the Council discussed the proposed employee compensation guidelines, attached as exhibits to Ordinance No. 2017-14 on the agenda. These exhibits include the Salary Administration Guidelines, Pay Grade Schedule and Salary Schedule. Mayor Cutler and I recommend a 3% pay raise for the Justice Court Judge, in compliance with the guidelines in State law.

Because the Council has proposed a property tax increase, adoption of the FY 2018 budget will be delayed until August to allow for the Truth-in-Taxation process required by State law, including a public hearing at 7 p.m. on August 8th. If not done during the work session, the Council should also give staff direction about related information being prepared for the public and when to hold an open house on this matter.

- E.5. Adjourn to RDA meeting** – Although adoption of the City's FY 2018 Budget will be delayed until August, the Council will adjourn into a meeting of the Redevelopment Agency (RDA) to adopt the RDA's FY 2018 Budget. Before adopting the new budget, however, there may be some amendments to the FY 2017 Budget to be the subject of a public hearing. I am still evaluating whether formal budget amendments are needed to the RDA's FY 2017 Budget, but the agenda allows for that possibility.

E.6. Mayor's Report

- a. Mayor Cutler will report on the most recent UTOPIA/UIA financial reports and the UIA proposal to issue additional construction bonds supported by the current service agreements with member cities.
- b. The Mayor will also report on Fire Service Area business

- E.7. City Manager's Report** – At this time I have not identified any specific topics under this heading.

E.8. Miscellaneous Business

- a. At their June 6 meeting, the Council discussed somewhat the request from some residents to rename Founders' Park after William R. Smith, who reportedly donated some of the land for that park. Council members Bill Ince and Stephanie Ivie offered to contact two council members who served many years ago when this matter was discussed and report back on those conversations.
- b. A local business owner requested the Council consider an amendment to the business license ordinance. Mayor Cutler will provide more information.

- E.9. Closed Meeting, if needed** – At this time I do not know of a need for a closed meeting, but the agenda allows for that possibility.

- E.10. Appointments to Boards/Committees** – Mayor Cutler may recommend appointments.

Potential Agenda Items for July 5, 2017 City Council meeting (subject to change):

- Public Hearing - Zoning Map Amendment - 2026 North Main - Chad Morris, Applicant
- Public Hearing - Zoning Map Amendment for property located at 885 North 610 East from A-L to R-L
- Plat Amendment for property located at 885 North 610 East
- Municipal Code Amendments - Chapter 8.04 - Whitaker Museum Property
- Actions relating to reorganization of Administration and Finance departments

CENTERVILLE CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 PM ON JUNE 20, 2017 AT THE CENTERVILLE CITY COMMUNITY CENTER AND CITY HALL COUNCIL CHAMBERS, 250 NORTH MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

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

Centerville City, in compliance with the Americans With Disabilities Act, provides accommodations and auxiliary communicative aids and services for all those citizens in need of assistance, including hearing devices. Persons requesting these accommodations for City-sponsored public meetings, services, programs, or events should call Jacob Smith, Centerville City Assistant to the City Manager, at 801-295-3477, giving at least 24 hours notice prior to the meeting.

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

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

Time:

6:00 Work Session re FY 2017 & FY 2018 Budgets

7:00 **A. ROLL CALL**

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

B. PLEDGE OF ALLEGIANCE

C. PRAYER OR THOUGHT

Mayor Cutler

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

- | | | |
|------|-----|---|
| 7:05 | 1. | Swearing-in of new Youth City Council members |
| 7:15 | 2. | Minutes Review and Acceptance
May 16, 2017 closed meeting minutes; May 30, 2017 work session & closed meeting minutes; June 6, 2017 work session and regular Council meeting minutes; June 13, 2017 work session minutes |
| 7:15 | 3. | FY 2017 Budget
a. Financial Report for 11-month period ending May 31, 2017
b. Public hearing re proposed amendments to FY 2017 Budget
c. Consider Resolution No. 2017-11 Amending FY 2017 Budget of Funds |
| 7:25 | 4. | FY 2018 Budget
a. Approve Ordinance No. 2017-14 adopting Salary Administration Guidelines, Pay Grade Schedule and Salary Schedule for employees
b. Adopt Resolution No. 2017-12 approving compensation for Justice Court Judge
c. Schedule Public Hearing on FY 2018 Budget, including the Truth-in-Taxation Public Hearing for proposed property tax increase, for August 8, 2017
d. Give direction to staff regarding preparation of public information about proposed tax increase
e. Discuss other budget issues |
| 7:35 | 5. | Adjourn to RDA meeting |
| 7:45 | 6. | Mayor's Report
a. UTOPIA/UIA financial reports, budgets and proposed UIA bond issue supported by current service agreements
b. South Davis Metro Fire Service Area update |
| 8:00 | 7. | City Manager's Report |
| 8:05 | 8. | Miscellaneous Business
a. Report on contacts regarding naming of Founders Park
b. Consider request to amend business license ordinance |
| 8:30 | 9. | Closed meeting, if necessary, for reasons allowed by state law, including, but not limited to, the provisions of Section 52-4-205 of the Utah Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code Ann. § 78B-1-137, as amended |
| | 10. | Possible action following closed meeting, including appointments to boards and committees |

F. ADJOURNMENT

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

Marsha L. Morrow, MMC
Centerville City Recorder

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No.

Short Title: Work Session re FY2017 & FY2018 Budgets

Initiated By:

Scheduled Time: 6:00

SUBJECT

RECOMMENDATION

Review the financial report and proposed amendments to the FY2017 Budget (see documents under item #3 on the regular meeting agenda) and ask questions of the City Manager/Interim Finance Director. If time permits in the work session, the Council may also discuss or ask questions about the FY2018 Tentative Budget, including public information about the proposed property tax increase.

BACKGROUND

Council Members and the public can find the documents for the budget work session discussions under items #3 and #4 in the regular meeting and in the RDA meeting attachments.

CENTERVILLE

**Staff Backup Report
6/20/2017**

Item No.

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

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- City Manager Summary Memo

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No.

Short Title: Mayor Cutler

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 1

Short Title: Swearing-in of new Youth City Council members

Initiated By: Lisa Summers, Youth Council Advisor

Scheduled Time: 7:05

SUBJECT

RECOMMENDATION

Approve the Mayor's appointment of new Youth Council members and returning members, who will then be sworn in by Justice Court Judge David Miller.

BACKGROUND

The following are recommended for appointment as new Youth Council members:

Jace Barton	Hannah Chamberlain
Hudson Christensen	Scotty Cutler
Emily Ereksen	Isaak Getz
Kymble Johnson	Sarah Moore
Sahelee Nielsen	Anna Roberts
Isabelle Santini	Ally Seelos
Becca Vorgrinec	Brittney Weight

The following youth will be returning for a new two-year term:

Eliza Greer	Lana Bangerter
Smith Jackson	

There are also a number of continuing Youth Council members who will be serving the second year of their current two-year terms, but these do not need to be sworn in.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 2.

Short Title: Minutes Review and Acceptance

Initiated By: City Recorder

Scheduled Time: 7:15

SUBJECT

May 16, 2017 closed meeting minutes; May 30, 2017 work session & closed meeting minutes; June 6, 2017 work session and regular Council meeting minutes; June 13, 2017 work session minutes

RECOMMENDATION

BACKGROUND

The May 16, 2017 closed meeting minutes did not get approved at the June 6, 2017 meeting because they had not been listed on the agenda.

ATTACHMENTS:

Description

- ☐ May 30, 2017 work session minutes
- ☐ June 6, 2017 work session minutes
- ☐ June 6, 2017 Council meeting minutes
- ☐ June 13, 2017 work session minutes

PRELIMINARY DRAFT

Minutes of the Centerville City Council **work session** held Tuesday, May 30, 2017 at 5:50 p.m. in the Centerville City Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Paul A. Cutler
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham

STAFF PRESENT

Steve Thacker, City Manager
Lisa Romney, City Attorney
Jacob Smith, Assistant to the City Manager
Katie Rust, Recording Secretary
Marcus Arbuckle, Keddington & Christensen

FY 2018 BUDGET

Marcus Arbuckle presented fund balances as of April 30, 2017. The Cemetery Perpetual Care Fund (PCF) is set up, and the Storm Drain Capital Improvement Fund has been combined with the Drainage Utility Fund. He explained that monthly reports have been reformatted with a reference to the Caselle accounting system, with the intent that every line on the monthly reports will match the corresponding line in the accounting system. Lisa Romney, City Attorney, commented that State statute dictates the City Council is to receive monthly financial reports and detailed quarterly reports.

The Council and staff discussed negative balances in the Telecom and Sanitation Funds, with direction to staff to research the causes. Councilwoman Fillmore suggested it would be helpful if monthly reports indicate how much of the fiscal year has elapsed as a percentage. She also asked if a loan system has been set up between the RAP Tax Fund and Park Impact Fee Fund for the Community Park Expansion so that impact fees can pay back the RAP Tax Fund for the project over time.

City Manager Thacker explained transfers to and expenditures from the Capital Projects/UTOPIA Fund (renamed UTOPIA Projects Fund). Councilwoman Fillmore stated she would appreciate a more detailed breakout on the revenue summary page of the monthly report for the General Fund. Mr. Arbuckle responded he can put a little more detail on the summary page, with a complete breakout later in the report. The Council discussed ongoing reporting of fixed assets purchased and sold by the City.

Mr. Thacker said he estimates expenditures over revenues in the General Fund at the end of FY 2017 will be \$50,000-\$100,000. The Council agreed it would be helpful to add a column to the summary page of the monthly reports that reflects the period total. Councilman McEwan commented that he views delinquent property tax owing as a measure of hardship in the community, and said he would like to see a separate value for delinquent property tax in the reports.

Mr. Thacker explained the tax increment reporting process through the County. He explained that Jason Burningham has been involved in generating a report of the four current tax increment agreements and what has happened since they became effective. Councilwoman Fillmore said she is glad to hear an analysis is being done, and she hopes an analysis will take place annually.

1 Councilwoman Fillmore said she remembers the former Finance Director expressing the
2 opinion that the County undervalued growth in Centerville RDA areas, and she remembers that
3 he fairly recently reported an adjustment had taken place at the County. She asked if it would
4 be possible to confirm that the valuation was adjusted. Mr. Thacker explained that the tax
5 increment haircut for the Parrish Lane Area in FY 2018 will reduce from 70% to 60%, and
6 discussed tax increment estimates in the FY 2018 Proposed Budget with the Council.
7 Councilwoman Fillmore said she feels the City should start looking at being prepared to fund
8 betterments when the overpass is redone by UDOT.
9

10 Mr. Thacker provided a report of RDA "Gap" Revenue and Transfers for FY 2016 and FY
11 2017 (attached), showing a projected unrestricted cash/fund balance of \$65,089 at the end of
12 June 2017. He encouraged the Council to not demand repayment of the extra \$15,000 paid by
13 the City to Salmon immediately, but allow repayment over time. Mayor Cutler said he would feel
14 fine deducting the \$15,000 from next year's increment payment to Salmon, but he does not feel
15 there is any reason to give longer. Councilwoman Fillmore emphasized the need to document
16 what happens for future reference. A majority of the Council indicated support for deducting the
17 \$15,000 from next year's payment.
18

19 Mr. Thacker stated that, in trying to maximize the funds available for street maintenance,
20 and given the projected positive RDA balance, he does not recommend any of the proposed
21 transfers to the Transportation Fund. Councilwoman Fillmore said that, considering the
22 upcoming property tax increase discussions, she would feel comfortable transferring the
23 expenses to the Transportation Fund to better show the City's need for street maintenance
24 funds. Mr. Thacker recommended scheduling a RDA/ACB meeting on June 6th prior to the
25 regular Council meeting to review and approve the proposed actions. A mechanical engineer
26 will also be present to explain the needs of the Performing Arts Center HVAC system.
27

28 Mr. Arbuckle reported that RAP Tax fund transfers are scheduled to take place every
29 three months for CenterPoint, and a similar transfer schedule will be set up for the Whitaker
30 Museum account. Mayor Cutler mentioned the request for RAP Tax funds from the Bountiful
31 Davis Arts Center (BDAC) and Summerfest. Mr. Thacker pointed out that the City has not yet
32 established an application process for RAP Tax funds. The Mayor suggested the Council leave
33 the \$500 in the FY 2018 Budget for Summerfest, and a majority of the Council appeared to
34 agree. Councilwoman Fillmore pointed out that BDAC provides a service for many citizens that
35 is not provided in Centerville, and she would be comfortable increasing the donation to \$1,000
36 in acknowledgment of that service. A majority of the Council indicated a desire for clarification
37 regarding Bountiful RAP Tax donations to CenterPoint.
38

39 Mr. Arbuckle reported that \$37,000 has been transferred into the Perpetual Care Fund
40 (PCF). Mr. Thacker recommended the Council allow cemetery revenues to continue to go the
41 General Fund in the current fiscal year, but in the next fiscal year allow all cemetery care funds
42 to go directly to the PCF. Councilman McEwan commented that continuing the PCF seems
43 pointless since it will never be able to meet the needs for which it was created. Councilwoman
44 Ivie suggested changing the name to the Cemetery Care Fund. Ms. Romney pointed out the
45 PCF will still have a purpose since the City will continue to collect funds for cemetery care at
46 time of burial. Councilwoman Fillmore stated that future Councils may have money they want to
47 add to the PCF. The Mayor and a majority of the Council expressed a desire to capture and
48 code the funds correctly as soon as possible. Councilman Ince proposed leaving 10%-50% in
49 the General Fund. Mayor Cutler commented that this is a tight budget year, and the City needs
50 to be able to fund maintenance. The Council confirmed the desire to begin recording cemetery
51 care funds in the PCF in the current year.
52

1 Mr. Thacker reported that more Class C funds will be received than previously expected.
2 Councilman McEwan compared the budget to a moving target at this point, and asked about the
3 last possible day the Council can adopt the final budget. He said he would like to make sure the
4 Council has done its due diligence considering the upcoming proposed property tax increase
5 discussions. Councilwoman Fillmore commented that the property tax increase will not be
6 enough to really take care of the City's needs; rather, it will be a number the Council thinks will
7 be palatable to the community. Mr. Thacker provided a projection of annual streets costs
8 (attached). Councilman McEwan stated that the property tax increase has to happen, and he
9 wants the City fund balance numbers to be as accurate as possible when discussing the
10 appropriate increase amount. Mr. Thacker suggested Jake Smith prepare a report of what he
11 learned from UDOT and ULCT about Class C revenue estimates.
12

13 The Council has a public hearing for the FY 2018 Proposed Budget scheduled for June
14 6th. Ms. Romney advised the Council that a decision regarding the proposed property tax
15 increase needs to be made by June 6th because the Council is already behind on messaging
16 and public outreach. An ordinance or resolution setting the levy should be certified by the City
17 Recorder and sent to the County Auditor by June 15th. Staff will attend a meeting and obtain
18 more information regarding the truth in taxation process on the morning of June 6th. Council
19 members Ivie and Ince stated there will definitely be a property tax increase, but they cannot yet
20 say what the increase will be. Ms. Romney suggested it could be to the Council's advantage to
21 save the tax increase announcement until after the budget public hearing, so that comments at
22 the public hearing in June are focused on the Tentative Budget. Councilwoman Fillmore
23 pointed out that the Council is unanimous in believing a property tax increase is needed, which
24 she believes sends a strong message to the community. Ms. Romney clarified that the action
25 the Council would take on June 6th is directing staff to begin the truth in taxation process. A
26 County mailer regarding tax increases will be distributed after June 22nd, and the City can hold a
27 public hearing for the proposed property tax increase between August 4th and 15th. She advised
28 the Council to hold a special meeting on August 8th for the public hearing, and make a final
29 decision on August 15th. Ms. Romney added that State statutes allow truth in taxation and final
30 budget public hearings to take place on the same night. Council members Ivie and Fillmore
31 said they agree with the suggestion to hold the public hearing for the Tentative Budget before
32 announcing the proposed property tax increase. It was suggested that a link be placed on the
33 City website to an informational video put together by the County.
34

35 Mr. Thacker commented that the FY 2018 Tentative Budget shows revenues greater
36 than expenditures. However, he suggested it might be a good idea to relabel the revenues over
37 expenditures as "funds yet to be allocated" to show revenues and expenditures as equal. Ms.
38 Romney suggested staff could prepare a list of proposed revisions to the Budget to present with
39 the Tentative Budget prior to the public hearing. A majority of the Council appeared to agree
40 with Mr. Thacker's suggestion to relabel revenues over expenditures as "funds yet to be
41 allocated".
42

ADJOURN AND CLOSED MEETING

43
44
45 Mr. Arbuckle left the work session at 8:19 p.m. At 8:20 p.m., Councilwoman Ivie made a
46 **motion** to move to a closed meeting in the Council chambers to receive legal advice from the
47 City Attorney. Councilman Ince seconded the motion, which passed by unanimous vote (5-0).
48 In attendance at the closed meeting were: Paul A. Cutler, Mayor; Council members Fillmore,
49 Ince, Ivie, McEwan, and Mecham; Steve Thacker, City Manager; Lisa Romney, City Attorney,
50 Jacob Smith, Assistant to the City Manager; and Katie Rust, Recording Secretary.
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Marsha L. Morrow, City Recorder

Date Approved

Katie Rust, Recording Secretary

PRELIMINARY DRAFT

Minutes of the Centerville City Council **work session** held Tuesday, June 6, 2017 at 6:28 p.m. in the Centerville City Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Paul A. Cutler
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham

STAFF PRESENT

Steve Thacker, City Manager
Lisa Romney, City Attorney
Jacob Smith, Assistant to the City Manager
Marcus Arbuckle, Keddington & Christensen
Katie Rust, Recording Secretary

FY 2018 BUDGET

Prior to this work session, Councilman McEwan had asked Mr. Thacker if all City positions were fully funded in FY 2018, and the electrician position needs to be added in the Water Fund. Mr. Thacker reported that \$12,000 needs to be allocated to fully cover various salary lines. The FY 2017 Budget was adopted with a lump sum to be distributed among the City Departments; it remained a lump sum in the Caselle accounting system. FY 2017 Budget amendments will be considered at the June 20th regular Council meeting. Mr. Thacker said he feels the greatest compensation need for FY 2018 is to enhance the lower half of the pay ranges to continue to be competitive in the market. He suggested adding half a percent to the 1st and 2nd quartile in both the "consistently exceeds expectations" and the "merit" categories. Mr. Thacker also recommended \$30,000 in additional funding for Police Department compensation. He explained that Chief Child would like more, but that he understands the situation. Mr. Thacker recommended the following allocations of the "yet to be allocated" amount in the FY 2018 Tentative Budget:

- \$122,000 for the pay matrix, plus 0.5% bonus pool
- \$30,000 additional for the Police Department
- \$20,000 for the City's share of increased health care cost
- \$5,000 contingency for employees changing health insurance status midyear
- \$37,000 for cash-out of long-term sick leave, cash-out upon retirement or resignation, reorganization impacts, and general contingency

Councilwoman Fillmore said, considering the upcoming proposed property tax increase, it would be helpful to be able to specify City needs. Councilwoman Ivie agreed. Mayor Cutler said, having watched the County's recent experience, his preference would be to focus on the need for street maintenance rather than increased employee compensation. Councilwoman Fillmore said she feels the Council should talk about the desire to provide for public safety through the Police Department, and the current market conditions for hiring officers. Councilman McEwan commented that he can live with a pothole, but he feels a need for 911 calls to be answered.

The Council and staff looked at a ranking comparison of Police Department salaries. Mr. Thacker stated that pay ranges could theoretically be increased for the Police Department, but compression of upper management positions would occur. Compensation for management

positions throughout the City organization is below the average, which Mr. Thacker stated the Council will need to address eventually.

Mr. Thacker said he is recommending a 1% market adjustment to all pay ranges. Councilman McEwan said it would be helpful to have employee turnover data for other cities in addition to the compensation data provided, since continual salary increases are a hedge against turnover. Mr. Thacker responded that turnover data is not reported and might be difficult to obtain. Mr. Thacker said he is not opposed to leaving the pay ranges where they are this year, but he is concerned about police officer pay ranges.

ADJOURNMENT

The work session was adjourned at 6:56 p.m.

Marsha L. Morrow, City Recorder

Date Approved

Katie Rust, Recording Secretary

PRELIMINARY DRAFT

Minutes of the Centerville **City Council** meeting held Tuesday, June 6, 2017 at 7:00 p.m. at Centerville City Hall, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Paul A. Cutler
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham

STAFF PRESENT

Steve Thacker, City Manager
Lisa Romney, City Attorney
Jacob Smith, Assistant to the City Manager
Cory Snyder, Community Development Director
Cassie Younger, Assistant Planner
Marcus Arbuckle, Keddington & Christensen
Katie Rust, Recording Secretary

VISITORS

Interested citizens (see attached sign-in sheet)

PLEDGE OF ALLEGIANCE

PRAYER OR THOUGHT

Jacob Smith, Assistant to the City Manager

OPEN SESSION

Ann Casper – Ms. Casper said she was asked to speak on behalf of her father, Phil Sessions. As a lifelong resident of Centerville, she said she has seen a lot of changes. She said her concern is the desire to change the name of Founders Park to the William Reed Smith Park. Ms. Casper stated that part of the property that is now Founders Park was given to Davis County by Davis F. Smith, with the stipulation that it would be named the William Reed Smith Park. The stipulation included the agreement that if the property was no longer used as a City park, the land would be returned to any remaining heirs. The William Reed Smith family donated the shrubs, grass seed, and money to fulfill their hopes of creating a nice park for Centerville residents. When the park was renamed Founders Park, the previously mentioned agreements could not be found in City records. Over 200 signatures were gathered showing a desire to not change the name to Founders Park. Ms. Casper said it is the hope of the Smith family that the current City Council will recognize the park should be renamed the William R. Smith Park.

Tina Allen – Ms. Allen expressed concern with the announcement included in the recent utility mailer regarding the Perpetual Care Fund and the RDA Fund. She stated that, since the money the Council is entrusted with actually belongs to Centerville citizens, the citizens have a right to know what happened and what safeguards are being put in place so this does not happen again.

Mayor Cutler responded that the City Council approved an ordinance in 2002 suggesting a Perpetual Care Fund (PCF) should be set up. The PCF was not created, and fees collected for the PCF were placed in the General Fund and used for cemetery care from the General Fund. The PCF has now been established, and the Council has approved additional accounting help to ensure improved accounting procedures. Mayor Cutler added that improper allocations to the RDA Fund have been corrected. As a professional accountant, Councilman Ince has been working with staff and has estimated that a summary report will be completed by late July.

MINUTES REVIEW AND ACCEPTANCE

The minutes of the May 16, 2017 work session and Council meeting were reviewed. Councilwoman Fillmore made a **motion** to approve both sets of minutes. Councilwoman Ivie seconded the motion, which passed by unanimous vote (5-0).

SUMMARY ACTION CALENDAR

- a. Appoint City Manager as Interim Finance Director – Resolution No. 2017-10
- b. Award contract for FY 2017 Financial Audit

Referring to item (a) on the Summary Action Calendar, Councilman McEwan asked if Resolution No. 2017-10 and the City Manager meet the Statute requirements regarding professional competency for the duties of the Finance Director. Ms. Romney responded that, at this point, the City Manager is the most qualified person the City has for the job. Councilman Ince asked if it would be possible to have an independent contractor fill the position. Ms. Romney responded she would want to check a few things before going in that direction. Mr. Thacker said he is not opposed to that suggestion, but has not approached Marcus Arbuckle with Keddington & Christensen about the idea. Mr. Arbuckle explained the State requirements as he understands them. There is not a State statute requiring cities to have a Finance Director. Ms. Romney agreed, but pointed out that Centerville has created the position of Finance Director by ordinance. The City does not currently have a contract with Keddington & Christensen for that scope of work. In addition, the Finance Director is listed as the CFO, with responsibility to sign the certificate on City reports.

Councilman Ince said the question has been raised because division of duties is an important concept from an accounting standpoint. Mayor Cutler asked if the City Manager could be designated interim Finance Director for now, and the Council can come back and do something different later. Councilwoman Ivie said that, although she appreciates all Mr. Thacker is doing, she feels there is a concern in the City regarding transparency that would be mitigated if there were two sets of eyes looking at the finances. She suggested Councilman Ince, as a CPA, could function in the interim. Mayor Cutler said he has no objection, but in order to fulfill statutory duties, he recommended the Council appoint the City Manager as interim Finance Director, and the Council can suggest something different after obtaining advice from professionals. Ms. Romney pointed out the City Manager has been acting in that capacity, and she thinks it would be a good idea to formalize the arrangement. Councilwoman Mecham said she would prefer to wait. Councilman Ince suggested that, rather than waiting, the Council appoint the City Manager as interim Finance Director for a period of two weeks, giving the Council time to make a decision. Mayor Cutler responded he would prefer to have more than two weeks given the amount of time it takes the Council to make decisions. The Mayor said he is happy to discuss any approach suggested by the Council, but he feels the City would be better off formalizing the current arrangement than waiting.

Councilwoman Fillmore said she would like to have the issue on the agenda for the next meeting, and suggested asking Mr. Arbuckle for advice on how other cities operate without a finance director. Ms. Romney commented that the Council could eliminate the position, but has not yet done so. Councilwoman Fillmore agreed it is safer to have more checks and balances. Councilman Ince suggested a 30-day period while the Council evaluates what makes sense. Councilwoman Ivie said she would prefer to discuss the issue in closed meeting before approving a decision.

Councilman Ince made a **motion** to amend Resolution No. 2017-10 to appoint the City Manager as interim Finance Director for a 30-day period until the issue is revisited by the Council, and approve the Summary Action Calendar with that amendment. Councilman McEwan seconded the motion, which passed by majority vote (4-1), with Councilwoman Ivie dissenting.

PUBLIC HEARING – FINAL SUBDIVISION PLAT – CHITOSE JOHNSON
SUBDIVISION – 1150 SOUTH 240 EAST

Cassie Younger, Assistant Planner, explained the request for Final Subdivision Plat approval for the Chitose Johnson Amended Subdivision. The Planning Commission reviewed the Final Subdivision Plat and recommended approval on May 10, 2017.

Mayor Cutler opened a public hearing at 7:34 p.m., and closed the public hearing seeing that no one wished to comment. Councilwoman Fillmore made a **motion** to approve the Final Subdivision Plat for the Chitose Johnson Amended Subdivision located at approximately 1150 South 240 East, subject to the following conditions and findings. Councilwoman Mecham seconded the motion, which passed by unanimous vote (5-0).

Conditions:

1. Final Subdivision Plat and Construction Plans shall be submitted in accordance with Chapter 15-4 of the Subdivision Ordinance.
2. Unless otherwise agreed to by the City, the temporary turn-around and access easement should be shown and labeled on the Final Plat, but can be vacated or released by the City upon developer's completion of the public improvements for the subdivision.
3. Prior to or concurrent with Final Plat review, developer shall obtain required approvals for the proposed vacation of a portion of the 35' wide perpetual right-of-way and public utility easement currently recorded against the property, and shall vacate the public right-of-way easement prior to recording, as deemed acceptable by the City Attorney.
4. Street, Utility, and Drainage improvements must be submitted with the construction drawings and approved by the City Engineer prior to recording the Final Plat. The lowest elevation of all storm drains and sub-drains needs to be verified for drainage issues.
5. Flood plain classification and survey shall be noted on plat prior to recording.
6. Existing deferral agreement for public improvements associated with the previous subdivision of property shall be addressed by the developer and confirmed with the City Attorney prior to final plat recording, as deemed acceptable by the City Attorney.

Findings:

- a) The Final subdivision appears to be consistent with the General Plan.
- b) The Final subdivision complies with applicable provisions of the Centerville Municipal Code, Title 15 (Subdivisions).
- c) The subdivision meets all the Development Standards laid out for an R-L Zone in CZC 12.32.300.
- d) The applicable review standards of the Subdivision Ordinance pertaining to a Final Subdivision, Title 15-4 have been reviewed and directives established to allow the proposal to proceed to Final Subdivision Plat submittal.

ZONING CODE AMENDMENT – ACCESSORY BUILDING SETBACKS AND HEIGHT RESTRICTIONS IN AGRICULTURAL ZONES – CZC 12.31 (AGRICULTURAL ZONES)

On May 16, 2017, this matter was reviewed by the Council and tabled to this meeting. Councilwoman Fillmore said she is a little uncomfortable with the 50% in the following statement amending Section 12.31.080 of the Zoning Code regarding increased height of buildings in all agricultural zones:

Notwithstanding the height limitations set forth in CZC 12.31.300, a greater building height may be allowed in all agricultural zones pursuant to a conditional use permit; provided, however, that each additional one foot in height of the building shall require an additional one foot setback from all property lines and structures and shall not exceed 50% of the otherwise applicable height limit.

Councilwoman Fillmore commented that agricultural land in Centerville is diminishing, and remaining agricultural land is next to Residential-Low (R-L). If the goal is to mitigate the impact of building height on neighboring properties, it is likely that neighboring properties will be R-L. Mr. Snyder pointed out that the maximum building height in R-L is 22 feet. The proposed agricultural cap of 50% would be 30 feet – five feet less than the 35 foot allowance. Councilman Ince asked if many structures would become nonconforming, and Mr. Snyder responded there would be many. Councilwoman Fillmore said she would feel more comfortable if the conditional use provision were amended to “not to exceed 25%” rather than 50%. Councilman Ince responded that 25% would make life difficult for many property owners who have had their property for a long time.

Councilwoman Fillmore made a **motion** to approve Ordinance No. 2017-13 amending Section 12.31.300 of the Centerville Zoning Code regarding rear yard setback requirements for accessory buildings in the Agricultural-Low Zone and amending Section 12.31.080 of the same regarding increased building height restrictions in all agricultural zones, with the amendment that the “shall not exceed 50% of the otherwise applicable height limit” under Special Regulations is changed to “shall not exceed 25% of the otherwise applicable height limit”. The motion failed for lack of a second.

Councilman Ince said he does not feel 25% is enough. The Council discussed building heights in Residential and Agricultural Zones. Mr. Snyder commented that, if the City wants to preserve agricultural uses, those properties need to have use of agricultural buildings. He recognized the City has islands of agricultural use mixed with R-L, but said the trend is moving completely toward R-L, the agricultural areas are just moving more slowly. Councilman McEwan said he is concerned Councilwoman Fillmore's suggestion would signal that A-L is not wanted. Councilwoman Fillmore stated she values existing and remaining A-L in the City, but it does lend itself to special considerations. She said it is difficult to write an ordinance that is not too prohibitive or too lenient, but in an ideal world accessory buildings should be considered in relation to the size of the structures around them. Councilman McEwan said he has noticed that other cities have had a hard time limiting the rights of existing property owners in favor of incoming property owners.

Councilwoman Fillmore made a **motion** to approve Ordinance No. 2017-13 as written. Councilman Ince seconded the motion. Councilman Ince asked if there is a way to treat properties below and above an acre in size differently. Mr. Snyder responded he could explore that idea. He said staff may report that it is difficult to segregate properties within the same zoning district. It may create a situation ripe for complaints, legal suits, and accusations of

1 favoritism. The cleaner approach is to create different zones and treat everyone within those
2 zones the same. The motion failed (1-4), with Councilwoman Fillmore in favor and Council
3 members Ince, Ivie, McEwan, and Mecham dissenting. Councilman Ince made a **motion** to
4 send the Ordinance back to the Planning Commission, with direction to consider expanding it
5 into something that recognizes differences in acreage. Mayor Cutler said he feels the setback
6 for a two-story accessory building as written is excessive. The motion failed for lack of second.
7

8 **REQUEST FOR PLANNING COMMISSION CONSIDERATION OF AMENDING**
9 **ZONING CODE TEXT, TABLE OF USES (CHAPTER 12.36) REGARDING CONSTRUCTION**
10 **SALES & SERVICES IN THE COMMERCIAL-MEDIUM ZONE**
11

12 The South Davis Metro Fire Service Area intends to replace the existing fire station in
13 Centerville by building a new station on another site. They have received an offer to purchase
14 the current property from an electrical contractor business. The sale, however, is contingent
15 upon the buyer being able to legally operate his business on this site. The property is zoned
16 Commercial-Medium (C-M), which does not allow construction sales and services. A zoning
17 code amendment requires the Planning Commission to first consider the matter, then forward a
18 recommendation to the City Council. Councilwoman Fillmore said she supports sending the
19 matter to the Planning Commission, and requested the Planning Commission take into
20 consideration the probable reasons for relocation of the fire station in the first place, and the
21 design standards that are in place.
22

23 Mr. Snyder explained the application and approval process. Councilman McEwan
24 expressed a desire to be consistent with applications. Councilwoman Fillmore pointed out that
25 Planning staff and the Planning Commission work at the direction of the Council, and it is a
26 reasonable first step to come to the Council for permission for staff and the Planning
27 Commission to spend time on an issue. Councilwoman Fillmore made a **motion** to direct the
28 Planning Commission to consider an amendment to the Zoning Code text, Table of Uses
29 regarding construction sales and services in the C-M Zone. Councilman Ince seconded the
30 motion, which passed by majority vote (4-1), with Councilwoman Ivie dissenting.
31

32 **FY 2018 TENTATIVE BUDGET**
33

34 City Manager Thacker gave a brief overview of the Salary Administration Guidelines. He
35 said he is recommending a 1% market adjustment to employee pay ranges, but would not be
36 uncomfortable if the Council decides to not make a market adjustment in FY 2018. The Justice
37 Court Judge receives an increase equal to the average increase given to City employees.
38 Mayor Cutler opened a public hearing at 8:33 p.m.
39

40 Steve Allen – Mr. Allen said he does not have a comment about the Tentative Budget.
41

42 Mayor Cutler closed the public hearing at 8:34 p.m. Ms. Romney advised that if the
43 Council is going to decide to formally consider a property tax increase, a decision needs to be
44 made sooner rather than later. The County needs to be notified of the specific increase by June
45 22nd. Councilman McEwan stated that he promised when he ran for office that a property tax
46 increase would happen. Councilman McEwan made a **motion** directing staff to prepare an
47 agenda for a certified tax rate to be determined on or before June 22nd, and notice the County
48 for a Truth in Taxation public hearing on August 8th at 7:00 p.m. Councilman Ince seconded the
49 motion, which passed by unanimous vote (5-0). The Council discussed giving priority in the
50 upcoming City newsletter to information about the proposed property tax increase. A work
51 session was scheduled for Tuesday, June 13th at 8:00 p.m. Councilwoman Fillmore said she
52 would really like for the City to calculate what some of the real needs are and what the ideal

1 increase would be to match those needs, and go from there in making the decision.
2 Councilman McEwan commented that if the increase is less than 50%, it will do little to nothing
3 in terms of offsetting some of the needed expenses with the current drop in revenue.
4

5 **RDA MEETING**
6

7 At 9:00 p.m., Councilwoman Ivie made a **motion** to adjourn to a meeting of the
8 Redevelopment Agency of Centerville. Councilman Ince seconded the motion, which passed by
9 unanimous vote (5-0). In attendance were: Paul A. Cutler, Chair; Director Fillmore, Ince, Ivie,
10 McEwan, and Mecham; Steve Thacker, Executive Director; Lisa Romney, City Attorney; Jacob
11 Smith, Assistant to the City Manager; and Katie Rust, Recording Secretary.
12

13 The Council returned to regular meeting at 9:27 p.m.
14

15 **MAIN STREET WATERLINE REPLACEMENT PROJECT**
16

17 Randy Randall, Public Works Director, explained that the Main Street Waterline
18 Replacement Project will start at Centerville Junior High and extend to the south end of the City.
19 Bids for the project were received in May. Mr. Randall said the project will begin after the 4th of
20 July. He estimated the project will take three to four months, and needs to be completed before
21 UDOT's scheduled resurfacing next year. The Davis County School District will be making
22 improvements in conjunction with the project. Mr. Randall emphasized the need to move
23 forward quickly with the project, and said he feels the bids received are acceptable. The project
24 will cost substantially more than was estimated a year ago. Councilwoman Fillmore reminded
25 the Council and staff that UDOT agreed to stripe official bike lanes on Main Street at no cost as
26 part of the scheduled work next year.
27

28 Mr. Thacker commented that only two of the three Main Street segments on the next five
29 years of the Waterline Replacement Plan will be completed with the project due to revenue
30 projections. He explained that restricted cash (impact fees) in the Water Fund can be used for
31 debt service, thereby freeing up cash to reduce the loan from the Drainage Utility Fund, and an
32 adjustment is recommended. Another loan, however, will be needed between the funds to allow
33 the Waterline Replacement Project to be done in the first few months of FY 2018. Mr. Thacker
34 said the financial position of the two funds has improved.
35

36 Councilman Ince made a **motion** to award bids to Ormond Construction, Inc. in the
37 amount of \$469,251.90 for labor and to Western Water Works Supply in the amount of
38 \$81,718.08 (plus tax) for materials for Main Street Waterline Replacement Project.
39 Councilwoman Ivie seconded the motion, which passed by unanimous vote (5-0).
40

41 Responding to a question from Councilman Ince about the Community Park Expansion,
42 Mr. Thacker explained that if Phase 3 proceeds this year, grass will not be planted until late in
43 the season. The grass will take some time to grow and may be usable by the end of next
44 summer. The bid could be postponed until January 2018, with the grass ready to use by the
45 following spring. Mr. Thacker said the City Engineer estimates the bid will be 10%-20% higher
46 now than it would be in January. Mayor Cutler said he would recommend preparing the bid
47 documents now, with the option to postpone or re-bid if necessary.
48

MAYOR'S REPORT

- Mayor Cutler informed the Council that the Council of Governments is requesting feedback regarding UTA.
- The South Davis Metro Fire Service Area has scheduled a Truth in Taxation public hearing for August 7th. The Fire Board will hold a public hearing at the Bountiful Fire Station on June 19th at 5:00 p.m. regarding the proposal to sell the Centerville Fire Station and purchase land for a new station. Council members indicated they would appreciate an open house at Centerville City Hall regarding the Fire Service Area property tax increase.

MISCELLANEOUS BUSINESS

- Jake Smith, Assistant to the City Manager, reported that he asked Ace about the possibility of glass recycling in Centerville, and was informed there is no market for recycling glass in Utah.
- Councilwoman Mecham said she gets the impression from reading Council meeting minutes from when the name of Smith Park was changed to Founders Park that the name was changed just for a contest, and everyone who commented was against the name change. She said it is documented that the Smith family donated the land and vegetation, and a different branch of the Smith family donated the restrooms. Councilwoman Mecham said the Smith family feels strongly that there was a stipulation for the park to be named Smith Park. She said she would like the Council to consider returning the name to the William Reed Smith Park. She pointed out that the name change occurred in 1989. Mayor Cutler said he knows past Councils have made an effort to find documentation about the name. He recommended the City Council stay out of the issue, since part of the land is owned by the County. The Smith family could petition the County. The Mayor said he suggested a compromise in the City's centennial year of naming the new pavilion the Smith Pavilion. The Smith family was not in favor of the compromise. Mayor Cutler said he feels it would be better recognition to install a nice plaque at the park. Councilwoman Fillmore agreed. Councilman Ince suggested contacting former members of the City Council at the time the name was changed for their perspective. Councilwoman Mecham said she does not feel the name "Founders Park" recognizes anyone. The Smith family donated the park. The County has on record that if the land is ever not used for a public park, it is to return to living Smith heirs. Councilman Ince said he would talk to former Councilman Bruce Erickson and report to the Council at the next meeting. Councilwoman Ivie said she could talk to former Councilman Doug Nielsen.

ADJOURNMENT AND CLOSED MEETING

At 10:09 p.m., Councilman McEwan made a **motion** to adjourn the regular meeting and move to a closed meeting in the Council chambers to discuss the character and competency of an individual. Councilwoman Ivie seconded the motion, which passed by unanimous vote (5-0). In attendance at the closed meeting were: Paul A. Cutler, Mayor; Council members Fillmore, Ince, Ivie, McEwan, and Mecham; Steve Thacker, City Manager; and Lisa Romney, City Attorney.

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Marsha L. Morrow, City Recorder

Date Approved

Katie Rust, Recording Secretary

PRELIMINARY DRAFT

Minutes of the Centerville City Council **work session** held Tuesday, June 13, 2017 at 8:00 p.m. in the Centerville City Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Paul A. Cutler
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham

STAFF PRESENT

Steve Thacker, City Manager
Jacob Smith, Assistant to the City Manager
Marcus Arbuckle, Keddington & Christensen
Chief Paul Child, Centerville Police Department
Katie Rust, Recording Secretary

STAFF ABSENT

Lisa Romney, City Attorney

FY 2018 BUDGET

Employee Compensation Guidelines

Steve Thacker, City Manager, recommended the Council increase the two lower quartiles on the merit increase chart by 0.5% for FY 2018. He has included \$152,000 in the Tentative Budget for salary increases and associated benefits, \$30,000 of which is for additional pay raises in the Police Department. Mr. Thacker explained his recommendation for a 1% market increase to all employee pay ranges. The Council looked at a 2017 Salary Survey Summary (midpoint comparison) compiled with data collected from other cities in Utah. Mayor Cutler recommended the Council authorize staff to go forward with the recommendations, and Councilwoman Fillmore agreed. Councilwoman Ivie said she feels the need to increase salaries in the Police Department is a good point to make during property tax increase discussions. Mr. Thacker said he feels the argument could be made for a property tax increase even though the \$30,000 is already included in the FY 2018 Tentative Budget for police salary increases.

Councilman Ince stated he is generally supportive, but he has personally come to believe that if 10%-15% of a company's employees are not peeled off each year, management is not evaluating performance honestly enough. Councilman McEwan agreed with the need to be careful to not build-in the assumption of an annual increase. Jake Smith, Assistant to the City Manager, commented that the temperature has increased among City employees in the last five years regarding salaries. Mayor Cutler said the proposal seems to strike a decent balance. Councilman Ince agreed that government does not usually have as high a turnover percentage as the rest of the market. Councilwoman Fillmore said she feels the City needs to have the right framework available for compensation to rightly reward employees the City wants to retain. Mr. Thacker commented that the City has around 50 full-time employees. Councilwoman Mecham said she feels government is different because of the retirement system. She said she hears very few complaints in the community, and she feels staff is doing a good job overall. A majority of the Council indicated they are comfortable with the guidelines being effective July 1st. Councilwoman Ivie said she does not want the Police Department to feel like their needs are dependent on how the public responds to the proposed property tax increase.

Water Fund

Marcus Arbuckle with Keddington & Christensen presented the cash position by fund and in total as of May 31, 2017 (attached). Mr. Thacker and Mr. Arbuckle explained that because of the Main Street Waterline Project, the loan between the Drainage Utility Fund and the Water Fund will not be cleared until some point in FY 2019, which is longer than originally anticipated.

General Fund

The FY 2017 Budget was adopted with a lump sum of \$142,000 to be distributed to the different City departments for wages and related benefits. The lump sum remained in the General Fund and was never distributed. Staff has reviewed the department budgets to determine where to allocate the lump sum. FY 2017 Budget amendments will be presented at the next Council meeting. Mr. Arbuckle explained public hearing requirements for budget amendments.

Transportation Fund

The Utah League of Cities and Towns (ULCT) is staff's source for data projections regarding Class C revenue. Mr. Smith reported that the amounts have been higher than expected in FY 2017, and the ULCT projections are higher than expected for FY 2018 – between \$709,000 and \$732,000. Staff originally estimated \$562,000 for Class C revenue in the FY 2018 Tentative Budget, and increased the estimate to \$650,000 after receiving the projections from ULCT. Mr. Thacker said he feels it is risky to depend too much on the projections. Councilman McEwan agreed that he is not willing to rely too much on unpublished numbers to determine the tax rate. Councilwoman Fillmore said she is comfortable with the lower estimate. Councilman Ince stated he is inclined to increase the estimate some. Councilman McEwan said he would prefer to see historical performance data, but could agree to an estimate \$50,000 – \$60,000 below the projected number. Councilwoman Mecham stated she does not want to raise property taxes more than is needed. Councilwoman Fillmore responded that the bucket that needs to be filled is so empty that any property tax increase is only going to add a few drops compared to the need. Councilman McEwan agreed with Councilwoman Fillmore, and added that the City is behind on essential services and has a growing infrastructure deficit. Council members Ince and Ivie agreed with leaving the estimate at \$650,000.

RDA Fund

Mr. Arbuckle reported that changes to restricted and unrestricted RDA funds approved at the last RDA meeting have been made. Mr. Thacker projected that the RDA will end the fiscal year with a positive balance in the unreserved category.

Other

- The assessment for fire services will be \$29,000 lower than originally included in the Tentative Budget.
- The sales tax revenue estimate has been increased by \$30,000 for FY 2018.
- Mr. Thacker reported that the annual community services brochure has been removed from the budget. The Council discussed the need to improve the City website to better provide community services information. Councilwoman Fillmore

1 said she would like to have copies of the brochure available at City Hall for those
2 who need it.

- 3 • A majority of the Council indicated that CenterPoint can count on receiving 5% of
4 RAP Tax revenues from Centerville next year to be used on HVAC maintenance.
- 5 • Councilman McEwan questioned the need to include \$500 in the Budget for deer
6 control. Mr. Thacker explained that a reimbursement request was submitted by one
7 of the archers last year for supplies. Councilman McEwan responded that the
8 archers are getting the benefit of the meat, and he feels should not be reimbursed.
9 Police Chief Child said he was not aware that a reimbursement request was
10 submitted. Councilman McEwan said he knows plenty of archers would be willing to
11 participate. Mr. Thacker said he would remove the \$500 from the Budget.
12 Councilwoman Mecham stated she would still like the City to look into the
13 sterilization program used in other areas. She said she would try to get more
14 information.
- 15 • Mr. Thacker stated nothing has been included in the Budget for unusual code
16 enforcement or mitigation, but after some concern expressed by others, he said he
17 may add back in \$1,000.

18
19 Police Department

20
21 Chief Child stated he is sympathetic to the City's Budget situation. However, he wants
22 the Council to understand that the bar has been set high and continues to be set higher as to
23 the quality of people desired in the Department, and the training required. Centerville Police
24 officers are required to deal with a wide variety of issues, and liabilities are high if the officers do
25 not have the necessary training. Chief Child said his goal is to maintain officers that will make
26 good decisions and not get the Department into trouble. He stated it is getting harder and
27 harder to replace officers and find good people. As a result, agencies are stealing officers from
28 each other with the promise of higher wages and benefits. The Chief said he does not want to
29 lose the good people in his Department. The quality of service the Department can provide
30 depends on the quality of people in the Department. He said he knows money is tight, but he
31 would very much like to increase the pay of those in Sergeant and Police Officer III positions.
32 Councilwoman Mecham asked how often the officers are alone on a shift. Chief Child
33 responded that only one officer is on duty between the hours of 2:00 a.m. and 8:00 a.m. almost
34 every day, with the promise of cooperation from other agencies if needed. He commented that
35 it is difficult for one person to watch over the entire City. He also acknowledged, however, that
36 the activity level is very low in early morning.

37
38 Proposed Property Tax Increase

39
40 Mr. Thacker described his attempt to identify when the last property tax increase
41 occurred in Centerville. It has been at least 25 years. The Council expressed a desire to know
42 exactly when the last increase occurred. Mr. Smith presented comparative data, and
43 Councilwoman Fillmore commented it is good to know Centerville is not an outlier in either
44 direction. The Council gave Mr. Smith feedback on a draft of the next City newsletter with an
45 emphasis on property tax information. Councilman Ince said it would be a good idea to limit
46 comparative data to Centerville, Bountiful, and Farmington. The Council emphasized the desire
47 to make sure the year of the last property tax increase is reported accurately. Mr. Smith was
48 encouraged to simplify the information, and not go too far back with the comparisons.

49
50 The following were identified by the Council as the items to which they would allocate
51 revenue from a property tax increase:

- Streets and sidewalks
- Police Services
- Rebuild City's reserve funds

The Council discussed the impact involvement in UTOPIA has had on the City. Mayor Cutler said the City Attorney's advice to the Council is to pick a higher number for the property tax increase, with the ability to reduce the number during the process. The number cannot be increased once it is announced. Councilman McEwan commented that the two options available are a big one-time increase, or smaller increases over time. Councilman Ince said he feels a 25% increase (\$250,000) is as high as they can go. Councilwoman Meham agreed that she would prefer a 25% increase in year one, with small increases in subsequent years. Councilwoman Fillmore responded that does not really accomplish what is needed. Councilman McEwan commented that a yearly increase for inflation should continue regardless of the initial increase. Buying power always decreases over time. Councilwoman Fillmore said she is in favor of a 50% increase (\$500,000). She said she would be willing to announce 45%, with room to come down to 35% at the lowest. Councilman McEwan pointed out that another increase would be needed in a few years time. Councilman Ince said he would be comfortable announcing a 35% or 40% increase, with the disclosure that another increase would be considered in a few years.

