



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 *S. Thacker*
subject: City Manager's Summary of November 21, 2017 Council Meetings
date: November 17, 2017

5:30 Work Session re City Finances – The Council will meet in a work session before the regular meeting to review the Independent Auditor's Report for FY 2017 (fiscal year ending June 30, 2017) and the interim financial report for the current fiscal year—i.e. the 4-month period ending October 31, 2017. Marcus Arbuckle, the City's CPA Advisor, will lead that review, with the auditors participating from St. George via telephone conference. Jeff Bauer of Hinton Burdick, the audit firm, was the on-site audit manager. The audit report is part of an expanded document, the Comprehensive Annual Financial Report, which is attached to NovusAgenda, along with the 4-month financial report for the current fiscal year. **Dinner will be available beginning at 5:15 p.m.**

Regular City Council Meeting

E.1. Canvass of November 7, 2017 Municipal General Election Results – The Council acts as the canvassing board for the recent election. Per state law, the Council will not receive any documents in advance. The City Recorder, who is also the City's elections officer, will present the results in the meeting.

E.2. Minutes Review – The minutes to be reviewed can be accessed online via NovusAgenda.

E.3. Summary Action Calendar

- a. Interlocal Agreement with Fire Service Area** – Earlier this year the Fire Service Area Board adopted updated impact fees, replacing fees imposed by each member city. However, the Fire Chief and city managers have agreed it is best for the cities to continue to collect these fees on behalf of the Fire Service Area, as a convenience for building permit applicants, and forward those fees monthly. This Agreement pertains to that process.
- b. Warranty Period** – The City Engineer recommends the warranty period begin for the Miles Manor Subdivision.
- c. Code Amendments re City Recorder and City Treasurer** – This amendment brings the Municipal Code into harmony with State law, which was amended in 2017 to no longer require the biennial re-appointment of the Recorder and Treasurer after each municipal election.

- d. **Public Utility Easements** – Symphony Homes received site plan approval from the Planning Commission to convert a former restaurant building on the Frontage Road to an office building for their company. As a condition of approval, however, they were required to provide public utility easements to the City, which the Council should accept.
- E.4. **Public Hearing - Zoning Code Amendment – R-M Zone** – This matter was discussed in two prior Council meetings. In their November 8 meeting, the City Council directed staff to revise Ordinance No. 2017-28 to establish the density for the R-M Zone at 6 units per acre and eliminate the Conditional Use Permit (CUP) option that would allow a higher density. The Council may consider the CUP option at a later time, but did not want to postpone the change to 6 units per acre. The current zoning code allows 5-8 units per acre via a CUP process.
- E.5. **Liaison Report - Wasatch Waste Management District** – John Higginson, the City’s representative on the Board of Directors for this waste district, will report on the issues and activities of this agency.
- E.6. **UTOPIA/UIA Update** – At the request of the City Council, the UTOPIA/UIA Executive Director Roger Timmerman will attend the meeting to report on the issues and activities of these telecommunications agencies and answer questions.
- E.7. **Mayor’s Report** – Mayor Cutler will report on matters from the November 20 Fire Service Area Board meeting. He will also report on utility bill adjustments he has approved.
- E.8. **City Manager’s Report** – In my staff report I show proposed dates and topics for several work sessions. I would also like the Council’s reaction to a request from the Centerville City Employees Association asking that long-term City employees be included in the definition of “Resident” as pertains to cemetery burial rights and fees, and renting a park pavilion. If the Council is supportive, formal action would be scheduled for a later meeting. I will also ask the Council whether to proceed with an update of the Park Impact Fee study, which is five years old. Councilwomen Fillmore and Ivie asked that I address this with the City Council.
- E.9. **Closed Meeting, if necessary** – At this time I do not know of a need for a closed meeting, but the agenda allows for that possibility.
- E.10. **Appointments to Boards/Committees** – Mayor Cutler may recommend appointments.

Potential Agenda Items for December 5, 2017 City Council meetings (subject to change):

- *RDA/ACB meeting*
- *Public Hearing - Proposed Vacation of Public Utility Easements - Hogan Office Park Subdivision*
- *Biennial Report regarding Moderate Income Housing Plan*
- *Federal Aid Agreement re Frontage Road Bike Lane Project*
- *Plat Amendment – John Haight – Lot 302 of Centerville Orchards Subdivision and Lot 15 of Island View Subdivision*

CENTERVILLE CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 PM ON NOVEMBER 21, 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:

5:30 Work Session regarding City Finances: (a) FY 2017 Comprehensive Annual Financial Report; and (b) Financial Report for period ending October 31, 2017

7:00 **A. ROLL CALL**

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

B. PLEDGE OF ALLEGIANCE

C. PRAYER OR THOUGHT

Councilwoman Fillmore

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. | Canvass of 2017 Municipal General Election Results |
| 7:15 | 2. | Minutes Review and Acceptance
November 8, 2017 work session and regular Council meeting minutes |
| 7:20 | 3. | Summary Action Calendar <ul style="list-style-type: none">a. Interlocal Agreement with South Davis Metro Fire Service Area for Public Safety Impact Fees - Resolution No. 2017-21b. Commence warranty period for Miles Manor Subdivisionc. Municipal Code Amendments regarding appointment of City Recorder and City Treasurer - Ordinance No. 2017-31d. Public Utility Easements for Symphony Homes |
| 7:25 | 4. | Public Hearing - Zoning Code Amendment - Density Gradation in R-M Zone
TABLED FROM OCTOBER 17, 2017 AND NOVEMBER 8, 2017
Consider the proposed Zoning Code Amendments to CZC 12.30.020, 12.32.300, 12.36.020 and 12.32.055 creating density gradations for the Residential Medium (R-M) Zone and enacting additional development standards for residential development within the Residential Medium (R-M) and Residential High (R-H) Zones - Ordinance No. 2017-28 |
| 7:45 | 5. | Liaison Report - John Higginson - Wasatch Integrated Waste Management District |
| 8:00 | 6. | UTOPIA/UIA update |
| 9:00 | 7. | Mayor's Report <ul style="list-style-type: none">a. Fire Service Areab. Utility bill adjustments |
| 9:10 | 8. | City Manager's Report <ul style="list-style-type: none">a. Schedule future work sessionsb. Employee Association proposal re the definition of "resident"c. Proposed update of Park Impact Fee study |
| 9:20 | 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

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No.

Short Title: Work Session regarding City Finances: (a) FY 2017 Comprehensive Annual Financial Report; and (b) Financial Report for period ending October 31, 2017

Initiated By: City Manager

Scheduled Time: 5:30

SUBJECT

RECOMMENDATION

Allow the City's CPA advisor, Marcus Arbuckle, to review the results of the FY 2017 financial audit, with the independent auditors participating from St. George via telephone conference. Then allow Marcus to review the interim report for the current fiscal year, for the 4-month period ending October 31, 2017.

BACKGROUND

The financial audit for FY 2017 (fiscal year ending June 30, 2017) was conducted by the CPA firm of Hinton Burdick. Jeff Bauer was the on-site audit manager. The Independent Auditor's Report and audited financial statements are included in the Financial Section of the attached Comprehensive Annual Financial Report (CAFR). The Introductory Section and Statistical Section of the CAFR--and the "Management's Discussion and Analysis" portion of the Financial Section--were prepared by Marcus Arbuckle and City staff. The auditor's findings and recommendations about internal control and compliance are in the last CAFR section, titled "Other Communication from Independent Auditors". There is also another standard letter from the auditors attached.

The interim financial report for the 4-month period ending October 31, 2018 is also attached.

ATTACHMENTS:

Description

- ☐ Centerville City FY17 CAFR
- ☐ Auditor Letter to Council
- ☐ October 2018 Financial Report

**CENTERVILLE CITY CORPORATION
CENTERVILLE, UTAH**

**COMPREHENSIVE
ANNUAL FINANCIAL REPORT**

For The Year Ended June 30, 2017

Together With Independent Auditor's Report

**Centerville City Corporation
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INTRODUCTORY SECTION



CENTERVILLE CITY

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Mayor

Paul A. Cutler

City Council

Tamelyn Fillmore

William Ince

Stephanie Ivie

George McEwan

Robyn Mecham

City Manager

Steve H. Thacker

November 1, 2017

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

State law requires that all cities publish within six months of the close of the fiscal year a complete set of financial statements presented in conformance to generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a qualified, licensed certified public accounting firm. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of Centerville, Utah for the fiscal year ended June 30, 2017.

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

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

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

The financial statements have been audited by Hinton Burdick, a licensed certified public accounting firm qualified to perform audits of municipal governments. The goal of the independent audit was to provide reasonable assurance that the financial statements of Centerville City for the fiscal year ended June 30, 2017, are free of material misstatements. The independent audit involved examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Centerville City's financial statements for the fiscal year ended June 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented at the beginning of the financial section of this report.

Community and History

Centerville was settled in the fall of 1847 by Thomas Grover and his family. In the spring of 1848 the Deuel brothers moved to the community to farm the rich soils. Early Centerville was a farming community, producing superior crops from the rich soils deposited from the streams which flowed from the canyons of the Wasatch Mountains. By 1853 the community had grown to 194 inhabitants. The community was incorporated as a Town in 1915. The City celebrated its centennial of incorporation in 2015.

Centerville continued to be a farming community through the 1940's, including market gardening and orchards of apples, apricots, cherries and peaches. Due to its proximity to Salt Lake City and its appealing setting, however, Centerville has since matured primarily into a suburban community with diverse housing types. In recent decades, significant commercial development has occurred with retail, office and entertainment.

Organization

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

Services

Major services provided or funded by the City include Justice Court, Police, Street Improvements and Maintenance, Culinary Water, Drainage/Flood Control, Solid Waste Collection and Disposal, Recycling, Green Waste Disposal, Telecommunications, Planning and Zoning, Building Inspection, Code Enforcement, Parks Maintenance & Construction, Youth and Adult Recreation, Cemetery, and a Heritage Museum (Whitaker). The City owns a Performing Arts Center that is leased to a private non-profit arts organization (CenterPoint Legacy Theater). Major services provided under the Enterprise Fund include culinary water, storm drainage and sanitation that includes solid waste collection, recycling, and green-waste. Solid waste, recycling and green waste collection is provided through the City by a private contractor. Solid waste disposal is provided by a special district, Wasatch Integrated Waste. The City established a Telecommunications Enterprise Fund to deliver ultra-high band width telecommunications through a fiber-to-the premise network. Centerville has contracted with Utah Infrastructure Agency (UIA) by inter-local agreement, to construct and operate the fiber optic network via the UTOPIA network. Fire services are provided by a special district, South Davis Metro Fire Service Area, with funding coming from ambulance fees, property taxes and assessments from municipalities within the district. Centerville City is also within the South Davis Recreation District that operates the South Davis Recreation Center located in Bountiful, Utah. The City contracts with Davis County for police dispatch and animal control services and also contracts for court prosecutor and public defender services. Engineering services are provided via contract with ESI Engineering.

Economic Factors and Conditions

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

Local option sales tax is the main source of tax revenue for general services. After years of steady growth in sales tax, the recession beginning in 2007 caused several years of decreasing revenues. Sales tax revenues have increased since 2010, recovering to levels above 2008 revenues. Sales tax revenues have continued to grow compared to the same time period(s) in the prior year. Centerville local retail services continue to have increasing sales that provide needed revenue to the City. The upward trend continues and revenues are anticipated to increase through 2017-2018 locally and State-wide. Other revenue sources such as property tax have been stable, but with little increase. However, in 2017 the City Council approved a 40% increase in the City’s property tax levy effective in Fiscal year 2018.

In 2015 voters approved a County-wide .25% increase in sales tax to be used for transportation projects, including roads, trails, etc. The cities within the County will receive an amount equal to .10% of taxable sales. In addition, the State of Utah authorized an increase in the tax levied on gasoline sales—beginning in 2016—that benefits the City with increased revenue for street maintenance and replacement. With these two new sources of revenue, the City will be able to

better address the extensive need for road repair and replacement. Voters also approved the renewal of the RAP (Recreation, Arts & Parks) Tax effective April 1, 2016. This .10% levied on taxable sales is being used for new parks, replacement of aging park facilities, and improvement/maintenance of the City's Museum and Performing Arts Center.

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

Major Initiatives

In fiscal year 2017 the City's ability to maintain public works infrastructure and fund park improvements benefited from successful initiatives in fiscal year 2016 that increased funding for these purposes. The City also began 1) a comprehensive effort to assess and repair sidewalk hazards and 2) an analysis of how to create more burial spaces.

Transportation Funding & Projects

State legislation and voter approval at the ballot box significantly increased funding for transportation purposes beginning in fiscal year 2016. As mentioned above, in 2015 the State Legislature approved an adjustment to the State gasoline tax, becoming effective in 2016. This adjustment has increased gasoline tax revenues for cities throughout the State by an estimated 17 percent. The 2015 State Legislature also approved a bill authorizing counties to place on the ballot a new sales tax (1/4th of one percent) to be used for transportation purposes. Davis County voters approved this ballot measure in November 2015; the new tax became effective April 1, 2016. This new revenue is shared between the County, cities within the County, and Utah Transportation Authority (UTA). Between the enhanced gasoline tax and new transportation sales tax, Centerville City receives an additional \$400,000 per year for streets maintenance and other transportation purposes. This allowed funding for the annual streets maintenance contract work to increase from about \$700,000 per year to \$1.1 million per year.

In addition, in 2017, in conjunction with the adoption of the fiscal year 2018 Budget, the City Council approved a 40% increase in the City's certified property tax rate. Most of this new revenue will be used for street maintenance, increasing total annual funding for streets maintenance contract work to \$1.4 million in fiscal year 2018.

In fiscal year 2017 several streets were overlayed and many streets were crack sealed or slurry sealed. However, a significant portion of the funding budgeted for streets maintenance was not spent with the intent of being reappropriated in fiscal year 2018 for resurfacing the Frontage Road.

Water System Planning & Funding

In fiscal year 2016 City staff prepared a long-term plan projecting the need to replace water mains within the City's roadways over the next 40 years. Most of the water mains to be replaced in the first 10 years are older cast-iron pipes that are coming to the end of their expected life. Staff coordinated these water main replacements with street repaving/reconstruction plans so that, as much as practical, cast iron pipes will be replaced at the same time as the street work is done, thereby reducing overall project costs as well as the road damage caused by pipe breaks.

Funding this water main replacement plan requires a significant increase in water user rates. The City Council opted to implement the increase in three annual 10-percent steps, beginning in July 2016. The first big project funded with this new money was the replacement of water mains on Main Street in 2017, prior to UDOT's pavement overlay project in 2018.

In fiscal year 2017 a new water main was installed under I-15 and the railroad tracks to service future industrial development anticipated in the area north of the existing Business Park. This project was funded with revenue remaining from the 2012 bond issue.

Drainage System Projects

In 2015—based on an update of the Drainage System Master Plan--the City Council approved an unusual 112% increase in both the monthly storm drain user fee and monthly subsurface drain user fee. This new revenue is funding \$6 million in capital projects over a ten-year period on a pay-as-you-go basis—mostly to replace failing drainage pipes. The first projects in this ambitious long-term plan were completed in fiscal year 2016—the replacement of several storm drain and subdrain pipes. In fiscal year 2017 this fee increase funded storm drain improvements at nine locations under the Frontage Road.

Funding for Parks Improvements and Maintenance

The City's ability to fund park improvements and maintain/replace existing park infrastructure has been limited in recent years due to inadequate funding. However, in 2015 Centerville voters approved the extension of the RAP Tax (1/10th of one percent sales tax)—effective April 1, 2016—to be used for parks and other eligible purposes. The initial RAP Tax authorization by voters in 2007 was for the primary purpose of paying the debt service on the performing arts center. The recent reauthorization is being used mostly for parks projects, but also some for the museum and performing arts center. This allowed the City Council to proceed with the next phase of the Community Park Expansion Project in 2017, the highest priority in the Parks Capital Improvement Plan. Another phase will occur in 2018, making this expansion area available for public use in 2018. The RAP Tax generated approximately \$375,000 in fiscal year 2017.

Sidewalk Repairs

In fiscal year 2017 City Staff completed a comprehensive inventory of sidewalk conditions and parkstrip trees within city limits. Nearly 10,000 sidewalk defects were mapped into a geographic information system, including more than 8,000 vertical faults ranging from 3/8 inch to more than 3 inches. All trip hazards were sprayed with yellow paint. All sidewalk sections with vertical faults over 3 inches were replaced and the trees creating these worst faults were removed. Funding for sidewalk grinding was increased in fiscal year 2017 and again in fiscal year 2018. The City Council is continuing its discussion about the future of park strip trees, which are one of the causes of sidewalk vertical faults.

Cemetery Capacity

In fiscal year 2017 the City Council began studying ways to increase burial capacity within the City cemetery. This study continues in fiscal year 2018 and will include the possibility of creating burial spaces in a new location.

Financial Policies

State Code dictates that 5% to 25% of general fund revenue be kept in the unreserved fund balance of the general fund. Each year's budget plan targets an amount within that range and may be higher or lower depending on operational and capital needs. The unassigned fund balance as of June 30, 2016 was 9.25% of next year's budgeted revenue. The Council and management attempts to finance operations and capital on a pay as you go basis if possible, using debt when it is to the long term financial advantage to the City and/or is necessary to acquire capital in a timely manner.

The City uses several capital improvement plans including streets, water, drainage, parks and capital facility plans to focus and plan for upcoming projects and required funding. These plans are reviewed annually and periodically modified.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Centerville City for its comprehensive annual financial report for the fiscal year ended June 30, 2016. This was the seventeenth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published a comprehensive annual financial report, the contents of which conform to program standards. The report must satisfy fiscal year both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully submitted,

Jacob J. Smith
Management Services Director

CENTERVILLE CITY CORPORATION

PRINCIPAL OFFICIALS

EXECUTIVE BUDGETARY

Steve H. Thacker	City Manager
Steve H. Thacker	Interim Finance Director

STATUTORY APPOINTED OFFICIALS

Marsha Morrow	Recorder
Jolene Jackson	Treasurer
David Miller	Justice Court Judge

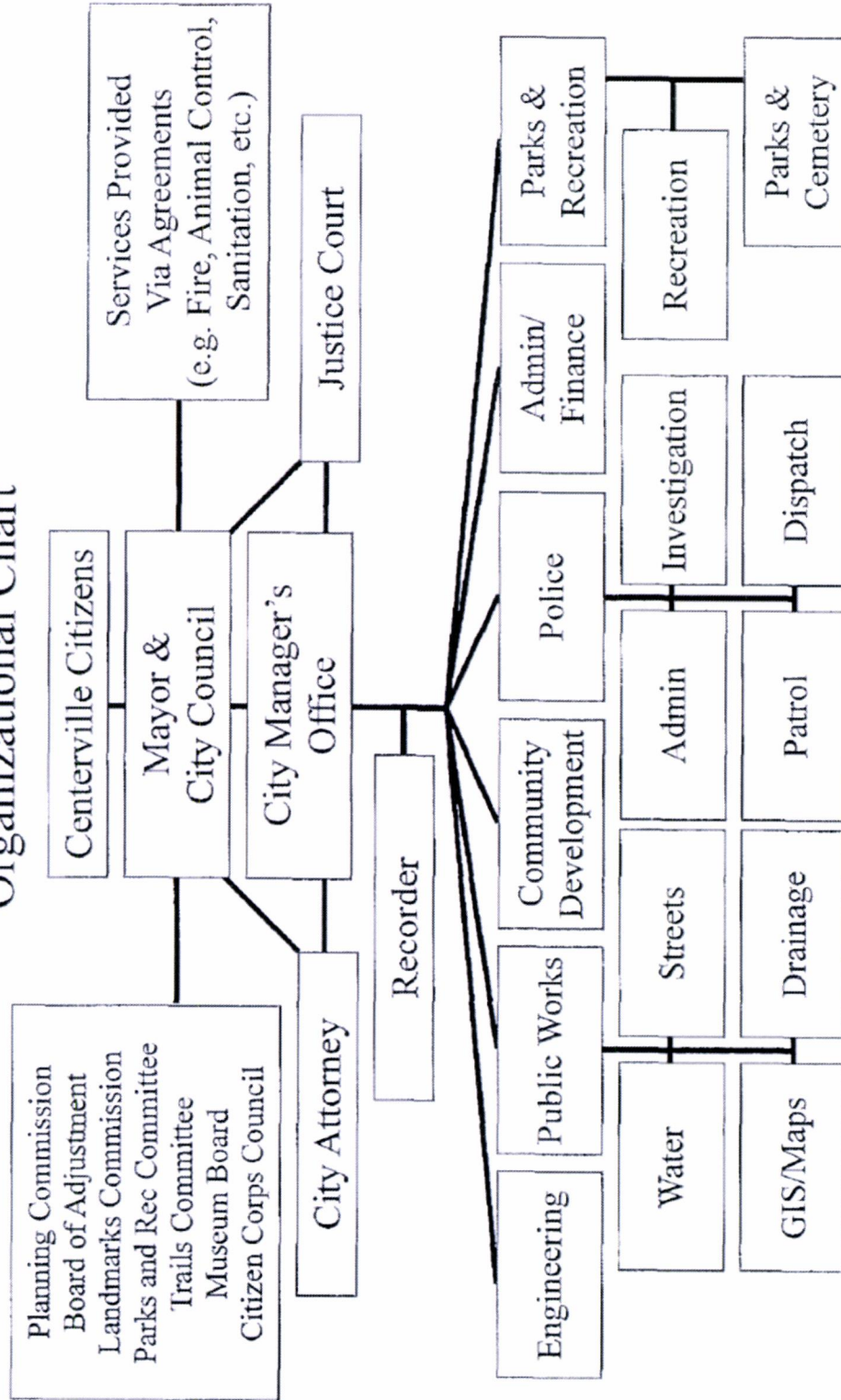
DEPARTMENT HEADS

Paul Child	Police Chief
Randy Randall	Public Works Director
Bruce Cox	Parks/Recreation Director
Corvin Synder	Community Development Director

OTHER CITY OFFICIALS

Von Steenblik	Assistant Police Chief
Kevin Campbell	Engineer
Lisa Romney	Attorney

Centerville City Organizational Chart





Government Finance Officers Association

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

Presented to

**Centerville City Corporation
Utah**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2016

Executive Director/CEO

FINANCIAL SECTION

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MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation (the City), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Redevelopment Agency special revenue fund and Transit Tax special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Centerville City Corporation's basic financial statements. The introductory section, combining statements and individual nonmajor fund budgetary comparison schedules, and statistical section are presented for additional analysis and are not a required part of the basic financial statements.

The combining statements and individual nonmajor fund budgetary comparison schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements and individual nonmajor fund budgetary comparison schedules are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2017, on our consideration of Centerville City Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centerville City Corporation's internal control over financial reporting and compliance.



HintonBurdick, PLLC
St. George, Utah
October 31, 2017

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS
For The Year Ended June 30, 2017

The management of Centerville City presents the following narrative and analysis of the financial statements and financial activities of Centerville City as prescribed by the Governmental Accounting Standards Board (GASB). The information and analysis pertains to the fiscal year ended June 30, 2017.

Financial Highlights

The Statement of Net Position is similar to a balance sheet in the private sector. The assets of Centerville City exceeded its liabilities at June 30, 2017 by \$46,104,747 (net position). The City has \$44,672,518 invested in capital assets, net of related debt. \$1,497,762 is restricted for future construction projects and the theater reserve fund. The unrestricted amount is (\$65,533). This does not indicate that the City is operating in a deficit position, but indicates the financial position in relation to the assets, (current, non-current and capital), and liabilities of the City. Newly included in this statement is the City's stated portion of the Utah State Retirement System that is not funded with current assets.

Centerville's total net position increased by \$2,448,009 from the prior year, a 5.61% increase (after prior period adjustment). Changes in assets and liabilities are as follows. Total assets increased by \$1,610,749, a change of 2.85%. Total Liabilities decreased by \$1,016,266 from the prior year, a percent change of 8.05%. Capital investments net of debt, increased \$861,725 or 1.97%. Business-Type Activities capital investments net of debt increased \$835,367 or 5.71%, and Governmental Activities increased \$26,358 or .09%. Restricted assets increased by \$546,899 or 57.51% the previous year. Most of the net increase was due to additional class C road money, the Theater reserve, and the perpetual care. Unrestricted assets increased \$1,039,385. Governmental Activities decreased \$164,926, while Business-Type activities increased by \$1,204,311.

Centerville's governmental funds reported a combined ending fund balances of \$2,514,289 at June 30, 2017. This is a statement of the current available assets of the City. This is an increase of \$843,157, or 50.45%. The City has considerable commitments to capital projects including park improvements and roads. Of the ending fund balances, \$615,562, is available for spending at the City's discretion in the General Fund (unassigned fund balance).

At June 30, 2017, fund balances in governmental funds other than the general fund was \$1,860,335 an overall \$1,098,364 increase. Assigned fund balances decreased by \$37,758, or 8.16%. The Assigned amount to the RDA is \$86,921. The assigned amount for the transit tax fund is \$206,232. The assigned amount for other governmental funds, is \$132,072. A reflection of the City's future investment in a new park facility and roads, the amount restricted, in all governmental funds, for future development, cemetery and the theater reserve fund is \$1,420,309.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

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

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

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

Fund financial statements

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

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

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

Centerville City maintains 14 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the General fund, Redevelopment Agency, Transit Tax special revenue fund, and the Utopia Capital Projects fund, all of which are considered major funds. Data from the other 10 governmental funds are combined into a single, aggregate presentation. Individual fund data for each governmental fund is provided in the form of individual and combining statements elsewhere in the report.

Centerville City adopts an annual budget for its four major governmental funds; General Fund as well as the Centerville City Redevelopment Agency, the Transit Tax special revenue fund, and the Utopia Capital Projects fund. A budgetary comparison statement has been provided for these funds to demonstrate compliance with budget. Budgets are also adopted for the other Non-major governmental type funds.

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the water, drainage, Sanitation, and Telecommunication funds because they are considered major funds.

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

Notes to the financial statements

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

Other Information

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

Government-wide Financial Analysis

As noted earlier, net position is an indicator of a government's overall financial position, including current resources, liabilities and investment in assets. In the case of Centerville City, assets exceeded liabilities by \$46,104,747 at June 30, 2017.

The largest portion of the City's net position is \$44,672,518 which reflects investments in capital assets including land, buildings, machinery and equipment, less any related debt used to acquire those assets that is still outstanding. This is an increase of \$861,725 which equals, 1.97%, from the prior period. The increase reflects the City's investment in capital facilities and equipment and decrease in long term liabilities including related debt. The City uses capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since capital assets cannot be used to liquidate these liabilities.

A portion of the remainder of the City's net position, \$1,497,762, represents resources that are subject to external restrictions on how they may be utilized. However this is an increase of \$546,899 or 57.52%. This increase was due to the increase in restricted assets: class C road funds, theater reserve funds, and cemetery perpetual care.

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

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

	Centerville City's Net Position			
	Governmental Activities 2017	Governmental Activities 2016	Business-type Activities 2017	Business-type Activities 2016
Current and other assets	\$ 5,489,877	\$ 4,426,616	\$ 3,094,948	\$ 2,402,251
Capital assets	<u>31,579,709</u>	<u>32,131,583</u>	<u>17,964,794</u>	<u>17,558,129</u>
Total Assets	<u>37,069,586</u>	<u>36,558,199</u>	<u>21,059,742</u>	<u>19,960,380</u>
Deferred outflows of resources	<u>1,407,320</u>	<u>1,072,766</u>	<u>167,858</u>	<u>146,516</u>
Current and other liabilities	1,435,131	1,752,085	384,521	296,683
Long-term liabilities	<u>5,654,684</u>	<u>5,897,579</u>	<u>4,140,980</u>	<u>4,685,235</u>
Total Liabilities	<u>7,089,815</u>	<u>7,649,664</u>	<u>4,525,501</u>	<u>4,981,918</u>
Deferred inflows of resources	<u>1,949,655</u>	<u>1,424,493</u>	<u>34,788</u>	<u>25,048</u>
Net position:				
Net investment in capital assets	29,216,798	29,190,440	15,455,720	14,620,353
Restricted	1,458,012	438,816	39,750	512,047
Unrestricted	<u>(1,237,374)</u>	<u>(1,072,448)</u>	<u>1,171,841</u>	<u>(32,470)</u>
Total Net Position	<u>\$ 29,437,436</u>	<u>\$ 28,556,808</u>	<u>\$ 16,667,311</u>	<u>\$ 15,099,930</u>

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

Centerville City's Changes in Net Assets

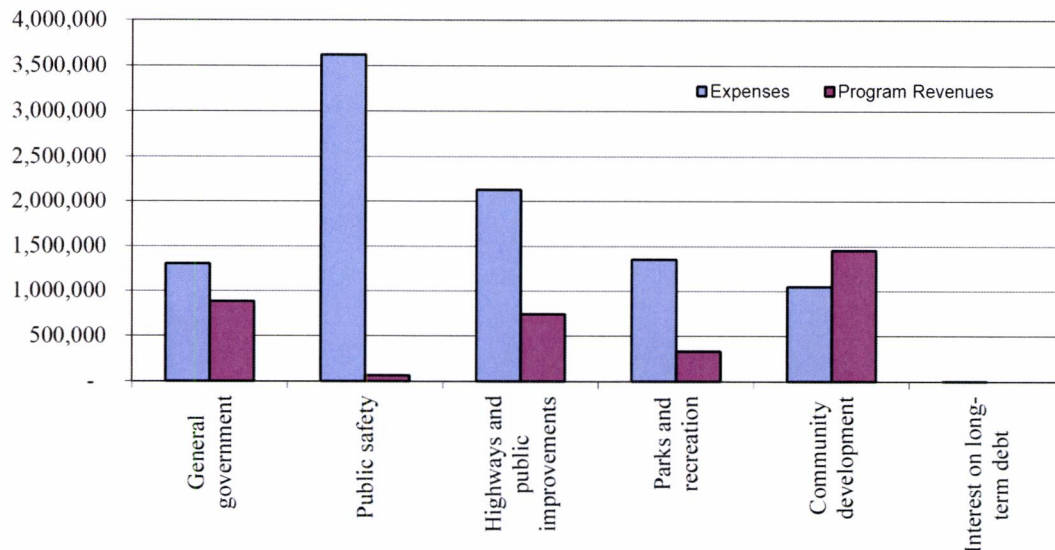
	Governmental Activities 2017	Governmental Activities 2016	Business-type Activities 2017	Business-type Activities 2016
Revenues:				
Program revenues:				
Charges for services	\$ 1,122,395	\$ 1,407,178	\$ 4,863,449	\$ 4,559,513
Operating grants and contributions	1,599,141	2,304,830	320,456	350,533
Capital grants and contributions	757,607	1,114,767	-	-
General revenues:				
Property taxes	1,246,982	1,275,046	-	-
Sales taxes	4,108,686	3,697,653	-	-
Franchise taxes	1,126,627	1,141,628	-	-
Other taxes	375,773	357,949	-	-
Unrestricted investment earnings	21,924	13,284	3,771	2,390
Other revenues	153,790	130,668	1,174	5,259
Total Revenues	<u>10,512,925</u>	<u>11,443,003</u>	<u>5,188,850</u>	<u>4,917,695</u>
Expenses:				
General government	1,306,430	1,200,320	-	-
Public safety	3,618,279	3,421,139	-	-
Highways and public improvements	2,131,715	2,012,637	-	-
Parks and recreation	1,355,402	1,434,223	-	-
Community development	1,051,553	1,096,021	-	-
Interest on long-term debt	1,486	98,142	-	-
Water	-	-	2,068,468	2,106,260
Sanitation	-	-	965,638	703,201
Storm drain	-	-	704,313	973,114
Telecom	-	-	302,954	314,130
Total Expenses	<u>9,464,865</u>	<u>9,262,482</u>	<u>4,041,373</u>	<u>4,096,705</u>
Increase (decrease) in Net Position before transfers	1,048,060	2,180,521	1,147,477	820,990
Transfers	<u>(230,590)</u>	<u>(16,309)</u>	<u>177,385</u>	<u>16,309</u>
Increase in Net Position	817,470	2,164,212	1,324,862	837,299
Net Position - Beginning, Restated	<u>28,619,966</u>	<u>26,392,596</u>	<u>15,342,449</u>	<u>14,262,631</u>
Net Position - Ending	<u><u>\$ 29,437,436</u></u>	<u><u>\$ 28,556,808</u></u>	<u><u>\$ 16,667,311</u></u>	<u><u>\$ 15,099,930</u></u>

As noted in the table above, governmental activities net position increased by \$817,470 or 2.86%. The table illustrates the flow of current sources and uses for the period. This table is a good source to illustrate the activities and of the period and the City's position at the year end.

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

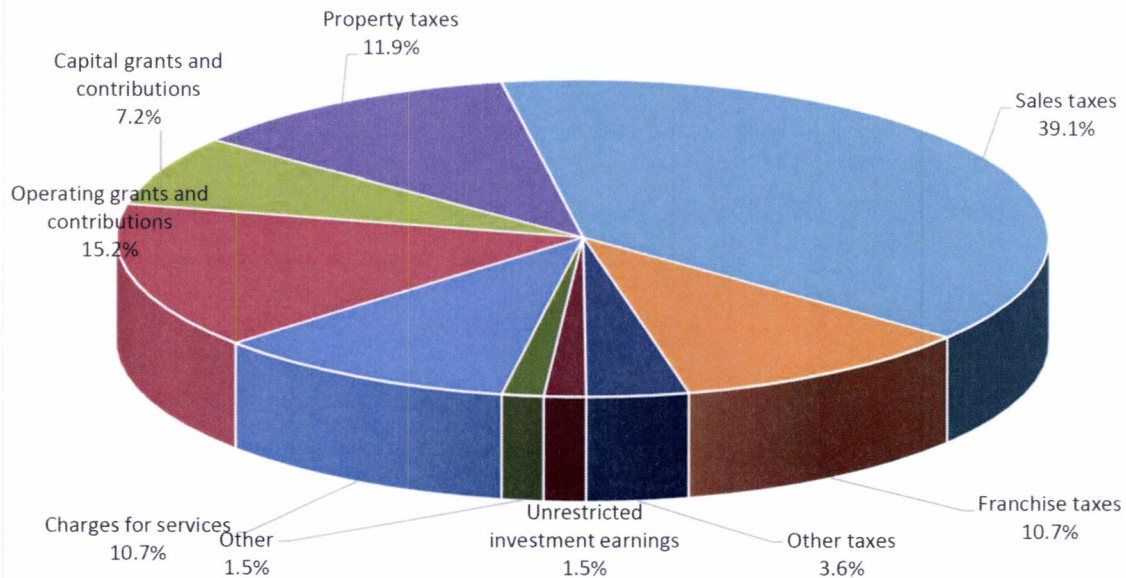
The following chart displays the governmental activities expenses compared to the program revenues attributed to the activity. Traditionally, governmental activities are funded by general revenue sources and not charges for direct services. Most of the funding for general services is provided by general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

Expenses and Program Revenues - Governmental Activities



The following chart displays the major sources of governmental activity revenue. Taxes account for 65.20% of revenue that funds governmental activity in the current period. These revenues account for the majority of the governmental services provided by the City.

Revenues by Source - Governmental Activities

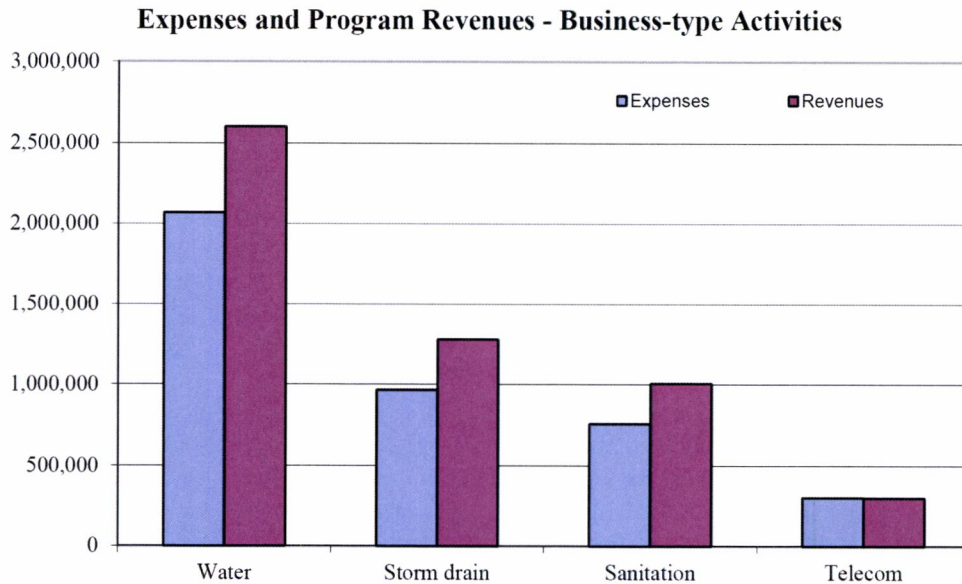


Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

Business-type activities

As noted in the table "Centerville City Changes in Net Position (Statement of Activities)" business-type activities increased net position of \$1,324,862, 8.64% from the prior year.

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



Business-type activities are generally funded by charges for services. 100% of the revenues for business-type activities comes from charges for services, no general taxes are used to provide Business-type services. During the current reporting period charges for services more than funded expenses by a net \$896,270. Individual funds cover expenses over revenues from reserves, with the exception of the Telecom Fund which had an operating loss of \$2,283.

Financial Analysis of the Government's Funds

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

Governmental funds.

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

At June 30, 2017, the City's governmental funds reported a combined ending fund balance of \$2,514,289 which is an increase of \$968,111 or 62.61% from the prior period. The Unassigned balance, in general fund, decreased by 0.62%, a total dollar amount of \$3,865. Assigned fund balances that are assigned for a specific purpose decreased

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

\$37,758 from the prior period, or 8.16 %. The Restricted Fund balances increased \$981,493 from the prior period, or 224%. The majority of the restricted fund balance is for future development and the theater reserve fund. The Non-spendable Fund balances are from the Cemetery perpetual care fund and the prepaid items. These items are not available for new spending as it has already been committed for a specific purpose or is unavailable for government operations, but are \$53,191 at June 30, 2017.

The general fund is the primary operating fund of the City. At June 30, 2017 unassigned fund balance of the general fund was \$615,562, a decrease of \$3,865, 0.62%. Revenues from taxes were below budget by \$540,117, revenue from licenses and permits were below budget by \$82,296, and revenue from fines and forfeitures were \$74,938 below budget. The general fund revenue was \$756,000 less than prior year. The general fund expenditures were \$611,074 less than prior year. Majority of the decrease in both revenue and expense was due to the class C road revenue being recorded in the transit tax fund instead of the general fund.

The Transit tax fund is considered as a major governmental fund. This fund has been established for road projects. Class C revenue and County option/transit funds. The city uses these funds for road projects. This fund has a fund balance of \$898,620.

The Utopia Capital Projects fund is reported as a major governmental fund. Funds are transferred into this fund to pay for the Utopia pledge payment. Fund balance increased \$7,911. Fund balance was \$2 at June 30, 2017.

Other Governmental funds had a total decrease in fund balances of \$120,366, or 18.99%. This decrease is primarily due to the change in balances in Rap Tax fund, Storm Drain fund, and the Parks Capital Improvement fund. There was major expenditures for a park in Park Capital Improvement fund. The remaining cash in the Storm Drain fund was transferred to the Drainage fund.

Proprietary funds

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

Water Utility fund

Total net position equaled \$12,124,318 at June 30, 2017. Total net position increased by \$534,107, a 4.61% increase (after prior period adjustment). The increase was primarily from investment in capital assets and the reduction of restricted balances for construction and debt service. The water fund also had a 10% increase in the water utility rate compared to prior year.

Drainage Utility

Total net position at June 30, 2017 was \$4,559,736. Total net assets increased by \$752,780 resulting in an 19.77% change (after prior period adjustment), from investment in capital assets. In Fiscal year 2016 the city approximately double the drainage fee to capital upgrades to the drainage system. The Storm Drain fund (governmental fund) was closed and \$177,385 was transferred into the Drainage fund.

Sanitation

Total net position at June 30, 2017 was (\$30,222). Total net assets increased \$40,258 resulting in a 57.12% change. In the fiscal year 2018 budget a transfer of \$31,000 has been budgeted to eliminate the negative fund balance in this fund.

Telecom Fund

The Telecom Fund net position at June 30, 2017 was \$13,479. Total net decrease of \$2,283 or 14.48%.

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

General Fund Budgetary Highlights

During the fiscal year the general fund budget expenditures were amended from \$7,710,266 (including \$6,988,888 operating expenditures and \$721,378 transfers out) to \$7,781,810 which included \$7,022,732 operating expenditures and \$759,078 transfers out. This reflects total increase of \$71,544 or 0.93%. The primary reason for the amendments was for police, administrative expenditures. Expenditures for the year were less than the original budget.

Total revenues had a negative variance between final amended budgets to actual of 9.80%, for a total of \$685,599. Taxes, the largest source of revenue for the general fund was \$540,117 below budget. This was 8.99% less than budget. This demonstrates that minor percentage variance in taxes can impact revenues substantially. This type of revenue is subject to seasonal usage fluctuation. Other revenue categories that under budget significantly were, licenses and permits, \$82,296, and Fines and forfeitures, \$74,938.

Capital Assets and Debt Administration

Capital assets.

Centerville City's investment in capital assets for governmental and business-type activities at June 30, 2017 was \$49,544,503 (net of depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, machinery and equipment, autos and trucks, furniture and fixtures. The City's total investment in capital assets decreased by \$145,211 or 0.29%. Governmental activities decreased capital assets (net of depreciation) \$551,874 or 1.72%, to \$31,579,709. Business type activities increased capital assets (net of depreciation) \$406,663 or 2.32% to \$17,964,794.

Major capital asset events during the current year were:

- 1) The City donated \$140,431 in land from Governmental activities which is a non-depreciable asset. This land was under the Centerville fire station. There was \$1,129,499 added to Construction in Progress, mostly for waterline projects, frontage road culverts, street constructions, and parks projects.
- 2) Infrastructure increased by \$241,000 attributable to street improvements. Street repairs such as overlays and sealing are not considered increases in assets, but operating expenditures. New streets or complete rebuilds of streets are treated as an increase in Infrastructure assets. The city also added \$248,778 in vehicles and \$95,423 in other equipment.
- 3) The City made significant investment in business type assets during the year. Expansion or replacement of the system are recorded as an increase in assets. The investment of business type activities increased by the amount of \$465,233 (depreciated). Prior to depreciation, investments in Water distribution systems increased by \$369,539; Storm Drain Systems increased by \$61,607.