Councilwoman Ivie said she is stuck on the fact that many people in the City are on a fixed income, and for them any increase is going to be painful. She said she does not feel enough has been cut from the budget. She agreed the City could benefit from a 50% increase, but said she feels more things need to be cut. Councilwoman Fillmore responded that the City is already so fiscally conservative, that to cut more would hurt rather than help. She said she feels the Council members should pride themselves on having the level of city the bulk of residents want provided. Centerville has been running so tight for so long that to continue cutting would hurt the quality of the city. Councilwoman Ivie said she is not convinced things have been trimmed back everywhere possible, and cited the Youth City Council as an example. Councilwoman Fillmore responded those are quality of life decisions.

Councilman McEwan commented that the pay-as-you-go philosophy and the desire to bond are competing philosophies within the City. If the City does not bond, and does not implement a property tax increase, pay-as-you-go is not possible. He agreed that more could be taken out of the Budget, but they would not come up with enough nickels and dimes to cover the need. Councilwoman Ivie stated she feels cutting everything nonessential would be a good faith effort. Councilwoman Fillmore responded that Mr. Thacker just went through an intensive budget trimming process that demoralized staff. She commented that further cuts might demoralize the entire citizenry. Councilman Ince commented that Mr. Thacker reduced at least one-third of the line items in the Budget compared to last year. He suggested preparing a secondary information package with information on some of the cuts made for those interested. Councilwoman Meham expressed concern for those on fixed incomes, especially considering the other property tax increases that will be implemented in FY 2018. Councilman McEwan suggested that a hybrid would be a smaller property tax increase with bonding to make up the shortfall. He said a 25% or 50% increase does not significantly change things for the City, but would signal there is a burden not being met, and as consumers of City services the citizens should help pay. Councilwoman Fillmore said she feels it is a powerful message for such a fiscally responsible Council to say this is what is needed. She said she feels the current Council has a unique opportunity to do the right thing. Councilwoman Fillmore stated people do not like debt because it burdens the future. However, a lack of funds to pay for what is needed also burdens the future.

Council members Ince, Fillmore, and Ivie expressed support for a \$450,000 increase (45%). Councilwoman Mecham said she would be willing to start at \$400,000 (40%). Councilman Ince said the message to the City should be there was a substantial push for more and some push for less, and 40% was the compromise. Councilman McEwan said if citizens stop and think about what they expect from the City, the amount asked for on an individual basis is a lot less than services consumed on a daily basis. Mayor Cutler commented that a 40% property tax increase is smaller than the drainage rate increase two years ago.

ADJOURNMENT

The work session was adjourned at 10:44 p.m.

Marsha L. Morrow, City Recorder

Date Approved

Katie Rust, Recording Secretary

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 3.

Short Title: FY 2017 Budget

Initiated By:

Scheduled Time: 7:15

SUBJECT

- a. Financial Report for 11-month period ending May 31, 2017
- b. Public hearing re proposed amendments to FY 2017 Budget
- c. Consider Resolution No. 2017-11 Amending FY 2017 Budget of Funds

RECOMMENDATION

- a. Review 11-month financial report
- b. Conduct a public hearing on the proposed amendments to the FY 2017 Budget
- c. Approve Resolution No. 2017-11 Amending FY 2017 Budget of Funds

BACKGROUND

- a. The financial report for the 11 months ending May 31 is attached. The City Manager and Marcus Arbuckle, the City's contract accountant, have reviewed that report as the basis for determining what budget amendments are needed.
- b. The recommended budget amendments are shown in two attachments. The first one entitled "FY 2017 Budget Amendments" includes amendments that increase the total budgeted expenditures for a fund. These amendments are required to be the subject of a public hearing. Most of these have been discussed with the City Council in earlier meetings, but will be reviewed again in the work session prior to the regular meeting. The second document entitled "General Fund Internal Transfers" adjusts budgeted expenditures for budget units or departments within the General Fund but these do not increase the total budgeted expenditures for the General Fund. The City Manager has marked up the first set of amendments to show amendments which are related.
- c. Both sets of budget amendments mentioned above will become an exhibit to Resolution No. 2017-11 Amending FY 2017 Budget of Funds (attached).

ATTACHMENTS:

Description

- ☐ Financial Report for Period ending May 31, 2017
- ☐ Resolution No. 2017-11 amending FY2017 Budget of Funds
- ☐ FY2017 Budget Amendments
- ☐ General Fund Internal Transfers

Centerville City Corporation

FINANCIAL REPORT

As of May 31, 2017

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Centerville City Corporation
Cash Position by Fund and in Total
As of May 31, 2017

	<u>Cash</u>	<u>Debt</u>	<u>Restricted Cash</u>					<u>(Due To)</u> <u>Due From</u>
		<u>Reserve</u> <u>Cash</u>	<u>Cash/Bonds</u> <u>Deposits</u>	<u>TRF</u>	<u>DUI Funds</u>	<u>Impact</u> <u>Fees</u>	<u>Gun Range</u> <u>Deposit</u>	
GENERAL FUND	\$ 915,883		\$ 940,317		\$ 13,940		\$ 2,400	
RDA	\$ 675,750			\$ 360,747				
MBA	\$ 1,207							
RECREATION	\$ 116,380							
RAP TAX	\$ 327,542							
UTOPIA PROJECT FUND	\$ 39,354							
WATER FUND	\$ -	\$ 203,881						\$ (38,932)
SANITATION FUND	\$ -							\$ (59,621)
DEBT SERVICE	\$ 2,500							
CEMETERY (\$37,700 Prem Restricted)	\$ 81,011							
DRAINAGE UTILITY	\$ 652,275					\$ 39,750		\$ 98,553
TELECOM FUND	\$ 30,840							
WHITAKER TRUSF FUND	\$ 37,346							
PARK (Impact Fee)	\$ 247,542					\$ 247,542		
TRANSPORTATION (Class C & Prop 1)	\$ 760,622							
TOTAL	\$3,888,251	\$ 203,881	\$ 940,317	\$ 360,747	\$ 13,940	\$ 287,292	\$ 2,400	\$ -

Centerville City Corporation
City Council Financial Summary
For the 11-months Ended May 31, 2017

91.67% of the Fiscal Year has Elapsed

GENERAL FUND		May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget	Page	Comments?
Line								
	Revenues:							
1	Taxes:	452,907	\$ 5,599,064	\$ 6,545,596	\$ 946,532	86%	11	
2	Property Taxes	(14,861)	961,612	972,096	10,484	99%	11	
3	Fee In Lieu of Taxes	7,197	73,925	100,000	26,075	74%	11	
4	Property Taxes - Due	23,755	23,755	85,000	61,245	28%	11	
5	Property Tax - General	-	-	165,000	165,000	0%	11	
6	Sales Tax - General	335,868	3,482,405	3,977,500	495,095	88%	11	
7	Franchise Tax - Power	35,114	555,996	655,000	99,004	85%	11	
8	Franchise Tax - Natural Gas	27,262	253,002	285,000	31,998	89%	11	
9	Franchise Tax - Telecomm	15,300	157,443	220,000	62,557	72%	11	
10	Franchise Tax - CATV	23,272	90,926	86,000	(4,926)	106%	11	
11	Licenses and Permits	32,589	264,667	360,875	96,208	73%	11	
12	Intergovernmental	4,500	62,510	48,250	(14,260)	130%	11	
13	Charges for Services	58,117	930,473	1,061,175	130,702	88%	12	
14	Fines and Forfeitures	37,788	409,779	515,000	105,221	80%	12	
15	Miscellaneous	(3,673)	27,487	43,250	15,763	64%	12	
16	Contributions	500	27,395	2,000	(25,395)	1370%	13	
17	Transfers In	-	19,180	-	(19,180)		13	
18	Total Revenues	582,727	\$ 7,340,555	\$ 8,576,146	\$ 1,235,591	86%	13	
	Expenditures:							
19	Legislative	4,355	\$ 61,174	\$ 75,500	\$ 14,326	81%	14	
20	Judicial	13,998	190,143	213,582	23,439	89%	14	
21	Executive	35,469	383,998	433,861	49,863	89%	15	
22	Attorney	13,103	143,738	170,238	26,500	84%	16	
23	Finance	25,153	506,334	571,390	65,056	89%	17	
24	Attorney Services	1,758	23,754	32,000	8,246	74%	17	
25	Emergency Management	786	17,141	8,770	(8,371)	195%	18	
26	Fire Services	72,937	802,309	875,246	72,937	92%	18	
27	Youth Council	(6,789)	10,315	7,000	(3,315)	147%	18	
28	Police	189,461	2,268,026	2,504,821	236,795	91%	20	
29	Liquor Law Enforcement	584	21,582	19,300	(2,282)	112%	20	
30	School Crossing Program	7,820	55,994	62,050	6,056	90%	20	
31	K-9	-	1,885	2,250	365	84%	20	
32	D.A.R.E. Program	7,586	89,098	92,818	3,720	96%	21	
33	Animal Control	-	21,486	27,621	6,135	78%	21	
34	Public Works Administration	26,155	276,861	310,994	34,133	89%	21	
35	Streets	61,652	702,846	795,538	92,692	88%	22	
36	Non-Class "C" Streets	-	-	-	-	0%	22	
37	GIS Department	7,299	86,178	100,230	14,052	86%	23	
38	Engineering	3,885	73,015	86,500	13,485	84%	23	
39	Parks	71,901	731,901	848,849	116,948	86%	24	
40	Parks and Recreation Committee	54	1,932	4,400	2,468	44%	24	
41	Trails Committee	54	482	1,700	1,218	28%	25	
42	Community Events	-	845	23,650	22,805	4%	25	
43	Parks and Recreation Facility	562	10,192	12,310	2,118	83%	25	
44	General Gov. Buildings - Maint. Facility	3,272	34,368	34,050	(318)	101%	25	
45	General Gov. Buildings - New City Hall	7,578	136,190	180,856	44,666	75%	26	
46	Public Works Storage Facility	185	5,573	7,060	1,487	79%	26	
47	Community Development	23,081	246,668	298,354	51,686	83%	27	
48	Planning Commission	1,185	8,177	9,000	823	91%	27	
49	Board of Adjustment	170	270	600	330	45%	27	
50	Landmarks Commission	43	176	8,700	8,524	2%	28	
51	Building Inspection	5,085	61,298	80,600	19,302	76%	28	
52	Transfers Out	-	502,364	721,378	219,014	70%	28	
53	Total Expenditures	578,383	\$ 7,476,313	\$ 8,621,216	\$ 1,144,903	87%	28	
54	Net Revenue Over/(Under) Expenditures	4,344	\$ (135,758)	\$ (45,070)	\$ 90,688	301%	28	

**Centerville City Corporation
City Council Financial Summary
For the 11-months Ended May 31, 2017**

91.67% of the Fiscal Year has Elapsed

REDEVELOPMENT AGENCY FUND						
	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Tax Revenue	-	1,549,347	1,840,000	290,653	84%	30
2 UDOT Reimbursement	107,869	107,869	-	(107,869)		30
3 Miscellaneous	-	3,241	-	(3,241)		30
4 Bountiful RAP Tax	79,309	79,309	-	(79,309)		30
5 Lease Payment	13,380	80,012	78,000	(2,012)	103%	30
6 Total Revenues	<u>200,558</u>	<u>1,819,778</u>	<u>1,918,000</u>	<u>98,222</u>	<u>95%</u>	<u>30</u>
Expenditures:						
7 Expenditures	160,468	444,127	1,171,988	727,861	38%	31
8 Imp. Proj.	(58,773)	9,980	746,012	736,032	1%	31
9 Transfer to Other Fund	-	748,532	-	(748,532)		31
10 Total Expenditures	<u>101,695</u>	<u>1,202,639</u>	<u>1,918,000</u>	<u>715,361</u>	<u>63%</u>	<u>31</u>
11 Net Revenue Over (Under) Expenditures	<u>98,863</u>	<u>617,139</u>	<u>-</u>	<u>(617,139)</u>		<u>31</u>
RECREATION FUND						
	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Charges for Services	61,452	132,181	115,000	(17,181)	115%	34
2 Miscellaneous	9,519	13,626	20,000	6,374	68%	34
3 Donations	100	2,045	-	(2,045)		34
4 Contributions & Transfers	-	41,000	41,000	-	100%	34
5 Total Revenues	<u>71,071</u>	<u>188,852</u>	<u>176,000</u>	<u>(12,852)</u>	<u>107%</u>	<u>34</u>
Expenditures:						
6 Summer Recreation	3,732	76,184	109,000	32,816	70%	35
7 Off Season Recreation	42	19,613	11,000	(8,613)	178%	35
8 Youth Baseball/Softball	21,844	30,141	36,000	5,859	84%	35
9 Concessions	5,722	9,445	20,000	10,555	47%	36
10 Total Expenditures	<u>31,340</u>	<u>135,383</u>	<u>176,000</u>	<u>40,617</u>	<u>77%</u>	<u>36</u>
11 Net Revenue Over (Under) Expenditures	<u>39,732</u>	<u>53,469</u>	<u>-</u>	<u>(53,469)</u>		<u>36</u>
RAP TAX FUND						
	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 RAP Tax	32,869	345,783	375,000	29,217	92%	38
2 Miscellaneous	445	2,528	-	(2,528)		38
3 Total Revenues	<u>33,314</u>	<u>348,311</u>	<u>375,000</u>	<u>26,689</u>	<u>93%</u>	<u>38</u>
Expenditures:						
4 Transfers and Grants	3,307	38,779	442,500	403,721	9%	39
5 Total Expenditures	<u>3,307</u>	<u>38,779</u>	<u>442,500</u>	<u>403,721</u>	<u>9%</u>	<u>39</u>
6 Net Revenue Over (Under) Expenditures	<u>30,007</u>	<u>309,532</u>	<u>(67,500)</u>	<u>(377,032)</u>		<u>39</u>
CEMETERY PERPETUAL CARE FUND						
	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Charges for Services	43,300	43,300	-	(43,300)		41
2 Miscellaneous Revenue	11	11	-	(11)		41
3 Transfers	-	37,700	-	(37,700)		41
4 Total Revenues	<u>43,311</u>	<u>81,011</u>	<u>-</u>	<u>(81,011)</u>		<u>41</u>
5 Net Revenue Over (Under) Expenditures	<u>43,311</u>	<u>81,011</u>	<u>-</u>	<u>(81,011)</u>		<u>41</u>

**Centerville City Corporation
City Council Financial Summary
For the 11-months Ended May 31, 2017**

91.67% of the Fiscal Year has Elapsed

DEBT SERVICE FUND

DEBT SERVICE FUND			Current	Remaining	Percentage of		
		May Actual	Year To Date	Budget	Budget	Budget Used	
Revenues:							
1	Miscellaneous	-	-	-			43
2	Contributions & Transfers	-	593,012	593,012	-	100%	43
3	Total Revenues	-	593,012	593,012	-	100%	43
Expenditures:							
4	Expenditures	-	590,513	593,012	2,499	100%	44
5	Total Expenditures	-	590,513	593,012	2,499	100%	44
6	Net Revenue Over (Under) Expenditures	-	2,499	-	(2,499)		44

CAPITAL PROJ. FUND - STORM DRAIN

CAPITAL PROJ. FUND - STORM DRAIN			Current	Remaining	Percentage of		
		May Actual	Year To Date	Budget	Budget	Budget Used	
Revenues:							
1	Impact Fees	-	-	605,871	605,871	0%	46
2	Misc. Revenue	-	-	75	75	0%	46
3	Total Revenues	-	-	605,946	605,946	0%	46
Expenditures:							
4	Expenditures	-	-	653,852	653,852	0%	47
5	Transfers & Grants	-	177,385	-	(177,385)		47
6	Total Expenditures	-	177,385	653,852	476,467	27%	47
7	Net Revenue Over (Under) Expenditures	-	(177,385)	(47,906)	129,479	370%	47

CAPITAL PROJ. FUND - PARK IMP. FUND

CAPITAL PROJ. FUND - PARK IMP. FUND			Current	Remaining	Percentage of		
	May Actual	Year To Date	Budget	Budget	Budget Used		
Revenues:							
1	Impact Fees	-	76,109	50,000	(26,109)	152%	49
2	Miscellaneous	-	-	500	500	0%	49
3	Total Revenues	-	76,109	50,500	(25,609)	151%	49
Expenditures:							
4	Expenditures	82,068	114,354	-	(114,354)		50
5	Total Other Park Expenditures	-	-	148,519	148,519		50
6	Island View Remodel	200	7,150	-	(7,150)		50
7	Total Expenditures	82,268	121,504	148,519	27,015		50
8	Net Revenue Over (Under) Expenditures	(82,268)	(45,395)	(98,019)	(52,624)	46%	50

TRANSPORTATION FUND

TRANSPORTATION FUND			Current	Remaining	Percentage of		
		May Actual	Year To Date	Budget	Budget	Budget Used	
Revenues:							
1	Taxes	27,009	279,343	315,000	35,657	89%	52
2	State Revenue	104,039	593,938	525,000	(68,938)	113%	52
3	Transfers	-	124,786	210,000	85,214	59%	52
4	Miscellaneous	-	-	1,000	1,000	0%	52
5	Contributions	8,068	8,068	-	(8,068)		52
6	Total Revenues	139,116	1,006,135	1,051,000	44,865	96%	52
Expenditures:							
7	Capital Proj.	10,600	43,904	1,101,000	1,057,096	4%	53
8	Transfer to Cap. Proj. Utopia	-	76,575	-	(76,575)		53
9	Annual Proj.	2,655	149,694	-	(149,694)		53
10	Total Expenditures	13,255	270,173	1,101,000	830,827	25%	53
11	Net Revenue Over (Under) Expenditures	125,861	735,962	(50,000)	(785,962)	-1472%	53

**Centerville City Corporation
City Council Financial Summary
For the 11-months Ended May 31, 2017**

91.67% of the Fiscal Year has Elapsed

CAPITAL PROJ. FUND - UTOPIA

	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Transfers	-	500,048	462,953	(37,095)	108%	55
2 Total Revenues	-	500,048	462,953	(37,095)	108%	55
Expenditures:						
3 Expenditures	38,579	452,786	462,953	10,167	98%	56
4 Total Expenditures	38,579	452,786	462,953	10,167	98%	56
5 Net Revenue Over (Under) Expenditures	(38,579)	47,262	-	(47,262)		56

WATER FUND

	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Charges for Services	109,609	193,426	275,000	81,574	70%	59
2 Miscellaneous	-	83	6,000	5,917	1%	59
3 Operating Revenue	195,416	2,096,422	2,074,000	(22,422)	101%	59
4 Non-Operating Revenue	-	-	203,000	203,000	0%	59
5 Total Revenues	305,026	2,289,931	2,558,000	268,069	90%	59
Expenditures:						
6 Expenditures	180,476	1,877,164	2,169,167	292,003	87%	61
7 Capital Equipment/Proj.	10,410	227,352	278,900	51,548	82%	61
8 Water Capital Imp. Proj	4,191	48,406	8,000	(40,406)		61
9 Water Line Proj.	48,690	63,756	212,000	148,244	30%	61
10 Subdivision Waterline Proj.	3,975	83,735	165,000	81,265	51%	61
11 Total Expenditures	247,742	2,300,413	2,833,067	532,654	81%	62
12 Net Revenue Over (Under) Expenditures	57,284	(10,482)	(275,067)	(264,585)	4%	62

SANITATION FUND

	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Miscellaneous	-	380	1,000	620	38%	64
2 Operating Revenue	84,653	914,704	992,750	78,046	92%	64
3 Total Revenues	84,653	915,084	993,750	78,666	92%	64
Expenditures:						
4 Expenditures	150,250	881,350	970,250	88,900	91%	65
5 Total Expenditures	150,250	881,350	970,250	88,900	91%	65
6 Net Revenue Over (Under) Expenditures	(65,596)	33,734	23,500	(10,234)	144%	65

DRAINAGE UTILITY FUND

	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Impact Fees	13,944	27,409	-	(27,409)		67
2 Miscellaneous	98	1,085	1,500	415	72%	67
3 Operating Revenue	103,885	1,140,808	1,245,000	104,192	92%	67
4 Transfers & Grants	-	177,385	-	(177,385)		67
5 Total Revenues	117,926	1,346,687	1,246,500	(100,187)	108%	67
Expenditures:						
6 Expenditures	239,761	703,619	745,754	42,135	94%	68
7 Transfers	-	-	580,871	580,871	0%	68
8 Drainage Imp. Proj	-	425,009	4,500	(420,509)	9445%	69
9 Total Expenditures	239,761	1,128,628	1,331,125	202,497	85%	69
10 Net Revenue Over (Under) Expenditures	(121,834)	218,059	(84,625)	(302,684)	-258%	69

**Centerville City Corporation
City Council Financial Summary
For the 11-months Ended May 31, 2017**

91.67% of the Fiscal Year has Elapsed

TELECOM FUND

	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Charges for Services	22,500	277,320	210,000	(67,320)	132%	71
2 Total Revenues	22,500	277,320	210,000	(67,320)	132%	71
Expenditures:						
3 Professional Services	41,756	261,246	210,000	(51,246)	124%	72
4 Total Expenditures	41,756	261,246	210,000	(51,246)	124%	72
5 Net Revenue Over (Under) Expenditures	(19,256)	16,074	-	(16,074)		72

WHITAKER TRUST FUND

	<u>May Actual</u>	<u>Year To Date</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Contributions & Grants	-	-	18,150	18,150	0%	74
2 Charges for Services	35	1,215	1,700	485	71%	74
3 Miscellaneous	1,065	3,691	3,900	209	95%	74
4 Contributions & Transfers	302	48,183	37,925	(10,258)	127%	74
5 Total Revenues	1,402	53,089	61,675	8,586	86%	74
Expenditures:						
6 Expenditures	3,030	36,747	65,056	28,309	56%	75
7 Total Expenditures	3,030	36,747	65,056	28,309	56%	75
8 Net Revenue Over (Under) Expenditures	(1,628)	16,342	(3,381)	(19,723)	-483%	75

CENTERVILLE CITY CORPORATION
COMBINED CASH INVESTMENT
MAY 31, 2017

<u>COMBINED CASH ACCOUNTS</u>		
01-11110000	CASH - CHECKING	564,626.38
01-11310000	PETTY CASH - GENERAL CITY	200.00
01-11400000	RETURNED CHECK CLEARING	5,790.20
01-11510000	PTIF - INVESTMENT ACCOUNT	2,255,497.80
01-11530000	PTIF-RAP TAX	492,505.02
01-11550000	PTIF-DCPA RES ACCT	531,921.60
01-11570000	PTIF-CEMETERY PERPETUAL CARE	37,710.62
	TOTAL COMBINED CASH	3,888,251.62
01-11100000	ALLOCATIONS DUE TO OTHER FUNDS	(3,888,251.62)
TOTAL UNALLOCATED CASH		.00

<u>CASH ALLOCATION RECONCILIATION</u>		
10	ALLOCATION TO GENERAL FUND	915,882.86
20	ALLOCATION TO REDEVELOPMENT AGENCY FUND	675,750.16
23	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	1,207.46
25	ALLOCATION TO RECREATION	116,379.75
27	ALLOCATION TO RAP TAX	327,541.77
30	ALLOCATION TO CEMETERY PERPETUAL CARE	81,010.62
35	ALLOCATION TO 2009 SALES TAX - DEBT SERVICE	2,499.91
45	ALLOCATION TO PARK FUND	247,541.96
48	ALLOCATION TO TRANSPORTATION FUND	760,621.81
49	ALLOCATION TO UTOPIA PROJECT FUND	39,353.91
53	ALLOCATION TO DRAINAGE UTILITY	652,274.75
54	ALLOCATION TO TELECOMMUNICATION FUND	30,840.48
71	ALLOCATION TO WHITAKER HOME TRUST FUND	37,346.18
	TOTAL ALLOCATIONS TO OTHER FUNDS	3,888,251.62
	ALLOCATION FROM COMBINED CASH FUND - 01-11100000	(3,888,251.62)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CENTERVILLE CITY CORPORATION

BALANCE SHEET

MAY 31, 2017

GENERAL FUND

ASSETS

10-11100000	CASH - COMBINED FUND	915,882.86	
10-11210000	CASH-ZIONS ACCOUNT	7,538.01	
10-11310000	CASH - OVER & SHORTS	57.55	
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	5,693.69	
10-11360000	CASH - CONCESSIONAIRE CHANGE	150.00	
10-11370000	CASH - PUBLIC WORKS	100.00	
10-11900000	ACCOUNTS RECEIVABLE AR	3,589.77	
10-13110000	ACCOUNTS RECEIVABLE ST LIGHT	389.39	
10-13170000	ACCOUNTS RECEIVABLE - OTHER	767,186.77	
10-13180000	ACCOUNTS RECIEVABLE-PROP TAXES	972,096.00	
10-13190000	ACCOUNTS RECEIVABLE-UTOPIA PLE	277,222.00	
10-13300000	PREPAID EXPENSE	72,937.00	
	TOTAL ASSETS		3,023,328.04

LIABILITIES AND EQUITY

CENTERVILLE CITY CORPORATION

BALANCE SHEET

MAY 31, 2017

GENERAL FUND

<u>LIABILITIES</u>		
10-21310000	ACCOUNTS PAYABLE	116.99
10-21350000	ACCRUED PAYROLL	102,158.57
10-21510000	DOG LICENSES PAYABLE	12.00
10-22220000	SWT PAYABLE	13,028.34
10-22230000	FICA PAYABLE	7,815.13
10-22300000	401K VOLUNTARY PAYABLE	1,252.59
10-22301000	457 VOLUNTARY CONTRIB/PAYABLE	3,936.00
10-22302000	MPP VOLUNTARY/PAYABLE	1,680.18
10-22303000	ROTH - IRA	421.23
10-22320000	RETIREMENT PAYABLE	50,086.04
10-22330000	CEMETERY EMPLOYEE DEDUCTABLE	5,180.00
10-22360000	FRATERNAL ORDER OF POLICE/PYBL	1,190.49
10-22400000	AFLAC PAYABLE	188.63
10-22410000	GARNISHMENT	21.79
10-22420000	EMPLOYEES ASSOCIATION DUES	(24.00)
10-22430000	EMPLOYEE LEGAL SERVICES	25.57
10-22440000	CAFETERIA FLEX ACCOUNTS	(16,034.50)
10-22450000	LONG TERM DISABILITY	5,738.68
10-23130000	CONSTRUCTION DEPOSIT	140,158.31
10-23131400	CASH BOND - KARA FADEL BURNETT	563.00
10-23131410	CASH BOND - RAY RASBAND	4,500.00
10-23131420	CASH BOND - LYMAN MANAGEMENT	14,000.00
10-23131450	CASH BOND-LEGACY XING STORAGE	336,600.00
10-23131460	CASH BOND-COTTAGE ON THE CRNR	21,550.00
10-23131540	CASH BOND-LAMB INDUSTRIES	417.00
10-23131560	CASH BOND - JOLLEY PROPERTY	866.00
10-23131570	CASH BOND - H & S LLC	79,407.35
10-23131580	CASH BOND - DALE ENGBERSON-MIL	12,986.00
10-23131590	CASH BOND - DALE ENGBERSON	11,560.40
10-23131600	CASH BOND-H D PIRELA LLC	1,200.00
10-23131610	CASH BOND-MAVERICK	14,126.00
10-23131620	CASH BOND-SYMPHONY-LOT 4	3,000.00
10-23131630	CASH BOND-ENSIGN CONST & DEV	11,970.00
10-23132030	CASH BOND-SYMPHONY HOMES 16	3,000.00
10-23132050	CASH BOND-OAKWOOD HOMES ONE	52,614.00
10-23132100	CASH BOND-H&S LLC-LEGACY TRL	15,250.00
10-23132150	CASH BOND-OAKWOOD HOMES TWO	76,613.20
10-23132200	CASH BOND-BARTILE	3,000.00
10-23132210	CASH BOND-H&S LLC BLDG 5	3,750.00
10-23132220	CASH BOND-H&S LLC BLDG 6	13,500.00
10-23132460	CASH BOND-BRIGHTON DEV THE COV	31,000.00
10-23132480	CASH BOND - JAMES C ROHLETTER	9,875.00
10-23132590	CASH BOND - PAUL CUTLER SUBDIV	2,500.00
10-23132600	CASH BOND - EPPIC TOWERS LLC	8,726.00
10-23150000	POLICE EVIDENCE ACCOUNT	18,169.57
10-23151000	COURT - BAIL	47,615.64
10-23152000	EXCAVATION PERMIT BONDS	1,800.00
10-23300000	DEFERRED REVENUE- PROPERTY TAX	972,096.00
10-23370000	DEFERRED REVENUE-UTOPIA PLDG	277,222.00
10-24110000	DUE TO OTHER GVT - SALES TAX	979.12
TOTAL LIABILITIES		2,367,408.32

FUND EQUITY

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

GENERAL FUND

10-28500000	RESTRICTED FUND BALANCE	(	240,397.30)	
10-28550000	RESTRICTED BALANCE		438,734.43	
10-28560000	RESTRICTED FUND BAL - UTOPIA		203,651.00	
	UNAPPROPRIATED FUND BALANCE:			
10-29510000	PRIOR UNREST. FUND BALANCE		389,685.33	
	REVENUE OVER EXPENDITURES - YTD	(	135,753.74)	
	BALANCE - CURRENT DATE		253,931.59	
	TOTAL FUND EQUITY			655,919.72
	TOTAL LIABILITIES AND EQUITY			3,023,328.04

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>						
10-31-100000	PROPERTY TAXES	(14,861.16)	961,612.45	972,096.00	10,483.55	98.9
10-31-120000	FEE IN LIEU OF TAXES	7,196.57	73,924.88	100,000.00	26,075.12	73.9
10-31-200000	PROPERTY TAXES - DUE	23,755.00	23,755.00	85,000.00	61,245.00	28.0
10-31-250000	PROPERTY TAX-RDA INCREMENT	.00	.00	165,000.00	165,000.00	.0
10-31-300000	SALES TAX - GENERAL	335,868.18	3,482,405.29	3,977,500.00	495,094.71	87.6
10-31-410000	FRANCHISE TAX - POWER	35,113.83	555,995.51	655,000.00	99,004.49	84.9
10-31-420000	FRANCHISE TAX - NATURAL GAS	27,262.07	253,002.47	285,000.00	31,997.53	88.8
10-31-430000	FRANCHISE TAX - TELECOMM.	15,300.34	157,442.54	220,000.00	62,557.46	71.6
10-31-440000	FRANCHISE TAX - CATV	23,271.97	90,925.79	86,000.00	(4,925.79)	105.7
	TOTAL TAX REVENUE	452,906.80	5,599,063.93	6,545,596.00	946,532.07	85.5
<u>LICENSES AND PERMITS</u>						
10-32-100000	BUSINESS LICENSES	761.68	65,505.72	66,000.00	494.28	99.3
10-32-110000	BUILDING FEES	18,743.80	155,767.60	205,000.00	49,232.40	76.0
10-32-120000	PLAN CHECK FEES	10,710.49	35,407.03	85,000.00	49,592.97	41.7
10-32-130000	ELECTRICAL FEES	198.00	660.00	600.00	(60.00)	110.0
10-32-150000	MECHANICAL FEES	198.00	1,716.00	1,000.00	(716.00)	171.6
10-32-160000	STATE SURCHARGE FEE	193.30	578.26	1,000.00	421.74	57.8
10-32-170000	FIRE SERVICES DEVELOPMENT FEE	1,653.57	3,066.57	.00	(3,066.57)	.0
10-32-200000	APPROACH FEE (STREET & CURB)	65.00	1,605.00	2,000.00	395.00	80.3
10-32-220000	BICYCLE LICENSES	.00	.00	275.00	275.00	.0
10-32-230000	CHICKEN & RABBIT PERMITS	65.00	135.00	.00	(135.00)	.0
10-32-240000	ZONING CODE VIOLATION FEES	.00	225.00	.00	(225.00)	.0
	TOTAL LICENSES AND PERMITS	32,588.84	264,666.18	360,875.00	96,208.82	73.3
<u>INTERGOVERNMENTAL REVENUE</u>						
10-33-580000	STATE GRANT/LIQUOR LAW	.00	20,313.60	19,300.00	(1,013.60)	105.3
10-33-590000	STATE GRANTS - CDBG	.00	.00	8,000.00	8,000.00	.0
10-33-610000	SCHOOL RESOURCE OFFICER	.00	17,000.00	16,300.00	(700.00)	104.3
10-33-620000	STATE GRANT - HISTORIC	.00	.00	3,650.00	3,650.00	.0
10-33-630000	PUBLIC SAFETY GRANTS	4,500.00	25,196.48	.00	(25,196.48)	.0
10-33-700000	GRANTS - OTHER LOCAL UNITS	.00	.00	1,000.00	1,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	4,500.00	62,510.08	48,250.00	(14,260.08)	129.6

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>						
10-34-120000	SUBDIVISION INSPECTION FEE	8,700.30	12,500.30	30,000.00	17,499.70	41.7
10-34-130000	ZONING & SUBDIVISION FEES	4,187.50	40,030.26	50,000.00	9,969.74	80.1
10-34-150000	SALE OF MAPS & PUBLICATIONS	.00	67.00	250.00	183.00	26.8
10-34-190000	BOARD OF ADJUSTMENT FEE	.00	.00	300.00	300.00	.0
10-34-310000	STREET EXCAVATION FEES	.00	3,540.00	7,500.00	3,960.00	47.2
10-34-330000	STREET LIGHTING FEES	346.98	3,799.58	4,125.00	325.42	92.1
10-34-340000	STREET SIGN CHARGES	.00	.00	750.00	750.00	.0
10-34-730000	PARK RENTAL FEES	1,216.00	5,621.20	5,800.00	178.80	96.9
10-34-740000	PARK USE AGREEMENTS	.00	3,392.50	9,000.00	5,607.50	37.7
10-34-800000	CEMETERY - LOT E	(3,600.00)	3,600.00	.00	(3,600.00)	.0
10-34-810000	CEMETERY LOTS- ABCD	(500.00)	500.00	12,000.00	11,500.00	4.2
10-34-820000	PERPETUAL CARE FEE	(33,200.00)	.00	.00	.00	.0
10-34-821000	MONUMENT PERMIT FEES	(4,000.00)	.00	3,500.00	3,500.00	.0
10-34-830000	GRAVE OPENING CHARGES	1,020.00	23,100.00	27,000.00	3,900.00	85.6
10-34-900000	ADMIN OVERHEAD - WATER FUND	33,825.00	387,991.67	425,000.00	37,008.33	91.3
10-34-910000	ADMIN OVERHEAD - SANITATION	7,004.17	77,045.87	84,050.00	7,004.13	91.7
10-34-920000	ADMIN OVERHEAD - DRAINAGE FUND	18,333.33	201,666.63	220,000.00	18,333.37	91.7
10-34-940000	ADMIN OVERHEAD - RDA	14,283.33	157,116.66	171,400.00	14,283.34	91.7
10-34-950000	ADMIN OVERHEAD - TELECOMM	10,500.00	10,500.00	10,500.00	.00	100.0
TOTAL CHARGES FOR SERVICES		58,116.61	930,471.67	1,061,175.00	130,703.33	87.7
<u>FINES AND FORFEITURES</u>						
10-35-110000	CITY COURT	37,787.84	409,779.23	515,000.00	105,220.77	79.6
TOTAL FINES AND FORFEITURES		37,787.84	409,779.23	515,000.00	105,220.77	79.6
<u>MISCELLANEOUS REVENUE</u>						
10-36-100000	BANKING/INVEST. INTEREST	2,205.43	13,554.98	6,000.00	(7,554.98)	225.9
10-36-230000	BANKING/ZIONS BANK INT INCOME	.00	1,000.00	500.00	(500.00)	200.0
10-36-250000	RENTAL CHARGES/COMMUNITY CNT	.00	385.00	500.00	115.00	77.0
10-36-270000	SECURITY DEPOSIT/COMMUNITY CTR	.00	20.00	250.00	230.00	8.0
10-36-290000	SALE OF HISTORIC MAPS	5.00	24.00	250.00	226.00	9.6
10-36-350000	YOUTH COUNCIL (CHECKING)	(7,041.01)	3,843.99	.00	(3,843.99)	.0
10-36-360000	SALE OF CERT BOOKS	4.00	4.00	.00	(4.00)	.0
10-36-400000	SALE OF FIXED ASSETS	.00	778.30	20,000.00	19,221.70	3.9
10-36-800000	WITNESS FEES	37.00	499.50	750.00	250.50	66.6
10-36-840000	SEX OFFENDER REGISTRY FEE	.00	100.00	.00	(100.00)	.0
10-36-880000	FEMA WIND REIMBURSEMENT	.00	276.28	.00	(276.28)	.0
10-36-900000	SUNDRY REVENUE	1,116.40	7,000.86	15,000.00	7,999.14	46.7
TOTAL MISCELLANEOUS REVENUE		(3,673.18)	27,486.91	43,250.00	15,763.09	63.6

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>NON-OPERATING REVENUE</u>					
10-38-440000 CONTRIBUTIONS - DEER CONTROL	.00 (	50.00)	.00	50.00	.0
10-38-450000 MISC. CONTRIBUTIONS	.00	.00	2,000.00	2,000.00	.0
10-38-470000 CONTRIBUTIONS	.00	7,945.00	.00 (	7,945.00)	.0
10-38-700000 CONTRIBUTIONS/CITIZEN PARTIC.	500.00	18,699.50	.00 (	18,699.50)	.0
10-38-750000 GUN RANGE DEPOSIT	.00	800.00	.00 (	800.00)	.0
TOTAL NON-OPERATING REVENUE	500.00	27,394.50	2,000.00 (	25,394.50)	1369.7
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-39-200000 TRANSFER FROM OTHER FUNDS	.00	19,180.18	.00 (	19,180.18)	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	19,180.18	.00 (	19,180.18)	.0
TOTAL FUND REVENUE	582,726.91	7,340,552.68	8,576,146.00	1,235,593.32	85.6

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-4111-120.0 WAGES - COUNCIL	3,125.00	36,350.78	37,500.00	1,149.22	96.9
10-4111-130.0 FICA	264.69	2,723.56	2,870.00	146.44	94.9
10-4111-135.0 WORKERS COMPENSATION	65.60	721.60	625.00	(96.60)	115.5
10-4111-210.0 ULC&T	.00	10,654.23	10,655.00	.77	100.0
10-4111-211.0 CHAMBER OF COMMERCE MEMBERSHIP	.00	500.00	500.00	.00	100.0
10-4111-217.0 CONTRIBUTIONS	.00	500.00	500.00	.00	100.0
10-4111-240.0 OFFICE SUPPLIES	.00	.00	50.00	50.00	.0
10-4111-310.0 RECORDER SERVICES	707.37	4,485.06	5,000.00	514.94	89.7
10-4111-330.0 EDUCATION & TRAINING	.00	2,836.88	5,000.00	2,163.12	56.7
10-4111-480.0 MISC SUPPLIES	.00	102.92	300.00	197.08	34.3
10-4111-481.0 MEETING MEALS	191.93	1,555.32	2,500.00	944.68	62.2
10-4111-510.0 SPECIAL CONTINGENCY	.00	383.48	5,000.00	4,616.52	7.7
10-4111-730.0 MITIGATION FUNDS	.00	360.00	5,000.00	4,640.00	7.2
TOTAL LEGISLATIVE	4,354.59	61,173.83	75,500.00	14,326.17	81.0
<u>JUDICIAL</u>					
10-4120-110.0 SALARY AND WAGES	5,488.93	66,103.37	71,108.00	5,004.63	93.0
10-4120-111.0 OVERTIME PAY	301.50	1,833.22	500.00	(1,333.22)	366.6
10-4120-120.0 WAGES - JUDGE	3,820.69	40,999.25	43,425.00	2,425.75	94.4
10-4120-122.0 PART TIME - OFFICE	.00	16,952.25	21,000.00	4,047.75	80.7
10-4120-130.0 FICA	511.97	8,005.81	10,807.00	2,801.19	74.1
10-4120-131.0 RETIREMENT	734.53	21,682.06	21,167.00	(515.06)	102.4
10-4120-132.0 MEDICAL INSURANCE	1,780.70	24,600.43	30,250.00	5,649.57	81.3
10-4120-134.0 LONG TERM DISABILITY	23.45	306.99	427.00	120.01	71.9
10-4120-135.0 WORKERS COMPENSATION	79.97	992.50	1,948.00	955.50	51.0
10-4120-210.0 BOOKS & SUBSCRIPTIONS	.00	459.61	500.00	40.39	91.9
10-4120-230.0 MILEAGE REIMBURSEMENT	.00	36.69	100.00	63.31	36.7
10-4120-240.0 OFFICE SUPPLIES	55.44	1,489.10	2,000.00	510.90	74.5
10-4120-241.0 PRINTING	.00	333.25	1,000.00	666.75	33.3
10-4120-242.0 POSTAGE	396.88	2,029.56	2,400.00	370.44	84.6
10-4120-260.0 EQUIP MAINT SUPPLIES	.00	.00	100.00	100.00	.0
10-4120-262.0 COPIER SUPPLIES	.00	120.94	600.00	479.06	20.2
10-4120-311.0 PROFESSIONAL SERVICES	38.92	1,061.98	900.00	(161.98)	118.0
10-4120-314.0 COMPUTER SERVICES	.00	.00	1,250.00	1,250.00	.0
10-4120-330.0 EDUCATION & TRAINING	463.39	850.89	1,000.00	149.11	85.1
10-4120-350.0 CONTRACT SERVICES - JUDGE	.00	225.00	500.00	275.00	45.0
10-4120-480.0 MISC SUPPLIES	16.89	538.75	500.00	(38.75)	107.8
10-4120-621.0 WITNESS FEES	37.00	203.50	250.00	46.50	81.4
10-4120-623.0 JURY FEES	.00	.00	350.00	350.00	.0
10-4120-624.0 INTERPRETOR	247.32	1,316.52	1,500.00	183.48	87.8
TOTAL JUDICIAL	13,997.58	190,141.67	213,582.00	23,440.33	89.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-4130-110.0 SALARY AND WAGES	20,845.78	224,698.07	237,038.00	12,339.93	94.8
10-4130-111.0 OVERTIME PAY	54.32	1,048.48	2,000.00	951.52	52.4
10-4130-120.0 PART TIME WAGES - MAYOR	1,107.70	12,816.09	14,400.00	1,583.91	89.0
10-4130-130.0 FICA	1,790.90	18,845.71	18,059.00	(786.71)	104.4
10-4130-131.0 RETIREMENT	122.91	41,172.23	42,414.00	1,241.77	97.1
10-4130-132.0 MEDICAL INSURANCE	3,834.31	34,194.67	45,375.00	11,180.33	75.4
10-4130-134.0 LONG TERM DISABILITY	83.27	1,009.05	1,450.00	440.95	69.6
10-4130-135.0 WORKERS COMPENSATION	558.77	3,047.54	3,185.00	137.46	95.7
10-4130-141.0 TRANSPORTATION ALLOWANCE	341.56	3,951.85	4,440.00	488.15	89.0
10-4130-210.0 BOOKS & SUBSCRIPTIONS	.00	460.00	400.00	(60.00)	115.0
10-4130-211.0 MEMBERSHIPS	.00	1,261.66	1,700.00	438.34	74.2
10-4130-213.0 MUNICIPAL CODE SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-4130-220.0 PUBLIC NOTICES	.00	84.80	500.00	415.20	17.0
10-4130-230.0 MILEAGE REIMBURSEMENT	191.00	563.71	700.00	136.29	80.5
10-4130-231.0 MAYOR LUNCHEON	.00	393.53	1,000.00	606.47	39.4
10-4130-240.0 OFFICE SUPPLIES	39.65	1,559.87	2,200.00	640.13	70.9
10-4130-241.0 PRINTING	170.25	270.25	700.00	429.75	38.6
10-4130-242.0 POSTAGE	128.80	975.06	1,200.00	224.94	81.3
10-4130-260.0 EQUIP MAINT & SUPPLIES	2,005.00	2,005.00	2,200.00	195.00	91.1
10-4130-280.0 TELEPHONE - AIR TIME	24.00	253.68	700.00	446.32	36.2
10-4130-310.0 PROFESSIONAL SERVICES	.00	350.00	4,000.00	3,650.00	8.8
10-4130-330.0 EDUCATION AND TRAINING	.00	2,552.04	5,500.00	2,947.96	46.4
10-4130-480.0 MISC SUPPLIES	.00	213.71	300.00	86.29	71.2
10-4130-481.0 EMPLOYEE - TUITION	2,000.00	2,000.00	4,500.00	2,500.00	44.4
10-4130-482.0 EMPLOYEE - SERVICE	.00	3,029.10	3,500.00	470.90	86.6
10-4130-483.0 EMPLOYEE- DINNER	.00	6,102.62	5,500.00	(602.62)	111.0
10-4130-484.0 EMPLOYEE - FITNESS BENEFIT	200.00	3,465.30	4,400.00	934.70	78.8
10-4130-485.0 NEWSLETTER - POSTAGE	.00	2,780.82	4,000.00	1,219.18	69.5
10-4130-486.0 NEWSLETTER - PRINTING	1,971.00	10,115.62	14,500.00	4,384.38	69.8
10-4130-487.0 VOLUNTEER SERVICE RECOGNITION	.00	3,274.53	3,500.00	225.47	93.6
10-4130-740.0 CAPITAL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
 TOTAL EXECUTIVE	 35,469.22	 383,994.99	 433,861.00	 49,866.01	 88.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ATTORNEY</u>					
10-4135-110.0 SALARY AND WAGES	9,513.98	102,078.16	105,998.00	3,919.84	96.3
10-4135-120.0 PART TIME WAGES	426.00	426.00	.00 (	426.00)	.0
10-4135-130.0 FICA	660.71	7,629.38	8,258.00	628.62	92.4
10-4135-131.0 RETIREMENT	1,417.10	16,987.91	19,938.00	2,950.09	85.2
10-4135-132.0 MEDICAL INSURANCE	492.39	5,416.29	6,150.00	733.71	88.1
10-4135-134.0 LONG TERM DISABILITY	38.20	457.94	648.00	190.06	70.7
10-4135-135.0 WORKERS COMPENSATION	176.05	2,100.24	2,090.00 (	10.24)	100.5
10-4135-210.0 BOOKS & SUBSCRIPTIONS	379.06	3,768.10	5,000.00	1,231.90	75.4
10-4135-211.0 MEMBERSHIPS	.00	.00	6,506.00	6,506.00	.0
10-4135-215.0 FILING FEES & COSTS	.00	.00	50.00	50.00	.0
10-4135-230.0 MILEAGE REIMBURSEMENT	.00	77.30	500.00	422.70	15.5
10-4135-240.0 OFFICE SUPPLIES	.00	176.50	300.00	123.50	58.8
10-4135-310.0 PROFESSIONAL SERVICES	.00	4,497.50	.00 (	4,497.50)	.0
10-4135-330.0 EDUCATION & TRAINING	.00	123.36	1,700.00	1,576.64	7.3
10-4135-480.0 MISC SUPPLIES	.00	.00	100.00	100.00	.0
10-4135-650.0 SPEC. PROJECT	.00	.00	10,000.00	10,000.00	.0
10-4135-740.0 CAPITAL EQUIPMENT	.00	.00	3,000.00	3,000.00	.0
 TOTAL ATTORNEY	 13,103.49	 143,738.68	 170,238.00	 26,499.32	 84.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-4140-110.0 SALARY AND WAGES	42,474.51	260,736.47	289,478.00	28,741.53	90.1
10-4140-111.0 OVERTIME PAY	.00	197.78	1,500.00	1,302.22	13.2
10-4140-120.0 PART TIME WAGES	1,261.61	17,812.18	18,500.00	687.82	96.3
10-4140-130.0 FICA	1,127.76	18,951.91	22,490.00	3,538.09	84.3
10-4140-131.0 RETIREMENT	1,711.40	43,681.91	54,300.00	10,618.09	80.5
10-4140-132.0 MEDICAL INSURANCE	4,017.35	48,207.92	60,500.00	12,292.08	79.7
10-4140-134.0 LONG TERM DISABILITY	58.00	1,062.26	1,572.00	509.74	67.6
10-4140-135.0 WORKERS COMPENSATION	357.43	766.92	600.00 (	166.92)	127.8
10-4140-136.0 ADDITIONAL RETIREMENT	233.02	3,124.25	.00 (	3,124.25)	.0
10-4140-200.0 UNIFORM PURCHASE	.00	.00	300.00	300.00	.0
10-4140-210.0 BOOKS & SUBSCRIPTIONS	.00	66.63	150.00	83.37	44.4
10-4140-211.0 MEMBERSHIPS	.00	235.00	900.00	665.00	26.1
10-4140-230.0 MILEAGE REIMBURSEMENT	.00	.00	700.00	700.00	.0
10-4140-240.0 OFFICE SUPPLIES	55.45	1,769.62	3,500.00	1,730.38	50.6
10-4140-241.0 PRINTING	307.39	1,021.36	1,800.00	778.64	56.7
10-4140-242.0 POSTAGE	300.25	1,599.04	2,000.00	400.96	80.0
10-4140-255.0 VEHICLE MAINTENANCE	85.50	239.73	300.00	60.27	79.9
10-4140-260.0 EQUIP MAINT & SUPPLIES	.00	.00	250.00	250.00	.0
10-4140-262.0 COPIER SUPPLIES	.00	690.00	3,300.00	2,610.00	20.9
10-4140-264.0 COMPUTER MAINTENANCE	.00	57.74	500.00	442.26	11.6
10-4140-280.0 TELEPHONE - AIR TIME	227.00	1,000.03	2,000.00	999.97	50.0
10-4140-282.0 AIR TIME - LAPTOPS	80.02	800.22	650.00 (	150.22)	123.1
10-4140-290.0 GASOLINE	.00	89.26	400.00	310.74	22.3
10-4140-310.0 PROFESSIONAL SERVICES	23.13	606.68	1,000.00	393.32	60.7
10-4140-311.0 RETIREMENT ADMINISTRATION FEES	509.84	1,668.37	3,000.00	1,331.63	55.6
10-4140-312.0 CPA SERVICES	3,233.75	5,123.75	500.00 (	4,623.75)	1024.8
10-4140-313.0 AUDIT SERVICES	.00	18,000.00	18,000.00	.00	100.0
10-4140-314.0 COMPUTER SERVICES	381.50	4,196.50	4,000.00 (	196.50)	104.9
10-4140-315.0 FLEX SPENDING SERVICES	.00	1,620.00	1,500.00 (	120.00)	108.0
10-4140-320.0 BANKING SERVICES	(11,939.44)	11,998.31	12,000.00	1.69	100.0
10-4140-325.0 FINANCIAL CLEARING ACCOUNT	.00	492.88	.00 (	492.88)	.0
10-4140-327.0 CASH BOND INTEREST EXPENSE	.00	2,969.26	.00 (	2,969.26)	.0
10-4140-330.0 EDUCATION AND TRAINING	760.87	3,264.98	4,000.00	735.02	81.6
10-4140-480.0 MISC SUPPLIES	21.04	916.33	1,000.00	83.67	91.6
10-4140-511.0 INSURANCE - LIABILITY	(21,000.00)	25,890.48	33,000.00	7,109.52	78.5
10-4140-515.0 LIABILITY DEDUCTIBLE	211.38	1,861.25	5,000.00	3,138.75	37.2
10-4140-740.0 CAPITAL EQUIPMENT	.00	3,101.72	7,000.00	3,898.28	44.3
10-4140-745.0 NETWORK EQUIPMENT	.00	17,272.88	8,000.00 (	9,272.88)	215.9
10-4140-750.0 SPECIAL PROJECTS	.00	1,456.74	4,200.00	2,743.26	34.7
10-4140-755.0 WEB PAGE	654.32	3,783.76	3,500.00 (	283.76)	108.1
TOTAL FINANCE	25,153.08	506,334.12	571,390.00	65,055.88	88.6

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ATTORNEY SERVICES</u>					
10-4145-310.0	ATTORNEY SERVICES	777.00	777.00	.00	(777.00)	.0
10-4145-315.0	PROSECUTING ATTORNEY SERVICES	.00	17,460.00	24,000.00	6,540.00	72.8
10-4145-320.0	PUBLIC DEFENDER SERVICES	981.00	5,516.75	8,000.00	2,483.25	69.0
	TOTAL ATTORNEY SERVICES	1,758.00	23,753.75	32,000.00	8,246.25	74.2
	<u>EMERGENCY MANAGEMENT</u>					
10-4150-261.0	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-4150-316.0	EMERGENCY FAIR	.00	.00	3,070.00	3,070.00	.0
10-4150-330.0	EDUCATION & TRAINING	146.66	14,345.81	1,600.00	(12,745.81)	896.6
10-4150-350.0	CITIZEN CORP	.00	9.79	500.00	490.21	2.0
10-4150-480.0	MISC SUPPLIES	639.52	1,411.67	2,500.00	1,088.33	56.5
10-4150-740.0	CAPITAL EQUIPMENT	.00	1,372.73	600.00	(772.73)	228.8
	TOTAL EMERGENCY MANAGEMENT	786.18	17,140.00	8,770.00	(8,370.00)	195.4
	<u>FIRE SERVICES</u>					
10-4155-323.0	SOUTH DAVIS FIRE DIST. ASSMT	72,937.00	802,309.12	875,246.00	72,936.88	91.7
	TOTAL FIRE SERVICES	72,937.00	802,309.12	875,246.00	72,936.88	91.7
	<u>YOUTH COUNCIL</u>					
10-4180-200.0	YOUTH COUNCIL EXPENDITURES	.00	10,315.39	.00	(10,315.39)	.0
10-4180-480.0	MISCELLANEOUS	(6,788.82)	.00	7,000.00	7,000.00	.0
	TOTAL YOUTH COUNCIL	(6,788.82)	10,315.39	7,000.00	(3,315.39)	147.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT EXPENDITURES</u>					
10-4210-110.0 SALARY AND WAGES	108,233.13	1,094,797.58	1,216,264.00	121,466.42	90.0
10-4210-111.0 OVERTIME PAY	2,245.06	15,439.86	16,000.00	560.14	96.5
10-4210-112.0 OVERTIME PAY- WARRANT SERVICE	283.50	8,025.05	10,000.00	1,974.95	80.3
10-4210-115.0 OVERTIME PAY-BALIFF	619.04	8,503.86	11,000.00	2,496.14	77.3
10-4210-122.0 PART TIME WAGES - OFFICE	3,769.93	32,470.24	39,042.00	6,571.76	83.2
10-4210-130.0 FICA	8,825.99	91,373.62	86,031.00	(5,342.62)	106.2
10-4210-131.0 RETIREMENT	16,471.35	325,740.66	345,224.00	19,483.34	94.4
10-4210-132.0 MEDICAL INSURANCE	24,129.95	249,379.73	302,500.00	53,120.27	82.4
10-4210-134.0 LONG TERM DISABILITY	402.33	4,935.16	6,644.00	1,708.84	74.3
10-4210-135.0 WORKERS COMPENSATION	2,515.19	21,174.18	27,606.00	6,431.82	76.7
10-4210-137.0 LINE OF DUTY	.00	.00	2,400.00	2,400.00	.0
10-4210-142.0 UNIFORM ALLOWANCE	1,363.89	2,303.91	3,000.00	696.09	76.8
10-4210-200.0 UNIFORM PURCHASE	1,291.82	8,779.15	11,000.00	2,220.85	79.8
10-4210-201.0 UNIFORM CLEANING	483.75	2,939.00	4,500.00	1,561.00	65.3
10-4210-210.0 BOOKS & SUBSCRIPTIONS	.00	1,033.48	1,800.00	766.52	57.4
10-4210-211.0 MEMBERSHIPS	.00	1,345.00	1,500.00	155.00	89.7
10-4210-220.0 PUBLIC NOTICES	.00	39.22	500.00	460.78	7.8
10-4210-230.0 MILEAGE REIMBURSEMENT	.00	22.52	.00	(22.52)	.0
10-4210-235.0 EVIDENCE SUPPLIES	319.28	2,075.54	1,300.00	(775.54)	159.7
10-4210-240.0 OFFICE SUPPLIES	332.37	3,930.40	4,500.00	569.60	87.3
10-4210-241.0 PRINTING	.00	2,703.61	2,800.00	96.39	96.6
10-4210-242.0 POSTAGE	226.09	1,126.38	1,300.00	173.62	86.6
10-4210-250.0 VEHICLE MAINTENANCE - MISC.	149.00	9,081.92	12,000.00	2,918.08	75.7
10-4210-251.0 BICYCLE MAINTENANCE	.00	.00	500.00	500.00	.0
10-4210-252.0 VEHICLE MAINTENANCE - BODY RPR	.00	.00	1,000.00	1,000.00	.0
10-4210-253.0 VEHICLE MAINTENANCE - TIRES	389.09	5,575.92	5,000.00	(575.92)	111.5
10-4210-254.0 VEHICLE MAINT- PREVENTATIVE	522.30	6,654.27	7,500.00	845.73	88.7
10-4210-255.0 RADAR MAINTENANCE	235.00	251.84	1,500.00	1,248.16	16.8
10-4210-260.0 EQUIPMENT MAINTENANCE	997.30	7,568.66	11,000.00	3,431.34	68.8
10-4210-261.0 RADIO MAINTENANCE	.00	2,045.26	2,500.00	454.74	81.8
10-4210-262.0 COPIER MAINTENANCE	.00	.00	800.00	800.00	.0
10-4210-263.0 OFFICE EQUIPMENT MAINTENANCE	145.72	164.04	1,000.00	835.96	16.4
10-4210-264.0 EQUIP MAINTENCE-COMPUTER	134.41	3,155.12	5,500.00	2,344.88	57.4
10-4210-265.0 CRIME PREVENTION	68.78	503.70	1,000.00	496.30	50.4
10-4210-267.0 WEAPONS MAINTENANCE	94.00	94.00	500.00	406.00	18.8
10-4210-268.0 UCAN COMMUNICATION FEES	1,185.75	10,602.00	11,750.00	1,148.00	90.2
10-4210-270.0 TELEPHONE - AIR TIME	(189.32)	7,956.21	11,875.00	3,918.79	67.0
10-4210-282.0 AIR TIME - LAPTOPS	.00	6,482.56	9,130.00	2,647.44	71.0
10-4210-290.0 GASOLINE	3,651.34	37,118.73	49,000.00	11,881.27	75.8
10-4210-310.0 PROFESSIONAL SERVICES	264.24	1,419.44	2,500.00	1,080.56	56.8
10-4210-320.0 FATPOT MAINTENANCE FEES	.00	16,400.00	16,400.00	.00	100.0
10-4210-330.0 EDUCATION & TRAINING	393.10	17,590.78	14,500.00	(3,090.78)	121.3
10-4210-340.0 LEXIPOL P&P	.00	5,850.00	4,500.00	(1,350.00)	130.0
10-4210-480.0 MISC SUPPLIES	270.98	3,812.23	4,000.00	187.77	95.3
10-4210-481.0 PHOTOGRAPHY SUPPLIES	.00	1,152.44	1,500.00	347.56	76.8
10-4210-482.0 AMMUNITION	.00	4,432.07	4,600.00	167.93	96.4
10-4210-483.0 INVESTIGATION SUPPLIES	(96.13)	1,584.84	1,750.00	165.16	90.6
10-4210-484.0 MEDICAL SUPPLIES	.00	385.42	500.00	114.58	77.1
10-4210-512.0 INSURANCE - AUTO LIAB.	348.25	5,154.25	4,775.00	(379.25)	107.9
10-4210-620.0 MISCELLANEOUS SERVICES	29.66	(8.61)	300.00	308.61	(2.9)
10-4210-621.0 METRO TASK FORCE	.00	14,629.12	14,630.00	.88	100.0
10-4210-623.0 PHYSICAL FITNESS STANDARDS	.00	1,629.24	500.00	(1,129.24)	325.9

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-4210-625.0 DISPATCH SERVICES	(25.00)	38,502.22	38,780.00	277.78	99.3
10-4210-740.0 CAPITAL EQUIPMENT	5,120.00	160,354.36	169,120.00	8,765.64	94.8
10-4210-752.0 GRANT/DONATION PURCHASES	4,259.80	19,746.51	.00	(19,746.51)	.0
TOTAL POLICE DEPARTMENT EXPENDITURES	189,460.94	2,268,026.69	2,504,821.00	236,794.31	90.6

LIQUOR LAW ENFORCEMENT

10-4218-110.0 SALARY & WAGES	532.36	4,572.22	4,150.00	(422.22)	110.2
10-4218-130.0 FICA	38.72	334.44	300.00	(34.44)	111.5
10-4218-134.0 WORKERS COMPENSATION	2.39	20.57	100.00	79.43	20.6
10-4218-135.0 WORKERS COMPENSATION	11.02	94.55	.00	(94.55)	.0
10-4218-330.0 EDUCATION & TRAINING	.00	251.37	750.00	498.63	33.5
10-4218-480.0 MISC SUPPLIES	.00	647.50	750.00	102.50	86.3
10-4218-621.0 INFORMANT	.00	88.53	250.00	161.47	35.4
10-4218-622.0 COMPLIANCE TESTING	.00	.00	300.00	300.00	.0
10-4218-740.0 CAPITAL EQUIPMENT	.00	15,572.10	12,700.00	(2,872.10)	122.6
TOTAL LIQUOR LAW ENFORCEMENT	584.49	21,581.28	19,300.00	(2,281.28)	111.8

SCHOOL CROSSING PROGRAM

10-4219-110.0 SALARY & WAGES	922.50	9,613.89	.00	(9,613.89)	.0
10-4219-120.0 PART TIME WAGES	6,131.75	39,667.51	54,500.00	14,832.49	72.8
10-4219-130.0 FICA	539.70	3,770.23	3,940.00	169.77	95.7
10-4219-135.0 WORKERS COMPENSATION	150.59	1,070.97	1,110.00	39.03	96.5
10-4219-271.0 UTILITIES - POWER	.00	675.60	1,000.00	324.40	67.6
10-4219-480.0 MISC SUPPLIES	75.08	1,194.86	1,500.00	305.14	79.7
TOTAL SCHOOL CROSSING PROGRAM	7,819.62	55,993.06	62,050.00	6,056.94	90.2

K-9

10-4223-310.0 PROFESSIONAL SERVICES	.00	372.60	750.00	377.40	49.7
10-4223-330.0 EDUCATION & TRAINING	.00	868.27	500.00	(368.27)	173.7
10-4223-480.0 MISC SUPPLIES	.00	643.88	1,000.00	356.12	64.4
TOTAL K-9	.00	1,884.75	2,250.00	365.25	83.8

CENTERVILLE CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>D.A.R.E PROGRAM</u>					
10-4225-110.0 SALARY & WAGES	4,634.93	51,854.30	49,137.00	(2,717.30)	105.5
10-4225-130.0 FICA	296.81	3,795.08	3,759.00	(36.08)	101.0
10-4225-131.0 RETIREMENT	1,333.28	16,394.45	16,726.00	331.55	98.0
10-4225-132.0 MEDICAL INSURANCE	1,207.90	13,007.27	15,125.00	2,117.73	86.0
10-4225-134.0 LONG TERM DISABILITY	18.12	230.35	295.00	64.65	78.1
10-4225-135.0 WORKERS COMPENSATION	83.34	1,058.90	1,376.00	317.10	77.0
10-4225-241.0 PRINTING	.00	707.05	700.00	(7.05)	101.0
10-4225-330.0 TRAINING & EDUCATION	.00	47.44	700.00	652.56	6.8
10-4225-480.0 MISC SUPPLIES	12.00	2,004.76	5,000.00	2,995.24	40.1
TOTAL D.A.R.E PROGRAM	7,586.38	89,099.60	92,818.00	3,718.40	96.0
<u>ANIMAL CONTROL SERVICES</u>					
10-4253-310.0 DAVIS COUNTY SERVICES	.00	21,485.68	27,621.00	6,135.32	77.8
TOTAL ANIMAL CONTROL SERVICES	.00	21,485.68	27,621.00	6,135.32	77.8
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-4405-110.0 SALARY AND WAGES	16,548.79	181,536.52	186,305.00	4,768.48	97.4
10-4405-111.0 OVERTIME PAY	.00	.00	500.00	500.00	.0
10-4405-120.0 PART TIME WAGES	.00	.00	5,943.00	5,943.00	.0
10-4405-130.0 FICA	1,108.12	13,551.47	14,252.00	700.53	95.1
10-4405-131.0 RETIREMENT	2,744.54	32,035.01	34,410.00	2,374.99	93.1
10-4405-132.0 MEDICAL INSURANCE	2,826.36	31,089.96	45,375.00	14,285.04	68.5
10-4405-134.0 LONG TERM DISABILITY	66.86	790.42	1,117.00	326.58	70.8
10-4405-135.0 WORKERS COMPENSATION	296.66	3,524.55	3,857.00	332.45	91.4
10-4405-142.0 UNIFORM ALLOWANCE	4.62	53.45	60.00	6.55	89.1
10-4405-200.0 UNIFORM PURCHASE	.00	831.95	1,200.00	368.05	69.3
10-4405-210.0 BOOK & SUBSCRIPTIONS	.00	.00	100.00	100.00	.0
10-4405-211.0 MEMBERSHIPS	215.00	264.00	350.00	86.00	75.4
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	.00	845.80	1,800.00	954.20	47.0
10-4405-241.0 PRINTING	.00	.00	200.00	200.00	.0
10-4405-242.0 POSTAGE	120.60	527.98	800.00	272.02	66.0
10-4405-262.0 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-4405-268.0 UCAN COMMUNICATION FEES	46.50	1,464.75	600.00	(864.75)	244.1
10-4405-280.0 TELEPHONE - AIR TIME	101.59	1,014.54	1,300.00	285.46	78.0
10-4405-310.0 PROFESSIONAL SERVICES	.00	73.00	1,550.00	1,477.00	4.7
10-4405-330.0 EDUCATION AND TRAINING	180.00	2,270.80	2,000.00	(270.80)	113.5
10-4405-480.0 MISC SUPPLIES	.00	198.94	500.00	301.06	39.8
10-4405-482.0 SMALL TOOLS & MINOR EQUIPMENT	1,895.44	6,650.05	6,900.00	249.95	96.4
10-4405-512.0 INSURANCE - AUTO LIABILITY	.00	137.00	1,375.00	1,238.00	10.0
TOTAL PUBLIC WORKS ADMINISTRATION	26,155.08	276,860.19	310,994.00	34,133.81	89.0

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET DEPARTMENT</u>					
10-4410-110.0 SALARY AND WAGES	34,875.47	215,789.35	231,628.00	15,838.65	93.2
10-4410-111.0 OVERTIME	.00	2,882.54	7,000.00	4,117.46	41.2
10-4410-120.0 PART TIME	.00	2,904.06	.00	(2,904.06)	.0
10-4410-130.0 FICA	2,457.50	16,251.52	15,888.00	(363.52)	102.3
10-4410-131.0 RETIREMENT	1,784.35	35,998.92	38,358.00	2,359.08	93.9
10-4410-132.0 MEDICAL INSURANCE	3,999.90	54,023.60	60,500.00	6,476.40	89.3
10-4410-134.0 LONG TERM DISABILITY	64.34	897.84	1,246.00	348.16	72.1
10-4410-135.0 WORKERS COMPENSATION	974.42	6,512.39	5,192.00	(1,320.39)	125.4
10-4410-142.0 UNIFORM ALLOWANCE	16.17	211.50	240.00	28.50	88.1
10-4410-200.0 UNIFORM PURCHASE	.00	1,876.50	2,080.00	203.50	90.2
10-4410-211.0 MEMBERSHIPS	.00	.00	75.00	75.00	.0
10-4410-256.0 VEHICLE MAINTENANCE	1,974.69	36,399.60	40,000.00	3,600.40	91.0
10-4410-261.0 RADIO MAINTENANCE	.00	.00	250.00	250.00	.0
10-4410-265.0 FIRE EXTINGUISHER	.00	260.55	200.00	(60.55)	130.3
10-4410-280.0 TELEPHONE - AIR TIME	139.24	1,498.83	1,400.00	(98.83)	107.1
10-4410-290.0 GASOLINE & DIESEL FUEL	1,730.75	15,071.12	20,000.00	4,928.88	75.4
10-4410-330.0 EDUCATION & TRAINING	1,020.00	4,545.02	3,000.00	(1,545.02)	151.5
10-4410-479.0 HAULING CONSTRUCTION MATERIAL	125.00	3,557.34	5,000.00	1,442.66	71.2
10-4410-480.0 MISC SUPPLIES	1,324.74	10,319.32	8,000.00	(2,319.32)	129.0
10-4410-481.0 SNOW REMOVAL	.00	39,534.12	40,000.00	465.88	98.8
10-4410-482.0 ASPHALT	1,087.81	12,096.09	25,000.00	12,903.91	48.4
10-4410-483.0 WEED CONTROL	.00	.00	100.00	100.00	.0
10-4410-484.0 MEDICAL SUPPLIES	.00	65.00	150.00	85.00	43.3
10-4410-485.0 TOOLS	.00	145.00	.00	(145.00)	.0
10-4410-486.0 PAINT STRIPING MATERIALS	.00	6,536.91	17,000.00	10,463.09	38.5
10-4410-488.0 SIGNS	234.75	4,722.17	9,000.00	4,277.83	52.5
10-4410-489.0 ROAD BASE	.00	1,618.16	3,000.00	1,381.84	53.9
10-4410-491.0 CURB, GUTTER, SDWK, REPAIR	490.00	4,461.50	20,000.00	15,538.50	22.3
10-4410-493.0 ADA SIDEWALK REPLACEMENT	.00	.00	3,500.00	3,500.00	.0
10-4410-494.0 STREET SWEEPING CONTRACT	673.00	17,318.20	22,000.00	4,681.80	78.7
10-4410-495.0 SIDEWALK GRINDING	.00	17,267.52	18,000.00	732.48	95.9
10-4410-512.0 INSURANCE	.00	2,632.00	1,505.00	(1,127.00)	174.9
10-4410-610.0 STREET LIGHT POWER	7,437.74	73,978.91	90,000.00	16,021.09	82.2
10-4410-620.0 STREET LIGHT REPAIRS	391.95	23,660.10	18,000.00	(5,660.10)	131.5
10-4410-740.0 CAPITAL EQUIPMENT	850.00	89,408.00	83,226.00	(6,182.00)	107.4
10-4410-750.0 CAPITAL PROJECTS	.00	400.00	5,000.00	4,600.00	8.0
TOTAL STREET DEPARTMENT	61,651.82	702,843.68	795,538.00	92,694.32	88.4
<u>NON-CLASS "C" STREET PROJECTS</u>					
10-4440-768.0 *FY 2016 BASE BID PROJECTS*	(.24)	.00	.00	.00	.0
TOTAL NON-CLASS "C" STREET PROJECTS	(.24)	.00	.00	.00	.0

CENTERVILLE CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GIS DEPARTMENT</u>					
10-4470-110.0 SALARY AND WAGES	4,669.93	50,288.30	52,000.00	1,711.70	96.7
10-4470-130.0 FICA	290.72	3,526.49	3,978.00	451.51	88.7
10-4470-131.0 RETIREMENT	768.36	9,241.55	9,605.00	363.45	96.2
10-4470-132.0 MEDICAL INSURANCE	1,333.30	14,666.30	15,125.00	458.70	97.0
10-4470-134.0 LONG TERM DISABILITY	18.72	225.16	312.00	86.84	72.2
10-4470-135.0 WORKERS COMPENSATION	86.08	1,035.32	1,560.00	524.68	66.4
10-4470-200.0 UNIFORM PURCHASE	.00	368.36	400.00	31.64	92.1
10-4470-211.0 MEMBERSHIPS	.00	.00	150.00	150.00	.0
10-4470-240.0 OFFICE SUPPLIES	.00	1,001.30	2,500.00	1,498.70	40.1
10-4470-255.0 VEHICLE MAINTENANCE	92.00	271.36	500.00	228.64	54.3
10-4470-262.0 MAINTENANCE & SUPPLIES	.00	.00	500.00	500.00	.0
10-4470-282.0 AIR TIME - GPS	40.01	1,130.09	1,100.00	(30.09)	102.7
10-4470-310.0 PROFESSIONAL SERVICES	.00	74.43	500.00	425.57	14.9
10-4470-320.0 SOFTWARE SUPPORT	.00	4,008.00	2,000.00	(2,008.00)	200.4
10-4470-330.0 EDUCATION & TRAINING	.00	3.85	1,500.00	1,496.15	.3
10-4470-480.0 MISC SUPPLIES	.00	340.45	1,000.00	659.55	34.1
10-4470-740.0 CAPITAL EQUIPMENT	.00	.00	7,500.00	7,500.00	.0
TOTAL GIS DEPARTMENT	7,299.12	86,180.96	100,230.00	14,049.04	86.0
<u>ENGINEERING</u>					
10-4490-316.0 ENG. SERVICES - COMMUNITY DEV.	2,730.00	29,611.50	25,000.00	(4,611.50)	118.5
10-4490-317.0 ENG SERVICES - INSPECTION	682.50	26,261.13	45,000.00	18,738.87	58.4
10-4490-318.0 ENG SERVICES- BLDG INSPECTION	.00	.00	500.00	500.00	.0
10-4490-319.0 ENG SERVICES - STREETS	.00	367.50	5,000.00	4,632.50	7.4
10-4490-320.0 ENG SERVICES - STORM DRAINAGE	472.50	5,092.00	.00	(5,092.00)	.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	.00	.00	10,000.00	10,000.00	.0
10-4490-323.0 CEMETERY EXPANSION	.00	11,681.60	.00	(11,681.60)	.0
TOTAL ENGINEERING	3,885.00	73,013.73	86,500.00	13,486.27	84.4

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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS DEPARTMENT EXPENDITURES</u>					
10-4510-110.0 SALARY AND WAGES	21,348.21	235,493.50	240,344.00	4,850.50	98.0
10-4510-111.0 OVERTIME	.00	452.64	1,500.00	1,047.36	30.2
10-4510-120.0 TEMPORARY AND PART TIME WAGES	22,084.75	121,656.72	155,000.00	33,343.28	78.5
10-4510-130.0 FICA	3,526.34	29,333.27	32,340.00	3,006.73	90.7
10-4510-131.0 RETIREMENT	(1,966.90)	43,529.35	44,400.00	870.65	98.0
10-4510-132.0 MEDICAL INSURANCE	4,566.42	50,230.62	75,625.00	25,394.38	66.4
10-4510-134.0 LONG TERM DISABILITY	98.20	1,214.90	1,451.00	236.10	83.7
10-4510-135.0 WORKERS COMPENSATION	833.46	7,657.89	10,541.00	2,883.11	72.7
10-4510-200.0 UNIFORM PURCHASES	465.29	2,334.33	3,500.00	1,165.67	66.7
10-4510-220.0 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4510-240.0 OFFICE SUPPLIES	.00	311.95	500.00	188.05	62.4
10-4510-242.0 POSTAGE	5.22	22.55	100.00	77.45	22.6
10-4510-250.0 VEHICLE MAINT & SUPPLIES	1,506.33	8,959.61	11,000.00	2,040.39	81.5
10-4510-260.0 MISC EQUIPMENT MAINTENANCE	40.24	4,657.80	5,000.00	342.20	93.2
10-4510-268.0 MOWER MAINTENANCE	1,388.99	7,887.83	10,000.00	2,112.17	78.9
10-4510-270.0 UTILITIES - WEBER BASIN WATER	.00	16,652.66	14,823.00	(1,829.66)	112.3
10-4510-271.0 UTILITIES - DEUEL CREEK WATER	10,148.16	10,148.16	9,000.00	(1,148.16)	112.8
10-4510-274.0 UTILITIES - POWER	421.73	6,868.49	8,900.00	2,031.51	77.2
10-4510-277.0 UTILITIES - SEWER	.00	510.00	550.00	40.00	92.7
10-4510-280.0 TELEPHONE AIR TIME	265.83	2,606.10	3,000.00	393.90	86.9
10-4510-290.0 GASOLINE	1,633.03	11,067.45	23,000.00	11,932.55	48.1
10-4510-310.0 PROFESSIONAL SERVICES	.00	1,960.00	8,000.00	6,040.00	24.5
10-4510-330.0 EDUCATION & TRAINING	(118.83)	4,023.35	4,700.00	676.65	85.6
10-4510-480.0 MISC SUPPLIES	2,336.92	22,426.24	29,000.00	6,573.76	77.3
10-4510-481.0 FERTILIZERS - WEED CONTROL	97.45	19,963.56	21,200.00	1,236.44	94.2
10-4510-482.0 PLANTINGS	1,412.40	4,155.80	7,000.00	2,844.20	59.4
10-4510-483.0 SPRINKLER REPAIR	352.71	9,034.89	13,000.00	3,965.11	69.5
10-4510-484.0 HOLIDAY LIGHTING	.00	5,911.74	7,000.00	1,088.26	84.5
10-4510-485.0 FIELD PREPARATION	454.00	1,999.64	2,000.00	.36	100.0
10-4510-486.0 CURB & GUTTER REPAIR	.00	.00	5,000.00	5,000.00	.0
10-4510-512.0 INSURANCE	.00	755.25	1,775.00	1,019.75	42.6
10-4510-740.0 CAPITAL EQUIPMENT	945.20	96,331.34	88,500.00	(7,831.34)	108.9
10-4510-750.0 CAPITAL PROJECTS	.00	.00	3,000.00	3,000.00	.0
10-4510-751.0 LEGACY TRAIL MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
10-4510-752.0 CITIZEN PARTICIPATION PROJECTS	56.25	3,742.48	5,000.00	1,257.52	74.9
TOTAL PARKS DEPARTMENT EXPENDITURES	71,901.40	731,900.11	848,849.00	116,948.89	86.2
<u>PARKS & RECREATION COMMITTEE</u>					
10-4511-310.0 RECORDING SERVICES	54.35	348.87	200.00	(148.87)	174.4
10-4511-480.0 MISC SUPPLIES	.00	75.00	200.00	125.00	37.5
10-4511-750.0 CONCERTS IN THE PARK	.00	1,508.03	4,000.00	2,491.97	37.7
TOTAL PARKS & RECREATION COMMITTEE	54.35	1,931.90	4,400.00	2,468.10	43.9

CENTERVILLE CITY CORPORATION
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GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRAILS COMMITTEE</u>						
10-4512-310.0	RECORDER SERVICES	54.35	227.55	600.00	372.45	37.9
10-4512-330.0	EDUCATION & TRAINING	.00	.00	200.00	200.00	.0
10-4512-480.0	MISC SUPPLIES	.00	254.29	900.00	645.71	28.3
	TOTAL TRAILS COMMITTEE	54.35	481.84	1,700.00	1,218.16	28.3
<u>COMMUNITY EVENTS</u>						
10-4560-481.0	CITY FLOAT	.00 (	481.14)	.00	481.14	.0
10-4560-482.0	CHRISTMAS LIGHTING	.00	792.36	650.00 (	142.36)	121.9
10-4560-621.0	JULY 4TH CONTRIBUTION	.00	533.90	23,000.00	22,466.10	2.3
	TOTAL COMMUNITY EVENTS	.00	845.12	23,650.00	22,804.88	3.6
<u>PARKS & RECREATION FACILITY</u>						
10-4595-271.0	UTILITIES - POWER	228.97	2,763.71	3,000.00	236.29	92.1
10-4595-276.0	UTILITIES - GAS	233.98	4,268.83	4,500.00	231.17	94.9
10-4595-277.0	UTILITIES - SEWER	.00	217.14	260.00	42.86	83.5
10-4595-280.0	TELEPHONE SERVICE & EQUIPMENT	.00	.00	500.00	500.00	.0
10-4595-310.0	PROFESSIONAL SERVICES	.00	30.24	500.00	469.76	6.1
10-4595-480.0	MISC SUPPLIES	33.75	398.09	250.00 (	148.09)	159.2
10-4595-481.0	JANITORIAL SUPPLIES	.00	139.12	400.00	260.88	34.8
10-4595-482.0	MAINTENANCE & REPAIR	65.00	1,281.78	2,000.00	718.22	64.1
10-4595-514.0	INSURANCE	.00	1,093.00	900.00 (	193.00)	121.4
	TOTAL PARKS & RECREATION FACILITY	561.70	10,191.91	12,310.00	2,118.09	82.8
<u>GENERAL GOVT BLDGS - MAINT FAC</u>						
10-4596-230.0	MILEAGE REIMBURSEMENT	.00	24.44	.00 (	24.44)	.0
10-4596-271.0	UTILITIES - POWER	961.00	9,076.61	12,500.00	3,423.39	72.6
10-4596-276.0	UTILITIES - GAS	447.45	5,054.87	6,000.00	945.13	84.3
10-4596-277.0	UTILITIES - SEWER	.00	276.66	250.00 (	26.66)	110.7
10-4596-280.0	TELEPHONE SERVICE & EQUIPMENT	875.00	9,625.00	3,000.00 (	6,625.00)	320.8
10-4596-310.0	PROFESSIONAL SERVICES	.00	.00	400.00	400.00	.0
10-4596-480.0	MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4596-481.0	JANITORIAL SUPPLIES	30.98	593.47	1,000.00	406.53	59.4
10-4596-482.0	MAINTENANCE & REPAIR	957.97	9,716.50	10,000.00	283.50	97.2
10-4596-514.0	INSURANCE	.00	.00	700.00	700.00	.0
	TOTAL GENERAL GOVT BLDGS - MAINT FAC	3,272.40	34,367.55	34,050.00 (	317.55)	100.9

CENTERVILLE CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVT BLDGS - NEW CITY</u>					
10-4597-120.0 PART TIME WAGES	2,797.90	32,446.01	35,000.00	2,553.99	92.7
10-4597-130.0 FICA	213.43	2,564.62	2,675.00	110.38	95.9
10-4597-131.0 RETIREMENT	357.80	4,204.43	4,496.00	291.57	93.5
10-4597-135.0 WORKERS COMPENSATION	58.75	709.24	750.00	40.76	94.6
10-4597-230.0 MILEAGE REIMBURSEMENT	.00	24.43	.00	(24.43)	.0
10-4597-271.0 UTILITIES - POWER	2,300.76	26,681.95	30,000.00	3,318.05	88.9
10-4597-276.0 UTILITIES - GAS	489.15	7,940.49	16,500.00	8,559.51	48.1
10-4597-277.0 UTILITIES - SEWER	.00	240.00	375.00	135.00	64.0
10-4597-280.0 TELEPHONE SERVICE & EQUIPMENT	875.00	11,932.14	12,000.00	67.86	99.4
10-4597-310.0 PROFESSIONAL SERVICES	.00	10,563.63	1,000.00	(9,563.63)	1056.4
10-4597-320.0 ELEVATOR CONTRACT	.00	2,014.44	1,850.00	(164.44)	108.9
10-4597-321.0 MECHANICAL SERVICE	.00	7,348.64	10,000.00	2,651.36	73.5
10-4597-480.0 MISC SUPPLIES	.00	807.38	800.00	(7.38)	100.9
10-4597-481.0 JANITORIAL SUPPLIES	65.92	3,031.51	4,000.00	968.49	75.8
10-4597-482.0 MAINTENANCE & REPAIR	419.13	3,878.36	10,000.00	6,121.64	38.8
10-4597-514.0 INSURANCE	.00	5,220.00	2,410.00	(2,810.00)	216.6
10-4597-740.0 CAPITAL EQUIPMENT	.00	4,261.46	6,000.00	1,738.54	71.0
10-4597-750.0 CAPITAL PROJECTS	.00	12,323.00	43,000.00	30,677.00	28.7
TOTAL GENERAL GOVT BLDGS - NEW CITY	7,577.84	136,191.73	180,856.00	44,664.27	75.3
<u>PUBLIC WORKS STORAGE FACILITY</u>					
10-4598-271.0 UTILITIES - POWER	.00	.00	650.00	650.00	.0
10-4598-276.0 UTILITIES - GAS	184.54	3,894.03	4,900.00	1,005.97	79.5
10-4598-277.0 UTILITIES - SEWER	.00	.00	60.00	60.00	.0
10-4598-310.0 PROFESSIONAL SERVICES	.00	.00	100.00	100.00	.0
10-4598-480.0 MISC SUPPLIES	.00	.00	150.00	150.00	.0
10-4598-482.0 MAINTENANCE & REPAIR	.00	.00	500.00	500.00	.0
10-4598-514.0 INSURANCE - PROPERTY	.00	1,679.00	700.00	(979.00)	239.9
TOTAL PUBLIC WORKS STORAGE FACILITY	184.54	5,573.03	7,060.00	1,486.97	78.9

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-4610-110.0 SALARY & WAGES	15,330.96	145,301.27	178,360.00	33,058.73	81.5
10-4610-111.0 OVERTIME PAY	.00	18,033.36	500.00	(17,533.36)	3606.7
10-4610-130.0 FICA	1,113.07	12,504.99	13,645.00	1,140.01	91.7
10-4610-131.0 RETIREMENT	2,662.10	30,118.68	32,945.00	2,826.32	91.4
10-4610-132.0 MEDICAL INSURANCE	2,830.06	31,335.31	45,375.00	14,039.69	69.1
10-4610-134.0 LONG TERM DISABILITY	61.68	720.83	1,070.00	349.17	67.4
10-4610-135.0 WORKERS COMPENSATION	217.76	2,506.45	4,459.00	1,952.55	56.2
10-4610-210.0 BOOKS & SUBSCRIPTIONS	.00	60.00	200.00	140.00	30.0
10-4610-211.0 MEMBERSHIPS	.00	71.00	800.00	729.00	8.9
10-4610-220.0 PUBLIC NOTICES	33.92	1,092.58	1,200.00	107.42	91.1
10-4610-240.0 OFFICE SUPPLIES	16.01	657.13	1,500.00	842.87	43.8
10-4610-241.0 PRINTING	.00	449.59	500.00	50.41	89.9
10-4610-242.0 POSTAGE	700.50	1,516.66	2,000.00	483.34	75.8
10-4610-260.0 VEHICLE MAINTENANCE	47.00	138.96	1,000.00	861.04	13.9
10-4610-262.0 EQUIP MAINT & SUPPLIES	.00	1,166.20	1,500.00	333.80	77.8
10-4610-280.0 TELEPHONE - AIR TIME	67.74	676.78	800.00	123.22	84.6
10-4610-290.0 GASOLINE	.00	.00	500.00	500.00	.0
10-4610-315.0 PROFESSIONAL SERVICES-PLANNING	.00	180.00	10,000.00	9,820.00	1.8
10-4610-330.0 EDUCATION & TRAINING	.00	87.58	2,000.00	1,912.42	4.4
10-4610-480.0 SPECIAL DEPT. SUPPLIES - MISC.	.00	50.00	.00	(50.00)	.0
TOTAL COMMUNITY DEVELOPMENT	23,080.80	246,667.37	298,354.00	51,686.63	82.7
<u>PLANNING COMMISSION</u>					
10-4611-210.0 MEMBERSHIPS	.00	.00	600.00	600.00	.0
10-4611-305.0 MEMBER ATTENDANCE	935.00	4,585.00	5,000.00	415.00	91.7
10-4611-310.0 RECORDER SERVICES	249.58	3,442.43	3,000.00	(442.43)	114.8
10-4611-330.0 EDUCATION & TRAINING	.00	150.00	400.00	250.00	37.5
TOTAL PLANNING COMMISSION	1,184.58	8,177.43	9,000.00	822.57	90.9
<u>BOARD OF ADJUSTMENT</u>					
10-4612-305.0 MEMBER ATTENDANCE	75.00	175.00	300.00	125.00	58.3
10-4612-310.0 RECORDER SERVICES	94.95	94.95	150.00	55.05	63.3
10-4612-330.0 EDUCATION & TRAINING	.00	.00	150.00	150.00	.0
TOTAL BOARD OF ADJUSTMENT	169.95	269.95	600.00	330.05	45.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LANDMARKS COMMISSION</u>					
10-4613-310.0 RECORDER SERVICES	43.10	176.01	500.00	323.99	35.2
10-4613-330.0 EDUCATION & TRAINING	.00	.00	300.00	300.00	.0
10-4613-485.0 SPECIAL PROJECTS	.00	.00	600.00	600.00	.0
10-4613-750.0 STATE GRANT PROJECT	.00	.00	7,300.00	7,300.00	.0
TOTAL LANDMARKS COMMISSION	43.10	176.01	8,700.00	8,523.99	2.0
<u>BUILDING INSPECTION</u>					
10-4650-210.0 BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4650-211.0 MEMBERSHIPS	.00	135.00	200.00	65.00	67.5
10-4650-220.0 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-4650-260.0 EQUIPMENT MAINTENANCE	.00	97.50	.00	(97.50)	.0
10-4650-290.0 GASOLINE	.00	82.90	.00	(82.90)	.0
10-4650-316.0 BUILDING INSPECTION SERVICES	5,085.47	60,981.80	80,000.00	19,018.20	76.2
TOTAL BUILDING INSPECTION	5,085.47	61,297.20	80,600.00	19,302.80	76.1
<u>TRANSFERS TO OTHER FUND</u>					
10-4710-810.0 TRANSFERS TO OTHER FUNDS	.00	37,700.00	.00	(37,700.00)	.0
10-4710-820.0 TRANSFER TO RECREATION FUND	.00	41,000.00	41,000.00	.00	100.0
10-4710-900.0 TRANS.TO REDEVELOP AGENCY FUND	.00	.00	165,000.00	165,000.00	.0
10-4710-950.0 TRANSFER TO CAPITAL PROJECTS	.00	267,953.00	267,953.00	.00	100.0
10-4710-952.0 TRANSPORTATION FUND	.00	124,786.10	210,000.00	85,213.90	59.4
10-4710-970.0 TRANSFER WHITAKER HOME TRUST	.00	30,925.00	37,425.00	6,500.00	82.6
TOTAL TRANSFERS TO OTHER FUND	.00	502,364.10	721,378.00	219,013.90	69.6
TOTAL FUND EXPENDITURES	578,383.01	7,476,306.42	8,621,216.00	1,144,909.58	86.7
NET REVENUE OVER EXPENDITURES	4,343.90	(135,753.74)	(45,070.00)	90,683.74	(301.2)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

REDEVELOPMENT AGENCY FUND

<u>ASSETS</u>			
20-11100000	CASH - COMBINED FUND	675,750.16	
20-13170000	ACCOUNTS RECEIVABLE-TAX INCREM	172,247.72	
	TOTAL ASSETS		847,997.88
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
20-25000000	DEFERRED REVENUE-TAX INCRMNT	172,248.00	
	TOTAL LIABILITIES		172,248.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
20-29510000	FUND BALANCE - PREVIOUS YEAR	58,611.67	
	REVENUE OVER EXPENDITURES - YTD	617,138.21	
	BALANCE - CURRENT DATE	675,749.88	
	TOTAL FUND EQUITY		675,749.88
	TOTAL LIABILITIES AND EQUITY		847,997.88

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAX REVENUE</u>					
20-31-100000	TAX INCREMENT - PARRISH LANE	.00	1,099,983.00	1,250,000.00	150,017.00	88.0
20-31-150000	TAX INCREMENT - LEGACY XING	.00	192,947.00	250,000.00	57,053.00	77.2
20-31-160000	TAX INCREMENT-BARNARD CREEK	.00	100,897.00	130,000.00	29,103.00	77.6
20-31-200000	PROPERTY TAX - ADDITIONAL	.00	155,520.00	210,000.00	54,480.00	74.1
	TOTAL TAX REVENUE	.00	1,549,347.00	1,840,000.00	290,653.00	84.2
	<u>MISCELLANEOUS REVENUE</u>					
20-36-100000	MISCELLANEOUS REVENUE	107,868.55	107,868.55	.00	(107,868.55)	.0
20-36-870000	INSURANCE REIMBURSEMENT	.00	3,240.51	.00	(3,240.51)	.0
	TOTAL MISCELLANEOUS REVENUE	107,868.55	111,109.06	.00	(111,109.06)	.0
	<u>PAYMENTS - CONTRIBUTIONS</u>					
20-38-700000	CONTRIBUTIONS/BOUNTIFUL RAP	79,309.02	79,309.02	.00	(79,309.02)	.0
20-38-750000	LEASE PAYMENT	13,380.48	80,012.18	78,000.00	(2,012.18)	102.6
	TOTAL PAYMENTS - CONTRIBUTIONS	92,689.50	159,321.20	78,000.00	(81,321.20)	204.3
	TOTAL FUND REVENUE	200,558.05	1,819,777.26	1,918,000.00	98,222.74	94.9

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

REDEVELOPMENT AGENCY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-4000-210.0 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
20-4000-310.0 PROFESSIONAL SERVICES	.00	12,012.14	10,000.00	(2,012.14)	120.1
20-4000-315.0 TRF-ELIGIBLE EXPENSES	2,330.00	17,879.77	.00	(17,879.77)	.0
20-4000-316.0 ENGINEERING - MARKETPLACE	.00	8,080.00	7,500.00	(580.00)	107.7
20-4000-410.0 CONTRACTUAL OBLIGATIONS	.00	70,924.74	370,000.00	299,075.26	19.2
20-4000-420.0 CONTRACTUAL - LEGACY XING	140,687.00	140,687.00	295,978.00	155,291.00	47.5
20-4000-421.0 ADDITIONAL INCREMENT	.00	.00	300,000.00	300,000.00	.0
20-4000-440.0 CONTRACTUAL - BARNARD CREEK	.00	18,017.59	.00	(18,017.59)	.0
20-4000-480.0 MISC SUPPLIES	3,167.47	3,827.47	5,000.00	1,172.53	76.6
20-4000-511.0 INSURANCE - LIABILITY	.00	13,806.44	12,210.00	(1,596.44)	113.1
20-4000-615.0 BOARD	.00	.00	8,000.00	8,000.00	.0
20-4000-620.0 ADMINISTRATIVE SERVICES	14,283.33	157,116.66	163,200.00	6,083.34	96.3
20-4000-740.0 CAPITAL EQUIPMENT	.00	1,775.00	.00	(1,775.00)	.0
TOTAL EXPENDITURES	160,467.80	444,126.81	1,171,988.00	727,861.19	37.9
<u>TRANSFER TO OTHER FUND</u>					
20-4710-830.0 TRANSFER - ADDITIONAL INCREM	.00	155,520.00	.00	(155,520.00)	.0
20-4710-840.0 TRANSFER - DEBT RETIREMENT	.00	593,012.00	.00	(593,012.00)	.0
TOTAL TRANSFER TO OTHER FUND	.00	748,532.00	.00	(748,532.00)	.0
<u>IMPROVEMENT PROJECTS</u>					
20-5000-150.0 RDA IMPROVEMENTS	.00	4,203.00	663,012.00	658,809.00	.6
20-5000-152.0 CORPORATE PARK - LOT 2 PARKING	.00	6,256.25	.00	(6,256.25)	.0
20-5000-160.0 SDPAC PROJECT	.00	1,389.31	.00	(1,389.31)	.0
20-5000-200.0 *1250 & PARRISH INTERSECTION*	.00	(1,868.32)	.00	1,868.32	.0
20-5000-500.0 BARNARD CREEK CULVERT	(58,772.73)	.00	83,000.00	83,000.00	.0
TOTAL IMPROVEMENT PROJECTS	(58,772.73)	9,980.24	746,012.00	736,031.76	1.3
TOTAL FUND EXPENDITURES	101,695.07	1,202,639.05	1,918,000.00	715,360.95	62.7
NET REVENUE OVER EXPENDITURES	98,862.98	617,138.21	.00	(617,138.21)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

MUNICIPAL BUILDING AUTHORITY

<u>ASSETS</u>			
23-11100000	CASH - COMBINED FUND	1,207.46	
TOTAL ASSETS			1,207.46
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
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

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

RECREATION

<u>ASSETS</u>			
25-11100000	CASH	116,379.75	
	TOTAL ASSETS		116,379.75
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
25-29510000	PRIOR UNRESTRICTED FUND BALANC	62,912.04	
	REVENUE OVER EXPENDITURES - YTD	53,467.71	
	BALANCE - CURRENT DATE	116,379.75	
	TOTAL FUND EQUITY		116,379.75
	TOTAL LIABILITIES AND EQUITY		116,379.75

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
25-34-100000	SUMMER RECREATION FEES	60,902.00	62,140.00	67,000.00	4,860.00	92.8
25-34-300000	OFF SEASON RECREATION FEES	.00	20,971.00	12,000.00	(8,971.00)	174.8
25-34-400000	YOUTH BASEBALL/SOFTBALL FEES	550.00	49,069.58	36,000.00	(13,069.58)	136.3
	TOTAL CHARGES FOR SERVICES	61,452.00	132,180.58	115,000.00	(17,180.58)	114.9
	<u>MISCELLANEOUS REVENUE</u>					
25-36-000000	CONCESSION SALES	9,519.22	13,626.43	20,000.00	6,373.57	68.1
	TOTAL MISCELLANEOUS REVENUE	9,519.22	13,626.43	20,000.00	6,373.57	68.1
	<u>DONATIONS</u>					
25-38-750000	BASEBALL DONATIONS & FUNDRAISR	100.00	2,045.00	.00	(2,045.00)	.0
	TOTAL DONATIONS	100.00	2,045.00	.00	(2,045.00)	.0
	<u>CONTRIBUTIONS & TRANSFERS</u>					
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	71,071.22	188,852.01	176,000.00	(12,852.01)	107.3