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

	Governmental Activities 2017	Governmental Activities 2016	Business - type Activities 2017	Business - type Activities 2016
Land	\$ 7,645,300	\$ 7,785,731	\$ 236,909	\$ 236,909
Buildings	14,100,333	14,556,271	2,497,056	2,567,717
Water stock and rights	-	-	48,617	48,617
Machinery and equipment	1,201,395	1,283,165	129,801	158,712
Distribution and collection systems	-	-	14,539,377	14,502,109
Autos and trucks	834,856	859,902	-	-
Infrastructure	6,882,402	6,821,678	-	-
Furniture and fixtures	-	-	-	-
Construction in progress	915,423	824,836	513,034	44,065
Total Capital Assets	<u>\$ 31,579,709</u>	<u>\$ 32,131,583</u>	<u>\$ 17,964,794</u>	<u>\$ 17,558,129</u>

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

Long-term debt

	Governmental Activities 2017	Governmental Activities 2016	Business - type Activities 2017	Business - type Activities 2016
Revenue bonds	\$ 2,318,431	\$ 2,853,040	\$ 2,509,074	\$ 2,937,776
Note payable	-	-	1,310,571	1,442,825
Capital leases	44,474	88,100	-	-
Compensated absences	550,161	602,584	66,974	76,638
Termination benefits	30,327	36,292	-	-
Outstanding claims	101,815	92,800	-	-
Net pension liability	2,609,476	2,224,763	254,361	227,996
Total	<u>\$ 5,654,684</u>	<u>\$ 5,897,579</u>	<u>\$ 4,140,980</u>	<u>\$ 4,685,235</u>

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

Economic Factors and Next Year's Budgets and Rates

At the time the budget was adopted for the fiscal year ending June 30, 2018, the Utah and local economy remained strong. Unemployment in June 2017 remained low at 3.2%, which is better than the national and State rates. Utah's economy is considered one of the strongest in the nation. Construction in the commercial sector within Centerville is moderate and is expected to remain so in the coming year. More commercial projects are anticipated in the Legacy Crossing at Parrish Lane and Barnard Creek redevelopment areas in FY 2018.

Sales taxes are the largest single source of revenue for governmental operations of the City. City sales tax revenue in FY 2017 increased 5.3% over the prior year, or \$190,299, and is projected to increase 4% in FY 2018.

Centerville City Corporation
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For The Year Ended June 30, 2017

A 40% property tax increase is included in the FY 2018 budget, to be used for street and sidewalk maintenance, police officer retention, and building up the General Fund reserves. Culinary water rates increased 10% in FY 2018 to fund the replacement of old water mains.

Request for Information

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

BASIC FINANCIAL STATEMENTS

Centerville City Corporation
STATEMENT OF NET POSITION
June 30, 2017

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 262,298	\$ 922,275	\$ 1,184,573
Receivables:			
Accounts, net	2,093	475,495	477,588
Taxes	2,650,219	-	2,650,219
Inventory		304,315	304,315
Prepays	10,874	42,542	53,416
Restricted assets:			
Cash and cash equivalents	2,563,952	39,750	2,603,702
Notes receivable	-	1,310,571	1,310,571
Net pension asset	441	-	441
Capital assets not being depreciated:			
Water stock and rights	-	48,617	48,617
Land and collectibles	7,645,300	236,909	7,882,209
Construction in progress	915,423	513,034	1,428,457
Capital assets, net of accumulated depreciation:			
Buildings and improvements	14,100,333	2,497,056	16,597,389
Distribution and collection systems	-	14,539,377	14,539,377
Machinery and equipment	1,201,395	129,801	1,331,196
Autos and trucks	834,856	-	834,856
Infrastructure	6,882,402	-	6,882,402
Total Assets	37,069,586	21,059,742	58,129,328
Deferred Outflows of Resources			
Deferred charge on refunding	-	17,508	17,508
Deferred outflows related to pensions	1,407,320	150,350	1,557,670
Total Deferred Outflows of Resources	1,407,320	167,858	1,575,178
Total Assets and Deferred Outflow of Resources	\$ 38,476,906	\$ 21,227,600	\$ 59,704,506

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

Centerville City Corporation
STATEMENT OF NET POSITION (Continued)
June 30, 2017

	Governmental Activities	Business-type Activities	Total
Liabilities:			
Accounts payable	\$ 138,529	\$ 349,976	\$ 488,505
Accrued liabilities	177,414	11,766	189,180
Accrued interest payable	13,248	22,779	36,027
Developer and customer deposits	820,739	-	820,739
Liabilities payable from restricted assets	285,201	-	285,201
Noncurrent liabilities			
Due within one year	852,684	327,424	1,180,108
Due in more than one year	4,802,000	3,813,556	8,615,556
Total Liabilities	<u>7,089,815</u>	<u>4,525,501</u>	<u>11,615,316</u>
Deferred Inflows of Resources			
Deferred inflows for property taxes	1,553,263	-	1,553,263
Deferred inflows relating to pensions	396,392	34,788	431,180
Total Deferred Inflows of Resources	<u>1,949,655</u>	<u>34,788</u>	<u>1,984,443</u>
Net Position:			
Net investment in capital assets	29,216,798	15,455,720	44,672,518
Restricted for:			
Future development	1,026,877	39,750	1,066,627
Theater reserve fund	361,342	-	361,342
Cemetery	46,892	-	46,892
Police/DUI enforcement	22,901	-	22,901
Unrestricted	(1,237,374)	1,171,841	(65,533)
Total Net Position	<u>29,437,436</u>	<u>16,667,311</u>	<u>46,104,747</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 38,476,906</u>	<u>\$ 21,227,600</u>	<u>\$ 59,704,506</u>

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

Centerville City Corporation
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2017

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Government Activities:						
General government	\$ 1,306,430	\$ 871,295	\$ -	\$ 13,659	\$ (421,476)	\$ -
Public safety	3,618,279	-	62,510	-	(3,555,769)	-
Streets and public works	2,131,715	-	-	743,948	(1,387,767)	-
Parks and recreation	1,355,402	251,100	80,223	-	(1,024,079)	-
Community development	1,051,553	-	1,456,408	-	404,855	-
Interest and issuance costs on long-term debt	1,486	-	-	-	(1,486)	-
Total Governmental Activities	9,464,865	1,122,395	1,599,141	757,607	(5,985,722)	-
Business-type Activities:						
Water	2,068,468	2,305,757	293,047	-	-	530,336
Storm drain	704,313	1,251,125	27,409	-	-	574,221
Sanitation	965,638	1,005,896	-	-	-	40,258
Telecom	302,954	300,671	-	-	-	(2,283)
Total Business-type Activities	4,041,373	4,863,449	320,456	-	1,142,532	1,142,532
Total Government	\$ 13,506,238	\$ 5,985,844	\$ 1,919,597	\$ 757,607	(5,985,722)	(4,843,190)
General Revenues:						
Property taxes					1,246,982	-
Sales taxes					4,108,686	-
Franchise taxes					1,126,627	-
Other taxes					375,773	-
Unrestricted investment earnings					21,924	3,771
Other revenues					153,790	1,174
Transfers					(230,590)	177,385
Total General Revenues and Transfers					6,803,192	182,330
Changes in Net Position					817,470	1,324,862
Net Position, Beginning, Restated					28,619,966	15,342,449
Net Position, Ending					\$ 29,437,436	\$ 16,667,311
						\$ 46,104,747

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

Centerville City Corporation
BALANCE SHEET – GOVERNMENTAL FUNDS
June 30, 2017

	General	Redevelopment Agency Special Revenue	Transit Tax	UTOPLA Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 99,992	\$ 88,946	\$ -	\$ 2	\$ 73,357	\$ 262,297
Receivables:						
Accounts, net	2,093	-	-	-	-	2,093
Taxes	2,207,149	168,692	206,229	-	68,149	2,650,219
Prepays	15,491	-	-	-	-	15,491
Restricted cash and cash equivalents	843,640	361,342	744,893	-	614,077	2,563,952
Total Assets	\$ 3,168,365	\$ 618,980	\$ 951,122	\$ 2	\$ 755,583	\$ 5,494,052
Liabilities						
Accounts payable	\$ 127,070	\$ 2,025	\$ -	\$ -	\$ 9,434	\$ 138,529
Accrued liabilities	182,031	-	-	-	-	182,031
Developer and customer deposits	820,739	-	-	-	-	820,739
Liabilities payable from restricted assets	-	-	52,502	-	232,699	285,201
Total Liabilities	1,129,840	2,025	52,502	-	242,133	1,426,500
Deferred Inflows of Resources						
Unavailable revenue - property taxes	1,384,571	168,692	-	-	-	1,553,263
Total Deferred Inflows of Resources	1,384,571	168,692	-	-	-	1,553,263
Fund Balances:						
Nonspendable:						
Prepaid items	15,491	-	-	-	-	15,491
Permanently restricted cemetery	-	-	-	-	37,700	37,700
Restricted for:						
Future development	-	-	692,388	-	334,486	1,026,874
Cemetery	-	-	-	-	9,192	9,192
Theater reserve fund	-	361,342	-	-	-	361,342
Police donations	8,417	-	-	-	-	8,417
DUI enforcement	12,084	-	-	-	-	12,084
Gun range	2,400	-	-	-	-	2,400
Committed for:						
Assigned, reported in:						
Special revenue funds	-	86,921	206,232	-	64,185	357,338
Capital project funds	-	-	-	2	67,887	67,889
Unassigned:						
General fund	615,562	-	-	-	-	615,562
Total Fund Balances	653,954	448,263	898,620	2	513,450	2,514,289
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,168,365	\$ 618,980	\$ 951,122	\$ 2	\$ 755,583	\$ 5,494,052

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

Centerville City Corporation
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2017

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

Total Fund Balance - Governmental Funds	\$ 2,514,289
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	31,579,709
Interest expense is not due and payable in the current period and therefore is not recorded in the funds.	(13,248)
Long-term liabilities, including bonds, capital leases, notes, OPEB, and compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(5,654,684)
Pension obligations and assets, including deferred inflows and outflows relating to pensions, are not obligations of the current period and, therefore, are not reported in the funds.	<u>1,011,370</u>
Total Net Position - Governmental Activities	<u>\$ 29,437,436</u>

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

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUNDS
For The Year Ended June 30, 2017

	General	Redevelopment Agency Special Revenue	Transit Tax	UTOPIA Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 6,005,479	\$ 172,248	\$ 304,569	\$ -	\$ 375,773	\$ 6,858,069
Fees and contributions	-	-	-	-	80,223	80,223
Licenses and permits	278,579	-	-	-	-	278,579
Intergovernmental	62,510	1,456,408	743,948	-	-	2,262,866
Fines and forfeitures	440,062	-	-	-	-	440,062
Charges for services	147,837	80,606	-	-	155,877	384,320
Interest	18,791	-	-	-	3,133	21,924
Miscellaneous	40,183	111,109	13,659	-	23,272	188,223
Total Revenues	6,993,441	1,820,371	1,062,176	-	638,278	10,514,266
Expenditures:						
Current:						
General government	555,785	-	-	463,725	2,500	1,022,010
Public safety	3,387,347	-	-	-	-	3,387,347
Highways and public improvements	1,139,969	-	80,388	-	-	1,220,357
Parks and recreation	935,066	-	-	-	183,318	1,118,384
Community development	345,792	668,971	-	-	15,780	1,030,543
Debt service:						
Principal	43,626	-	-	-	495,000	538,626
Interest	1,718	-	-	-	95,512	97,230
Capital outlay	370,439	13,217	208,831	28,412	405,901	1,026,800
Total Expenditures	6,779,742	682,188	289,219	492,137	1,198,011	9,441,297
Excess (Deficiency) of Revenues Over (Under) Expenditures	213,699	1,138,183	772,957	(492,137)	(559,733)	1,072,969
Other Financing Sources (Uses):						
Transfers in	19,180	-	124,786	500,048	671,142	1,315,156
Transfers out	(488,864)	(748,532)	(76,575)	-	(231,775)	(1,545,746)
Sale of capital assets	778	-	-	-	-	778
Total Other Financing Sources (Uses)	(468,906)	(748,532)	48,211	500,048	439,367	(229,812)
Net Change in Fund Balances	(255,207)	389,651	821,168	7,911	(120,366)	843,157
Fund Balances, Beginning	909,161	58,612	77,452	(7,909)	633,816	1,671,132
Fund Balances, Ending	\$ 653,954	\$ 448,263	\$ 898,620	\$ 2	\$ 513,450	\$ 2,514,289

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

Centerville City Corporation
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2017

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

Net Change in Fund Balances - Total Governmental Funds	\$ 843,157
Governmental funds have reported capital outlays, past and present, as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	(1,034,437)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the Statement of Net Position.	729,639
The Statement of Activities reports the gain or loss on the disposal of capital assets, while the governmental funds report the proceeds from the disposal of capital assets.	(193,351)
Repayment of noncurrent liabilities' principal is an expenditure in the funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	538,626
Governmental funds report proceeds from original issue premiums on debt in the year of issuance. However, these premiums are reported as an increase to the face amount of the debt in the Statement of Net Position and subsequently amortized in the Statement of Activities.	39,609
In the Statement of Activities interest is accrued on noncurrent liabilities, whereas in governmental funds, interest expense is reported when due.	12,510
Some payments for the retirement plans are considered to be payments on the net pension liability (calculated as the difference between the actuarially calculated pension expense and the contributions to the retirement plans), but are reported as expenditures in the governmental funds.	(166,318)
Some expenses, including OPEB, outstanding claims, and compensated absences reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	48,035
Change in Net Position - Governmental Activities	<u>\$ 817,470</u>

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

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 6,545,596	\$ 6,545,596	\$ 6,005,479	\$ (540,117)
Licenses and permits	360,875	360,875	278,579	(82,296)
Intergovernmental	48,250	78,250	62,510	(15,740)
Fines and forfeitures	515,000	515,000	440,062	(74,938)
Charges for services	150,225	150,225	147,837	(2,388)
Interest	6,500	6,500	18,791	12,291
Miscellaneous	18,750	22,594	40,183	17,589
Total Revenues	<u>7,645,196</u>	<u>7,679,040</u>	<u>6,993,441</u>	<u>(685,599)</u>
Expenditures:				
Current:				
General government:				
Administrative	120,525	134,369	124,246	10,123
Municipal council	33,120	33,120	15,142	17,978
Finance	259,254	259,254	261,094	(1,840)
Legal	178,492	178,492	155,303	23,189
Public Safety:				
Police	2,527,040	2,547,040	2,512,101	34,939
Fire	875,246	875,246	875,246	-
Streets and public works	1,197,536	1,197,536	1,139,969	57,567
Parks and recreation	972,375	972,375	935,066	37,309
Community development	397,254	397,254	345,792	51,462
Capital lease:				
Principal	-	-	43,626	(43,626)
Interest	-	-	1,718	(1,718)
Capital outlay	428,046	428,046	370,439	57,607
Total Expenditures	<u>6,988,888</u>	<u>7,022,732</u>	<u>6,779,742</u>	<u>242,990</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>656,308</u>	<u>656,308</u>	<u>213,699</u>	<u>(442,609)</u>
Other Financing Sources (Uses):				
Transfers in	-	19,182	19,180	(2)
Transfers out	(721,378)	(759,078)	(488,864)	270,214
Sale of capital assets	20,000	20,000	778	(19,222)
Total Other Financing Sources (Uses)	<u>(701,378)</u>	<u>(719,896)</u>	<u>(468,906)</u>	<u>250,990</u>
Net Change in Fund Balance	<u>\$ (45,070)</u>	<u>\$ (63,588)</u>	<u>(255,207)</u>	<u>\$ (191,619)</u>
Fund Balance, Beginning, Restated			<u>909,161</u>	
Fund Balance, Ending			<u>\$ 653,954</u>	

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

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL –
REDEVELOPMENT AGENCY SPECIAL REVENUE FUND
For The Year Ended June 30, 2017

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,840,000	\$ 1,840,000	\$ 172,248	\$ (1,667,752)
Intergovernmental	-	-	1,456,408	1,456,408
Charges for services	78,000	78,000	80,606	2,606
Miscellaneous	-	-	111,109	111,109
Total Revenues	<u>1,918,000</u>	<u>1,918,000</u>	<u>1,820,371</u>	<u>(97,629)</u>
Expenditures:				
Community Development	1,171,988	871,988	668,971	203,017
Capital outlay	<u>746,012</u>	<u>297,480</u>	<u>13,217</u>	<u>284,263</u>
Total Expenditures	<u>1,918,000</u>	<u>1,169,468</u>	<u>682,188</u>	<u>487,280</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>748,532</u>	<u>1,138,183</u>	<u>389,651</u>
Other Financing Sources (Uses):				
Transfers out	<u>-</u>	<u>(748,532)</u>	<u>(748,532)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(748,532)</u>	<u>(748,532)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>389,651</u>	<u>\$ 389,651</u>
Fund Balance, Beginning, Restated			<u>58,612</u>	
Fund Balance, Ending			<u>\$ 448,263</u>	

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

Centerville City Corporation
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL –
TRANSIT TAX SPECIAL REVENUE FUND
For The Year Ended June 30, 2017

	Transit Tax Special Revenue Fund			
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues:				
Taxes	\$ 315,000	\$ 315,000	\$ 304,569	\$ (10,431)
Intergovernmental	525,000	525,000	743,948	218,948
Miscellaneous	1,000	1,000	13,659	12,659
Total Revenues	<u>841,000</u>	<u>841,000</u>	<u>1,062,176</u>	<u>221,176</u>
Expenditures:				
Current:				
Highways and public improvements	-	-	80,388	(80,388)
Capital outlay	1,101,000	1,024,425	208,831	815,594
Total Expenditures	<u>1,101,000</u>	<u>1,024,425</u>	<u>289,219</u>	<u>735,206</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(260,000)</u>	<u>(183,425)</u>	<u>772,957</u>	<u>956,382</u>
Other Financing Sources (Uses):				
Transfers in	210,000	210,000	124,786	(85,214)
Transfers out	-	(76,575)	(76,575)	-
Total Other Financing Sources				
(Uses)	<u>210,000</u>	<u>133,425</u>	<u>48,211</u>	<u>(85,214)</u>
Net Change in Fund Balances	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>821,168</u>	<u>\$ 871,168</u>
Fund Balance, Beginning			<u>77,452</u>	
Fund Balance, Ending			<u>\$ 898,620</u>	

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

Centerville City Corporation
STATEMENT OF NET POSITION – PROPRIETARY FUNDS
June 30, 2017

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Assets:					
Current Assets:					
Cash and cash equivalents	\$ 164,791	\$ 755,933	\$ -	\$ 1,551	\$ 922,275
Accounts receivable, net	244,368	118,996	94,459	17,672	475,495
Inventory	304,315	-	-	-	304,315
Prepays	42,542	-	-	-	42,542
Due from other funds	-	48,358	-	-	48,358
Restricted cash and cash equivalents	-	39,750	-	-	39,750
Total Current Assets	756,016	963,037	94,459	19,223	1,832,735
Noncurrent Assets:					
Notes receivable	-	-	-	1,310,571	1,310,571
Capital assets not being depreciated:					
Water stock and rights	48,617	-	-	-	48,617
Land	236,909	-	-	-	236,909
Construction in progress	92,306	420,727	-	-	513,033
Capital assets being depreciated:					
Buildings	3,424,196	-	-	-	3,424,196
Distribution and collection systems	15,793,000	4,666,309	-	-	20,459,309
Machinery and equipment	661,147	152,338	-	-	813,485
Accumulated depreciation	(6,611,271)	(919,484)	-	-	(7,530,755)
Total Noncurrent Assets	13,644,904	4,319,890	-	1,310,571	19,275,365
Total Assets	14,400,920	5,282,927	94,459	1,329,794	21,108,100
Deferred Outflows of Resources					
Deferred charge on refunding	15,044	2,464	-	-	17,508
Deferred outflows of resources relating to pensions	120,478	29,872	-	-	150,350
Total Deferred Outflows of Resources	135,522	32,336	-	-	167,858
Total Assets and Deferred Outflows of Resources	\$ 14,536,442	\$ 5,315,263	\$ 94,459	\$ 1,329,794	\$ 21,275,958

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

Centerville City Corporation
STATEMENT OF NET POSITION – PROPRIETARY FUNDS (Continued)
June 30, 2017

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Liabilities:					
Current Liabilities:					
Accounts payable	\$ 149,937	\$ 117,972	\$ 76,323	\$ 5,744	\$ 349,976
Accrued liabilities	9,833	1,933	-	-	11,766
Accrued interest payable	17,666	5,113	-	-	22,779
Due to other funds	-	-	48,358	-	48,358
Compensated absences, current portion	40,000	5,000	-	-	45,000
Notes payable, current portion	-	-	-	97,424	97,424
Bonds payable, current portion	143,000	42,000	-	-	185,000
Total Current Liabilities	360,436	172,018	124,681	103,168	760,303
Noncurrent Liability:					
Compensated absences, net of current portion	11,423	10,551	-	-	21,974
Notes payable, current portion	-	-	-	1,213,147	1,213,147
Bonds payable, net of current portion	1,798,910	525,164	-	-	2,324,074
Net pension liability	212,317	42,044	-	-	254,361
Total Noncurrent Liability	2,022,650	577,759	-	1,213,147	3,813,556
Total Liabilities	2,383,086	749,777	124,681	1,316,315	4,573,859
Deferred Inflows of Resources					
Deferred inflows of resources relating to pensions	29,038	5,750	-	-	34,788
Total Deferred Outflows of Resources	29,038	5,750	-	-	34,788
Net Position:					
Net investment in capital assets	11,702,994	3,752,726	-	-	15,455,720
Restricted for:					
Future development	-	39,750	-	-	39,750
Unrestricted	421,324	767,260	(30,222)	13,479	1,171,841
Total Net Position	12,124,318	4,559,736	(30,222)	13,479	16,667,311
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 14,536,442	\$ 5,315,263	\$ 94,459	\$ 1,329,794	\$ 21,275,958

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

Centerville City Corporation
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION – PROPRIETARY FUNDS
For The Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Operating Revenues:					
Charges for services	\$ 2,281,811	\$ 1,251,125	\$ 999,906	\$ 300,671	\$ 4,833,513
Connection and servicing	23,946	-	5,610	-	29,556
Miscellaneous	-	-	380	-	380
Total Operating Revenues	2,305,757	1,251,125	1,005,896	300,671	4,863,449
Operating Expenses:					
Salaries and wages	282,923	52,714	-	-	335,637
Employee benefits	153,905	33,494	-	-	187,399
Maintenance and repairs	423,967	245,768	24,368	-	694,103
General and administrative	525,867	221,260	101,376	10,500	859,003
Utilities	77,542	2,729	-	-	80,271
Professional and technical services	31,131	30,892	4,578	292,454	359,055
Solid waste collection and disposal	-	-	831,908	-	831,908
Water purchases	92,265	-	-	-	92,265
Depreciation	428,447	99,091	-	-	527,538
Total Operating Expenses	2,016,047	685,948	962,230	302,954	3,967,179
Operating Income (Loss)	289,710	565,177	43,666	(2,283)	896,270
Nonoperating Income (Expense):					
Development and construction fees	293,047	27,409	-	-	320,456
Interest income	3,771	-	-	-	3,771
Interest expense	(52,421)	(18,365)	(3,408)	-	(74,194)
Total Nonoperating Income (Expense)	244,397	9,044	(3,408)	-	250,033
Income (Loss) Before Transfers and Contributions	534,107	574,221	40,258	(2,283)	1,146,303
Transfers in	-	177,385	-	-	177,385
Developer Contributions	-	1,174	-	-	1,174
Changes in Net Position	534,107	752,780	40,258	(2,283)	1,324,862
Net Position, Beginning, Restated	11,590,211	3,806,956	(70,480)	15,762	15,342,449
Net Position, Ending	\$ 12,124,318	\$ 4,559,736	\$ (30,222)	\$ 13,479	\$ 16,667,311

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

Centerville City Corporation
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For The Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Cash Flows From Operating Activities:					
Receipts from customers and users	\$ 2,259,727	\$ 1,249,854	\$ 1,003,252	\$ 302,505	\$ 4,815,338
Payments to suppliers	(1,059,473)	(519,932)	(957,380)	(281,454)	(2,818,239)
Payments to employees and related benefits	(437,240)	(83,695)	-	-	(520,935)
Net cash flows from operating activities	763,014	646,227	45,872	21,051	1,476,164
Cash Flows From Capital and Related Financing Activities:					
Purchase of property and equipment	(469,556)	(464,646)	-	-	(934,202)
Receipt of developer construction fees	293,047	27,409	-	-	320,456
Principal paid on bonds and capital lease	(330,000)	(95,000)	-	-	(425,000)
Interest paid on bonds and capital lease	(57,041)	(19,917)	(3,408)	-	(80,366)
Net cash flows from capital and related financing activities	(563,550)	(552,154)	(3,408)	-	(1,119,112)
Cash Flows From Non-Capital Financing Activities:					
Receipts (payments) of loans from other funds	(561,924)	513,566	(42,464)	(19,500)	(110,322)
Financing of long-term pension obligation	11,433	2,264	-	-	13,697
Transfers from other funds	-	177,385	-	-	177,385
Developer Contributions	-	1,174	-	-	1,174
Net cash flows from non-capital financing activities	(550,491)	694,389	(42,464)	(19,500)	81,934
Cash Flows From Investing Activity:					
Interest on investments	3,771	-	-	-	3,771
Net cash flows from investing activity	3,771	-	-	-	3,771
Net Increase (Decrease) In Cash	(347,256)	788,462	-	1,551	442,757
Cash and Cash Equivalents At Beginning Of Year, Restated	512,047	7,221	-	-	519,268
Cash and Cash Equivalents At End Of Year	\$ 164,791	\$ 795,683	\$ -	\$ 1,551	\$ 962,025

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

Centerville City Corporation
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS (Continued)
For The Year Ended June 30, 2017

	Business-type Activities - Enterprise Funds				
	Water Utility Fund	Drainage Utility Fund	Sanitation Fund	Telecom Fund	Totals
Reconciliation of operating income (loss) to net cash flows from operating activities:					
Operating income (loss)	\$ 289,710	\$ 565,177	\$ 43,666	\$ (2,283)	\$ 896,270
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:					
Depreciation expense	428,446	99,091	-	-	527,537
(Increase) Decrease in accounts receivables	(46,030)	(1,271)	(2,644)	1,834	(48,111)
(Increase) Decrease in prepaids	2,996	-	-	15,756	18,752
Increase (Decrease) in accounts payable	88,303	(19,283)	4,850	5,744	79,614
Increase (Decrease) in accrued liabilities	9,833	1,933	-	-	11,766
Increase (Decrease) in paid time off payable	(10,244)	580	-	-	(9,664)
Net cash from operating activities	\$ 763,014	\$ 646,227	\$ 45,872	\$ 21,051	\$ 1,476,164
Noncash investing, capital, and financing activities:					
Noncash additions to notes payable	\$ -	\$ -	\$ -	\$ 64,800	\$ 64,800

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

Centerville City Corporation
STATEMENT OF NET POSITION – FIDUCIARY FUND
June 30, 2017

	Whitaker Trust Fund
Assets:	
Cash and cash equivalents	\$ 32,906
Capital assets, net of accumulated depreciation:	
Infrastructure	<u>21,305</u>
Total Assets	<u>54,211</u>
Liabilities:	
Accounts payable	<u>8,872</u>
Total Liabilities	<u>8,872</u>
Net Position:	
Unrestricted	<u>45,339</u>
Total Net Position	<u>\$ 45,339</u>

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

Centerville City Corporation
STATEMENT OF CHANGES IN NET POSITION – FIDUCIARY FUND
For the Year Ended June 30, 2017

	Whitaker Trust Fund
Additions	
Miscellaneous	
Donations	\$ 1,578
Rental income	4,941
Total additions	<u>6,519</u>
Deductions	
Administrative	56,693
Depreciation	2,237
Total deductions	<u>58,930</u>
Other Financing Sources (Uses):	
Transfers in	<u>53,205</u>
Total Other Financing Sources	53,205
Changes in Net Position	794
Net Position, Beginning	<u>44,545</u>
Net Position, Ending	<u><u>\$ 45,339</u></u>

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

Centerville City Corporation NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the City and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

C. Basis of Presentation – Fund Financial Statements

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

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

The City reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

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

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

The UTOPIA Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of facilities, projects, and infrastructure (other than those financed by Proprietary funds and Special Revenue funds) including payments to the Utah Telecommunication Open Infrastructure Agency.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The City reports the following major enterprise funds:

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

The Drainage Utility Fund accounts for storm drain collection activities in the City.

The Sanitation Fund accounts for garbage and recycling collection activities in the City.

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

Additionally, the City reports the following fund types:

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

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

Debt service funds account for and report the financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The City accounts for the Special Improvement District (SID) 400 North, SID Chase Lane, and SID Porter Lane as debt service funds.

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

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

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

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to compensated absences and termination benefits, are recorded only when payment is due. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

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

Cash and Cash Equivalents

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

Cash includes cash on hand, demand deposits with banks and other financial institutions, and deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts, including the Utah Public Treasurer's Investment Pool (PTIF). City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, PTIF, and other investments allowed by the State of Utah's Money Management Act. Investments in PTIF are stated as cost, which approximates fair value.

The City categorizes the fair value measurements of its PTIF investments based on the hierarchy established by general accepted accounting principles. The fair value hierarchy, which has three levels, is based on valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Fair value measurements of the City's investments in PTIF at June 30, 2017, of \$3,620,348 are based on significant other observable inputs (Level 2 inputs).

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Accounts Receivable and Allowance for Doubtful Accounts

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

Management has estimated the allowance for uncollectible amounts for the Water Utility Fund, Drainage Utility Fund, and Sanitation Fund receivables to be approximately \$22,000, \$2,000, and \$6,000, respectively. The allowance for doubtful accounts is estimated based on historical trends related to collections of accounts receivable. Amounts that become uncollectible are written off.

The City considers all other receivables to be fully collectible.

Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Interfund Transactions

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

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are, reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded). Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Amortization of capital assets acquired with a capital lease has been included in depreciation expense. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

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

Deferred Outflows/Inflows of Resources

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

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Developer and Customer Deposits

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

Compensated Absences

For governmental funds amounts of vested or accumulated vacation leave and comp time that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net assets and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation leave and comp time of proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements. Vacation, all-purpose, and long-term sick amounts are charged to expenditures when incurred.

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

Long-Term Obligations

In the government-wide financial statements and proprietary fund types, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the applicable debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Equity

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

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

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

Committed fund balance classification include those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the Council (ordinances or resolutions) and remain binding unless removed in the same manner.

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

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

Use of Restricted Assets

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

Estimates and Assumptions

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenditures/Expenses

Program Revenues

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

Tax Revenues

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

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

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

Proprietary Funds Operating and Nonoperating Revenues and Expenses

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

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgetary Process and Basis of Accounting

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

Between May 1 and June 22, the City Council reviews and adjusts the proposed budget. On or before June 22, a public hearing is held and the budget is legally adopted through passage of a resolution. After the budget is adopted, the City Manager may transfer any unencumbered or unexpended appropriation amount from one expenditure account to another within a department. The City Council may, by resolution, transfer any unencumbered or unexpended appropriation amount from one department in a fund to another department within the same fund.

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

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

Annual budgets for the General Fund, all Special Revenue Funds, all Debt Service Funds, and all Capital Projects Funds were legally adopted by the City and are prepared on the modified-accrual method of accounting. Encumbrances (commitments related to unperformed purchase orders or contracts for goods or services) are used only as an internal management control device during the year. The City does not have any encumbrances outstanding at year end since appropriations lapse at year end. However, encumbered amounts are generally re-appropriated and honored as part of the following year's budget.

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

State law requires that departments or funds do not exceed the amounts appropriated in the final adopted budget. For the year ended June 30, 2017, the recreation special revenue fund had expenditures in excess of final budgeted appropriations of \$13,150.

B. Fund Balance

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash and Investments

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

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

Components of cash and investments (including interest earning deposits) at June 30, 2017 are as follows:

Cash on hand and on deposit:

Petty Cash	\$ 1,004
Cash on Deposit	199,829
PTIF Investment	<u>3,620,348</u>

Total cash and investments	<u>\$ 3,821,181</u>
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**Cash and investments are included in the accompanying
combined statement of net position as follows:**

Cash and cash equivalents	\$ 1,184,573
Restricted cash and cash equivalents	2,603,702
Fiduciary fund cash	<u>32,906</u>

Total cash and investments	<u>\$ 3,821,181</u>
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The City's cash and cash equivalents and investments are exposed to certain risks as outlined below:

Custodial credit risk – deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, 2017, \$50,416 of the City's \$300,416 balance of deposits was exposed to custodial credit risk because it was uninsured and uncollateralized.

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

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

A. Cash and Investments (Continued)

securities rated “A” or higher by two nationally recognized statistical rating organizations as defined by the Act.

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The City manages its exposure by investing mainly in the Utah Public Treasurer’s Investment Fund and by adhering to the Utah Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested.

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

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

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant’s share to the total funds in the PTIF based on the participant’s average daily balance. The PTIF allocates income and issues statements on a monthly basis. Additional information is available at the Utah State Treasures’ Office.

For the year ended June 30, 2017, the City had investments of \$3,620,348 with the PTIF. This investment matures in less than one year and is not rated.

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

A. Cash and Investments (Continued)

At June 30, 2017, the City had the following cash and investments:

	<u>Carrying Value</u>	<u>Fair Value Factor</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Avg. Maturity (Years)</u>
Cash on hand and on deposit:					
Cash on hand	\$ 1,004	1	\$ 1,004	N/A	N/A
Cash on deposit	199,829	1	199,829	N/A	N/A
Utah State Treasurer's investment pool accounts	<u>3,620,348</u>	1.004719	<u>3,637,433</u>	N/A	N/A
Total cash on hand and deposit	<u>\$3,821,181</u>		<u>\$3,838,266</u>		

B. Interfund Receivables, Payables, and Transfers

Interfund receivable (due from) and payable (due to) balances as of June 30, 2017, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Drainage Utility Fund	Sanitation Fund	<u>\$ 48,358</u>
		<u>\$ 48,358</u>

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

The transfers among the funds for the year ended June 30, 2017, were as follows:

<u>Fund Transferring Out</u>	<u>Fund Receiving Transfer</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 58,700
General Fund	Transit Tax Fund	124,786
General Fund	UTOPIA Capital Projects Fund	267,953
General Fund	Fiduciary Fund	37,425
Redevelopment Agency	UTOPIA Capital Projects Fund	155,520
Redevelopment Agency	Arts Center Debt Service Fund	593,012
Transit Tax Fund	UTOPIA Capital Projects Fund	76,575
Nonmajor Governmental Funds	Drainage Utility Fund	177,385
Nonmajor Governmental Funds	Nonmajor Governmental Funds	19,430
Nonmajor Governmental Funds	General Fund	19,180
Nonmajor Governmental Funds	Fiduciary Fund	<u>15,780</u>
		<u>\$ 1,545,746</u>

The transfers were intended to fund debt service, capital projects, and close out funds not in use.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

C. Capital Assets

Capital assets activity for the year ended June 30, 2017, is as follows:

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
Governmental Activities:				
Capital assets, not being depreciated:				
Land and collectibles	\$ 7,785,731	\$ -	\$ (140,431)	\$ 7,645,300
Construction in progress	824,836	385,438	(294,851)	915,423
Total capital assets, not being depreciated	<u>8,610,567</u>	<u>385,438</u>	<u>(435,282)</u>	<u>8,560,723</u>
Capital assets, being depreciated:				
Buildings and improvements	18,627,847	-	-	18,627,847
Infrastructure	8,018,837	241,127	-	8,259,964
Machinery and equipment	2,875,913	95,423	(9,810)	2,961,526
Autos and trucks	2,615,035	248,778	(106,115)	2,757,698
Total capital assets, being depreciated	<u>32,137,632</u>	<u>585,328</u>	<u>(115,925)</u>	<u>32,607,035</u>
Less accumulated depreciation for:				
Buildings and improvements	(4,071,576)	(455,938)	-	(4,527,514)
Infrastructure	(1,197,159)	(180,403)	-	(1,377,562)
Machinery and equipment	(1,592,748)	(167,383)	-	(1,760,131)
Autos and trucks	(1,755,133)	(230,713)	63,004	(1,922,842)
Total accumulated depreciation	<u>(8,616,616)</u>	<u>(1,034,437)</u>	<u>63,004</u>	<u>(9,588,049)</u>
Total capital assets being depreciated, net	<u>23,521,016</u>	<u>(449,109)</u>	<u>(52,921)</u>	<u>23,018,986</u>
Governmental Activities capital assets, net	<u>\$ 32,131,583</u>	<u>\$ (63,671)</u>	<u>\$ (488,203)</u>	<u>\$ 31,579,709</u>

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

Governmental Activities:	
General government	\$ 633,524
Public safety	73,944
Highways and public improvements	168,156
Parks and recreation	<u>158,813</u>
Total depreciation expense - governmental activities	<u>\$ 1,034,437</u>

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

C. Capital Assets (Continued)

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017
Business-type Activities:				
Capital assets, not being depreciated:				
Water stock and rights	\$ 48,617	\$ -	\$ -	\$ 48,617
Land	236,909	-	-	236,909
Construction in progress	44,066	744,061	(275,093)	513,034
Total capital assets, not being depreciated	329,592	744,061	(275,093)	798,560
Capital assets, being depreciated:				
Buildings and improvements	3,424,196	-	-	3,424,196
Reservoirs	984,857	-	-	984,857
Water distribution system	14,438,604	369,539	-	14,808,143
Sub-drain system	2,046,416	-	-	2,046,416
Storm drain system	2,558,285	61,607	-	2,619,892
Machinery and equipment	779,398	34,087	-	813,485
Total capital assets, being depreciated	24,231,756	465,233	-	24,696,989
Less accumulated depreciation for:				
Buildings and improvements	(856,478)	(70,662)	-	(927,140)
Reservoirs	(759,023)	(12,596)	-	(771,619)
Water distribution system	(4,164,973)	(288,114)	-	(4,453,087)
Sub-drain system	(349,179)	(40,928)	-	(390,107)
Storm drain system	(252,878)	(52,240)	-	(305,118)
Machinery and equipment	(620,686)	(62,998)	-	(683,684)
Total accumulated depreciation	(7,003,217)	(527,538)	-	(7,530,755)
Total capital assets being depreciated, net	17,228,539	(62,305)	-	17,166,234
Business-type Activities capital assets, net	\$ 17,558,131	\$ 681,756	\$ (275,093)	\$ 17,964,794

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

Business-type Activities:	
Water	\$ 428,447
Drainage	99,091
Total depreciation expense - business-type activities	<u>\$ 527,538</u>

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

C. Capital Assets (Continued)

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2017</u>
Fiduciary Fund:				
Capital assets, being depreciated:				
Machinery and equipment	\$ 23,542	\$ -	\$ -	\$ 23,542
Total capital assets, being depreciated	<u>23,542</u>	<u>-</u>	<u>-</u>	<u>23,542</u>
Less accumulated depreciation for:				
Machinery and equipment	-	(2,237)	-	(2,237)
Total accumulated depreciation	<u>-</u>	<u>(2,237)</u>	<u>-</u>	<u>(2,237)</u>
Total capital assets being depreciated, net	<u>23,542</u>	<u>(2,237)</u>	<u>-</u>	<u>21,305</u>
Fiduciary Fund capital assets, net	<u>\$ 23,542</u>	<u>\$ (2,237)</u>	<u>\$ -</u>	<u>\$ 21,305</u>

Depreciation expense in the fiduciary fund was \$2,237 for the year ended June 30, 2017.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

D. Long-Term Liabilities

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2017:

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017	Due Within One Year
Governmental Activities:					
Bonds payable:					
Revenue bonds	\$ 2,655,000	\$ -	\$ (495,000)	\$ 2,160,000	\$ 510,000
Plus: unamortized premium	198,040		(39,609)	158,431	-
Total bonds payable	2,853,040	-	(534,609)	2,318,431	510,000
Capital leases	88,100	-	(43,626)	44,474	44,477
Compensated absences	602,587	219,304	(271,730)	550,161	260,000
Termination benefits	36,292		(5,965)	30,327	6,244
Outstanding claims	92,800	26,847	(17,832)	101,815	31,963
Net pension liability	2,224,763	384,713	-	2,609,476	-
Total Governmental activities long-term liabilities	5,897,582	630,864	(873,762)	5,654,684	852,684
Business-type Activities:					
Bonds payable:					
Revenue bonds	2,750,000	-	(425,000)	2,325,000	185,000
Plus: unamortized premium	187,776	-	(3,702)	184,074	-
Total bonds payable	2,937,776	-	(428,702)	2,509,074	185,000
Notes payable	1,442,825	64,800	(197,054)	1,310,571	97,424
Compensated absences	76,642	40,996	(50,664)	66,974	45,000
Net pension liability	227,996	26,365	-	254,361	-
Total Business-type activities long-term liabilities	4,685,239	132,161	(676,420)	4,140,980	327,424
long-term liabilities	\$ 10,582,814	\$ 763,025	\$ (1,550,182)	\$ 9,795,664	\$ 1,180,108

Revenue Bonds

The City has issued revenue bonds secured by the pledged revenues named in the bond issue. Revenue bonds outstanding at June 30, 2017, by issue are as follows:

Bond Issue	Purpose	Original Issue	Payment Dates	Interest Rates	Final Maturity Date	Balance at June 30, 2017
Governmental Activities:						
Sales Tax Revenue Bonds, Series 2009	Arts Center	\$ 11,655,000	Nov 1 and May 1	3% - 4%	May 1, 2021	\$ 2,160,000
Business-type Activities:						
Water Revenue Refunding Bonds, Series 2012	Water system improvements	\$ 4,210,000	Sept 1 and Mar 1	2% - 4%	Sept 1, 2031	\$ 2,325,000

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

D. Long-Term Liabilities (Continued)

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

Year Ending June 30,	Governmental Activities	
	Revenue Bonds	
	Principal	Interest
2018	510,000	78,188
2019	530,000	60,338
2020	550,000	40,463
2021	570,000	20,663
	<u>\$ 2,160,000</u>	<u>\$ 199,652</u>

Year Ending June 30,	Business-type Activities	
	Revenue Bonds	
	Principal	Interest
2018	185,000	66,256
2019	265,000	60,863
2020	285,000	53,988
2021	305,000	46,613
2022	100,000	41,550
2023-2027	545,000	160,775
2028-2032	640,000	69,623
	<u>\$ 2,325,000</u>	<u>\$ -</u>

Capital Leases

In 2014, the City purchased a dump truck financed by a capital lease with interest at 2.4%. Principal and interest is due in annual installments of \$45,344 with the final payment due April 2, 2018. Debt service payments will be made from the general fund revenues. The annual debt service requirements to maturity, including principal and interest, as of June 30, 2017 are as follows:

Year Ending June 30,	Governmental
	Activities Total
2018	<u>45,345</u>
Total minimum lease payments	45,345
Less: amount representing interest	<u>(871)</u>
Present value of net minimum lease payments	<u>\$ 44,474</u>

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

D. Long-Term Liabilities (Continued)

Assets acquired by capital lease at June 30, 2017 are as follows:

	Governmental Activities
Asset:	
Equipment	\$ 215,813
Less: accumulated depreciation	(92,491)
Total	<u>\$ 123,322</u>

Notes Payable

The City has signed notes with Utah Infrastructure Agency with interest rates at 6-8%. Principal and interest is due in monthly installments with the final note maturing in July 2036. The notes were issued to finance fiber-optic network connections for the City's residents. Debt service payments will be paid by the residents according to the agreement set up between the City and the residents, which mirrors the agreement between the City and Utah Infrastructure Agency. The annual debt service requirements to maturity as of June 30, 2017 are as follows:

Year Ending June 30,	Business-type Activities Notes Payable	
	Principal	Interest
2018	97,424	93,136
2019	104,068	86,492
2020	111,175	79,385
2021	118,777	71,783
2022	120,238	63,752
2023-2027	325,496	235,844
2028-2032	383,385	103,490
2033-2037	50,008	9,518
	<u>\$ 1,310,571</u>	<u>\$ 743,400</u>

Compensated Absences

The liability for compensated absences is expected to be liquidated by the general fund for governmental activities. For business-type activities, the liability will be liquidated by the fund reporting the liability.