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SUMMER RECREATION</u>					
25-4000-120.0 PART TIME WAGES	2,569.73	37,286.74	63,738.00	26,451.26	58.5
25-4000-130.0 FICA	196.59	3,459.76	4,743.00	1,283.24	72.9
25-4000-131.0 RETIREMENT	474.63	4,389.71	4,900.00	510.29	89.6
25-4000-135.0 WORKERS COMPENSATION	53.37	956.80	1,600.00	643.20	59.8
25-4000-220.0 PUBLIC NOTICES	.00	2,757.93	2,700.00	(57.93)	102.2
25-4000-230.0 MILEAGE REIMBURSEMENT	.00	442.91	500.00	57.09	88.6
25-4000-240.0 GENERAL OFFICE SUPPLIES	.00	151.10	500.00	348.90	30.2
25-4000-242.0 POSTAGE	.00	94.86	1,000.00	905.14	9.5
25-4000-260.0 EQUIP MAINT & SUPPLIES	.00	.00	500.00	500.00	.0
25-4000-280.0 TELEPHONE - AIR TIME	123.53	1,185.36	1,500.00	314.64	79.0
25-4000-310.0 MEDICAL EXAMS	.00	50.00	1,200.00	1,150.00	4.2
25-4000-311.0 INSTRUCTORS	.00	12,530.00	10,400.00	(2,130.00)	120.5
25-4000-330.0 EDUCATION & TRAINING	.00	.00	600.00	600.00	.0
25-4000-480.0 MISC SUPPLIES	313.67	7,046.06	15,119.00	8,072.94	46.6
25-4000-740.0 CAPITAL EQUIPMENT	.00	5,832.00	.00	(5,832.00)	.0
TOTAL SUMMER RECREATION	3,731.52	76,183.23	109,000.00	32,816.77	69.9
<u>OFF SEASON RECREATION</u>					
25-4200-260.0 EQUIP MAINT & SUPPLIES	.00	2,400.00	.00	(2,400.00)	.0
25-4200-310.0 INSTRUCTORS	.00	14,219.00	8,500.00	(5,719.00)	167.3
25-4200-480.0 MISC. SUPPLIES	42.48	2,993.93	2,500.00	(493.93)	119.8
TOTAL OFF SEASON RECREATION	42.48	19,612.93	11,000.00	(8,612.93)	178.3
<u>YOUTH BASEBALL/SOFTBALL</u>					
25-4300-120.0 PART TIME WAGES	3,269.35	4,001.35	7,000.00	2,998.65	57.2
25-4300-130.0 FICA	250.04	306.05	535.00	228.95	57.2
25-4300-135.0 WORKERS COMPENSATION	73.58	89.43	250.00	160.57	35.8
25-4300-220.0 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
25-4300-260.0 EQUIP MAINT & SUPPLIES	90.05	592.86	1,000.00	407.14	59.3
25-4300-310.0 UMPIRES	1,061.30	1,061.30	2,000.00	938.70	53.1
25-4300-311.0 PROFESSIONAL SERVICES	2,239.34	2,887.40	.00	(2,887.40)	.0
25-4300-480.0 MISC. SUPPLIES	14,860.16	21,204.07	24,715.00	3,510.93	85.8
TOTAL YOUTH BASEBALL/SOFTBALL	21,843.82	30,142.46	36,000.00	5,857.54	83.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONCESSIONS</u>					
25-4900-120.0 PART TIME WAGES	2,793.35	4,824.31	8,500.00	3,675.69	56.8
25-4900-130.0 FICA	213.70	369.06	650.00	280.94	56.8
25-4900-135.0 WORKERS COMPENSATION	63.13	109.73	300.00	190.27	36.6
25-4900-260.0 EQUIP MAINT & SUPPLIES	.00	.00	300.00	300.00	.0
25-4900-310.0 PROFESSIONAL SERVICES	96.21	196.16	250.00	53.84	78.5
25-4900-480.0 MISC. SUPPLIES	2,555.36	3,946.42	10,000.00	6,053.58	39.5
	<u>5,721.75</u>	<u>9,445.68</u>	<u>20,000.00</u>	<u>10,554.32</u>	<u>47.2</u>
TOTAL CONCESSIONS	5,721.75	9,445.68	20,000.00	10,554.32	47.2
	<u>31,339.57</u>	<u>135,384.30</u>	<u>176,000.00</u>	<u>40,615.70</u>	<u>76.9</u>
TOTAL FUND EXPENDITURES	31,339.57	135,384.30	176,000.00	40,615.70	76.9
	<u>39,731.65</u>	<u>53,467.71</u>	<u>.00</u>	<u>(53,467.71)</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	39,731.65	53,467.71	.00	(53,467.71)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

RAP TAX

<u>ASSETS</u>			
27-11100000	CASH - COMBINED FUND	327,541.77	
27-13170000	RAP TAX A/R	63,978.00	
	TOTAL ASSETS		391,519.77
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
27-29510000	FUND BALANCE - PREVIOUS YEAR	81,988.03	
	REVENUE OVER EXPENDITURES - YTD	309,531.74	
	BALANCE - CURRENT DATE	391,519.77	
	TOTAL FUND EQUITY		391,519.77
	TOTAL LIABILITIES AND EQUITY		391,519.77

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

		RAP TAX				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
27-31-350000	RAP TAX	32,868.94	345,782.51	375,000.00	29,217.49	92.2
	TOTAL REVENUE	32,868.94	345,782.51	375,000.00	29,217.49	92.2
<u>MISCELLANEOUS REVENUE</u>						
27-36-100000	INTEREST INCOME	444.84	2,527.76	.00	(2,527.76)	.0
	TOTAL MISCELLANEOUS REVENUE	444.84	2,527.76	.00	(2,527.76)	.0
	TOTAL FUND REVENUE	33,313.78	348,310.27	375,000.00	26,689.73	92.9

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

		RAP TAX				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS & GRANTS</u>						
27-5000-705.0	PARK PROJECTS	.00	.00	348,500.00	348,500.00	.0
27-5000-710.0	MISC PARK PROJECTS	.00	7,218.75	53,000.00	45,781.25	13.6
27-5000-750.0	WHITAKER TRANSFERS - GRANTS	.00	15,779.89	20,500.00	4,720.11	77.0
27-5000-800.0	DCPA PROJECTS-GRANTS	3,307.02	15,779.89	20,500.00	4,720.11	77.0
TOTAL TRANSFERS & GRANTS		3,307.02	38,778.53	442,500.00	403,721.47	8.8
TOTAL FUND EXPENDITURES		3,307.02	38,778.53	442,500.00	403,721.47	8.8
NET REVENUE OVER EXPENDITURES		30,006.76	309,531.74	(67,500.00)	(377,031.74)	458.6

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

CEMETERY PERPETUAL CARE

<u>ASSETS</u>			
30-11100000	CASH - COMBINED FUND	81,010.62	
TOTAL ASSETS			81,010.62
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
	REVENUE OVER EXPENDITURES - YTD	81,010.62	
BALANCE - CURRENT DATE		81,010.62	
TOTAL FUND EQUITY			81,010.62
TOTAL LIABILITIES AND EQUITY			81,010.62

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
30-34-820000	PERPETUAL CARE FEE	38,600.00	38,600.00	.00	(38,600.00)	.0
30-34-821000	MONUMENT PERMIT FEES	4,700.00	4,700.00	.00	(4,700.00)	.0
	TOTAL CHARGES FOR SERVICES	43,300.00	43,300.00	.00	(43,300.00)	.0
	<u>MISCELLANEOUS REVENUE</u>					
30-36-100000	INTEREST INCOME	10.62	10.62	.00	(10.62)	.0
	TOTAL MISCELLANEOUS REVENUE	10.62	10.62	.00	(10.62)	.0
	<u>CONTRIBUTIONS & TRANSFERS</u>					
30-39-200000	TRANSFERS FROM OTHER FUNDS	.00	37,700.00	.00	(37,700.00)	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	37,700.00	.00	(37,700.00)	.0
	TOTAL FUND REVENUE	43,310.62	81,010.62	.00	(81,010.62)	.0
	NET REVENUE OVER EXPENDITURES	43,310.62	81,010.62	.00	(81,010.62)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

2009 SALES TAX - DEBT SERVICE

<u>ASSETS</u>			
35-11100000	CASH - COMBINED FUND	2,499.91	
	TOTAL ASSETS		2,499.91
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
35-29510000	BEGINNING OF YEAR	.41	
	REVENUE OVER EXPENDITURES - YTD	2,499.50	
	BALANCE - CURRENT DATE	2,499.91	
	TOTAL FUND EQUITY		2,499.91
	TOTAL LIABILITIES AND EQUITY		2,499.91

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

2009 SALES TAX - DEBT SERVICE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>CONTRIBUTIONS & TRANSFERS</u>					
35-39-500000	TRANSFER FROM RDA	.00	593,012.00	593,012.00	.00	100.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	593,012.00	593,012.00	.00	100.0
	TOTAL FUND REVENUE	.00	593,012.00	593,012.00	.00	100.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

2009 SALES TAX - DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
35-4000-900.0 ADMINSTRATIVE CHARGES	.00	.00	2,500.00	2,500.00	.0
35-4000-910.0 INTEREST	.00	95,512.50	95,512.00	(.50)	100.0
35-4000-920.0 PRINCIPAL	.00	495,000.00	495,000.00	.00	100.0
TOTAL EXPENDITURES	.00	590,512.50	593,012.00	2,499.50	99.6
TOTAL FUND EXPENDITURES	.00	590,512.50	593,012.00	2,499.50	99.6
NET REVENUE OVER EXPENDITURES	.00	2,499.50	.00	(2,499.50)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

STORM DRAIN FUND

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:	
43-29510000 FUND BALANCE - PREVIOUS YEAR	177,385.32
REVENUE OVER EXPENDITURES - YTD	(177,385.32)
BALANCE - CURRENT DATE	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES AND EQUITY	.00

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

STORM DRAIN FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>CHARGES FOR SERVICES</u>					
43-34-400000	IMPACT FEES	.00	.00	25,000.00	25,000.00	.0
43-34-800000	TRANSFERS IN - GENERAL FUND	.00	.00	580,871.00	580,871.00	.0
	TOTAL CHARGES FOR SERVICES	.00	.00	605,871.00	605,871.00	.0
	<u>MISCELLANEOUS REVENUE</u>					
43-36-100000	BANKING & INV/INTEREST INCOME	.00	.00	75.00	75.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	75.00	75.00	.0
	TOTAL FUND REVENUE	.00	.00	605,946.00	605,946.00	.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

STORM DRAIN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
43-4000-600.0 *CAPITAL PROJECTS*	.00	.00	653,852.00	653,852.00	.0
TOTAL EXPENDITURES	.00	.00	653,852.00	653,852.00	.0
<u>TRANSFERS OUT</u>					
43-4710-100.0 TRANSFERS TO OTHER FUNDS	.00	177,385.32	.00	(177,385.32)	.0
TOTAL TRANSFERS OUT	.00	177,385.32	.00	(177,385.32)	.0
TOTAL FUND EXPENDITURES	.00	177,385.32	653,852.00	476,466.68	27.1
NET REVENUE OVER EXPENDITURES	.00	(177,385.32)	(47,906.00)	129,479.32	(370.3)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

PARK FUND

ASSETS

45-11100000	CASH - COMBINED FUND	247,541.96	
	TOTAL ASSETS		247,541.96

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
45-29220000	RESERVE-COMM. PARK LIGHTING	10,000.00	
45-29510000	FUND BALANCE - PREVIOUS YEAR	282,936.55	
	REVENUE OVER EXPENDITURES - YTD	(45,394.59)	
	BALANCE - CURRENT DATE	247,541.96	
	TOTAL FUND EQUITY		247,541.96
	TOTAL LIABILITIES AND EQUITY		247,541.96

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

		PARK FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>						
45-34-700000	PARK DEVELOPMENT FEES	.00	76,109.00	50,000.00	(26,109.00)	152.2
	TOTAL CHARGES FOR SERVICES	.00	76,109.00	50,000.00	(26,109.00)	152.2
<u>MISCELLANEOUS REVENUE</u>						
45-36-100000	INTEREST INCOME	.00	.00	500.00	500.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	500.00	500.00	.0
	TOTAL FUND REVENUE	.00	76,109.00	50,500.00	(25,609.00)	150.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

		PARK FUND				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
45-4000-760.0	COMMUNITY PARK-PHASE II	81,700.84	113,986.09	.00	(113,986.09)	.0
45-4000-762.0	COMMUNITY PARK EXPANSION PH3	367.50	367.50	.00	(367.50)	.0
	TOTAL EXPENDITURES	82,068.34	114,353.59	.00	(114,353.59)	.0
<u>OTHER PARK EXPENDITURES</u>						
45-4810-100.0	CAPITAL PROJECTS	.00	.00	148,519.00	148,519.00	.0
	TOTAL OTHER PARK EXPENDITURES	.00	.00	148,519.00	148,519.00	.0
<u>LAND AQUISITION</u>						
45-4860-180.0	*ISLAND VIEW REMODEL*	200.00	7,150.00	.00	(7,150.00)	.0
	TOTAL LAND AQUISITION	200.00	7,150.00	.00	(7,150.00)	.0
	TOTAL FUND EXPENDITURES	82,268.34	121,503.59	148,519.00	27,015.41	81.8
	NET REVENUE OVER EXPENDITURES	(82,268.34)	(45,394.59)	(98,019.00)	(52,624.41)	(46.3)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

TRANSPORTATION FUND

<u>ASSETS</u>			
48-11100000	CASH - COMBINED FUND	760,621.81	
48-13170000	TAX RECEIVABLE	52,793.00	
	TOTAL ASSETS		813,414.81
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
48-29510000	FUND BALANCE - PREVIOUS YEAR	77,452.21	
	REVENUE OVER EXPENDITURES - YTD	735,962.60	
	BALANCE - CURRENT DATE	813,414.81	
	TOTAL FUND EQUITY		813,414.81
	TOTAL LIABILITIES AND EQUITY		813,414.81

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
48-31-300000	SALES TAX	27,009.01	279,342.71	315,000.00	35,657.29	88.7
	TOTAL TAXES	27,009.01	279,342.71	315,000.00	35,657.29	88.7
	<u>STATE REVENUE</u>					
48-33-430000	CLASS C ROADS	104,039.04	593,937.83	525,000.00	(68,937.83)	113.1
	TOTAL STATE REVENUE	104,039.04	593,937.83	525,000.00	(68,937.83)	113.1
	<u>TRANSFERS</u>					
48-34-800000	TRANSFER- GENERAL FUND	.00	124,786.10	210,000.00	85,213.90	59.4
	TOTAL TRANSFERS	.00	124,786.10	210,000.00	85,213.90	59.4
	<u>MISC. REVENUE</u>					
48-36-100000	INTEREST	.00	.00	1,000.00	1,000.00	.0
	TOTAL MISC. REVENUE	.00	.00	1,000.00	1,000.00	.0
	<u>CONTRIBUTIONS</u>					
48-38-450000	CONTRIBUTIONS	8,068.20	8,068.20	.00	(8,068.20)	.0
	TOTAL CONTRIBUTIONS	8,068.20	8,068.20	.00	(8,068.20)	.0
	TOTAL FUND REVENUE	139,116.25	1,006,134.84	1,051,000.00	44,865.16	95.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL PROJECTS</u>					
48-4000-316.0	ENGINEERING - GENERAL	.00	1,890.00	.00	(1,890.00)	.0
48-4000-710.0	CAPITAL PROJECTS	.00	.00	1,101,000.00	1,101,000.00	.0
48-4000-720.0	*1250 WEST (QUESTAR)*	262.50	2,887.50	.00	(2,887.50)	.0
48-4000-725.0	*PARRISH LANE SIDEWALK*	.00	2,156.34	.00	(2,156.34)	.0
48-4000-730.0	*2017 SIDEWALK REPLACEMENT*	10,337.50	36,970.00	.00	(36,970.00)	.0
	TOTAL CAPITAL PROJECTS	10,600.00	43,903.84	1,101,000.00	1,057,096.16	4.0
	<u>TRANSFERS OUT</u>					
48-4710-820.0	TRANSFER TO CAP PROJ UTOPIA	.00	76,575.00	.00	(76,575.00)	.0
	TOTAL TRANSFERS OUT	.00	76,575.00	.00	(76,575.00)	.0
	<u>ANNUAL PROJECTS</u>					
48-5000-700.0	*2016 STREET & SLURRY PROJES*	.00	80,388.26	.00	(80,388.26)	.0
48-5000-710.0	*2017 STREET & SLURRY*	2,655.00	62,666.64	.00	(62,666.64)	.0
48-5000-800.0	MISC PROJECTS	.00	6,638.50	.00	(6,638.50)	.0
	TOTAL ANNUAL PROJECTS	2,655.00	149,693.40	.00	(149,693.40)	.0
	TOTAL FUND EXPENDITURES	13,255.00	270,172.24	1,101,000.00	830,827.76	24.5
	NET REVENUE OVER EXPENDITURES	125,861.25	735,962.60	(50,000.00)	(785,962.60)	1471.9

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

UTOPIA PROJECT FUND

ASSETS

49-11100000	CASH - COMBINED FUND	39,353.91	
49-13190000	ACCOUNTS RECEIVABLE-UTOPIA	2,062,716.00	
	TOTAL ASSETS		2,102,069.91

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	(7,909.00)	
	REVENUE OVER EXPENDITURES - YTD	47,262.91	
	BALANCE - CURRENT DATE	39,353.91	
	TOTAL FUND EQUITY		39,353.91
	TOTAL LIABILITIES AND EQUITY		2,102,069.91

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

UTOPIA PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS</u>					
49-34-700000 TRANSFER IN - TRANSPORTATION	.00	76,575.00	.00	(76,575.00)	.0
49-34-800000 TRANSFER IN - GENERAL FUND	.00	267,953.00	267,953.00	.00	100.0
49-34-850000 TRANSFER IN - TAX INCREMENT	.00	155,520.00	195,000.00	39,480.00	79.8
 TOTAL TRANSFERS	 .00	 500,048.00	 462,953.00	 (37,095.00)	 108.0
 TOTAL FUND REVENUE	 .00	 500,048.00	 462,953.00	 (37,095.00)	 108.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

UTOPIA PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
49-4000-725.0 *PARRISH LANE SIDEWALK*	.00	6,729.66	.00	(6,729.66)	.0
49-4000-740.0 PARRISH LANE FENCING	.00	21,681.92	.00	(21,681.92)	.0
49-4000-800.0 PLEDGE PAYMENTS	38,579.41	424,373.51	462,953.00	38,579.49	91.7
TOTAL EXPENDITURES	38,579.41	452,785.09	462,953.00	10,167.91	97.8
TOTAL FUND EXPENDITURES	38,579.41	452,785.09	462,953.00	10,167.91	97.8
NET REVENUE OVER EXPENDITURES	(38,579.41)	47,262.91	.00	(47,262.91)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

WATER FUND

ASSETS

51-11410000	BOND RESERVE	203,881.17	
51-11510000	CASH W/FISCAL AGENTS/WTR LOANS	3.19	
51-11820000	INVESTMENT IN WATER STOCK	48,616.66	
51-13100000	ACCOUNTS RECIEVABLE - UNBILLED	30,154.62	
51-13110000	ACCOUNTS RECEIVABLE	219,929.49	
51-13120000	ALLOWANCE FOR BAD DEBT	(21,954.37)	
51-15460000	DEFERRED OUTFLOWS-PENSIONS	100,539.00	
51-15610000	PREPAID WATER	49,632.91	
51-15620000	NET PENSION ASSET	6.00	
51-16300000	WORK IN PROGRESS	26,376.49	
51-16310000	RESERVOIRS	984,856.84	
51-16320000	ALLOWANCE DEPREC./RESERVIOIRS	(807,149.08)	
51-16330000	WATER DISTRIBUTION SYSTEMS	3,993,929.32	
51-16340000	ALLOWANCE DEPREC./WATERLINES	(2,714,289.35)	
51-16350000	BUILDINGS & WELLS	3,424,195.91	
51-16360000	ALLOW. DEPREC./LAND/BLDGS/WELL	(878,937.72)	
51-16390000	WATERLINE SYSTEMS	10,444,674.35	
51-16400000	ALLOWANCE DEPREC./WTRLN SYSTM	(1,604,680.51)	
51-16510000	MACHINERY	627,060.15	
51-16520000	ALLOWANCE DEPREC./MACHINERY	(498,601.21)	
51-16530000	LAND	236,908.84	
TOTAL ASSETS			13,865,152.70

LIABILITIES AND EQUITY

LIABILITIES

51-21330000	BOND PAYABLE	2,133,000.00	
51-21341000	ACCRUED INTEREST	20,413.00	
51-21351000	ACCRUED ABSENCES	61,667.30	
51-23400000	DEFERRED INFLOWS-PENSIONS	20,786.00	
51-24210000	DUE TO OTHER FUNDS	38,931.78	
51-25410000	UNAMORTIZED BOND PREMIUM	141,704.00	
51-25420000	DEFERRED LOSS FROM BOND DEF	(15,965.00)	
51-25450000	NET PENSION LIABILITY	189,203.00	
TOTAL LIABILITIES			2,589,740.08

FUND EQUITY

51-28110000	CONTRIBUTIONS FROM H.U.D.	262,904.27	
51-28210000	CONTRIBUTIONS/GENERAL FUND	26,224.00	
51-28310000	CONTRIBUTIONS/SUBDIVISION DEV.	1,456,843.51	
51-28310500	CONTRIBUTIONS FROM DEVELOPER	18,000.00	
51-28410000	WATER DEVELOPMENT FEES PR FY83	2,838,515.64	
UNAPPROPRIATED FUND BALANCE:			
51-29510000	PRIOR UNRESTRICTED/BALANCE	6,683,408.37	
	REVENUE OVER EXPENDITURES - YTD	(10,483.17)	
BALANCE - CURRENT DATE			6,672,925.20

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

WATER FUND

TOTAL FUND EQUITY	<u>11,275,412.62</u>
TOTAL LIABILITIES AND EQUITY	<u><u>13,865,152.70</u></u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>						
51-34-400000	WATER DEVELOPMENT FEES (DEV)	10,133.00	63,558.22	125,000.00	61,441.78	50.9
51-34-450000	WTRLN CONST.FEES/NEW SUBS(CON)	99,476.30	129,868.33	150,000.00	20,131.67	86.6
	TOTAL CHARGES FOR SERVICES	109,609.30	193,426.55	275,000.00	81,573.45	70.3
<u>MISCELLANEOUS REVENUE</u>						
51-36-100000	BANKING & INT./INTEREST INCOME	.00	.00	6,000.00	6,000.00	.0
51-36-200000	MISCELLANEOUS	.00	83.00	.00	(83.00)	.0
	TOTAL MISCELLANEOUS REVENUE	.00	83.00	6,000.00	5,917.00	1.4
<u>OPERATING REVENUE</u>						
51-37-110000	WATER SALES	185,708.37	2,055,936.21	2,020,000.00	(35,936.21)	101.8
51-37-130000	WATER YOKES AND METERS	465.00	9,370.00	15,000.00	5,630.00	62.5
51-37-150000	WTR LATERAL FEES- NEW SBD	8,000.00	14,106.20	20,000.00	5,893.80	70.5
51-37-160000	HYDRANT WATER SALES	.00	765.60	3,000.00	2,234.40	25.5
51-37-200000	DELINQUENT PENALTY	1,232.91	13,021.77	11,000.00	(2,021.77)	118.4
51-37-300000	GAIN ON SALE OF FIXED ASSET	10.00	3,222.40	5,000.00	1,777.60	64.5
	TOTAL OPERATING REVENUE	195,416.28	2,096,422.18	2,074,000.00	(22,422.18)	101.1
<u>NON-OPERATING REVENUE</u>						
51-38-100000	TRANSFER DRAINAGE/LOAN REPAY	.00	.00	202,000.00	202,000.00	.0
51-38-100010	SPECIAL PROJECT REVENUE	.00	.00	1,000.00	1,000.00	.0
	TOTAL NON-OPERATING REVENUE	.00	.00	203,000.00	203,000.00	.0
	TOTAL FUND REVENUE	305,025.58	2,289,931.73	2,558,000.00	268,068.27	89.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
51-4000-110.0	SALARY AND WAGES	19,690.21	252,774.03	317,430.00	64,655.97	79.6
51-4000-111.0	OVERTIME PAY	815.52	9,773.24	12,000.00	2,226.76	81.4
51-4000-120.0	TEMPORARY & PART-TIME WAGES	754.85	9,744.68	20,000.00	10,255.32	48.7
51-4000-130.0	FICA	1,578.48	20,970.07	19,215.00	(1,755.07)	109.1
51-4000-131.0	RETIREMENT	3,734.34	46,326.18	43,395.00	(2,931.18)	106.8
51-4000-132.0	MEDICAL INSURANCE	5,167.73	56,845.03	75,625.00	18,779.97	75.2
51-4000-134.0	LONG TERM DISABILITY	92.22	1,160.99	1,507.00	346.01	77.0
51-4000-135.0	WORKERS COMPENSATION	440.58	5,662.60	6,530.00	867.40	86.7
51-4000-142.0	UNIFORM ALLOWANCE	27.72	532.68	300.00	(232.68)	177.6
51-4000-200.0	UNIFORM PURCHASE	34.99	2,128.43	2,600.00	471.57	81.9
51-4000-205.0	BANK PROCESSING CHARGES-XPRESS	7,954.30	19,680.80	.00	(19,680.80)	.0
51-4000-210.0	BOOKS - MEMBERSHIPS	.00	44.50	200.00	155.50	22.3
51-4000-211.0	MEMBERSHIPS	1,690.00	2,093.00	2,000.00	(93.00)	104.7
51-4000-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
51-4000-230.0	MILEAGE REIMBURSEMENT	.00	3.75	.00	(3.75)	.0
51-4000-240.0	OFFICE SUPPLIES	85.15	460.86	1,200.00	739.14	38.4
51-4000-241.0	PRINTING	517.28	6,242.26	5,500.00	(742.26)	113.5
51-4000-242.0	POSTAGE	1,124.40	9,979.46	12,500.00	2,520.54	79.8
51-4000-250.0	VEHICLE MAINT & SUPPLIES	.00	.00	18,000.00	18,000.00	.0
51-4000-260.0	EQUIP MAINT & SUPPLIES	6,211.49	13,757.46	.00	(13,757.46)	.0
51-4000-261.0	EQUIPMENT MAINTENANCE - RADIO	.00	273.90	750.00	476.10	36.5
51-4000-263.0	EQUIPMENT MAINTENANCE - OFFICE	.00	.00	600.00	600.00	.0
51-4000-265.0	FIRE EXTINGUISHER SUPPLIES	.00	.00	400.00	400.00	.0
51-4000-266.0	METER READING MAINTENANCE	.00	.00	1,600.00	1,600.00	.0
51-4000-275.0	UTILITIES - PUMPS AND WELLS	5,908.44	55,630.52	65,000.00	9,369.48	85.6
51-4000-280.0	AIR TIME	148.30	1,404.73	2,560.00	1,155.27	54.9
51-4000-285.0	TELEPHONE	.00	.00	250.00	250.00	.0
51-4000-286.0	TELEMETERING	3,537.50	7,097.76	17,000.00	9,902.24	41.8
51-4000-290.0	GASOLINE & DIESEL SERVICES	1,140.23	8,414.03	17,000.00	8,585.97	49.5
51-4000-310.0	PROFESSIONAL SERVICES	70.00	70.00	10,000.00	9,930.00	.7
51-4000-314.0	COMPUTER SUPPORT	381.50	4,196.50	5,200.00	1,003.50	80.7
51-4000-316.0	ENGINEER	2,068.38	18,910.05	20,000.00	1,089.95	94.6
51-4000-317.0	CPA SERVICES	.00	2,000.00	2,000.00	.00	100.0
51-4000-330.0	EDUCATION AND TRAINING	325.66	7,040.25	9,620.00	2,579.75	73.2
51-4000-340.0	CERTIFICATIONS - EXAMS	.00	625.00	1,200.00	575.00	52.1
51-4000-478.0	COMMERCIAL WATER METERS	.00	.00	4,000.00	4,000.00	.0
51-4000-479.0	HAULING CONSTRUCTION MATERIAL	.00	35.00	4,000.00	3,965.00	.9
51-4000-480.0	MISC SUPPLIES	7,817.44	17,729.83	32,000.00	14,270.17	55.4
51-4000-481.0	METER REPAIRS	1,712.03	6,047.31	10,000.00	3,952.69	60.5
51-4000-482.0	RELOCATE CONNECTIONS	.00	.00	500.00	500.00	.0
51-4000-484.0	WATER MAINS SUPPLIES	4,426.85	28,317.48	37,000.00	8,682.52	76.5
51-4000-485.0	BLUE STAKES	485.23	4,578.08	4,200.00	(378.08)	109.0
51-4000-486.0	ASPHALT	1,148.50	1,672.50	4,000.00	2,327.50	41.8
51-4000-487.0	ROADBASE	840.79	3,236.46	3,000.00	(236.46)	107.9
51-4000-488.0	SAND	.00	.00	2,000.00	2,000.00	.0
51-4000-489.0	CHLORINE	765.56	9,414.57	8,500.00	(914.57)	110.8
51-4000-490.0	WEBER BASIN PURCHASES	7,090.42	80,989.09	85,085.00	4,095.91	95.2
51-4000-491.0	INSTALL LATERALS	.00	.00	5,000.00	5,000.00	.0
51-4000-492.0	FLOURIDATION	11,832.32	22,052.79	35,000.00	12,947.21	63.0
51-4000-493.0	NEW METERS	12,923.44	17,541.36	19,000.00	1,458.64	92.3
51-4000-495.0	WATER RIGHTS	2,257.50	3,975.00	1,000.00	(2,975.00)	397.5
51-4000-511.0	INSURANCE - LIABILITY	.00	25,000.00	25,000.00	.00	100.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-4000-512.0 INSURANCE - AUTO LIAB.	.00	409.25	3,500.00	3,090.75	11.7
51-4000-513.0 INSURANCE - WELLS & PUMPS	.00	1,489.00	5,500.00	4,011.00	27.1
51-4000-621.0 WATER TESTING	2,685.00	17,067.51	17,000.00	(67.51)	100.4
51-4000-630.0 UNCOLLECTABLE ACCOUNTS	.00	.00	1,000.00	1,000.00	.0
51-4000-640.0 GENERAL FUND ADMIN. SERVICE	33,825.00	387,991.67	405,900.00	17,908.33	95.6
51-4000-810.0 SERIES 2012 REVENUE BONDS	.00	364,943.53	415,300.00	50,356.47	87.9
51-4000-910.0 DEPRECIATION EXPENSE	29,166.67	320,833.37	350,000.00	29,166.63	91.7
TOTAL EXPENDITURES	180,476.02	1,877,166.56	2,169,167.00	292,000.44	86.5
CAPITAL EQUIPMENT/PROJECTS					
51-5154-740.0 CAPITAL EQUIPMENT	4,240.00	62,840.77	78,900.00	16,059.23	79.7
51-5154-745.0 PUMPS & WELLS SECURITY	.00	.00	5,000.00	5,000.00	.0
51-5154-746.0 *MAIN STREET EMERGENCY REPAIR*	.00	24,590.40	.00	(24,590.40)	.0
51-5154-749.0 RADIO READ METERS	.00	.00	45,000.00	45,000.00	.0
51-5154-750.0 CAPITAL PROJECTS	4,208.12	75,247.71	150,000.00	74,752.29	50.2
51-5154-753.0 *SERVICE INSTALLATIONS*	1,075.59	1,857.80	.00	(1,857.80)	.0
51-5154-756.0 *CITY HALL PUMPHOUSE*	885.00	62,814.82	.00	(62,814.82)	.0
TOTAL CAPITAL EQUIPMENT/PROJECTS	10,408.71	227,351.50	278,900.00	51,548.50	81.5
WATER CAPITAL IMPROVEMENT PROJ					
51-5500-761.0 LATERALS & HYDRANT REPLACEMENT	.00	3,351.30	8,000.00	4,648.70	41.9
51-5500-766.0 *MAIN - 600 S. TO PAGES*	4,191.44	45,055.27	.00	(45,055.27)	.0
TOTAL WATER CAPITAL IMPROVEMENT PROJ	4,191.44	48,406.57	8,000.00	(40,406.57)	605.1
WATER LINE PROJECTS					
51-5510-750.0 *CHASE LANE - BORE I-15*	48,689.84	63,756.22	.00	(63,756.22)	.0
51-5510-760.0 *PRV REPAIR-2011*	.00	.00	10,000.00	10,000.00	.0
51-5510-900.0 *PROJECT DESIGN/ENGINEERING*	.00	.00	202,000.00	202,000.00	.0
TOTAL WATER LINE PROJECTS	48,689.84	63,756.22	212,000.00	148,243.78	30.1
SUBDIVISION WATERLINE PROJECTS					
51-5600-205.0 "MISC. SMALL PROJECTS"	3,975.00	17,133.65	15,000.00	(2,133.65)	114.2
51-5600-752.0 DEVELOPMENT WATERLINE PROJECTS	.00	.00	150,000.00	150,000.00	.0
51-5600-755.0 *WATER LATERALS-DEVELOPMENT*	.00	66,292.90	.00	(66,292.90)	.0
51-5600-762.0 *CANYON POINT WATERLINE*	.00	307.50	.00	(307.50)	.0
TOTAL SUBDIVISION WATERLINE PROJECTS	3,975.00	83,734.05	165,000.00	81,265.95	50.8
TOTAL FUND EXPENDITURES	247,741.01	2,300,414.90	2,833,067.00	532,652.10	81.2

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	57,284.57	(10,483.17)	(275,067.00)	(264,583.83)	(3.8)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

SANITATION FUND

ASSETS

52-13120000	ALLOWANCE FOR UNCOLLECTIBLE AC	(	6,000.00)	
52-13140000	ACCOUNTS RECEIVABLE - GARBAGE		69,654.82	
52-13150000	ACCOUNTS RECEIVABLE - RECYCLE		16,938.24	
52-13160000	ACCOUNTS RECEIVABLE GREEN WAST		9,982.74	
	TOTAL ASSETS			90,575.80

LIABILITIES AND EQUITY

LIABILITIES

52-21310000	ACCOUNTS PAY/SANITATION FUND		67,700.00	
52-24210000	DUE TO OTHER FUNDS		59,621.30	
	TOTAL LIABILITIES			127,321.30

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-29510000	FUND BALANCE - PREVIOUS YEAR	(	70,480.83)	
	REVENUE OVER EXPENDITURES - YTD		33,735.33	
	BALANCE - CURRENT DATE	(	36,745.50)	
	TOTAL FUND EQUITY			(36,745.50)
	TOTAL LIABILITIES AND EQUITY			90,575.80

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS REVENUE</u>					
52-36-100000	INTEREST INCOME	.00	.00	500.00	500.00	.0
52-36-200000	FALL CLEANUP REVENUE	.00	.00	500.00	500.00	.0
52-36-300000	SPRING CLEANUP REVENUE	.00	380.00	.00	(380.00)	.0
	TOTAL MISCELLANEOUS REVENUE	.00	380.00	1,000.00	620.00	38.0
	<u>OPERATING REVENUE</u>					
52-37-100000	REFUSE COLLECTION CHARGES	59,150.69	643,630.67	700,000.00	56,369.33	92.0
52-37-200000	RECYCLING REVENUES	15,186.54	164,738.43	176,000.00	11,261.57	93.6
52-37-250000	GREEN WASTE CHARGES	9,427.07	101,185.10	106,750.00	5,564.90	94.8
52-37-300000	CONTAINER ADVANCE LEASE PAYMT	889.00	5,150.00	10,000.00	4,850.00	51.5
	TOTAL OPERATING REVENUE	84,653.30	914,704.20	992,750.00	78,045.80	92.1
	TOTAL FUND REVENUE	84,653.30	915,084.20	993,750.00	78,665.80	92.1

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-4000-205.0 BANKING & INV/INTEREST EXPENSE	3,407.50	3,407.50	.00	(3,407.50)	.0
52-4000-241.0 PRINTING	258.63	2,419.91	2,500.00	80.09	96.8
52-4000-242.0 POSTAGE	447.58	4,491.03	5,500.00	1,008.97	81.7
52-4000-314.0 COMPUTER SUPPORT	381.50	4,196.50	5,200.00	1,003.50	80.7
52-4000-320.0 GREEN WASTE COLLECTION	.00	.00	48,000.00	48,000.00	.0
52-4000-321.0 COLLECTION	42,246.94	231,466.65	250,000.00	18,533.35	92.6
52-4000-322.0 DISPOSAL & TIPPING FEES	57,138.00	313,304.00	303,000.00	(10,304.00)	103.4
52-4000-324.0 RECYCLING COLLECTION	26,273.26	137,543.92	174,000.00	36,456.08	79.1
52-4000-325.0 GREEN WASTE DISPOSAL	10,279.02	56,642.40	31,000.00	(25,642.40)	182.7
52-4000-480.0 MISC SUPPLIES	.00	.39	100.00	99.61	.4
52-4000-486.0 FALL CLEANUP	.00	305.70	500.00	194.30	61.1
52-4000-510.0 GENERAL LIABILITY INSURANCE	.00	9,000.00	9,000.00	.00	100.0
52-4000-640.0 GF ADMIN SERVICES	7,004.17	77,045.87	84,050.00	7,004.13	91.7
52-4000-745.0 CAPITAL EQUIPMENT	.00	.00	2,400.00	2,400.00	.0
52-4000-750.0 CONTAINERS	.00	15,762.00	10,000.00	(5,762.00)	157.6
52-4000-751.0 SPRING CLEANUP PROJECT	2,813.00	25,763.00	30,000.00	4,237.00	85.9
52-4000-900.0 DEPRECIATION EXPENSE	.00	.00	15,000.00	15,000.00	.0
TOTAL EXPENDITURES	150,249.60	881,348.87	970,250.00	88,901.13	90.8
TOTAL FUND EXPENDITURES	150,249.60	881,348.87	970,250.00	88,901.13	90.8
NET REVENUE OVER EXPENDITURES	(65,596.30)	33,735.33	23,500.00	(10,235.33)	143.6

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

DRAINAGE UTILITY

ASSETS

53-11100000	CASH - COMBINED FUND	652,274.75	
53-13120000	ALLOWANCE FOR UNCOLLECTABLE	(2,000.00)	
53-13140000	ACCOUNTS RECIEVABLE	119,272.20	
53-14210000	DUE FROM OTHER FUNDS	98,553.08	
53-15460000	DEFERRED OUTFLOWS-PENSIONS	27,397.00	
53-16360000	ACCUMULATED DEPRECIATION	(898,309.26)	
53-16510000	ASSETS	152,337.56	
53-16520000	SUB DRAIN	2,046,416.46	
53-16530000	STORM DRAINS	2,558,285.15	
53-16540000	WORK IN PROGRESS	17,689.00	
	TOTAL ASSETS		4,771,915.94

LIABILITIES AND EQUITY

LIABILITIES

53-21320000	BONDS PAYABLE	617,000.00	
53-21321000	ACCRUED INTEREST ON BOND	5,908.00	
53-21351000	ACCRUED ABSENCES	14,971.00	
53-23400000	DEFERRED INFLOWS-PENSIONS	4,262.00	
53-25410000	UNAMORTIZED BOND PREMIUM	46,072.00	
53-25420000	DEFERRED LOSS FROM BOND DEF	(2,615.00)	
53-25450000	NET PENSION LIABILITY	38,793.00	
	TOTAL LIABILITIES		724,391.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
53-29510000	FUND BALANCE - PREVIOUS YEAR	3,860,680.79	
	REVENUE OVER EXPENDITURES - YTD	186,844.15	
	BALANCE - CURRENT DATE	4,047,524.94	
	TOTAL FUND EQUITY		4,047,524.94
	TOTAL LIABILITIES AND EQUITY		4,771,915.94

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
53-34-400000	IMPACT FEE	13,943.89	27,409.47	.00	(27,409.47)	.0
	TOTAL CHARGES FOR SERVICES	13,943.89	27,409.47	.00	(27,409.47)	.0
	<u>MISCELLANEOUS REVENUE</u>					
53-36-100000	INTEREST INCOME	.00	.00	1,500.00	1,500.00	.0
53-36-800000	DEVELOPER CONTRIBUTION	97.52	1,085.44	.00	(1,085.44)	.0
	TOTAL MISCELLANEOUS REVENUE	97.52	1,085.44	1,500.00	414.56	72.4
	<u>OPERATING REVENUE</u>					
53-37-100000	DRAINAGE CHARGES	66,619.23	732,746.16	800,000.00	67,253.84	91.6
53-37-300000	SUB DRAIN FEES	37,265.78	408,062.36	445,000.00	36,937.64	91.7
	TOTAL OPERATING REVENUE	103,885.01	1,140,808.52	1,245,000.00	104,191.48	91.6
	<u>TRANSFERS</u>					
53-39-700000	TRANSFERS FROM OTHER FUNDS	.00	177,385.32	.00	(177,385.32)	.0
	TOTAL TRANSFERS	.00	177,385.32	.00	(177,385.32)	.0
	TOTAL FUND REVENUE	117,926.42	1,346,688.75	1,246,500.00	(100,188.75)	108.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

DRAINAGE UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
53-4000-110.0 SALARY & WAGES	4,357.11	48,248.83	48,984.00	735.17	98.5
53-4000-111.0 OVERTIME PAY	.00	.00	500.00	500.00	.0
53-4000-130.0 FICA	320.93	3,685.37	3,745.00	59.63	98.4
53-4000-131.0 RETIREMENT	801.98	9,192.74	9,047.00	(145.74)	101.6
53-4000-132.0 MEDICAL INSURANCE	1,333.30	14,666.30	15,125.00	458.70	97.0
53-4000-134.0 LONG TERM DISABILITY	19.54	223.97	293.00	69.03	76.4
53-4000-135.0 WORKERS COMPENSATION	90.08	1,030.63	1,470.00	439.37	70.1
53-4000-200.0 UNIFORM PURCHASE	.00	373.09	450.00	76.91	82.9
53-4000-205.0 BANKING & INV/INTEREST EXPENSE	3,407.50	3,407.50	.00	(3,407.50)	.0
53-4000-220.0 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
53-4000-240.0 OFFICE SUPPLIES	.00	120.20	300.00	179.80	40.1
53-4000-241.0 PRINTING	258.64	2,324.90	2,750.00	425.10	84.5
53-4000-242.0 POSTAGE	447.57	4,491.00	5,500.00	1,009.00	81.7
53-4000-250.0 VEHICLE MAINTENANCE	758.66	1,073.41	1,000.00	(73.41)	107.3
53-4000-270.0 WEBER BASIN WATER	.00	.00	640.00	640.00	.0
53-4000-271.0 UTILITIES - POWER	202.48	2,251.69	.00	(2,251.69)	.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	58.87	678.07	2,000.00	1,321.93	33.9
53-4000-310.0 PROFESSIONAL SERVICES	.00	1,540.00	5,200.00	3,660.00	29.6
53-4000-314.0 COMPUTER SUPPORT	381.50	4,196.50	3,700.00	(496.50)	113.4
53-4000-316.0 ENGINEERING	14,437.30	21,823.00	15,000.00	(6,823.00)	145.5
53-4000-322.0 DAVIS COUNTY STORM WATER	.00	4,247.00	4,500.00	253.00	94.4
53-4000-330.0 EDUCATION & TRAINING	25.00	983.08	1,500.00	516.92	65.5
53-4000-352.0 FRONTAGE ROAD SWALE	4,083.33	44,916.63	49,000.00	4,083.37	91.7
53-4000-353.0 STREET SWEEPING	6,711.50	15,290.60	22,000.00	6,709.40	69.5
53-4000-368.0 VIDEO INSPECTION	.00	2,847.62	.00	(2,847.62)	.0
53-4000-371.0 UTILITIES-FRONTAGE ROAD PUMP	.00	.00	2,900.00	2,900.00	.0
53-4000-375.0 CONTRACT MAINTENANCE	40,308.95	48,957.78	140,000.00	91,042.22	35.0
53-4000-480.0 MISC SUPPLIES	340.81	2,623.95	6,000.00	3,376.05	43.7
53-4000-510.0 GENERAL LIABILITY INSURANCE	21,000.00	21,000.00	21,000.00	.00	100.0
53-4000-515.0 LIABILITY RESERVE	.00	18,000.00	12,000.00	(6,000.00)	150.0
53-4000-640.0 GF ADMINISTRATIVE SERVICES	14,250.00	156,750.00	153,750.00	(3,000.00)	102.0
53-4000-740.0 DEBT SERVICE	.00	137,507.26	128,000.00	(9,507.26)	107.4
53-4000-745.0 CAPITAL EQUIPMENT	.00	.00	2,400.00	2,400.00	.0
53-4000-750.0 MISC. PROJECTS	48,249.05	53,249.05	.00	(53,249.05)	.0
53-4000-900.0 DEPRECIATION EXPENSE	77,916.67	77,916.67	85,000.00	7,083.33	91.7
TOTAL EXPENDITURES	239,760.77	703,616.84	745,754.00	42,137.16	94.4
<u>TRANSFERS OUT</u>					
53-4710-100.0 TRANSFERS TO OTHER FUNDS	.00	.00	580,871.00	580,871.00	.0
TOTAL TRANSFERS OUT	.00	.00	580,871.00	580,871.00	.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

DRAINAGE UTILITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DRAINAGE IMPROVEMENT PROJECTS</u>					
53-5000-356.0 * FRONTAGE ROAD CULVERTS*	.00	371,285.24	.00	(371,285.24)	.0
53-5000-400.0 MISC. PROJECTS	.00	53,724.00	4,500.00	(49,224.00)	1193.9
TOTAL DRAINAGE IMPROVEMENT PROJECTS	.00	425,009.24	4,500.00	(420,509.24)	9444.7
 TOTAL FUND EXPENDITURES	 239,760.77	 1,128,626.08	 1,331,125.00	 202,498.92	 84.8
 NET REVENUE OVER EXPENDITURES	 (121,834.35)	 218,062.67	 (84,625.00)	 (302,687.67)	 257.7

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

TELECOMMUNICATION FUND

ASSETS

54-11100000	CASH - COMBINED FUND	30,840.48	
54-11220000	NOTES RECEIVABLE-CENTERVILLE	1,442,825.00	
54-13140000	ACCOUNTS RECEIVABLE	16,494.48	
		<u> </u>	
	TOTAL ASSETS		<u><u>1,490,159.96</u></u>

LIABILITIES AND EQUITY

LIABILITIES

54-21210000	UIA NOTES PAYABLE-ST	94,762.00	
54-21220000	UIA NOTES PAYABLE-LT	1,348,063.00	
54-21310000	ACCOUNTS PAY/TELECOM. FUND	15,500.00	
		<u> </u>	
	TOTAL LIABILITIES		1,458,325.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-29510000	FUND BALANCE - PREVIOUS YEAR	15,761.33	
	REVENUE OVER EXPENDITURES - YTD	16,073.63	
		<u> </u>	
	BALANCE - CURRENT DATE	31,834.96	
		<u> </u>	
	TOTAL FUND EQUITY		<u>31,834.96</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,490,159.96</u></u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

TELECOMMUNICATION FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CHARGES FOR SERVICES</u>					
54-37-100000 UTILITY SERVICE CHARGES	22,499.57	277,319.62	210,000.00	(67,319.62)	132.1
TOTAL CHARGES FOR SERVICES	22,499.57	277,319.62	210,000.00	(67,319.62)	132.1
 TOTAL FUND REVENUE	 22,499.57	 277,319.62	 210,000.00	 (67,319.62)	 132.1

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

TELECOMMUNICATION FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>PROFESSIONAL SERVICES</u>					
54-4000-320.0	CONTRACT SERVICES - UIA	31,256.00	250,745.99	199,500.00	(51,245.99)	125.7
54-4000-640.0	ADMINISTRATIVE SERVICES	10,500.00	10,500.00	10,500.00	.00	100.0
	TOTAL PROFESSIONAL SERVICES	<u>41,756.00</u>	<u>261,245.99</u>	<u>210,000.00</u>	<u>(51,245.99)</u>	<u>124.4</u>
	TOTAL FUND EXPENDITURES	<u>41,756.00</u>	<u>261,245.99</u>	<u>210,000.00</u>	<u>(51,245.99)</u>	<u>124.4</u>
	NET REVENUE OVER EXPENDITURES	<u>(19,256.43)</u>	<u>16,073.63</u>	<u>.00</u>	<u>(16,073.63)</u>	<u>.0</u>

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

WHITAKER HOME TRUST FUND

<u>ASSETS</u>			
71-11100000	CASH - COMBINED FUND	37,346.18	
71-16510000	FIXED ASSETS	23,542.00	
	TOTAL ASSETS		60,888.18
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
71-29510000	FUND BALANCE - PREVIOUS YEAR	44,545.33	
	REVENUE OVER EXPENDITURES - YTD	16,342.85	
	BALANCE - CURRENT DATE	60,888.18	
	TOTAL FUND EQUITY		60,888.18
	TOTAL LIABILITIES AND EQUITY		60,888.18

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

WHITAKER HOME TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & GRANTS</u>						
71-33-400000	GRANTS	.00	.00	9,350.00	9,350.00	.0
71-33-450000	GRANT- RAP TAX	.00	.00	8,800.00	8,800.00	.0
	TOTAL CONTRIBUTIONS & GRANTS	.00	.00	18,150.00	18,150.00	.0
<u>CHARGES FOR SERVICES</u>						
71-34-100000	GARDEN PLOT FEES	35.00	1,215.00	1,700.00	485.00	71.5
	TOTAL CHARGES FOR SERVICES	35.00	1,215.00	1,700.00	485.00	71.5
<u>MISCELLANEOUS REVENUE</u>						
71-36-160000	TEA PARTY FUNDRAISER	1,065.00	1,828.00	2,400.00	572.00	76.2
71-36-400000	CEMETERY TOURS FUNDRAISER	.00	296.00	300.00	4.00	98.7
71-36-500000	ZOMBIE RUN FUNDRAISER	.00	1,567.00	1,200.00	(367.00)	130.6
	TOTAL MISCELLANEOUS REVENUE	1,065.00	3,691.00	3,900.00	209.00	94.6
<u>CONTRIBUTIONS & TRANSFERS</u>						
71-39-100000	CONTRIBUTIONS FR GEN FUND	.00	31,062.25	30,925.00	(137.25)	100.4
71-39-120000	CONTRIBUTION - RAP TAX	.00	15,779.89	.00	(15,779.89)	.0
71-39-200000	CONTRIBUTIONS - PRIVATE	.00	650.00	1,000.00	350.00	65.0
71-39-250000	CONTRIBUTIONS - PROJECTS	.00	.00	6,000.00	6,000.00	.0
71-39-400000	BOOK DONATIONS	302.00	690.80	.00	(690.80)	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	302.00	48,182.94	37,925.00	(10,257.94)	127.1
	TOTAL FUND REVENUE	1,402.00	53,088.94	61,675.00	8,586.06	86.1

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

WHITAKER HOME TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
71-4000-120.0 PART-TIME WAGES	1,598.40	18,566.70	20,100.00	1,533.30	92.4
71-4000-130.0 FICA	122.28	1,469.87	1,540.00	70.13	95.5
71-4000-131.0 RETIREMENT	266.78	3,206.79	3,350.00	143.21	95.7
71-4000-135.0 WORKERS COMPENSATION	33.40	401.46	325.00	(76.46)	123.5
71-4000-270.0 UTILITIES - DEUEL CREEK	.00	.00	250.00	250.00	.0
71-4000-271.0 UTILITIES - POWER	34.82	644.97	1,250.00	605.03	51.6
71-4000-276.0 UTILITIES - GAS	54.16	719.04	800.00	80.96	89.9
71-4000-277.0 UTILITIES - SEWER	290.95	350.95	60.00	(290.95)	584.9
71-4000-310.0 RECORDING SERVICES	52.54	521.21	1,000.00	478.79	52.1
71-4000-312.0 PUBLIC RELATIONS	24.72	638.98	500.00	(138.98)	127.8
71-4000-316.0 FUNDRAISER SUPPLIES	58.43	158.80	181.00	22.20	87.7
71-4000-318.0 CUSTODIAL SERVICES	.00	.00	500.00	500.00	.0
71-4000-330.0 TRAINING & EDUCATION MATERIALS	.00	89.91	200.00	110.09	45.0
71-4000-361.0 TEA PARTY FUNDRAISER SUPPLIES	.00	.46	2,200.00	2,199.54	.0
71-4000-364.0 CEMETERY TOUR FUNDRAISER SUPPL	.00	135.16	100.00	(35.16)	135.2
71-4000-365.0 ZOMBIE RUN FUNDRAISER SUPPLIES	.00	1,531.73	1,000.00	(531.73)	153.2
71-4000-366.0 HAUNTING FUNDRAISER SUPPLIES	.00	.00	50.00	50.00	.0
71-4000-367.0 CHRISTMAS FUNDRAISER SUPPLIES	.00	85.96	150.00	64.04	57.3
71-4000-368.0 STORYTELLING SUPPLIES	.00	85.46	.00	(85.46)	.0
71-4000-369.0 EQUIPMENT MAINTENANCE	.00	.00	200.00	200.00	.0
71-4000-480.0 MISCELLANEOUS	136.32	2,191.83	1,500.00	(691.83)	146.1
71-4000-482.0 BUILDING MAINT & REPAIR	45.00	1,186.12	1,200.00	13.88	98.8
71-4000-483.0 GARDEN PLOT SUPPLIES	90.32	236.51	800.00	563.49	29.6
71-4000-514.0 INSURANCE - PROPERTY	.00	491.00	650.00	159.00	75.5
71-4000-600.0 MISC PROJECTS	221.60	3,221.60	.00	(3,221.60)	.0
71-4000-715.0 KITCHEN & SINK	.00	66.00	2,000.00	1,934.00	3.3
71-4000-725.0 CARRIAGE HOUSE/OFFICE	.00	.00	12,550.00	12,550.00	.0
71-4000-730.0 PARKING LOT	.00	525.00	.00	(525.00)	.0
71-4000-740.0 CAPITAL PURCHASES	.00	.00	12,000.00	12,000.00	.0
71-4000-750.0 RESTORATION PROJECT	.00	220.58	600.00	379.42	36.8
TOTAL EXPENDITURES	3,029.72	36,746.09	65,056.00	28,309.91	56.5
TOTAL FUND EXPENDITURES	3,029.72	36,746.09	65,056.00	28,309.91	56.5
NET REVENUE OVER EXPENDITURES	(1,627.72)	16,342.85	(3,381.00)	(19,723.85)	483.4

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

400 WEST DEBT SERVICE FUND

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:	
83-29510000 FUND BALANCE - OTHER	1,611.48
REVENUE OVER EXPENDITURES - YTD	(1,611.48)
BALANCE - CURRENT DATE	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES AND EQUITY	.00

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

400 WEST DEBT SERVICE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS OUT</u>					
83-4000-900.0 TRANSFERS - GENERAL FUND	.00	1,611.48	.00	(1,611.48)	.0
TOTAL TRANSFERS OUT	.00	1,611.48	.00	(1,611.48)	.0
TOTAL FUND EXPENDITURES	.00	1,611.48	.00	(1,611.48)	.0
NET REVENUE OVER EXPENDITURES	.00	(1,611.48)	.00	1,611.48	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

CHASE LANE SID DEBT SERVICE

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:	
84-29510000 FUND BALANCE - OTHER	15,544.16
REVENUE OVER EXPENDITURES - YTD	(15,544.16)
	<u> </u>
BALANCE - CURRENT DATE	<u> </u> .00
TOTAL FUND EQUITY	<u> </u> .00
TOTAL LIABILITIES AND EQUITY	<u> </u> .00

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

CHASE LANE SID DEBT SERVICE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
	<u>TRANSFERS OUT</u>					
84-4000-600.0	TRANSFERS - GENERAL FUND	.00	15,544.16	.00	(15,544.16)	.0
	TOTAL TRANSFERS OUT	.00	15,544.16	.00	(15,544.16)	.0
	TOTAL FUND EXPENDITURES	.00	15,544.16	.00	(15,544.16)	.0
	NET REVENUE OVER EXPENDITURES	.00	(15,544.16)	.00	15,544.16	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

PORTER LANE SID DEBT SERVICE

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:		
85-29510000	PRIOR UNRESTRICTED FUND BALANC	2,024.54
	REVENUE OVER EXPENDITURES - YTD	(2,024.54)
	BALANCE - CURRENT DATE	.00
	TOTAL FUND EQUITY	.00
	TOTAL LIABILITIES AND EQUITY	.00

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2017

PORTER LANE SID DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS OUT</u>					
85-4710-100.0 TRANSFERS OUT	.00	2,024.54	.00	(2,024.54)	.0
TOTAL TRANSFERS OUT	.00	2,024.54	.00	(2,024.54)	.0
TOTAL FUND EXPENDITURES	.00	2,024.54	.00	(2,024.54)	.0
NET REVENUE OVER EXPENDITURES	.00	(2,024.54)	.00	2,024.54	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

GENERAL FIXED ASSET FUND

ASSETS

91-16110000	LAND	7,785,730.67	
91-16210000	BUILDINGS	18,627,846.92	
91-16410000	FURNITURE & FIXTURES	.09	
91-16510000	EQUIPMENT & MACHINERY	2,875,912.53	
91-16610000	AUTOS & TRUCKS	2,615,034.86	
91-16710000	CONSTRUCTION IN PROGRESS	824,836.29	
91-16910000	INFRASTRUCTURE	8,018,836.56	
91-17000000	ACCUMULATED DEPRECIATION	(8,616,616.42)	
	TOTAL ASSETS		32,131,581.50

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
91-29510000	INVESTMENT IN FIXED ASSETS	32,131,581.50	
	BALANCE - CURRENT DATE	32,131,581.50	
	TOTAL FUND EQUITY		32,131,581.50
	TOTAL LIABILITIES AND EQUITY		32,131,581.50

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2017

GENERAL LONG TERM DEBT

ASSETS

95-18300000	AMOUNT PROVIDED/SALES TAX	2,655,000.00	
95-18430000	AMT PROVIDED/ACCURED ABSENCES	<u>602,583.86</u>	
	TOTAL ASSETS		<u><u>3,257,583.86</u></u>

LIABILITIES AND EQUITY

LIABILITIES

95-20300000	SALES TAX BOND PAYABLE	2,655,000.00	
95-25340000	ACCRUED ABSENCES	<u>602,583.86</u>	
	TOTAL LIABILITIES		<u><u>3,257,583.86</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,257,583.86</u></u>

RESOLUTION NO. 2017-11

A RESOLUTION AMENDING THE FISCAL YEAR 2017 BUDGET OF FUNDS AND ACCOUNTS FOR CENTERVILLE CITY AND GIVING AN EFFECTIVE DATE.

WHEREAS, in order to conform with the Utah State Code and Accounting Procedures as outlined in the Uniform Accounting Manual, it is necessary to amend the City budget which states revenues and expenditures for the Fiscal Year ending June 30, 2017.

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

Section 1. Amendment. That the Fiscal Year 2017 Budget be amended, including all funds and accounts, as shown in the Budget format attached and dated June 20, 2017.

Section 2. Effective Date. This Resolution shall become effective June 20, 2017.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, on this 20th day of June, 2017.

CENTERVILLE CITY

By: _____
Mayor

ATTEST:

I hereby certify that the above-mentioned Resolution, entitled "A Resolution Amending the Fiscal Year 2017 Budget of Funds and Accounts for Centerville City and Giving an Effective Date," is a true and accurate copy, including all attachments of the Resolution passed on Wednesday, the 20th of June, 2017.

Marsha L. Morrow, City Recorder

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

According to the provisions of the U.C.A. 910-3-719, as amended, resolutions may become effective without publication or posting and may take effect on passage or at a later date as the governing body may determine; provided, resolutions may not become effective more than three months from the date of passage. I, the municipal recorder of Centerville City, hereby certify that foregoing resolution was duly passed by the City Council and became effective upon passage or a later date as the governing body directed as more particularly set forth below

Marsha L. Morrow, City Recorder

Date

Effective Date: _____ day of _____, 20____

Centerville City
FY16-17 Budget Amendment Affecting Fund Totals
6/20/17

General Fund 10

- ① 10-4710-810 – \$37,700 transfer funds out of General Fund 10 into Perpetual Care Fund 30 (p.28)
- ② 10-33-630000 – Increase Public Safety Grant Revenue budget from \$0 to \$30,000 (p.11)
- ② [10-4150-330 – Increase Education and Training Expense budget from \$1,600 to \$11,600 (p.18)
- ② [10-4210-752 – Increase Grant/Donation Purchases from \$0 to \$20,000 (p.20)
- ③ 10-36-350000 – Increase Youth Council Revenue budget from \$0 to \$3,844*(p.12)
- ③ 10-4180-200/480 – Increase Youth Council Expenditures budget from \$7,000 to \$10,844*(p.18)

*(Only \$7,000 of city funds spent, the \$3,844 came in from other sources)

Amended Total for General Fund 10

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	8,621,216	8,692,760	71,544

Perpetual Care Fund 30

- ① 30-39-200000 - \$37,700 transfer funds to Perpetual Care Fund 30 from General Fund 10 (p.41)

Amended Total for Perpetual Care Fund 30

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Revenues	0	37,700	37,700

RDA Fund 20

20-4710-830 - \$155,520 transfer to Utopia/Capital Projects Fund 49 – the transfer in is already budgeted in the Utopia/Capital Project Fund 49 (p.31)

20-4710-840 - \$593,012 transfer to Debt Service Fund 35 – the transfer in is already budgeted in the Debt Service Fund 35 (p.31)

20-4000-421 Reduce from \$300,000 to \$0

20-5000-150 Reduce from \$663,012 to \$214,480

Storm Drain Fund 43

43-4710-100 - \$177,386 transfer out to Drainage Fund 53 to close out this fund (p.47)

43-4000-600 – Amend budget in this account to \$0 (transfer \$653,852 budget from Storm Drain Fund 43 to Drainage Fund 53) (p.47)

43-34-800000 – Amend budget in this account to \$0 (This transfer will not be made from Drainage Fund 53) (p.46)

Amended Total for Storm Drain Fund 43

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	653,852	0	(653,852)

Parks Fund 45

45-4810-100 – Increase budget from \$148,519 to \$400,000 (p.50)

(Due to park projects)

Amended Total for Parks Fund 45

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	148,519	400,000	251,481

Drainage Fund 53

53-39-700000 - \$177,386 transfer in from Storm Drain Fund 43 (p.67)

53-5000-400 – Increase budget to \$658,352 (transferring \$653,852 budget from Storm Drain Fund 43 to Drainage Fund 53) (p.69)

53-4710-100 – Amend budget in this account to \$0 (This transfer will not be made to Storm Drain Fund 43) (p.68)

Amended Total for Drainage Fund 53

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	1,331,125	1,404,106	72,981

Transportation Fund 48

48-4000-710 – Reduce by \$76,575 (p.53)

48-4710-820 - \$76,575 transfer out Transportation Fund 48 into Utopia/Capital Projects Fund 49 (p.53)

(For street projects expended in FY2015-2016.)

Utopia/Capital Projects Fund 49

49-34-700000 – \$76,575 transfer in from transportation fund (p.55)

49-4000-725 – Parrish Lane Sidewalk increase budget from \$0 to \$6,800 (p.56)

49-4000-740 – Parrish Lane fencing increase budget from \$0 to \$22,000 (p.56)

49-4000-800 – Increase budget \$800 (from \$462,953 to \$463,753) for 2% increase in June (p.56)

Amended Total for Utopia/Capital Projects Fund 49

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	462,953	492,553	29,600

Telecom Fund 54

54-4000-320 – Increase budget by \$95,000 (from \$199,500 to \$294,500) (p.72)
54-37-100000 – Increase budget by \$95,000 (from \$210,000 to \$305,000) (p.71)

Amended Total for Telecom Fund 54

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	210,000	305,000	95,000

Whitaker Fund 71

71-39-250000 – Increase contribution- projects/operations \$500 (From \$6,000 to \$6,500) (p.74)
71-39-120000 – Increase rap tax transfer \$20,500 (From \$0 to \$20,500) (p.74)
71-33-450000 – Reduce this budget \$8,800 (From \$8,800 to \$0) (p.74)
71-4000-120 – Increase budget \$2,500 (From \$20,100 to \$22,600) (p.75)
71-4000-740 – Decrease budget \$5,000 (From \$12,000 to \$7,000) (p.75)
71-4000-725 – Increase budget \$11,700 (From \$12,550 to \$24,250) (p.75)

Amended Total for Whitaker Fund 71

	<u>16/17 Approved</u>	<u>16/17 Proposed</u>	<u>Adjustment</u>
Expenditures	65,056	74,256	9,200

Close out Funds 83, 84, and 85

83-4000-900 \$1,612 transfer out (p.77)
84-4000-600 \$15,545 transfer out (p.79)
85-4710-100 \$2,025 transfer out (p.81)
10-39-200000 \$19,182 transfer in (p.13)

Centerville City
FY16-17 Budget Amendments – General Fund Internal Transfers
6/20/2017

Executive Salaries	11,400.00	10-4130-110.0 (p. 15)
Finance Salaries	29,000.00	10-4140-110.0 (p. 17)
Police-Part Time	22,000.00	10-4210-122.0 (p. 19)
Police Salaries	79,625.00	10-4210-110.0 (p. 19)
Non-Departmental	(142,025.00)	10-4811-000.0 (was on p. 28)
Streets Salary	31,948.00	10-4410-110.0 (p. 22)
Whitaker Transfer	6,500.00	10-4710-970.0 (p. 28)
Legislative – Council Contingency	(32,448.00)	10-4111-500.0 (was on p. 14)
GIS Capital Equipment	(6,000.00)	10-4470-740.0 (p. 23)

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 4.

Short Title: FY 2018 Budget

Initiated By:

Scheduled Time: 7:25

SUBJECT

- a. Approve Ordinance No. 2017-14 adopting Salary Administration Guidelines, Pay Grade Schedule and Salary Schedule for employees
- b. Adopt Resolution No. 2017-12 approving compensation for Justice Court Judge
- c. Schedule Public Hearing on FY 2018 Budget, including the Truth-in-Taxation Public Hearing for proposed property tax increase, for August 8, 2017
- d. Give direction to staff regarding preparation of public information about proposed tax increase
- e. Discuss other budget issues

RECOMMENDATION

- a. Approve Ordinance No. 2017-14
- b. Adopt Resolution No. 2017-12
- c. Confirm public hearing date and time for FY 2018 Budget and proposed property tax increase
- d. Give staff further direction regarding public information to be prepared
- e. Discuss other budget issues identified by Council Members

BACKGROUND

- a. The exhibits to Ordinance No. 2017-14 constitute the employee compensation plan recommended by the City Manager. The narrative in Exhibit A--"Salary Administration Guidelines"--is similar to the FY 2017 version. The percentages in the first and second quartiles of the pay matrix on page 2 of these Guidelines is increased 0.5% over the FY 2017 version. The 1.0% market adjustment on page 1 is identical to the market adjustment percentage in FY 2017. The market adjustment increases the minimum and maximum of the pay ranges. However, this does not translate into a cost-of-living increase for employees. An employee's pay raise is governed by the pay matrix and related guidelines on page 3.
- b. The Utah Administrative Office of Courts provides the pay ranges for justice court judges--depending on the case load for each judge. State law dictates that the justice court judge be paid a salary within that pay range and that the judge receive a pay raise each year at least equal to the pay raises of other employees. Using the pay matrix in the Salary Administration Guidelines as a basis, the City Manager and Mayor recommend Judge Miller--a part time judge--receive a 3% pay raise this year. This generates the new annual salary of \$45,737 in Resolution No. 2017-12 (attached).
- c. In an earlier meeting the City Council agreed upon the date of August 8 at 7:00 p.m. for the public hearing

about the proposed property tax increase. This hearing will also be an opportunity for public comment on the FY 2018 Budget before final adoption.

ATTACHMENTS:

Description

- ▢ Ordinance No. 2017-14 re compensation plan for employees
- ▢ Exhibit A - Salary Administration Guidelines
- ▢ Exhibit B Position Pay Grade Schedule
- ▢ Exhibit C FY2018 Salary Schedule
- ▢ Resolution No. 2017-12 - Compensation for Justice Court Judge

ORDINANCE NO. 2017-14

AN ORDINANCE AMENDING AND ADOPTING THE CENTERVILLE CITY SALARY ADMINISTRATION GUIDELINES, POSITION PAY GRADE SCHEDULE AND SALARY SCHEDULE.

WHEREAS, the City Council has previously prepared and adopted the Centerville City Salary Administration Guidelines, Position Pay Grade Schedule and Salary Schedule; and

WHEREAS, the City Council has reviewed the Centerville City Salary Administration Guidelines, Position Pay Grade Schedule and Salary Schedule and has held appropriate public hearings regarding the same; and

WHEREAS, the City Council desires to amend, update and adopt the Centerville City Salary Administration Guidelines, Position Pay Grade Schedule and Salary Schedule as more particularly set forth herein for the purpose of providing guidelines for employee pay raises in FY 2018 effective with the payroll period beginning July 2, 2017;

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

Section 1. Adoption. The "Centerville City Salary Administration Guidelines – FY 2018" is hereby adopted in its entirety as set forth in Exhibit "A," attached hereto and incorporated herein by this reference, for the Fiscal Year 2018, effective with the payroll period beginning July 2, 2017.

Section 2. Adoption. The "Centerville City Position Pay Grade Schedule" is hereby adopted in its entirety as set forth in Exhibit "B," attached hereto and incorporated herein by this reference, for the Fiscal Year 2018.

Section 3. Adoption. The "Centerville City Salary Schedule" is hereby adopted in its entirety as set forth in Exhibit "C," attached hereto and incorporated herein by this reference, for the Fiscal Year 2018 effective with the payroll period beginning July 2, 2017.

Section 4. Severability. If any section, part or provision of this Ordinance is held invalid or unenforceable, 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.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 20th DAY OF JUNE, 2017.

CENTERVILLE CITY

ATTEST:

Marsha L. Morrow, City Recorder

Mayor

Voting by the City Council

	"AYE"	"NAY"
Councilmember Ince	_____	_____
Councilmember Ivie	_____	_____
Councilmember Fillmore	_____	_____
Councilmember McEwan	_____	_____
Councilmember Mecham	_____	_____

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

According to the provisions of the U.C.A. 9 10-3-713, as amended, I, the municipal recorder of Centerville City, hereby certify that foregoing ordinance was duly passed by the City Council and published, or posted at: (1) 250 North Main; (2) 655 North 1250 West; and (3) RB's Gas Station, on the foregoing referenced dates.

MARSHA L. MORROW, City Recorder

DATE: _____

RECORDED this _____ day of _____, 20____.

PUBLISHED OR POSTED this _____ day of _____, 20____.

EXHIBIT "A"

CENTERVILLE CITY SALARY ADMINISTRATION
GUIDELINES – FY 2018

EXHIBIT “B”

CENTERVILLE CITY POSITION PAY GRADE SCHEDULE

EXHIBIT "C"
CENTERVILLE CITY SALARY SCHEDULE

PROPOSED (SUBJECT TO CHANGE)

CENTERVILLE CITY SALARY ADMINISTRATION GUIDELINES – FY 2018

The City's compensation program is designed to compensate employees fairly, to maintain a pay position which is competitive, and to reward for performance. To carry out this philosophy, the City seeks to establish salaries that are fair externally, internally, and individually.

External Fairness

External fairness means employees will be paid fairly compared to people doing comparable work in the local job market area. The City determines fairness by comparing its salaries for certain jobs, such as police officer or water system maintenance worker, with the salaries other employers pay for those jobs. Those jobs are grouped into levels of pay called salary grades. Each salary grade is assigned a pay range. In order to achieve a competitive advantage in the job market, the City generally bases the midpoint of pay ranges on the third quartile of the midpoints of pay ranges for related jobs in the job market, although this is subject to change by the City Council.

To keep salaries in line with its job market target, the City adjusts its salary ranges using data from local market salary surveys. The salary ranges (i.e., the minimum and maximum of each pay range) that were in effect for FY 2017 will be increased for FY 2018 by 1.0 percent.

Internal Fairness

Internal fairness means that jobs equivalent in value to the City are assigned similar salary grade levels, regardless of the department involved. Each position's salary grade level is based on the job description for that position, so accurate job descriptions are essential. Supervisors should update job descriptions when job duties change significantly and should review them at least annually in conjunction with performance appraisals. If there is a significant difference between the job description and current duties, the supervisor and the employee should normally rewrite the description for review so the City Manager can determine if the job is assigned the correct salary grade level, subject to Council approval. A revised job description does not mean that the assigned salary grade will change, only that it will be reviewed.

Individual Fairness

Individual fairness means an employee will be rewarded for individual performance relative to that of his/her peers. Based on that performance, an employee can move to higher positions in the current salary range or, if the employee earns a promotion, a higher salary range.

Salary Ranges

The City has assigned each job a salary range, with a minimum, midpoint, and maximum salary. The salary range allows employees to receive different salaries based on performance appraisals, levels of experience, and labor market conditions.

Note the following features of salary ranges:

1. Currently the Council's intent is to base the midpoints of salary ranges on the third quartile of the midpoints of pay ranges for related jobs in the job market. This will not be an exact match due to the need to maintain internal equity in the compensation plan.
2. Salary ranges are divided into four equal parts, called quartiles. The lowest salaries are in the first quartile, and the highest salaries are in the fourth quartile. For example, if a job has a minimum annual salary of \$30,000 and a maximum of \$42,000, the first quartile would range from \$30,000 to \$33,000; the second quartile would range from \$33,000 to \$36,000 and so on.
3. Salary ranges overlap extensively, so an experienced, high-performing employee in one grade level can earn the same as or more than a less-experienced or lower-performing employee in a higher grade level.
4. Normally salary ranges move higher each year to keep in line with conditions in the job market. Normally these adjustments do not result in cost-of-living raises for employees; however, the City Council reserves the right to approve cost-of-living increases in lieu of or in conjunction with merit increases.

Merit Increases

At the beginning of the Fiscal Year, an employee may receive a merit increase, or raise. This increase is based on the employee's performance and is affected by the quartile that the employee's salary is in, market salary conditions, and budget availability. The chart below shows the potential raise available in Fiscal Year 2018 (effective with the payroll period beginning July 2, 2017), depending on the employee's performance and where the employee's current salary falls within the pay range assigned to his/her position. **The percentages in this chart may change from year to year. An employee's base pay cannot exceed the maximum of the pay range for his position. Therefore, employees at or near the maximum may not be eligible for the percentages shown in the 4th quartile below.**

	1 st Quartile	2 nd Quartile	3 rd Quartile	4 th Quartile
Consistently Exceeds Expectations ("sustained outstanding performance")	>4.0%	>3.5%	>2.5%	>2.0%
Merit Range (most employees)	1.0 – 4.0%	1.0 – 3.5%	1.0 – 2.5%	1.0 – 2.0%
Needs Significant Improvement	0%	0%	0%	0%

Department heads are to use the following guidelines when determining an appropriate pay raise for each eligible employee:

Guidelines for Categories within the Pay Matrix

Consistently Exceeds Expectations (“sustained outstanding performance”)

- Overall performance is continually above the standard
- Performance has been exceptional and usually exceeds job requirements
- Consistently takes on additional assignments without affecting other work
- Makes suggestions for continuous improvement in both personal and organizational areas
- Requires minimal supervision and follow-up

Merit Range (most employees)

- Upper end of range:
 - o Overall performance consistently meets job requirements
 - o Good, solid performance that meets all critical requirements of the position
 - o Capable in all activities within the respective position
 - o Productive team member, can handle any assignment within the scope of the position
- Lower end of range:
 - o Overall performance occasionally falls below job requirements
 - o Needs improvement to meet standards
 - o Capable in most activities within the respective position
 - o Meets some, but not all position requirements; needs to improve in specified areas

Needs Significant Improvement

- Overall performance falls far below job requirements; unacceptable
- Only occasionally produces the quantity, quality and timeliness of work expected

“Consistently Exceeds Expectations” is funded with a sum equal to 0.5% of the department’s salaries (not including the department head). This 0.5% can be used to increase the amount of raise for one or more employees within the department, subject to approval of the City Manager and Mayor and limited by the funding made available by the 0.5%. This means an employee could possibly receive more than a 0.5% additional increment. The 0.5% can also be used to give lump sum bonuses. Bonuses could be given, for example, for the following purposes:

- to recognize sustained outstanding performance by an employee who is at the top of the pay range (i.e., “maxed out”)
- to compensate an employee for significant additional responsibility undertaken for a limited period, for which the employee was not otherwise adequately compensated
- to recognize significant efforts by employees to upgrade their knowledge and skills

When using the 0.5% for additional base pay increases, normally this would be for the purpose of rewarding employees who consistently or significantly exceed expectations (i.e., “sustained outstanding performance”), or who have significantly increased their value to the City through education or training beyond that required for their position. However, the 0.5% might also be used to address a salary inequity within a department. A department head may also request permission from the City Manager to use up to 10% of the 0.5% sum for minor incentive awards throughout the fiscal year.

Any part of an employee’s pay raise may be delayed or postponed as an incentive to improve performance. Likewise, the 0.5% departmental pool may be used at any time during the fiscal year to fund an additional increase in base pay or to award a lump sum bonus. However, base pay raises given later in the fiscal year and funded by the 0.5% pool would be annualized when determining how much of the 0.5% pool is consumed to fund that raise.

Department heads will be considered as a “department” under the City Manager and Mayor in regard to the guidelines above. In other words, the City Manager and Mayor will decide the amount of raise for each department head, subject to the guidelines and funding limitations. Any base pay increase or lump sum bonus for the City Manager will be determined by the Mayor and City Council.

Centerville City
Position Pay Grade Schedule
9/6/2016

Index Code	Department	Job Title	Pay Grade
100	Administration	City Manager	28
105		City Attorney	27
110		City Prosecutor	NC
115		City Engineer	NC
120		Finance Director/Assistant City Manager	25
122		Assistant to the City Manager	17
125		City Treasurer	14
130		City Recorder	12
131		Accountant III	14
132		Accountant II	12
133		Accountant I	10
135		Accounting Technician	7
145		Office Technician	3
150		Administrative Secretary	9
151		Secretary III	8
152		Secretary II	6
153		Secretary I	5

200	Community Development	Community Development Director	23
203		Planner II	13
206		Planner I	11
216		Planning & Zoning Technician	9
205		Chief Building Official	17

300	Justice Court	Justice Judge	NC
305		Court Clerk Supervisor	11
310		Court Clerk III	8
311		Court Clerk II	7
312		Court Clerk I	5

400	Parks & Recreation	Parks & Recreation Director	20
405		Parks Supervisor	14
410		Parks Maintenance Specialist III	10
411		Parks Maintenance Specialist II	9
412		Parks Maintenance Specialist I	7
415		Recreation Coordinator	10
420		Building Custodian	5
421		Recreation Instructor	NC

Centerville City
Position Pay Grade Schedule
9/6/2016

Index Code	Department	Job Title	Pay Grade
500	Police	Police Chief	25
505		Assistant Chief/Lieutenant	21
510		Sergeant	17
515		Police Officer III	15
516		Police Officer II	13
517		Police Officer I	12
518		IT Lead/Police Records Officer	16
519		Evidence Technician/EM Assistant	10
524		Dispatch Supervisor/Court Liaison	11
520		Dispatcher III	10
521		Dispatcher II	8
522		Dispatcher I	6
525		Crossing Guard	NA

600	Public Works	Public Works Director	23
610		Water Supervisor/Deputy Public Works Director	17
612		Drainage Utility Supervisor	14
615		Street Supervisor	15
611		GIS Coordinator/IT Support	15
621		Journey Mechanic	11
622		Apprentice Mechanic	10
625		Water Maintenance Operator III	12
626		Water Maintenance Operator II	10
627		Water Maintenance Operator I	8
630		Street Maintenance Operator III	12
631		Street Maintenance Operator II	10
632		Street Maintenance Operator I	8
640		Meter Reader	7
645		Laborer	6

Centerville City Salary Schedule

7/2/2017

Grade	First Quartile		Second Quartile		Third Quartile		Fourth Quartile	
1	\$ 10.75 to \$	11.96	\$ 11.97 to \$	13.16	\$ 13.17 to \$	14.37	\$ 14.38 to \$	15.58
2	\$ 11.29 to \$	12.56	\$ 12.57 to \$	13.83	\$ 13.84 to \$	15.10	\$ 15.11 to \$	16.37
3	\$ 11.86 to \$	13.20	\$ 13.21 to \$	14.53	\$ 14.54 to \$	15.86	\$ 15.87 to \$	17.20
4	\$ 12.46 to \$	13.86	\$ 13.87 to \$	15.27	\$ 15.28 to \$	16.66	\$ 16.67 to \$	18.07
5	\$ 13.09 to \$	14.57	\$ 14.58 to \$	16.04	\$ 16.05 to \$	17.51	\$ 17.52 to \$	18.99
6	\$ 13.76 to \$	15.30	\$ 15.31 to \$	16.85	\$ 16.86 to \$	18.39	\$ 18.40 to \$	19.95
7	\$ 14.45 to \$	16.08	\$ 16.09 to \$	17.70	\$ 17.71 to \$	19.32	\$ 19.33 to \$	20.96
8	\$ 15.18 to \$	16.89	\$ 16.90 to \$	18.60	\$ 18.61 to \$	20.30	\$ 20.31 to \$	22.02
9	\$ 15.95 to \$	17.75	\$ 17.76 to \$	19.54	\$ 19.55 to \$	21.33	\$ 21.34 to \$	23.13
10	\$ 16.76 to \$	18.65	\$ 18.66 to \$	20.53	\$ 20.54 to \$	22.41	\$ 22.42 to \$	24.30
11	\$ 17.61 to \$	19.59	\$ 19.60 to \$	21.57	\$ 21.58 to \$	23.55	\$ 23.56 to \$	25.53
12	\$ 18.50 to \$	20.58	\$ 20.59 to \$	22.66	\$ 22.67 to \$	24.74	\$ 24.75 to \$	26.82
13	\$ 19.44 to \$	21.62	\$ 21.63 to \$	23.81	\$ 23.82 to \$	25.99	\$ 26.00 to \$	28.18
14	\$ 20.42 to \$	22.72	\$ 22.73 to \$	25.01	\$ 25.02 to \$	27.31	\$ 27.32 to \$	29.61
15	\$ 21.45 to \$	23.87	\$ 23.88 to \$	26.28	\$ 26.29 to \$	28.69	\$ 28.70 to \$	31.11
16	\$ 22.54 to \$	25.08	\$ 25.09 to \$	27.61	\$ 27.62 to \$	30.14	\$ 30.15 to \$	32.68
17	\$ 23.68 to \$	26.34	\$ 26.35 to \$	29.01	\$ 29.02 to \$	31.67	\$ 31.68 to \$	34.34
18	\$ 24.88 to \$	27.68	\$ 27.69 to \$	30.48	\$ 30.49 to \$	33.27	\$ 33.28 to \$	36.08
19	\$ 26.14 to \$	29.08	\$ 29.09 to \$	32.02	\$ 32.03 to \$	34.96	\$ 34.97 to \$	37.90
20	\$ 27.46 to \$	30.55	\$ 30.56 to \$	33.64	\$ 33.65 to \$	36.73	\$ 36.74 to \$	39.82
21	\$ 28.85 to \$	32.10	\$ 32.11 to \$	35.34	\$ 35.35 to \$	38.58	\$ 38.59 to \$	41.84
22	\$ 30.31 to \$	33.72	\$ 33.73 to \$	37.13	\$ 37.14 to \$	40.54	\$ 40.55 to \$	43.95
23	\$ 31.85 to \$	35.43	\$ 35.44 to \$	39.01	\$ 39.02 to \$	42.59	\$ 42.60 to \$	46.18
24	\$ 33.46 to \$	37.22	\$ 37.23 to \$	40.99	\$ 41.00 to \$	44.75	\$ 44.76 to \$	48.52
25	\$ 35.15 to \$	39.11	\$ 39.12 to \$	43.06	\$ 43.07 to \$	47.01	\$ 47.02 to \$	50.97
26	\$ 36.93 to \$	41.09	\$ 41.10 to \$	45.24	\$ 45.25 to \$	49.39	\$ 49.40 to \$	53.55
27	\$ 38.80 to \$	43.17	\$ 43.18 to \$	47.53	\$ 47.54 to \$	51.89	\$ 51.90 to \$	56.26
28	\$ 40.77 to \$	45.35	\$ 45.36 to \$	49.94	\$ 49.95 to \$	54.52	\$ 54.53 to \$	59.11

Centerville City Salary Schedule

7/2/2017

Grade	First Quartile		Second Quartile		Third Quartile		Fourth Quartile	
1	\$ 22,352.51	to \$ 24,867.17	\$ 24,887.97	to \$ 27,381.83	\$ 27,402.63	to \$ 29,886.08	\$ 29,906.88	to \$ 32,411.14
2	\$ 23,484.00	to \$ 26,125.95	\$ 26,146.75	to \$ 28,767.90	\$ 28,788.70	to \$ 31,399.44	\$ 31,420.24	to \$ 34,051.79
3	\$ 24,672.76	to \$ 27,448.44	\$ 27,469.24	to \$ 30,224.13	\$ 30,244.93	to \$ 32,989.41	\$ 33,010.21	to \$ 35,775.50
4	\$ 25,921.69	to \$ 28,837.88	\$ 28,858.68	to \$ 31,754.07	\$ 31,774.87	to \$ 34,659.86	\$ 34,680.66	to \$ 37,586.45
5	\$ 27,233.85	to \$ 30,297.65	\$ 30,318.45	to \$ 33,361.46	\$ 33,382.26	to \$ 36,414.87	\$ 36,435.67	to \$ 39,489.08
6	\$ 28,612.42	to \$ 31,831.32	\$ 31,852.12	to \$ 35,050.22	\$ 35,071.02	to \$ 38,258.72	\$ 38,279.52	to \$ 41,488.02
7	\$ 30,060.79	to \$ 33,442.62	\$ 33,463.42	to \$ 36,824.46	\$ 36,845.26	to \$ 40,195.90	\$ 40,216.70	to \$ 43,588.14
8	\$ 31,582.46	to \$ 35,135.49	\$ 35,156.29	to \$ 38,688.52	\$ 38,709.32	to \$ 42,231.14	\$ 42,251.94	to \$ 45,794.57
9	\$ 33,181.17	to \$ 36,914.05	\$ 36,934.85	to \$ 40,646.93	\$ 40,667.73	to \$ 44,369.41	\$ 44,390.21	to \$ 48,112.69
10	\$ 34,860.80	to \$ 38,782.64	\$ 38,803.44	to \$ 42,704.48	\$ 42,725.28	to \$ 46,615.92	\$ 46,636.72	to \$ 50,548.16
11	\$ 36,625.45	to \$ 40,745.81	\$ 40,766.61	to \$ 44,866.18	\$ 44,886.98	to \$ 48,976.14	\$ 48,996.94	to \$ 53,106.90
12	\$ 38,479.43	to \$ 42,808.37	\$ 42,829.17	to \$ 47,137.30	\$ 47,158.10	to \$ 51,455.84	\$ 51,476.64	to \$ 55,795.17
13	\$ 40,427.26	to \$ 44,975.33	\$ 44,996.13	to \$ 49,523.39	\$ 49,544.19	to \$ 54,061.06	\$ 54,081.86	to \$ 58,619.53
14	\$ 42,473.69	to \$ 47,251.98	\$ 47,272.78	to \$ 52,030.27	\$ 52,051.07	to \$ 56,798.16	\$ 56,818.96	to \$ 61,586.85
15	\$ 44,623.71	to \$ 49,643.87	\$ 49,664.67	to \$ 54,664.04	\$ 54,684.84	to \$ 59,673.81	\$ 59,694.61	to \$ 64,704.37
16	\$ 46,882.56	to \$ 52,156.85	\$ 52,177.65	to \$ 57,431.13	\$ 57,451.93	to \$ 62,695.02	\$ 62,715.82	to \$ 67,979.71
17	\$ 49,255.75	to \$ 54,797.02	\$ 54,817.82	to \$ 60,338.30	\$ 60,359.10	to \$ 65,869.17	\$ 65,889.97	to \$ 71,420.84
18	\$ 51,749.08	to \$ 57,570.85	\$ 57,591.65	to \$ 63,392.62	\$ 63,413.42	to \$ 69,203.99	\$ 69,224.79	to \$ 75,036.16
19	\$ 54,368.62	to \$ 60,485.09	\$ 60,505.89	to \$ 66,601.56	\$ 66,622.36	to \$ 72,707.63	\$ 72,728.43	to \$ 78,834.49
20	\$ 57,120.76	to \$ 63,546.84	\$ 63,567.64	to \$ 69,972.93	\$ 69,993.73	to \$ 76,388.61	\$ 76,409.41	to \$ 82,825.10
21	\$ 60,012.21	to \$ 66,763.58	\$ 66,784.38	to \$ 73,514.96	\$ 73,535.76	to \$ 80,255.93	\$ 80,276.73	to \$ 87,017.70
22	\$ 63,050.03	to \$ 70,143.16	\$ 70,163.96	to \$ 77,236.28	\$ 77,257.08	to \$ 84,319.01	\$ 84,339.81	to \$ 91,422.54
23	\$ 66,241.62	to \$ 73,693.80	\$ 73,714.60	to \$ 81,145.98	\$ 81,166.78	to \$ 88,587.77	\$ 88,608.57	to \$ 96,050.35
24	\$ 69,594.77	to \$ 77,424.18	\$ 77,444.98	to \$ 85,253.59	\$ 85,274.39	to \$ 93,072.61	\$ 93,093.41	to \$ 100,912.42
25	\$ 73,117.66	to \$ 81,343.39	\$ 81,364.19	to \$ 89,569.13	\$ 89,589.93	to \$ 97,784.47	\$ 97,805.27	to \$ 106,020.60
26	\$ 76,818.87	to \$ 85,461.00	\$ 85,481.80	to \$ 94,103.12	\$ 94,123.92	to \$ 102,734.84	\$ 102,755.64	to \$ 111,387.37
27	\$ 80,707.45	to \$ 89,787.03	\$ 89,807.83	to \$ 98,866.62	\$ 98,887.42	to \$ 107,935.81	\$ 107,956.61	to \$ 117,025.80
28	\$ 84,792.86	to \$ 94,332.05	\$ 94,352.85	to \$ 103,871.25	\$ 103,892.05	to \$ 113,400.04	\$ 113,420.84	to \$ 122,949.64

RESOLUTION NO. 2017-12

A RESOLUTION FIXING THE COMPENSATION OF THE MUNICIPAL JUSTICE COURT JUDGE OF THE CENTERVILLE CITY JUSTICE COURT.

WHEREAS, pursuant to Section 78-5-129, Utah Code Annotated, 1953, as amended, the City Council has reviewed the compensation paid to the Justice Court Judge of the city; and

WHEREAS, the City Council has determined that an increase in the compensation of the Justice Court Judge is warranted at the present time.

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

Section 1. Adoption. Effective July 2, 2017, and until further determination of the City Council, the compensation of the Justice Court Judge presiding over the municipal Justice Court for the City of Centerville shall be \$45,737 per year. The Judge may elect to continue participation in the City=s employee health insurance plan, and a portion of his compensation may be applied towards the health insurance premium.

Section 2. Submission Requirement. A copy of this Resolution shall be furnished to the State Court Administrator as required by law.

Section 3. 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 20th day of June, 2017.

CENTERVILLE CITY

BY: _____
Paul A. Cutler, Mayor

ATTEST:

Marsha L. Morrow, City Recorder

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

According to the provisions of the U.C.A. 910-3-719, as amended, resolutions may become effective without publication or posting and may take effect on passage or at a later date as the governing body may determine; provided, resolutions may not become effective more than three months from the date of passage. I, the municipal recorder of Centerville City, hereby certify that foregoing resolution was duly passed by the City Council and became effective upon passage or a later date as the governing body directed as more particularly set forth below.

MARSHA L. MORROW, City Recorder

DATE: _____

EFFECTIVE DATE: _____ day of _____, 20____.

RECEIVED
APR - 10 2017
CENTERVILLE CITY CORR

Administrative Office of the Courts

Chief Justice Matthew B. Durrant
Utah Supreme Court
Chair, Utah Judicial Council

Daniel J. Becker
State Court Administrator
Raymond H. Wahl
Deputy Court Administrator

April 4, 2017

Mayor Paul Cutler
Centerville City
250 North Main
Centerville, UT 84014

Dear Mayor Cutler,

Each year, the Administrative Office of the Courts is required to provide a salary range for justice court judges to each local government with a justice court. Section 78A-7-206 of the Utah Code allows each city or county to set the salary of its full-time justice court judge(s) between 50% and 90% of the annual salary of a district court judge. Effective July 1, 2017, the annual salary of a district court judge is \$162,250. As such, statute requires the salary of a full-time justice court judge to be between \$81,125 and \$146,025.

For courts with part-time judges, this range is reduced in proportion to the judge's workload. This year, the workload for the Centerville City Justice Court was calculated by the Administrative Office of the Courts to be 0.41, or 41% of the workload of a full-time justice court judge. As such, the salary range for the Centerville City Justice Court Judge is \$33,261.25 to \$59,870.25.

Resolution No. 2017-12: \$ 45,737 Fy 2018

In addition to the foregoing parameters, please consider the following when determining the actual salary of your judge.

- The range merely provides baseline salary parameters for your judge. Salaries should reflect the experience, tenure as a judge and the vast array of services he or she provides to the community.

- Statute requires that each judge receive an annual salary adjustment at least equal to the average adjustment for all county or municipal employees in the jurisdiction served by that judge.
- Despite fluctuations in workload, the Utah State Constitution does not permit a judge's salary to be reduced during his or her terms in office.
- Those employed as a justice court judge by more than one jurisdiction may not receive a combined salary for services as a judge that exceeds \$162,250.

In addition to providing salary ranges each year for justice court judges, the Administrative Office of the Courts is required to review the annual compensation of each justice court judge. **Pursuant to Section 78A-7-207(3) of the Utah Code please provide documentation in the form of a resolution or correspondence on official letterhead which establishes the current salary of the judge in your justice court, together with the amount he or she will be making as of July 1, 2017.** Please note that complying with this statute is a prerequisite for ongoing certification.

This salary information should be emailed to Melisse Stiglich at melisses@utcourts.gov no later than Friday, May 12, 2017. If you have any questions regarding the calculation of the judicial workload, the determination of the judge's salary or the annual review of salary data, please contact Ms. Stiglich at (801) 578-3844. Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Dan Becker", enclosed within a circular scribble.

Daniel J. Becker
State Court Administrator

cc: Honorable Judge David Miller

Reference: UCA §78A-7-206
UCA §78A-7-207

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 5.

Short Title: Adjourn to RDA meeting

Initiated By:

Scheduled Time: 7:35

SUBJECT

RECOMMENDATION

Adjourn into an RDA meeting to approve any amendments needed for the FY2017 RDA Budget and to adopt the FY 2018 RDA Budget.

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 6.

Short Title: Mayor's Report

Initiated By: Mayor Cutler

Scheduled Time: 7:45

SUBJECT

- a. UTOPIA/UIA financial reports, budgets and proposed UIA bond issue supported by current service agreements
- b. South Davis Metro Fire Service Area update

RECOMMENDATION

BACKGROUND

- a. The latest UTOPIA and UIA financial reports and FY 2018 budgets are attached. Also attached is a memo from Laura Lewis of LYRB regarding the potential for issuing additional UIA bonds supported by the existing service agreements with the member cities. These additional bonds would provide additional fiber network construction funding without requiring any additional backstop pledge from the member cities.
- b. The Mayor will report on South Davis Metro Fire Service Area business. See the attached documents from the most recent Fire Service Area Board meeting.