Termination Benefits

The City has allowed employees who retire with banked sick leave and other compensated absences the option of receiving medical insurance coverage through the City's health insurance provider in lieu of payout. As of June 30, 2017, there was 1 employee who elected to remain on the City's health insurance at retirement. The termination benefit liability is the balance available for payment on health insurance premiums and approximates the present value of estimated future insurance premium costs discounted using a 2% rate and a health cost trend rate of 2.5% compounding over the period of availability. The liability for termination benefits is expected to be liquidated by the general fund by June 30, 2020.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

E. Pensions

Plan Description

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

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

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

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

Benefits Provided

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

Summary of Benefits by System

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

E. Pensions (Continued)

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

* With actuarial reductions

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

Contributions

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2017 are as follows:

Utah Retirement Systems

	Employee	Employer	Employer 401(k)
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Governmental Division Tier 2	N/A	14.91%	1.78%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	18.47%	N/A
Public Safety Retirement System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	N/A	22.50%	1.33%
Noncontributory			
43 Other Div A with 2.5% COLA	N/A	34.04%	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
222 - Public Safety	N/A	11.83%	12.00%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans. For the fiscal year ended June 30, 2017, the employer and employee contributions to the Systems were as follows:

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

E. Pensions (Continued)

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 319,680	N/A
Contributory System	26,273	\$ 3,616
Public Safety System	322,062	-
Tier 2 Public Employees System	26,235	-
Tier 2 Public Safety and Firefighter System	9,379	-
Tier 2 DC Only System	2,554	N/A
Total Net Pension Asset / Liability	<u>\$ 706,183</u>	<u>\$ 3,616</u>

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

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

At June 30, 2017, we reported a net pension asset of \$441 and a net pension liability of \$2,863,837.

<u>System</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>	<u>Proportionate Share</u>	<u>Proportionate Share 12/31/2015</u>	<u>Change (Decrease)</u>
Noncontributory System	\$ -	\$ 1,309,364	0.2039119%	0.1985342%	0.0053777%
Contributory System	-	258,815	0.7888045%	0.4180201%	0.3707844%
Public Safety System	-	1,293,670	0.6375033%	0.5781148%	0.0593885%
Tier 2 Public Employees System	-	1,988	0.0178215%	0.0164082%	0.0014133%
Tier 2 Public Safety and Firefighter System	441	-	0.0507471%	0.0223997%	0.0283474%
Total Net Pension Asset / Liability	<u>\$ 441</u>	<u>\$ 2,863,837</u>			

The net pension asset and liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2016 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2017, we recognized pension expense of \$886,167.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

E. Pensions (Continued)

At June 30, 2017, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 28,766	\$ 144,213
Changes in assumptions	402,946	87,950
Net difference between projected and actual earnings on pension plan investments	687,173	198,369
Changes in proportion and differences between contributions and proportionate share of contributions	112,349	648
Contributions subsequent to the measurement date	326,436	-
Total	<u>\$ 1,557,670</u>	<u>\$ 431,180</u>

\$326,436 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2016. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	Deferred Outflows (inflows) of Resources
2017	\$ 247,880
2018	\$ 280,101
2019	\$ 298,418
2020	\$ (26,972)
2021	\$ 46
Thereafter	\$ 580

Actuarial Assumptions

The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 – 10.50 percent, average, including inflation
Investment rate of return	7.20 percent, net of pension plan investment expense, including inflation

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

E. Pensions (Continued)

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

The actuarial assumptions used in the January 1, 2016, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2013.

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

Asset Class	Expected Return Arithmetic Basis		
	Target Allocation	Real Return Arithmetic Basis	Long-Term expected portfolio real rate of return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real Assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		5.23%
	Inflation		2.60%
	Expected arithmetic nominal return		7.83%

The 7.20% assumed investment rate of return is comprised of an inflation rate of 2.60%, a real return of 4.60% that is net of investment expense.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the municipal bond index rate. The discount rate was reduced to 7.20 percent from 7.50 percent from the prior measurement period.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

E. Pensions (Continued)

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

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.20 percent as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
Proportionate share of			
Noncontributory System	\$ 2,712,137	\$ 1,309,364	\$ 138,827
Contributory System	623,058	258,815	(48,022)
Public Safety System	2,690,541	1,293,670	158,205
Tier 2 Public Employees System	13,531	1,988	(6,794)
Tier 2 Public Safety and Firefighter System	3,082	(441)	(3,147)
	<u>\$ 6,042,349</u>	<u>\$ 2,863,396</u>	<u>\$ 239,069</u>

Pension Plan Fiduciary Net Position

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

F. Defined Contribution Savings Plans

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

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

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

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

F. Defined Contribution Savings Plans (Continued)

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

<u>System</u>	<u>Year Ended June 30,</u>	<u>Employee paid Contributions</u>	<u>Employer paid for Employee Contributions</u>
Defined Contribution System:			
401(k) Plan	2017	\$ 76,768	\$ 7,504
	2016	\$ 74,431	\$ 9,559
	2015	\$ 56,735	\$ 31,340
	2014	\$ 47,888	\$ 39,720
457 Plan	2017	\$ 6,206	\$ -
	2016	\$ 5,486	\$ -
	2015	\$ 2,200	\$ -
	2014	\$ 3,955	\$ -
Roth IRA Plan	2017	\$ 9,117	N/A
	2016	\$ 4,170	N/A
	2015	\$ 4,362	N/A
	2014	\$ 2,712	N/A

G. Risk Management

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

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

Liability at June 30, 2016	\$ 92,800
Claims incurred	26,847
Payments on claims	(17,832)
Changes to prior estimates	-
Liability at June 30, 2017	<u>\$ 101,815</u>

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

H. Interlocal Agreements

Utah Telecommunications Open Infrastructure Agency (UTOPIA)

The City is one of 11 founding members of UTOPIA, an interlocal cooperative agreement organized under the laws of the State of Utah. UTOPIA was created to design, finance, build, operate, and maintain an open, wholesale, public telecommunication infrastructure that delivers high-speed connections to homes and businesses in the member communities.

The City is a pledging member who has pledged sales and use tax revenues to partially guarantee payment of UTOPIA's bonds. In return for the pledge, the City will be among the first cities to receive UTOPIA's services. In December 2011, UTOPIA issued an \$185,000,000 revenue refunding bond, which will become due in June 2040. The debt service payments will be made by the 11 pledging members according to their respective percentages up to a specific dollar amount. The City's percentage of the Debt Service Reserve shortfall is 3.35% with a yearly liability limit set at a maximum of \$472,212 for the coming year ended June 30, 2018. Any bonds or debt issued or incurred by UTOPIA will not constitute debt of the City. Pledge payments made during the year ended June 30, 2017 totaled \$463,725. The aggregate amount paid to UTOPIA of \$3,213,748 as of June 30, 2017, is considered to be a note receivable but the entire amount has been reserved and is not expected to be repaid. UTOPIA issues annual audited financial statements which are available either from UTOPIA or the Utah State Auditor.

Utah Infrastructure Agency (UIA)

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

UIA may also establish, as needed, Working Capital Assessments to its member cities to help cover any operational expense (OpEx) shortfall. Under a shortfall scenario, UIA notifies the member cities of their respective obligations to utilize Energy Sales and Use Taxes to replenish the shortfall. The amounts assessed and paid during the year ended June 30, 2017, totaled \$0. The aggregate amount paid to UIA of \$221,865 as of June 30, 2017, is considered to be a note receivable but the entire amount has been reserved and is not expected to be repaid. UIA issues annual audited financial statements which are available either from UIA or the Utah State Auditor.

I. Commitments and Contingencies

The City had \$1,389,362 of outstanding construction commitments at June 30, 2017.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

J. Redevelopment Agency

In accordance with Utah Code Section 17C-1-605(1), the City's Redevelopment Agency is required to disclose the following information for the year ended June 30, 2017:

Tax increment collected from other taxing agencies for project areas a follows:

Parish Lane	\$ 1,255,503
Legacy Crossing	192,947
Barnard Creek	100,897
	\$ 1,549,347

Amounts expended for:

Site improvements and preparation costs	\$ 13,217
Administrative costs	253,676
Tax increment paid to other entities	415,295
Total amounts expended by RDA	\$ 682,188

Outstanding bonds and loans to finance RDA projects	\$ -
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K. Prior Period Adjustments

During the year, the City corrected several errors in the financial statements that were related to prior periods.

Correction of Water Fund Inventory

The City recorded an adjustment to record water inventory. In prior years water inventory has not been recorded in the general ledger. The water inventory of \$304,315 is now recorded in the water fund.

Correction of Customer Deposits

The City recorded an adjustment to correct the customer deposit account. Management determined that customer deposits held has been overstated by \$63,158.

Correction of Expenses

The City recorded an adjustment to correct the allocation of expenses in the prior year. Management determined that \$53,724 was expensed in the General fund and should have been expensed, then capitalized in the Drainage Utility fund. This caused a prior period adjustment at the fund level in the General fund but not at the government-wide level because it was capitalized. This adjustment did not cause a prior period adjustment in the Drainage Utility fund because it was capitalized, and is an enterprise fund. Management also determined that \$8,072 was expensed in the RDA fund and should have been expensed in the Drainage Utility fund. This increased the RDA fund balance \$8,072 and decreased the Drainage Utility Fund Balance \$8,072.

Centerville City Corporation
NOTES TO FINANCIAL STATEMENTS (Continued)

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

K. Prior Period Adjustments (Continued)

The cumulative effect of the errors described on prior issued net position and fund equity is as follows:

Government-wide Net Position	Governmental Activities	Business-type Activities
June 30, 2016, as previously reported	\$28,556,808	\$15,099,930
Prior period adjustments	<u>63,158</u>	<u>242,519</u>
June 30, 2016, as restated	<u>\$28,619,966</u>	<u>\$15,342,449</u>

Fund Equity	Governmental Funds		Business-type Funds	
	General Fund	RDA Fund	Water Fund	Drainage Utility Fund
June 30, 2016, as previously reported	\$ 792,279	\$ 50,540	\$11,285,896	\$ 3,868,752
Prior period adjustments	<u>116,882</u>	<u>8,072</u>	<u>304,315</u>	<u>(61,796)</u>
June 30, 2016, as restated	<u>\$ 909,161</u>	<u>\$ 58,612</u>	<u>\$11,590,211</u>	<u>\$ 3,806,956</u>

REQUIRED SUPPLEMENTAL INFORMATION

Centerville City Corporation
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
December 31, 2016
Last 10 Fiscal years *

Year Ended December 31,	Noncontributory System	Contributory Retirement System	Public Safety		Tier 2 Public Employees		Tier 2 Public Safety and Firefighters	
			System		System		Retirement	
Proportion of the net pension liability (asset)								
2014	0.1964264%	2.2216079%	0.5439158%		0.0679200%		N/A	
2015	0.1985342%	0.4180201%	0.5781148%		0.0164082%		0.2239970%	
2016	0.2039119%	0.7888045%	0.6375033%		0.0178215%		0.0507471%	
Proportionate share of the net pension liability (asset)								
2014	\$ 852,930	\$ 96,912	\$ 684,019		\$ (638)		N/A	
2015	\$ 1,123,403	\$ 293,807	\$ 1,035,549		\$ (36)		\$ (327)	
2016	\$ 1,309,364	\$ 258,815	\$ 1,293,670		\$ 1,988		\$ (441)	
Covered employee payroll								
2014	\$ 1,679,906	\$ 179,641	\$ 944,010		\$ 103,177		N/A	
2015	\$ 1,717,997	\$ 178,113	\$ 962,350		\$ 105,998		\$ 13,357	
2016	\$ 1,818,881	\$ 189,265	\$ 995,417		\$ 146,152		\$ 41,928	
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll								
2014	50.80%	53.90%	72.50%		-0.60%		N/A	
2015	65.39%	164.96%	107.61%		-0.03%		-2.45%	
2016	71.99%	136.75%	129.96%		1.36%		-1.05%	
Plan fiduciary net position as a percentage of the total pension liability								
2014	90.2%	94.0%	90.5%		103.5%		N/A	
2015	87.8%	85.7%	87.1%		100.2%		110.7%	
2016	87.3%	92.9%	86.5%		95.1%		103.6%	

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

Centerville City Corporation
SCHEDULE OF CONTRIBUTIONS
June 30, 2017
Last 10 Fiscal years *

	As of fiscal year ended June 30,	Actual Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$ 288,878	\$ 288,878	\$ -	\$ 1,670,781	17.29%
	2015	\$ 313,509	\$ 313,509	\$ -	\$ 1,697,397	18.47%
	2016	\$ 321,921	\$ 321,921	\$ -	\$ 1,742,940	18.47%
	2017	\$ 319,680	\$ 319,680	\$ -	\$ 1,730,802	18.47%
Contributory System	2014	\$ 22,617	\$ 22,617	\$ -	\$ 176,727	12.80%
	2015	\$ 25,938	\$ 25,938	\$ -	\$ 179,377	14.46%
	2016	\$ 26,557	\$ 26,557	\$ -	\$ 183,659	14.46%
	2017	\$ 26,273	\$ 26,273	\$ -	\$ 181,692	14.46%
Public Safety System	2014	\$ 254,557	\$ 254,557	\$ -	\$ 934,612	27.24%
	2015	\$ 287,628	\$ 287,628	\$ -	\$ 973,840	29.54%
	2016	\$ 304,712	\$ 304,712	\$ -	\$ 938,290	32.48%
	2017	\$ 322,062	\$ 322,062	\$ -	\$ 975,614	33.01%
Tier 2 Public Employees System **	2014	\$ 14,062	\$ 14,062	\$ -	\$ 100,204	14.03%
	2015	\$ 15,453	\$ 15,453	\$ -	\$ 104,452	14.79%
	2016	\$ 17,078	\$ 17,078	\$ -	\$ 115,128	14.83%
	2017	\$ 26,235	\$ 26,235	\$ -	\$ 175,954	14.91%
Tier 2 Public Safety and Firefighter System **	2014	\$ -	\$ -	\$ -	\$ -	0.00%
	2015	\$ -	\$ -	\$ -	\$ -	0.00%
	2016	\$ 7,389	\$ 7,389	\$ -	\$ 32,838	22.50%
	2017	\$ 9,379	\$ 9,379	\$ -	\$ 41,683	22.50%
Tier 2 Public Employees DC Only System **	2014	\$ 1,834	\$ 1,834	\$ -	\$ 33,438	5.48%
	2015	\$ 2,268	\$ 2,268	\$ -	\$ 34,187	6.63%
	2016	\$ 2,373	\$ 2,373	\$ -	\$ 36,515	6.50%
	2017	\$ 2,554	\$ 2,554	\$ -	\$ 39,856	6.41%

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

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

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	Special Improvement District 400 North Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
Expenditures:	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Transfers out	-	(1,611)	(1,611)	-
Total Other Financing Sources (Uses)	-	(1,611)	(1,611)	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,611)</u>	<u>(1,611)</u>	<u>\$ -</u>
Fund Balances, Beginning			<u>1,611</u>	
Fund Balances, Ending			<u>\$ -</u>	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	Special Improvement District Chase Lane Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Miscellaneous	\$ -	\$ -	\$ 1,793	\$ 1,793
Total Revenues	-	-	1,793	1,793
Expenditures:				
	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	1,793	1,793
Other Financing Sources (Uses):				
Transfers out	-	(15,545)	(15,544)	(1)
Total Other Financing Sources (Uses)	-	(15,545)	(15,544)	(1)
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (15,545)</u>	(13,751)	<u>\$ 1,794</u>
Fund Balances, Beginning			13,751	
Fund Balances, Ending			<u>\$ -</u>	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	Special Improvement District Porter Lane Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	-	-	-
Expenditures:	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Transfers out	\$ -	\$ (2,025)	(2,025)	-
Total Other Financing Sources (Uses)	-	(2,025)	(2,025)	-
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (2,025)</u>	(2,025)	<u>\$ -</u>
Fund Balances, Beginning			2,025	
Fund Balances, Ending			<u>\$ -</u>	

Centerville City Corporation
NOTES TO THE SCHEDULES OF THE PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY AND CONTRIBUTIONS
For the Year Ended June 30, 2017

Changes in Assumptions:

The following actuarial assumption changes were adopted January 1, 2016. The assumed investment return assumption was decreased from 7.50% to 7.20% and the assumed inflation rate was decreased from 2.75% to 2.60%. With the decrease in the assumed rate of inflation, both the payroll growth and wage inflation assumptions were decreased by 0.15% from the prior year's assumption.

SUPPLEMENTAL INFORMATION

Centerville City Corporation
COMBINING BALANCE SHEET – NONMAJOR
GOVERNMENTAL FUNDS
June 30, 2017

	Special Revenue Funds			Debt Service Funds				Capital Projects Funds			Total Nonmajor Governmental Funds
	Municipal Building Authority	Recreation	R.A.P. Tax	Cemetery Perpetual Care	Arts Center Debt Service	Special Improvement District 400 North	Special Improvement District Chase Lane	Special Improvement District Porter Lane	Storm Drain	Park Improvements	
Assets:											
Cash and cash equivalents	\$ 1,207	\$ 72,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,357
Receivables:											
Taxes	-	-	68,149	-	-	-	-	-	-	-	68,149
Restricted assets:											
Cash and cash equivalents	-	-	334,484	46,892	-	-	-	-	-	232,701	614,077
Total Assets	\$ 1,207	\$ 72,150	\$ 402,633	\$ 46,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,701	\$ 755,583
Liabilities:											
Accounts payable	\$ -	\$ 9,172	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,434
Liabilities payable from restricted assets	-	-	-	-	-	-	-	-	-	232,699	232,699
Total Liabilities	-	9,172	262	-	-	-	-	-	-	232,699	242,133
Fund Balances:											
Nonspendable, in the form of:											
Permanently restricted cemetery	-	-	-	37,700	-	-	-	-	-	-	37,700
Restricted for:											
Future development	-	-	334,484	-	-	-	-	-	-	2	334,486
Cemetery	-	-	-	9,192	-	-	-	-	-	-	9,192
Assigned, reported in:											
Special revenue funds	1,207	62,978	-	-	-	-	-	-	-	-	64,185
Capital outlay funds	-	-	67,887	-	-	-	-	-	-	-	67,887
Total Fund Balances	1,207	62,978	402,371	46,892	-	-	-	-	-	2	513,450
Total Liabilities and Fund Balances	\$ 1,207	\$ 72,150	\$ 402,633	\$ 46,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,701	\$ 755,583

Centerville City Corporation
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – NONMAJOR
GOVERNMENTAL FUNDS
For The Year Ended June 30, 2017

	Special Revenue Funds			Debt Service Funds				Capital Projects Funds			Total
	Municipal Building Authority	Recreation	R.A.P. Tax	Cemetery Perpetual Care	Arts Center Debt Service	Special Improvement District 400 West	Special Improvement District Chase Lane	Special Improvement District Porter Lane	Storm Drain	Park Improvements	Nonmajor Governmental Funds
Revenues:											
Taxes	\$ -	\$ -	\$ 375,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,773
Fees and contributions	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	146,737	-	9,140	-	-	-	-	-	80,223	80,223
Interest	-	-	3,081	52	-	-	-	-	-	-	155,877
Miscellaneous	-	21,479	-	-	-	-	1,793	-	-	-	3,133
	-	-	-	-	-	-	-	-	-	-	23,272
Total Revenues	-	168,216	378,854	9,192	-	-	1,793	-	-	80,223	638,278
Expenditures:											
Current:											
General government	-	-	-	-	2,500	-	-	-	-	-	2,500
Parks and recreation	-	183,318	-	-	-	-	-	-	-	-	183,318
Community development	-	-	15,780	-	-	-	-	-	-	-	15,780
Debt service:											
Principal	-	-	-	-	495,000	-	-	-	-	-	495,000
Interest	-	-	-	-	95,512	-	-	-	-	-	95,512
Capital outlay	-	5,832	7,481	-	-	-	-	-	-	392,588	405,901
	-	189,150	23,261	-	593,012	-	-	-	-	392,588	1,198,011
Total Expenditures	-	(20,934)	355,593	9,192	(593,012)	-	1,793	-	-	(312,365)	(559,733)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources (Uses):											
Transfers in	-	21,000	-	37,700	593,012	-	-	-	-	19,430	671,142
Transfers out	-	-	(35,210)	-	-	(1,611)	(15,544)	(2,025)	(177,385)	-	(231,775)
Total Other Financing Sources (Uses)	-	21,000	(35,210)	37,700	593,012	(1,611)	(15,544)	(2,025)	(177,385)	19,430	439,367
Net Change in Fund Balances	-	66	320,383	46,892	-	(1,611)	(13,751)	(2,025)	(177,385)	(292,935)	(170,366)
Fund Balances, Beginning	1,207	62,912	81,988	-	-	1,611	13,751	2,025	177,385	292,937	633,816
Fund Balances, Ending	\$ 1,207	\$ 62,978	\$ 402,371	\$ 46,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 513,450

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES – BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2017

	UTOPIA Capital Projects Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
General Government	462,953	463,753	463,725	28
Capital outlay	-	28,800	28,412	388
Total Expenditures	462,953	492,553	492,137	416
Excess (Deficiency) of Revenues Over (Under) Expenditures	(462,953)	(492,553)	(492,137)	416
Other Financing Sources (Uses):				
Transfers in	462,953	539,528	500,048	39,480
Total Other Financing Sources (Uses)	462,953	539,528	500,048	39,480
Net Change in Fund Balances	\$ -	\$ 46,975	7,911	\$ (39,064)
Fund Balances, Beginning			(7,909)	
Fund Balances, Ending			\$ 2	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET AND ACTUAL - NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2017

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

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	Recreation Special Revenue Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Charges for services	\$ 115,000	\$ 115,000	\$ 146,737	\$ 31,737
Miscellaneous	20,000	20,000	21,479	1,479
Total Revenues	<u>135,000</u>	<u>135,000</u>	<u>168,216</u>	<u>33,216</u>
Expenditures:				
Current:				
Parks and recreation	176,000	176,000	183,318	(7,318)
Capital outlay	-	-	5,832	(5,832)
Total Expenditures	<u>176,000</u>	<u>176,000</u>	<u>189,150</u>	<u>(13,150)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(41,000)</u>	<u>(41,000)</u>	<u>(20,934)</u>	<u>20,066</u>
Other Financing Sources (Uses):				
Transfers in	41,000	41,000	21,000	(20,000)
Total Other Financing Sources (Uses)	<u>41,000</u>	<u>41,000</u>	<u>21,000</u>	<u>(20,000)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>66</u>	<u>\$ 66</u>
Fund Balances, Beginning			<u>62,912</u>	
Fund Balances, Ending			<u>\$ 62,978</u>	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	R.A.P. Tax Special Revenue Fund			
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
Revenues:				
Taxes	\$ 375,000	\$ 375,000	\$ 375,773	\$ 773
Interest	-	-	3,081	3,081
Total Revenues	<u>375,000</u>	<u>375,000</u>	<u>378,854</u>	<u>3,854</u>
Expenditures:				
Community development	20,500	20,500	15,780	4,720
Capital outlay	<u>53,000</u>	<u>53,000</u>	<u>7,481</u>	<u>45,519</u>
Total Expenditures	<u>73,500</u>	<u>73,500</u>	<u>23,261</u>	<u>50,239</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>301,500</u>	<u>301,500</u>	<u>355,593</u>	<u>54,093</u>
Other Financing Sources (Uses):				
Transfers out	<u>(369,000)</u>	<u>(369,000)</u>	<u>(35,210)</u>	<u>333,790</u>
Total Other Financing Sources (Uses)	<u>(369,000)</u>	<u>(369,000)</u>	<u>(35,210)</u>	<u>333,790</u>
Net Change in Fund Balances	<u>\$ (67,500)</u>	<u>\$ (67,500)</u>	<u>320,383</u>	<u>\$ 387,883</u>
Fund Balances, Beginning			<u>81,988</u>	
Fund Balances, Ending			<u>\$ 402,371</u>	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	<u>Cemetery Perpetual Care Special Revenue Fund</u>			
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ -	\$ -	\$ 9,140	\$ 9,140
Interest	-	-	52	52
Total Revenues	<u>-</u>	<u>-</u>	<u>9,192</u>	<u>9,192</u>
Expenditures:				
Maintenance	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>9,192</u>	<u>9,192</u>
Other Financing Sources (Uses):				
Transfers in	-	37,700	37,700	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>37,700</u>	<u>37,700</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ 37,700</u>	<u>46,892</u>	<u>\$ 9,192</u>
Fund Balances, Beginning			<u>-</u>	
Fund Balances, Ending			<u>\$ 46,892</u>	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	Arts Center Debt Service Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Interest	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Current:				
General government	2,500	2,500	2,500	-
Debt service:				
Principal	495,000	495,000	495,000	-
Interest	95,512	95,512	95,512	-
Total Expenditures	593,012	593,012	593,012	-
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(593,012)	(593,012)	(593,012)	-
Other Financing Sources (Uses):				
Transfers in	593,012	593,012	593,012	-
Total Other Financing Sources				
(Uses)	593,012	593,012	593,012	-
Net Change in Fund Balances	\$ -	\$ -	-	\$ -
Fund Balances, Beginning, Restated			-	
Fund Balances, Ending			\$ -	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	<u>Storm Drain Capital Projects Fund</u>			
	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Impact fees	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Interest	75	75	-	(75)
Total Revenues	<u>25,075</u>	<u>25,075</u>	<u>-</u>	<u>(25,075)</u>
Expenditures:				
Capital outlay	<u>653,852</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>653,852</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(628,777)</u>	<u>25,075</u>	<u>-</u>	<u>(25,075)</u>
Other Financing Sources (Uses):				
Transfers in	580,871	-	-	-
Transfers out	<u>-</u>	<u>(177,386)</u>	<u>(177,385)</u>	<u>(1)</u>
Total Other Financing Sources (Uses)	<u>580,871</u>	<u>(177,386)</u>	<u>(177,385)</u>	<u>(1)</u>
Net Change in Fund Balances	<u>\$ (47,906)</u>	<u>\$ (152,311)</u>	<u>(177,385)</u>	<u>\$ (25,074)</u>
Fund Balances, Beginning			<u>177,385</u>	
Fund Balances, Ending			<u>\$ -</u>	

Centerville City Corporation
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL - NONMAJOR
GOVERNMENTAL FUNDS (Continued)
For The Year Ended June 30, 2017

	Park Improvements Capital Projects Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues:				
Fees and contributions	\$ 50,000	\$ 50,000	\$ 80,223	\$ 30,223
Interest	500	500	-	(500)
Total Revenues	<u>50,500</u>	<u>50,500</u>	<u>80,223</u>	<u>29,723</u>
Expenditures:	-	-	-	-
Current:				
General government	-	-		
Capital outlay	148,519	400,000	392,588	7,412
Total Expenditures	<u>148,519</u>	<u>400,000</u>	<u>392,588</u>	<u>7,412</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(98,019)</u>	<u>(349,500)</u>	<u>(312,365)</u>	<u>37,135</u>
Other Financing Sources (Uses):				
Transfers in	-	-	19,430	19,430
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>19,430</u>	<u>19,430</u>
Net Change in Fund Balances	<u>\$ (98,019)</u>	<u>\$ (349,500)</u>	<u>(292,935)</u>	<u>\$ (56,565)</u>
Fund Balances, Beginning			<u>292,937</u>	
Fund Balances, Ending			<u>\$ 2</u>	

STATISTICAL SECTION

STATISTICAL SECTION TABLE OF CONTENTS

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules provide trend information to help the reader understand how the City's financial performance and economic condition have changed over time.	87
Revenue Capacity These schedules present information to help the reader assess the City's most significant local revenue sources: sales taxes and property taxes.	92
Debt Capacity These schedules provide information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	100
Demographic and Economic Information These schedules present demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	105
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	108

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

Centerville City Corporation

Net Position by Component
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>Governmental activities</u>										
Invested in capital assets, net of related debt	\$ 14,588,456	\$ 16,749,627	\$ 21,086,743	\$ 23,157,489	\$ 23,935,722	\$ 25,095,634	\$ 25,687,835	\$ 27,336,533	\$ 29,190,440	\$ 29,216,798
Restricted	209,375	13,476,070	6,014,400	314,049	105,067	15,654	19,684	17,317	438,816	1,458,012
Unrestricted	5,521,914	(8,166,577)	(3,330,811)	1,628,503	1,372,676	1,560,205	1,429,287	(667,257)	(1,072,448)	(1,237,374)
Total governmental activities net assets	20,319,745	22,059,120	23,770,332	25,100,041	25,413,465	26,671,493	27,136,806	26,686,593	28,556,808	29,437,436
<u>Business-type activities</u>										
Invested in capital assets, net of related debt	10,164,608	11,001,715	11,361,031	11,644,848	10,052,642	10,802,629	11,612,195	14,042,619	14,620,353	15,455,720
Restricted	1,066,486	1,086,077	1,091,180	1,106,719	2,532,805	1,360,662	999,330	203,884	512,047	39,750
Unrestricted	(75,167)	(172,501)	(327,570)	(364,138)	203,033	1,202,214	1,281,957	(47,159)	(32,470)	1,171,841
Total business-type activities net assets	11,155,927	11,915,291	12,124,641	12,387,429	12,788,480	13,365,505	13,893,482	14,199,344	15,099,930	16,667,311
<u>Primary government</u>										
Invested in capital assets, net of related debt	24,753,064	27,751,342	32,447,774	34,802,337	33,988,364	35,898,263	38,591,421	41,379,152	43,810,793	44,672,518
Restricted	1,275,861	14,562,147	7,105,580	1,420,768	2,637,872	1,376,316	1,019,014	221,201	950,863	1,497,762
Unrestricted	5,446,747	(8,339,078)	(3,658,381)	1,264,365	1,575,709	2,762,419	1,419,853	(714,416)	(1,104,918)	(65,533)
Total primary government net assets	\$ 31,475,672	\$ 33,974,411	\$ 35,894,973	\$ 37,487,470	\$ 38,201,945	\$ 40,036,998	\$ 41,030,288	\$ 40,885,937	\$ 43,656,738	\$ 46,104,747

Centerville City Corporation

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
<u>Governmental activities</u>										
General government	\$ 1,448,978	\$ 1,209,582	\$ 1,529,197	\$ 1,741,872	\$ 2,095,247	\$ 2,091,826	\$ 2,073,754	\$ 2,149,191	\$ 1,200,320	\$ 1,306,430
Public Safety	2,613,890	2,366,183	2,865,721	2,763,931	2,976,846	3,087,683	3,215,906	3,312,647	3,421,139	3,618,279
Streets and Public Works	1,715,647	1,948,185	1,937,663	1,694,141	1,620,465	1,565,404	2,040,237	1,929,230	2,012,637	2,131,715
Parks & Recreation	1,154,243	1,330,148	1,200,377	1,217,390	1,684,043	1,629,452	1,720,371	1,707,103	1,434,223	1,355,402
Community Development	756,662	1,026,745	642,469	927,596	1,124,270	660,840	539,894	618,065	1,096,021	1,051,553
Interest on long-term debt	85,852	152,369	493,361	450,822	370,904	312,167	259,327	213,694	98,142	1,486
Total governmental activities	7,775,272	8,033,212	8,668,788	8,795,752	9,871,775	9,347,372	9,849,489	9,929,930	9,262,482	9,464,865
<u>Business-type activities</u>										
Water	1,765,049	1,601,430	1,674,851	1,573,410	1,690,109	2,086,004	1,835,012	1,965,022	2,106,260	2,068,468
Sanitation	649,850	655,091	818,314	881,683	868,350	906,971	979,738	956,890	703,201	965,638
Storm Drain	475,445	382,484	483,127	575,251	517,346	629,638	611,098	760,994	973,114	704,313
Telecom	-	-	-	-	37,747	260,540	424,108	283,566	314,130	302,954
Total business-type activities	2,890,344	2,639,005	2,976,292	3,030,344	3,113,552	3,883,153	3,849,956	3,966,472	4,096,705	4,041,373
Total primary government expenses	\$ 10,665,616	\$ 10,672,217	\$ 11,645,080	\$ 11,826,096	\$ 12,985,327	\$ 13,230,525	\$ 13,699,445	\$ 13,896,402	\$ 13,359,187	\$ 13,506,238
Program Revenues										
<u>Governmental activities</u>										
Charges for services										
General government	\$ 1,270,564	\$ 1,447,637	\$ 1,182,108	\$ 1,478,655	\$ 1,549,029	\$ 1,521,453	\$ 1,529,410	\$ 1,623,948	\$ 1,158,121	\$ 871,295
Streets and Public Works	52,887	8,009	10,551	7,186	12,993	16,388	11,477	5,085	-	-
Parks & Recreation	220,092	115,714	96,152	114,825	112,501	112,607	118,300	121,278	249,057	251,100
Community Development	500,852	283,527	242,284	338,196	548,812	350,406	333,252	241,315	-	-
Operating grants and contributions	89,310	32,287	-	-	-	-	-	-	2,304,830	1,599,141
Capital grants and contributions	186,500	1,701,527	2,256,903	1,202,285	1,170,455	1,841,179	2,267,236	2,872,876	1,114,767	757,607
Total governmental activities program revenues	2,320,205	3,588,701	3,787,998	3,141,147	3,393,790	3,842,033	4,259,675	4,864,502	4,826,775	3,479,143

Centerville City Corporation

Changes in Net Position (continued)

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Business-type activities										
Charges for services										
Water	\$ 2,283,281	\$ 1,654,905	\$ 1,642,409	\$ 1,972,977	\$ 2,111,183	\$ 2,476,190	\$ 2,431,720	\$ 2,251,667	\$ 2,051,129	\$ 2,303,757
Sanitation	611,679	623,054	758,206	796,831	821,464	880,454	942,296	955,657	1,237,116	1,005,896
Storm Drain	579,744	542,718	591,537	549,545	555,681	564,987	576,486	586,157	976,007	1,251,125
Telecom	-	-	-	-	40,199.00	260,676	256,247	282,767	295,261	300,671
Operating grants and contributions	-	-	-	-	-	-	-	-	350,533	320,456
Capital grants and contributions	-	-	350,000	12,000	-	253,450	-	311,841	-	-
Total business-type activities primary revenues	3,474,704	2,820,677	3,342,152	3,331,353	3,528,527	4,435,757	4,206,749	4,388,089	4,910,046	5,183,905
Total primary government program revenues	\$ 5,794,909	\$ 6,409,378	\$ 7,130,150	\$ 6,472,500	\$ 6,922,317	\$ 8,277,790	\$ 8,466,424	\$ 9,252,591	\$ 9,736,821	\$ 8,663,048
Net (Expense)/Revenue										
Governmental activities	\$ (5,455,067)	\$ (4,444,511)	\$ (4,880,790)	\$ (5,654,605)	\$ (6,477,985)	\$ (5,505,339)	\$ (5,589,814)	\$ (5,065,428)	\$ (4,435,707)	\$ (5,985,722)
Business-type activities	584,360	181,672	365,860	301,009	414,975	552,604	356,793	421,617	813,341	1,142,532
Total primary government net (expense)/revenue	\$ (4,870,707)	\$ (4,262,839)	\$ (4,514,930)	\$ (5,353,596)	\$ (6,063,010)	\$ (4,952,735)	\$ (5,233,021)	\$ (4,643,811)	\$ (3,622,366)	\$ (4,843,190)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property Tax and Uniform Fees	\$ 1,790,943	\$ 1,933,965	\$ 2,385,839	\$ 2,423,442	\$ 2,555,160	\$ 2,529,705	\$ 1,514,682	\$ 1,520,060	\$ 1,275,046	\$ 1,246,982
Franchise, Telecommunication & Energy Sales	933,916	964,201	966,412	970,297	994,689	1,037,792	1,144,152	1,132,319	1,141,628	1,126,627
General & Highway Sales Tax	3,784,263	3,579,903	2,732,936	2,830,732	3,005,090	3,129,208	3,335,469	3,509,401	3,697,653	4,108,686
Gain on Sale of Capital Assets	12,370	(20,408)	3,131	-	-	-	-	-	64,331	-
Other	385,430	291,996	329,497	706,511	216,705	66,662	224,224	98,392	437,570	551,487
Transfers	49,215.00	(549,751.00)	174,187.00	53,332	19,765	-	(163,400)	(20,840)	(16,309)	(230,590)
Total governmental activities	6,956,137	6,199,906	6,592,002	6,984,314	6,791,409	6,763,367	6,055,127	6,239,332	6,599,919	6,803,192
Business-type activities										
Other	89,544.00	27,941.00	17,677.00	15,111.00	5,831.00	24,421	7,784	4,632	7,649	4,945
Transfers	(49,215)	549,751	(174,187)	(53,332)	(19,765)	-	163,400	20,840	16,309	177,385
Total business-type activities	40,329	577,692	(156,510)	(38,221)	(13,934)	24,421	171,184	25,472	23,958	182,330
Total primary government	\$ 6,996,466	\$ 6,777,598	\$ 6,435,492	\$ 6,946,093	\$ 6,777,475	\$ 6,787,788	\$ 6,226,311	\$ 6,264,804	\$ 6,623,877	\$ 6,985,522
Change in Net Position										
Governmental activities	\$ 1,501,070	\$ 1,755,395	\$ 1,711,212	\$ 1,329,709	\$ 313,424	\$ 1,258,028	\$ 465,313	\$ 1,173,904	\$ 2,164,212	\$ 817,470
Business-type activities	624,689	759,364	209,350	262,788	401,041	577,025	527,977	447,089	837,299	1,324,862
Total primary government	\$ 2,125,759	\$ 2,514,759	\$ 1,920,562	\$ 1,592,497	\$ 714,465	\$ 1,835,053	\$ 993,290	\$ 1,620,993	\$ 3,001,511	\$ 2,142,332

Centerville City Corporation

Fund Balances, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
General Fund	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Nonspendable										
Restricted	\$ 1,007,024	\$ 919,203	\$ 642,385	\$ 450,214	\$ 235,461	\$ 124,589	\$ 7,064	\$ -	\$ 32,859	\$ 15,491
Unassigned	1,541,183	1,211,929	1,341,737	1,102,412	1,156,052	1,556,947	1,317,015	831,617	139,993	22,901
Total general fund	2,548,207	2,131,132	1,984,122	1,552,626	1,391,513	1,681,536	1,324,079	831,617	619,427	615,562
All Other Governmental Funds										
Nonspendable										
Restricted	817,664	14,084,359	5,810,749	203,893	105,067	15,654	19,684	17,317	298,823	37,700
Assigned reported in:										
Special revenue funds	22,581	46,802	46,964	56,221	27,649	23,295	52,936	53,031	64,119	270,417
Capital project funds	1,357,209	563,971	104,755	100,242	374,189	423,941	483,408	312,484	332,964	67,889
Debt Service Funds							44,828	15,850	15,362	-
Redevelopment Agency Fund	1,333,978	758,791	961,349	553,564	244,971	-	260,978	342,835	50,540	86,921
Unassigned reported in:										
Special revenue funds	-	-	-	(171,872)	(278,330)	-	-	-	-	-
Total all other governmental funds	3,531,432	15,453,923	6,923,817	742,048	473,546	462,890	861,834	741,517	753,899	1,860,335
Total governmental funds	\$ 6,079,639	\$ 17,585,055	\$ 8,907,939	\$ 2,294,674	\$ 1,865,059	\$ 2,144,426	\$ 2,185,913	\$ 1,573,134	\$ 1,546,178	\$ 2,514,289

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

Centerville City Corporation

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Taxes	\$ 5,999,136	\$ 6,031,356	\$ 6,085,187	\$ 6,224,471	\$ 6,554,939	\$ 6,696,705	\$ 5,994,303	\$ 6,161,780	\$ 6,472,276	\$ 6,858,069
Special Assessments	3,707	8,009	10,551	7,186	12,993	16,388	11,477	5,085	-	-
Licenses & Permits	504,672	283,527	242,284	338,196	548,812	350,406	333,252	241,315	525,878	278,579
Intergovernmental	599,296	1,773,027	1,176,903	1,202,285	1,170,455	1,251,685	2,267,236	2,383,626	2,939,345	2,262,866
Charges for Services	510,426	529,684	381,139	389,770	589,965	484,300	481,387	392,158	411,520	384,320
Charges for Services - Other Funds	509,898	503,900	503,900	709,085	611,000	686,000	698,000	859,500	-	-
Fee & Contributions	-	-	-	-	-	-	-	-	480,252	80,223
Fines & Forfeitures	575,692	573,747	576,948	494,625	460,565	463,760	468,323	493,568	444,658	440,062
Interest	283,791	129,251	121,520	52,788	30,319	22,242	17,628	10,017	13,284	21,924
Miscellaneous	119,139	162,745	207,977	375,393	236,481	44,420	611,366	127,654	91,459	188,223
Total revenues	9,105,757	9,995,246	9,306,409	9,793,799	10,215,529	10,015,906	10,882,972	10,674,703	11,378,672	10,514,266
Expenditures										
General government	1,308,521	1,352,055	1,374,996	1,349,002	1,397,310	1,353,085	1,509,073	1,544,467	1,054,232	1,022,010
Public Safety	2,641,150	2,749,920	2,837,137	2,879,202	3,119,574	3,111,317	3,194,578	3,394,303	3,201,291	3,387,347
Street & Public Works	2,016,653	1,930,979	1,813,865	2,017,916	1,465,215	1,454,321	2,192,768	1,774,789	1,155,631	1,220,357
Community Development	812,208	1,172,949	598,034	912,744	1,063,826	648,840	516,534	595,600	917,359	1,030,543
Parks & Recreation	2,059,249	1,281,932	1,040,316	1,050,792	1,107,049	1,052,607	1,194,253	1,762,397	1,155,782	1,118,384
Capital Outlay	264,746	1,210,577	7,744,284	6,046,231	276,967	23,778	16,170	39,132	2,048,150	1,026,800
Debt Service										
Principal retirement	278,028	288,154	1,418,953	1,474,093	1,385,000	1,335,000	1,382,948	1,461,972	1,552,812	538,626
Interest and fiscal charges	98,936	88,997	492,486	452,226	382,716	321,947	267,235	221,602	147,140	97,230
Contractual Payments (UTOPIA)	-	-	183,727	278,368	449,346	428,410	436,978	445,718	-	-
Total expenditures	9,479,491	10,075,513	17,503,798	16,460,574	10,647,003	9,729,305	10,710,537	11,239,980	11,232,397	9,441,297
Excess (deficiency) of revenues over (under) expenditures	(373,734)	(80,267)	(8,197,389)	(6,666,775)	(431,474)	286,601	172,435	(565,277)	146,275	1,072,969