ATTACHMENTS:

Description

- ☐ UTOPIA Board Meeting Packet Excerpts
- ☐ UTOPIA FY2018 Budget
- ☐ UIA Board Meeting Packet Excerpts
- ☐ UIA FY2018 Budget
- ☐ Memo re Proposed Series 2017 Bonds
- ☐ South Davis Metro Fire Service Area Financial Report Excerpts

Finance Committee Report (Unaudited)
UTOPIA
April 2017 (83.33% of Budget)

	<u>Current Month</u>	<u>Year to Date</u>	<u>FY17 Budget</u>	<u>% of Budget</u>	<u>Prior Year YTD</u>	<u>% of Budget</u>
Revenue						
Recurring	\$ 473,862	\$ 4,665,665	\$ 5,244,248	88.97%	\$ 3,984,222	92.53%
Install	400	128,390	-		98,784	
UIA IRU	115,375	1,129,403	1,307,133	86.40%	902,298	82.10%
Interest Income	233	8,340	-		28,214	
Other Income	-	126,871	-		7,324	
Total Revenue	<u>\$ 589,870</u>	<u>\$ 6,058,669</u>	<u>\$ 6,551,382</u>	92.48%	<u>\$ 5,020,843</u>	92.89%
Operating Expenses						
Administrative Expense	\$ 460,636	\$ 4,506,615	\$ 5,970,229	75.48%	\$ 4,203,333	74.58%
Professional Services	18,980	247,952	458,880	54.03%	318,914	54.34%
Network Management	140,861	1,514,160	1,992,720	75.98%	1,594,078	75.73%
Misc. Expense	-	0	-		-	
Total Operating Expenses	620,477	6,268,728	8,421,829	74.43%	6,116,324	73.45%
Bond Payments						
Interest Expense	1,156,864	11,052,121	13,918,000	79.41%	11,052,132	81.01%
Principal	-	517,297	702,005	73.69%	293,919	73.13%
Total Bond Payments	<u>1,156,864</u>	<u>11,569,418</u>	<u>14,620,005</u>	79.13%	<u>11,346,051</u>	80.78%
Total Expenditures	<u>\$ 1,777,341</u>	<u>\$ 17,838,146</u>	<u>\$ 23,041,834</u>	77.42%	<u>\$ 17,462,375</u>	78.05%
Use/Contribution to Fund Balance (Revenues Over/Under Expenditures)	(1,187,471)	(11,779,477)	(16,490,452)		(12,441,532)	

Note: Total Expenditures does not include depreciation or amortized bond costs (which are not-cash items)

UTOPIA
Actual vs Budget

	Apr-17				Apr-17 YTD			
	Actual	Budget	Variance	Prior Year	Actual	Budget	Variance	Prior YTD
Revenue								
Recurring	473,862	443,880	29,982	411,058	4,665,665	4,350,093	315,573	3,984,222
Install	400	-	400	830	128,390	-	128,390	98,784
UIA IRU	115,375	112,904	2,471	92,347	1,129,403	1,077,283	52,120	902,298
Total Revenue	589,637	556,784	32,853	504,235	5,923,458	5,427,376	496,083	4,985,305
Administrative Expense								
Wages / Benefits	349,782	387,636	37,854	354,655	3,648,931	3,876,361	227,429	3,466,959
Advertising	48,058	28,400	(19,658)	3,107	233,399	284,000	50,601	147,169
Dues / Memberships	25	1,025	1,000	25	231	10,250	10,019	250
Supplies	573	1,175	602	536	14,914	11,750	(3,164)	8,157
Licenses	500	-	(500)	-	3,968	-	(3,968)	-
Training / Seminars	-	1,936	1,936	-	2,486	19,360	16,874	300
Travel	1,764	3,800	2,036	367	14,015	38,000	23,985	9,641
Meeting Expense	47	1,225	1,178	527	6,237	12,250	6,013	6,179
Bank Service Charges	80	500	420	169	1,204	5,000	3,796	814
Telecom Expense	6,684	7,660	976	6,704	72,244	76,600	4,356	64,396
Computer Expense	5,648	16,745	11,097	8,176	61,259	167,453	106,195	56,921
Bad Debt Expense	-	-	-	-	-	-	-	-
Insurance	17,268	20,000	2,732	19,705	203,899	200,000	(3,899)	183,904
Equipment	1,402	2,500	1,098	1,929	17,242	25,000	7,758	30,315
Vehicle Expense	3,016	6,000	2,984	6,218	35,262	60,000	24,738	50,581
Occupancy	10,686	15,000	4,314	14,220	135,622	143,000	7,378	141,057
Utilities	15,104	4,500	(10,604)	3,247	55,701	45,000	(10,701)	36,689
Admin Expenses	460,636	498,102	37,466	419,586	4,506,615	4,974,024	467,409	4,203,333
Professional Services								
Accounting	3,000	3,000	-	3,000	30,000	30,000	-	30,000
Payroll / HR	(1,670)	3,100	4,770	801	16,831	31,000	14,169	21,924
Public Relations	-	-	-	-	-	-	-	-
I/T Support	-	-	-	-	-	-	-	-
Legal	5,650	14,140	8,490	12,127	85,847	141,400	55,553	136,314
Lobbyists	12,000	12,000	-	13,000	113,000	120,000	7,000	129,000
Consulting	-	-	-	-	-	-	-	-
Contract Labor	-	6,000	6,000	-	2,275	60,000	57,725	1,675
Professional Services	18,980	38,240	19,260	28,928	247,952	382,400	134,448	318,914
Total Agency Expense	479,616	536,342	56,726	448,514	4,754,567	5,356,424	601,857	4,522,247
Network Management								
Asset Management	-	1,000	1,000	-	-	10,000	10,000	-
Head End	-	-	-	-	-	-	-	65,825
Field Maintenance	49,860	89,060	39,200	87,673	735,959	890,600	154,641	766,504
Electronic Maintenance	7,031	5,000	(2,031)	402	63,286	50,000	(13,286)	104,836
Colocation Fees	45,269	47,000	1,731	45,426	460,102	470,000	9,898	443,803
Interconnect Fees	29,403	13,000	(16,403)	11,634	146,154	130,000	(16,154)	117,424
Easements	9,299	11,000	1,701	7,749	108,658	110,000	1,342	95,686
Network Management	140,861	166,060	25,199	152,884	1,514,160	1,660,600	146,440	1,594,078
Total Operating Expenses	620,477	702,402	81,925	601,398	6,268,728	7,017,024	748,296	6,116,324
Operating Profit (Loss)	(30,840)	(145,618)	114,778	(97,164)	(345,269)	(1,589,648)	1,244,379	(1,131,020)
Other Income / Expense								
Depreciation	420,018	550,000	129,982	380,817	4,206,413	5,500,000	1,293,587	3,808,611
Misc Expense	-	-	-	-	0	-	(0)	-
Interest Income	(233)	-	233	(1,546)	(8,340)	-	8,340	(28,214)
Other Income	-	-	-	(3,000)	(126,871)	-	126,871	(7,324)
Interest Expense	1,156,864	1,158,000	1,136	1,134,605	11,052,121	11,580,000	527,879	11,052,132
Amort Bond Issue Costs	6,315	6,315	-	6,315	63,154	63,154	-	63,154
Total Other Income / Expense	1,582,964	1,714,315	131,351	1,517,192	15,186,477	17,143,154	1,956,676	14,888,358
Net Income	(1,613,804)	(1,859,934)	246,129	(1,614,355)	(15,531,746)	(18,732,802)	3,201,055	(16,019,378)

UTOPIA
Actual vs Budget

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	YTD	Budget YTD	Variance
Revenue															
Recurring	449,573	438,795	454,632	460,885	464,541	465,831	487,269	481,087	479,189	473,862	-	-	4,665,865	4,350,093	315,573
Install	1,400	29,249	56,603	28,217	9,211	200	300	-	2,610	400	-	-	128,390	-	128,390
UIA IRU	107,590	109,421	109,603	112,171	112,572	114,247	116,041	115,822	115,561	115,375	-	-	1,129,403	1,077,283	52,120
Total Revenue	558,563	577,465	620,841	601,273	586,324	580,278	613,610	596,909	598,559	589,637	-	-	5,923,458	5,427,376	496,083
Administrative Expense															
Wages / Benefits	376,196	364,800	349,533	338,895	344,449	381,608	402,329	352,905	388,436	349,782	-	-	3,648,931	3,876,361	227,429
Advertising	50,520	1,880	42,868	6,230	5,611	33,935	36,883	5,462	2,151	48,058	-	-	233,399	284,000	50,601
Dues / Memberships	31	-	25	50	25	-	25	25	25	25	-	-	231	10,250	10,019
Supplies	1,657	2,104	1,415	2,224	1,857	839	1,647	642	1,956	573	-	-	14,914	11,750	(3,164)
Licenses	500	397	-	-	-	2,071	-	-	500	500	-	-	3,968	-	(3,968)
Training / Seminars	-	-	1,812	275	-	-	399	-	-	-	-	-	2,486	19,360	16,874
Travel	302	844	5,628	1,638	369	113	585	1,859	911	1,764	-	-	14,015	38,000	23,985
Meeting Expense	820	462	1,243	572	481	1,912	594	46	59	47	-	-	6,237	12,250	6,013
Bank Service Charges	94	128	405	86	95	147	56	50	64	80	-	-	1,204	5,000	3,796
Telecom Expense	6,668	6,681	7,717	7,050	6,606	7,030	7,239	7,543	9,027	6,684	-	-	72,244	76,600	4,356
Computer Expense	4,763	12,127	9,289	4,618	5,145	5,318	11,517	3,739	(905)	5,648	-	-	61,259	167,453	106,195
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	19,955	19,705	19,705	18,124	18,160	17,184	17,649	24,099	32,050	17,268	-	-	203,899	200,000	(3,899)
Equipment	1,372	2,050	3,141	1,009	2,474	1,183	1,901	318	2,393	1,402	-	-	17,242	25,000	7,758
Vehicle Expense	2,742	3,237	5,391	3,670	4,287	2,489	4,125	3,042	3,264	3,016	-	-	35,262	60,000	24,738
Occupancy	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	11,179	10,686	-	-	135,622	143,000	7,378
Utilities	3,692	3,964	3,256	3,484	3,783	6,385	7,258	3,780	4,996	15,104	-	-	55,701	45,000	(10,701)
Admin Expenses	483,532	432,597	465,447	402,144	407,562	474,434	506,028	418,128	456,107	460,636	-	-	4,506,615	4,974,024	467,409
Professional Services															
Accounting	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	-	30,000	30,000	-
Payroll / HR	2,114	1,227	1,799	1,472	1,165	1,172	6,879	1,340	1,333	(1,670)	-	-	16,831	31,000	14,169
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	12,472	11,945	10,655	11,300	11,300	6,300	5,625	5,150	5,450	5,650	-	-	85,847	141,400	55,553
Lobbyists	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	5,000	12,000	-	-	113,000	120,000	7,000
Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	-	-	-	2,275	-	-	-	-	-	-	-	-	-	-	-
Professional Services	29,586	28,172	27,454	30,047	27,465	22,472	27,504	21,490	14,783	18,980	-	-	2,275	60,000	57,725
Total Agency Expense	513,118	460,769	492,900	432,191	435,028	496,906	533,532	439,618	470,889	479,616	-	-	247,952	382,400	134,448
Network Management															
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
Head End	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Field Maintenance	96,623	104,509	103,196	70,934	90,317	62,793	57,266	37,855	62,506	49,860	-	-	735,959	890,600	154,641
Electronic Maintenance	1,451	7,598	6,650	6,650	6,650	6,650	7,767	7,767	5,073	7,031	-	-	63,286	50,000	(13,286)
Colocation Fees	44,094	43,536	49,260	40,262	39,498	48,869	45,861	45,820	57,614	45,268	-	-	460,102	470,000	9,898
Interconnect Fees	10,860	10,813	13,313	10,870	14,646	16,098	14,677	14,677	14,663	29,403	-	-	146,154	130,000	(16,154)
Easements	10,138	10,635	10,601	10,101	10,031	8,943	8,744	8,570	21,595	9,299	-	-	108,658	110,000	1,342
Network Management	163,165	177,050	163,020	138,817	157,309	141,902	135,756	114,788	161,451	140,861	-	-	1,514,160	1,660,600	146,440
Total Operating Expenses	676,283	637,859	675,920	571,009	592,337	638,808	669,288	554,406	632,340	620,477	-	-	6,268,728	7,017,024	748,296
Operating Profit (Loss)	(117,720)	(60,394)	(55,079)	30,264	(6,012)	(68,531)	(55,678)	42,503	(33,781)	(30,840)	-	-	(345,269)	(1,589,648)	1,244,379
Other Income / Expense															
Depreciation	422,828	422,828	420,149	420,149	420,149	420,149	420,062	420,062	420,019	420,018	-	-	4,206,413	5,500,000	1,293,587
Misc Expense	-	-	-	-	-	-	-	-	0	-	-	-	0	-	(0)
Interest Income	(749)	(786)	(1,436)	(1,362)	(1,126)	(1,025)	(779)	(488)	(353)	(233)	-	-	(8,340)	-	8,340
Other Income	-	(55,000)	-	-	-	-	(71,871)	-	-	-	-	-	(126,871)	-	126,871
Interest Expense	1,156,864	1,005,918	1,156,864	1,156,864	985,783	1,158,003	1,156,504	1,156,864	961,594	1,156,864	-	-	11,052,121	11,580,000	527,879
Amort Bond Issue Costs	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	-	-	63,154	63,154	-
Total Other Income / Expense	1,585,259	1,379,276	1,581,890	1,581,965	1,411,120	1,583,441	1,510,232	1,582,753	1,387,576	1,582,864	-	-	15,186,477	17,143,154	1,956,676
Net Income	(1,702,979)	(1,439,670)	(1,636,969)	(1,551,701)	(1,417,133)	(1,641,972)	(1,565,910)	(1,540,251)	(1,421,357)	(1,613,804)	-	-	(15,531,746)	(18,732,802)	3,201,055

UTOPIA FINANCIAL STATEMENTS

INCOME STATEMENT	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	FYE 2017
Revenue																	
Access Revenue	4,054,306	4,220,394	4,588,554	4,266,844	4,456,113	4,858,406	448,573	438,795	454,632	460,885	464,541	465,831	497,269	481,087	479,189	473,862	4,665,665
Install Revenue	247,292	222,612	95,709	65,403	192,044	105,784	1,400	29,249	56,603	28,217	9,211	200	300	-	2,810	400	128,390
Services Revenue	2,145,567	-	-	200	1,028,753	1,097,973	107,590	109,421	109,605	112,171	112,572	114,247	116,041	115,822	116,561	115,375	1,129,403
Misc	54,583	749,857	908,350	976,495	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,501,749	5,192,863	5,592,613	5,308,942	5,676,910	6,062,164	558,563	577,465	620,841	601,273	586,324	580,278	613,610	596,909	598,559	589,637	5,923,458
Administrative Expense																	
Wages / Benefits	2,500,985	3,881,311	4,452,649	4,050,698	3,787,009	4,063,978	376,196	364,800	349,533	338,895	344,449	381,608	402,329	352,905	368,436	349,782	3,648,931
Advertising	141,056	89,361	15,298	60,142	97,210	208,511	50,520	1,880	42,668	6,230	5,611	33,933	36,883	5,462	2,151	48,058	233,399
Dues / Memberships	37	1,959	457	940	300	345	31	25	25	50	25	25	25	25	25	25	231
Supplies	12,397	16,987	8,510	8,013	8,244	9,255	1,657	2,104	1,415	2,224	1,857	839	1,647	642	1,956	573	14,914
Licenses	-	100	-	538	-	3,245	500	397	-	-	-	2,071	-	-	-	500	3,968
Training / Seminars	884	7,847	1,870	1,204	-	300	-	-	-	-	-	-	-	-	-	-	-
Travel	56,917	49,913	25,719	38,486	10,688	10,171	302	844	5,828	1,638	369	113	585	1,859	911	1,764	2,486
Meeting Expense	8,273	8,073	8,263	9,422	7,108	9,067	820	462	1,243	572	481	1,912	594	46	59	47	6,237
Bank Service Charges	12,524	1,022	6,534	5,091	796	1,025	94	126	405	86	96	147	56	64	64	80	1,204
Telecom Expense	91,542	104,475	82,955	83,892	79,804	79,413	6,688	6,681	7,717	7,050	6,606	7,239	7,343	9,027	6,684	72,244	68,400
Computer Expense	21,609	103,393	102,393	52,126	76,821	70,600	4,763	12,127	9,289	4,618	5,145	5,318	11,517	7,379	9,905	10,686	13,562
Bad Debt Expense	1,265,873	36,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	187,909	166,683	185,993	194,893	204,633	223,314	19,955	19,705	19,705	18,124	18,160	17,184	17,649	24,099	32,050	17,268	203,899
Equipment	9,922	12,608	14,493	27,567	20,875	37,458	1,372	2,050	3,141	1,009	2,474	1,183	1,901	318	2,393	1,242	17,242
Vehicle Expense	79,320	113,750	63,434	76,696	62,104	60,277	2,742	3,237	5,391	3,670	4,287	2,489	4,125	3,042	3,264	3,016	35,262
Occupancy	165,828	163,790	169,688	164,223	163,584	167,489	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	11,179	10,686	13,562
Utilities	34,406	50,182	50,182	56,512	50,033	43,627	3,692	3,964	3,256	3,783	3,484	3,783	3,783	3,783	3,783	3,783	55,701
Admin Expenses	4,589,479	4,750,576	5,225,745	4,830,446	4,569,228	4,984,929	483,532	432,597	463,447	402,144	407,562	474,434	506,028	418,128	456,107	460,636	4,506,615
Professional Services																	
Accounting	21,000	28,475	30,000	36,000	36,000	36,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	30,000
Payroll / HR	19,182	13,573	12,506	15,767	18,098	26,480	2,114	1,227	1,799	1,472	1,165	1,172	6,879	1,340	1,333	(1,670)	16,831
Public Relations	73,702	54,671	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT Support	-	(11,085)	(2,675)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	356,030	351,839	745,550	1,478,049	722,647	153,211	12,472	11,945	10,655	11,300	11,300	6,300	5,625	5,150	5,450	5,650	85,847
Lobbyists	238,662	213,652	189,022	163,500	157,000	139,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	5,000	12,000	113,000
Consulting	98,974	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	581,318	302,872	58,598	102,870	28,125	12,967	29,586	28,172	27,454	30,047	27,465	22,472	27,504	21,490	14,783	18,980	2,275
Professional Services	1,388,869	980,081	1,064,551	1,793,511	962,870	367,257	29,586	28,172	27,454	30,047	27,465	22,472	27,504	21,490	14,783	18,980	247,952
Total Agency Expense	5,978,348	5,730,657	6,290,297	6,623,956	5,532,098	5,352,086	513,118	460,769	492,900	432,191	435,028	496,906	533,532	439,618	470,889	479,616	4,754,567
Network Management																	
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Head End	144,272	324,054	299,881	392,814	304,972	41,446	96,623	104,509	103,196	70,934	90,317	62,793	57,266	37,955	62,506	49,860	735,959
Field Maintenance	731,031	840,487	739,745	703,205	870,437	896,656	12,774	7,598	6,650	6,650	6,650	6,650	7,767	7,767	5,073	7,031	63,286
Electronic Maintenance	76,812	167,096	26,982	55,127	61,196	12,774	1,451	4,084	43,536	49,260	40,262	39,498	45,881	45,820	57,514	45,269	480,102
Collection Fees	214,050	302,705	390,765	402,091	562,554	539,356	44,084	10,813	13,313	10,813	10,813	14,668	16,098	14,877	14,863	29,403	146,154
Interconnect	163,263	163,183	155,634	139,122	146,858	144,348	10,860	10,813	10,813	10,813	10,813	8,943	10,101	8,570	21,955	9,299	108,558
Essements	88,444	138,110	124,898	129,068	119,543	157,336	10,138	10,635	10,601	10,101	10,313	8,943	8,744	8,570	21,955	9,299	108,558
Network Management	1,397,873	1,935,636	1,737,906	1,821,436	2,087,037	1,791,715	163,165	177,090	183,020	136,617	157,398	141,902	135,756	114,788	161,451	140,261	1,574,160
Total Operating Expenses	7,376,220	7,666,294	8,020,202	8,445,393	7,599,135	7,143,800	676,293	637,859	675,920	571,009	592,337	638,008	669,288	554,406	632,340	620,477	6,268,728
Operating Profit (Loss)	(874,472)	(2,473,430)	(2,435,589)	(3,136,440)	(1,922,225)	(1,081,637)	(117,720)	(60,394)	(55,079)	30,264	(6,012)	(58,531)	(55,678)	42,503	(33,781)	(30,840)	(345,269)
Other Income / Expense																	
Depreciation	5,305,860	4,752,106	4,828,740	4,739,040	4,549,861	4,937,744	422,828	422,828	420,149	420,149	420,149	420,149	420,062	420,062	420,019	420,018	4,206,413
Misc Expense	(197,429)	(7,851)	(6,128)	166,802	292,133	-	-	-	-	-	-	-	-	-	0	-	-
Interest Income	(21,066)	(6,553)	(6,487)	(6,353)	(11,413)	(38,448)	(749)	(786)	(1,438)	(1,362)	(1,126)	(1,025)	(779)	(488)	(353)	(233)	(8,340)
Other Income	(528,477)	(6,536,791)	(7,128,126)	(1,611,378)	(10,229,342)	(4,639)	-	(55,000)	-	-	-	-	(71,871)	-	-	-	(126,871)
Interest Expense	11,763,205	13,019,793	13,342,189	13,342,189	13,342,005	13,804,119	1,156,864	1,005,918	1,156,864	1,156,864	985,783	1,158,003	1,156,504	1,156,864	961,594	1,156,864	11,052,121
Net Bond Issue Costs	76,005	95,797	109,935	75,394	75,784	13,804,119	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	6,315	63,154
Total Other Income / Expense	17,885,177	10,059,813	10,815,727	16,705,694	8,207,030	18,714,561	1,585,259	1,379,276	1,581,890	1,581,965	1,411,120	1,583,441	1,510,232	1,582,753	1,387,576	1,582,964	15,186,477
Net income	(18,759,649)	(12,533,343)	(13,251,315)	(19,842,134)	(10,129,254)	(19,856,197)	(1,702,979)	(1,439,670)	(1,638,969)	(1,551,701)	(1,417,133)	(1,641,972)	(1,565,910)	(1,540,251)	(1,421,357)	(1,613,904)	(15,531,746)

UTPIA FINANCIAL STATEMENTS

BALANCE SHEET		FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	FYE 2017
ASSETS																		
Current Assets																		
Total Cash		490,469	1,304,238	1,455,028	1,244,533	9,257,097	2,653,706	2,393,721	3,346,480	3,125,461	2,834,652	2,958,482	2,989,770	2,895,126	1,898,909	1,542,669	1,533,068	1,533,068
Cash		161,526	136,840	258,282	20,272	8,004,422	1,370,750	1,110,764	2,063,524	1,842,505	1,551,695	1,675,526	1,705,814	1,412,170	615,953	259,713	250,112	250,112
Restricted Cash		328,943	1,167,397	1,196,746	1,224,261	1,252,675	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956	1,282,956
Accounts Receivable		967,545	2,078,210	1,011,539	286,507	327,665	373,114	493,909	417,604	550,618	541,553	506,305	523,068	416,084	517,934	502,068	497,961	497,961
Interco		270,299	-	-	-	-	-	128,477	175,870	234,542	(109,958)	(377,727)	(100,722)	(63,954)	(10,764)	42,493	117,115	117,115
Notes Receivable		-	-	-	-	-	-	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164	3,428,164
Inventory		1,980,890	1,934,979	1,458,151	1,462,071	1,091,701	765,849	711,552	684,069	715,569	1,039,238	1,039,238	1,102,909	1,088,039	1,088,039	1,088,039	1,088,039	1,088,039
Prepaid Expenses		(66,732)	200,338	123,057	100,385	81,478	76,264	85,940	49,121	2,949	33,012	4,256	17,464	65,605	85,980	120,437	123,326	123,326
Other Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets		3,372,172	5,788,064	4,048,375	11,295,098	16,521,111	7,299,097	7,241,762	8,111,308	8,057,303	7,766,661	7,558,721	7,960,653	7,629,064	7,006,437	6,724,226	6,765,830	6,765,830
Property, Plant & Equipment																		
Cost		112,910,013	119,185,887	126,531,581	127,734,505	130,212,442	125,072,314	125,237,335	124,113,730	124,311,326	124,497,377	124,906,730	125,066,169	125,321,296	125,454,760	125,538,410	125,612,788	125,612,788
Accum Depreciation		(33,342,035)	(38,094,141)	(42,922,881)	(47,541,350)	(52,091,211)	(44,116,579)	(44,539,409)	(44,962,236)	(45,382,385)	(45,802,533)	(46,222,682)	(46,642,830)	(47,062,893)	(47,482,955)	(47,902,974)	(48,322,992)	(48,322,992)
Net PP&E		79,567,978	81,091,746	83,608,699	80,193,155	78,121,231	80,955,735	80,697,927	79,151,494	78,928,941	78,694,843	78,684,048	78,423,339	78,258,403	77,971,805	77,635,436	77,289,796	77,289,796
Capital Leases																		
Deposits		10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686	10,686
Bond Insurance (Net of Amort.)		2,197,796	3,071,832	2,961,898	1,970,393	1,894,608	1,818,824	1,812,509	1,806,193	1,799,878	1,793,563	1,787,247	1,780,932	1,774,617	1,768,301	1,761,986	1,755,671	1,755,671
Swap Asset		-	-	-	-	3,436	319	319	319	319	319	319	319	319	319	319	319	319
TOTAL ASSETS		85,148,631	89,962,328	90,629,658	93,465,332	96,551,072	90,084,661	89,763,204	89,080,000	88,797,127	88,266,072	88,041,021	88,175,929	87,673,089	86,757,548	86,132,653	85,811,615	85,811,615
Deferred Outflow of Resources																		
		52,415,487	106,904,222	74,446,651	76,269,515	84,004,933	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375	113,026,375
TOTAL ASSETS & DEF OUTFLOW		137,564,118	196,866,550	165,076,310	169,734,847	180,556,005	203,111,036	202,789,579	202,106,375	201,823,503	201,292,447	201,067,396	201,202,304	200,699,464	199,783,923	199,159,028	198,837,990	198,837,990
LIABILITIES																		
Current Liabilities																		
Accounts Payable		1,018,239	925,295	624,529	562,579	832,744	692,109	629,463	430,733	499,006	454,238	852,512	509,584	400,939	381,345	330,992	501,559	501,559
Accrued Liabilities		318,857	602,822	248,416	260,391	316,051	642,136	994,024	987,885	1,007,678	962,811	833,419	946,058	1,015,852	230,375	170,180	65,089	65,089
Deferred Revenue		1,757,917	5,190,417	6,685,417	17,010,513	16,617,085	16,217,079	16,162,496	16,107,912	16,217,079	16,170,496	16,107,912	16,967,079	16,912,496	17,185,412	17,130,829	17,201,246	17,201,246
Accrued Interest		885,750	1,070,419	1,091,388	1,112,789	1,134,605	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864	1,156,864
Customer Deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTD - Current Portion		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cap Lease - Current Portion		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Accr Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities		3,980,764	7,768,952	8,649,750	18,946,271	18,960,485	16,708,188	18,932,846	18,683,394	18,880,627	18,744,409	18,950,708	19,573,585	19,486,151	18,953,996	18,768,865	18,924,767	18,924,767
Notes Payable - Cities		15,833,657	29,625,945	42,723,758	56,088,636	69,647,888	83,853,023	85,009,887	86,166,751	87,323,615	88,480,479	89,637,343	90,794,207	91,951,071	93,107,935	94,264,799	95,421,663	95,421,663
Notes Payable - Other		236,561	113,886	105,025	96,075	87,036	77,906	77,906	77,906	77,906	77,906	77,906	77,906	77,906	77,906	77,906	77,906	77,906
Bonds Payable		185,000,000	185,000,000	184,996,270	184,970,208	184,803,065	184,401,178	184,401,178	184,250,232	184,250,232	184,250,232	184,079,151	184,079,151	184,079,151	184,079,151	183,863,881	183,863,881	183,863,881
RUS Notes Payable		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Current Portion LTD		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt		201,070,216	214,739,831	227,825,052	241,154,918	254,537,969	266,332,107	269,488,971	270,494,889	271,651,753	272,808,617	273,794,400	274,942,403	276,099,907	277,255,771	278,217,364	279,374,228	279,374,228
Capital Lease Payable - LT		216,210	85,450	58,076	29,807	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Accrued Liabilities		52,415,487	106,904,222	74,446,651	76,269,515	84,924,852	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258	113,794,258
Total Liabilities		257,682,679	329,518,454	310,879,529	336,400,312	358,423,325	400,834,554	402,216,075	402,972,542	404,326,638	405,347,284	406,539,366	408,316,246	409,379,316	410,004,025	410,800,488	412,093,254	412,093,254
EQUITY																		
Retained Earnings		(120,118,561)	(132,651,904)	(145,903,219)	(166,661,465)	(177,867,320)	(197,723,517)	(199,426,497)	(200,866,167)	(202,503,136)	(204,054,837)	(205,471,970)	(207,113,942)	(208,679,852)	(210,220,102)	(211,641,459)	(213,255,264)	(213,255,264)
Total Shareholders' Equity		(120,118,561)	(132,651,904)	(145,903,219)	(166,661,465)	(177,867,320)	(197,723,517)	(199,426,497)	(200,866,167)	(202,503,136)	(204,054,837)	(205,471,970)	(207,113,942)	(208,679,852)	(210,220,102)	(211,641,459)	(213,255,264)	(213,255,264)
TOTAL LIABILITIES / EQUITY		137,564,118	196,866,550	165,076,310	169,734,847	180,556,005	203,111,036	202,789,579	202,106,375	201,823,503	201,292,447	201,067,396	201,202,304	200,699,464	199,783,923	199,159,028	198,837,990	198,837,990

CASH FLOW STATEMENT

Cash Flow from Operating Activities

UTAH TELECOMMUNICATION OPEN INFRASTRUCTURE AGENCY

RESOLUTION NO. 17-02

**A RESOLUTION APPROVING AN ANNUAL BUDGET
FOR THE FISCAL YEAR COMMENCING JULY 1, 2017,
AND ENDING JUNE 30, 2018**

WHEREAS, UTOPIA was created in April, 2002, pursuant to an Interlocal Cooperative Agreement, as subsequently amended ("Agreement"); and

WHEREAS, Sections 12.3 and 16.2 of the Agreement provide that the Board of Directors shall approve an annual budget; and

WHEREAS, the Bylaws require that the Treasurer act as Budget Officer for UTOPIA, that the budget be adopted by resolution in an open meeting, that the budget be made available for public inspection during regular business hours, and that the budget be certified by the Budget Officer and filed with the State Auditor within 30 days of adoption; and

NOW, THEREFORE, BE IT RESOLVED by the UTOPIA Board of Directors that the budget for Fiscal Year 2017-2018, attached as Exhibit A, is hereby approved and the Chief Financial Officer is hereby directed to certify a copy of the budget, to file a copy of the budget in the office of the Chief Financial Officer to be available to the public during regular business hours, and to file the budget with the State Auditor within 30 days of adoption.

PASSED, APPROVED, and MADE EFFECTIVE this _____ day of June, 2017.

Wayne Pyle, Chair

ATTEST:

Secretary

EXHIBIT A

Exhibit A
Utah Telecommunication Open Infrastructure Agency
Proposed Budget for the year ended JUNE 30, 2018

	ACTUAL FY 2016	APPROVED FY 2017	YTD (thru Apr) FY 2017	PROJECTED FY 2017	PROPOSED FY 2018
OPERATING BUDGET					
Revenue	6,062,164	6,551,382	5,923,458	6,551,382	7,407,146
Agency Expenses					
Wages / Benefits	4,063,978	4,651,633	3,648,931	4,651,633	5,211,992
Other Agency Expenses	920,851	1,318,596	857,683	1,318,596	1,229,815
Total Agency Expenses	4,984,829	5,970,229	4,506,615	5,970,229	6,441,807
Total Professional Services	367,257	458,880	247,952	458,880	400,000
Total Network Management	1,791,715	1,992,720	1,514,160	1,992,720	2,183,020
Total Operating Expenses	7,143,800	8,421,829	6,268,728	8,421,829	9,024,827
Other Income / Expense					
Other Expense					
Other Income	(4,639)	-	(126,871)	-	-
Depreciation	4,937,744	6,600,000	4,206,413	6,600,000	5,400,000
Interest Income	(38,448)	-	(8,340)	-	-
Interest Expense	13,879,903	13,993,784	11,115,275	13,993,784	14,164,284
Total Other Income / Expense	18,774,561	20,593,784	15,186,477	20,593,784	19,564,284
Total Expenses	25,918,361	29,015,613	21,455,205	29,015,613	28,589,111
Net Income	<u>(19,856,197)</u>	<u>(22,464,231)</u>	<u>(15,531,746)</u>	<u>(22,464,231)</u>	<u>(21,181,965)</u>
CAPITAL BUDGET					
Total Capital Expenditures (1)	<u>7,772,248</u>	<u>1,100,000</u>	<u>540,474</u>	<u>1,100,000</u>	<u>500,000</u>

(1) CAPEX in FY16 and FY17 covered by RUS Settlement Funds

Exhibit A
Utah Telecommunication Open Infrastructure Agency
Proposed Budget for the year ended JUNE 30, 2018
(Cash Basis)

	<u>PROJECTED FY 2017</u>	<u>PROPOSED FY 2018</u>
OPERATING BUDGET		
Revenue	6,551,382	7,407,146
Agency Expenses		
Wages / Benefits	4,651,633	5,211,992
Other Agency Expenses	1,318,596	1,229,815
Total Agency Expenses	<u>5,970,229</u>	<u>6,441,807</u>
Total Professional Services	458,880	400,000
Total Network Management	<u>1,992,720</u>	<u>2,183,020</u>
Total Operating Expenses	8,421,829	9,024,827
Other Income / Expense		
Other Expense		
Other Income	-	-
Interest Income	-	-
Interest Expense	13,993,784	14,164,284
Total Other Income / Expense	<u>13,993,784</u>	<u>14,164,284</u>
Total Expenses	<u>22,415,613</u>	<u>23,189,111</u>
Net Income	<u>(15,864,231)</u>	<u>(15,781,965)</u>
City Pledge Payments	13,993,784	14,164,284
Accelerated IRU Payment	<u>2,195,447</u>	<u>2,017,681</u>
Total from UIA	<u>16,189,231</u>	<u>16,181,965</u>
Net	<u>325,000</u>	<u>400,000</u>
CAPITAL BUDGET		
Total Capital Expenditures (1)	<u>1,100,000</u>	<u>500,000</u>

(1) CAPEX covered by RUS Settlement Funds

UTOPIA Detail Budget	ACTUAL FY 2016	APPROVED Fiscal 2017	YTD (thru Apr) Fiscal 2017	PROJECTED Fiscal 2017	PROPOSED Fiscal 2018
Total Revenue	6,062,164	6,551,382	5,923,458	6,551,382	7,407,146
Administrative Expense					
Wages / Benefits	4,063,978	4,651,633	3,648,931	4,651,633	5,211,992
Advertising	208,511	340,800	233,399	340,800	192,000
Dues / Memberships	345	12,300	231	12,300	12,300
Supplies	9,255	14,100	14,914	14,100	13,800
Licenses	-	0.0%	3,968	0.1%	0.0%
Training / Seminars	300	23,232	2,486	23,232	39,652
Travel	10,171	45,600	14,015	45,600	45,800
Meeting Expense	9,067	14,700	6,237	14,700	12,700
Bank Service Charges	1,025	6,000	1,204	6,000	6,000
Telecom Expense	79,413	91,920	72,244	91,920	69,975
Computer Expense	70,600	200,944	61,259	200,944	253,488
Bad Debt Expense	-	0.0%	-	0.0%	-
Insurance	223,314	240,000	203,899	240,000	240,000
Equipment	37,458	30,000	17,242	30,000	30,000
Vehicle Expense	60,277	72,000	35,262	72,000	72,000
Occupancy	167,489	173,000	135,622	173,000	176,100
Utilities	43,627	54,000	55,701	54,000	66,000
Admin Expenses	4,984,829	5,970,229	4,506,615	5,970,229	6,441,807
		82.2%	76.1%	91.1%	91.1%
Professional Services					
Accounting	36,000	36,000	30,000	36,000	36,000
Payroll / HR	26,480	37,200	16,831	37,200	18,000
Legal	153,211	169,680	85,847	169,680	144,000
Lobbyists	139,000	144,000	113,000	144,000	144,000
Contract Labor	12,567	72,000	2,275	72,000	58,000
Professional Services	367,257	458,880	247,952	458,880	400,000
		6.1%	4.2%	7.0%	7.0%
Total Agency Expense	5,352,086	6,429,109	4,754,567	6,429,109	6,841,807
		88.3%	80.3%	98.1%	98.1%
Network Management					
Head End	41,446	12,000	-	12,000	12,000
Field Maintenance	896,656	1,068,720	735,959	1,068,720	1,176,000
Electronic Maintenance	12,774	60,000	63,286	60,000	59,020
Colocation Fees	539,356	564,000	460,102	564,000	582,000
Interconnect Fees	144,148	156,000	146,154	156,000	222,000
Easements	157,336	132,000	108,658	132,000	132,000
Network Management	1,791,715	1,992,720	1,514,160	1,992,720	2,183,020
		29.6%	25.6%	30.4%	30.4%
Total Operating Expenses	7,143,800	8,421,829	6,268,728	8,421,829	9,024,827
		117.8%	105.8%	128.6%	128.6%
Operating Profit (Loss)	(1,081,637)	(1,870,447)	(345,269)	(1,870,447)	(1,617,681)
		-17.8%	-5.8%	-28.6%	-28.6%
Other Income / Expense					
Depreciation	4,937,744	6,600,000	4,206,413	6,600,000	5,400,000
Misc Expense	-	-	0	-	-
Interest Income	(38,448)	-	(8,340)	-	-
Other Income	(4,639)	-	(126,871)	-	-
Interest Expense	13,804,119	13,918,000	11,052,121	13,918,000	14,088,499
Amort Bond Issue Costs	75,784	75,784	63,154	75,784	75,784
Total Other Income / Expense	18,774,561	20,593,784	15,186,477	20,593,784	19,564,284
Net Income	(19,856,197)	(22,464,231)	(15,531,746)	(22,464,231)	(21,181,965)

Finance Committee Report (Unaudited)
UIA
April 2017 (83.33% of Budget)

	<u>Current Month</u>	<u>Year to Date</u>	<u>FY17 Budget</u>	<u>% of Budget</u>	<u>Prior Year YTD</u>	<u>% of Budget</u>
Revenue						
Recurring	\$ 808,188	\$ 7,510,519	\$ 8,694,905	86.38%	\$ 6,360,358	85.18%
Install	15,660	130,696	-		155,051	
Interest Income	18,227	185,622	39,000	475.95%	78,244	
Other Income	-	-	-		-	
Total Revenue	<u>\$ 842,076</u>	<u>\$ 7,826,837</u>	<u>\$ 8,733,905</u>	89.61%	<u>\$ 6,593,653</u>	88.30%
Operating Expenses						
Administrative Expense	45,997	361,768	396,000	91.36%	200,478	65.09%
Professional Services	1,952	19,210	24,000	80.04%	18,819	78.41%
Network Management	60,742	575,270	724,593	79.39%	350,315	78.90%
Misc. Expense	-	-	-		-	
Total Operating Expenses	<u>108,691</u>	<u>956,248</u>	<u>1,144,593</u>	83.54%	<u>569,612</u>	73.40%
Debt Payments						
IRU Capital Lease Interest	6,000	60,000	96,000	62.50%	60,000	62.50%
Interest Expense	233,003	2,375,921	2,904,000	81.82%	2,084,180	80.85%
Principal (1)	-	1,645,000	1,645,000	100.00%	1,005,000	100.00%
Total Bond Payments	<u>239,003</u>	<u>4,080,921</u>	<u>4,645,000</u>	87.86%	<u>3,149,180</u>	85.60%
Total Expenditures	<u>\$ 347,694</u>	<u>\$ 5,037,169</u>	<u>\$ 5,789,593</u>	87.00%	<u>\$ 3,718,792</u>	83.48%
Use/Contribution to Fund Balance (Revenues Over/Under Expenditures)	<u>494,381</u>	<u>2,789,668</u>	<u>2,944,312</u>		<u>2,874,862</u>	

(1) Annual Principal payment made each October

Note: Total Expenditures does not include depreciation or amortized bond costs (which are not-cash items)

UIA
Actual vs Budget

	Apr-17				Apr-17 YTD			
	Actual	Budget	Variance	Prior Year	Actual	Budget	Variance	Prior YTD
Revenue								
Recurring	808,188	757,804	50,385	669,178	7,510,519	7,148,174	362,344	6,360,358
Install	15,660	-	15,660	3,430	130,696	-	130,696	155,051
Total Revenue	823,849	757,804	66,045	672,608	7,641,214	7,148,174	493,040	6,515,409
Administrative Expense								
Wages / Benefits	-	-	-	-	-	-	-	-
Advertising	36,551	27,000	(9,551)	45,480	270,330	270,000	(330)	143,039
Dues / Memberships	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-
Training / Seminars	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Meeting Expense	-	-	-	-	-	-	-	-
Bank Service Charges	9,446	6,000	(3,446)	6,026	91,438	60,000	(31,438)	57,439
Telecom Expense	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Less Install costs to be cap'd	-	-	-	-	-	-	-	-
Admin Expenses	45,997	33,000	(12,997)	51,505	361,768	330,000	(31,768)	200,478
Professional Services								
Accounting	-	-	-	-	-	-	-	-
Payroll / HR	-	-	-	-	-	-	-	-
Public Relations	-	-	-	-	-	-	-	-
City Admin Fee	1,952	2,000	48	1,906	19,210	20,000	791	18,819
Legal	-	-	-	-	-	-	-	-
Lobbyists	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-	-	-
Professional Services	1,952	2,000	48	1,906	19,210	20,000	791	18,819
Total Agency Expense	47,949	35,000	(12,949)	53,411	380,978	350,000	(30,978)	219,297
Network Management								
Asset Management	-	-	-	-	-	-	-	-
Operations	38,220	40,420	2,200	32,095	361,450	373,985	12,535	300,560
Field Maintenance	22,709	22,709	-	4,054	202,391	202,391	(0)	40,536
Provisioning	(187)	1,672	1,859	1,265	11,429	14,124	2,695	9,219
Colocation Fees	-	-	-	-	-	-	-	-
Interconnect Fees	-	-	-	-	-	-	-	-
Easements	-	-	-	-	-	-	-	-
Subscriber Connections	-	-	-	-	-	-	-	-
Network Management	60,742	64,801	4,059	37,414	575,270	590,500	15,230	350,315
Total Operating Expenses	108,691	99,801	(8,890)	90,825	956,248	940,500	(15,748)	569,612
Operating Profit (Loss)	715,158	658,003	57,155	581,783	6,684,967	6,207,675	477,292	5,945,797
Other Income / Expense								
Depreciation	240,418	300,000	59,582	220,706	2,462,112	3,000,000	537,888	2,207,059
Misc Expense	-	-	-	-	-	-	-	-
Interest Income	(18,227)	(1,000)	17,227	(16,093)	(185,622)	(37,000)	148,622	(78,244)
Other Income	-	-	-	-	-	-	-	-
Interest Expense	230,788	247,500	16,712	234,735	2,353,764	2,505,000	151,236	2,086,684
Amort Bond Issue Costs	-	-	-	-	-	-	-	404,328
Total Other Income / Expense	452,979	546,500	93,521	439,347	4,630,254	5,468,000	837,746	4,619,826
Net Income	262,179	111,503	150,676	142,436	2,054,713	739,675	1,315,038	1,325,971

UJA
Actual vs Budget

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	YTD	Budget YTD	Variance
Revenue															
Recurring	695,984	706,334	722,968	738,494	760,274	775,697	752,384	766,639	783,558	808,188	-	-	7,510,519	7,148,174	362,344
Install	7,270	9,120	20,820	39,237	9,530	4,370	6,810	8,749	9,330	15,660	-	-	130,696	-	130,696
Total Revenue	703,254	715,454	743,588	777,731	769,804	780,067	759,194	775,388	792,886	823,849	-	-	7,641,214	7,148,174	493,040
Administrative Expense															
Wages / Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	52,385	22,800	29,579	-	41,412	-	36,875	180	50,748	36,551	-	-	270,330	270,000	(330)
Dues / Memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training / Seminars	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meeting Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Service Charges	6,296	7,502	6,783	10,719	9,427	16,380	8,272	8,077	8,556	9,446	-	-	91,438	60,000	(31,438)
Telecom Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Install costs to be cap'd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin Expenses	58,681	30,302	36,342	10,719	50,840	16,380	44,947	8,256	59,304	45,997	-	-	361,768	330,000	(31,768)
Professional Services															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll / HR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Admin Fee	1,895	1,894	1,907	1,809	1,912	1,922	1,936	1,940	1,944	1,952	-	-	19,210	20,000	791
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lobbyists	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services	1,895	1,894	1,907	1,909	1,912	1,922	1,936	1,940	1,944	1,952	-	-	19,210	20,000	791
Total Agency Expense	60,576	32,186	38,249	12,628	52,751	18,302	46,883	10,196	61,247	47,949	-	-	380,978	350,000	(30,978)
Network Management															
Asset Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations	33,390	34,135	34,580	35,185	35,820	36,530	37,645	37,640	38,305	38,220	-	-	361,450	373,985	12,535
Field Maintenance	18,013	18,013	18,613	20,272	20,272	20,272	21,409	21,409	21,409	22,709	-	-	202,391	202,391	(0)
Provisioning	803	1,639	979	1,331	1,357	1,562	1,353	1,089	1,463	(187)	-	-	11,429	14,124	2,695
Colocation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interconnect Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Easements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subscriber Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Network Management	52,206	53,787	54,172	56,788	57,489	58,364	60,407	60,138	61,177	60,742	-	-	575,270	590,500	15,230
Total Operating Expenses	112,783	85,983	92,421	69,416	110,240	76,665	107,291	70,334	122,424	108,691	-	-	956,248	940,500	(15,748)
Operating Profit (Loss)	590,471	629,471	651,168	708,314	659,564	703,402	651,903	705,054	670,461	715,158	-	-	6,684,967	6,207,675	477,292
Other Income / Expense															
Depreciation	250,405	250,405	246,710	246,710	246,710	246,710	246,710	246,710	240,621	240,418	-	-	2,462,112	3,000,000	537,888
Misc Expense	(16,564)	(17,629)	(17,706)	(28,645)	(20,150)	(16,711)	(16,888)	(16,631)	(16,372)	(18,227)	-	-	(185,622)	(37,000)	148,622
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	241,734	241,734	233,865	240,376	231,469	239,258	239,258	216,025	239,258	230,788	-	-	2,353,764	2,505,000	151,236
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amort Bond Issue Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Income / Expense	475,475	474,510	462,868	458,442	458,029	469,258	469,080	446,104	463,508	452,979	-	-	4,630,254	5,468,000	837,746
Net Income	114,996	154,962	188,299	249,873	201,535	234,144	182,823	258,950	206,953	262,179	-	-	2,054,713	739,675	1,315,038

UIA FINANCIAL STATEMENTS

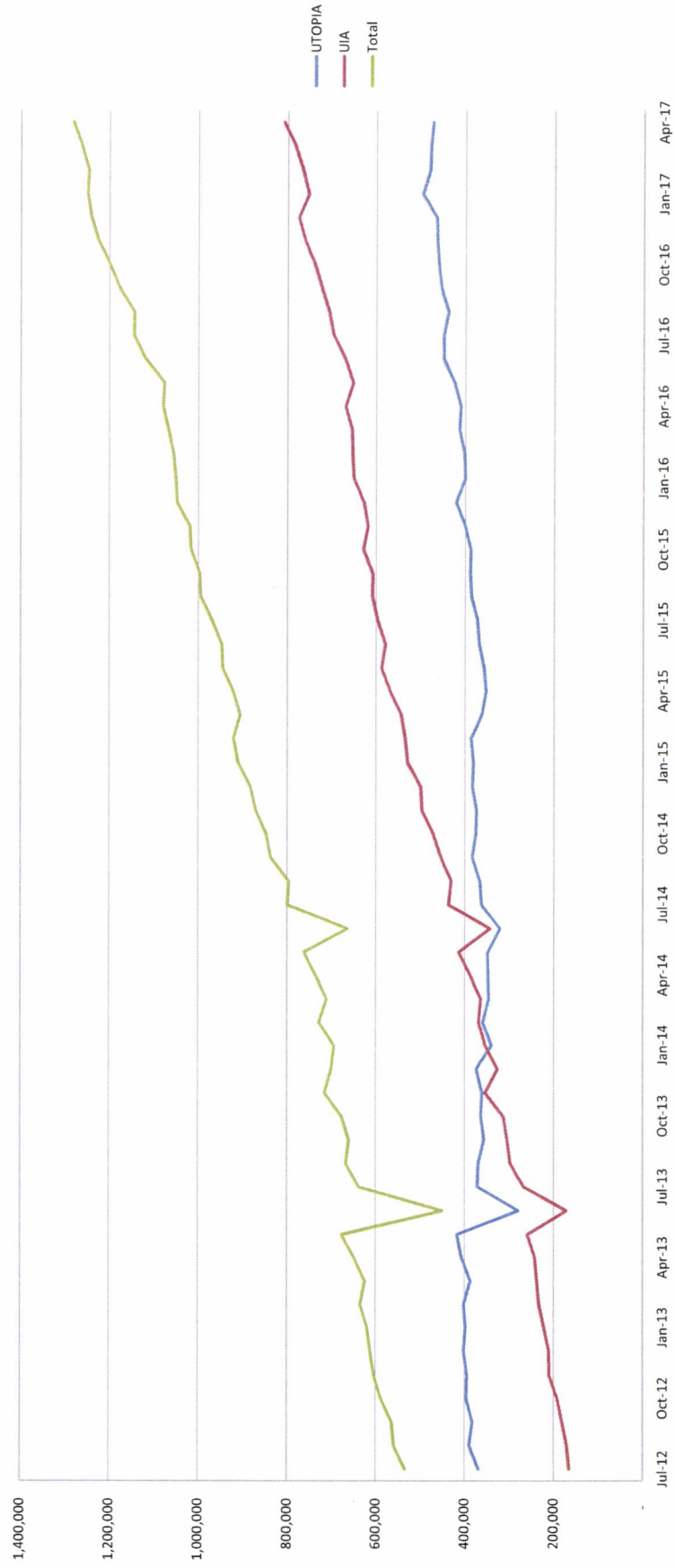
INCOME STATEMENT	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	FYE 2017
Revenue																	
Access Revenue	-	2,352,589	2,493,656	4,093,711	6,131,894	7,682,757	695,984	706,334	722,968	738,494	760,274	775,697	752,384	766,539	783,556	808,188	7,510,519
Initial Revenue	-	-	177,915	226,314	401,962	165,521	7,270	9,120	20,620	38,237	9,530	4,370	6,810	8,749	9,330	15,660	130,696
Misc	368,452	-	1,116,927	288,557	70,036	101,328	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	368,452	2,352,589	3,788,498	4,608,581	6,603,902	7,949,606	703,254	715,454	743,588	777,731	769,804	780,067	759,194	775,388	792,886	823,849	7,641,214
Administrative Expense																	
Wages / Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	512,959	181,626	85,778	86,013	231,039	52,385	22,800	29,579	-	41,412	-	36,675	180	50,748	36,551	270,330
Dues / Memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplies	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses	679	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training / Seminars	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Meeting Expense	-	10,105	24,572	44,193	55,790	75,034	6,296	7,502	6,763	10,719	9,427	16,380	8,272	8,077	8,556	9,446	91,438
Bank Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telecom Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Debt Expense	-	-	105,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Install costs to be cap'd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin Expenses	732	523,064	291,832	129,070	141,803	306,073	58,681	30,302	36,342	10,719	50,840	16,380	44,947	8,256	59,304	45,997	361,768
Professional Services																	
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll / HR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Admin Fee	-	5,590	16,912	21,572	22,448	22,646	1,895	1,894	1,907	1,909	1,912	1,922	1,936	1,940	1,944	1,952	19,210
Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lobbyists	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Services	-	5,590	16,912	21,572	22,448	22,646	1,895	1,894	1,907	1,909	1,912	1,922	1,936	1,940	1,944	1,952	19,210
Total Agency Expense	732	528,654	308,744	151,642	164,251	328,719	60,576	32,196	38,249	12,628	52,751	18,302	46,883	10,196	61,247	47,949	380,978
Network Management	1,049,417																
Asset Management	-	-	1,644	-	-	-	33,390	34,135	34,580	35,185	35,820	36,530	37,645	37,640	38,305	38,220	361,450
Network Operations	-	57,210	189,555	261,060	311,090	366,065	18,013	18,013	18,613	20,272	20,272	20,272	21,409	21,409	21,409	22,709	202,391
Field Maintenance	-	13,513	47,410	45,426	44,102	42,952	803	1,639	979	1,331	1,397	1,562	1,353	1,089	1,463	(187)	11,429
Provisioning	-	24,134	16,808	15,056	9,020	11,265	-	-	-	-	-	-	-	-	-	-	-
Colocation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interconnect	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Easements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subscriber Connections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Network Management	1,049,417	94,857	255,416	321,543	364,212	420,302	52,206	53,187	54,172	56,788	57,489	58,364	60,407	60,138	61,177	60,742	575,270
Total Operating Expenses	1,050,149	623,512	564,160	473,086	528,462	749,022	112,783	85,983	92,421	69,416	110,240	76,665	107,291	70,334	122,424	108,691	956,248
Operating Profit (Loss)	(681,697)	1,729,077	3,224,338	4,135,495	6,075,440	7,200,584	590,471	629,471	651,168	708,314	659,564	703,402	651,903	705,054	670,461	715,158	6,884,967
Other Income / Expense																	
Depreciation	6,083	1,041,862	1,716,159	2,251,384	2,653,387	3,002,054	250,405	250,405	246,710	246,710	246,710	246,710	246,710	246,710	246,710	240,621	2,462,112
Misc Expense	-	-	-	-	-	-	(16,684)	(17,629)	(17,706)	(28,645)	(20,150)	(16,711)	(16,888)	(16,531)	(16,372)	(18,227)	(185,622)
Interest Income	(2,831)	(207,148)	(65,760)	(43,454)	(14,963)	(126,667)	(16,684)	(17,629)	(17,706)	(28,645)	(20,150)	(16,711)	(16,888)	(16,531)	(16,372)	(18,227)	(185,622)
Other Income	-	(1,286,371)	(840,840)	(577,877)	(799,864)	(247,294)	-	-	-	-	-	-	-	-	-	-	-
Interest Expense	228,788	2,135,047	2,042,019	1,911,999	1,917,898	2,598,618	241,734	241,734	233,865	240,376	231,469	239,258	239,258	239,258	239,258	230,788	2,353,764
Amort Bond Issue Costs	4,498	53,979	53,979	462,096	396,388	396,388	-	-	-	-	-	-	-	-	-	-	-
Total Other Income / Expense	-234,538	1,737,369	2,925,556	4,004,148	3,756,459	5,621,099	475,475	474,510	462,869	458,442	458,829	469,258	469,080	448,104	463,506	452,979	4,630,254
Net Income	(916,235)	(6,292)	298,782	131,348	2,318,981	1,579,485	114,996	154,962	188,299	249,873	201,535	234,144	182,823	258,950	206,953	262,179	2,054,713

UIA FINANCIAL STATEMENTS

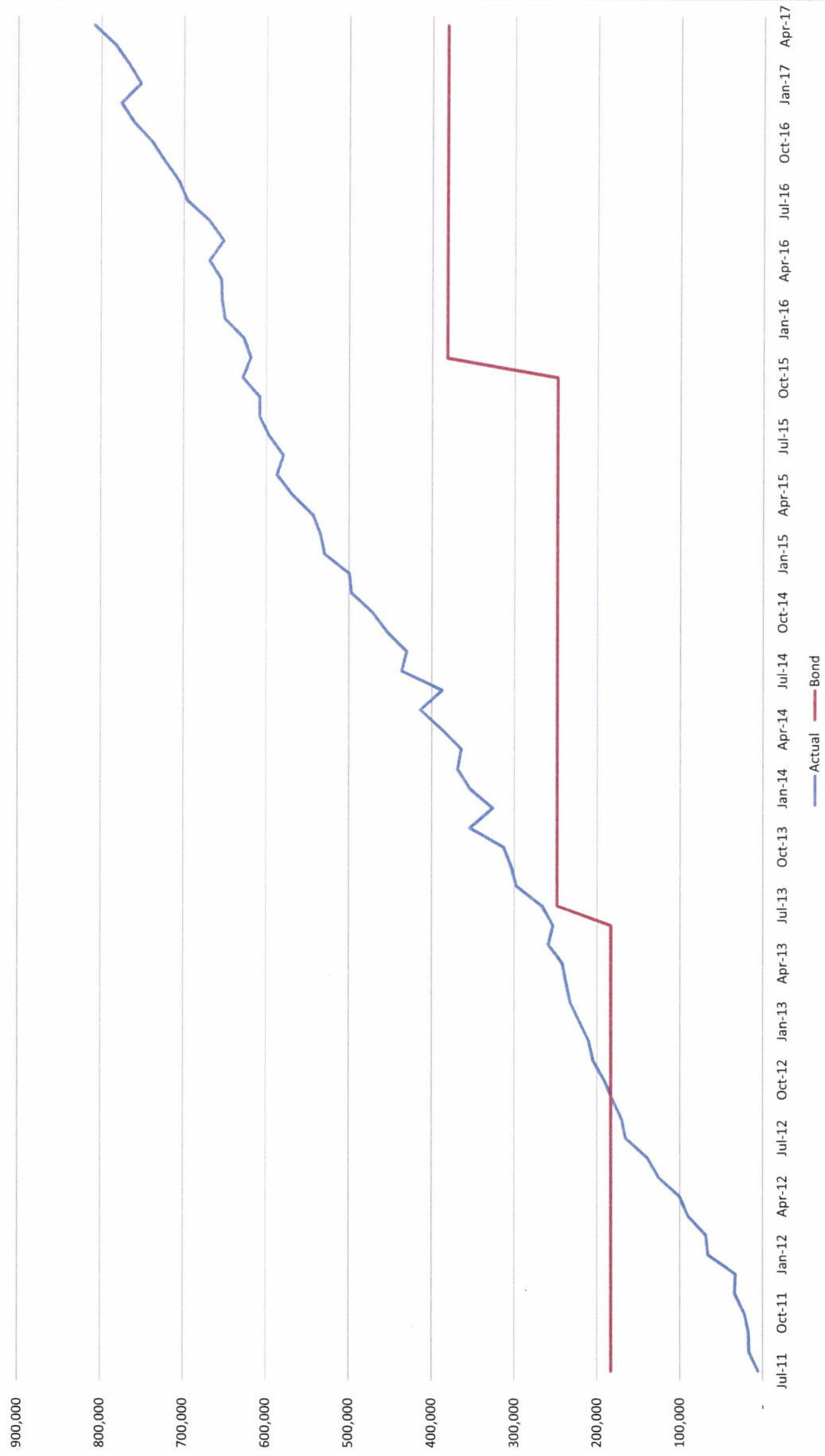
	FYE 2011	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	FYE 2017
BALANCE SHEET																	
ASSETS																	
Current Assets																	
Cash	25,121,887	10,754,066	3,395,598	6,570,765	4,467,659	28,590,169	28,645,795	27,351,738	27,411,173	21,911,080	21,307,100	20,410,128	20,385,605	19,094,881	19,055,771	17,038,354	17,038,354
Restricted Cash	63,836	1,593,657	666,897	996,681	2,168,755	3,146,791	3,815,336	3,071,979	4,015,106	5,474,392	3,888,936	2,999,259	3,908,844	2,050,548	2,923,721	2,389,700	2,389,700
Required Cash	25,056,051	9,160,399	2,728,701	5,573,515	2,298,904	25,443,378	24,828,458	24,279,760	23,396,067	16,436,688	17,418,164	17,410,869	16,476,762	17,044,133	16,132,050	14,648,654	14,648,654
Accounts Receivable	55,009	2,412,305	3,885,803	4,055,367	4,052,716	3,960,585	4,165,596	4,030,394	4,196,791	4,201,831	4,237,718	4,272,258	4,110,507	4,275,016	4,131,964	4,324,128	4,324,128
Interest Receivable	-	(270,299)	-	-	-	-	(128,477)	(175,970)	(234,542)	108,958	377,727	100,722	63,954	10,764	(42,483)	(117,115)	(117,115)
Inventory	41,499	592,052	162,042	273,137	658,843	885,408	1,144,549	1,283,601	1,287,262	881,447	897,157	971,794	1,297,607	1,389,367	1,304,041	1,319,619	1,319,619
Prepaid Expenses	159,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,034	21,034
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	25,376,985	13,485,115	7,443,443	10,898,880	9,179,219	33,436,162	33,023,463	32,489,863	32,660,684	27,104,315	26,819,703	25,754,902	25,857,673	24,769,828	24,449,283	22,586,021	22,586,021
Property, Plant & Equipment																	
Cost	18,998,459	29,571,798	36,037,263	44,397,748	47,811,222	51,300,077	51,755,193	53,608,287	54,582,000	58,256,892	59,038,908	59,950,961	61,030,022	62,071,724	63,325,405	64,976,688	64,976,688
Accum Depreciation	(6,083)	(1,047,945)	(2,764,103)	(5,015,487)	(7,668,875)	(10,670,929)	(10,921,334)	(11,171,739)	(11,418,449)	(11,665,160)	(11,911,870)	(12,158,580)	(12,405,290)	(12,652,001)	(12,892,622)	(13,133,040)	(13,133,040)
Net PP&E	18,992,376	28,523,854	33,273,160	39,382,260	40,142,348	40,629,149	40,833,859	42,436,548	43,163,550	46,591,732	47,127,038	47,792,380	48,624,732	49,419,723	50,432,783	51,843,628	51,843,628
Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Issuance (Net of Amort.)	-	1,291,003	1,237,024	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swap Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	45,716,343	43,302,972	41,953,627	50,281,140	49,321,567	74,065,311	74,857,322	74,926,411	75,824,235	73,696,047	73,946,741	73,547,283	74,482,404	74,189,351	74,882,066	74,429,648	74,429,648
LIABILITIES																	
Current Liabilities																	
Accounts Payable	437,680	1,641,105	1,426,895	815,350	194,773	517,774	751,557	632,055	655,165	1,377,288	1,479,881	1,103,365	1,579,095	768,214	1,055,634	1,551,404	1,551,404
Accrued Liabilities	14,797	(270,945)	61,165	125,692	106,921	(78,604)	(86,255)	43,674	136,324	36,450	297,198	(44,297)	106,283	277,686	208,120	261,781	261,781
Deferred Revenue	27,750	(300)	300,000	300,000	-	-	11,150	34,866	101,945	110,100	150,700	159,600	210,080	245,480	273,930	288,300	288,300
Accrued Interest	147,930	366,201	621,166	408,513	402,597	605,940	855,889	1,105,638	1,347,919	156,421	396,105	643,579	891,053	1,115,293	1,362,767	184,086	184,086
Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTD - Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cap Lease - Current Portion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Accr Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	628,157	2,007,006	2,109,226	1,649,554	704,291	1,045,110	1,530,341	1,816,434	2,241,354	1,680,259	2,323,884	1,862,247	2,786,511	2,406,674	2,900,451	2,285,571	2,285,571
Notes Payable - Cities	-	-	-	2,248,467	3,352,210	3,417,291	3,417,291	3,417,291	3,710,112	3,710,112	3,710,112	3,710,112	3,710,112	3,710,112	3,710,112	3,743,612	3,743,612
Notes Payable - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bonds Payable	29,500,000	29,500,000	28,835,000	39,355,000	38,375,000	61,665,000	61,665,000	61,665,000	61,665,000	60,020,000	60,020,000	60,020,000	60,020,000	60,020,000	60,020,000	60,020,000	60,020,000
RUS Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Current Portion LTD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Long Term Debt	29,500,000	29,500,000	28,835,754	41,603,467	41,727,210	65,082,291	65,082,291	65,082,291	65,375,112	63,730,112	63,730,112	63,730,112	63,730,112	63,730,112	63,730,112	63,763,612	63,763,612
Capital Lease Payable - L/T	16,186,728	12,415,549	10,544,199	8,195,602	5,763,170	3,428,164	3,428,164	3,264,414	3,264,414	3,100,664	2,514,414	2,350,664	2,186,914	2,023,164	2,023,164	1,898,164	1,898,164
Other Accrued Liabilities	317,693	304,943	292,193	563,939	539,335	2,342,700	2,334,485	2,326,269	2,318,053	2,309,838	2,301,622	2,293,406	2,285,191	2,276,975	2,268,759	2,260,544	2,260,544
Total Liabilities	46,632,579	44,227,499	42,579,373	52,012,662	48,734,007	71,898,266	72,375,261	72,489,008	73,198,933	70,820,873	70,870,032	70,236,429	70,988,728	70,436,026	70,922,487	70,207,890	70,207,890
EQUITY																	
Retained Earnings	(916,235)	(924,527)	(625,746)	(1,731,422)	587,559	2,167,045	2,282,041	2,437,003	2,625,301	2,875,174	3,076,709	3,310,853	3,493,676	3,752,626	3,959,579	4,221,758	4,221,758
Total Shareholders' Equity	(916,235)	(924,527)	(625,746)	(1,731,422)	587,559	2,167,045	2,282,041	2,437,003	2,625,301	2,875,174	3,076,709	3,310,853	3,493,676	3,752,626	3,959,579	4,221,758	4,221,758
TOTAL LIABILITIES / EQUITY	45,716,343	43,302,972	41,953,627	50,281,140	49,321,567	74,065,311	74,857,322	74,926,411	75,824,235	73,696,047	73,946,741	73,547,283	74,482,404	74,189,351	74,882,066	74,429,648	74,429,648

[illegible]

Recurring Revenue Combined (UTOPIA and UIA)



UIA Revenue v. Bond Obligation (Monthly Recurring Revenue)



Network Build Out Overview 5 2017									
Grand Total	16095	69267	16180	78404	163851	22.66%	42.27%	9.87%	47.85%
City Parcels	Active Services	Green Parcels	Yellow Parcels	Red Parcels	Parcel Total	Marketable Take Rate (Active/Green)	% of City That Can Connect	% of City That Can Connect With Additional Construction	% of City That Has No Mainline
Brigham City	1710	5465	1192	275	6932	31.29%	78.84%	17.20%	3.97%
Centerville	1578	4778	765	99	5642	33.03%	84.69%	13.56%	1.75%
Layton	1659	9250	2005	14699	25954	17.94%	35.64%	7.73%	56.63%
London	1415	3136	178	233	3547	45.12%	88.41%	5.02%	6.57%
Midvale	722	5372	2920	6491	14783	13.44%	36.34%	19.75%	43.91%
Murray	2540	10798	4462	7003	22263	23.52%	48.50%	20.04%	31.46%
Orem	3404	12864	1986	16362	31212	26.46%	41.21%	6.36%	52.42%
Payson	724	3050	198	2891	6139	23.74%	49.68%	3.23%	47.09%
Perry	315	1701	18	116	1835	18.52%	92.70%	0.98%	6.32%
Tremonton	588	2711	341	220	3272	21.69%	82.85%	10.42%	6.72%
West Valley City	1042	10142	2115	30015	42272	10.27%	23.99%	5.00%	71.00%
other	398								

Terms	
Active Parcels	The # of service orders placed on parcels
Green Parcels	Parcels that could connect if inquired about obtaining services
Yellow Parcels	Parcels that could connect with additional drop level construction, engineering, cabinet electronics etc.
Red Parcels	Parcels that can NOT connect due to lack of local drop, mainline backbone fiber, and cabinet electronics

Network Connects				
City	Total Installed	Total Active	Total Disconnected	Installs Remaining
Brigham City	2087	1710	377	3378
Centerville	1673	1578	95	3105
Layton	1939	1659	280	7311
London	1710	1415	295	1426
Midvale	1131	722	409	4241
Murray	3868	2540	1328	6930
Orem	5483	3404	2079	7381
Payson	1198	724	474	1852
Tremonton	589	588	1	2122
West Valley City	1274	1042	232	8868
Grand Total	20952	15382	5570	46614

Possible Reconnects			
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City	Total Disconnects	Total BIZ Disconnects	Total RES Disconnects	
BRIGHAM CITY	377	47	330	0
CENTERVILLE	95	9	86	0
LAYTON	280	9	271	0
LONDON	295	72	223	0
MIDVALE	409	143	266	0
MURRAY	1328	272	1056	0
OREM	2079	865	1214	0
PAYSON	474	36	438	0
PERRY	1		1	0
TREMONTON	232	27	205	0
Grand Total	5570	1480	4090	0

Network Build Out Overview Residential 5 2017									
Grand Total	12835	51126	2975	60665	114766	25.10%	44.55%	2.59%	52.86%
City Parcels	Active Services	Green Parcels	Yellow Parcels	Red Parcels	Parcel Total	Marketable Take Rate (Active/Green)	% of City That Can Connect	% of City That Can Connect With Additional Construction	% of City That Has No Mainline
Brigham City	1587	4631	923	118	5672	34.27%	81.65%	16.27%	2.08%
Centerville	1477	4379	67	83	4529	33.73%	96.69%	1.48%	1.83%
Layton	1471	7388	220	12324	19932	19.91%	37.07%	1.10%	61.83%
London	1261	2490	22	162	2674	50.64%	93.12%	0.82%	6.06%
Midvale	516	2694	528	4133	7355	19.15%	36.63%	7.18%	56.19%
Murray	1928	7377	430	4021	11828	26.14%	62.37%	3.64%	34.00%
Orem	2363	8327	291	13484	22102	28.38%	37.68%	1.32%	61.01%
Payson	512	2575	3	2169	4747	19.88%	54.24%	0.06%	45.69%
Perry	307	1497	18	88	1603	20.51%	93.39%	1.12%	5.49%
Tremonton	536	2418	3	140	2561	22.17%	94.42%	0.12%	5.47%
West Valley City	714	7350	470	23943	31763	9.71%	23.14%	1.48%	75.38%
other	163								

Terms	
Active Parcels	The # of service orders placed on parcels
Green Parcels	Parcels that could connect if inquired about obtaining services
Yellow Parcels	Parcels that could connect with additional drop level construction, engineering, cabinet electronics etc.
Red Parcels	Parcels that can NOT connect due to lack of local drop, mainline backbone fiber, and cabinet electronics

Network Connects				
City	Total Green	Total Installed	Total Active	Total Disconnected
Centerville	4379	1807	1477	330
Layton	7388	1557	1471	86
London	2490	1532	1261	271
Midvale	2694	739	516	223
Murray	7377	2194	1928	266
Orem	8327	3419	2363	1056
Payson	2575	1726	512	1214
Perry	1497	745	307	438
Tremonton	2418	537	536	1
West Valley City	7350	919	714	205
Grand Total	46495	15175	11085	4090
				Installs Remaining
				2714
				2816
				5646
				1006
				1912
				4393
				4750
				1625
				1189
				1677
				27728

UTAH INFRASTRUCTURE AGENCY

RESOLUTION NO. 17-03

**A RESOLUTION APPROVING AN ANNUAL BUDGET
FOR THE FISCAL YEAR COMMENCING JULY 1, 2017,
AND ENDING JUNE 30, 2018**

WHEREAS, UIA was created in 2010, pursuant to an Interlocal Cooperative Agreement, as subsequently amended ("Agreement"); and

WHEREAS, the Agreement provides that the Board of Directors shall approve an annual budget; and

WHEREAS, the Bylaws require that the Treasurer act as Budget Officer for UIA, that the budget be adopted by resolution in an open meeting, that the budget be made available for public inspection during regular business hours, and that the budget be certified by the Budget Officer and filed with the State Auditor within 30 days of adoption; and

NOW, THEREFORE, BE IT RESOLVED by the UIA Board of Directors that the budget for Fiscal Year 2017-2018, attached as Exhibit A, is hereby approved and the Chief Financial Officer is hereby directed to certify a copy of the budget, to file a copy of the budget in the office of the Chief Financial Officer to be available to the public during regular business hours, and to file the budget with the State Auditor within 30 days of adoption.

PASSED, APPROVED, and MADE EFFECTIVE this _____ day of June, 2017.

Alex Jensen, Chair

ATTEST:

Secretary

EXHIBIT A

Exhibit A
Utah Infrastructure Agency
Proposed Budget for the year ended JUNE 30, 2018

	<u>ACTUAL</u> <u>FY 2016</u>	<u>APPROVED</u> <u>FY 2017</u>	<u>YTD (thru Apr)</u> <u>FYE 2017</u>	<u>PROJECTED</u> <u>FYE 2017</u>	<u>PROPOSED</u> <u>FY 2018</u>
OPERATING BUDGET					
Revenue	7,949,606	8,694,905	7,641,214	8,734,905	10,735,200
Admin Expense					
Marketing	231,039	324,000	270,330	324,000	519,600
Other operating Expenses	75,034	72,000	91,438	112,000	109,200
Total Admin Expense	<u>306,073</u>	<u>396,000</u>	<u>361,768</u>	<u>436,000</u>	<u>628,800</u>
Total Professional Services	22,646	24,000	19,210	24,000	25,200
Total Network Management	<u>420,302</u>	<u>724,593</u>	<u>575,270</u>	<u>724,593</u>	<u>839,718</u>
Total Operating Expenses	749,022	1,144,593	956,248	1,184,593	1,493,718
Other Income / Expense					
Other Expense	-	-	-	-	-
Other Income	(247,294)				
Depreciation	3,002,054	3,600,000	2,462,112	3,600,000	4,800,000
Interest Income	(126,667)	(39,000)	(185,622)	(39,000)	(37,500)
Interest Expense	<u>2,993,006</u>	<u>3,000,000</u>	<u>2,353,764</u>	<u>3,000,000</u>	<u>2,907,800</u>
Total Other Income / Expense	<u>5,621,099</u>	<u>6,561,000</u>	<u>4,630,254</u>	<u>6,561,000</u>	<u>7,670,300</u>
Total Expenses	<u>6,370,120</u>	<u>7,705,593</u>	<u>5,586,501</u>	<u>7,745,593</u>	<u>9,164,018</u>
Net Income	<u>1,579,485</u>	<u>989,312</u>	<u>2,054,713</u>	<u>989,312</u>	<u>1,571,182</u>
CAPITAL BUDGET					
Total Capital Expenditures (1)	<u>3,488,855</u>	<u>17,000,000</u>	<u>13,676,591</u>	<u>17,000,000</u>	<u>9,000,000</u>
FINANCING					
Net Financing Activities	<u>24,295,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(1) CAPEX covered by Bond Proceeds

Exhibit A
Utah Infrastructure Agency
Proposed Budget for the year ended JUNE 30, 2018
(Cash Basis)

	<u>PROJECTED FYE 2017</u>	<u>PROPOSED FY 2018</u>
OPERATING BUDGET		
Revenue	8,734,905	10,735,200
Admin Expense		
Marketing	324,000	519,600
Other operating Expenses	112,000	109,200
Total Admin Expense	<u>436,000</u>	<u>628,800</u>
Total Professional Services	24,000	25,200
Total Network Management	<u>724,593</u>	<u>839,718</u>
Total Operating Expenses	1,184,593	1,493,718
Other Income / Expense		
Other Expense	-	-
Other Income		
Interest Income	(39,000)	(37,500)
Interest Expense	3,000,000	2,907,800
Total Other Income / Expense	<u>2,961,000</u>	<u>2,870,300</u>
Total Expenses	<u>4,145,593</u>	<u>4,364,018</u>
Net Income	<u>4,589,312</u>	<u>6,371,182</u>
IRU Principal Payment	559,000	583,000
Principal Payment	1,645,000	1,690,000
Total Principal Payment	<u>2,204,000</u>	<u>2,273,000</u>
Rebate to Cities		275,000
Accelerated IRU Payment	<u>2,195,447</u>	<u>2,017,681</u>
Total Outflow	<u>4,399,447</u>	<u>4,565,681</u>
Change in Cash Position	189,865	1,805,501
FINANCING		
Net Financing Activities	<u>-</u>	<u>-</u>
Total Capital Expenditures (1)	<u>17,000,000</u>	<u>9,000,000</u>

(1) CAPEX covered by 2015 Bond Proceeds

UJA
Detail Budget

	ACTUAL FY 2016	APPROVED FY 2017	YTD (thru Apr) FYE 2017	PROJECTED FYE 2017	PROPOSED FY 2018
Total Revenue	7,949,606	8,694,905	7,641,214	8,734,905	10,735,200
Administrative Expense					
Wages / Benefits					
Marketing	231,039	324,000	270,330	324,000	519,600
Bank Service Charges	75,034	72,000	91,438	112,000	109,200
Admin Expense	306,073	396,000	361,768	436,000	628,800
Total Admin Expense					
Legal					
City Admin Fee	22,646	24,000	19,210	24,000	25,200
Professional Services	22,646	24,000	19,210	24,000	25,200
Total Agency Expense	328,719	420,000	380,978	460,000	654,000
Network Management					
Operations	366,085	457,035	361,450	457,035	522,824
Field Maintenance	42,952	250,222	202,391	250,222	302,400
Provisioning	11,265	17,336	11,429	17,336	14,494
Network Management	420,302	724,593	575,270	724,593	839,718
Total Operating Expenses	749,022	1,144,593	956,248	1,184,593	1,493,718
Operating Profit (Loss)	7,200,584	7,550,312	6,684,967	7,550,312	9,241,482
Other Income / Expense					
Depreciation	3,002,054	3,600,000	2,462,112	3,600,000	4,800,000
Interest Income	(126,667)	(39,000)	(185,622)	(39,000)	(37,500)
Other Income	(247,294)				
Interest Expense	2,596,618	3,000,000	2,353,764	3,000,000	2,907,800
Amort Bond Issue Costs	396,388				
Total Other Income / Expense	5,621,099	6,561,000	4,630,254	6,561,000	7,670,300
Net Income	1,579,485	989,312	2,054,713	989,312	1,571,182



MEMORANDUM

To: UIA Board Members
From: Laura Lewis
Date: 6-6-17
Re: Summary explanation of Proposed Series 2017 Bonds

As requested I am writing this to summarize the proposed UIA bond issue that will facilitate continued construction and expansion of the open access UIA fiber to the home network.

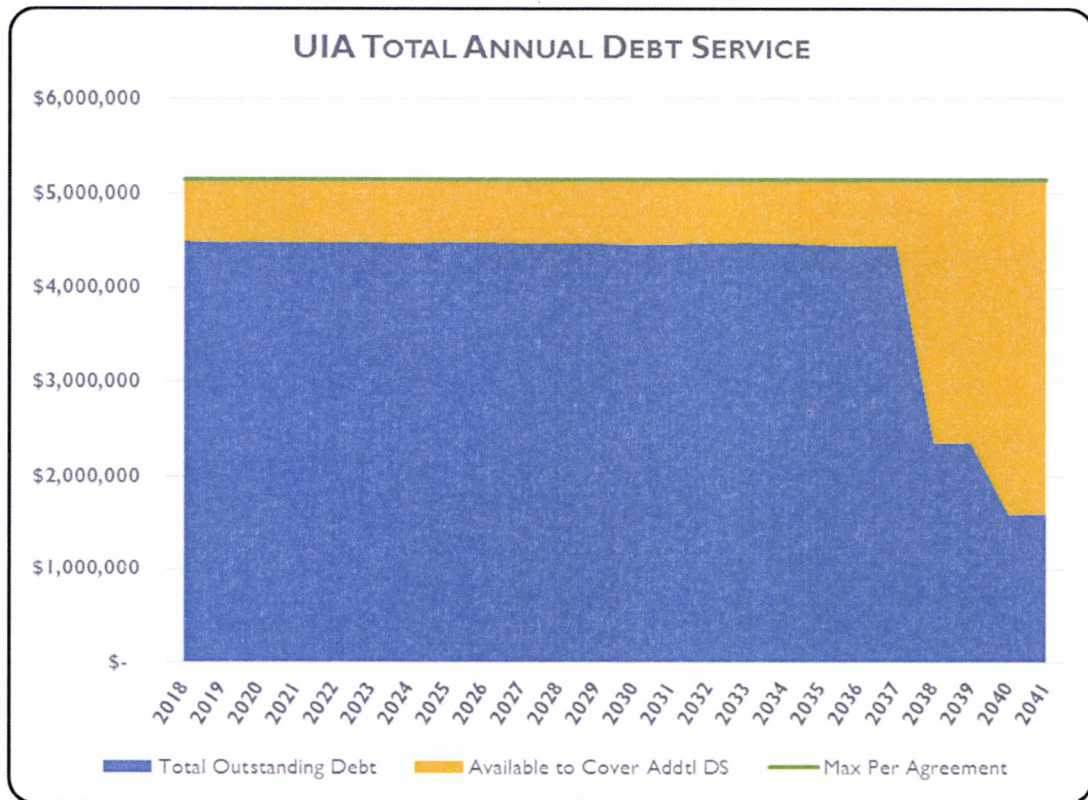
Summary of Pertinent Data

- All UIA member cities have already entered into Service Agreements which are back-stopped by Gas and Electric Franchise Fees up to a set maximum that differs by City
- Bonds have been issued by UIA in 2011, 2013 and 2015 utilizing the Service Agreements (and related Energy Franchise Fee backstop) as security
- UIA has successfully deployed fiber using proceeds from the bond issues referenced above and have generated sufficient service fee revenues and therefore have not had to make any calls on the Energy Franchise fee backstops to the Service Agreements.
- When originally issued, an estimate was made as to how much funding could be obtained using the UIA Service Agreement Structure. The projection was based on estimated future interest rates and rates have stayed lower than estimated resulting in remaining capacity under the existing Service Agreements.

Summary Plan of Finance

- Utilizing the remaining head-room in the existing Service Agreements issue approximately \$13M in Par amount of new money bonds. Actual sizing will depend on interest rates on the day of pricing.

- Repayments will be structured by taking the existing total Service Agreement amounts of \$5,151,152 and subtracting the existing total combined debt service payments on the Series 2011, 2013 and 2015 bonds. See graph below;



- Bonds will be issued under the same General Indenture of Trust as the Series 2011, 2013 and 2015 Bonds and therefore will be on parity with the outstanding bonds.



- Bonds will be issued on a tax-exempt basis and will be investment grade rated, likely in the AA- category by S&P.
- UIA Member cities will not need to adopt anything new or additional to facilitate this transaction as the Service Agreements are still in full force and effect.
- Should the UIA board be desirous of moving ahead, a Super Parameters Resolution will need to be adopted at a future meeting and a UIA public hearing date will need to be set and held.
- If the decision is made to proceed, it is anticipated that we would be able to price the bonds and close in October 2017.

SOUTH DAVIS METRO FIRE SERVICE AREA

May 31, 2017

FINANCIAL REPORT

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South Davis Metro Fire Service Area

Cash Position by Fund and in Total

Balances prior to July 2016 are for South Davis Metro Fire Agency

Funds

Month	General	Grant	Public Training	Capital Reserve	Debt Service	Debt Reserve	Total	St Treas Int. Rate
May	2,326,079	55,138	30,223	570,340	(18,029)	269,000	3,232,750	1.2858%
Apr	2,499,301	55,138	29,613	550,435	(39,134)	269,000	3,364,352	1.2651%
Mar	2,024,571	49,155	28,823	531,444	(39,664)	269,000	2,863,329	1.2217%
Feb	2,521,081	49,155	30,981	474,182	(50,931)	269,000	3,293,467	1.2007%
17-Jan	2,704,522	49,155	30,577	454,936	(58,185)	269,000	3,450,005	1.1806%
Dec	1,909,776	49,155	30,672	463,268	(61,640)	269,000	2,660,231	1.1457%
Nov	1,721,509	43,193	29,717	400,205	(64,999)	269,000	2,398,625	1.1231%
Oct	2,296,206	43,193	28,401	403,415	(70,532)	269,000	2,969,683	1.0982%
Sep	1,680,717	43,193	29,175	383,918	195,137	269,000	2,601,140	1.0597%
Aug	2,089,441	43,193	27,110	366,230	179,345	269,000	2,974,320	0.9968%
July	1,535,909	43,193	27,956	354,312	134,445	269,000	2,364,816	0.9429%
June	1,595,631	51,331	32,086	338,794	115,875	269,000	2,402,718	0.9093%
May	2,451,016	51,331	29,667	685,357	95,908	269,000	3,582,279	0.8997%
Apr	1,582,765	51,331	29,308	667,234	81,314	269,000	2,680,952	0.8517%
Mar	1,992,791	64,750	31,377	649,233	75,085	269,000	3,082,236	0.8224%
Feb	2,532,986	64,750	30,461	631,237	63,525	269,000	3,591,959	0.7796%
16-Jan	2,441,964	53,298	28,710	605,058	49,672	269,000	3,447,703	0.7460%
Dec	1,980,493	53,298	27,471	595,520	42,490	269,000	2,968,272	0.7244%
Nov	1,962,997	43,047	29,680	577,857	34,810	269,000	2,917,392	0.6824%
Oct	2,496,969	43,047	26,858	439,596	(14,891)	269,000	3,260,579	0.6593%
Sep	1,566,375	43,047	27,227	422,130	(33,496)	269,000	2,294,282	0.6369%
Aug	2,070,076	43,047	30,422	361,317	224,792	269,000	2,998,653	0.6098%
July	2,210,357	43,047	29,732	343,685	219,591	269,000	3,115,411	0.5791%
June	1,575,733	39,879	29,182	559,135	207,903	269,000	2,680,832	0.5610%
May	1,979,523	39,879	28,687	541,609	200,131	269,000	3,058,829	0.5558%
Apr	1,643,529	39,879	26,855	785,828	169,171	269,000	2,934,262	0.5475%
Mar	1,748,266	39,879	26,583	858,664	168,967	269,000	3,111,358	0.5294%
Feb	2,142,251	39,879	30,185	723,979	155,089	269,000	3,360,383	0.5184%
Jan-15	2,323,799	39,879	30,285	706,482	147,584	269,000	3,517,028	0.5073%
Dec	1,913,763	39,879	29,542	688,917	141,605	269,000	3,082,706	0.5078%
Nov	1,783,921	39,879	28,258	721,355	133,377	269,000	2,975,790	0.5071%
Oct	2,097,865	39,879	25,941	704,070	110,116	269,000	3,246,871	0.4850%
Sep	1,305,145	39,879	29,148	707,771	(36,465)	269,000	2,314,478	0.4767%
Aug	1,874,107	39,879	29,691	698,743	232,777	269,000	3,144,197	0.4699%
July	2,108,885	39,879	29,242	684,890	217,357	269,000	3,349,253	0.4693%
June	1,491,903	23,698	29,335	672,178	203,132	269,000	2,689,246	0.4799%
May	1,820,686	30,971	28,565	1,223,223	194,481	269,000	3,566,927	0.4879%
Apr	2,217,866	30,971	28,391	1,205,793	156,309	269,000	3,908,330	0.4992%
Mar	1,451,650	30,971	27,721	1,188,356	149,354	269,000	3,117,052	0.5023%
Feb	1,909,545	11,966	28,628	1,170,809	135,806	269,000	3,525,754	0.5070%
Jan-14	2,288,411	11,966	27,126	1,177,037	135,669	269,000	3,909,209	0.5074%
Dec	1,997,356	19,971	26,470	735,830	127,300	269,000	3,175,928	0.5103%
Nov	1,827,008	19,971	26,444	768,166	109,582	269,000	3,020,171	0.5150%
Oct	1,500,545	34,971	25,328	730,937	47,884	269,000	2,608,665	0.5143%
Sep	1,389,813	34,971	26,826	893,773	38,844	269,000	2,653,227	0.5125%
Aug	1,702,676	34,971	25,776	879,878	294,743	269,000	3,207,045	0.4962%
Jul	2,069,176	34,971	26,643	862,694	257,162	269,000	3,519,646	0.5115%
Jun	1,330,839	34,971	26,025	849,929	229,257	269,000	2,740,021	0.5046%
May	1,720,150	33,521	25,859	845,327	223,139	269,000	3,116,996	0.4902%
Apr	2,155,452	33,521	25,567	1,009,390	215,946	269,000	3,708,876	0.5295%
Mar	1,422,662	24,255	25,482	1,036,059	192,908	269,000	2,970,365	0.5740%
Feb	1,845,411	23,726	25,465	1,145,025	160,789	269,000	3,469,416	0.6120%
Jan-13	2,113,161	23,726	25,112	1,133,500	158,018	269,000	3,722,517	0.6499%

SOUTH DAVIS METRO FIRE SERVICE AREA

IMPACT FEES COLLECTED

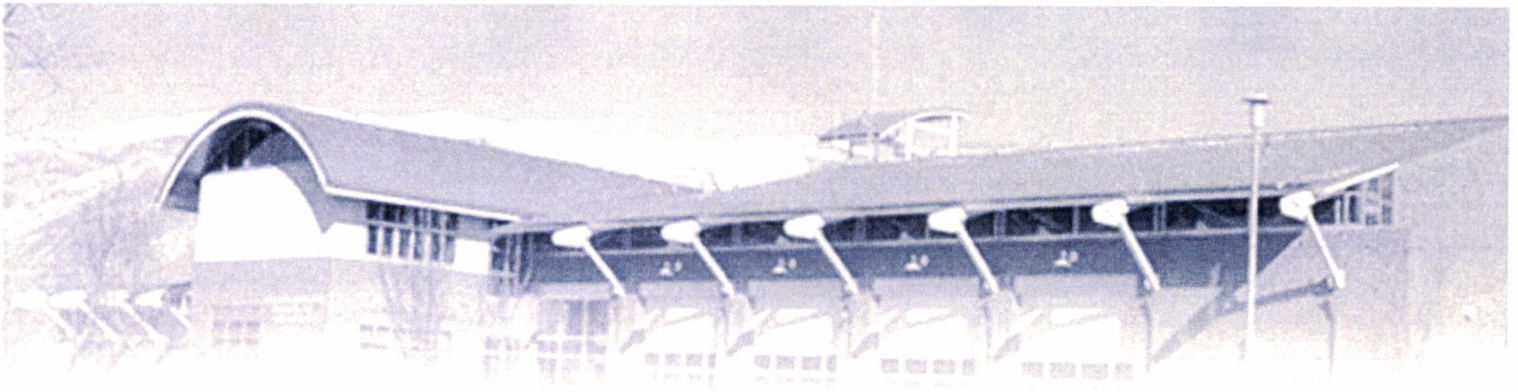
DATE BELOW

Balances prior to July 2016 are for South Davis Metro Fire Agency

DATE	CENTERVILLE	DAVIS COUNTY	NORTH SALT LAKE	WEST BOUNTIFUL	WOODS CROSS	TOTAL REVENUE	TOTAL FOR THE YEAR
2004-4 Mos.	716.00	-	38,593.68	3,402.00	4,158.00	46,869.68	
2005	44,124.66	-	160,858.93	65,640.10	33,128.24	303,751.93	
2006	67,908.61	-	203,896.39	16,793.12	10,156.80	298,754.92	
2007	39,666.50	263.47	118,685.88	52,937.65	65,296.28	276,849.78	
2008	20,118.60	-	95,684.71	5,275.78	10,142.74	131,221.83	
2009	8,231.81	-	73,623.57	3,507.38	41,737.05	127,099.81	
2010	26,063.64	-	24,968.28	2,337.92	18,292.00	71,661.84	
2011	49,665.03	-	30,643.20	3,896.38	16,894.44	101,099.05	
2012	34,245.82	-	90,356.64	12,653.19	41,196.00	178,451.65	
2013	37,542.04	-	155,267.66	9,633.00	25,231.02	227,673.72	
2014	11,095.04	13,990.00	205,859.07	5,179.00	50,727.58	286,850.69	
2015	60,189.64	-	89,746.71	9,197.20	10,165.38	169,298.93	
2016-6 Mos.	49,518.35	-	58,646.56	5,691.00	5,522.03	119,377.94	
07/31/16	-	-	-	-	-	-	
08/31/16	-	-	-	-	-	-	
09/30/16	-	-	15,461.00	-	-	15,461.00	
10/31/16	-	-	2,935.30	-	-	2,935.30	
11/30/16	4,239.00	-	-	942.00	-	5,181.00	
12/31/16	-	-	2,964.73	-	-	2,964.73	
01/31/17	-	-	2,055.00	385.00	599.45	3,039.45	
02/28/17	4,990.00	-	1,884.00	-	-	6,874.00	
03/31/17	-	-	10,839.00	-	-	10,839.00	
04/30/17	-	-	-	-	96.67	96.67	
05/31/17	7,065.00	-	14,601.00	-	-	21,666.00	
06/30/17						-	69,057.15
TOTAL	465,379.74	14,253.47	1,397,571.31	197,470.72	333,343.68	2,408,018.92	Down
						2,408,018.92	Across

South Davis Metro Fire Service Area
Board of Directors Financial Summary Fiscal Year 2017
May 31, 2017

						92% of the year expired
Line No	Fund	YTD FY 2017	Annual Budget	Budget	Page No.	Comments
***** General Fund 10*****						
Revenue						
1	Property Taxes- PM Funding	712,950.00	692,906.00	103%	7	
2	Intergovernmental Revenue-Cities & Co	5,339,215	5,824,598	92%	7	
3	Ambulance & PM Fees-Net	2,019,244	2,170,000	93%	7	
4	All Other General Fund Revenue	39,592	8,000	495%	7	
5	Contribution- Private Sources	5,475	-	0%	7	
	Total Revenue	8,116,476	8,695,504	93%	7	
Use of Fund Balance (Transfer to Capital)						
		-	300,000			
Use of Fund Balance (Depreciation)						
		-	500,000			
	Total Revenue & Use of fund Balance	8,116,476	9,495,504			
Expenditures by Division						
8	Operations	6,774,806	7,429,987	91%	8	
9	Logistics	421,754	439,700	96%	9	
10	Communications	336,601	398,492	84%	9	
11	Fire Prevention	6,371	15,800	40%	9	
12	Training	46,505	65,725	71%	10	
13	Emergency Medical Services	116,674	145,800	80%	10	
14	Transfer to Capital Reserve Fund	183,333	200,000	92%	10	
	Total Expenditures	7,886,046	8,695,504	91%		
16	Revenues Over/(Under) Expendts Before	230,430	800,000	29%		
16	Transfer to Capital From Fund Balance	-	300,000	0%	10	
16	Depreciation & Loss on Fixed Assets Sold	496,710	500,000	99%	10	
17	Total Fund Expenditures	8,382,756	9,495,504			
18	Net Revenues Over/(Under) Expendts	(266,280)	-	0%		
***** Other Funds *****						
Grant Fund 21						
1	Revenues	11,945	-	0%	12	
2	Fund Balance Appropriation/(Addition)	-	-	0%	12	
3	Expenditures	-	-	0%	12	
4	Revenues Over/(Under) Expendts	11,945	-	0%		
Public Training Fund 22						
5	Revenues	9,975	12,500	80%	14	
6	Fund Balance Appropriation/(Addition)	-	-	0%	14	
7	Expenditures	8,003	12,500	64%	14	
8	Revenues Over/(Under) Expendts	1,972	-	0%		
Capital Reserve Fund 45						
9	Revenues and Transfers	113,700	83,125	137%	16	
10	Fund Balance Appropriation/(Addition)	111,719	121,875	92%	16	
11	Expenditures	63,264	205,000	31%	16	
12	Revenues Over/(Under) Expendts	162,155	-	0%		
SDFD Equity Fund 70						
13	Revenues	-	-	0%	18	
14	Fund Balance Appropriation/(Addition)	126,500	138,000	92%	18	
15	Expenditures	197,768	138,000	143%	18	
16	Revenues Over/(Under) Expendts	(71,268)	-	0%		
Debt Service Fund 72 & 73						
17	Revenues	72,225	151,500	48%	22	
18	Fund Balance Appropriation/(Addition)	107,965	117,780	92%	22	
19	Expenditures	254,367	269,280	94%	22	
20	Revenues Over/(Under) Expendts	(74,177)	-	0%		



SOUTH DAVIS METRO FIRE SERVICE AREA

FIRE IMPACT FEE FACILITIES PLAN (IFFP) AND IMPACT FEE
ANALYSIS (IFA)

JUNE 2017

PREPARED BY
LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.

IMPACT FEE FACILITIES PLAN AND IMPACT FEE ANALYSIS CERTIFICATION

IFFP Certification

LYRB certifies that the attached impact fee facilities plans prepared for Fire and EMS facilities:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents;
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement; and,
3. complies in each and every relevant respect with the Impact Fees Act.

IFA Certification

LYRB certifies that the attached impact fee analysis prepared for Fire and EMS facilities:

1. includes only the costs of public facilities that are:
 - a. allowed under the Impact Fees Act; and
 - b. actually incurred; or
 - c. projected to be incurred or encumbered within six years after the day on which each impact fee is paid;
2. does not include:
 - a. costs of operation and maintenance of public facilities;
 - b. costs for qualifying public facilities that will raise the level of service for the facilities, through impact fees, above the level of service that is supported by existing residents; or,
 - c. an expense for overhead, unless the expense is calculated pursuant to a methodology that is consistent with generally accepted cost accounting practices and the methodological standards set forth by the federal Office of Management and Budget for federal grant reimbursement;
3. offsets costs with grants or other alternate sources of payment; and,
4. complies in each and every relevant respect with the Impact Fees Act.

LYRB makes this certification with the following caveats:

1. All of the recommendations for implementations of the IFFP made in the IFFP documents or in the Impact Fee Analysis documents are followed by Service Area Staff and elected officials.
2. If all or a portion of the IFFP or Impact Fee Analysis are modified or amended, this certification is no longer valid.
3. All information provided to LYRB is assumed to be correct, complete, and accurate. This includes information provided by the Service Area and its Member Cities as well as outside sources.

LEWIS YOUNG ROBERTSON & BURNINGHAM, INC.



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SECTION 1: EXECUTIVE SUMMARY - FIRE IMPACT FEES

The purpose of the Fire Impact Fee Facilities Plan ("IFFP"), with supporting Impact Fee Analysis ("IFA"), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the "Impact Fees Act", and help South Davis Metro Fire Service Area (the "Service Area" or "SDMFSA") properly allocate growth related costs to future development. This document will address the existing and future fire infrastructure needed to serve the Service Area through the next six to ten years, as well as the appropriate impact fees the Service Area may charge to new development to maintain the existing level of service.