Centerville City Corporation

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Other Financing Sources (Uses)										
Transfers in	\$ 1,017,754	\$ 2,739,137	\$ 1,902,996	\$ 1,405,555	\$ 1,285,494	\$ 1,486,480	\$ 1,235,001	\$ 1,466,198	\$ 1,417,809	\$ 1,315,156
Transfers out	(986,039)	(3,312,388)	(2,392,049)	(1,364,223)	(1,323,329)	(1,498,480)	(1,421,761)	(1,519,848)	(1,434,118)	(1,545,746)
Sale of capital assets	19,282	28,631	9,326	12,178	39,694	4,766	55,812	6,148	77,549	778
Bond Proceeds	-	12,130,303	-	-	-	-	-	-	-	-
Total other financing sources (uses)	50,997	11,585,683	(479,727)	53,510	1,859	(7,234)	(130,948)	(47,502)	61,240	(229,812)
Net change in fund balances	\$ (322,737)	\$ 11,505,416	\$ (8,677,116)	\$ (6,613,265)	\$ (429,615)	\$ 279,367	\$ 41,487	\$ (612,779)	\$ 207,515	\$ 843,157
Fund Balance Beginning of Year, restated	\$ 6,402,376	\$ 6,079,639	\$ 17,585,055	\$ 8,907,939	\$ 2,294,674	\$ 1,865,059	\$ 2,144,426	\$ 2,185,913	\$ 1,338,663	\$ 1,671,132
Fund Balance End of Year	\$ 6,079,639	\$ 17,585,055	\$ 8,907,939	\$ 2,294,674	\$ 1,865,059	\$ 2,144,426	\$ 2,185,913	\$ 1,573,134	\$ 1,546,178	\$ 2,514,289
Debt service as a percentage of noncapital expenditures	4.09%	4.25%	19.59%	18.50%	17.05%	17.07%	15.43%	15.03%	18.51%	7.56%

Centerville City Corporation

Governmental Activities Taxes and Special Assessment Revenues Last Ten Fiscal Years

Fiscal Year	Property & Uniform Vehicle Taxes	Sales & Use Taxes	Highway Taxes	Franchise, Telecomm & Energy Taxes	Special Assessments	Recreation & Parks Tax	Transportation Tax (Prop 1)	Total Tax Revenue
2008	\$ 1,790,944	\$ 3,198,415	\$ 509,985	\$ 933,915	\$ 3,707	\$ -	\$ -	6,436,966
2009	1,933,965	2,872,183	417,008	964,201	8,009	-	-	6,195,366
2010	2,385,839	2,732,936	482,701	966,412	10,551	259,768	-	6,838,207
2011	2,423,442	2,830,732	474,530	970,297	7,186	272,186	-	6,978,373
2012	2,555,160	3,005,090	464,392	994,689	12,993	293,964	-	7,326,288
2013	2,529,705	3,129,208	478,990	1,037,792	16,388	310,997	-	7,503,080
2014	1,514,682	3,335,469	457,788	1,144,152	-	331,479	-	6,783,570
2015	1,520,060	3,509,401	482,916	1,132,319	-	347,937	-	6,992,633
2016	1,275,046	3,697,653	486,235	1,141,628	-	357,949	78,501	7,037,012
2017	1,246,982	4,108,685	743,659	1,126,627	-	375,773	304,569	7,906,295

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

Centerville City Corporation

Direct and Overlapping Sales Tax Rates Last Ten Fiscal Years

Fiscal Year	Overlapping Rates				
	City	County	State	Transit	Total
2008	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2009	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2010	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2011	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2012	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2013	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2014	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2015	1.10 %	0.25 %	4.65 %	0.50 %	6.50 %
2016	1.10 %	0.25 %	4.75 %	0.75 %	6.85 %
2017	1.10 %	0.25 %	4.75 %	0.75 %	6.85 %

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

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

Source: Utah State Tax Commission

Centerville City Corporation

Principal Sales Tax Payers
Current Year and Nine Years Ago

Taxpayer	Sales Taxes*	Fiscal Year 2017		Sales Taxes*	Fiscal Year 2008	
		Rank	Percentage of Total Sales*		Rank	Percentage of Total Sales*
Wal Mart Superstore	N/A	1	N/A	N/A	1	N/A
Colonial Lumber Supply	N/A	3	N/A	N/A	4	N/A
Super Target	N/A	2	N/A	N/A	2	N/A
Home Depot	N/A	4	N/A	N/A	3	N/A
Land Rover	N/A	5	N/A	N/A	8	N/A
Dicks Supermarket	N/A	6	N/A	N/A	5	N/A
Intermountain Business Forms	N/A	7	N/A	N/A	7	N/A
Utah Power & Light	N/A	8	N/A	N/A		
Kohls	N/A	9	N/A	N/A	9	N/A
York Automotive	N/A	10	N/A	N/A		
Total	<u>\$ 2,547,385</u>		<u>62.00 %</u>	<u>\$ 2,043,510</u>		<u>13.56 %</u>

* Due to the confidential nature, the amounts and percentages of the largest revenue payers cannot be displayed. However, the aggregate total is displayed along with the individual rankings in an effort to provide the reader with information as to where the City's tax base originates.

N/A = Not applicable

Source: Utah State Tax Commission

Centerville City Corporation

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Calendar Years

(amounts expressed in thousands)

Tax Year	Real Property		Personal Property		Total		Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2007	\$ 734,544	\$ 1,196,346	\$ 33,456	33,456	\$ 768,000	\$ 1,229,802	62.45%	1.2342
2008	1,001,615	1,594,138	40,106	40,106	\$ 1,041,721	\$ 1,634,244	63.74%	1.8950
2009	959,295	1,529,879	40,671	40,671	\$ 999,966	\$ 1,570,550	63.67%	1.2536
2010	885,770	1,418,248	36,064	36,064	\$ 921,834	\$ 1,454,312	63.39%	1.3996
2011	847,451	1,354,163	41,820	41,820	\$ 889,271	\$ 1,395,983	63.70%	1.3942
2012	865,044	1,377,165	42,924	42,924	\$ 907,968	\$ 1,420,089	63.94%	1.3582
2013	894,332	1,436,830	43,997	43,997	\$ 938,329	\$ 1,480,827	63.37%	1.2454
2014	942,632	1,524,070	43,215	43,215	\$ 985,847	\$ 1,567,285	62.90%	1.3458
2015	993,111	1,585,053	46,034	46,034	\$ 1,039,145	\$ 1,631,087	63.71%	1.3891
2016	1,081,615	1,719,823	48,756	48,971	\$ 1,130,371	\$ 1,768,794	63.91%	1.4185

Sources: Utah State Tax Commission

Centerville City Corporation

Property Tax Levies and Collections
Last Ten Calendar Years

<u>Calendar Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collection</u>	<u>Subsequent Collections</u>	<u>Total Tax Collections</u>	<u>Total Collections as Percent of Levy</u>
2007	\$ 892,461	\$ 842,662	94.42	\$ 33,812	\$ 876,474	98.21
2008	907,846	837,435	92.24	35,892	873,327	96.20
2009	921,737	874,583	94.88	47,779	922,362	100.07
2010	946,840	906,992	95.79	38,623	945,615	99.87
2011	972,804	909,269	93.47	33,508	942,777	96.91
2012	994,821	944,660	94.96	40,674	985,334	99.05
2013	1,001,709	959,591	95.80	33,944	993,535	99.18
2014	1,096,936	1,047,455	95.49	25,640	1,073,095	97.83
2015	1,170,324	1,134,694	96.96	32,814	1,167,508	99.76
2016	1,144,344	1,140,626	99.68	25,736	1,166,362	101.92

Source: Utah State Tax Commission

Centerville City Corporation

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

<u>Tax Year</u>	<u>Centerville City</u>	<u>Davis County</u>	<u>Davis School District</u>	<u>Special Taxing Districts</u>	<u>Total Levy</u>
2007	0.123300	0.256400	0.717600	0.136900	1.234200
2008	0.092300	0.232900	0.676400	0.087900	1.089500
2009	0.110200	0.257600	0.786000	0.099800	1.253600
2010	0.117300	0.277500	0.886100	0.118700	1.399600
2011	0.116500	0.239100	0.894100	0.144500	1.394200
2012	0.114100	0.233100	0.871000	0.140000	1.358200
2013	0.107200	0.216100	0.825900	0.096200	1.245400
2014	0.108800	0.215300	0.855500	0.166200	1.345800
2015	0.098300	0.200300	0.812500	0.278000	1.389100
2016	0.135400	0.258600	0.757500	0.119200	1.270700

Source: Utah State Tax Commission

Centerville City Corporation

Principal Taxpayers

Current Year and Ten Years Ago

Taxpayer	Tax Year 2017			
	Rank	Type of Business	Taxable Value	Percent of Total
		Business		Taxable Value
Legacy Crossing LLC, (Theatre & Apa	1	Entertainment/Housing	27,819,016	2.46%
Dayton West LLC	2	Commercial Real Estate	27,702,731	2.45%
Pacificorp	3	Electrical Utility	21,340,027	1.89%
Wal-Mart Real Estate Business Trust	4	Commercial Real Estate	17,820,375	1.58%
Legacy Office Building LLC and JF	5	Office	11,400,100	1.01%
Dayton Hudson Corporation	6	Commercial Real Estate	10,892,557	0.96%
Centerville Market Place LLC	7	Retail	10,680,600	0.94%
HD Development of Maryland Inc.	8	Retail	8,510,602	0.75%
SDCKP LLC	9	Retail	6,864,941	0.61%
Deerwood Properties Utah LLC	10	Property Management	6,827,100	0.60%
Total			149,858,049	13.26%

Taxpayer	Tax Year 2007			
	Rank	Type of Business	Taxable Value	Percent of Total
		Business		Taxable Value
Dayton Hudson Corp (Target)	1	Retail	23,506,869	3.85%
Home Depot	2	Retail	7,060,000	1.16%
Pacificorp	3	Electrical Utility	7,018,299	1.15%
Dayton West, LLC	4	Commercial Real Estate	6,800,000	1.11%
Albertson's	5	Grocery	5,004,962	0.82%
DIKA Properties	6	Commercial Real Estate	3,450,000	0.67%
Syro Steel	7	Manufacturing	4,198,104	0.59%
Hale Industries	8	Retail	2,999,289	0.49%
Questar Gas	9	Natural Gas Utility	2,532,038	0.41%
Qwest Corporation (Century Link)	10	Communications	2,511,668	0.41%
Total			65,081,229	

Source: Davis County Clerk/Auditors Office

Centerville City Corporation

Property Value and Construction
Last Ten Calendar Years

Calendar Year	Non-residential		Residential		Total New Construction Value	Estimated Total Property Value
	Construction No. of Units	Value	Construction No. of Units	Value		
2007	26	\$ 13,642,750	75	\$ 18,360,000	\$ 32,002,750	1,162,253,000
2008	20	6,714,400	64	16,920,000	\$ 23,634,400	1,185,902,000
2009	15	18,182,300	31	6,434,514	\$ 24,616,814	965,844,000
2010	19	33,579,772	52	43,939,807	\$ 77,519,579	1,043,363,579
2011	23	2,720,621	212	30,472,703	\$ 33,193,324	1,076,556,903
2012	15	3,085,747	139	22,988,889	\$ 26,074,636	1,102,631,539
2013	16	16,839,783	50	10,873,766	\$ 27,713,549	1,130,345,088
2014	4	11,299,915	7	1,806,645	\$ 13,106,560	1,143,451,648
2015	27	4,156,101	121	20,075,490	\$ 24,231,591	1,167,683,239
2016	23	3,651,189	125	7,028,736	\$ 10,679,925	1,178,363,164

Source: Centerville City Community Development Department and Davis County Assessor

Centerville City Corporation

Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	MBA Lease Revenue Bonds	Sales Tax Revenue Bonds	Notes Payable	Capital Lease	Special Assessment Bonds	Water Revenue Bonds			
2007	\$ 995,000	\$ -	\$ -	\$ -	\$ -	\$ 3,522,000	\$ 4,517,000	0.70 %	233.09
2008	830,000	-	312,000	-	-	3,341,000	4,483,000	0.66 %	220.02
2009	655,000	12,130,303	208,000	-	-	3,154,000	16,147,303	0.62 %	206.68
2010	470,000	10,970,694	104,000	-	-	2,949,000	14,493,694	0.57 %	192.31
2011	275,000	9,766,085	-	-	-	2,731,000	12,772,085	0.51 %	176.88
2012	75,000	8,541,476	-	-	-	4,210,000	12,826,476	0.73 %	271.09
2013	-	7,241,867	-	-	-	3,875,000	11,116,867	0.62 %	239.15
2014	-	5,585,000	-	172,866	-	3,520,000	9,277,866	0.56 %	216.96
2015	-	4,165,000	-	130,894	-	3,155,000	7,450,894	0.61 %	187.25
2016	-	2,655,000	-	88,102	-	2,750,000	5,493,102	0.41 %	163.51
2017	-	2,160,000	-	44,474	-	2,325,000	4,529,474	0.84 %	145.88

Centerville City Corporation

Direct and Overlapping Governmental Activities Debt
As of June 30, 2017

Governmental Unit	Outstanding Debt	Estimated Percentage Applicable (1)	Estimated Share of Overlapping
Debt repaid with property taxes			
Davis County	\$ 14,185,000	5.00 %	\$ 709,250
Davis School District	460,010,000	5.00	23,000,500
Weber Basin Water Conservancy	19,862,674	0.24	47,670
State of Utah	2,173,985,000	0.56	12,174,316
South Davis Recreation District	10,590,000	15.77	1,670,043
Other Debt - Davis County			
Sales Tax Revenue Bonds	31,624,656	11.23	3,551,449
MBA lease revenue bonds	18,653,000	5.00	932,650
Total Overlapping Debt	<u>2,728,910,330</u>		<u>42,085,878</u>
Direct Debt - Centerville City			
Sales Tax Revenue Bonds	<u>\$ 2,160,000</u>	100.00	<u>2,160,000</u>
Total direct and overlapping debt	<u>\$ 2,731,070,330</u>		<u>\$ 44,245,878</u>

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

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

Centerville City Corporation

Legal Debt Margin Information Last Ten Fiscal Years

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Debt Limit	\$ 35,971,172	\$ 34,500,403	\$ 32,209,898	\$ 30,499,924	\$ 31,078,256	\$ 37,623,137	\$ 39,134,632	\$ 40,819,160	\$ 43,298,657	\$ 46,767,432
Total debt applicable to limit (1)	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 35,971,172	\$ 34,500,403	\$ 32,209,898	\$ 30,499,924	\$ 31,078,256	\$ 37,623,137	\$ 39,134,632	\$ 40,819,160	\$ 43,298,657	\$ 46,767,432
Total debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2017

Assessed Value	\$ 1,169,185,795
Debt limit (4% of assessed value)	46,767,432
Debt applicable to limit	-
Legal debt margin	\$ 46,767,432

Centerville City Corporation

Pledged Revenue Bond Coverage

Last Eight Years

Sales Tax Revenue Bonds series 2009

Fiscal Year	Sales & Use Tax Revenue	Debt Service Requirements			Coverage
		Principal	Interest & Fiscal	Total	
2010	\$ 2,732,936	\$ 1,120,000	\$ 422,258	\$ 1,542,258	1.77
2011	2,830,732	1,165,000	401,888	1,566,888	1.81
2012	3,005,090	1,185,000	355,288	1,540,288	1.95
2013	3,129,208	1,260,000	254,988	1,514,988	2.07
2014	3,335,469	1,340,000	254,864	1,594,864	2.09
2015	3,509,401	1,420,000	201,388	1,621,388	2.16
2016	3,697,653	1,510,000	144,588	1,654,588	2.23
2017	4,108,685	495,000	95,512	590,512	6.96

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

Centerville City Corporation

Pledged Revenue Bond Coverage (Continued)

Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Gross Revenues	Operating Transfers	Expenses net of Depreciation	Net Available Revenue	Principal	Interest	Total	Coverage
2008	\$ 2,944,790	\$ (49,215)	\$ (1,892,103)	\$ 1,003,472	\$ 181,000	\$ 141,918	\$ 322,918	3.11
2009	2,222,061	(73,500)	(1,519,205)	629,356	187,000	107,317	\$ 294,317	2.14
2010	2,250,986	(183,913)	(1,611,166)	455,907	205,000	137,413	\$ 342,413	1.33
2011	2,537,339	(82,220)	(1,611,315)	843,804	218,000	134,742	\$ 352,742	2.39
2012 (2)	2,672,694	(19,765)	(1,624,593)	1,028,336	236,000	110,135	\$ 346,135	2.97
2013	2,600,263	-	(2,064,481)	535,782	313,619	77,606	\$ 391,225	1.37
2014	2,980,802	(74,570)	(1,936,189)	970,043	355,000	106,012	\$ 461,012	2.10
2015	2,842,413	-	(2,163,073)	679,340	365,000	98,813	\$ 463,813	1.46
2016	3,638,778	-	(2,248,384)	1,390,394	405,000	87,063	\$ 492,063	2.83
2017	3,881,109	177,385	(2,228,181)	1,830,313	425,000	70,786	\$ 495,786	3.69

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

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

Centerville City Corporation

Demographic and Economic Statistics

alendYear		Per Capita	Personal	Unemployment	Median	Average Size
Year	Population (1)	Income (2)	Income (2)	Rate (3)	Age (4)	of Household (4)
2007	15,110	\$ 31,518	\$ 476,236,980	3.7 %	27.3	3.52
2008	15,185	31,915	484,629,275	5.4	27.3	3.52
2009	15,260	32,115	490,074,900	5.9	27.3	3.52
2010	15,335	33,104	507,649,840	6.7	31.7	3.21
2011	15,440	33,817	522,134,480	5.2	31.7	3.21
2012	16,203	34,755	563,135,265	4.3	31.7	3.21
2013	16,624	35,430	588,988,320	3.6	31.7	3.21
2014	16,819	35,898	603,768,462	3.5	31.7	3.21
2015	16,877	34,324	579,286,148	2.9	31.7	3.21
2016	17,286	31,049	536,713,014	3.1	33.7	3.06

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

(2) U.S. Department of Commerce

(3) Utah Department of Workforce Services

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

Centerville City Corporation

Principal Employers

Current Year and Ten Years Ago

Employer	2017			2007		
	Employees	Rank	Type of Business	Employees	Rank	Type of Business
Wal Mart	250-499	1		250-499	2	General Merchandise
Deseret Industries	100-249	2		100-249	5	Retail Trade
Target	100-249	3		100-249	3	General Merchandise
Management & Training Corp	500-999	4		100-249	1	Job Training Services
Dicks Market	100-249	5		100-249	4	Grocery Store
Home Depot	100-249	6		100-249	7	Retail Trade
Megaplex	100-249	7		NA		Entertainment
Kohl's	100-249	8		NA		General Merchandise
Chick-Fil-A	50-99	9		NA		Restaurant - Fast Food
Colonial Building Supply	50-99	10		100-249	9	Building Materials

Source: Community Development Business License Database

Centerville City Corporation

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

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government										
Administration	3	3	3	3	3	3	3	3	3	3
Finance/Admin. services	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	4.5
Justice Court	3.75	3.75	3.75	2.75	2.50	2.50	2.50	2.50	2.50	2.00
Total General Government	10.25	10.25	10.25	9.25	9.00	9.00	9.00	9.00	9.00	9.50
Police	25	25	25	25	25	25	25	25	25.5	29.0
Community Development	4	4	3	3	3	3	3	3	3	3
Public Works										
Administration	4	4	4	4	4	4	4	4	4	4
Streets	4	4	4	4	4	4	4	4	4	4
Water	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	6.5	6.5
Drainage	1	1	1	1	1	1	1	1	1	1
Total Public Works	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	15.5	15.5
Parks & Recreation										
Parks	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	10.8
Recreation	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	5.5
Museum	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Maintenance	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total Parks and Rec	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25	17.25
Total Primary Government	71.00	71.00	70.00	69.00	68.75	68.75	68.75	68.75	70.25	74.25

Sources: Centerville City Payroll

Centerville City Corporation

General Fund Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Community Development	Parks & Recreation	Total
2008	\$ 1,307,209	\$ 2,641,150	\$ 2,016,653	\$ 408,839	\$ 927,602	\$ 7,301,453
2009	1,350,747	2,749,920	1,930,929	383,636	1,043,428	\$ 7,458,660
2010	1,308,162	2,837,137	1,813,865	342,511	860,195	\$ 7,161,870
2011	1,320,672	2,879,202	2,017,916	375,609	884,478	\$ 7,477,877
2012	1,392,886	3,119,574	1,465,215	451,462	915,767	\$ 7,344,904
2013	1,335,371	3,111,317	1,454,321	343,833	857,772	\$ 7,102,614
2014	1,380,944	3,194,578	2,238,112	345,980	1,007,872	\$ 8,167,486
2015	1,405,409	3,394,303	1,774,789	355,398	1,059,677	\$ 7,989,576
2016	597,100	3,201,291	1,154,582	408,860	964,216	\$ 6,326,049
2017	555,785	3,387,347	1,139,969	345,792	935,066	\$ 6,363,959

Centerville City Corporation

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Community development										
Single Dwelling permits	43	14	7	10	32	40	16	7	27	24
Double Dwelling permits	8	48	24	8	22	40	23	-	1	29
Multi-family Dwelling permits	24	24	-	-	3	-	-	-	4	72
Commercial permits	26	20	15	7	23	15	16	36	27	23
Demolition permits	12	7	6	2	-	2	3	5	4	2
Permit process time	7 days	7 days	7 days	7 days	5 days	5 days	5 days	3-5 days	3-5 days	3-5 days
Parks, Recreation and Trails										
Developed Acreage	88	88	88	88	88	88	88	88	88	88
Undeveloped Acreage	35	35	35	35	35	35	35	35	35	35
Youth in Recreation Programs	2,970	2,658	2,732	2,446	2,510	2,374	2,150	2,476	2,153	2,339
Police Services										
Expenditures per officer	103,968	113,688	119,140	119,140	125,047	136,302	143,876	132,710	141,519	139,561
Average response time (minutes)	3.5 to 4	1.23 to 6.52	.80 to 2.93	3.32	3.63	3.45	1.2	n/a	3.12	4.04
Police reports per officer	201	135	143	124	130	138	145	n/a	n/a	n/a
Water										
Gallons billed	449,896,786	476,933,000	492,084,000	503,910,000	482,390,000	452,190,000	434,060,000	420,900,000	417,030,000	421,080,000
Residential connections	3,995	4,041	4,093	4,110	4,114	4,211	4,275	4,468	4,492	4,580
Other connections	452	459	461	463	465	467	483	501	502	246
Taxes										
Taxable sales per capita (local option)	20,747	21,761	19,856	20,954	22,136	22,930	22,851	23,650	24,776	26,879
Sales tax revenue per capita (local option)	\$194.27	\$210.63	\$188.22	\$178.22	\$193.51	\$197.30	\$200.65	\$208.66	\$219.09	\$237.69
Indexed to State average (less resort cities)	103.00%	115.10%	111.37%	109.34%	n/a	n/a	168.39%	n/a	n/a	n/a
Property tax revenue per capita (non RDA)	\$56.68	\$57.99	\$57.36	\$62.45	\$60.35	\$60.82	\$59.97	\$56.60	\$59.07	\$72.14
Indexed to State average (less resort cities)	80.20%	78.36%	59.13%	63.72%	n/a	n/a	n/a	n/a	n/a	n/a
Franchise tax per capita	\$57.58	\$61.51	\$63.19	\$63.02	\$64.05	\$64.05	\$68.83	\$67.33	\$67.64	\$65.18
Indexed to State average (less resort cities)	163.16%	384.44%	210.63%	233.41%	n/a	n/a	n/a	n/a	n/a	n/a
Total tax revenues per capita	\$308.53	\$330.13	\$308.77	\$303.69	\$317.91	\$232.91	\$360.59	\$375.07	\$383.50	\$457.38
Indexed to State average (less resort cities)	104.80%	120.93%	104.31%	105.45%	n/a	n/a	n/a	n/a	n/a	n/a
General Fund revenues per capita	\$456.00	\$426.00	\$428.00	\$485.00	\$483.03	\$473.93	\$483.80	\$489.22	\$459.17	\$404.57
General Fund expenditures per capita	\$407.00	\$444.00	\$446.00	\$493.00	\$490.52	\$438.36	\$463.25	\$478.71	\$437.92	\$392.21
Capital improvement expenditures per capita	\$123.00	\$72.00	\$101.00	\$394.00	\$391.60	\$112.52	\$95.06	\$31.32	\$121.36	\$59.40

Sources: Utah State Tax Commission, UCMA Benchmarking report, Centerville City Operational Metrics

Centerville City Corporation

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Population Estimate (1)	15,185	15,260	15,335	15,440	15,530	16,203	16,624	16,849	16,877	17,286
City Hall and Justice Court	1	1	1	1	1	1	1	1	1	1
Museum	1	1	1	1	1	1	1	1	1	1
Streets & Public Works										
Miles of Streets	61	62	62	64	64	64	64	65	67	67
Number of Street Lights	733	715	715	725	728	733	741	753	753	753
Public Works Office, Maintenance, Storage	2	2	2	2	2	2	2	2	2	2
Number of Police Stations (included in City Hall)	1	1	1	1	1	1	1	1	1	1
Number of Police Officers	17	17	17	17	17	17	17	18	18	18
Municipal Water										
Number of Customers	4,499	4,523	4,541	4,589	4,624	4,699	4,758	4,763	4,763	4,826
Miles of Water Mains	72	72	72	74	77	78	78	80	81	81
Number of Culinary Water Wells	8	8	8	8	8	8	9	9	9	9
Number of Culinary Water Storage Tanks	6	6	6	6	6	6	6	6	6	6
Waste Collection										
Number of primary residential customers	n/a	n/a	3,983	4,024	4,127	4,152	4,196	4,239	4,239	4,286
Number of recycling customers	n/a	n/a	3,272	3,416	3,546	3,582	3,674	3,701	3,771	3,793
Number of green waste customers	n/a	n/a	n/a	905	1,066	1,075	1,118	1,230	1,255	1,248
Building Permits Issued (new construction, includes remodel)	115	55	46	98	80	96	74	216	240	122
Parks & Recreation										
Office, Maintenance, Storage Buildings	1	1	1	1	1	1	1	1	1	1
Developed Parks	7	7	7	7	7	7	7	7	7	7
Undeveloped Parks & Trails	5	5	5	5	5	5	5	5	5	5
Pavilions	7	7	7	7	7	7	7	7	7	7
Tennis Courts	4	4	4	4	4	4	4	4	4	4
Baseball Fields	4	4	4	4	4	4	4	4	4	4

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

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

**OTHER COMMUNICATIONS FROM
INDEPENDENT AUDITORS**



MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
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MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Independent Auditors' Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation (the City), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 31, 2017.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC
St. George, Utah
October 31, 2017



MEMBERS:

CHAD B. ATKINSON, CPA
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Independent Auditors' Report
in Accordance with the *State Compliance Audit Guide* On:
Compliance with General State Compliance Requirements and
Internal Control over Compliance

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

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

We have audited Centerville City Corporation's (the City) compliance with the applicable general state and major state program compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, that could have a direct and material effect on the City or each of its major state programs for the year ended June 30, 2017.

General state compliance requirements were tested for the six months ended June 30, 2017 in the following areas:

Budgetary Compliance	Restricted Taxes
Fund Balance	Open and Public Meetings Act
Justice Courts	
Utah Retirement Systems	
Treasurer's Bond	
Enterprise Fund Transfers, Reimbursements, Loans, and Services	

The City did not have any state funding classified as a major program during the year ended June 30, 2017.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on General State Compliance Requirements

In our opinion, Centerville City Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the City for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed three instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide*. The noncompliance is described in the accompanying schedule of findings, recommendations and responses s items 2017-001, 2017-002, and 2017-003. Our opinion on compliance is not modified with respect to these matters.

Report on Internal Control Over Compliance

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

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

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

Purpose of Report

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

HintonBurdick, PLLC

HintonBurdick, PLLC
St. George, Utah
October 31, 2017

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MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA
MORRIS J. PEACOCK, CPA

PHILLIP S. PEINE, CPA
STEVEN D. PALMER, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA
MICHAEL J. TORGERSON, CPA

**Findings, Recommendations and Responses
For the Year Ended June 30, 2017**

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

Professional standards require that we communicate, in writing, deficiencies in internal control over financial reporting that are considered significant deficiencies or material weaknesses that are identified during the audit of the financial statements. We wish to commend the City for their administrative achievements and oversight of the City's accounting and budgeting system this last fiscal year. During our audit of the funds of Centerville City for the fiscal year ended June 30, 2017 we noted a few areas needing corrective action in order for the City to be in compliance with laws and regulations. These items are discussed below for your consideration.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

Significant Deficiencies:

None Noted

COMPLIANCE AND OTHER MATTERS:

Compliance:

2017-001 Treasurer's Bond

Criteria: Utah Administrative Code R628-4-4 requires the City to have a corporate surety bond with a minimum bond amount based on the previous fiscal year budgeted revenues. For fiscal year 2017 the minimum bond amount for the City was \$717,933.

Condition: The amount the City was bonded for in fiscal year 2017 was \$500,000.

Cause: It appears that there are not sufficient controls in place to ensure that the minimum bond meets the requirements for the Utah Administrative Code referenced above.

Effect: The City is out of compliance with Utah Administrative Code R628-4-4.

Recommendation: We recommend the City establish a policy and related procedures to have the bond reviewed each year to ensure that it is in compliance with the requirements set forth in the code mentioned above.

Management's Response:

The City will implement procedures to ensure that it is in compliance with the requirements set forth in the code mentioned above.

2017-002 Open and Public Meeting Act

Condition: The City is not posting all of their council meeting minutes in a timely manner to the Utah Public Notice Website.

Criteria: Utah Code Section 52-4-203(4)(e) states that cities must post the agenda and minutes within 3 days of being approved by the City Council.

Effect: When the City fails to upload the minutes to the website the citizens don't have timely access to the content of the public meetings.

Cause: The City doesn't have adequate controls to ensure that the minutes are uploaded within the required time frame.

Recommendation: We recommend that the City establish procedures to ensure that council meeting minutes are posted to the Utah Public Notice Website within three days of being approved.

Management's Response:

The City will implement procedures to ensure all minutes are posted to the Utah Public Notice Website within the required three days.

2017-003. Budgetary Compliance

Criteria: Utah Code Section 10.6.123 states a City may not make or incur expenditures in excess of total appropriations adopted in the budget. Additionally per Utah Code Section 10.6.148 The city recorder or other delegated person in each city of the third, fourth, or fifth class shall prepare and present to the governing body monthly summary financial reports and quarterly detail financial reports, prepared in the manner prescribed in the Uniform Accounting Manual for Utah Cities

Condition: During 2017, the City's Recreation Special Revenue Fund expenditures exceeded budgeted expenditures by \$13,150. In addition, the financial packets submitted to the governing body did not accurately reflect the financial information of the City during part of the fiscal year. We noted that this had been corrected starting in May 2017.

Cause: The city did not adequately estimate the costs associated with the activities offered by the Recreation fund. In addition, the delegated person who prepared the monthly financial reports was not using reports generated from the accounting system.

Effect: The City is not in compliance with state budgeting requirements.

Recommendation: We recommend the City continue to follow procedures to limit expenditures within authorized limits or amend its budget during the year when events arise causing certain funds to exceed the budget. We recognize the City usually does a great job of limiting expenditures below budgeted amounts. Nevertheless, rare circumstances in 2017 caused expenditures to exceed the budget. We also recommend that the City utilize reports generated from the accounting system and present them as prescribed in the codes mentioned above.

Management's Response:

The City has been in compliance with the monthly reporting requirements of Utah Code Section 10.6.148 since May 2017 and will continue to do so in the future. The City will review the budget status of each Fund periodically throughout the fiscal year to determine if budget amendments are needed, with the intent of complying with UCA 10.3.123. It should be noted, however, that the Recreation Fund is an enterprise fund and the additional expenditures above the appropriation amount were more than offset by additional recreation revenue. The month of June—the last month in the fiscal year—is the heaviest expenditure month for the recreation program; therefore, making a budget amendment in June—before the fiscal year ends—involves some uncertainty.

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

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

Sincerely,



HintonBurdick, PLLC

October 31, 2017



HINTONBURDICK

CPAs & ADVISORS

MEMBERS:

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MICHAEL J. TORGERSON, CPA

October 31, 2017

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation for the year ended June 30, 2017, and have issued our report thereon dated October 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance (if applicable), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new significant accounting policies were adopted and the application of existing policies was not changed during fiscal year 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation expense is based on the assigned depreciation lives. We evaluated the key factors and assumptions used to develop the depreciation lives in determining that it is reasonable in relation to the financial statements taken as a whole.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, management's estimates have been determined on the same basis as they are reported by the Utah Retirement Systems (URS). The City's net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2016. Allocations between governmental activities and business-type activities are based on the pro-rata share of payroll. The key factors and assumptions used to develop the valuation and the accrual appear reasonable in relation to the financial statements taken as a whole.

Management's estimate of the compensated absences accrual is based on current pay rates and accrued vacation and sick pay hours. We evaluated the key factors and assumptions used to develop the compensated absences accrual in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. A listing of the adjustments can be obtained from management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 31, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We have issued an other items letter to management dated October 31, 2017.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) accompanying the financial statements, which are required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as listed in the table of contents, which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared

and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Statistical or Introductory Information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the city council and management of Centerville City Corporation and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Hinton Burdick, PLLC".

HintonBurdick, PLLC

Centerville City Corporation

FINANCIAL REPORT

As of October 31, 2017

	<u>Contents</u>	<u>Page Number</u>
1.	Cash Position	1
2.	Financial Summary	2
3.	Financial Statements Detail	7

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

	<u>Cash</u>	<u>Debt Reserve Cash</u>	<u>Restricted Cash</u>					<u>(Due To) Due From</u>
			<u>Cash/Bonds Deposits</u>	<u>TRF</u>	<u>DUI Funds</u>	<u>Impact Fees</u>	<u>Gun Range Deposit</u>	
GENERAL FUND	\$ 674,620		\$ 862,974		\$ 9,145		\$ 2,400	
RDA	\$ 298,612			\$ 396,141				
MBA	\$ 1,207							
RECREATION	\$ 11,853							
RAP TAX	\$ 341,474							\$ 97,297
UTOPIA PROJECT FUND	\$ 206							
WATER FUND	\$ 80,377					\$ 21,512		
SANITATION FUND	\$ -							\$ (29,137)
DEBT SERVICE	\$ -							
STORM DRAIN FUND	\$ -							
CEMETERY (\$37,700 Prem Restricted)	\$ 52,253							
DRAINAGE UTILITY	\$ 892,909					\$ 45,597		\$ 29,137
TELECOM FUND	\$ 14,399							
WHITAKER TRUSF FUND	\$ 26,272							
PARK (Impact Fee)	\$ -					\$ -		\$ (97,297)
TRANSPORTATION (Class C & Prop 1)	\$1,021,224							
TOTAL	\$3,415,408	\$ -	\$ 862,974	\$ 396,141	\$ 9,145	\$ 67,109	\$ 2,400	\$ -

Centerville City Corporation
City Council Financial Summary
For the 3-months Ended October 31, 2017

34% of the Fiscal Year has Elapsed

GENERAL FUND		Oct. Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	Page	Comments?
Line								
	Revenues:							
1	Taxes:	\$ 500,822	\$ 1,851,384	\$ 6,595,071	\$ 4,743,687	28%	11	
2	Property Taxes	45,584	59,713	1,384,571	1,324,858	4%	11	
3	Fee In Lieu of Taxes	6,261	29,930	90,000	60,070	33%	11	
4	Property Taxes - Due	589	2,857	30,000	27,143	10%	11	
5	Sales Tax - General	371,649	1,382,414	3,957,500	2,575,086	35%	11	
6	Franchise Tax - Power	56,161	265,662	605,000	339,338	44%	11	
7	Franchise Tax - Natural Gas	7,093	33,540	273,000	239,460	12%	11	
8	Franchise Tax - Telecomm	13,485	54,554	165,000	110,446	33%	11	
9	Franchise Tax - CATV	-	22,714	90,000	67,286	25%	11	
10	Licenses and Permits	25,714	72,802	320,680	247,878	23%	11	
11	Intergovernmental	1,233	5,424	47,650	42,226	11%	11	
12	Charges for Services	77,789	322,161	1,020,490	698,329	32%	12	
13	Fines and Forfeitures	23,306	149,037	450,000	300,963	33%	12	
14	Miscellaneous	3,125	17,861	45,150	27,289	40%	12	
15	Non-Operating Revenue	10,000	10,000	-	(10,000)	#DIV/0!	12	
16	Transfers In	-	-	26,800	26,800	0%	13	
17	Total Revenues	\$ 641,989	\$ 2,428,669	\$ 8,505,841	\$ 6,077,172	29%	13	
	Expenditures:							
18	Legislative	\$ 5,259	\$ 34,590	\$ 135,329	\$ 100,739	26%	14	
19	Judicial	15,151	62,788	215,113	152,325	29%	14	
20	Executive	36,050	127,363	427,517	300,154	30%	15	
21	Attorney	12,965	51,644	167,175	115,531	31%	16	
22	Finance	9,354	153,303	403,552	250,249	38%	17	
23	Attorney Services	8,402	9,527	33,200	23,673	29%	17	
24	Emergency Management	176	1,766	8,576	6,810	21%	18	
25	Fire Services	70,170	280,682	845,968	565,286	33%	18	
26	Elections	-	-	16,163	16,163	0%	18	
27	Youth Council	379	4,090	7,000	2,910	58%	18	
28	Police	206,297	799,186	2,503,791	1,704,605	32%	20	
29	Liquor Law Enforcement	419	2,939	19,000	16,061	15%	20	
30	School Crossing Program	5,753	13,560	62,050	48,490	22%	20	
31	K-9	-	397	2,250	1,853	18%	20	
32	D.A.R.E. Program	11,263	34,401	95,023	60,622	36%	21	
33	Animal Control	2,558	7,675	30,702	23,027	25%	21	
34	Public Works Administration	22,150	94,641	410,833	316,192	23%	21	
35	Streets	51,424	162,831	722,444	559,613	23%	22	
36	GIS Department	7,937	29,114	102,410	73,296	28%	23	
37	Engineering	6,353	21,721	86,000	64,279	25%	23	
38	Parks	48,842	266,238	762,402	496,164	35%	24	
39	Parks and Recreation Committee	60	2,510	3,600	1,090	70%	24	
40	Trails Committee	71	114	1,100	986	10%	25	
41	Community Events	3,500	3,396	23,650	20,254	14%	25	
42	Recreation Committees	2,425	2,425	-	(2,425)	#DIV/0!	25	
43	Parks and Recreation Facility	383	2,480	18,510	16,030	13%	25	
44	General Gov. Buildings - Maint. Facility	2,092	7,332	63,565	56,233	12%	26	
45	General Gov. Buildings - New City Hall	9,297	42,347	148,485	106,138	29%	26	
46	Public Works Storage Facility	8	1,750	8,048	6,298	22%	26	
47	Community Development	22,459	88,548	280,700	192,152	32%	27	
48	Planning Commission	1,055	2,517	11,400	8,883	22%	27	
49	Board of Adjustment	-	-	450	450	0%	27	
50	Landmarks Commission	-	2,376	7,800	5,424	30%	27	
51	Building Inspection	4,302	23,161	80,600	57,439	29%	28	
52	Transfers Out	36,218	105,980	920,745	814,765	12%	28	
53	Total Expenditures	\$ 602,772	\$ 2,443,392	\$ 8,625,151	\$ 6,181,759	28%	28	
54	Net Revenue Over/(Under) Expenditures	\$ 39,217	\$ (14,723)	\$ (119,310)	\$ (104,587)	12%	28	

Centerville City Corporation
City Council Financial Summary
For the 3-months Ended October 31, 2017

34% of the Fiscal Year has Elapsed

REDEVELOPMENT AGENCY FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Tax Revenue	\$ -	\$ -	\$ 1,507,596	\$ 1,507,596	0%	30
2 UDOT Reimbursement	-	-	100,000	100,000		30
3 Lease Payment	13,552	34,799	77,400	42,601	45%	30
4 Total Revenues	<u>\$ 13,552</u>	<u>\$ 34,799</u>	<u>\$ 1,684,996</u>	<u>\$ 1,650,197</u>	<u>2%</u>	<u>30</u>
Expenditures:						
5 Expenditures	\$ 16,948	\$ 76,093	\$ 842,466	\$ 766,373	9%	31
6 Imp. Proj.	-	315	45,000	44,685	1%	31
7 Transfer to Other Fund	56,331	108,041	797,530	689,489	14%	31
8 Total Expenditures	<u>\$ 73,279</u>	<u>\$ 184,449</u>	<u>\$ 1,684,996</u>	<u>\$ 1,500,547</u>	<u>11%</u>	<u>31</u>
9 Net Revenue Over (Under) Expenditures	<u>\$ (59,727)</u>	<u>\$ (149,650)</u>	<u>\$ -</u>	<u>\$ 149,650</u>		<u>31</u>
RECREATION FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Charges for Services	\$ 10	\$ 6,313	\$ 146,120	\$ 139,807	4%	34
2 Miscellaneous	-	2,917	20,000	17,083	15%	34
3 Donations	-	225	-	(225)		34
4 Contributions & Transfers	833	3,333	10,000	6,667	33%	34
5 Total Revenues	<u>\$ 843</u>	<u>\$ 12,788</u>	<u>\$ 176,120</u>	<u>\$ 163,332</u>	<u>7%</u>	<u>34</u>
Expenditures:						
6 Summer Recreation	\$ 2,492	\$ 51,837	\$ 109,270	\$ 57,433	47%	35
7 Off Season Recreation	-	-	19,500	19,500	0%	35
8 Youth Baseball/Softball	20	8,876	56,450	47,574	16%	35
9 Concessions	-	3,201	20,000	16,799	16%	36
10 Total Expenditures	<u>\$ 2,512</u>	<u>\$ 63,914</u>	<u>\$ 205,220</u>	<u>\$ 141,306</u>	<u>31%</u>	<u>36</u>
11 Net Revenue Over (Under) Expenditures	<u>\$ (1,669)</u>	<u>\$ (51,126)</u>	<u>\$ (29,100)</u>	<u>\$ 22,026</u>	<u>176%</u>	<u>36</u>
RAP TAX FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 RAP Tax	\$ 38,000	\$ 140,111	\$ 390,000	\$ 249,889	36%	38
2 Miscellaneous	840	2,937	-	(2,937)		38
3 Total Revenues	<u>\$ 38,840</u>	<u>\$ 143,048</u>	<u>\$ 390,000</u>	<u>\$ 246,952</u>	<u>37%</u>	<u>38</u>
Expenditures:						
4 Transfers and Grants	\$ 7,573	\$ 38,500	\$ 390,000	\$ 351,500	10%	39
5 Total Expenditures	<u>\$ 7,573</u>	<u>\$ 38,500</u>	<u>\$ 390,000</u>	<u>\$ 351,500</u>	<u>10%</u>	<u>39</u>
6 Net Revenue Over (Under) Expenditures	<u>\$ 31,267</u>	<u>\$ 104,548</u>	<u>\$ -</u>	<u>\$ (104,548)</u>		<u>39</u>
CEMETERY PERPETUAL CARE FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Charges for Services	\$ 200	\$ 5,200	\$ 33,500	\$ 28,300	16%	41
2 Miscellaneous Revenue	50	190	-	(190)		41
3 Total Revenues	<u>\$ 250</u>	<u>\$ 5,390</u>	<u>\$ 33,500</u>	<u>\$ 28,110</u>	<u>16%</u>	<u>41</u>
Expenditures						
4 Maintenance	\$ -	\$ 30	\$ -	\$ (30)		42
5 Transfers to Other Funds	-	-	26,800	26,800		42
6 Total Expenditures	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ 26,800</u>	<u>\$ 26,770</u>		<u>42</u>
7 Net Revenue Over (Under) Expenditures	<u>\$ 250</u>	<u>\$ 5,360</u>	<u>\$ 60,300</u>	<u>\$ 1,340</u>	<u>9%</u>	<u>42</u>

Centerville City Corporation
City Council Financial Summary
For the 3-months Ended October 31, 2017

34% of the Fiscal Year has Elapsed

DEBT SERVICE FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Contributions & Transfers	\$ 39,094	\$ 39,094	\$ 590,688	\$ 551,594	7%	43
2 Total Revenues	<u>\$ 39,094</u>	<u>\$ 39,094</u>	<u>\$ 590,688</u>	<u>\$ 551,594</u>	<u>7%</u>	<u>43</u>
Expenditures:						
3 Expenditures	\$ 39,094	\$ 39,094	\$ 590,688	\$ 551,594	7%	44
4 Total Expenditures	<u>\$ 39,094</u>	<u>\$ 39,094</u>	<u>\$ 590,688</u>	<u>\$ 551,594</u>	<u>7%</u>	<u>44</u>
5 Net Revenue Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>44</u>
CAPITAL PROJ. FUND - PARK IMP. FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Impact Fees	\$ 8,228	\$ 24,684	\$ 50,000	\$ 25,316	49%	46
2 Total Revenues	<u>\$ 8,228</u>	<u>\$ 24,684</u>	<u>\$ 50,000</u>	<u>\$ 25,316</u>	<u>49%</u>	<u>46</u>
Expenditures:						
3 Expenditures	\$ 6,949	\$ 121,982	\$ 50,000	\$ (71,982)	244%	47
4 Total Expenditures	<u>\$ 6,949</u>	<u>\$ 121,982</u>	<u>\$ 50,000</u>	<u>\$ (71,982)</u>	<u>244%</u>	<u>47</u>
5 Net Revenue Over (Under) Expenditures	<u>\$ 1,279</u>	<u>\$ (97,298)</u>	<u>\$ -</u>	<u>\$ 97,298</u>		<u>47</u>
TRANSPORTATION FUND						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Taxes	\$ 30,244	\$ 112,713	\$ 315,000	\$ 202,287	36%	49
2 State Revenue	-	84,763	1,620,000	1,535,237	5%	49
3 Transfers	-	-	415,592	415,592	0%	49
4 Miscellaneous	-	-	1,000	1,000	0%	49
5 Contributions	44,057	47,784	-	(47,784)		49
6 Total Revenues	<u>\$ 74,300</u>	<u>\$ 245,260</u>	<u>\$ 2,351,592</u>	<u>\$ 2,106,332</u>	<u>10%</u>	<u>49</u>
Expenditures:						
7 Capital Proj.	\$ 3,826	\$ 6,085	\$ 2,351,592	\$ 2,345,507	0%	50
8 Annual Proj.	2,893	114,078	-	(114,078)		50
9 Total Expenditures	<u>\$ 6,719</u>	<u>\$ 120,163</u>	<u>\$ 2,351,592</u>	<u>\$ 2,231,429</u>	<u>5%</u>	<u>50</u>
10 Net Revenue Over (Under) Expenditures	<u>\$ 67,581</u>	<u>\$ 125,097</u>	<u>\$ -</u>	<u>\$ (125,097)</u>		<u>50</u>
CAPITAL PROJ. FUND - UTOPIA						
	<u>Oct. Actual</u>	<u>Year-to-Date Actual</u>	<u>Current Budget</u>	<u>Remaining Budget</u>	<u>Percentage of Budget Used</u>	
Revenues:						
1 Transfers	\$ 39,402	\$ 157,608	\$ 472,819	\$ 315,211	33%	52
2 Total Revenues	<u>\$ 39,402</u>	<u>\$ 157,608</u>	<u>\$ 472,819</u>	<u>\$ 315,211</u>	<u>33%</u>	<u>52</u>
Expenditures:						
3 Expenditures	\$ 39,351	\$ 157,404	\$ 472,819	\$ 315,415	33%	53
4 Total Expenditures	<u>\$ 39,351</u>	<u>\$ 157,404</u>	<u>\$ 472,819</u>	<u>\$ 315,415</u>	<u>33%</u>	<u>53</u>
5 Net Revenue Over (Under) Expenditures	<u>\$ 51</u>	<u>\$ 204</u>	<u>\$ -</u>	<u>\$ (204)</u>		<u>53</u>

Centerville City Corporation
City Council Financial Summary
For the 3-months Ended October 31, 2017

34% of the Fiscal Year has Elapsed

WATER FUND		Oct. Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
Revenues:							
1	Charges for Services	\$ 21,960	\$ 43,436	\$ 125,000	\$ 81,564	35%	56
2	Miscellaneous	-	64	-	(64)		56
3	Operating Revenue	211,936	916,223	2,439,500	1,523,277	38%	56
4	Non-Operating Revenue	-	13,558	-	(13,558)		56
5	Total Revenues	\$ 233,896	\$ 973,281	\$ 2,564,500	\$ 1,591,219	38%	56
Expenditures:							
6	Expenditures	\$ 141,353	\$ 735,910	\$ 2,006,840	\$ 1,270,930	37%	58
7	Capital Equipment/Proj.	2,916	4,133	867,650	863,517	0%	58
8	Water Capital Imp. Proj	5,377	82,636	-	(82,636)		58
9	Water Line Proj.	243	807	-	(807)		58
10	Subdivision Waterline Proj.	240	46,728	-	(46,728)		58
11	Total Expenditures	\$ 150,128	\$ 870,214	\$ 2,874,490	\$ 2,004,276	30%	58
12	Net Revenue Over (Under) Expenditures	\$ 83,768	\$ 103,067	\$ (309,990)	\$ (413,057)	-33%	58
SANITATION FUND							
Revenues:							
1	Miscellaneous	\$ 540	\$ 540	\$ 32,000	\$ 31,460	2%	60
2	Operating Revenue	83,515	334,535	992,750	658,215	34%	60
3	Total Revenues	\$ 84,055	\$ 335,075	\$ 1,024,750	\$ 689,675	33%	60
Expenditures:							
4	Expenditures	\$ 76,228	\$ 307,672	\$ 960,250	\$ 652,578	32%	61
5	Total Expenditures	\$ 76,228	\$ 307,672	\$ 960,250	\$ 652,578	32%	61
6	Net Revenue Over (Under) Expenditures	\$ 7,827	\$ 27,403	\$ 64,500	\$ 37,097	42%	61
DRAINAGE UTILITY FUND							
Revenues:							
1	Impact Fees	\$ 4,216	\$ 5,847	\$ -	\$ (5,847)		63
2	Miscellaneous	(314)	-	1,500	1,500	0%	63
3	Operating Revenue	105,069	419,331	1,245,000	825,669	34%	63
4	Total Revenues	\$ 108,971	\$ 425,178	\$ 1,246,500	\$ 821,322	34%	63
Expenditures:							
5	Expenditures	\$ 67,420	\$ 260,143	\$ 1,331,500	\$ 1,071,357	20%	64
6	Total Expenditures	\$ 67,420	\$ 260,143	\$ 1,331,500	\$ 1,071,357	20%	64
7	Net Revenue Over (Under) Expenditures	\$ 41,552	\$ 165,035	\$ (85,000)	\$ (250,035)	-194%	64
TELECOM FUND							
Revenues:							
1	Charges for Services	\$ 24,297	\$ 95,621	\$ 210,000	\$ 114,379	46%	66
2	Total Revenues	\$ 24,297	\$ 95,621	\$ 210,000	\$ 114,379	46%	66
Expenditures:							
3	Professional Services	\$ -	\$ 78,687	\$ 208,500	\$ 129,813	38%	67
4	Total Expenditures	\$ -	\$ 78,687	\$ 208,500	\$ 129,813	38%	67
5	Net Revenue Over (Under) Expenditures	\$ 24,297	\$ 16,934	\$ 1,500	\$ (15,434)	1129%	67

**Centerville City Corporation
City Council Financial Summary
For the 3-months Ended October 31, 2017**

34% of the Fiscal Year has Elapsed

WHITAKER TRUST FUND		Oct. Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
Revenues:							
1	Contributions & Grants	\$ 8,767	\$ 8,565	\$ -	\$ (8,565)		69
2	Miscellaneous Revenue	\$ 996	\$ 1,164	\$ -	\$ (1,164)		69
3	Contributions & Transfers	19,731	19,842	57,676	37,834	34%	69
4	Total Revenues	<u>\$ 29,494</u>	<u>\$ 29,571</u>	<u>\$ 57,676</u>	<u>\$ 28,105</u>	<u>51%</u>	69
Expenditures:							
5	Expenditures	\$ 4,733	\$ 27,335	\$ 57,676	\$ 30,341	47%	70
6	Total Expenditures	<u>\$ 4,733</u>	<u>\$ 27,335</u>	<u>\$ 57,676</u>	<u>\$ 30,341</u>	<u>47%</u>	70
7	Net Revenue Over (Under) Expenditures	<u>\$ 24,761</u>	<u>\$ 2,236</u>	<u>\$ -</u>	<u>\$ (2,236)</u>		70

CENTERVILLE CITY CORPORATION
COMBINED CASH INVESTMENT
OCTOBER 31, 2017

COMBINED CASH ACCOUNTS

01-11110000	CASH - CHECKING	362,411.95
01-11310000	PETTY CASH - GENERAL CITY	200.00
01-11510000	PTIF - INVESTMENT ACCOUNT	1,785,612.88
01-11530000	PTIF-RAP TAX	661,925.30
01-11550000	PTIF-DCPA RES ACCT	567,315.23
01-11570000	PTIF-CEMETERY PERPETUAL CARE	37,942.66
	TOTAL COMBINED CASH	3,415,408.02
01-11100000	ALLOCATIONS DUE TO OTHER FUNDS	(3,415,408.02)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	674,620.12
20	ALLOCATION TO REDEVELOPMENT AGENCY FUND	298,612.40
23	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	1,207.46
25	ALLOCATION TO RECREATION	11,852.97
27	ALLOCATION TO RAP TAX	341,473.95
30	ALLOCATION TO CEMETERY PERPETUAL CARE	52,252.66
48	ALLOCATION TO TRANSPORTATION FUND	1,021,224.34
49	ALLOCATION TO UTOPIA PROJECT FUND	206.49
51	ALLOCATION TO WATER FUND	80,377.10
53	ALLOCATION TO DRAINAGE UTILITY	892,909.33
54	ALLOCATION TO TELECOMMUNICATION FUND	14,398.91
71	ALLOCATION TO WHITAKER HOME TRUST FUND	26,272.29
	TOTAL ALLOCATIONS TO OTHER FUNDS	3,415,408.02
	ALLOCATION FROM COMBINED CASH FUND - 01-11100000	(3,415,408.02)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

GENERAL FUND

ASSETS

10-11100000	CASH - COMBINED FUND	674,620.12	
10-11210000	CASH-ZIONS ACCOUNT	9,138.01	
10-11310000	CASH - OVER & SHORTS	71.73	
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	3,637.61	
10-11360000	CASH - CONCESSIONAIRE CHANGE	150.00	
10-11370000	CASH - PUBLIC WORKS	100.00	
10-11900000	ACCOUNTS RECEIVABLE AR	4,719.77	
10-13110000	ACCOUNTS RECEIVABLE ST LIGHT	398.42	
10-13170000	ACCOUNTS RECEIVABLE - OTHER	822,424.48	
10-13180000	ACCOUNTS RECIEVABLE-PROP TAXES	1,384,571.00	
10-13190000	ACCOUNTS RECEIVABLE-UTOPIA PLE	277,222.00	
10-13200000	ALLOWANCE FOR BAD DEBT	(2,500.00)	
10-13300000	PREPAID EXPENSE	162,340.83	
	TOTAL ASSETS		3,337,378.97

LIABILITIES AND EQUITY

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

GENERAL FUND

LIABILITIES

10-21350000	ACCRUED PAYROLL	67,158.36
10-21510000	DOG LICENSES PAYABLE	20.00
10-22210000	FWT PAYABLE	12,407.82
10-22220000	SWT PAYABLE	16,582.67
10-22230000	FICA PAYABLE	24,531.32
10-22300000	401K VOLUNTARY PAYABLE	6,742.24
10-22301000	457 VOLUNTARY CONTRIB/PAYABLE	9,188.72
10-22302000	MPP VOLUNTARY/PAYABLE	1,422.12
10-22303000	ROTH - IRA	1,280.12
10-22320000	RETIREMENT PAYABLE	85,273.07
10-22330000	CEMETERY EMPLOYEE DEDUCTABLE	5,180.00
10-22360000	FRATERNAL ORDER OF POLICE/PYBL	890.00
10-22390000	EMPLOYEE MED INS PREMIUM	(836.92)
10-22391000	EDUCATORS/DENTAL INSURANCE	539.68
10-22392000	STANDARD INSURANCE/TERM LIFE	2,610.83
10-22400000	AFLAC PAYABLE	276.49
10-22410000	GARNISHMENT	21.79
10-22420000	EMPLOYEES ASSOCIATION DUES	30.36
10-22430000	EMPLOYEE LEGAL SERVICES	12.68
10-22440000	FLEX/HSA ACCOUNT CONTRIBUTIONS	(13,428.54)
10-22450000	LONG TERM DISABILITY	7,352.95
10-22460000	WORKERS COMPENSATION PAYABLE	(398.87)
10-22480000	FIRE SERVICE IMPACT FEE	1,535.75
10-23130000	CONSTRUCTION DEPOSIT	75,985.00
10-23131400	CASH BOND - KARA FADEL BURNETT	563.00
10-23131410	CASH BOND - RAY RASBAND	570.00
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	5,667.00
10-23131630	CASH BOND-ENSIGN CONST & DEV	11,970.00
10-23132050	CASH BOND-OAKWOOD HOMES ONE	52,614.00
10-23132150	CASH BOND-OAKWOOD HOMES TWO	76,613.20
10-23132200	CASH BOND-BARTILE	3,000.00
10-23132460	CASH BOND-BRIGHTON DEV THE COV	31,000.00
10-23132465	BRIGHTON HOMES	3,000.00
10-23132480	CASH BOND - JAMES C ROHLETTER	9,875.00
10-23132590	CASH BOND - PAUL CUTLER SUBDIV	2,500.00
10-23132680	CASH BOND-WILLIAM DAVIES	12,000.00
10-23132690	CASH BOND - LONESTAR BUILDERS	33,840.00
10-23150000	POLICE EVIDENCE ACCOUNT	28,961.56
10-23151000	COURT - BAIL	32,892.36
10-23152000	EXCAVATION PERMIT BONDS	1,800.00
10-23300000	DEFERRED REVENUE- PROPERTY TAX	1,384,571.00
10-23370000	DEFERRED REVENUE-UTOPIA PLDG	277,222.00
10-24110000	DUE TO OTHER GVT - SALES TAX	240.77
TOTAL LIABILITIES		2,751,864.28

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

GENERAL FUND

FUND EQUITY

10-28500000	RESTRICTED FUND BALANCE		14,484.42	
	UNAPPROPRIATED FUND BALANCE:			
10-29510000	PRIOR UNREST. FUND BALANCE	585,746.59		
	REVENUE OVER EXPENDITURES - YTD	(14,716.32)		
	BALANCE - CURRENT DATE		571,030.27	
	TOTAL FUND EQUITY			585,514.69
	TOTAL LIABILITIES AND EQUITY			3,337,378.97

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX REVENUE</u>					
10-31-100000 PROPERTY TAXES	45,583.64	59,712.56	1,384,571.00	1,324,858.44	4.3
10-31-120000 FEE IN LIEU OF TAXES	6,260.73	29,930.38	90,000.00	60,069.62	33.3
10-31-200000 PROPERTY TAXES - DUE	589.47	2,856.63	30,000.00	27,143.37	9.5
10-31-300000 SALES TAX - GENERAL	371,648.71	1,382,414.00	3,957,500.00	2,575,086.00	34.9
10-31-410000 FRANCHISE TAX - POWER	56,161.25	265,662.14	605,000.00	339,337.86	43.9
10-31-420000 FRANCHISE TAX - NATURAL GAS	7,092.76	33,540.08	273,000.00	239,459.92	12.3
10-31-430000 FRANCHISE TAX - TELECOMM.	13,485.32	54,553.64	165,000.00	110,446.36	33.1
10-31-440000 FRANCHISE TAX - CATV	.00	22,713.80	90,000.00	67,286.20	25.2
TOTAL TAX REVENUE	500,821.88	1,851,383.23	6,595,071.00	4,743,687.77	28.1
<u>LICENSES AND PERMITS</u>					
10-32-100000 BUSINESS LICENSES	710.00	2,645.52	56,000.00	53,354.48	4.7
10-32-110000 BUILDING FEES	18,333.90	51,250.18	190,000.00	138,749.82	27.0
10-32-120000 PLAN CHECK FEES	4,559.67	14,979.81	70,000.00	55,020.19	21.4
10-32-130000 ELECTRICAL FEES	210.00	478.00	600.00	122.00	79.7
10-32-140000 PLUMBING FEES	188.00	328.00	.00	(328.00)	.0
10-32-150000 MECHANICAL FEES	140.00	936.00	1,000.00	64.00	93.6
10-32-160000 STATE SURCHARGE FEE	(84.23)	257.01	800.00	542.99	32.1
10-32-170000 FIRE SERVICES DEVELOPMENT FEE	1,413.00	1,413.00	.00	(1,413.00)	.0
10-32-200000 APPROACH FEE (STREET & CURB)	205.00	465.00	2,000.00	1,535.00	23.3
10-32-220000 BICYCLE LICENSES	9.00	9.00	280.00	271.00	3.2
10-32-230000 CHICKEN & RABBIT PERMITS	30.00	40.00	.00	(40.00)	.0
TOTAL LICENSES AND PERMITS	25,714.34	72,801.52	320,680.00	247,878.48	22.7
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-580000 STATE GRANT/LIQUOR LAW	.00	.00	19,000.00	19,000.00	.0
10-33-610000 SCHOOL RESOURCE OFFICER	.00	.00	17,000.00	17,000.00	.0
10-33-620000 STATE GRANT - HISTORIC	1,233.00	1,233.00	3,650.00	2,417.00	33.8
10-33-630000 PUBLIC SAFETY GRANTS	.00	4,190.97	8,000.00	3,809.03	52.4
TOTAL INTERGOVERNMENTAL REVENUE	1,233.00	5,423.97	47,650.00	42,226.03	11.4

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-120000 SUBDIVISION INSPECTION FEE	693.72	1,193.72	25,000.00	23,806.28	4.8
10-34-130000 ZONING & SUBDIVISION FEES	1,200.00	9,119.80	40,000.00	30,880.20	22.8
10-34-150000 SALE OF MAPS & PUBLICATIONS	.00	10.00	100.00	90.00	10.0
10-34-310000 STREET EXCAVATION FEES	640.00	4,220.00	5,000.00	780.00	84.4
10-34-330000 STREET LIGHTING FEES	345.66	1,384.31	4,140.00	2,755.69	33.4
10-34-730000 PARK RENTAL FEES	50.00	975.00	5,800.00	4,825.00	16.8
10-34-740000 PARK USE AGREEMENTS	702.50	2,357.50	8,000.00	5,642.50	29.5
10-34-810000 CEMETERY LOTS- ABCD	(2,000.00)	(3,000.00)	.00	3,000.00	.0
10-34-830000 GRAVE OPENING CHARGES	1,120.00	5,750.00	23,000.00	17,250.00	25.0
10-34-900000 ADMIN OVERHEAD - WATER FUND	35,416.67	141,666.67	425,000.00	283,333.33	33.3
10-34-910000 ADMIN OVERHEAD - SANITATION	7,004.17	28,016.67	84,050.00	56,033.33	33.3
10-34-920000 ADMIN OVERHEAD - DRAINAGE FUND	18,333.33	73,333.33	220,000.00	146,666.67	33.3
10-34-940000 ADMIN OVERHEAD - RDA	14,283.33	57,133.33	171,400.00	114,266.67	33.3
10-34-950000 ADMIN OVERHEAD - TELECOMM	.00	.00	9,000.00	9,000.00	.0
TOTAL CHARGES FOR SERVICES	77,789.38	322,160.33	1,020,490.00	698,329.67	31.6
<u>FINES AND FORFEITURES</u>					
10-35-110000 CITY COURT	23,305.88	149,037.12	450,000.00	300,962.88	33.1
TOTAL FINES AND FORFEITURES	23,305.88	149,037.12	450,000.00	300,962.88	33.1
<u>MISCELLANEOUS REVENUE</u>					
10-36-100000 BANKING/INVEST. INTEREST	2,083.27	9,550.66	8,000.00	(1,550.66)	119.4
10-36-230000 BANKING/ZIONS BANK INT INCOME	.00	.00	1,000.00	1,000.00	.0
10-36-250000 RENTAL CHARGES/COMUNITY CNT	.00	.00	500.00	500.00	.0
10-36-290000 SALE OF HISTORIC MAPS	.00	5.00	50.00	45.00	10.0
10-36-350000 YOUTH COUNCIL (CHECKING)	180.00	2,251.00	.00	(2,251.00)	.0
10-36-400000 SALE OF FIXED ASSETS	.00	.00	20,000.00	20,000.00	.0
10-36-800000 WITNESS FEES	74.00	203.50	600.00	396.50	33.9
10-36-900000 SUNDRY REVENUE	787.26	5,849.66	15,000.00	9,150.34	39.0
TOTAL MISCELLANEOUS REVENUE	3,124.53	17,859.82	45,150.00	27,290.18	39.6
<u>NON-OPERATING REVENUE</u>					
10-38-470000 CONTRIBUTIONS	10,000.00	10,000.00	.00	(10,000.00)	.0
TOTAL NON-OPERATING REVENUE	10,000.00	10,000.00	.00	(10,000.00)	.0

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS & TRANSFERS</u>					
10-39-200000 TRANSFER FROM OTHER FUNDS	.00	.00	26,800.00	26,800.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	26,800.00	26,800.00	.0
 TOTAL FUND REVENUE	 641,989.01	 2,428,665.99	 8,505,841.00	 6,077,175.01	 28.6

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-4111-120.0 WAGES - COUNCIL	3,125.00	12,500.00	37,500.00	25,000.00	33.3
10-4111-130.0 FICA	239.05	956.20	2,870.00	1,913.80	33.3
10-4111-135.0 WORKERS COMPENSATION	65.60	262.40	625.00	362.60	42.0
10-4111-210.0 ULC&T	.00	10,915.02	10,915.00	(.02)	100.0
10-4111-211.0 CHAMBER OF COMMERCE MEMBERSHIP	.00	575.00	575.00	.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	1,439.54	3,080.46	5,000.00	1,919.54	61.6
10-4111-330.0 EDUCATION & TRAINING	.00	1,020.00	4,000.00	2,980.00	25.5
10-4111-480.0 MISC SUPPLIES	.00	.00	300.00	300.00	.0
10-4111-481.0 MEETING MEALS	314.83	506.74	2,500.00	1,993.26	20.3
10-4111-510.0 SPECIAL CONTINGENCY	.00	4,200.00	68,994.00	64,794.00	6.1
10-4111-730.0 MITIGATION FUNDS	.00	.00	1,000.00	1,000.00	.0
10-4111-750.0 SPEC PROJ (DEER MITIGATION)	75.00	75.00	500.00	425.00	15.0
TOTAL LEGISLATIVE	5,259.02	34,590.82	135,329.00	100,738.18	25.6
<u>JUDICIAL</u>					
10-4120-110.0 SALARY AND WAGES	4,702.80	18,851.71	93,286.00	74,434.29	20.2
10-4120-111.0 OVERTIME PAY	125.58	621.68	4,000.00	3,378.32	15.5
10-4120-120.0 WAGES - JUDGE	3,518.24	15,780.84	44,405.00	28,624.16	35.5
10-4120-122.0 PART TIME - OFFICE	1,957.13	8,649.62	4,000.00	(4,649.62)	216.2
10-4120-130.0 FICA	535.83	2,480.13	10,839.00	8,358.87	22.9
10-4120-131.0 RETIREMENT	1,618.27	7,263.65	26,973.00	19,709.35	26.9
10-4120-132.0 MEDICAL INSURANCE	1,366.29	5,465.32	16,400.00	10,934.68	33.3
10-4120-134.0 LONG TERM DISABILITY	23.60	105.95	850.00	744.05	12.5
10-4120-135.0 WORKERS COMPENSATION	82.99	371.78	2,410.00	2,038.22	15.4
10-4120-210.0 BOOKS & SUBSCRIPTIONS	475.61	475.61	600.00	124.39	79.3
10-4120-230.0 MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
10-4120-240.0 OFFICE SUPPLIES	.00	57.59	2,000.00	1,942.41	2.9
10-4120-241.0 PRINTING	.00	.00	800.00	800.00	.0
10-4120-242.0 POSTAGE	.00	236.53	2,400.00	2,163.47	9.9
10-4120-260.0 EQUIP MAINT SUPPLIES	.00	.00	100.00	100.00	.0
10-4120-262.0 COPIER SUPPLIES	.00	219.96	500.00	280.04	44.0
10-4120-311.0 PROFESSIONAL SERVICES	.00	176.71	900.00	723.29	19.6
10-4120-314.0 COMPUTER SERVICES	.00	.00	500.00	500.00	.0
10-4120-330.0 EDUCATION & TRAINING	668.57	1,240.32	1,000.00	(240.32)	124.0
10-4120-350.0 CONTRACT SERVICES - JUDGE	.00	.00	500.00	500.00	.0
10-4120-480.0 MISC SUPPLIES	16.83	35.11	500.00	464.89	7.0
10-4120-621.0 WITNESS FEES	.00	96.50	250.00	153.50	38.6
10-4120-623.0 JURY FEES	.00	329.00	300.00	(29.00)	109.7
10-4120-624.0 INTERPRETOR	59.70	326.92	1,500.00	1,173.08	21.8
TOTAL JUDICIAL	15,151.44	62,784.93	215,113.00	152,328.07	29.2

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXECUTIVE</u>					
10-4130-110.0 SALARY AND WAGES	18,082.78	80,183.47	241,967.00	161,783.53	33.1
10-4130-111.0 OVERTIME PAY	120.61	581.80	2,000.00	1,418.20	29.1
10-4130-120.0 PART TIME WAGES - MAYOR	5,729.70	4,984.65	14,400.00	9,415.35	34.6
10-4130-130.0 FICA	1,458.36	6,515.69	19,611.00	13,095.31	33.2
10-4130-131.0 RETIREMENT	3,325.22	12,870.70	44,692.00	31,821.30	28.8
10-4130-132.0 MEDICAL INSURANCE	2,888.24	11,545.39	34,875.00	23,329.61	33.1
10-4130-134.0 LONG TERM DISABILITY	81.02	362.31	1,538.00	1,175.69	23.6
10-4130-135.0 WORKERS COMPENSATION	225.42	1,012.51	3,594.00	2,581.49	28.2
10-4130-141.0 TRANSPORTATION ALLOWANCE	341.56	1,537.02	4,440.00	2,902.98	34.6
10-4130-210.0 BOOKS & SUBSCRIPTIONS	.00	.00	400.00	400.00	.0
10-4130-211.0 MEMBERSHIPS	.00	110.00	2,000.00	1,890.00	5.5
10-4130-213.0 MUNICIPAL CODE SERVICES	.00	.00	1,500.00	1,500.00	.0
10-4130-220.0 PUBLIC NOTICES	.00	578.00	500.00	(78.00)	115.6
10-4130-230.0 MILEAGE REIMBURSEMENT	.00	18.19	700.00	681.81	2.6
10-4130-231.0 MAYOR LUNCHEON	92.66	92.66	600.00	507.34	15.4
10-4130-240.0 OFFICE SUPPLIES	.00	197.60	2,200.00	2,002.40	9.0
10-4130-241.0 PRINTING	.00	.00	700.00	700.00	.0
10-4130-242.0 POSTAGE	.00	29.43	1,200.00	1,170.57	2.5
10-4130-260.0 EQUIP MAINT & SUPPLIES	.00	.00	2,200.00	2,200.00	.0
10-4130-280.0 TELEPHONE - AIR TIME	59.00	148.50	700.00	551.50	21.2
10-4130-310.0 PROFESSIONAL SERVICES	(2,979.00)	1,178.90	4,000.00	2,821.10	29.5
10-4130-330.0 EDUCATION AND TRAINING	357.74	965.89	5,500.00	4,534.11	17.6
10-4130-480.0 MISC SUPPLIES	.00	.00	300.00	300.00	.0
10-4130-481.0 EMPLOYEE - TUITION	.00	.00	4,500.00	4,500.00	.0
10-4130-482.0 EMPLOYEE - SERVICE	.00	157.54	3,500.00	3,342.46	4.5
10-4130-483.0 EMPLOYEE- DINNER	.00	48.93	5,500.00	5,451.07	.9
10-4130-484.0 EMPLOYEE - FITNESS BENEFIT	200.00	600.00	4,400.00	3,800.00	13.6
10-4130-485.0 NEWSLETTER - POSTAGE	.00	.00	3,000.00	3,000.00	.0
10-4130-486.0 NEWSLETTER - PRINTING	.00	.00	10,500.00	10,500.00	.0
10-4130-487.0 VOLUNTEER SERVICE RECOGNITION	3,087.29	3,410.66	3,500.00	89.34	97.5
10-4130-740.0 CAPITAL EQUIPMENT	2,979.00	230.68	3,000.00	2,769.32	7.7
 TOTAL EXECUTIVE	 36,049.60	 127,360.52	 427,517.00	 300,156.48	 29.8

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ATTORNEY</u>					
10-4135-110.0 SALARY AND WAGES	9,717.94	37,217.09	113,131.00	75,913.91	32.9
10-4135-120.0 PART TIME WAGES	.00	951.00	2,000.00	1,049.00	47.6
10-4135-130.0 FICA	658.76	3,032.57	8,655.00	5,622.43	35.0
10-4135-131.0 RETIREMENT	1,452.52	5,618.63	20,895.00	15,276.37	26.9
10-4135-132.0 MEDICAL INSURANCE	504.34	2,017.36	6,052.00	4,034.64	33.3
10-4135-134.0 LONG TERM DISABILITY	39.16	175.74	679.00	503.26	25.9
10-4135-135.0 WORKERS COMPENSATION	179.48	808.03	2,263.00	1,454.97	35.7
10-4135-210.0 BOOKS & SUBSCRIPTIONS	379.06	1,137.18	5,000.00	3,862.82	22.7
10-4135-211.0 MEMBERSHIPS	.00	.00	700.00	700.00	.0
10-4135-215.0 FILING FEES & COSTS	.00	.00	100.00	100.00	.0
10-4135-230.0 MILEAGE REIMBURSEMENT	.00	.00	400.00	400.00	.0
10-4135-240.0 OFFICE SUPPLIES	.00	.00	400.00	400.00	.0
10-4135-330.0 EDUCATION & TRAINING	.00	651.55	1,700.00	1,048.45	38.3
10-4135-480.0 MISC SUPPLIES	33.98	33.98	200.00	166.02	17.0
10-4135-650.0 SPEC. PROJECT	.00	.00	5,000.00	5,000.00	.0
 TOTAL ATTORNEY	 12,965.24	 51,643.13	 167,175.00	 115,531.87	 30.9

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FINANCE</u>					
10-4140-110.0 SALARY AND WAGES	9,107.20	45,495.53	149,200.00	103,704.47	30.5
10-4140-111.0 OVERTIME PAY	.00	.00	1,500.00	1,500.00	.0
10-4140-120.0 PART TIME WAGES	3,782.45	16,183.22	16,810.00	626.78	96.3
10-4140-130.0 FICA	872.77	4,278.23	12,815.00	8,536.77	33.4
10-4140-131.0 RETIREMENT	1,943.09	8,059.99	31,172.00	23,112.01	25.9
10-4140-132.0 MEDICAL INSURANCE	1,523.46	7,440.89	18,220.00	10,779.11	40.8
10-4140-134.0 LONG TERM DISABILITY	40.56	197.33	905.00	707.67	21.8
10-4140-135.0 WORKERS COMPENSATION	20.89	102.62	730.00	627.38	14.1
10-4140-136.0 ADDITIONAL RETIREMENT	252.96	1,243.65	.00	1,243.65	.0
10-4140-210.0 BOOKS & SUBSCRIPTIONS	.00	.00	150.00	150.00	.0
10-4140-211.0 MEMBERSHIPS	75.00	260.00	900.00	640.00	28.9
10-4140-220.0 PUBLIC NOTICES	480.00	480.00	.00	480.00	.0
10-4140-230.0 MILEAGE REIMBURSEMENT	.00	.00	500.00	500.00	.0
10-4140-240.0 OFFICE SUPPLIES	241.72	704.05	3,500.00	2,795.95	20.1
10-4140-241.0 PRINTING	.00	310.77	1,800.00	1,489.23	17.3
10-4140-242.0 POSTAGE	525.09	629.09	2,000.00	1,370.91	31.5
10-4140-255.0 VEHICLE MAINTENANCE	.00	.00	300.00	300.00	.0
10-4140-260.0 EQUIP MAINT & SUPPLIES	.00	.00	250.00	250.00	.0
10-4140-262.0 COPIER SUPPLIES	.00	.00	3,300.00	3,300.00	.0
10-4140-264.0 COMPUTER MAINTENANCE	.00	557.52	500.00	57.52	111.5
10-4140-280.0 TELEPHONE - AIR TIME	35.00	140.00	1,000.00	860.00	14.0
10-4140-282.0 AIR TIME - LAPTOPS	40.01	80.02	500.00	419.98	16.0
10-4140-290.0 GASOLINE	.00	.00	300.00	300.00	.0
10-4140-310.0 PROFESSIONAL SERVICES	45.26	45.26	1,000.00	954.74	4.5
10-4140-311.0 RETIREMENT ADMINISTRATION FEES	426.54	426.54	2,600.00	2,173.46	16.4
10-4140-312.0 CPA SERVICES	4,000.00	16,000.00	48,000.00	32,000.00	33.3
10-4140-313.0 AUDIT SERVICES	2,000.00	18,000.00	18,000.00	.00	100.0
10-4140-314.0 COMPUTER SERVICES	1,853.16	3,651.98	4,600.00	948.02	79.4
10-4140-315.0 FLEX SPENDING SERVICES	95.00	307.00	1,500.00	1,193.00	20.5
10-4140-320.0 BANKING SERVICES	1,806.15	9,635.90	13,000.00	3,364.10	74.1
10-4140-330.0 EDUCATION AND TRAINING	.00	846.84	3,500.00	2,653.16	24.2
10-4140-480.0 MISC SUPPLIES	209.18	366.83	1,000.00	633.17	36.7
10-4140-511.0 INSURANCE - LIABILITY	(22,000.00)	11,000.00	33,000.00	22,000.00	33.3
10-4140-515.0 LIABILITY DEDUCTIBLE	1,116.95	1,116.95	5,000.00	3,883.05	22.3
10-4140-740.0 CAPITAL EQUIPMENT	80.99	190.99	7,000.00	6,809.01	2.7
10-4140-745.0 NETWORK EQUIPMENT	84.29	4,854.49	15,000.00	10,145.51	32.4
10-4140-750.0 SPECIAL PROJECTS	695.96	695.96	.00	695.96	.0
10-4140-755.0 WEB PAGE	.00	.00	4,000.00	4,000.00	.0
TOTAL FINANCE	9,353.68	153,301.65	403,552.00	250,250.35	38.0
<u>ATTORNEY SERVICES</u>					
10-4145-315.0 PROSECUTING ATTORNEY SERVICES	7,907.16	7,907.16	25,200.00	17,292.84	31.4
10-4145-320.0 PUBLIC DEFENDER SERVICES	495.00	1,620.00	8,000.00	6,380.00	20.3
TOTAL ATTORNEY SERVICES	8,402.16	9,527.16	33,200.00	23,672.84	28.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMERGENCY MANAGEMENT</u>					
10-4150-261.0 EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-4150-320.0 WIND STORM - DIRECT COST	.00	.00	3,576.00	3,576.00	.0
10-4150-330.0 EDUCATION & TRAINING	142.47	950.16	1,100.00	149.84	86.4
10-4150-350.0 CITIZEN CORP	.00	129.56	500.00	370.44	25.9
10-4150-480.0 MISC SUPPLIES	33.03	685.70	2,050.00	1,364.30	33.5
10-4150-740.0 CAPITAL EQUIPMENT	.00	.00	850.00	850.00	.0
TOTAL EMERGENCY MANAGEMENT	175.50	1,765.42	8,576.00	6,810.58	20.6
<u>FIRE SERVICES</u>					
10-4155-323.0 SOUTH DAVIS FIRE DIST. ASSMT	70,170.42	280,681.67	845,968.00	565,286.33	33.2
TOTAL FIRE SERVICES	70,170.42	280,681.67	845,968.00	565,286.33	33.2
<u>ELECTIONS</u>					
10-4170-480.0 SPECIAL DEPT. SUPPLIES - MISC.	.00	.00	16,163.00	16,163.00	.0
TOTAL ELECTIONS	.00	.00	16,163.00	16,163.00	.0
<u>YOUTH COUNCIL</u>					
10-4180-200.0 YOUTH COUNCIL EXPENDITURES	379.43	4,090.13	.00	(4,090.13)	.0
10-4180-480.0 MISCELLANEOUS	.00	.00	7,000.00	7,000.00	.0
TOTAL YOUTH COUNCIL	379.43	4,090.13	7,000.00	2,909.87	58.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT EXPENDITURES</u>					
10-4210-110.0 SALARY AND WAGES	103,952.52	399,314.48	1,203,244.00	803,929.52	33.2
10-4210-111.0 OVERTIME PAY	4,577.82	13,909.61	16,000.00	2,090.39	86.9
10-4210-112.0 OVERTIME PAY- WARRANT SERVICE	1,310.76	3,689.04	10,000.00	6,310.96	36.9
10-4210-115.0 OVERTIME PAY-BALIFF	856.00	3,483.12	11,000.00	7,516.88	31.7
10-4210-120.0 TEMP & PART-TIME WAGE/RESERVES	2,160.00	6,039.00	.00	(6,039.00)	.0
10-4210-122.0 PART TIME WAGES - OFFICE	2,271.17	9,350.91	42,414.00	33,063.09	22.1
10-4210-130.0 FICA	7,521.85	36,685.22	98,108.00	61,422.78	37.4
10-4210-131.0 RETIREMENT	29,639.17	116,991.92	393,308.00	276,316.08	29.8
10-4210-132.0 MEDICAL INSURANCE	22,054.69	90,104.82	274,330.00	184,225.18	32.9
10-4210-134.0 LONG TERM DISABILITY	439.60	1,946.44	7,741.00	5,794.56	25.1
10-4210-135.0 WORKERS COMPENSATION	1,799.44	7,966.47	30,791.00	22,824.53	25.9
10-4210-137.0 LINE OF DUTY	.00	.00	1,710.00	1,710.00	.0
10-4210-142.0 UNIFORM ALLOWANCE	290.96	779.88	.00	(779.88)	.0
10-4210-200.0 UNIFORM PURCHASE	852.97	3,981.69	11,000.00	7,018.31	36.2
10-4210-201.0 UNIFORM CLEANING	.00	.00	4,000.00	4,000.00	.0
10-4210-210.0 BOOKS & SUBSCRIPTIONS	465.00	500.00	600.00	100.00	83.3
10-4210-211.0 MEMBERSHIPS	.00	785.00	1,300.00	515.00	60.4
10-4210-220.0 PUBLIC NOTICES	.00	.00	400.00	400.00	.0
10-4210-235.0 EVIDENCE SUPPLIES	404.90	1,273.48	2,000.00	726.52	63.7
10-4210-240.0 OFFICE SUPPLIES	370.94	1,526.36	4,900.00	3,373.64	31.2
10-4210-241.0 PRINTING	.00	182.00	2,800.00	2,618.00	6.5
10-4210-242.0 POSTAGE	40.56	182.82	1,300.00	1,117.18	14.1
10-4210-250.0 VEHICLE MAINTENANCE - MISC.	.00	4,151.87	12,000.00	7,848.13	34.6
10-4210-251.0 BICYCLE MAINTENANCE	.00	.00	200.00	200.00	.0
10-4210-252.0 VEHICLE MAINTENANCE - BODY RPR	.00	8,845.38	4,000.00	(4,845.38)	221.1
10-4210-253.0 VEHICLE MAINTENANCE - TIRES	.00	3,734.80	5,000.00	1,265.20	74.7
10-4210-254.0 VEHICLE MAINT- PREVENTATIVE	860.57	2,261.40	7,500.00	5,238.60	30.2
10-4210-255.0 RADAR MAINTENANCE	1,412.00	1,660.53	1,500.00	(160.53)	110.7
10-4210-260.0 EQUIPMENT MAINTENANCE	2,349.95	2,694.95	11,000.00	8,305.05	24.5
10-4210-261.0 RADIO MAINTENANCE	.00	498.95	2,500.00	2,001.05	20.0
10-4210-262.0 COPIER MAINTENANCE	.00	484.50	800.00	315.50	60.6
10-4210-263.0 OFFICE EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-4210-264.0 EQUIP MAINTENCE-COMPUTER	79.29	1,585.92	5,500.00	3,914.08	28.8
10-4210-265.0 CRIME PREVENTION	102.33	102.33	1,000.00	897.67	10.2
10-4210-267.0 WEAPONS MAINTENANCE	.00	.00	500.00	500.00	.0
10-4210-270.0 TELEPHONE - AIR TIME	841.72	1,605.11	11,875.00	10,269.89	13.5
10-4210-282.0 AIR TIME - LAPTOPS	720.26	1,440.48	9,130.00	7,689.52	15.8
10-4210-290.0 GASOLINE	3,918.69	12,018.53	49,000.00	36,981.47	24.5
10-4210-310.0 PROFESSIONAL SERVICES	42.66	1,003.66	2,500.00	1,496.34	40.2
10-4210-320.0 FATPOT MAINTENANCE FEES	.00	16,400.00	16,400.00	.00	100.0
10-4210-330.0 EDUCATION & TRAINING	943.92	5,358.14	15,000.00	9,641.86	35.7
10-4210-340.0 LEXIPOL P&P	.00	6,384.00	6,385.00	1.00	100.0
10-4210-480.0 MISC SUPPLIES	34.38	1,525.17	4,000.00	2,474.83	38.1
10-4210-481.0 PHOTOGRAPHY SUPPLIES	27.76	58.64	1,500.00	1,441.36	3.9
10-4210-482.0 AMMUNITION	.00	725.98	4,600.00	3,874.02	15.8
10-4210-483.0 INVESTIGATION SUPPLIES	41.00	211.02	1,750.00	1,538.98	12.1
10-4210-484.0 MEDICAL SUPPLIES	.00	1,694.90	500.00	(1,194.90)	339.0
10-4210-512.0 INSURANCE - AUTO LIAB.	.00	4,833.00	4,833.00	.00	100.0
10-4210-620.0 MISCELLANEOUS SERVICES	46.30	104.06	300.00	195.94	34.7
10-4210-621.0 METRO TASK FORCE	14,629.12	14,629.12	14,630.00	.88	100.0
10-4210-623.0 PHYSICAL FITNESS STANDARDS	.00	200.00	1,000.00	800.00	20.0
10-4210-625.0 DISPATCH SERVICES	.00	.00	39,942.00	39,942.00	.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-4210-740.0 CAPITAL EQUIPMENT	968.57	1,408.57	151,500.00	150,091.43	.9
10-4210-752.0 GRANT/DONATION PURCHASES	269.80	4,873.35	.00	(4,873.35)	.0
TOTAL POLICE DEPARTMENT EXPENDITURES	206,296.67	799,186.62	2,503,791.00	1,704,604.38	31.9

LIQUOR LAW ENFORCEMENT

10-4218-110.0 SALARY & WAGES	382.13	2,218.99	5,200.00	2,981.01	42.7
10-4218-120.0 SALARY AND WAGES - DUI COURT	.00	457.57	.00	(457.57)	.0
10-4218-130.0 FICA	27.47	195.12	360.00	164.88	54.2
10-4218-134.0 WORKERS COMPENSATION	1.72	12.05	.00	(12.05)	.0
10-4218-135.0 WORKERS COMPENSATION	7.89	55.31	120.00	64.69	46.1
10-4218-330.0 EDUCATION & TRAINING	.00	.00	750.00	750.00	.0
10-4218-480.0 MISC SUPPLIES	.00	.00	750.00	750.00	.0
10-4218-621.0 INFORMANT	.00	.00	120.00	120.00	.0
10-4218-740.0 CAPITAL EQUIPMENT	.00	.00	11,700.00	11,700.00	.0
TOTAL LIQUOR LAW ENFORCEMENT	419.21	2,939.04	19,000.00	16,060.96	15.5

SCHOOL CROSSING PROGRAM

10-4219-110.0 SALARY & WAGES	638.75	1,374.00	.00	(1,374.00)	.0
10-4219-120.0 PART TIME WAGES	4,598.75	10,233.25	54,500.00	44,266.75	18.8
10-4219-130.0 FICA	400.72	888.06	3,940.00	3,051.94	22.5
10-4219-135.0 WORKERS COMPENSATION	114.29	254.50	1,110.00	855.50	22.9
10-4219-271.0 UTILITIES - POWER	.00	.00	1,000.00	1,000.00	.0
10-4219-480.0 MISC SUPPLIES	.00	810.31	1,500.00	689.69	54.0
TOTAL SCHOOL CROSSING PROGRAM	5,752.51	13,560.12	62,050.00	48,489.88	21.9

K-9

10-4223-310.0 PROFESSIONAL SERVICES	.00	72.00	750.00	678.00	9.6
10-4223-330.0 EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
10-4223-480.0 MISC SUPPLIES	.00	324.50	1,000.00	675.50	32.5
TOTAL K-9	.00	396.50	2,250.00	1,853.50	17.6

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	6,751.26	19,897.83	49,915.00	30,017.17	39.9
10-4225-130.0 FICA	342.11	1,458.02	3,818.00	2,359.98	38.2
10-4225-131.0 RETIREMENT	1,484.21	5,310.49	16,991.00	11,680.51	31.3
10-4225-132.0 MEDICAL INSURANCE	1,053.86	5,277.70	16,400.00	11,122.30	32.2
10-4225-134.0 LONG TERM DISABILITY	21.39	89.57	299.00	209.43	30.0
10-4225-135.0 WORKERS COMPENSATION	98.21	411.50	1,400.00	988.50	29.4
10-4225-241.0 PRINTING	.00	.00	700.00	700.00	.0
10-4225-330.0 TRAINING & EDUCATION	.00	400.00	500.00	100.00	80.0
10-4225-480.0 MISC SUPPLIES	1,512.35	1,555.07	5,000.00	3,444.93	31.1
TOTAL D.A.R.E PROGRAM	11,263.39	34,400.18	95,023.00	60,622.82	36.2
<u>ANIMAL CONTROL SERVICES</u>					
10-4253-310.0 DAVIS COUNTY SERVICES	2,558.44	7,675.32	30,702.00	23,026.68	25.0
TOTAL ANIMAL CONTROL SERVICES	2,558.44	7,675.32	30,702.00	23,026.68	25.0
<u>PUBLIC WORKS ADMINISTRATION</u>					
10-4405-110.0 SALARY AND WAGES	14,353.89	61,597.82	186,410.00	124,812.18	33.0
10-4405-111.0 OVERTIME PAY	.00	.00	500.00	500.00	.0
10-4405-120.0 PART TIME WAGES	.00	168.75	.00	(168.75)	.0
10-4405-130.0 FICA	1,070.98	5,114.20	14,300.00	9,185.80	35.8
10-4405-131.0 RETIREMENT	2,648.40	10,472.25	34,522.00	24,049.75	30.3
10-4405-132.0 MEDICAL INSURANCE	2,883.77	11,535.08	34,605.00	23,069.92	33.3
10-4405-134.0 LONG TERM DISABILITY	64.52	306.15	1,122.00	815.85	27.3
10-4405-135.0 WORKERS COMPENSATION	278.40	1,335.90	3,816.00	2,480.10	35.0
10-4405-142.0 UNIFORM ALLOWANCE	4.62	20.79	60.00	39.21	34.7
10-4405-200.0 UNIFORM PURCHASE	.00	.00	1,000.00	1,000.00	.0
10-4405-210.0 BOOK & SUBSCRIPTIONS	.00	.00	100.00	100.00	.0
10-4405-211.0 MEMBERSHIPS	.00	.00	350.00	350.00	.0
10-4405-220.0 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4405-230.0 MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
10-4405-240.0 OFFICE SUPPLIES	15.99	151.12	1,600.00	1,448.88	9.5
10-4405-241.0 PRINTING	.00	.00	200.00	200.00	.0
10-4405-242.0 POSTAGE	.00	191.19	800.00	608.81	23.9
10-4405-262.0 OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-4405-268.0 UCAN COMMUNICATION FEES	.00	.00	600.00	600.00	.0
10-4405-280.0 TELEPHONE - AIR TIME	102.12	204.30	1,300.00	1,095.70	15.7
10-4405-310.0 PROFESSIONAL SERVICES	.00	150.46	300.00	149.54	50.2
10-4405-330.0 EDUCATION AND TRAINING	.00	.00	2,000.00	2,000.00	.0
10-4405-480.0 MISC SUPPLIES	357.28	524.28	500.00	(24.28)	104.9
10-4405-482.0 SMALL TOOLS & MINOR EQUIPMENT	370.47	2,732.30	7,700.00	4,967.70	35.5
10-4405-512.0 INSURANCE - AUTO LIABILITY	.00	138.00	138.00	.00	100.0
10-4405-740.0 CAPITAL EQUIPMENT	.00	.00	118,410.00	118,410.00	.0
TOTAL PUBLIC WORKS ADMINISTRATION	22,150.44	94,642.59	410,833.00	316,190.41	23.0

CENTERVILLE CITY CORPORATION
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET DEPARTMENT</u>					
10-4410-110.0 SALARY AND WAGES	20,430.03	63,441.95	190,710.00	127,268.05	33.3
10-4410-111.0 OVERTIME	241.70	780.88	7,000.00	6,219.12	11.2
10-4410-130.0 FICA	910.68	3,875.51	15,125.00	11,249.49	25.6
10-4410-131.0 RETIREMENT	2,337.71	9,911.59	36,517.00	26,605.41	27.1
10-4410-132.0 MEDICAL INSURANCE	4,098.87	19,395.48	65,582.00	46,186.52	29.6
10-4410-134.0 LONG TERM DISABILITY	56.95	241.47	1,186.00	944.53	20.4
10-4410-135.0 WORKERS COMPENSATION	374.89	1,589.31	5,368.00	3,778.69	29.6
10-4410-142.0 UNIFORM ALLOWANCE	13.86	62.37	240.00	177.63	26.0
10-4410-200.0 UNIFORM PURCHASE	.00	.00	1,700.00	1,700.00	.0
10-4410-211.0 MEMBERSHIPS	.00	.00	75.00	75.00	.0
10-4410-256.0 VEHICLE MAINTENANCE	4,078.12	9,690.00	42,000.00	32,310.00	23.1
10-4410-261.0 RADIO MAINTENANCE	.00	.00	250.00	250.00	.0
10-4410-265.0 FIRE EXTINGUISHER	.00	.00	200.00	200.00	.0
10-4410-280.0 TELEPHONE - AIR TIME	55.01	140.02	1,500.00	1,359.98	9.3
10-4410-290.0 GASOLINE & DIESEL FUEL	1,077.62	3,694.20	19,000.00	15,305.80	19.4
10-4410-330.0 EDUCATION & TRAINING	.00	(125.28)	3,000.00	3,125.28	(4.2)
10-4410-479.0 HAULING CONSTRUCTION MATERIAL	.00	7.36	6,000.00	5,992.64	.1
10-4410-480.0 MISC SUPPLIES	63.31	957.14	8,000.00	7,042.86	12.0
10-4410-481.0 SNOW REMOVAL	.00	.00	35,000.00	35,000.00	.0
10-4410-482.0 ASPHALT	2,953.40	6,532.32	25,000.00	18,467.68	26.1
10-4410-483.0 WEED CONTROL	.00	.00	100.00	100.00	.0
10-4410-484.0 MEDICAL SUPPLIES	.00	.00	150.00	150.00	.0
10-4410-486.0 PAINT STRIPING MATERIALS	.00	2,108.89	15,000.00	12,891.11	14.1
10-4410-488.0 SIGNS	1,486.11	2,303.73	9,000.00	6,696.27	25.6
10-4410-489.0 ROAD BASE	.00	517.62	3,500.00	2,982.38	14.8
10-4410-491.0 CURB, GUTER, SDWK, REPAIR	.00	450.00	15,000.00	14,550.00	3.0
10-4410-494.0 STREET SWEEPING CONTRACT	5,636.75	6,756.90	22,000.00	15,243.10	30.7
10-4410-495.0 SIDEWALK GRINDING	.00	.00	25,000.00	25,000.00	.0
10-4410-512.0 INSURANCE	.00	2,647.00	2,647.00	.00	100.0
10-4410-610.0 STREET LIGHT POWER	7,213.63	21,942.24	90,000.00	68,057.76	24.4
10-4410-620.0 STREET LIGHT REPAIRS	395.01	5,910.81	18,000.00	12,089.19	32.8
10-4410-740.0 CAPITAL EQUIPMENT	.00	.00	53,594.00	53,594.00	.0
10-4410-750.0 CAPITAL PROJECTS	.00	.00	5,000.00	5,000.00	.0
 TOTAL STREET DEPARTMENT	 51,423.65	 162,831.51	 722,444.00	 559,612.49	 22.5

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<u>GIS DEPARTMENT</u>					
10-4470-110.0 SALARY AND WAGES	5,062.20	18,828.81	56,514.00	37,685.19	33.3
10-4470-130.0 FICA	310.02	1,399.19	4,324.00	2,924.81	32.4
10-4470-131.0 RETIREMENT	802.92	2,595.87	10,438.00	7,842.13	24.9
10-4470-132.0 MEDICAL INSURANCE	1,357.57	5,430.28	16,400.00	10,969.72	33.1
10-4470-134.0 LONG TERM DISABILITY	19.56	87.60	339.00	251.40	25.8
10-4470-135.0 WORKERS COMPENSATION	89.92	402.72	1,695.00	1,292.28	23.8
10-4470-200.0 UNIFORM PURCHASE	135.00	135.00	400.00	265.00	33.8
10-4470-211.0 MEMBERSHIPS	.00	.00	150.00	150.00	.0
10-4470-240.0 OFFICE SUPPLIES	37.95	37.95	2,000.00	1,962.05	1.9
10-4470-255.0 VEHICLE MAINTENANCE	.00	.00	750.00	750.00	.0
10-4470-262.0 MAINTENANCE & SUPPLIES	.00	.00	500.00	500.00	.0
10-4470-282.0 AIR TIME - GPS	57.01	131.02	1,100.00	968.98	11.9
10-4470-310.0 PROFESSIONAL SERVICES	.00	.00	300.00	300.00	.0
10-4470-320.0 SOFTWARE SUPPORT	.00	.00	5,000.00	5,000.00	.0
10-4470-330.0 EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00	.0
10-4470-480.0 MISC SUPPLIES	65.00	65.00	1,000.00	935.00	6.5
TOTAL GIS DEPARTMENT	7,937.15	29,113.44	102,410.00	73,296.56	28.4
<u>ENGINEERING</u>					
10-4490-316.0 ENG. SERVICES - COMMUNITY DEV.	3,150.00	11,424.42	35,000.00	23,575.58	32.6
10-4490-317.0 ENG SERVICES - INSPECTION	2,572.68	8,038.03	40,000.00	31,961.97	20.1
10-4490-319.0 ENG SERVICES - STREETS	157.50	1,102.50	5,000.00	3,897.50	22.1
10-4490-320.0 ENG SERVICES - STORM DRAINAGE	.00	682.50	.00	(682.50)	.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	472.50	472.50	5,000.00	4,527.50	9.5
TOTAL ENGINEERING	6,352.68	21,719.95	86,000.00	64,280.05	25.3

CENTERVILLE CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS DEPARTMENT EXPENDITURES</u>					
10-4510-110.0 SALARY AND WAGES	19,933.43	83,222.60	255,882.00	172,659.40	32.5
10-4510-111.0 OVERTIME	.00	162.18	1,500.00	1,337.82	10.8
10-4510-120.0 TEMPORARY AND PART TIME WAGES	8,601.29	80,589.22	165,000.00	84,410.78	48.8
10-4510-130.0 FICA	2,094.63	14,726.50	32,200.00	17,473.50	45.7
10-4510-131.0 RETIREMENT	3,644.78	14,046.36	47,538.00	33,491.64	29.6
10-4510-132.0 MEDICAL INSURANCE	5,047.91	20,183.64	60,527.00	40,343.36	33.4
10-4510-134.0 LONG TERM DISABILITY	101.46	459.93	1,550.00	1,090.07	29.7
10-4510-135.0 WORKERS COMPENSATION	589.25	3,546.68	10,900.00	7,353.32	32.5
10-4510-200.0 UNIFORM PURCHASES	980.83	601.65	2,000.00	1,398.35	30.1
10-4510-220.0 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4510-240.0 OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
10-4510-242.0 POSTAGE	.00	.00	50.00	50.00	.0
10-4510-250.0 VEHICLE MAINT & SUPPLIES	334.29	884.06	11,000.00	10,115.94	8.0
10-4510-260.0 MISC EQUIPMENT MAINTENANCE	147.38	731.51	5,000.00	4,268.49	14.6
10-4510-268.0 MOWER MAINTENANCE	533.79	4,776.50	14,000.00	9,223.50	34.1
10-4510-270.0 UTILITIES - WEBER BASIN WATER	.00	.00	17,405.00	17,405.00	.0
10-4510-271.0 UTILITIES - DEUEL CREEK WATER	.00	.00	9,000.00	9,000.00	.0
10-4510-274.0 UTILITIES - POWER	491.56	2,162.91	8,900.00	6,737.09	24.3
10-4510-277.0 UTILITIES - SEWER	.00	240.00	550.00	310.00	43.6
10-4510-280.0 TELEPHONE AIR TIME	260.02	788.26	3,000.00	2,211.74	26.3
10-4510-290.0 GASOLINE	548.55	4,847.62	15,000.00	10,152.38	32.3
10-4510-310.0 PROFESSIONAL SERVICES	850.00	4,258.14	8,000.00	3,741.86	53.2
10-4510-330.0 EDUCATION & TRAINING	.00	.00	4,000.00	4,000.00	.0
10-4510-480.0 MISC SUPPLIES	2,551.54	11,566.27	28,000.00	16,433.73	41.3
10-4510-481.0 FERTILIZERS - WEED CONTROL	498.30	715.08	21,000.00	20,284.92	3.4
10-4510-482.0 PLANTINGS	896.48	1,203.66	7,000.00	5,796.34	17.2
10-4510-483.0 SPRINKLER REPAIR	646.31	10,376.69	13,000.00	2,623.31	79.8
10-4510-484.0 HOLIDAY LIGHTING	.00	.00	5,000.00	5,000.00	.0
10-4510-485.0 FIELD PREPARATION	.00	.00	2,000.00	2,000.00	.0
10-4510-486.0 CURB & GUTTER REPAIR	90.23	902.01	5,000.00	4,097.99	18.0
10-4510-512.0 INSURANCE	.00	4,390.00	800.00	(3,590.00)	548.8
10-4510-740.0 CAPITAL EQUIPMENT	.00	850.00	7,000.00	6,150.00	12.1
10-4510-752.0 CITIZEN PARTICIPATION PROJECTS	.00	4.37	.00	(4.37)	.0
TOTAL PARKS DEPARTMENT EXPENDITURES	48,842.03	266,235.84	762,402.00	496,166.16	34.9
<u>PARKS & RECREATION COMMITTEE</u>					
10-4511-310.0 RECORDING SERVICES	59.79	79.73	400.00	320.27	19.9
10-4511-480.0 MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4511-750.0 CONCERTS IN THE PARK	.00	2,430.00	3,000.00	570.00	81.0
TOTAL PARKS & RECREATION COMMITTEE	59.79	2,509.73	3,600.00	1,090.27	69.7

CENTERVILLE CITY CORPORATION
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRAILS COMMITTEE</u>					
10-4512-310.0 RECORDER SERVICES	70.65	114.13	400.00	285.87	28.5
10-4512-330.0 EDUCATION & TRAINING	.00	.00	200.00	200.00	.0
10-4512-480.0 MISC SUPPLIES	.00	.00	500.00	500.00	.0
TOTAL TRAILS COMMITTEE	70.65	114.13	1,100.00	985.87	10.4
<u>RECREATION</u>					
10-4515-280.0 TELEPHONE - AIR TIME	99.08	70.33	.00	(70.33)	.0
TOTAL RECREATION	99.08	70.33	.00	(70.33)	.0
<u>COMMUNITY EVENTS</u>					
10-4560-481.0 CITY FLOAT	.00	(748.44)	.00	748.44	.0
10-4560-482.0 CHRISTMAS LIGHTING	35.35	35.35	650.00	614.65	5.4
10-4560-621.0 JULY 4TH CONTRIBUTION	3,365.36	4,039.36	23,000.00	18,960.64	17.6
TOTAL COMMUNITY EVENTS	3,400.71	3,326.27	23,650.00	20,323.73	14.1
<u>RECREATION COMMITTEES</u>					
10-4590-310.0 PROFESSIONAL SERVICES	2,425.00	2,425.00	.00	(2,425.00)	.0
TOTAL RECREATION COMMITTEES	2,425.00	2,425.00	.00	(2,425.00)	.0
<u>PARKS & RECREATION FACILITY</u>					
10-4595-271.0 UTILITIES - POWER	331.73	1,014.17	3,000.00	1,985.83	33.8
10-4595-276.0 UTILITIES - GAS	51.33	99.08	4,000.00	3,900.92	2.5
10-4595-277.0 UTILITIES - SEWER	.00	30.00	260.00	230.00	11.5
10-4595-280.0 TELEPHONE SERVICE & EQUIPMENT	.00	.00	500.00	500.00	.0
10-4595-310.0 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-4595-480.0 MISC SUPPLIES	.00	238.30	250.00	11.70	95.3
10-4595-481.0 JANITORIAL SUPPLIES	.00	.00	400.00	400.00	.0
10-4595-482.0 MAINTENANCE & REPAIR	.00	.00	3,500.00	3,500.00	.0
10-4595-514.0 INSURANCE	.00	1,099.00	1,100.00	1.00	99.9
10-4595-740.0 CAPITAL EQUIPMENT	.00	.00	5,000.00	5,000.00	.0
TOTAL PARKS & RECREATION FACILITY	383.06	2,480.55	18,510.00	16,029.45	13.4

CENTERVILLE CITY CORPORATION
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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVT BLDGS - MAINT FAC</u>					
10-4596-271.0 UTILITIES - POWER	877.98	2,858.87	11,000.00	8,141.13	26.0
10-4596-276.0 UTILITIES - GAS	106.00	209.33	6,000.00	5,790.67	3.5
10-4596-277.0 UTILITIES - SEWER	.00	120.00	250.00	130.00	48.0
10-4596-280.0 TELEPHONE SERVICE & EQUIPMENT	767.50	2,302.50	12,000.00	9,697.50	19.2
10-4596-310.0 PROFESSIONAL SERVICES	.00	.00	400.00	400.00	.0
10-4596-480.0 MISC SUPPLIES	33.43	65.42	200.00	134.58	32.7
10-4596-481.0 JANITORIAL SUPPLIES	.00	172.44	1,000.00	827.56	17.2
10-4596-482.0 MAINTENANCE & REPAIR	307.25	1,603.92	10,000.00	8,396.08	16.0
10-4596-514.0 INSURANCE	.00	.00	715.00	715.00	.0
10-4596-740.0 CAPITAL EQUIPMENT	.00	.00	22,000.00	22,000.00	.0
TOTAL GENERAL GOVT BLDGS - MAINT FAC	2,092.16	7,332.48	63,565.00	56,232.52	11.5

<u>GENERAL GOVT BLDGS - NEW CITY</u>					
10-4597-120.0 PART TIME WAGES	2,906.83	12,470.23	37,664.00	25,193.77	33.1
10-4597-130.0 FICA	221.77	951.25	2,882.00	1,930.75	33.0
10-4597-131.0 RETIREMENT	375.17	1,630.76	4,632.00	3,001.24	35.2
10-4597-135.0 WORKERS COMPENSATION	61.21	262.68	942.00	679.32	27.9
10-4597-230.0 MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
10-4597-271.0 UTILITIES - POWER	2,730.81	9,108.05	33,500.00	24,391.95	27.2
10-4597-276.0 UTILITIES - GAS	313.55	667.11	15,000.00	14,332.89	4.5
10-4597-277.0 UTILITIES - SEWER	.00	120.00	385.00	265.00	31.2
10-4597-280.0 TELEPHONE SERVICE & EQUIPMENT	767.50	3,837.50	14,200.00	10,362.50	27.0
10-4597-310.0 PROFESSIONAL SERVICES	.00	4,262.00	5,000.00	738.00	85.2
10-4597-320.0 ELEVATOR CONTRACT	512.15	1,024.30	1,980.00	955.70	51.7
10-4597-321.0 MECHANICAL SERVICE	1,109.00	1,109.00	10,000.00	8,891.00	11.1
10-4597-480.0 MISC SUPPLIES	.00	17.74	800.00	782.26	2.2
10-4597-481.0 JANITORIAL SUPPLIES	250.00	1,420.61	4,000.00	2,579.39	35.5
10-4597-482.0 MAINTENANCE & REPAIR	49.44	216.39	11,000.00	10,783.61	2.0
10-4597-514.0 INSURANCE	.00	5,249.00	2,450.00	(2,799.00)	214.2
10-4597-750.0 CAPITAL PROJECTS	.00	.00	4,000.00	4,000.00	.0
TOTAL GENERAL GOVT BLDGS - NEW CITY	9,297.43	42,346.62	148,485.00	106,138.38	28.5

<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	7.71	61.98	4,900.00	4,838.02	1.3
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	1,688.00	1,688.00	.00	100.0
TOTAL PUBLIC WORKS STORAGE FACILITY	7.71	1,749.98	8,048.00	6,298.02	21.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOPMENT</u>					
10-4610-110.0 SALARY & WAGES	14,916.12	59,013.67	180,919.00	121,905.33	32.6
10-4610-111.0 OVERTIME PAY	.00	.00	500.00	500.00	.0
10-4610-130.0 FICA	1,052.06	4,736.03	13,878.00	9,141.97	34.1
10-4610-131.0 RETIREMENT	2,513.34	9,948.54	33,508.00	23,559.46	29.7
10-4610-132.0 MEDICAL INSURANCE	2,881.01	11,524.04	34,572.00	23,047.96	33.3
10-4610-134.0 LONG TERM DISABILITY	62.62	281.53	1,088.00	806.47	25.9
10-4610-135.0 WORKERS COMPENSATION	220.78	992.73	4,535.00	3,542.27	21.9
10-4610-210.0 BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4610-211.0 MEMBERSHIPS	.00	95.00	800.00	705.00	11.9
10-4610-220.0 PUBLIC NOTICES	33.92	283.02	1,000.00	716.98	28.3
10-4610-240.0 OFFICE SUPPLIES	80.61	193.52	1,500.00	1,306.48	12.9
10-4610-241.0 PRINTING	177.81	177.81	500.00	322.19	35.6
10-4610-242.0 POSTAGE	.00	7.71	1,500.00	1,492.29	.5
10-4610-260.0 VEHICLE MAINTENANCE	.00	62.35	500.00	437.65	12.5
10-4610-262.0 EQUIP MAINT & SUPPLIES	188.69	386.29	1,500.00	1,113.71	25.8
10-4610-280.0 TELEPHONE - AIR TIME	135.59	203.64	800.00	596.36	25.5
10-4610-290.0 GASOLINE	.00	.00	500.00	500.00	.0
10-4610-330.0 EDUCATION & TRAINING	196.45	640.45	2,000.00	1,359.55	32.0
10-4610-740.0 CAPITAL EQUIPMENT	.00	.00	400.00	400.00	.0
10-4610-752.0 MAIN STREET STUDY	.00	.00	500.00	500.00	.0
TOTAL COMMUNITY DEVELOPMENT	22,459.00	88,546.33	280,700.00	192,153.67	31.5
<u>PLANNING COMMISSION</u>					
10-4611-305.0 MEMBER ATTENDANCE	1,055.00	2,095.00	6,000.00	3,905.00	34.9
10-4611-310.0 RECORDER SERVICES	.00	421.74	5,000.00	4,578.26	8.4
10-4611-330.0 EDUCATION & TRAINING	.00	.00	400.00	400.00	.0
TOTAL PLANNING COMMISSION	1,055.00	2,516.74	11,400.00	8,883.26	22.1
<u>BOARD OF ADJUSTMENT</u>					
10-4612-305.0 MEMBER ATTENDANCE	.00	.00	300.00	300.00	.0
10-4612-310.0 RECORDER SERVICES	.00	.00	150.00	150.00	.0
TOTAL BOARD OF ADJUSTMENT	.00	.00	450.00	450.00	.0
<u>LANDMARKS COMMISSION</u>					
10-4613-310.0 RECORDER SERVICES	.00	76.09	500.00	423.91	15.2
10-4613-750.0 STATE GRANT PROJECT	.00	2,300.00	7,300.00	5,000.00	31.5
TOTAL LANDMARKS COMMISSION	.00	2,376.09	7,800.00	5,423.91	30.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
10-4650-210.0 BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4650-211.0 MEMBERSHIPS	.00	.00	200.00	200.00	.0
10-4650-260.0 EQUIPMENT MAINTENANCE	.00	.00	200.00	200.00	.0
10-4650-290.0 GASOLINE	.00	33.11	.00	(33.11)	.0
10-4650-316.0 BUILDING INSPECTION SERVICES	4,302.00	23,128.10	80,000.00	56,871.90	28.9
TOTAL BUILDING INSPECTION	4,302.00	23,161.21	80,600.00	57,438.79	28.7
<u>TRANSFERS TO OTHER FUND</u>					
10-4710-820.0 TRANSFER TO RECREATION FUND	833.33	3,333.33	10,000.00	6,666.67	33.3
10-4710-925.0 TRANSFER TO SANITATION FUND	.00	.00	31,000.00	31,000.00	.0
10-4710-950.0 TRANSFER TO CAPITAL PROJECTS	22,164.75	88,659.75	265,977.00	177,317.25	33.3
10-4710-952.0 TRANSPORTATION FUND	.00	.00	415,592.00	415,592.00	.0
10-4710-970.0 TRANSFER WHITAKER HOME TRUST	12,725.33	12,725.33	38,176.00	25,450.67	33.3
10-4710-980.0 CONTRIB. FUND BAL/DEBT REDUCT	.00	.00	100,000.00	100,000.00	.0
10-4710-990.0 CONTINGENCY - PERSONNEL ADJUST	494.45	1,261.90	60,000.00	58,738.10	2.1
TOTAL TRANSFERS TO OTHER FUND	36,217.86	105,980.31	920,745.00	814,764.69	11.5
TOTAL FUND EXPENDITURES	602,772.11	2,443,382.31	8,625,151.00	6,181,768.69	28.3
NET REVENUE OVER EXPENDITURES	39,216.90	(14,716.32)	(119,310.00)	(104,593.68)	(12.3)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

REDEVELOPMENT AGENCY FUND

ASSETS

20-11100000	CASH - COMBINED FUND	298,612.40	
20-13170000	ACCOUNTS RECEIVABLE-TAX INCREM	168,691.72	
		<u> </u>	
	TOTAL ASSETS		<u>467,304.12</u>

LIABILITIES AND EQUITY

LIABILITIES

20-25000000	DEFERRED REVENUE-TAX INCRMNT	168,692.00	
		<u> </u>	
	TOTAL LIABILITIES		168,692.00

FUND EQUITY

20-28500000	RESTRICTED FUND BALANCE	367,741.49	
	UNAPPROPRIATED FUND BALANCE:		
20-29510000	FUND BALANCE - PREVIOUS YEAR	80,521.16	
	REVENUE OVER EXPENDITURES - YTD	(149,650.53)	
		<u> </u>	
	BALANCE - CURRENT DATE	(69,129.37)	
		<u> </u>	
	TOTAL FUND EQUITY		<u>298,612.12</u>
	TOTAL LIABILITIES AND EQUITY		<u>467,304.12</u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

REDEVELOPMENT AGENCY FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>TAX REVENUE</u>						
20-31-100000	TAX INCREMENT - PARRISH LANE	.00	.00	945,513.00	945,513.00	.0
20-31-150000	TAX INCREMENT - LEGACY XING	.00	.00	260,118.00	260,118.00	.0
20-31-160000	TAX INCREMENT-BARNARD CREEK	.00	.00	95,123.00	95,123.00	.0
20-31-200000	PROPERTY TAX - ADDITIONAL	.00	.00	206,842.00	206,842.00	.0
	TOTAL TAX REVENUE	.00	.00	1,507,596.00	1,507,596.00	.0
<u>MISCELLANEOUS REVENUE</u>						
20-36-100000	MISCELLANEOUS REVENUE	.00	.00	100,000.00	100,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	100,000.00	100,000.00	.0
<u>PAYMENTS - CONTRIBUTIONS</u>						
20-38-750000	LEASE PAYMENT	13,551.58	34,799.36	77,400.00	42,600.64	45.0
	TOTAL PAYMENTS - CONTRIBUTIONS	13,551.58	34,799.36	77,400.00	42,600.64	45.0
	TOTAL FUND REVENUE	13,551.58	34,799.36	1,684,996.00	1,650,196.64	2.1

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 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
20-4000-280.0 TELECOM SERVICES	.00	(650.00)	.00	650.00	.0
20-4000-310.0 PROFESSIONAL SERVICES	.00	1,520.00	15,000.00	13,480.00	10.1
20-4000-315.0 TRF-ELIGIBLE EXPENSES	.00	.00	77,400.00	77,400.00	.0
20-4000-316.0 ENGINEERING	2,465.00	3,410.00	7,500.00	4,090.00	45.5
20-4000-420.0 CONTRACTUAL - LEGACY XING	.00	.00	241,914.00	241,914.00	.0
20-4000-423.0 CONTRACTUAL - DAYTON WEST	.00	.00	84,639.00	84,639.00	.0
20-4000-425.0 CONTRACTUAL - LAND ROVER	.00	.00	26,302.00	26,302.00	.0
20-4000-430.0 CONTRACTUAL - LEGACY CROSSING	.00	.00	170,000.00	170,000.00	.0
20-4000-435.0 CONTRACTUAL - TUELLER/WRIGHT	.00	.00	5,769.00	5,769.00	.0
20-4000-440.0 CONTRACTUAL - BARNARD CREEK	.00	.00	23,442.00	23,442.00	.0
20-4000-480.0 MISC SUPPLIES	200.00	798.98	5,000.00	4,201.02	16.0
20-4000-511.0 INSURANCE - LIABILITY	.00	13,881.00	14,000.00	119.00	99.2
20-4000-615.0 BOARD	2,733.33	2,733.33	8,200.00	5,466.67	33.3
20-4000-620.0 ADMINISTRATIVE SERVICES	11,550.00	54,400.00	163,200.00	108,800.00	33.3
TOTAL EXPENDITURES	16,948.33	76,093.31	842,466.00	766,372.69	9.0
<u>TRANSFER TO OTHER FUND</u>					
20-4710-830.0 TRANSFER - ADDITIONAL INCREM	17,236.83	68,947.83	206,842.00	137,894.17	33.3
20-4710-840.0 TRANSFER - DEBT RETIREMENT	39,093.75	39,093.75	590,688.00	551,594.25	6.6
TOTAL TRANSFER TO OTHER FUND	56,330.58	108,041.58	797,530.00	689,488.42	13.6
<u>IMPROVEMENT PROJECTS</u>					
20-5000-200.0 *1250 & PARRISH INTERSECTION*	.00	315.00	45,000.00	44,685.00	.7
TOTAL IMPROVEMENT PROJECTS	.00	315.00	45,000.00	44,685.00	.7
TOTAL FUND EXPENDITURES	73,278.91	184,449.89	1,684,996.00	1,500,546.11	11.0
NET REVENUE OVER EXPENDITURES	(59,727.33)	(149,650.53)	.00	149,650.53	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

MUNICIPAL BUILDING AUTHORITY

ASSETS

23-11100000	CASH - COMBINED FUND	1,207.46	
	TOTAL ASSETS		1,207.46

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
23-29510000	FUND BALANCE - PREVIOUS YEAR	1,207.46	
	BALANCE - CURRENT DATE	1,207.46	
	TOTAL FUND EQUITY		1,207.46
	TOTAL LIABILITIES AND EQUITY		1,207.46

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

RECREATION

ASSETS

25-11100000	CASH	11,852.97	
	TOTAL ASSETS		11,852.97

LIABILITIES AND EQUITYFUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
25-29510000	PRIOR UNRESTRICTED FUND BALANC	62,978.34	
	REVENUE OVER EXPENDITURES - YTD	(51,125.37)	
	BALANCE - CURRENT DATE	11,852.97	
	TOTAL FUND EQUITY		11,852.97
	TOTAL LIABILITIES AND EQUITY		11,852.97

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
25-34-100000	SUMMER RECREATION FEES	.00	197.50	70,000.00	69,802.50	.3
25-34-300000	OFF SEASON RECREATION FEES	10.00	40.00	20,120.00	20,080.00	.2
25-34-400000	YOUTH BASEBALL/SOFTBALL FEES	.00	6,075.00	56,000.00	49,925.00	10.9
	TOTAL CHARGES FOR SERVICES	10.00	6,312.50	146,120.00	139,807.50	4.3
	<u>MISCELLANEOUS REVENUE</u>					
25-36-000000	CONCESSION SALES	.00	2,917.46	20,000.00	17,082.54	14.6
	TOTAL MISCELLANEOUS REVENUE	.00	2,917.46	20,000.00	17,082.54	14.6
	<u>DONATIONS</u>					
25-38-750000	BASEBALL DONATIONS & FUNDRAISR	.00	224.84	.00	(224.84)	.0
	TOTAL DONATIONS	.00	224.84	.00	(224.84)	.0
	<u>CONTRIBUTIONS & TRANSFERS</u>					
25-39-100000	TRANSFER FROM GENERAL FUND	833.33	3,333.33	10,000.00	6,666.67	33.3
	TOTAL CONTRIBUTIONS & TRANSFERS	833.33	3,333.33	10,000.00	6,666.67	33.3
	TOTAL FUND REVENUE	843.33	12,788.13	176,120.00	163,331.87	7.3

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SUMMER RECREATION</u>					
25-4000-120.0 PART TIME WAGES	1,853.64	30,667.00	65,000.00	34,333.00	47.2
25-4000-130.0 FICA	141.79	2,346.04	4,850.00	2,503.96	48.4
25-4000-131.0 RETIREMENT	342.37	1,908.62	5,000.00	3,091.38	38.2
25-4000-135.0 WORKERS COMPENSATION	38.65	655.95	.00	(655.95)	.0
25-4000-220.0 PUBLIC NOTICES	.00	.00	2,700.00	2,700.00	.0
25-4000-230.0 MILEAGE REIMBURSEMENT	116.70	116.70	500.00	383.30	23.3
25-4000-240.0 GENERAL OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
25-4000-242.0 POSTAGE	20.05	20.05	200.00	179.95	10.0
25-4000-260.0 EQUIP MAINT & SUPPLIES	.00	.00	500.00	500.00	.0
25-4000-280.0 TELEPHONE - AIR TIME	(21.32)	45.32	720.00	674.68	6.3
25-4000-310.0 MEDICAL EXAMS	.00	.00	1,200.00	1,200.00	.0
25-4000-311.0 INSTRUCTORS	.00	13,780.00	13,000.00	(780.00)	106.0
25-4000-330.0 EDUCATION & TRAINING	.00	99.00	300.00	201.00	33.0
25-4000-480.0 MISC SUPPLIES	.00	2,198.25	15,000.00	12,801.75	14.7
TOTAL SUMMER RECREATION	2,491.88	51,836.93	109,270.00	57,433.07	47.4
<u>OFF SEASON RECREATION</u>					
25-4200-310.0 INSTRUCTORS	.00	.00	17,000.00	17,000.00	.0
25-4200-480.0 MISC. SUPPLIES	.00	.00	2,500.00	2,500.00	.0
TOTAL OFF SEASON RECREATION	.00	.00	19,500.00	19,500.00	.0
<u>YOUTH BASEBALL/SOFTBALL</u>					
25-4300-120.0 PART TIME WAGES	.00	84.00	9,000.00	8,916.00	.9
25-4300-130.0 FICA	.00	6.43	700.00	693.57	.9
25-4300-135.0 WORKERS COMPENSATION	.00	1.99	250.00	248.01	.8
25-4300-220.0 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
25-4300-260.0 EQUIP MAINT & SUPPLIES	.00	.00	1,000.00	1,000.00	.0
25-4300-310.0 UMPIRES	.00	.00	3,000.00	3,000.00	.0
25-4300-311.0 PROFESSIONAL SERVICES	19.95	289.99	.00	(289.99)	.0
25-4300-480.0 MISC. SUPPLIES	.00	8,493.60	42,000.00	33,506.40	20.2
25-4300-740.0 CAPITAL EQUIPMENT	.00	.00	3,500.00	3,500.00	.0
TOTAL YOUTH BASEBALL/SOFTBALL	19.95	8,876.01	59,950.00	51,073.99	14.8

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONCESSIONS</u>					
25-4900-120.0 PART TIME WAGES	.00	1,881.45	8,500.00	6,618.55	22.1
25-4900-130.0 FICA	.00	143.92	650.00	506.08	22.1
25-4900-135.0 WORKERS COMPENSATION	.00	43.67	300.00	256.33	14.6
25-4900-260.0 EQUIP MAINT & SUPPLIES	.00	.00	300.00	300.00	.0
25-4900-310.0 PROFESSIONAL SERVICES	.00	572.90	250.00	(322.90)	229.2
25-4900-480.0 MISC. SUPPLIES	.00	558.62	10,000.00	9,441.38	5.6
TOTAL CONCESSIONS	.00	3,200.56	20,000.00	16,799.44	16.0
TOTAL FUND EXPENDITURES	2,511.83	63,913.50	208,720.00	144,806.50	30.6
NET REVENUE OVER EXPENDITURES	(1,668.50)	(51,125.37)	(32,600.00)	18,525.37	(156.8)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

RAP TAX

ASSETS

27-11100000	CASH - COMBINED FUND	341,473.95	
27-13170000	RAP TAX A/R	68,149.00	
27-14210000	DUE FROM OTHER FUND	97,296.54	
	TOTAL ASSETS		506,919.49

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
27-29510000	FUND BALANCE - PREVIOUS YEAR	402,370.62	
	REVENUE OVER EXPENDITURES - YTD	104,548.87	
	BALANCE - CURRENT DATE	506,919.49	
	TOTAL FUND EQUITY		506,919.49
	TOTAL LIABILITIES AND EQUITY		506,919.49

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

		RAP TAX				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
27-31-350000	RAP TAX	38,000.44	140,111.28	390,000.00	249,888.72	35.9
	TOTAL REVENUE	38,000.44	140,111.28	390,000.00	249,888.72	35.9
<u>MISCELLANEOUS REVENUE</u>						
27-36-100000	INTEREST INCOME	839.69	2,936.65	.00	(2,936.65)	.0
	TOTAL MISCELLANEOUS REVENUE	839.69	2,936.65	.00	(2,936.65)	.0
	TOTAL FUND REVENUE	38,840.13	143,047.93	390,000.00	246,952.07	36.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

RAP TAX

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS & GRANTS</u>					
27-5000-710.0 MISC PARK PROJECTS	567.50	30,688.50	331,500.00	300,811.50	9.3
27-5000-720.0 NATURAL PARK 100 S	.00	805.00	.00	(805.00)	.0
27-5000-750.0 WHITAKER TRANSFERS - GRANTS	7,005.56	7,005.56	19,500.00	12,494.44	35.9
27-5000-800.0 DCPA PROJECTS-GRANTS	.00	.00	19,500.00	19,500.00	.0
27-5000-850.0 OTHER TRANSFERS GRANTS	.00	.00	19,500.00	19,500.00	.0
 TOTAL TRANSFERS & GRANTS	 7,573.06	 38,499.06	 390,000.00	 351,500.94	 9.9
 TOTAL FUND EXPENDITURES	 7,573.06	 38,499.06	 390,000.00	 351,500.94	 9.9
 NET REVENUE OVER EXPENDITURES	 31,267.07	 104,548.87	 .00	 (104,548.87)	 .0

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

CEMETERY PERPETUAL CARE

ASSETS

30-11100000	CASH - COMBINED FUND	52,252.66	
	TOTAL ASSETS		52,252.66

LIABILITIES AND EQUITYFUND EQUITY

30-28500000	RESTRICTED FUND BALANCE	37,700.00	
	UNAPPROPRIATED FUND BALANCE:		
30-29510000	FUND BALANCE - PREVIOUS YEAR	9,192.25	
	REVENUE OVER EXPENDITURES - YTD	5,360.41	
	BALANCE - CURRENT DATE	14,552.66	
	TOTAL FUND EQUITY		52,252.66
	TOTAL LIABILITIES AND EQUITY		52,252.66

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

CEMETERY PERPETUAL CARE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>CHARGES FOR SERVICES</u>					
30-34-820000	PERPETUAL CARE FEE	(100.00)	3,900.00	30,000.00	26,100.00	13.0
30-34-821000	MONUMENT PERMIT FEES	300.00	1,300.00	3,500.00	2,200.00	37.1
	TOTAL CHARGES FOR SERVICES	<u>200.00</u>	<u>5,200.00</u>	<u>33,500.00</u>	<u>28,300.00</u>	<u>15.5</u>
	<u>MISCELLANEOUS REVENUE</u>					
30-36-100000	INTEREST INCOME	<u>50.27</u>	<u>190.41</u>	<u>.00</u>	<u>(190.41)</u>	<u>.0</u>
	TOTAL MISCELLANEOUS REVENUE	<u>50.27</u>	<u>190.41</u>	<u>.00</u>	<u>(190.41)</u>	<u>.0</u>
	TOTAL FUND REVENUE	<u>250.27</u>	<u>5,390.41</u>	<u>33,500.00</u>	<u>28,109.59</u>	<u>16.1</u>

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
30-4510-751.0	MAINTENANCE	.00	30.00	.00	(30.00)	.0
	TOTAL EXPENDITURES	.00	30.00	.00	(30.00)	.0
	<u>TRANSFERS TO OTHER FUNDS</u>					
30-4710-810.1	TRANSFER TO GENERAL FUND	.00	.00	26,800.00	26,800.00	.0
	TOTAL TRANSFERS TO OTHER FUNDS	.00	.00	26,800.00	26,800.00	.0
	TOTAL FUND EXPENDITURES	.00	30.00	26,800.00	26,770.00	.1
	NET REVENUE OVER EXPENDITURES	250.27	5,360.41	6,700.00	1,339.59	80.0

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 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	39,093.75	39,093.75	590,688.00	551,594.25	6.6
TOTAL CONTRIBUTIONS & TRANSFERS	39,093.75	39,093.75	590,688.00	551,594.25	6.6
 TOTAL FUND REVENUE	 39,093.75	 39,093.75	 590,688.00	 551,594.25	 6.6

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 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	39,093.75	39,093.75	78,188.00	39,094.25	50.0
35-4000-920.0 PRINCIPAL	.00	.00	510,000.00	510,000.00	.0
TOTAL EXPENDITURES	39,093.75	39,093.75	590,688.00	551,594.25	6.6
TOTAL FUND EXPENDITURES	39,093.75	39,093.75	590,688.00	551,594.25	6.6
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

PARK FUND

LIABILITIES AND EQUITYLIABILITIES

45-24210000	DUE OTHER FUNDS (WATER, SAN.)	97,296.54	
	TOTAL LIABILITIES		97,296.54

FUND EQUITY

45-28500000	RESTRICTED FUND BALANCE	83,976.51	
	UNAPPROPRIATED FUND BALANCE:		
45-29510000	FUND BALANCE - PREVIOUS YEAR	(83,974.60)	
	REVENUE OVER EXPENDITURES - YTD	(97,298.45)	
	BALANCE - CURRENT DATE	(181,273.05)	
	TOTAL FUND EQUITY		(97,296.54)
	TOTAL LIABILITIES AND EQUITY		.00

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

		PARK FUND				
		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CHARGES FOR SERVICES</u>						
45-34-700000	PARK DEVELOPMENT FEES	8,228.00	24,684.00	50,000.00	25,316.00	49.4
	TOTAL CHARGES FOR SERVICES	8,228.00	24,684.00	50,000.00	25,316.00	49.4
	TOTAL FUND REVENUE	8,228.00	24,684.00	50,000.00	25,316.00	49.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

PARK FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>						
45-4000-760.0	COMMUNITY PARK-PHASE II	4,414.01	118,549.43	.00	(118,549.43)	.0
45-4000-762.0	COMMUNITY PARK EXPANSION PH3	2,535.00	3,433.02	50,000.00	46,566.98	6.9
	TOTAL EXPENDITURES	<u>6,949.01</u>	<u>121,982.45</u>	<u>50,000.00</u>	<u>(71,982.45)</u>	<u>244.0</u>
	TOTAL FUND EXPENDITURES	<u>6,949.01</u>	<u>121,982.45</u>	<u>50,000.00</u>	<u>(71,982.45)</u>	<u>244.0</u>
	NET REVENUE OVER EXPENDITURES	<u>1,278.99</u>	<u>(97,298.45)</u>	<u>.00</u>	<u>97,298.45</u>	<u>.0</u>

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

TRANSPORTATION FUND

ASSETS

48-11100000	CASH - COMBINED FUND	1,021,224.34	
48-13170000	TAX RECEIVABLE	<u>56,219.00</u>	
	TOTAL ASSETS		<u><u>1,077,443.34</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

48-28500000	RESTRICTED FUND BALANCE	737,549.22	
	UNAPPROPRIATED FUND BALANCE:		
48-29510000	FUND BALANCE - PREVIOUS YEAR	214,795.30	
	REVENUE OVER EXPENDITURES - YTD	<u>125,098.82</u>	
	BALANCE - CURRENT DATE	<u>339,894.12</u>	
	TOTAL FUND EQUITY		<u><u>1,077,443.34</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,077,443.34</u></u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>TAXES</u>					
48-31-300000	SALES TAX	30,243.52	112,712.88	315,000.00	202,287.12	35.8
	TOTAL TAXES	30,243.52	112,712.88	315,000.00	202,287.12	35.8
	<u>STATE REVENUE</u>					
48-33-430000	CLASS C ROADS	.00	84,762.68	650,000.00	565,237.32	13.0
48-33-450000	GRANTS	.00	.00	970,000.00	970,000.00	.0
	TOTAL STATE REVENUE	.00	84,762.68	1,620,000.00	1,535,237.32	5.2
	<u>TRANSFERS</u>					
48-34-800000	TRANSFER- GENERAL FUND	.00	.00	415,592.00	415,592.00	.0
	TOTAL TRANSFERS	.00	.00	415,592.00	415,592.00	.0
	<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	44,056.69	47,784.19	.00	(47,784.19)	.0
	TOTAL CONTRIBUTIONS	44,056.69	47,784.19	.00	(47,784.19)	.0
	TOTAL FUND REVENUE	74,300.21	245,259.75	2,351,592.00	2,106,332.25	10.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>CAPITAL PROJECTS</u>					
48-4000-316.0	ENGINEERING - GENERAL	.00	367.50	.00	(367.50)	.0
48-4000-710.0	CAPITAL PROJECTS	.00	.00	1,311,155.00	1,311,155.00	.0
48-4000-720.0	*1250 WEST (QUESTAR)*	577.50	892.50	.00	(892.50)	.0
48-4000-725.0	*PARRISH LANE SIDEWALK*	.00	262.50	.00	(262.50)	.0
48-4000-735.0	"1250 WEST SIDEWALK PROJECT"	.00	1,155.00	.00	(1,155.00)	.0
48-4000-740.0	FRONTAGE ROAD BIKE LN PROJECT	3,248.10	3,405.60	1,040,437.00	1,037,031.40	.3
	TOTAL CAPITAL PROJECTS	3,825.60	6,083.10	2,351,592.00	2,345,508.90	.3
	<u>ANNUAL PROJECTS</u>					
48-5000-710.0	*2017 STREET & SLURRY*	2,893.40	114,077.83	.00	(114,077.83)	.0
	TOTAL ANNUAL PROJECTS	2,893.40	114,077.83	.00	(114,077.83)	.0
	TOTAL FUND EXPENDITURES	6,719.00	120,160.93	2,351,592.00	2,231,431.07	5.1
	NET REVENUE OVER EXPENDITURES	67,581.21	125,098.82	.00	(125,098.82)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

UTOPIA PROJECT FUND

ASSETS

49-11100000	CASH - COMBINED FUND	206.49	
49-13190000	ACCOUNTS RECEIVABLE-UTOPIA	<u>2,062,716.00</u>	
	TOTAL ASSETS		<u><u>2,062,922.49</u></u>

LIABILITIES AND EQUITY

LIABILITIES

49-23370000	DEFERRED REVENUE-UTOPIA	<u>2,062,716.00</u>	
	TOTAL LIABILITIES		2,062,716.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
49-29510000	FUND BALANCE - PREVIOUS YEAR	2.91	
	REVENUE OVER EXPENDITURES - YTD	<u>203.58</u>	
	BALANCE - CURRENT DATE	<u>206.49</u>	
	TOTAL FUND EQUITY		<u><u>206.49</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>2,062,922.49</u></u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

UTOPIA PROJECT FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
	<u>TRANSFERS</u>					
49-34-800000	TRANSFER IN - GENERAL FUND	22,164.75	88,659.75	265,977.00	177,317.25	33.3
49-34-850000	TRANSFER IN - TAX INCREMENT	17,236.83	68,947.83	206,842.00	137,894.17	33.3
	TOTAL TRANSFERS	<u>39,401.58</u>	<u>157,607.58</u>	<u>472,819.00</u>	<u>315,211.42</u>	<u>33.3</u>
	TOTAL FUND REVENUE	<u>39,401.58</u>	<u>157,607.58</u>	<u>472,819.00</u>	<u>315,211.42</u>	<u>33.3</u>

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

UTOPIA PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
49-4000-800.0 PLEDGE PAYMENTS	39,351.00	157,404.00	472,819.00	315,415.00	33.3
TOTAL EXPENDITURES	39,351.00	157,404.00	472,819.00	315,415.00	33.3
TOTAL FUND EXPENDITURES	39,351.00	157,404.00	472,819.00	315,415.00	33.3
NET REVENUE OVER EXPENDITURES	50.58	203.58	.00	(203.58)	.0

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

WATER FUND

ASSETS

51-11100000	CASH - COMBINED FUND	80,377.10	
51-11510000	CASH W/FISCAL AGENTS/WTR LOANS	3.19	
51-11820000	INVESTMENT IN WATER STOCK	48,616.66	
51-13100000	ACCOUNTS RECIEVABLE - UNBILLED	36,539.76	
51-13110000	ACCOUNTS RECEIVABLE	252,117.90	
51-13120000	ALLOWANCE FOR BAD DEBT	(21,954.37)	
51-15460000	DEFERRED OUTFLOWS-PENSIONS	120,478.00	
51-15500000	WATER INVENTORY	304,314.61	
51-15610000	PREPAID WATER	14,180.81	
51-16300000	WORK IN PROGRESS	92,305.98	
51-16310000	RESERVOIRS	984,856.84	
51-16320000	ALLOWANCE DEPREC./RESERVIOIRS	(775,817.71)	
51-16330000	WATER DISTRIBUTION SYSTEMS	4,106,063.98	
51-16340000	ALLOWANCE DEPREC./WATERLINES	(2,838,814.23)	
51-16350000	BUILDINGS & WELLS	3,424,195.91	
51-16360000	ALLOW. DEPREC./LAND/BLDGS/WELL	(950,694.79)	
51-16390000	WATERLINE SYSTEMS	10,702,078.81	
51-16400000	ALLOWANCE DEPREC./WTRLN SYSTM	(1,710,310.23)	
51-16510000	MACHINERY	661,146.85	
51-16520000	ALLOWANCE DEPREC./MACHINERY	(478,450.09)	
51-16530000	LAND	236,908.84	
TOTAL ASSETS			14,288,143.82

LIABILITIES AND EQUITYLIABILITIES

51-21330000	BOND PAYABLE	1,803,000.00	
51-21341000	ACCRUED INTEREST	17,666.03	
51-21350000	ACCRUED PAYROLL	19,167.00	
51-21351000	ACCRUED ABSENCES	51,423.25	
51-23400000	DEFERRED INFLOWS-PENSIONS	29,038.00	
51-24210000	DUE TO OTHER FUNDS	(.55)	
51-25410000	UNAMORTIZED BOND PREMIUM	138,910.19	
51-25420000	DEFERRED LOSS FROM BOND DEF	(15,044.11)	
51-25450000	NET PENSION LIABILITY	212,317.00	
TOTAL LIABILITIES			2,256,476.81

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
51-29510000	PRIOR UNRESTRICTED/BALANCE	12,124,318.23	
	REVENUE OVER EXPENDITURES - YTD	(92,651.22)	
BALANCE - CURRENT DATE			12,031,667.01
TOTAL FUND EQUITY			12,031,667.01

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

WATER FUND

TOTAL LIABILITIES AND EQUITY

14,288,143.82

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
51-34-400000	WATER DEVELOPMENT FEES (DEV)	12,160.00	21,512.00	75,000.00	53,488.00	28.7
51-34-450000	WTRLN CONST.FEES/NEW SUBS(CON)	9,800.00	21,924.43	50,000.00	28,075.57	43.9
	TOTAL CHARGES FOR SERVICES	21,960.00	43,436.43	125,000.00	81,563.57	34.8
	<u>MISCELLANEOUS REVENUE</u>					
51-36-200000	MISCELLANEOUS	.00	64.00	.00	(64.00)	.0
	TOTAL MISCELLANEOUS REVENUE	.00	64.00	.00	(64.00)	.0
	<u>OPERATING REVENUE</u>					
51-37-110000	WATER SALES	208,102.98	905,876.04	2,400,000.00	1,494,123.96	37.7
51-37-130000	WATER YOKES AND METERS	2,545.00	3,955.00	12,000.00	8,045.00	33.0
51-37-150000	WTR LATERAL FEES- NEW SBD	.00	.00	9,000.00	9,000.00	.0
51-37-160000	HYDRANT WATER SALES	.00	1,000.00	1,500.00	500.00	66.7
51-37-200000	DELINQUENT PENALTY	1,288.34	5,391.75	12,000.00	6,608.25	44.9
51-37-300000	GAIN ON SALE OF FIXED ASSET	.00	.00	5,000.00	5,000.00	.0
	TOTAL OPERATING REVENUE	211,936.32	916,222.79	2,439,500.00	1,523,277.21	37.6
	<u>NON-OPERATING REVENUE</u>					
51-38-100010	SPECIAL PROJECT REVENUE	.00	13,557.90	.00	(13,557.90)	.0
	TOTAL NON-OPERATING REVENUE	.00	13,557.90	.00	(13,557.90)	.0
	TOTAL FUND REVENUE	233,896.32	973,281.12	2,564,500.00	1,591,218.88	38.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>EXPENDITURES</u>					
51-4000-110.0	SALARY AND WAGES	26,442.60	103,018.01	326,396.00	223,377.99	31.6
51-4000-111.0	OVERTIME PAY	1,274.87	3,255.31	12,000.00	8,744.69	27.1
51-4000-120.0	TEMPORARY & PART-TIME WAGES	780.30	3,764.42	20,000.00	16,235.58	18.8
51-4000-130.0	FICA	1,422.89	7,501.34	22,350.00	14,848.66	33.6
51-4000-131.0	RETIREMENT	3,141.72	16,179.11	50,265.00	34,085.89	32.2
51-4000-132.0	MEDICAL INSURANCE	4,207.72	19,913.40	79,100.00	59,186.60	25.2
51-4000-134.0	LONG TERM DISABILITY	82.66	407.26	1,560.00	1,152.74	26.1
51-4000-135.0	WORKERS COMPENSATION	396.68	2,085.41	6,804.00	4,718.59	30.7
51-4000-142.0	UNIFORM ALLOWANCE	23.10	120.12	300.00	179.88	40.0
51-4000-200.0	UNIFORM PURCHASE	135.00	135.00	2,300.00	2,165.00	5.9
51-4000-205.0	BANK PROCESSING CHARGES-XPRESS	1,207.20	4,954.40	20,000.00	15,045.60	24.8
51-4000-210.0	BOOKS - MEMBERSHIPS	.00	.00	200.00	200.00	.0
51-4000-211.0	MEMBERSHIPS	.00	98.00	2,300.00	2,202.00	4.3
51-4000-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
51-4000-240.0	OFFICE SUPPLIES	173.01	185.87	1,200.00	1,014.13	15.5
51-4000-241.0	PRINTING	375.25	1,557.62	5,500.00	3,942.38	28.3
51-4000-242.0	POSTAGE	898.25	2,825.75	12,500.00	9,674.25	22.6
51-4000-250.0	VEHICLE MAINT & SUPPLIES	484.33	1,080.03	15,000.00	13,919.97	7.2
51-4000-260.0	EQUIP MAINT & SUPPLIES	.00	805.55	.00	805.55	.0
51-4000-261.0	EQUIPMENT MAINTENANCE - RADIO	.00	.00	500.00	500.00	.0
51-4000-263.0	EQUIPMENT MAINTENANCE - OFFICE	.00	.00	500.00	500.00	.0
51-4000-265.0	FIRE EXTINGUISHER SUPPLIES	.00	.00	400.00	400.00	.0
51-4000-266.0	METER READING MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
51-4000-275.0	UTILITIES - PUMPS AND WELLS	5,651.87	17,812.11	62,000.00	44,187.89	28.7
51-4000-280.0	AIR TIME	133.53	371.72	2,560.00	2,188.28	14.5
51-4000-286.0	TELEMETERING	.00	1,525.00	17,000.00	15,475.00	9.0
51-4000-290.0	GASOLINE & DIESEL SERVICES	908.49	3,608.00	14,000.00	10,392.00	25.8
51-4000-310.0	PROFESSIONAL SERVICES	.00	.00	5,000.00	5,000.00	.0
51-4000-314.0	COMPUTER SUPPORT	.00	1,144.50	5,200.00	4,055.50	22.0
51-4000-316.0	ENGINEER	1,555.20	3,881.71	20,000.00	16,118.29	19.4
51-4000-330.0	EDUCATION AND TRAINING	793.90	793.90	9,500.00	8,706.10	8.4
51-4000-340.0	CERTIFICATIONS - EXAMS	.00	.00	1,000.00	1,000.00	.0
51-4000-478.0	COMMERCIAL WATER METERS	.00	.00	4,000.00	4,000.00	.0
51-4000-479.0	HAULING CONSTRUCTION MATERIAL	.00	80.00	3,000.00	2,920.00	2.7
51-4000-480.0	MISC SUPPLIES	4,713.50	6,394.89	35,000.00	28,605.11	18.3
51-4000-481.0	METER REPAIRS	2,540.21	3,519.92	8,000.00	4,480.08	44.0
51-4000-482.0	RELOCATE CONNECTIONS	.00	.00	500.00	500.00	.0
51-4000-484.0	WATER MAINS SUPPLIES	2,998.47	7,987.89	37,000.00	29,012.11	21.6
51-4000-485.0	BLUE STAKES	396.39	1,224.56	4,200.00	2,975.44	29.2
51-4000-486.0	ASPHALT	.00	.00	4,000.00	4,000.00	.0
51-4000-487.0	ROADBASE	.00	.00	4,000.00	4,000.00	.0
51-4000-488.0	SAND	.00	.00	2,000.00	2,000.00	.0
51-4000-489.0	CHLORINE	.00	1,511.35	9,500.00	7,988.65	15.9
51-4000-490.0	WEBER BASIN PURCHASES	7,090.42	28,361.68	91,705.00	63,343.32	30.9
51-4000-491.0	INSTALL LATERALS	.00	.00	5,000.00	5,000.00	.0
51-4000-492.0	FLOURIDATION	40.01	9,916.99	35,000.00	25,083.01	28.3
51-4000-493.0	NEW METERS	2,364.82	2,364.82	19,000.00	16,635.18	12.5
51-4000-495.0	WATER RIGHTS	.00	630.00	1,000.00	370.00	63.0
51-4000-511.0	INSURANCE - LIABILITY	.00	16,801.54	25,000.00	8,198.46	67.2
51-4000-512.0	INSURANCE - AUTO LIAB.	.00	261.00	3,500.00	3,239.00	7.5
51-4000-513.0	INSURANCE - WELLS & PUMPS	.00	1,497.00	5,500.00	4,003.00	27.2
51-4000-621.0	WATER TESTING	.00	2,935.00	18,000.00	15,065.00	16.3

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-4000-630.0 UNCOLLECTABLE ACCOUNTS	.00	.00	1,000.00	1,000.00	.0
51-4000-640.0 GENERAL FUND ADMIN. SERVICE	35,416.67	141,666.67	425,000.00	283,333.33	33.3
51-4000-810.0 SERIES 2012 REVENUE BONDS	.00	170,916.38	.00	(170,916.38)	.0
51-4000-850.0 UWFA - BOND PAYMENT	.00	.00	198,000.00	198,000.00	.0
51-4000-910.0 DEPRECIATION EXPENSE	35,703.91	142,815.66	350,000.00	207,184.34	40.8
TOTAL EXPENDITURES	141,352.97	735,908.89	2,006,840.00	1,270,931.11	36.7
<u>CAPITAL EQUIPMENT/PROJECTS</u>					
51-5154-740.0 CAPITAL EQUIPMENT	.00	.00	134,650.00	134,650.00	.0
51-5154-750.0 CAPITAL PROJECTS	1,990.68	2,840.68	733,000.00	730,159.32	.4
51-5154-753.0 *SERVICE INSTALLATIONS*	924.84	1,082.34	.00	(1,082.34)	.0
51-5154-756.0 *CITY HALL PUMPHOUSE*	.00	210.00	.00	(210.00)	.0
TOTAL CAPITAL EQUIPMENT/PROJECTS	2,915.52	4,133.02	867,650.00	863,516.98	.5
<u>WATER CAPITAL IMPROVEMENT PROJ</u>					
51-5500-766.0 *MAIN - 600 S. TO PAGES*	5,376.64	82,635.83	.00	(82,635.83)	.0
TOTAL WATER CAPITAL IMPROVEMENT PROJ	5,376.64	82,635.83	.00	(82,635.83)	.0
<u>WATER LINE PROJECTS</u>					
51-5510-750.0 *CHASE LANE - BORE I-15*	.00	562.50	.00	(562.50)	.0
51-5510-900.0 *PROJECT DESIGN/ENGINEERING*	157.50	157.50	.00	(157.50)	.0
TOTAL WATER LINE PROJECTS	157.50	720.00	.00	(720.00)	.0
<u>WATER PROJECTS</u>					
51-5520-767.0 *PARK HILLS PUMP STATION*	85.64	85.64	.00	(85.64)	.0
TOTAL WATER PROJECTS	85.64	85.64	.00	(85.64)	.0
<u>SUBDIVISION WATERLINE PROJECTS</u>					
51-5600-205.0 "MISC. SMALL PROJECTS"	240.00	35,063.48	.00	(35,063.48)	.0
51-5600-790.0 *CHITOSE/JOHNSON WATER LINE*	.00	11,664.95	.00	(11,664.95)	.0
TOTAL SUBDIVISION WATERLINE PROJECTS	240.00	46,728.43	.00	(46,728.43)	.0
TOTAL FUND EXPENDITURES	150,128.27	870,211.81	2,874,490.00	2,004,278.19	30.3
NET REVENUE OVER EXPENDITURES	83,768.05	103,069.31	(309,990.00)	(413,059.31)	33.3

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

SANITATION FUND

ASSETS

52-13120000	ALLOWANCE FOR UNCOLLECTIBLE AC	(	6,000.00)	
52-13140000	ACCOUNTS RECEIVABLE - GARBAGE		71,865.43	
52-13150000	ACCOUNTS RECEIVABLE - RECYCLE		17,515.15	
52-13160000	ACCOUNTS RECEIVABLE GREEN WAST		10,638.55	
	TOTAL ASSETS			94,019.13

LIABILITIES AND EQUITYLIABILITIES

52-21310000	ACCOUNTS PAY/SANITATION FUND		67,700.00	
52-24210000	DUE TO OTHER FUNDS		29,137.22	
	TOTAL LIABILITIES			96,837.22

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
52-29510000	FUND BALANCE - PREVIOUS YEAR	(	30,221.85)	
	REVENUE OVER EXPENDITURES - YTD		27,403.76	
	BALANCE - CURRENT DATE	(	2,818.09)	
	TOTAL FUND EQUITY			(2,818.09)
	TOTAL LIABILITIES AND EQUITY			94,019.13

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SANITATION FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<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	540.00	540.00	.00	(540.00)	.0
52-36-500000	TRANSFER FROM GENERAL FUND	.00	.00	31,000.00	31,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	<u>540.00</u>	<u>540.00</u>	<u>32,000.00</u>	<u>31,460.00</u>	<u>1.7</u>
<u>OPERATING REVENUE</u>						
52-37-100000	REFUSE COLLECTION CHARGES	58,801.42	235,304.67	700,000.00	464,695.33	33.6
52-37-200000	RECYCLING REVENUES	15,110.97	60,389.32	176,000.00	115,610.68	34.3
52-37-250000	GREEN WASTE CHARGES	9,372.37	37,409.47	106,750.00	69,340.53	35.0
52-37-300000	CONTAINER ADVANCE LEASE PAYMT	230.00	1,432.00	10,000.00	8,568.00	14.3
	TOTAL OPERATING REVENUE	<u>83,514.76</u>	<u>334,535.46</u>	<u>992,750.00</u>	<u>658,214.54</u>	<u>33.7</u>
	TOTAL FUND REVENUE	<u>84,054.76</u>	<u>335,075.46</u>	<u>1,024,750.00</u>	<u>689,674.54</u>	<u>32.7</u>

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-4000-205.0 BANKING & INV/INTEREST EXPENSE	.00	.00	5,000.00	5,000.00	.0
52-4000-241.0 PRINTING	331.00	922.19	2,500.00	1,577.81	36.9
52-4000-242.0 POSTAGE	449.14	1,348.27	5,500.00	4,151.73	24.5
52-4000-314.0 COMPUTER SUPPORT	.00	1,144.50	5,200.00	4,055.50	22.0
52-4000-320.0 GREEN WASTE COLLECTION	.00	.00	48,000.00	48,000.00	.0
52-4000-321.0 COLLECTION	21,178.05	84,540.15	250,000.00	165,459.85	33.8
52-4000-322.0 DISPOSAL & TIPPING FEES	28,747.60	114,541.60	303,000.00	188,458.40	37.8
52-4000-324.0 RECYCLING COLLECTION	13,196.72	51,877.98	174,000.00	122,122.02	29.8
52-4000-325.0 GREEN WASTE DISPOSAL	5,319.44	20,868.34	31,000.00	10,131.66	67.3
52-4000-480.0 MISC SUPPLIES	.00	.00	100.00	100.00	.0
52-4000-485.0 FLYER POSTAGE/FALL/SPG PICKUP	.00	.00	500.00	500.00	.0
52-4000-486.0 FALL CLEANUP	.00	.00	30,000.00	30,000.00	.0
52-4000-510.0 GENERAL LIABILITY INSURANCE	.00	4,412.00	9,000.00	4,588.00	49.0
52-4000-640.0 GF ADMIN SERVICES	7,004.17	28,016.67	84,050.00	56,033.33	33.3
52-4000-745.0 CAPITAL EQUIPMENT	.00	.00	2,400.00	2,400.00	.0
52-4000-750.0 CONTAINERS	.00	.00	10,000.00	10,000.00	.0
 TOTAL EXPENDITURES	 76,226.12	 307,671.70	 960,250.00	 652,578.30	 32.0
 TOTAL FUND EXPENDITURES	 76,226.12	 307,671.70	 960,250.00	 652,578.30	 32.0
 NET REVENUE OVER EXPENDITURES	 7,828.64	 27,403.76	 64,500.00	 37,096.24	 42.5

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

DRAINAGE UTILITY

ASSETS

53-11100000	CASH - COMBINED FUND	892,909.33	
53-13120000	ALLOWANCE FOR UNCOLLECTABLE	(2,000.00)	
53-13140000	ACCOUNTS RECIEVABLE	120,729.80	
53-14210000	DUE FROM OTHER FUNDS	29,136.67	
53-15460000	DEFERRED OUTFLOWS-PENSIONS	29,872.00	
53-16360000	ACCUMULATED DEPRECIATION	(952,514.26)	
53-16510000	ASSETS	152,337.56	
53-16520000	SUB DRAIN	2,046,416.46	
53-16530000	STORM DRAINS	2,619,892.24	
53-16540000	WORK IN PROGRESS	420,727.49	
TOTAL ASSETS			5,357,507.29

LIABILITIES AND EQUITYLIABILITIES

53-21320000	BONDS PAYABLE	522,000.00	
53-21321000	ACCRUED INTEREST ON BOND	5,113.14	
53-21350000	ACCRUED PAYROLL	1,933.00	
53-21351000	ACCRUED ABSENCES	15,550.83	
53-23400000	DEFERRED INFLOWS-PENSIONS	5,750.00	
53-25410000	UNAMORTIZED BOND PREMIUM	45,163.66	
53-25420000	DEFERRED LOSS FROM BOND DEF	(2,464.15)	
53-25450000	NET PENSION LIABILITY	42,044.00	
TOTAL LIABILITIES			635,090.48

FUND EQUITY

53-28500000	RESTRICTED NET POSITION	39,750.00	
UNAPPROPRIATED FUND BALANCE:			
53-29510000	FUND BALANCE - PREVIOUS YEAR	4,519,987.51	
	REVENUE OVER EXPENDITURES - YTD	162,679.30	
BALANCE - CURRENT DATE		4,682,666.81	
TOTAL FUND EQUITY			4,722,416.81
TOTAL LIABILITIES AND EQUITY			5,357,507.29

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>CHARGES FOR SERVICES</u>					
53-34-400000	IMPACT FEE	4,216.06	5,846.95	.00	(5,846.95)	.0
	TOTAL CHARGES FOR SERVICES	4,216.06	5,846.95	.00	(5,846.95)	.0
	<u>MISCELLANEOUS REVENUE</u>					
53-36-100000	INTEREST INCOME	.00	.00	1,500.00	1,500.00	.0
53-36-800000	DEVELOPER CONTRIBUTION	(313.76)	.00	.00	.00	.0
	TOTAL MISCELLANEOUS REVENUE	(313.76)	.00	1,500.00	1,500.00	.0
	<u>OPERATING REVENUE</u>					
53-37-100000	DRAINAGE CHARGES	67,127.76	267,663.14	800,000.00	532,336.86	33.5
53-37-300000	SUB DRAIN FEES	37,941.31	151,668.46	445,000.00	293,331.54	34.1
	TOTAL OPERATING REVENUE	105,069.07	419,331.60	1,245,000.00	825,668.40	33.7
	TOTAL FUND REVENUE	108,971.37	425,178.55	1,246,500.00	821,321.45	34.1

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
EXPENDITURES						
53-4000-110.0	SALARY & WAGES	4,021.40	18,020.80	52,083.00	34,062.20	34.6
53-4000-111.0	OVERTIME PAY	.00	.00	500.00	500.00	.0
53-4000-130.0	FICA	300.50	1,350.06	4,023.00	2,672.94	33.6
53-4000-131.0	RETIREMENT	739.98	3,317.35	9,713.00	6,395.65	34.2
53-4000-132.0	MEDICAL INSURANCE	1,357.57	5,430.28	16,400.00	10,969.72	33.1
53-4000-134.0	LONG TERM DISABILITY	18.02	80.79	316.00	235.21	25.6
53-4000-135.0	WORKERS COMPENSATION	82.92	371.74	1,575.00	1,203.26	23.6
53-4000-200.0	UNIFORM PURCHASE	.00	.00	400.00	400.00	.0
53-4000-205.0	BANKING & INV/INTEREST EXPENSE	.00	.00	5,000.00	5,000.00	.0
53-4000-220.0	PUBLIC NOTICES	.00	.00	200.00	200.00	.0
53-4000-240.0	OFFICE SUPPLIES	106.67	128.49	300.00	171.51	42.8
53-4000-241.0	PRINTING	331.00	922.19	2,500.00	1,577.81	36.9
53-4000-242.0	POSTAGE	449.14	1,348.27	5,500.00	4,151.73	24.5
53-4000-250.0	VEHICLE MAINTENANCE	404.32	404.32	1,000.00	595.68	40.4
53-4000-270.0	WEBER BASIN WATER	.00	.00	2,600.00	2,600.00	.0
53-4000-280.0	TELEPHONE - AIR TIME	.00	.00	300.00	300.00	.0
53-4000-286.0	TELEMETERING	.00	.00	1,500.00	1,500.00	.0
53-4000-290.0	GASOLINE	109.71	384.57	1,500.00	1,115.43	25.6
53-4000-310.0	PROFESSIONAL SERVICES	.00	.00	5,200.00	5,200.00	.0
53-4000-314.0	COMPUTER SUPPORT	.00	1,144.50	3,700.00	2,555.50	30.9
53-4000-316.0	ENGINEERING	.00	425.00	15,000.00	14,575.00	2.8
53-4000-322.0	DAVIS COUNTY STORM WATER	2,927.00	4,247.00	4,500.00	253.00	94.4
53-4000-330.0	EDUCATION & TRAINING	50.00	464.38	1,500.00	1,035.62	31.0
53-4000-352.0	FRONTAGE ROAD SWALE	4,583.33	18,333.33	55,000.00	36,666.67	33.3
53-4000-353.0	STREET SWEEPING	1,212.36	2,027.21	22,000.00	19,972.79	9.2
53-4000-371.0	UTILITIES-FRONTAGE ROAD PUMP	.00	.00	2,900.00	2,900.00	.0
53-4000-375.0	CONTRACT MAINTENANCE	28,681.41	29,831.91	140,000.00	110,168.09	21.3
53-4000-480.0	MISC SUPPLIES	36.71	829.64	6,000.00	5,170.36	13.8
53-4000-510.0	GENERAL LIABILITY INSURANCE	.00	21,000.00	21,000.00	.00	100.0
53-4000-515.0	LIABILITY RESERVE	.00	994.90	5,000.00	4,005.10	19.9
53-4000-640.0	GF ADMINISTRATIVE SERVICES	13,750.00	55,000.00	165,000.00	110,000.00	33.3
53-4000-740.0	DEBT SERVICE	.00	50,607.19	56,000.00	5,392.81	90.4
53-4000-745.0	CAPITAL EQUIPMENT	.00	.00	8,000.00	8,000.00	.0
53-4000-750.0	MISC. PROJECTS	.00	10,450.00	630,290.00	619,840.00	1.7
53-4000-900.0	DEPRECIATION EXPENSE	8,257.58	33,030.33	85,000.00	51,969.67	38.9
TOTAL EXPENDITURES		67,419.62	260,144.25	1,331,500.00	1,071,355.75	19.5
TOTAL FUND EXPENDITURES		67,419.62	260,144.25	1,331,500.00	1,071,355.75	19.5
NET REVENUE OVER EXPENDITURES		41,551.75	165,034.30	(85,000.00)	(250,034.30)	194.2

CENTERVILLE CITY CORPORATION

BALANCE SHEET

OCTOBER 31, 2017

TELECOMMUNICATION FUND

ASSETS

54-11100000	CASH - COMBINED FUND	14,398.91	
54-11220000	NOTES RECEIVABLE-CENTERVILLE	1,310,570.81	
54-13140000	ACCOUNTS RECEIVABLE	16,011.80	
		<u> </u>	
	TOTAL ASSETS		<u>1,340,981.52</u>

LIABILITIES AND EQUITYLIABILITIES

54-21210000	UIA NOTES PAYABLE-ST	97,424.01	
54-21220000	UIA NOTES PAYABLE-LT	1,213,146.80	
		<u> </u>	
	TOTAL LIABILITIES		1,310,570.81

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
54-29510000	FUND BALANCE - PREVIOUS YEAR	13,477.49	
	REVENUE OVER EXPENDITURES - YTD	16,933.22	
		<u> </u>	
	BALANCE - CURRENT DATE	30,410.71	
		<u> </u>	
	TOTAL FUND EQUITY		<u>30,410.71</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,340,981.52</u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 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	24,297.30	95,620.53	210,000.00	114,379.47	45.5
	TOTAL CHARGES FOR SERVICES	24,297.30	95,620.53	210,000.00	114,379.47	45.5
	TOTAL FUND REVENUE	24,297.30	95,620.53	210,000.00	114,379.47	45.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

TELECOMMUNICATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
54-4000-320.0 CONTRACT SERVICES - UIA	.00	78,687.31	199,500.00	120,812.69	39.4
54-4000-640.0 ADMINISTRATIVE SERVICES	.00	.00	9,000.00	9,000.00	.0
TOTAL PROFESSIONAL SERVICES	.00	78,687.31	208,500.00	129,812.69	37.7
TOTAL FUND EXPENDITURES	.00	78,687.31	208,500.00	129,812.69	37.7
NET REVENUE OVER EXPENDITURES	24,297.30	16,933.22	1,500.00	(15,433.22)	1128.9

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

WHITAKER HOME TRUST FUND

ASSETS

71-11100000	CASH - COMBINED FUND	26,272.29	
71-16360000	ACCUMULATED DEPRECIATION	(2,236.63)	
71-16510000	FIXED ASSETS	23,542.00	
	TOTAL ASSETS		<u>47,577.66</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
71-29510000	FUND BALANCE - PREVIOUS YEAR	45,339.48	
	REVENUE OVER EXPENDITURES - YTD	2,238.18	
	BALANCE - CURRENT DATE	47,577.66	
	TOTAL FUND EQUITY		<u>47,577.66</u>
	TOTAL LIABILITIES AND EQUITY		<u>47,577.66</u>

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WHITAKER HOME TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>CONTRIBUTIONS & GRANTS</u>						
71-33-400000	GRANTS	8,767.00	8,564.71	.00	(8,564.71)	.0
	TOTAL CONTRIBUTIONS & GRANTS	8,767.00	8,564.71	.00	(8,564.71)	.0
<u>MISCELLANEOUS REVENUE</u>						
71-36-500000	ZOMBIE RUN FUNDRAISER	996.00	1,164.00	.00	(1,164.00)	.0
	TOTAL MISCELLANEOUS REVENUE	996.00	1,164.00	.00	(1,164.00)	.0
<u>CONTRIBUTIONS & TRANSFERS</u>						
71-39-100000	CONTRIBUTIONS FR GEN FUND	12,725.33	12,725.33	36,376.00	23,650.67	35.0
71-39-120000	CONTRIBUTION - RAP TAX	7,005.56	7,005.56	19,500.00	12,494.44	35.9
71-39-200000	CONTRIBUTIONS - PRIVATE	.00	36.00	.00	(36.00)	.0
71-39-250000	CONTRIBUTIONS - PROJECTS	.00	.00	1,800.00	1,800.00	.0
71-39-400000	BOOK DONATIONS	.00	76.25	.00	(76.25)	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	19,730.89	19,843.14	57,676.00	37,832.86	34.4
	TOTAL FUND REVENUE	29,493.89	29,571.85	57,676.00	28,104.15	51.3

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2017

WHITAKER HOME TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
71-4000-120.0 PART-TIME WAGES	1,638.72	7,354.08	21,303.00	13,948.92	34.5
71-4000-130.0 FICA	125.36	562.58	1,630.00	1,067.42	34.5
71-4000-131.0 RETIREMENT	273.52	1,227.47	3,556.00	2,328.53	34.5
71-4000-135.0 WORKERS COMPENSATION	34.22	153.58	533.00	379.42	28.8
71-4000-270.0 UTILITIES - DEUEL CREEK	.00	.00	250.00	250.00	.0
71-4000-271.0 UTILITIES - POWER	76.95	358.93	1,150.00	791.07	31.2
71-4000-276.0 UTILITIES - GAS	7.71	22.03	800.00	777.97	2.8
71-4000-277.0 UTILITIES - SEWER	.00	30.00	60.00	30.00	50.0
71-4000-310.0 RECORDING SERVICES	57.98	157.63	1,000.00	842.37	15.8
71-4000-312.0 PUBLIC RELATIONS	175.64	296.63	1,000.00	703.37	29.7
71-4000-316.0 FUNDRAISER SUPPLIES	70.87	233.98	.00	(233.98)	.0
71-4000-318.0 CUSTODIAL SERVICES	.00	.00	500.00	500.00	.0
71-4000-330.0 TRAINING & EDUCATION MATERIALS	.00	.00	200.00	200.00	.0
71-4000-361.0 TEA PARTY FUNDRAISER SUPPLIES	.00	77.00	.00	(77.00)	.0
71-4000-480.0 MISCELLANEOUS	177.96	256.65	1,700.00	1,443.35	15.1
71-4000-482.0 BUILDING MAINT & REPAIR	392.36	530.26	2,200.00	1,669.74	24.1
71-4000-483.0 GARDEN PLOT SUPPLIES	.00	117.00	.00	(117.00)	.0
71-4000-514.0 INSURANCE - PROPERTY	.00	494.00	494.00	.00	100.0
71-4000-725.0 CARRIAGE HOUSE/OFFICE	.00	338.97	.00	(338.97)	.0
71-4000-730.0 PARKING LOT	.00	1,242.10	.00	(1,242.10)	.0
71-4000-740.0 CAPITAL PURCHASES	.00	.00	800.00	800.00	.0
71-4000-750.0 RESTORATION PROJECT	1,701.95	13,880.78	20,500.00	6,619.22	67.7
TOTAL EXPENDITURES	4,733.24	27,333.67	57,676.00	30,342.33	47.4
TOTAL FUND EXPENDITURES	4,733.24	27,333.67	57,676.00	30,342.33	47.4
NET REVENUE OVER EXPENDITURES	24,760.65	2,238.18	.00	(2,238.18)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

GENERAL FIXED ASSET FUND

ASSETS

91-16110000	LAND	7,645,300.00	
91-16210000	BUILDINGS	18,627,846.92	
91-16510000	EQUIPMENT & MACHINERY	2,961,527.00	
91-16610000	AUTOS & TRUCKS	2,757,699.00	
91-16710000	CONSTRUCTION IN PROGRESS	915,423.00	
91-16910000	INFRASTRUCTURE	8,259,964.00	
91-17000000	ACCUMULATED DEPRECIATION	(9,588,048.00)	
TOTAL ASSETS			31,579,711.92

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-29510000	INVESTMENT IN FIXED ASSETS	31,579,711.92	
BALANCE - CURRENT DATE		31,579,711.92	
TOTAL FUND EQUITY			31,579,711.92
TOTAL LIABILITIES AND EQUITY			31,579,711.92

CENTERVILLE CITY CORPORATION
BALANCE SHEET
OCTOBER 31, 2017

GENERAL LONG TERM DEBT

ASSETS

95-18300000	AMOUNT PROVIDED/SALES TAX	2,160,000.00	
95-18430000	AMT PROVIDED/ACCURED ABSENCES	573,610.85	
	TOTAL ASSETS		2,733,610.85

LIABILITIES AND EQUITY

LIABILITIES

95-20300000	SALES TAX BOND PAYABLE	2,160,000.00	
95-25340000	ACCRUED ABSENCES	573,610.85	
	TOTAL LIABILITIES		2,733,610.85
	TOTAL LIABILITIES AND EQUITY		2,733,610.85

CENTERVILLE

**Staff Backup Report
11/21/2017**

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 of November 21, 2017 meetings

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No.

Short Title: Councilwoman Fillmore

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 1.

Short Title: Canvass of 2017 Municipal General Election Results

Initiated By:

Scheduled Time: 7:05

SUBJECT

RECOMMENDATION

Review and accept the results of the recent Municipal General Election.

BACKGROUND

State law requires the City Council to "canvass" and accept the election results. According to procedure, the Council Members are not to receive the canvass documents in advance, so these will be presented by Marsha at the meeting.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 2

Short Title: Minutes Review and Acceptance

Initiated By: City Recorder

Scheduled Time: 7:15

SUBJECT

November 8, 2017 work session and regular Council meeting minutes

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- ☐ November 8, 2017 City Council work session minutes
- ☐ November 8, 2017 Council meeting minutes

PRELIMINARY DRAFT

Minutes of the Centerville City Council **work session** held Wednesday, November 8, 2017 at 5:34 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, arrived at 5:45 p.m. Stephanie Ivie George McEwan Robyn Mecham

STAFF PRESENT

Steve Thacker, City Manager
Lisa Romney, City Attorney
Cory Snyder, Community Development Director
Cassie Younger, Assistant Planner
Marsha Morrow, City Recorder

WORK SESSION – BRIEFING AND DISCUSSION RE MODERATE INCOME HOUSING PLAN AND BIENNIAL REVIEW/REPORT TO STATE

Mayor Cutler introduced the topic of discussion for the work session and turned the time over to Cassie Younger, Assistant Planner, and Cory Snyder, Community Development Director, to make their presentation.

Mr. Snyder mentioned the letter that was sent by the State to various cities regarding the report the City needs to submit regarding Moderate Income Housing (MIH) in those cities. He gave some past history on legislation regarding Moderate Income Housing. He said the State became involved in about 2000 passing some legislation issue of MIH requiring all the cities to address it. Centerville's first adoption of an MIH plan was in about 2002. The City did an overhaul of our MIH plan in 2012. Mr. Snyder said that is a requirement to have the elements of Moderate Income Housing in the General Plan. Mr. Snyder briefly explained that early on, if the developer could prove in a court of law that a city was using their regulatory authorities inappropriately, then the developer could be rewarded whatever density they were requesting from the city. This use to be governed by the Governor's office, and has been transferred to multiple agencies at the State. Now it is coming from Workforce Services. He said Workforce Services has provided more tools for the cities to use and become more aggressive in holding the cities accountable for the legislation, thus the letter from the State.

Cory said they had a few reports submitted with the last report being submitted in 2013.

Councilman McEwan said why the Workforce Services took over the handling of the Moderate Income Housing because they deal with the eligibility for Medicaid and unemployment, so they deal with a lot of the income restricted community. They are like an ombudsman agency if it looks like they could help in those areas.

Mr. Snyder said part of this report is to forecast the need for MIH for the next five years. Workforce Services is saying that this report is not to be a staff version, it needs to have more of an effort of identifying goals and opportunities by the City Council. Mr. Snyder said the penalty now for not submitting the report is it may affect the ability of the City to apply for grants, i.e., CDBG Funds.

1 Cassie Younger, Assistant Planner, explained what went into preparing the presentation
2 with the findings and forecasts. She said the report requires a lot of data and forecasting and
3 projections. She said she has put a lot of tables into the presentation for tonight's work session.
4 Cassie said the City is doing this because it is a requirement of the State. She went over each
5 of the tables and explained what they meant. The City has to look at the Moderate Income
6 Housing (MIH) element every two years and submit a report to the State. She indicated the City
7 is a little behind and explained why an MIH plan is important. She said because Utah is growing
8 and the population will double by 2050. There is a housing shortage not only in the state but in
9 the nation.

10
11 Ms. Younger explained the definition of moderate income or affordable housing. She
12 said they look at the median income of not just Centerville but the County. They use the County
13 data of median income, which is \$71,112 and Centerville's median income is \$78,438. If a
14 person is spending less than 30% of their income on housing and utility costs then it is
15 considered affordable. The 80% AMI is \$56,889, which is considered moderate income. That is
16 the price point they are looking at for moderate income housing. She pointed out that 50% AMI
17 is low income and 30% AMI is very low income. She explained the numbers for future
18 projections of population in Centerville. She explained the average household size is 3.14,
19 which is a little higher than the national average. Ms. Younger said vacancies, along with in and
20 out migration, all contribute to the projected additional housing units needed. Between 2010 and
21 2020, Centerville will need to add 963 housing units. She said of that number 126 will need to
22 be affordable to moderate income persons (<50 to <80% AMI); 87 will need to be affordable to
23 low-income persons (<30% and <50% AMI) and 68 will need to be affordable to extremely low
24 income persons (<30%AMI). By 2030, 1,844 additional units are needed.

25
26 Ms. Younger said in summary Centerville is growing (2,503 more people by 2020); we
27 are supposed to add 963 housing units between 2010 and 2020; from 2012-2017 only 125 units
28 were added. [Corrected after the meeting to be 291.] She said although Centerville is wealthier
29 than Davis County, the City still has many citizens that are already cost burdened by housing.
30 Over 25% of homeowners in Centerville with a mortgage are spending more than 30% on
31 housing costs. Almost 60% of renters in Centerville are spending more than 30% on housing
32 costs.

33
34 There was some question by Council members whether Cassie had taken into account
35 all the new apartments west of the freeway. [Data was corrected after the meeting.]

36
37 Ms. Younger explained the City's and State's MIH Strategies in the General Plan. She
38 also explained that the MIH goals must state concrete objectives.

39
40 Councilman McEwan asked how the State can justify saying we have to have these
41 plans. Everyone is being priced out of the Wasatch Front.

42
43 Mr. Snyder responded he thought that was a weakness at the attempt of the legislation.
44 He said over the years the developers and real estate agents have been frustrated with the
45 cities and blamed the cities for some of their problems. The cities need to make sure they are
46 not purposely using their land use laws to prohibit a variety of housing. Mr. Snyder explained
47 that density and growth are just not major issues in Centerville but in a lot of communities.

48
49 Councilman Ince asked if it was a mistake to let Fred Hale's project be built without
50 requiring him to have some of the 260 units be for affordable housing. Mr. Snyder explained he
51 did not think it was a mistake. That is a tool that can be used but it is not always successful. He

1 knows of instances where that has failed, i.e., Wasatch County. He said it is a hard program to
2 manage. There was further discussion and Cory answered questions from the Council.
3

4 Mayor Cutler asked what the Council could do to provide guidance in producing the
5 report. Mr. Snyder explained some of the things that could be done:

- 6 • Amend the General Plan for the projections
- 7 • Make some findings, i.e., projected growth and actual growth are not on the
- 8 same path
- 9 • Look at strategies in our current General Plan that are uncomfortable with the
- 10 community and current Council and make changes as necessary
- 11 • Identify strategies to try and make corrections as needed

12 Council members and staff suggested other strategies that could be done to fulfill the
13 City's obligation:

- 14 • Study and further discuss ADUs
- 15 • Flaglot issue
- 16 • West side planning goals
- 17 • Barnard Creek CDA Plan & Budget, 10% of tax increment used for affordable
- 18 housing. Council seek opportunities to use the 10%.

19 Steve Thacker explained some projects that were done by the City with RDA money:

- 20 • Roads in Cedar Springs complex
- 21 • Storm drains and roads in Pheasantbrook
- 22 • Riviera Townhomes roads

23 Further suggestions:

- 24 • Trailer Park – if owner would cooperate and share the cost
- 25 • Improving sidewalks or trails on west side to benefit those living in moderate
- 26 income housing
- 27 • Bus stop improvements
- 28 • Diversity in housing

29
30 After further discussion on strategies, Mr. Snyder answered questions from the Council.
31

32 Mayor Cutler thanked Cassie for her work in preparing the presentation and the
33 continued work she will do. The report is due by December 31. Cory will work on the report and
34 have the Council review and make any changes to meet the deadline.
35

36 **ADJOURNMENT**
37

38 The work session was adjourned at 6:50 p.m.
39
40
41
42
43

44 _____
45 Marsha L. Morrow, City Recorder

Date Approved

PRELIMINARY DRAFT

Minutes of the Centerville **City Council** meeting held Wednesday, November 8, 2017 at 7:00 p.m. at Centerville City Hall, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor Paul A. Cutler

Council Members William Ince
Stephanie Ivie
George McEwan
Robyn Mecham

MEMBERS ABSENT

Tami Fillmore (arrived at approximately 8:30 p.m.)

STAFF PRESENT

Steve Thacker, City Manager
Jacob Smith, Management Services Director
Lisa Romney, City Attorney
Cory Snyder, Community Development Director
Cassie Younger, Assistant Planner
Marsha Morrow, City Recorder

VISITORS

Interested Citizens (see attached sign-in sheet)

PLEDGE OF ALLEGIANCE

PRAYER OR THOUGHT

Mrs. Karen Webb, Bahai Faith

Mayor Cutler explained that Councilwoman Fillmore had to step out of the meeting for a personal commitment, but will be back a little later.

OPEN SESSION

There was no one wishing to speak in Open Session.

MINUTES REVIEW AND ACCEPTANCE

The minutes of the October 17, 2017 work session and regular Council meeting were reviewed. Councilman Bill Ince made a **motion** to approve both sets of minutes as written. Councilman McEwan seconded the motion, which passed by unanimous vote (4-0).

SUMMARY ACTION CALENDAR

- a. UDOT Cooperative Agreement for Pedestrian Flags on Main Street Crosswalks – Resolution No. 2017-21
- b. Fee Schedule Amendments regarding Various Fees – Resolution No. 2017-22
- c. Waiver and Indemnification Agreement for use of Centerville Gun Range
- d. Award bid to Kapp Construction in the amount of \$36,976.40 for labor and to the following for materials (plus tax) for the installation of Chase Lane PRV at Frontage Road:
 - (1) Mountainland Supply for piping in the amount of \$18,432.69
 - (2) Mountainland Supply (only supplier) for CLA-VAL in the amount of \$13,981.25
 - (3) Waterford for Mag Meter in the amount of \$2,560.45; and to
 - (4) Dura-Crete for PRV Vault in the amount of \$7,937.00

1 Steve Thacker, City Manager explained that Item d involving the labor for installation of
2 the Pressure Reducing Valve (PRV) was estimated under the \$25,000 threshold to put out for
3 formal bid, so the City Engineer went through the informal bid process. He solicited 5 or 6 bids
4 and only received two because of the current construction climate. Mr. Thacker said he
5 discussed this with the City Engineer to determine if there would be any benefit in waiting and
6 rebidding to save money, but he said we might save 5% on the bid, but the cost of materials
7 could go up by that time. It was determined to continue with the bids he had received. He said
8 by approving this the Council is waiving the formal bid process for labor for this project.

9
10 Councilman Ince made a **motion** to approve the four items on the Summary Action
11 Calendar. Councilwoman Ivie seconded the motion, which passed by unanimous vote (4-0).

12
13 **CONSIDER NOMINATION OF RON'S PHILLIP 66 SERVICE STATION FOR THE**
14 **NATIONAL REGISTER OF HISTORIC PLACES**
15

16 Cassie Younger, Assistant Planner, explained that Ron's Phillips 66 Service Station has
17 become an iconic building already in Centerville on its own. She said owner, Ron Randall, has
18 been a life-time citizen of this community. This year the Landmarks Commission commissioned
19 Korral Brochinsky, consultant, to research the gas station to see if it would be eligible for the
20 National Register of Historic Places, which is a National list of historical buildings, sites or
21 districts that are worthy of preservation all across the nation. Ms. Brochinsky recommended
22 that this gas station should be nominated to the National Register based on its architectural and
23 local significance to the community and its unique design and preservation. She said the
24 building was built in 1960 and is the Phillips 66 new look for the station, which was a prototype
25 when it was built. Ms. Younger said it has been maintained very well. She said Ms. Brochinsky
26 researched many gas stations but this station had more qualifications for the look and the
27 remaining service pumps, even though they are not being used anymore. Because of these
28 reasons, the Landmarks Commission has recommended to the City Council that this station be
29 put on the National Register of Historic Places, which is ultimately a State decision but needs to
30 come with a recommendation of the City Council.

31
32 Ms. Younger said they realize that there is a Proposed Master Plan for Founders Park
33 and this area, which was created in 2001. The Master Plan could be amended to include the
34 gas station to accommodate this preservation effort to maintain its history. She said the
35 Landmarks Commission is very excited about this project and they hope the City Council will be
36 also.

37
38 Councilwoman Ivie said this has been discussed for many years, and she was glad that
39 it has finally come to this point. She thinks the gas station would be a top pick for a lot of
40 people.

41
42 Councilman McEwan asked about where the funds came from to hire the consultant to
43 do the research. Ms. Younger responded they came from CLG grant funds, with a 50/50 match
44 by the City. The cost was about \$3,000 for Ms. Brochinsky to research two buildings, but one
45 did not pass the criteria. The owner has expressed an interest in having his gas station on the
46 National Register. She said there really are not any restrictions to be on the National Register.
47 It's more of a celebration and recognition rather than a mandated preservation.

48
49 Mayor Cutler thanked Ms. Younger for her report. He said he knows that the gas station
50 has been an icon for a long time, but the long-term plan of the City has been to expand the

1 William R. Smith Park (formerly Founders Park) to better accommodate the expanding growth of
2 the 4th of July Celebration, which is held at the park. He said it would be a worthy challenge to
3 figure out how to respect the past while planning for the citizens who live here today and what
4 we have in the future.

5
6 Responding to a question from Councilman McEwan, Mr. Snyder explained that in order
7 for the State to look at this, the recommendation needs to come from the City Council, who is in
8 charge of the preservation efforts of the city. He explained the process with the Landmarks
9 Commission being the body who has been assigned to do the research and make
10 recommendations, and the Council either recommends approval to the State or can reject the
11 approval and not forward it onto the State. He said the State is scheduled to consider this
12 recommendation, which they may or may not approve.

13
14 Councilwoman Ivie made a **motion** to recommend Ron's Phillips 66 Service Station to
15 the State for the National Register of Historic Places nomination. Councilman Ince seconded the
16 motion. The motion passed unanimously (4-0).

17
18 **PUBLIC HEARING - ZONING CODE AMENDMENTS - HILLSIDE OVERLAY LOT**
19 **WIDTHS - CZC 12.42.040**
20

21 Cory Snyder, Community Development Director, said the petitioner has requested a
22 Zone Map amendment involving the lot width requirement for slopes over 10% in the Hillside
23 Overlay, which is currently set at 100 feet. He said this does not involve zoning districts but just
24 where an overlay exists in the foothills. There are different zoning standards other than the
25 base zoning because of that overlay and they want to amend that overlay. Mr. Snyder
26 explained when dealing with hillsides there are three different categories of slopes: 1) anything
27 under 10; 2) 10-20; and 3) 20-30 percent. There are different provisions within those slope
28 areas. He said anything over 30 is a no touch regulation. Within the lot widths, there are two
29 sets, Agricultural lot width, which is an automatic 125-foot width where the normal base zone
30 would have been 80 feet; and if the lot is within the R-L Zone, base zone is a 60-foot lot width.
31 When there is more than a 10% slope, the ordinance states everything is 100 feet lot width. Mr.
32 Snyder said the applicant's proposed amendment would create a two-foot increment increase,
33 from the base zone standard, for every 1% slope over 10% all the way up to 30%. Staff looked
34 at his request and came up with an alternative which the Planning Commission recommends to
35 the City Council.

36
37 Mayor Cutler asked for clarification on how it is measured, whether from the setback line
38 or the property line. In the R-L Zone, the setback is 25 feet, so at 25 feet you have to hit this
39 particular width.

40
41 Chad Morris, applicant, said Cory explained it very well. He feels there is a great amount
42 of inequity between different slopes. He said he is trying to create three lots in addition to the lot
43 with the home already built. Two of the three lots has a slope of about a 10.5% or 10.9%. He
44 has been trying to work this out with the Development Review Committee and he feels like this
45 is the best solution to fix this inequity of the lot widths. Mr. Morris said it benefits him because of
46 the 80-foot frontage. He said as explained by Mr. Snyder, when you have a 100-foot frontage
47 the price of the lot is going to be considerably higher because you will need to have more
48 property on that lot. Generally, the price of the house will also increase.

49
50 Mayor Cutler opened the public hearing at 7:29 p.m. Seeing no one wishing to comment,
51 he closed the public hearing.
52

1 Councilwoman Ivie made a **motion** to approve Ordinance No. 2017-30 amending
2 Section 12.42.040 of the Zoning Code regarding lot widths for development within the Hillside
3 Overlay Zone. Councilman McEwan seconded the motion and the motion passed unanimously
4 with a roll-call vote (4-0).

5 **PUBLIC HEARING – PDO ZONE MAP AMENDMENT AND CONCEPTUAL PLAN –**
6 **LEGACY COMMONS – 1250 WEST PARRISH LANE (NORTHWEST CORNER)**
7

8 Mayor Cutler mentioned this item was discussed and tabled at their October 17, 2017
9 Council meeting.

10
11 Cory Snyder, Community Development Director, said he will defer to the developer
12 regarding some of the proposed changes and why they are proposing them. Mr. Snyder
13 indicated that at the last meeting the Council talked about the phasing plan. The Council
14 suggested a greater commitment from the developer to establish commercial of some type
15 before the residential takes place. The developer is proposing that the hotel would be in Phase
16 1, the residential would be Phase 2 and the remaining commercial would be in a Phase 3
17 construction. Mr. Snyder stated that the other issue that came up was with the traffic situation.
18 There has been discussion on the two dual accesses on 1250 West. They are still hoping to be
19 able to get a right-in access from Parrish Lane to the hotel site. Mr. Snyder said the other
20 directive was to consider density changes. This proposal still has it at 111 units. Regarding the
21 changes they made to the residential, they flipped the parking area which is now next to the
22 commercial. He said that does a good job of buffering the front yards of the neighbors behind
23 the street. In the PDO they have to provide a preliminary idea of their architecture. The
24 developer added an update of the hotel design and updated the commercial elevations. Mr.
25 Snyder said if the Council wants to move forward with the project, these changes would have to
26 be added to the conditions of approval.

27
28 Spencer Wright, applicant, said he thought Mr. Snyder did a good job of explaining the
29 changes. He said on the main drive isle coming into the project they just flip flopped the parking
30 and the building. Mr. Wright said with the phasing, they were able to come to an agreement with
31 the hotel that they would pull a building permit sometime in 2018. He said their goal is to pull
32 the permit in the first half of 2018. Mr. Wright said in regard to the density they considered the
33 request to reduce the density and explained the reasons why they haven't done that. First, with
34 the density they have they feel they could provide a better project. With this density, they could
35 have a club house, a fitness room and a meeting room that residents could use for various
36 activities. It also allows them to provide a pool and hot tub and other amenities for the use of the
37 residents. This would not be possible if they had a lower density. Second, if you get too low a
38 density then the maintenance can sometimes suffer. If we have the density then we would have
39 the ability to hire a full-time person that is onsite to provide maintenance and help the residents
40 with issues in their units that might come up. The last reason is the economic benefits. The
41 economic benefits to the City are good and could help the City with the revenue to do some
42 additional things that would benefit the residents in the city, including parks and other things. In
43 discussion with the City Manager they looked at the numbers and Mr. Wright subsequently
44 revised the economic benefits analysis.

45
46 Mr. Wright responded to a question from Mayor Cutler regarding the other commercial
47 property. He said they have had calls but they have had to put it on hold until they receive the
48 approval to move forward with the project. He said they are confident that that will get done.

49
50 Mr. Snyder responded to a question from Mr. Thacker regarding the developer's ability
51 to do site work for the entire site prior to the vertical construction on the residential. He said the
52 way he is viewing it and hearing it from the developer is the developer will request a final site

1 plan approval and approval for a two-lot subdivision at the same time. So, the subdivision
2 infrastructure would be potentially bonded with the subdivision approval. He said when they pull
3 the permit for the hotel, they would be moving forward with all of the grading and cleaning up of
4 the entire all at the same time.

5
6 Councilwoman Mecham mentioned the concern of the hotel pulling a permit, then start
7 the residential and letting the hotel permit expire. Mr. Snyder said there is a lot of investment
8 that goes into the project prior to pulling the permit, so he didn't think that would be a problem.
9 Mr. Wright said they would be willing to commit that they wouldn't start construction on
10 residential until the foundations had been poured for the hotel. Mayor Cutler asked Mr. Wright if
11 they would keep the other commercial with the residential in one lot. Mr. Wright said that was
12 correct. Mayor Cutler asked if that would come back to the City Council. Mr. Snyder responded
13 that a two-lot subdivision would be a small subdivision waiver and would happen at site plan
14 approval. If it went to a three-lot subdivision it would be returned to the City Council. Mr. Wright
15 said they are just requesting a two lot because they intend to keep ownership of the commercial
16 and residential, the hotel wants to purchase that property, so it would just be a two-lot
17 subdivision.

18
19 Councilwoman Ivie said she did not like it. She said she understands the role of
20 economy, and she understands the desire to have someone full time for maintenance, but she
21 doesn't think it is in the best interest to Centerville to have 111 units. She was really
22 disappointed they did not reduce the density and she will not vote in favor of it.

23
24 Mayor Cutler asked City Attorney Romney if she had any specific language for the
25 ordinance. She suggested if the Council was inclined to make a motion to approve, then direct
26 staff to update the conditions to reflect the applicant's latest submittals, including the conceptual
27 plan, updated elevations for the hotel and the commercial, and also addressing the phasing
28 which Councilman McEwan has pointed out in Subsection e and to allow staff to work through
29 that, but essentially Phase 1 is the hotel, Phase 2 is the residential and Phase 3 is the
30 commercial. She didn't see an issue with having Phase 3 coming before Phase 2 because we
31 would want commercial and the hotel, but she would suggest adding language that said a
32 building permit must be obtained and a foundation poured for the hotel, i.e., Phase 1 before any
33 building permit can be granted for any residential units. She said her concern that just pulling a
34 building permit for a hotel doesn't guarantee that it's going to be constructed, but if the applicant
35 is willing to add in that the foundation will actually be poured then that would be good for the
36 City. Ms. Romney responded to a question regarding the phasing plan. She said the City has
37 had far more detailed phasing plans than this one. She said this is not really a plan but just
38 saying they will build the hotel first. The Council could direct staff to present a little more detail
39 on the phasing plan, but she does agree with Mr. Snyder, that if they are going to subdivide, and
40 they also need final site plan, then that is when we would determine when all the public
41 improvements are going to go in. She gave the example of Legacy Crossing and how specific
42 as to what improvements needed to go in with each phase. She said for this project, since it is
43 so small, staff was anticipating and hoping that they would put in all the public improvements at
44 one time and/or with subdivision. But each phase has to be able to stand on its own, meaning
45 that there would have to be enough improvements put in so it could stand on its own if the other
46 phases didn't come through.

47
48 There was further discussion on details that could be added. Councilman McEwan had
49 some concern with an access off of Parrish Lane, which UDOT has not agreed to. The Council
50 asked Police Chief Child to give his opinion of whether he is ok with the right-in lane on Parrish.
51 Chief Child said he is ok with that as far as the entry into the hotel. He does, however, have a

1 concern if people miss the entrance and go down to the bottom of Parrish Lane and do a U-turn,
2 which could create problems as well.
3

4 Mayor Cutler asked Mr. Snyder if there were any findings the Council should know about
5 from the traffic study done. Mr. Snyder said A-Trans supports it with some signage and other
6 things that go on with the exit onto 1250 West closest to Parrish Lane. He said the City
7 Engineer has some concern and would like to explore with the traffic engineer how to control the
8 access at this point. There was also discussion on how lane striping could help. Mr. Snyder said
9 the City Engineer thinks it can be worked out at site plan.
10

11 Councilwoman Mecham said she still had some concern with the density and asked the
12 developer if there was any way that could be reduced. Mr. Wright responded there is always a
13 way to reduce the density, but in his opinion it makes the project worse not better because of
14 the reasons he explained earlier. He said it would ultimately make the project worse for the
15 residents.
16

17 Councilman Ince made a motion to approve Ordinance No. 2017-29 subject to the
18 revisions that were discussed with Ms. Romney to be implemented by staff, specifically the
19 updated site plan, elevations for the hotel and commercial and the phasing plan, and the turn-in
20 on Parrish Lane if possible, subject to UDOT restrictions. Councilman McEwan seconded the
21 motion. He didn't feel it would move the needle much from 111 down to 100 units. He said as
22 much as he is against a ton of density, this project fits. The motion passed by a 3-1 roll-call vote.
23 Councilwoman Ivie voted nay.
24

25 **ZONING CODE AMENDMENT - "CATERING, LIMITED" IN C-M ZONE**
26

27 This item was also tabled from the October 17 Council meeting. Lisa Romney explained
28 the new definition of Catering Limited, which is proposed as a conditional use in the
29 Commercial-Medium Zone only at this time. She said she was contacted by Councilwoman
30 Mecham to perhaps come up with some language to address some Council and neighborhood
31 concerns about potential smells emanating from this kind of use. She said we do have a history
32 in this area of restaurants and fast food uses that the neighborhood could smell the food source
33 quite a bit. She said she did some research on regulating smell. She said in her opinion, local
34 government has the authority through zoning regulations and public health and safety to
35 regulate light and noise. Smell is similar to sight and sound and is something the City could
36 regulate, although it is more difficult to draft ordinances regulating smell and odors. In order to
37 withstand constitutional scrutiny, such ordinances must be based on objective criteria and
38 cannot be based on subjective determinations of "unwanted" or "undesirable" smells. Ms.
39 Romney said in an effort to assist the Council in trying to add more uses in the Commercial-
40 Medium Zone, she said they could add an additional sentence to the definition prohibiting the
41 dissemination of odors from the site. She said the proposed language to be added to the end of
42 the definition provides that this use, Catering Limited, is intended to be a low-intensity use
43 permissible in commercial areas commonly located adjacent to residential uses, and shall
44 prohibit the offsite dissemination of any detectable ambient food source odors. She said this is a
45 definitional regulation rather than a nuisance enforcement regulation
46

47 Councilman Ince asked why this use was only being considered in the Commercial
48 Medium Zone. Ms. Romney said this is an applicant driven application and staff wanted to stick
49 to what they were asking for. She said the Council may want to go back in and allow it in other
50 zones, but for now staff only did what the applicant requested.
51

1 Councilwoman Mecham asked if they would be able to control the number of trucks
2 delivering to the site and the times of delivery. Cassie Younger, Assistant Planner, responded
3 that in the definition it states there would be a limited number of trucks and in the conditional
4 use process there is more thorough discussion on delivery trucks and parking and traffic flow.
5

6 Councilman Ince said he had one more concern about whether the City is tiptoeing into
7 the process of what's going on along Main Street in the commercial zone. Overall, he said he
8 didn't think it was a good idea. However, he is actually leaning toward being in favor of it
9 because of some of the conditions, but he still has that serious concern. Mayor Cutler
10 responded that this was an applicant driven request and not the Council trying to tiptoe around
11 anything. The job of the City Council is to respond to applications that are brought to the
12 Council.
13

14 Councilwoman Ivie made a motion to approve Ordinance No. 2017-27 with the City
15 Attorney's additional language regarding restrictions on odors. Councilman McEwan seconded
16 the motion. The motion passed unanimously (5-0). Councilwoman Fillmore arrived at the
17 meeting during the end of the discussion prior to the motion.
18

19 **PUBLIC HEARING - GENERAL PLAN AMENDMENTS - NEIGHBORHOOD 1,**
20 **SOUTHEAST CENTERVILLE, PAGES LANE COMMERCIAL AREA**
21

22 This item was tabled from the October 17 meeting. Mayor Cutler said this is to consider
23 General Plan amendments regarding Section 12-480-2 Neighborhood 1, Southeast Centerville,
24 providing future development scenarios that include potential for residential uses and park
25 space for the Pages Lane Commercial Area.
26

27 Cory Snyder, Community Development Director, explained the Planning Commission
28 made a recommendation to the City Council and part of that proposal was looking particularly at
29 the east side, including a couple of alternatives such as a meaningful park. If the park doesn't
30 take place then convert it to residential and see if a partnership of some kind for green space
31 buffering the east residential from the west commercial. Mr. Snyder said he would like the
32 property owner to explain their latest proposal.
33

34 Mayor Cutler asked Mr. Snyder to explain his modified recommendation. Mr. Snyder
35 said the Planning Commission bifurcated the property. The west is mainly commercial and in
36 the future, if that changes, to consider the option of mixed uses. The eastern half the
37 Commission holistically recommended a residential redevelopment pattern at 8 units per acre.
38 They had two scenarios tucked inside that conversion. The first being to explore a park which is
39 the A Scenario option. The B Scenario option would use open space to buffer the commercial to
40 the west from residential on the east. Mr. Snyder said his recommendation at this point in time is
41 that a park is not feasible. If you eliminate the park then you are back to Scenario B to move
42 forward with the residential conversion and use the open space as a buffer. Mr. Snyder said the
43 feasibility of a park from the data doesn't seem to be there. He is uncomfortable with a land use
44 pattern tucking residential into the back next to an adaptive reuse. He feels that is a mistake and
45 if they want to move forward with conversion to residential it should be more significant than the
46 commitment he sees on the proposal.
47

48 Mayor Cutler opened the public hearing at 8:41 p.m.
49

50 Buck Swaney, representing Dika Properties, said he understands the basic concept that
51 was offered. The property owner put together an approach that would subsidize the cost of the
52 park, use a partial exchange of the park impact fees to help with that, but try to put that core

1 space in public ownership. He said they can do the adaptive reuse and the apartment complex
2 fairly quickly, but if the adaptive reuse is the core question, and staff would be more amenable
3 to this if it contained more residential in that space instead, that would be a conversation they
4 could still have. He said one of the big things they were trying to accomplish is having the 8
5 units per acre as a gross number. The property owners have no interest in promoting this land
6 use change. If the Mayor and Council are interested in pursuing a couple of adjusted details of
7 the proposal that would make it more palatable, then the landowners are interested in having
8 that conversation. Mr. Swaney explained some of the history of the property and the reasons
9 they have landed where they are.

10
11 Chad Morris, Centerville, said he didn't feel there is a lot that could be done with that
12 property, but this would be a great opportunity to not handcuff the property owner from
13 developing that property. He said he doesn't see a park as something that should go on this
14 property.

15
16 Dave Bell, Centerville, said he doesn't understand why there would be opposition to his
17 proposal. He doesn't see what else there would be that could go in that would be better than
18 what has been proposed by the property owner.

19
20 Mayor Cutler responded to Mr. Swaney's comment about downzoning the property. He
21 said there is no change in the zoning on this property. He said they could call it down planning.
22 The original purpose of looking at this plan was to give more options. Right now, there is
23 commercial and there is no effort of removing the commercial but to add a residential option in
24 going forward. He said the opposition is not to a well-planned development but the issue is we
25 should plan the whole area and not just a portion of it. They need to have a master plan that is
26 feasible for the whole area and not just a portion of it. The Mayor said his concern is he doesn't
27 see a road map to a long-term future. He sees kind of a spot development that only solves part
28 of the problem and not the whole area's problem. He would like to see all the property owners
29 go back to work and put together a road map that shows how we would get to the long-term
30 vision not just piecemeal.

31
32 Councilman McEwan said there has been more than one concept on this property. He
33 said he tends to agree with the Mayor that there is no down zone at this point. He feels he
34 doesn't see it as the Council removing tools but giving more options.

35
36 Councilwoman Mecham said she would like to make one point on the Scenario B,
37 everybody needs to understand that it talks about going back to our mixed-use concept, which
38 we all say isn't working. She is totally against form based zoning.

39
40 Councilman Ince pointed out with this proposal it would cost the City three quarters of a
41 million dollars over three years, which the City does not have. He tends to agree with what has
42 been said.

43
44 Councilwoman Ivie said she also agrees with the Mayor and likes the idea of a property
45 owner eager to do something with their property to go with what they have now and see if it
46 works. If it doesn't they can come back to the Council to relook at it.

47
48 Councilwoman Fillmore commented about the work session they had regarding this
49 area. She thought the directive was to let the market guide us in decisions and allow it with
50 flexibility knowing it will be a quality product for the area. She went over the objectives in the
51 General Plan for this area.

52

1 Councilman McEwan said he is not opposed to the language change for two reasons:
2 one it provides more tools in his opinion, and two it signals very loudly as a community that the
3 City wants something done to the property. He said it has been blighted for a very long time.
4 Mr. Snyder said as clarification that the mixed use is for the western half; it doesn't involve the
5 eastern half. The eastern half is the transition to residential. He wanted the Council to
6 understand the mixed use is not a component on the east side. Councilwoman Fillmore made a
7 clarification that form based does not equal unregulated density. She said form based code can
8 exist with density in multiple forms.
9

10 Councilwoman Fillmore made a **motion** that the City Council approve the language with
11 the amended recommendation from staff to remove Option A and just make it Option B
12 indicating the City is open to the open space element that benefits the area when it is
13 redeveloped but not saying it has to be a park. The motion failed for a lack of a second.
14

15 The Mayor allowed a comment from the audience.
16

17 Marvin Blosh, Dika Properties, said he realizes that these kinds of properties take time to
18 develop, but they are ready to move and take action. He explained they are willing to negotiate
19 further if it will help the project move forward, but they want the Council to give them feedback,
20 which would be helpful to them.
21

22 The Council took a five-minute break at 9:17 p.m.
23

24 Councilwoman Mecham made a **motion** to deny the General Plan Amendment for two
25 reasons: 1) the landowners are asking the City not to pass the amendment, and 2) the City
26 Council needs more time to study a broader area before making a decision. Councilwoman Ivie
27 seconded the motion.
28

29 Councilman Ince stated he is having a hard time keeping separate the specific proposal
30 from the motion that is on the table. He is opposed to some things in the motion. He said he did
31 not see an issue with the City Council being willing to consider residential in that area.
32 Councilman Ince asked for clarification on what was the suggested language for Ordinance No.
33 2017-26. Mr. Snyder said the portion on the east block does mention considering a park. City
34 Attorney Lisa Romney stated the two options on Page 5 of the Ordinance. Option A is for the
35 eastern block and includes a park; and Option B is being recommended by staff. Option A is the
36 option that Mr. Snyder is saying should be removed. Mr. Snyder clarified again that there is no
37 mixed use component for the east block. Councilwoman Mecham made **motion** to withdraw her
38 previous motion to deny and made a substitute motion to table this item and schedule a work
39 session with staff to discuss in more detail. Councilman Ince seconded the motion. The
40 motioned passed unanimously (5-0).
41

42 **ZONING CODE AMENDMENT - DENSITY GRADATION IN R-M ZONE**

43

44 Mayor Cutler introduced the next item to consider, Ordinance No. 2017-28 proposing
45 Zoning Code Amendments to CZC 12.30.020, 12.32.300, 12.36.020 and 12.32.055 creating
46 density gradations for the Residential-Medium (R-M) Zone and enacting additional development
47 standards for residential development within the Residential Medium (R-M) and Residential
48 High (R-H) Zones.
49

50 Community Development Director Cory Snyder apologized if he offended anyone on the
51 Council with this proposal because that was not his intention. What he is proposing does not
52 contain any new zoning districts. The proposal was to leave the zoning district R-M as is with

1 amendments. The amendments were only to the conditional use section of that zone. He said
2 that zone conditional use section is currently under the jurisdiction of the Planning Commission.
3 The CUP is a range (5-8). Conditional use is not the right place for denials. Therefore,
4 requesting a 5-8 range is almost always at or near the 8 range. He said he took the CUP and
5 divided into two distinct categories, a 6 or an 8. There has to be a reasonably debatable
6 standard associated with that decision. He said his fear is that density decisions are made
7 solely on public clamor and less upon what the General Plan guidance says. So, in his proposal
8 he is suggesting to leave the R-M in place as is, and then in the CUP (decision made by the
9 Planning Commission) provide guidelines to determine when the Commission applies a 6 and
10 when they apply an 8. He said it has to be clearly stated the reasons for applying a 6 or an 8
11 based on objective criteria. He then went in and added architectural and design standards
12 because of the issue with the Hafoka property. Mr. Snyder explained the problems that would
13 be created by having the Council making the decision of whether 6 or 8 units per acre.
14

15 Mayor Cutler asked the question of why it would be so difficult for the Council to make
16 the decision on a CUP instead of the Planning Commission. Mr. Snyder said it is an
17 Administrative decision and deferred to City Attorney Romney to give the reason she doesn't
18 recommend it. Ms. Romney said it is difficult for elected officials to make administrative
19 decisions based on required factors. It can be very problematic especially with the CUP process
20 as evidenced by a recent court decision involving Moab. She said it is important for the Council
21 to understand that they are the authority for legislative decisions and they set the policy
22 framework for land use decisions. Once the policy is set forth in ordinance, the Planning
23 Commission is tasked with making the administrative decisions to implement that policy. CUP
24 decision-making puts the Council in a difficult position as elected officials where citizens are
25 used to the Council making legislative decisions and listening to their voice.
26

27 Councilwoman Mecham suggested getting rid of the conditional use in the R-M Zone,
28 which causes all kinds of problems, and just make the number of units 6. Mr. Snyder responded
29 that could be done by taking the R-M and modify the provisions and put the cap at 6 units, so
30 when anything is R-M it would automatically be a permitted use at 6 units per acre. He
31 suggested saving the development guideline standards and add those into it. That way the
32 Planning Commission, developer, City Council and staff know the density for R-M is always at 6
33 units per acre. He said then you can argue whether or not they meet the standards. Ms.
34 Romney said that it was a step in the right direction. The City Council is setting the policy
35 decision that in the R-M Zone the permitted density is 6, and would simplify things. Ms. Romney
36 said she thinks the Council should at a later date consider some type of density bonus in the R-
37 M Zone because it would make sense to increase the density in some areas of the city.
38 Councilwoman Mecham suggested giving staff another shot. Councilwoman Fillmore thinks
39 putting the blanket 6 units in the R-M is in conflict with the definition of the purpose of the R-M
40 Zone. She feels it is her opinion that this is contrary to all they have talked about as far as
41 diversification of housing units, aging in place, etc. Ms. Romney stated staff would be
42 supportive to table this and direct staff to come back with a tool to allow more density in the R-M
43 at a later date.
44

45 Councilman Ince made a **motion** to table this item and direct staff to rework based on
46 tonight's conversation so the Council could see it again at the November 21 meeting, primarily
47 focusing on 6 units per acre permitted, eliminating a CUP at this time, but looking at options to
48 go up from 6 when circumstances indicate that would make sense, i.e., on larger properties.
49 Councilman McEwan suggested splitting it out into two pieces, the 6 units and then come back
50 at a later date to provide the tools for the others. Councilman Ince agreed to change his motion
51 to split it into two pieces, first to go with the 6, so the City has something workable and then
52 consider tools for the other. Councilwoman Mecham seconded the motion.

Councilwoman Fillmore commented she likes having the CUP in place, which gives the City the extra layer of protection through that process.

The motion passed by a 4-1 vote. Councilwoman Fillmore voted against.

FEE SCHEDULE AMENDMENTS - CEMETERY FEES

Mayor Cutler explained the proposal is to consider Resolution No. 2017-20 amending the City Fee Schedule regarding Cemetery Fees.

Lisa Romney, City Attorney explained the changes as shown on Exhibit A to the Resolution. She said these changes were made in response to Council direction from a previous work session. She said the fees have been revised to make it clear that non-residents are not eligible at this time to purchase burial rights in the cemetery given the limited number of burial spaces left. The cost of double depth burials is proposed to be increased from \$600 to \$1,200 to reflect the same cost as two single depth burial spaces. The interment fees were simplified to charge one fee regardless of the location in the cemetery. The proposal still includes higher non-resident fees than resident fees. The proposed amendments also include a slight increase in the resident and non-resident interment fees charge for weekday and weekend burials. The perpetual care fee for double depth burials has also been added as a line item. Ms. Romney noted that in general, municipal fees cannot be revenue raising and must reflect the actual cost of providing the service, but there is also some argument that residents have historically and