- **Service Area:** The impact fees identified in this document will be assessed within the Service Area boundary, which includes Bountiful, Centerville, North Salt Lake, West Bountiful, Woods Cross, and portions of Unincorporated Davis County.
- **Demand Analysis:** The demand unit used for this analysis is calls for fire and emergency service generated from private land uses. It is anticipated that the growth projected over the next six to ten years, and through buildout, will affect the Service Area's existing services through the increase in calls for service. **SECTION 3** of this report outlines the growth in calls for service.
- **Level of Service:** The level of service for this analysis is based on a response time of four minutes, as well as an estimate of public facilities square footage per call. Additional details regarding level of service is found in **SECTION 3**.
- **Existing Facilities and Excess Capacity:** Excess capacity, or a buy-in component, has been considered for the stations that were expanded and relocated in order to maintain the response time and square footage level of service. The stations that were relocated and expanded include Station 82: North Salt Lake (Eaglewood) and Station 85: North Salt Lake (836 W. 1100 N.). It is estimated that a total of \$2.2 million was utilized for facility expansion, with \$4 million necessary for facility relocation. The combined cost is considered in this analysis as a buy-in component, which will be apportioned to existing and future residents in a proportional and equitable manner.
- **Outstanding Debt:** A total of \$2,160,691 is identified as the sum of interest payments anticipated over the life of the bond (the principal is included in the value of existing assets), assuming SDMFSA refunds the existing 2006 Bonds. A total of 44 percent of the interest cost is applied to new development, with new growth in the next ten years accounting for 40 percent of this allocation, based on the proportion of the growth related expense and shared relocation cost attributed to new development (see **SECTION 4**).
- **Future Capital Facilities:** SDMFSA anticipates expanding Station 83 by approximately 8,000 square feet in the IFFP planning horizon. The existing square footage of Station 83 is 3,962, bringing the total to approximately 12,000 square feet. The estimated construction cost of the Station 83 expansion is approximately \$5,000,000 of which 67 percent, or \$3,349,167, is impact fee eligible. New development within the next ten years will account for approximately 40 percent of total demand generated from 2006 to buildout, therefore the impact fee analysis includes \$1,323,542 as growth related cost within the IFFP planning horizon. The IFFP also includes \$1,150,000 in capital costs related to Station 84 and Station 85, as well as a new ladder truck at a cost of \$1,500,000.
- **Funding of Future Facilities:** SDMFSA is anticipating the need to issue additional bonds to fund the expansion of Station 83, as well as the other capital improvement costs. The interest related to this financing mechanism is included in the impact fee calculation.

PROPOSED FIRE IMPACT FEE

The IFFP must properly complete the legislative requirements found in the Impact Fee Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are then calculated based on many variables centered on proportionality share and level of service. **Table 1.1** illustrates the proposed impact fee based on each land-use type.

TABLE 1.1: PROPOSED FIRE/EMS IMPACT FEE SCHEDULES

	CALLS PER UNIT	IMPACT FEE COST PER CALL	IMPACT FEE PER UNIT	2012 FEE	% CHANGE FROM 2012
Residential (Per Unit/Room/Bed)					
Combined Single-Family Residential, Multifamily and Nursing Care	0.105	\$6,150	\$644	\$471	37%
Non-Residential (per 1,000 SF)					
Hotel/Motel	0.128	\$8,493	\$1,085	\$428	153%
General Commercial	0.029	\$8,493	\$250	\$240	4%
Office	0.016	\$8,493	\$133	\$114	17%
School/Education Centers	0.080	\$8,493	\$683	\$350	95%
Churches/Meeting Places	0.045	\$8,493	\$378	\$106	257%
Industrial	0.013	\$8,493	\$107	\$25	322%

The analysis assumes that the cost of relocating facilities is shared by both existing and future residents, as this was considered necessary to maintain the response time level of service. As a result, new development is assessed a portion of this cost, as well as any outstanding debt, based on the proportionate impact from new development. The analysis also assumes new development will be required to maintain the square footage level of service by paying for a portion of the new facilities being constructed. This analysis assumes future growth-related facilities will be funded using debt financing, impact fees and other local revenues. It is important to note that a political subdivision or private entity may not impose an impact fee on residential development to pay for a fire suppression vehicle.

Non-Standard Use Fee

The Service Area reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.¹ This adjustment could result in a lower impact fee if the Service Area determines that a particular user may create a different impact than what is standard for its land use. To determine the impact fee for a non-standard use, the Service Area should use the following formula:

Residential Fire Impact Fee

Calls per Unit x \$6,150 = Recommended Impact Fee

Non-Residential Fire Impact Fee

Calls per Development x \$8,493 = Recommended Impact Fee

¹ 11-36a-402(f)(c)

SECTION 2: GENERAL IMPACT FEE METHODOLOGY

The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the Service Area's existing facilities by future development and evaluate how these demands will be met by the Service Area. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service provided to existing development and ensure that impact fees are not used to raise that level of service. The following elements are important considerations when completing an IFFP and IFA.

Demand Analysis: The demand analysis serves as the foundation for the IFFP. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will impact public facilities.

Level of Service Analysis: "Level of service" means the defined performance standard or unit of demand for each capital component of a public facility within a service area. Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the existing level of service that is provided to a community's existing residents and ensures that future facilities maintain these standards.

Existing Facility Inventory: In order to quantify the demands placed upon existing public facilities by new development activity, to the extent possible the IFFP provides an inventory of the entity's existing system facilities. The inventory valuation should include the original construction cost and estimated useful life of each facility. The inventory of existing facilities is important to determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

Excess Capacity and Future Capital Facilities Analysis: The demand analysis, existing facility inventory and level of service analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities, as well as future system improvements necessary to maintain the level of service. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

Financing Strategy: This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.² In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.³

Proportionate Share Analysis: The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future (UCA 11-36a-302).

IMPACT FEE METHODOLOGIES

There are two methods generally employed in relation to calculating impact fees: the Growth-Driven Approach or the Plan Based Approach.

GROWTH-DRIVEN (PERPETUATION OF EXISTING LEVEL OF SERVICE)

The growth-driven method utilizes the existing level of service and perpetuates that level of service into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current level of service standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

NEW FACILITY – PLAN BASED (FEE BASED ON DEFINED CAPITAL IMPROVEMENT PLAN (CIP))

Impact fees can be calculated based on a defined set of capital costs specified for future development. The improvements are identified in a capital plan or impact fee facilities plan as growth-related system improvements. The total cost is divided by the total demand units the improvements are designed to serve. Under this methodology, it is important to identify the existing level of service and determine any excess capacity in existing facilities that could serve new growth. Impact fees are then calculated based on many variables centered on proportionality and level of service.

This analysis uses the Plan Based Methodology.

² 11-36a-302(2)

³ 11-36a-302(3)

SECTION 3: SERVICE AREA, DEMAND, AND LEVEL OF SERVICE

SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.⁴ The impact fees identified in this document will be assessed within the SDMFSFA boundary, which includes the following entities: Bountiful, Centerville, North Salt Lake, West Bountiful, Woods Cross, and portions of Unincorporated Davis County.

DEVELOPMENT BY ZONING CLASS

Table 3.1 summarizes the Service Area's existing and future residential dwelling units, and the developed and undeveloped non-residential land-uses. The data in the table below is used to project the future number of calls per developed unit.

TABLE 3.1: DEVELOPMENT BY ZONING CLASS

	DEVELOPED	UNDEVELOPED
Residential	Units	Units
Residential	33,976	4,157
Non-Residential	1K Square Feet (SF)	
Commercial	13,127	3,660
Office	7,412	1,395
Industrial	11,287	6,350

Source: Municipal Zoning and Land Use Data by Community, LYRB

The IFFP, in conjunction with the IFA, is designed to accurately assess the true impact of a particular user upon the Service Area's infrastructure and prevent existing users from subsidizing new growth. Impact fees should be used to fund the costs of growth-related capital infrastructure based upon the historic funding of the existing infrastructure and the intent of the Service Area to equitably allocate the costs of growth-related infrastructure in accordance with the true impact that a user will place on the system.

DEMAND UNITS

This element focuses on the specific demand unit related to fire services, which will be calls for service. The demand analysis focuses on two main elements:

1. The existing demand on public facilities; and,
2. The future demand as a result of new development that will impact public facilities.

To do this, two data sets are utilized: zoning data and existing parcel land-use data. The zoning data is used to evaluate existing call volumes and project future calls for service, whereas the parcel data is used to determine the average call ratios for specific property types. While there may be differences in the data sets, this provides a way to reasonably forecast future calls, while apportioning the impact fee costs to the specific development types.

Existing call data was analyzed in relation to the current parcel data within the Service Area to determine the current level of service by detailed land-use type. Call data was collected from 2013 through 2015 to determine the average calls for residential and non-residential development. Call data was broken out into additional land use categories using parcel data as shown in **Table 3.2**.

TABLE 3.2: RATIO OF CALLS PER DEVELOPED UNIT USING PARCEL DATA

	DEVELOPED UNITS/1K SF	HISTORIC AVG. CALLS	CALLS PER DEVELOPED UNIT
Combined Residential*	33,976	3,557	0.105
Hotel/Motel	360	46	0.128
General Commercial	12,767	376	0.029
Office	4,927	77	0.016
School/Education Centers	1,430	115	0.080
Churches/Meeting Places	1,055	47	0.045
Industrial	11,287	142	0.013
Total		4,360	

* Includes multifamily units and nursing care facilities on a per room or per bed basis.

Commercial Units are expressed on a per 1,000 sf basis

Table 3.3 combines the general land-use categories from each City, with the call statistics applied to these categories. At the direction of the

⁴ UC 11-36a-402(a)

Service Area, nursing facility call data is combined with residential due to the similarities in the population served.

TABLE 3.3. RATIO OF CALLS PER DEVELOPED UNIT USING GENERAL ZONING DATA

	DEVELOPED UNITS/1K SF	HISTORIC AVG. CALLS	CALLS PER DEVELOPED UNIT
Residential	33,976	3,557	0.105
Commercial	13,127	422	0.032
Office	7,412	239	0.032
Industrial	11,287	142	0.013
Total		4,360	
2012 Average Call Volume		3,532	

Commercial Units are expressed on a per 1,000 sf basis

In all, an average of 4,360 calls for service were attributed to residential and non-residential development (not including calls placed from public land-uses – i.e. government buildings, parks, etc. – and calls that cannot be traced to identifiable land-uses). A comparison of call data from the 2012 Impact Fee Analysis shows calls have increased on average.

In order to determine the demand placed upon existing public facilities by new development, this analysis projects the additional call volume that undeveloped land-uses will generate. As shown in Table 3.4, the future fire calls are projected based upon the number of historic calls within general land-use categories. The fire call projections include fire calls to private land-uses within the Service Area only. Therefore, calls placed from public land-uses, including government buildings, parks, etc., calls that cannot be traced to identifiable land-uses, and calls outside of the Service Area have not been included in the fire call projections shown in Table 3.4.

TABLE 3.4. FIRE CALL PROJECTIONS

	CALLS PER DEVELOPED UNIT	UNDEVELOPED UNITS/ 1K SF	ADDITIONAL CALLS TO BUILDOUT
Residential	0.105	4,157	437
Commercial	0.032	3,660	118
Office	0.032	1,395	45
Industrial	0.013	6,350	80
Total New Calls			680
Total New Calls Since 2005			1,720

New Calls Since 2005 is calculated by comparing the estimated calls at buildout of 5,040 (4,360 current calls plus 680 new calls), less the average call volume from 2001-2005 of 3,320 as presented in the 2005 study. Commercial Units are expressed on a per 1,000 sf basis

It is important to restate that the call projections are based on the utilization of two data sets: detailed parcel data and general zoning information. Due to the nature of the zoning data, there is a difference in the calls per unit generally, as shown in Table 3.3 and 3.4, and the detailed calls for service as calculated in Table 3.2 (and used in the proportionate share analysis). Since the zoning data does not identify specific development types (i.e. nursing facilities vs. retail commercial space) and the parcel data does not identify future zoning information, a general zoning analysis is applied to provide an estimate of future calls, whereas the parcel data is used to provide an estimate of the impact fee for specific types of development.

The future growth within the service area will impact the fire department's ability to provide adequate fire protection throughout the Service Area. Future development will 1) increase the calls for service, 2) affect acceptable response times based on expansion of the Service Area's developed areas, and 3) contribute to increased roadway congestion resulting in decreased response times. Shown below are the general call data assumptions used in this analysis.

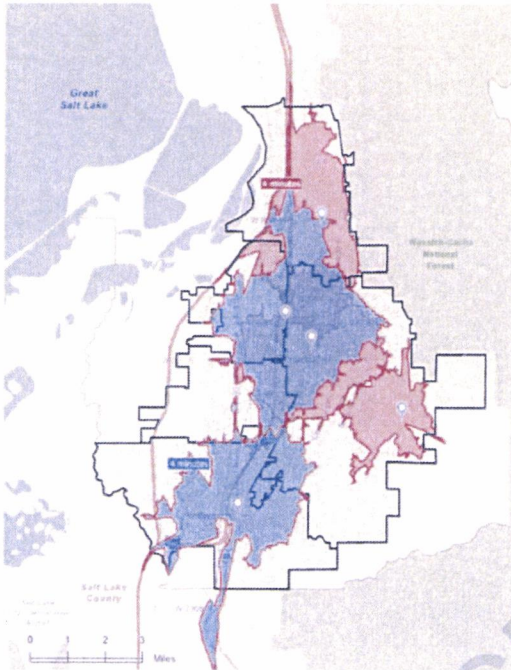
TABLE 3.5 PROPORTIONATE CALL VOLUME ASSUMPTIONS

ASSUMPTIONS		PERCENT OF BO	NOTE
Total Buildout Private Calls for Service	5,040	100%	4,360 Current Calls plus 680 New calls
Total Average Private Calls (2005 Study)	3,320	66%	Average calls from 2001-2005 based on 2005 Analysis
Growth Related Calls (2006 to Buildout)	1,720	34%	5,040 minus 3,320 = 1,720 New Calls, divided by 5,040 Calls at Buildout
Growth Related Calls (Present to Buildout)	680	13%	680 New Calls project in IFFP planning horizon, divided by 5,040 Calls at Buildout
Growth Related Calls (Present to Buildout) as Percent of IFFP Calls	40%		680 New Calls divided by 1,720 Growth Related Call since 2006
Total Non-Residential Calls at Buildout	1,046		Sum of Non-Residential Calls found in Tables 3.3 and 3.4
Non-Residential Calls (Present to Buildout)	243		
Non-Residential (Present to Buildout) as Percent of Non-Residential	23%		243 divided by 1,046

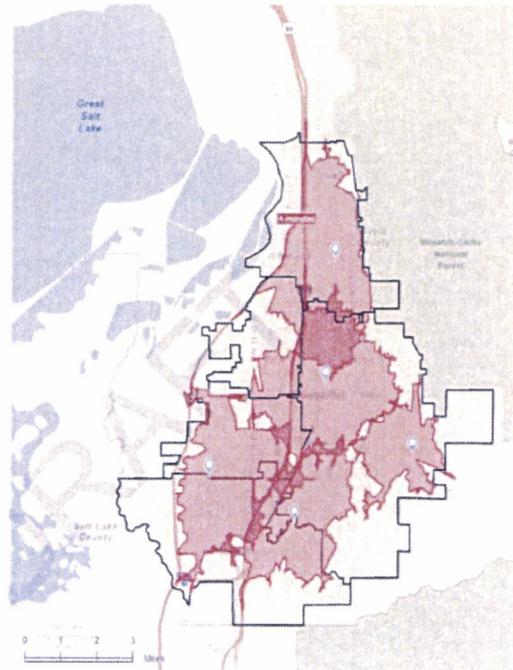
LEVEL OF SERVICE STANDARDS

The level of service for this analysis is based on a response time of four minutes, as well as an estimate of facility square footage per call. Based on maintaining a four-minute response time, existing facilities were relocated and expanded beginning in 2006. As illustrated in the maps below, this allowed for the appropriate coverage of the service area.

MAP: 2005 RESPONSE TIME COVERAGE
LOS : 4 MINUTE RESPONSE TIME 90% OF CALLS



MAP: RESPONSE TIME COVERAGE (AFTER EXPANSION)
LOS : 4 MINUTE RESPONSE TIME 90% OF CALLS



Due to the need to maintain the response time level of service and square footage level of service, existing stations relocated and expanded in 2006. The stations that were relocated and expanded include Station 82: North Salt Lake (Eaglewood) and Station 85: North Salt Lake (836 W. 1100 N.). Based on the 2005 pre-construction level of service, SDMFSa provided 11.78 square feet (sf) of fire facilities per call based on the following calculation:

$$44,424 \text{ sf (2005)} / 3,772 \text{ calls for service (2004 Call Volume)} = 11.78 \text{ sf/call}$$

Based on the square footage level of service, a total of 11,153 additional square feet of fire facilities will be required in the future:

$$1,720 \text{ new calls since 2005} \times 11.78 \text{ sf/call} = 20,249 \text{ sf}$$

$$\text{Actual new sf built to date} = 9,096, \text{ leaving } 11,153 \text{ remaining to construct}$$

The expansion of Station 82 and 85 are considered 100 percent impact fee eligible. In addition, SDMFSa anticipates expanding Station 83 by approximately 8,000 square feet in the IFFP planning horizon. The existing square footage of the station is 3,962, bringing the total to approximately 12,000 square feet for Station 83. The proposed expansion does not exceed the existing level of service; therefore, the impact fee analysis includes the cost of these facilities when determining the appropriate impact fee assessment.

SECTION 4: EXISTING FACILITIES ANALYSIS

The Service Area currently operates five fire stations as shown below.

TABLE 4.1: EXISTING FIRE FACILITIES

	STATION 81 BOUNTIFUL	STATION 82 NORTH SALT LAKE	STATION 83 CENTERVILLE	STATION 84 BOUNTIFUL	STATION 85 NORTH SALT LAKE	TOTAL SF
Living Quarters & Other	10,624	2,641	1,912	3,363	3,808	22,348
Apparatus Bay	7,644	7,120	2,050	2,521	11,837	31,172
TOTALS:	18,268	9,761	3,962	5,884	15,645	53,520

VALUE OF EXISTING FIRE INFRASTRUCTURE

In order to quantify the demands placed upon existing public facilities by new development activity, the IFFP provides an inventory of the entity's existing system facilities. The inventory valuation should include the original construction cost and estimated useful life of each facility. The inventory of existing facilities is important to determine the excess capacity of existing facilities and the utilization of excess capacity by new development. The total value of all existing inventory is approximately \$15.2 million. However, the buy-in analysis only considers the cost incurred from the relocation and expansion cost initiative with the associated outstanding debt in this analysis.

EXCESS CAPACITY

Excess capacity or a buy-in component has been considered for the stations that were recently expanded and relocated in order to maintain the response time level of service. The stations that were relocated and expanded include Station 82: North Salt Lake (Eaglewood) and Station 85: North Salt Lake (836 W. 1100 N.). The table below shows the total construction cost for the relocation and expansion of these stations. The growth related cost of \$2.2 million is the facility expansion cost, while the difference of \$4 million is allocated as shared relocation cost.

TABLE 4.2: EXISTING FACILITY COST RELATED TO NEW GROWTH

	STATIONS 81, 83 & 84	STATION 82 (EAGLEWOOD) NORTH SALT LAKE	STATION 85 (REDWOOD RD) WEST BOUNTIFUL	TOTAL
Total Square Footage	28,114	9,761	15,645	53,520
Total New SF	-	3,100	5,996	9,096
Percent to Growth	0%	32.0%	38.0%	17.0%
Estimated Original Relocation and Construction Cost	-	\$2,932,804	\$3,327,353	\$6,260,157
Total Expansion Related Cost	-	\$938,497	\$1,264,394	\$2,202,892
Shared Relocation Costs				\$4,057,266

Source: SDMFSA, 2012

The analysis assumes the cost of relocating facilities is shared by both existing and future residents. A total of \$2,202,892 is identified as facility expansion cost, with the remaining \$4,057,266 allocated as shared relocation cost. The relocation of facilities was necessary to maintain the response time level of service. As a result, new development is assessed 13 percent of this cost, or \$527,445, based on the new calls for service from 2017 through buildout.

In addition, SDMFSA has expanded facilities by a total of 9,096 new sf since 2006 to maintain the square footage level of service. New development is apportioned 100 percent of the expansion costs (\$2,202,892) based on the square footage level of service discussed in Section 3, with growth in the IFFP planning horizon accounting for 40 percent of that amount, or \$870,550.

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

SDMFSA has the Series 2006 Revenue Bonds outstanding related to the expansion initiative. It is anticipated that the 2006 Bonds will be refunded to produce economic savings for the Service Area. The prior original debt service and the refunded debt service are shown in the table below. A total of \$1,359,680 is identified as the sum of interest payments from the 2006 Bonds.

TABLE 4.3: OUTSTANDING DEBT

	PRINCIPAL	INTEREST	TOTAL PRINCIPAL AND INTEREST
Prior Original	\$4,205,000.00	\$2,524,080.00	\$6,729,080.00
Refunded	\$2,992,000.00	\$1,164,400.00	\$4,156,400.00
Revised Allocation of 2006 Bonds	\$1,213,000.00	\$1,359,680.00	\$2,572,680.00

A total of 44 percent of the Series 2006 interest cost is included as impact fee eligible expense, based on the proportion of the growth related expense and shared relocation cost attributed to new development, relative to the total debt issued as shown in the following formula:

$$\$2,730,336 \text{ (Relocation Cost \$527,445 and Expansion Cost \$2,202,892)} / \$6,260,157 \text{ (Total Cost of Facilities)} = 44\%$$

In addition to the Series 2006 Bonds, the Service Area is anticipating issuing the 2017 Refunding Bonds, which will include necessary proceeds to fund the expansion of Station 83 and the other projects identified in the CIP. The total interest is shown below and is included in this analysis.

TABLE 4.4: NEW DEBT SERVICE ASSUMPTIONS

DATE	PRINCIPAL	INTEREST	TOTAL P+I	NET NEW DS
Refund of Series 2006 CIB Direct Loan	3,055,000.00	801,011.00	3,856,011.00	3,856,011.00
New Money Portion for CIP	7,805,000.00	4,842,884.50	12,647,884.50	12,647,884.50
Combined Series 2017 Bonds	\$10,860,000.00	\$5,643,895.50	\$16,503,895.50	\$16,503,895.50

A summary of the Buy-In component of the impact fee can be found below.

TABLE 4.5: ALLOCATION OF BUY-IN COMPONENT

BUY-IN ALLOCATION	NOTE	VALUE	% IMPACT FEE ELIGIBLE	IMPACT FEE ELIGIBLE COST	%T TO IFFP GROWTH	COST TO IFFP GROWTH
Shared Relocation Cost of 2006 Project	See Table 4.2	\$4,057,266	13%	\$527,445	100%	\$527,445
Buy-In to Growth Expansion Related Costs of 2006 Project	See Table 4.2	\$2,202,892	100%	\$2,202,892	40%	\$870,550
Interest on 2006 Project	See Table 4.3 Revised Allocation of 2006 Bonds Interest plus Table 4.4 Refund of Series 2006 CIB Direct Loan Interest	\$2,160,691	44%	\$950,704	40%	\$375,704

The analysis includes 13 percent of the shared relocation cost, or \$527,445, based on the new calls for service from 2017 through buildout (See also **Table 3.5**), with 100 percent of the Shared Relocation allocation applied to new growth in the IFFP planning horizon. The expansion of Station 82 and 85 is considered 100 percent impact fee eligible, with growth in the IFFP planning horizon accounting for 40 percent of the projected calls from 2006 to buildout (See also **Table 3.5**). As stated above, 44 percent of the Series 2006 interest cost is included as impact fee eligible expense, based on the proportion of the growth related expense and shared relocation cost attributed to new development, with growth in the IFFP planning horizon accounting for 40 percent of the projected calls from 2006 to buildout.

SECTION 5: CAPITAL FACILITY ANALYSIS

SDMFSA anticipates expanding Station 83 (Centerville) by approximately 8,000 square feet in the IFFP planning horizon. The existing square footage of the station is 3,962, bringing the total to approximately 12,000 square feet for Station 83. The proposed expansion does not exceed the existing level of service (11.78 sf/call); therefore, the impact fee analysis includes the cost of these facilities when determining the appropriate impact fee assessment. The estimated construction cost of the Station 83 expansion is approximately \$5,000,000, of which 67 percent (or \$3,349,167) is impact fee eligible.⁵ New development within the next ten years will account for approximately 40 percent of total demand generated from 2006 to buildout, therefore the impact fee analysis includes \$1,323,542 as growth related cost within the IFFP planning horizon. The IFFP also includes \$1,150,000 in capital costs related to Station 84 and Station 85, as well as a new ladder truck at a cost of \$1,500,000.

TABLE 5.1: ILLUSTRATION OF PROPOSED CAPITAL IMPROVEMENTS

	CONSTRUCTION YEAR	TOTAL SQUARE FOOTAGE	EXISTING FACILITY	NEW SQ. FT	ESTIMATED COST	% IMPACT FEE ELIGIBLE	IMPACT FEE ELIGIBLE COST	% TO IFFP GROWTH	COST TO IFFP GROWTH
Station 83 - Expansion of Centerville Station	2017	12,000	3,962	8,038	\$5,000,000	67%	\$3,349,167	40%	\$1,323,542
Station 84 Remodel					\$800,000	13%	\$104,000	100%	\$104,000
Station 85 Completion					\$350,000	13%	\$45,500	100%	\$45,500
Ladder Truck					\$1,500,000	100%	\$1,500,000	23%	\$347,958

New development is assessed 13 percent of the Station 84 and Station 85 costs based on the new calls for service from 2017 through buildout (See also **Table 3.5**). The ladder truck is considered 100 percent growth related, with new non-residential development in the IFFP planning horizon accounting for 23 percent of the total non-residential development calls for service (See **Table 3.5**). It is important to note that a political subdivision or private entity may not impose an impact fee on residential development to pay for a fire suppression vehicle.⁶

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing public facilities designed to provide services to service areas within the community at large and future public facilities that are intended to provide services to service areas within the community at large.⁷ Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.⁸ The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis. Since fire services serve the entire community, the construction of fire safety buildings are considered system improvements.

FUNDING OF FUTURE FACILITIES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.⁹ In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.¹⁰ The Service Area does not anticipate any donations from new development for future system-wide capital improvements related to fire facilities.

PROPERTY TAX REVENUES

The Service Area began levying a property tax in 2016. Property tax revenues are available to the Service Area to fund repair and replacement needs, operations and maintenance, cure deficiencies and provide interim funds as needed for growth-related projects. If property taxes are used to fund growth related projects, impact fee revenues can be used to pay back these funds.

GRANTS AND DONATIONS

If the Service Area receives grant money to fund fire facilities, the impact fees will need to be adjusted accordingly to reflect the grant monies received. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development.

IMPACT FEE REVENUES

Impact fees have become an ideal mechanism for funding growth-related infrastructure. Impact fees are charged to ensure that new growth pays

⁵ Calculated based on 8,038 new SF divided by 12,000 total SF

⁶ UC 11-36a-202(2)(a)

⁷ UC 11-36a-102(20)

⁸ UC 11-36a-102(13)

⁹ UC 11-36a-302(2)

¹⁰ UC 11-36a-302(3)

its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing level of service. *Increases to an existing level of service cannot be funded with impact fee revenues.* Analysis is required to determine the true impact of a particular user upon the Service Area infrastructure and to prevent existing users from subsidizing new growth.

Impact Fee Act

The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the Service Area to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt. The Service Area is currently planning to issue additional bonds to fund future facilities, thus financing costs are included in the impact fee analysis.

EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100 percent of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues such as general fund revenues will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth. In addition, alternative funding mechanisms are identified to help offset the cost of future capital improvements.

SECTION 6: FIRE IMPACT FEE CALCULATION

The written impact fee analysis relies upon the information contained in this analysis. The following briefly discusses the methodology for calculating fire impact fees.

PROPOSED FIRE IMPACT FEES

The fire/EMS impact fees proposed in this analysis will be assessed within Bountiful, Centerville, North Salt Lake, West Bountiful, Woods Cross, and portions of Unincorporated Davis County. As stated above, the impact fee analysis allocates the existing and future fire stations within the ten-year planning horizon to current and future development.

The cost per call is found in **Table 6.1** and is the basis for the maximum impact fees per land use category shown in **Table 6.2**.

TABLE 6.1: ESTIMATE OF IMPACT FEE COSTS PER CALL

PROPORTIONATE SHARE	VALUE	% TO GROWTH	IMPACT FEE ELIGIBLE	PERCENT TO IFFP GROWTH	COST TO IFFP GROWTH	NEW CALLS	COST PER CALL
Shared Relocation Cost	\$4,057,266	13%	\$527,445	100%	\$527,445	680	\$776
Buy-In to Growth Related Cost of 2006 Projects	\$2,202,892	100%	\$2,202,892	40%	\$870,550	680	\$1,281
Interest on 2006 Project	\$2,160,691	44%	\$950,704	40%	\$375,704	680	\$553
Expansion of Centerville Station	\$5,000,000	67%	\$3,349,167	40%	\$1,323,542	680	\$1,948
Interest on Expansion	\$3,165,284	67%	\$2,120,213	40%	\$837,877	680	\$1,233
New Facilities Cost	\$1,150,000	13%	\$149,500	100%	\$149,500	680	\$220
Interest on New Facilities	\$728,015	13%	\$94,642	100%	\$94,642	680	\$139
Facilities Total							\$6,150
Equipment							
Ladder Truck	\$1,500,000	100%	\$1,500,000	23%	\$347,958	243	\$1,435
Interest on Ladder Truck	\$949,585	100%	\$949,585	23%	\$220,277	243	\$908
Facilities and Equipment Total							\$8,493

At the request of the fire Service Area, a combined residential category was used to determine the impact fee. This category includes single family, multifamily and nursing/assisted living facilities based on similarities in the population served (i.e. residential populations). As a result, a combined call ratio of 0.105 calls per unit is applied to this category.

TABLE 6.2: RECOMMENDED FIRE/EMS IMPACT FEE SCHEDULE

	CALLS PER UNIT	IMPACT FEE COST PER CALL	IMPACT FEE PER UNIT	2012 FEE	% CHANGE FROM 2012
Residential (Per Unit/Room/Bed)					
Combined Single-Family Residential, Multifamily and Nursing Care	0.105	\$6,150	\$644	\$471	37%
Non-Residential (per 1,000 SF)					
Hotel/Motel	0.128	\$8,493	\$1,085	\$428	153%
General Commercial	0.029	\$8,493	\$250	\$240	4%
Office	0.016	\$8,493	\$133	\$114	17%
School/Education Centers	0.080	\$8,493	\$683	\$350	95%
Churches/Meeting Places	0.045	\$8,493	\$378	\$106	257%
Industrial	0.013	\$8,493	\$107	\$25	322%

By calculating the capacity of the proposed facilities based on the level of service for all call types and then determining a cost per call, the proportional impact for residential and commercial development is not burdened by the impact of other uses (i.e. government, public or other non-impact fee related). The cost per call is then multiplied by the actual demand unit of measurement, or calls per unit for each development type.

NON-STANDARD FIRE IMPACT FEES

The Service Area reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land

use will have upon fire facilities.¹¹ This adjustment could result in a higher impact fee if the Service Area determines that a particular user may create a greater impact than what is standard for its land use. The Service Area may also decrease the impact fee if the developer can provide documentation evidence, or alternative-credible analysis that the proposed impact will be lower than normal. The formula for determining a non-standard impact fee, assuming the fair share approach, is found below.

FORMULA FOR NON-STANDARD FIRE/EMS IMPACT FEES

Residential Fire Impact Fee
 $\text{Calls per Residence} \times \$6,150 = \text{Recommended Impact Fee}$

Non-Residential Fire Impact Fee
 $\text{Calls per Development} \times \$8,493 = \text{Recommended Impact Fee}$

CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure. See Section 5 for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered within six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on those projects outlined in the IFFP as growth related costs to maintain the LOS.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires that credits be paid back to development for future fees that will pay for growth-driven projects included in the Impact Fee Facilities Plan that would otherwise be paid for through user fees. Credits may also be paid to developers who have constructed and donated facilities to that Service Area that are included in the IFFP in-lieu of impact fees. This situation does not apply to developer exactions or improvements required to offset density or as a condition of development. Any project that a developer funds must be included in the IFFP if a credit is to be issued.

In the situation that a developer chooses to construct facilities found in the IFFP in-lieu of impact fees, the decision must be made through negotiation with the developer and the Service Area on a case-by-case basis.

GROWTH-DRIVEN EXTRAORDINARY COSTS

The Service Area does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

The Service Area is anticipating issuing bonds to pay for the proposed new infrastructure, which will allow the Service Area to construct facilities within a shorter period, thus construction inflation is not considered in the calculation of the impact fee as it relates to new facilities.

¹¹ DC 11-36a-402(1)(c)

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 7

Short Title: City Manager's Report

Initiated By: City Manager

Scheduled Time: 8:00

SUBJECT

RECOMMENDATION

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 8.

Short Title: Miscellaneous Business

Initiated By:

Scheduled Time: 8:05

SUBJECT

- a. Report on contacts regarding naming of Founders Park
- b. Consider request to amend business license ordinance

RECOMMENDATION

BACKGROUND

- a. At their June 6 meeting, in response to requests from some residents, the City Council discussed the naming of Founders Park--i.e. whether it should be renamed after William R. Smith, who is reported to have donated part of the land for the park. After limited discussion of this matter, Councilman Bill Ince and Councilwoman Stephanie Ivie offered to contact two former councilmen who were serving on the City Council many years ago when this same matter was considered, and then report on those contacts in the June 20 council meeting.
- b. A local business owner has requested the council amend the existing business license ordinance. Mayor Cutler will report more on this matter during the meeting.

ATTACHMENTS:

Description

- ☐ Minutes and Ordinance re Naming of Founders Park

1 Councilman Lindsey stated that he would like other similar areas to be
2 taken into consideration as well.

3 Mr. John Allen, 24 North 250 East, was present to comment on Chase
4 Lane Estate's secondary water rights. He referred to the February 21 and
5 July 11, 1989 City Council minutes where this item was discussed at both
6 those meetings. He stated that in reviewing past City Council minutes, he
7 could not find any reference to transference of water rights. He further
8 stated that he would attempt to find some documentation on the matter.

9 Mayor Argyle stated that he has spent days attempting to find anything
10 on a transference of water rights and has also not found any documentation
11 on the matter and that it would be appreciated if Mr. Allen could produce
12 some kind of documentation.

13
14 NAME THE PARKS CONTEST. Mr. Smith Randall was present to comment to
15 the Council that he did not feel that Beth Smith Jarman's suggestion in her
16 letter should have been allowed to be submitted into the contest because it
17 was received after the closing date. He feels that the park's name ought
18 to remain the William R. Smith Park.

19 Mayor Argyle said that he submitted the results from the contest as
20 well as many letters to the Council. The Mayor stated that he felt that
21 Beth Jarman's letter should also be submitted because she is a relative.

22 Councilman Barton stressed that he voted against naming the park
23 Founders Park because the committee recommended naming the park the William
24 R. Smith Park and sees no reason to change the name. Councilman Barton
25 felt that it was not fair for the Council to accept Beth Jarman's letter
26 because it was received after the closing date and that she should not
27 receive the award.

28 Mayor Argyle and Councilman Nielsen both stated that the Council does
29 reserve the right to name a park what they desire if they do not like a
30 name which has been submitted.

31 Councilman Lindsey moved to adopt Ordinance 89-12 officially naming
32 the park on Main Street of Centerville Founders Park and the 700 East park
33 as Island View Park. Councilman Nielsen seconded the motion and it passed
34 with Councilmen Lindsey, Nielsen, Erickson and Councilwoman Gibbs voting
35 for the motion and Councilman Barton voting nay.

36 Councilman Lindsey moved to recommend to withhold the awarding of the
37 prize for the naming of the Main Street park. Councilman Erickson seconded
38 the motion and it passed with Councilmen Lindsey, Erickson, Nielsen and
39 Barton voting for the motion and Councilwoman Gibbs voting nay.

40 Councilwoman Gibbs stated that she voted nay because the awarding of
41 the gift certificate had already been announced.

42 Mayor Argyle and Councilwoman Gibbs presented Lindzie Ann Favero with
43 a \$50.00 savings certificate for her winning entry of "Island View Park".
44

45 PUBLIC HEARING ON A REQUEST TO REZONE FROM A-1 TO C-2 THIRTEEN ACRES
46 OF LAND OWNED BY CENTERVILLE CITY LOCATED AT 521 NORTH 400 WEST. A public
47 hearing was held in order to receive public comments on the request to
48 rezone City property from A-1 to C-2. There were no citizens present to
49 comment.

50 Councilman Erickson moved to rezone approximately thirteen acres of
51 land owned by Centerville City located at 521 North 400 West from A-1 to
52 C-2 and adopt Ordinance No. 89-14. Councilwoman Gibbs seconded the motion
53 and it carried unanimously.

ORDINANCE NO. 89-12

AN ORDINANCE AMENDING TITLE 8-000, CODE OF REVISED ORDINANCES FOR THE CITY OF CENTERVILLE, UTAH, 1985 REVISION, BY ADDING THERETO PART 8-104, ENTITLED "PARKS AND RECREATION," AND PROVIDING FOR THE NAMING OF PUBLIC PARKS WITHIN THE CITY.

WHEREAS, the City heretofore referred to the Parks and Recreation Committee for consideration and recommendation the naming of the public parks within the City; and

WHEREAS, the citizenry of the City were asked to become involved and to submit suggestions for the naming of said parks; and

WHEREAS, the Mayor and City Council have carefully considered the names submitted by Centerville residents, the recommendations of the Parks and Recreation Committee, the historical background of the City's public parks, and the City-wide significance of the names given to said parks;

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

Section 1. That Title 8-000, Code of Revised Ordinances for the City of Centerville, 1985 Revision, be and the same is hereby amended by adding thereto Part 8-104, to read as follows:

Part 8-104. PARKS AND RECREATION.

8-104-1. FOUNDERS PARK. That the following described premises, unofficially referred to as "Smith Park," are hereby officially named and designated as Founders Park:

Beginning at a point 9.75 rods South of the Northwest Corner of Lot 7, Block D, Big Creek Plat, Centerville Townsite Survey, and running thence South 260.5 feet, more or less, along State Highway to a point 388 feet North of the Southwest Corner of Lot 7, Block "D," North Mill Creek Survey, Centerville Townsite; thence East 25.81 rods to the West line of a 3 rod road; thence North 260.5 feet, more or less, along said West line; thence West 25.81 rods to the point of beginning, containing 2.5 acres, more or less, all as shown on the Plat hereto attached and by reference made part of this description and Ordinance.

8-104-2. ISLAND VIEW PARK. That the following described premises, unofficially referred to as "700 East Park," are hereby officially named and designated as Island View Park:

Beginning at the Southeast Corner of Lot 9, of the Amended Plat of Circle View Heights, a recorded Subdivision located in the Northwest Quarter of Section 17, Township 2 North, Range 1 East, Salt Lake Base & Meridian, and running thence South 35d55' West 458.65 feet to a Southeasterly Corner of said Subdivision; thence South 89d58'04" West 135.48 feet along the South line of said Subdivision to the Easterly line of 700 East; thence South 00d12'30" East 283.07 feet, more or less, along said Easterly line to the North line of Island View Subdivision Plat "D"; thence East 503.96 feet along said North line to the Northeast Corner of said Plat "D"; thence South 12d00' East 65.74 feet, more or less, to a Northerly line of Island View Plat "G"; thence along the boundary of said Plat "G" for the following four courses: North 76d00' East 89.95 feet; North 14d00' West 85.00 feet; North 9d58' East 186.04 feet; North 10d26' West 425.82 feet to the Northwest Corner of the Island View Plat "G"; thence South 76d00' West 27.26 feet; thence South 87d34'30" West 46.82 feet; thence North 71d18' West 66.2 feet to the point of beginning, containing 6.554 acres, more or less, all as shown on the Plat hereto attached and by reference made part of this description and Ordinance.

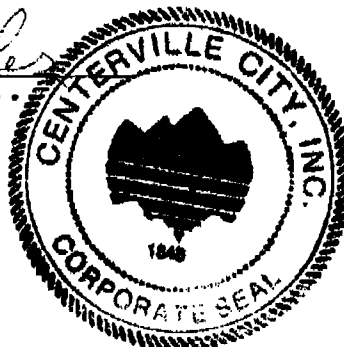
Section 2. There being no newspaper published in the City of Centerville, Utah, the City Recorder be and is hereby authorized and directed to post a copy of this Ordinance in three public places within said City.

Section 3. This Ordinance shall take effect the 20th day after posting, or the 30th day after final passage by the City Council, whichever is sooner.

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


Deputy City Recorder..


..Mayor..



Salt Lake Meridian

SCALE 200 FEET - ONE INCH

BLOCK "D", BIG CREEK PL CENTERVILLE TOWNSITE

02-095

BLOCK "BA"

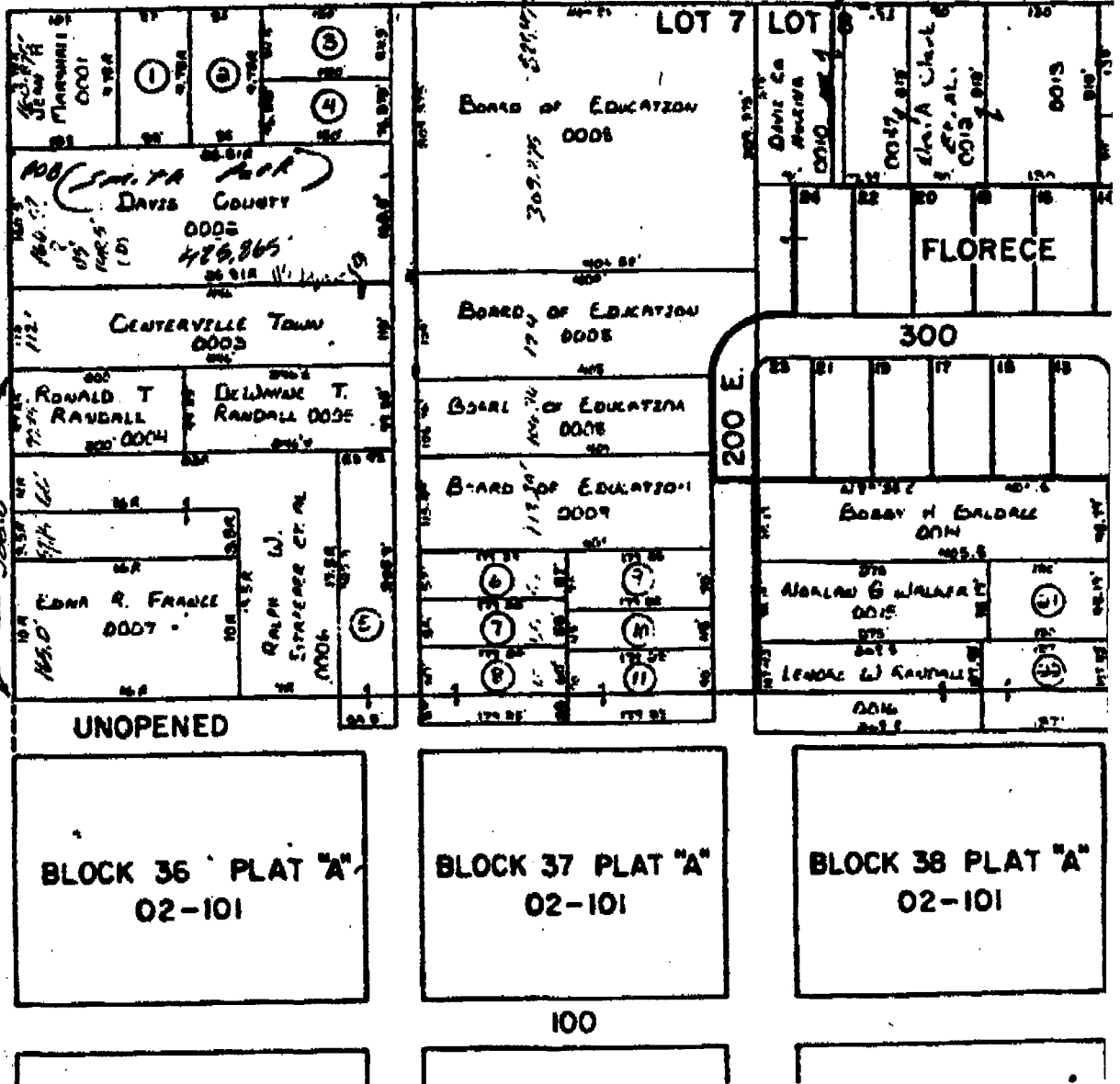
PLAT "BC"

LANE 3R(1)

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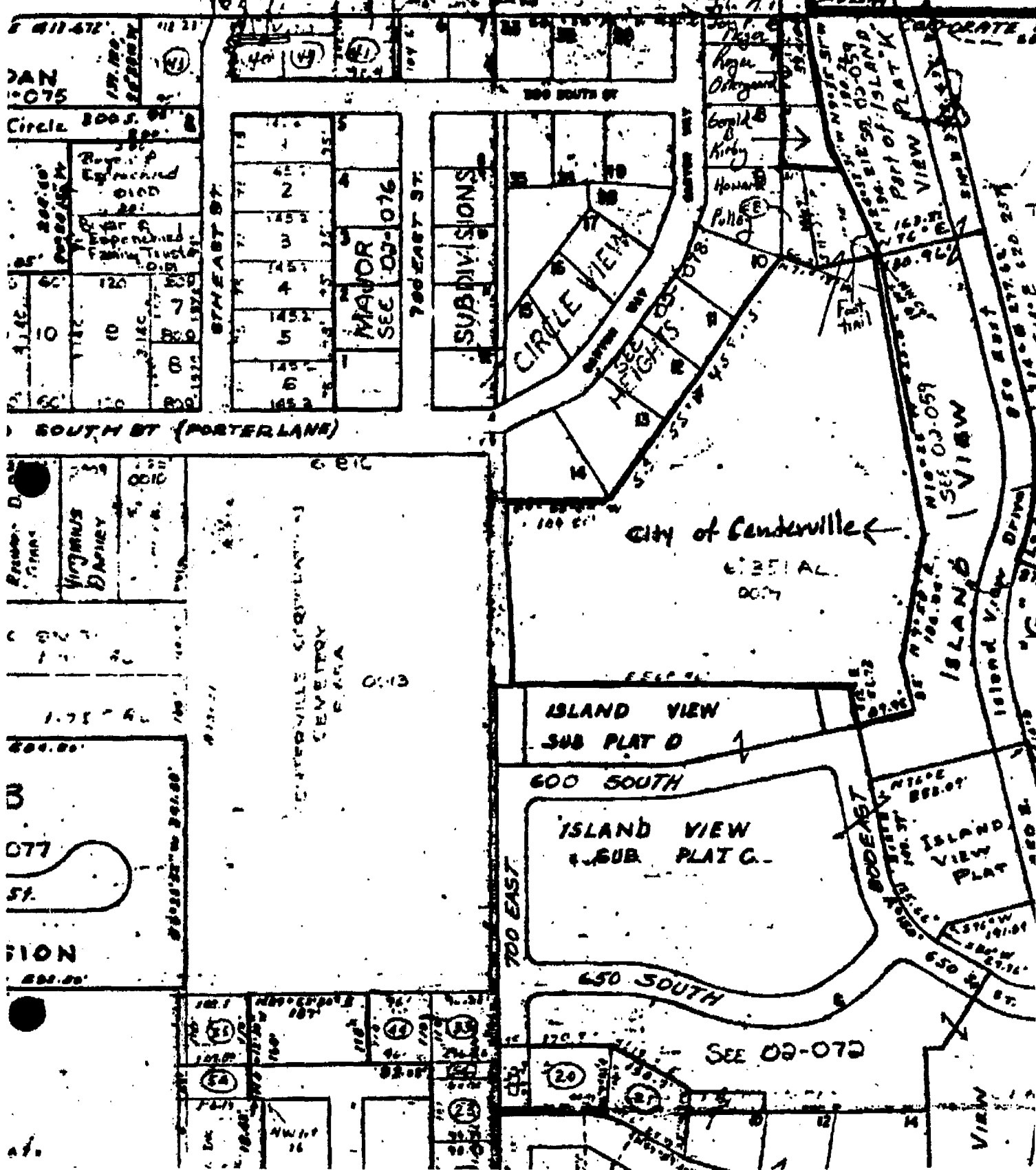
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Ball Lake Meridian

SCALE 200 FEET—ONE INCH

See the SD 1/4 of Dec 3 2N 1E
AFO-0011 JOHN F. WERT

JOHN EVERTS SURVEY



**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 9.

Short Title: Closed meeting, if necessary, for reasons allowed by state law, including, but not limited to, the provisions of Section 52-4-205 of the Utah Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to Utah Code Ann. § 78B-1-137, as amended

Initiated By:

Scheduled Time: 8:30

SUBJECT

RECOMMENDATION

At this time staff are not aware of a need for a closed meeting, but the agenda allows for that possibility.

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No. 10.

Short Title: Possible action following closed meeting, including appointments to boards and committees

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

Mayor Cutler may recommend appointments to City boards/committees.

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
6/20/2017**

Item No.

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

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND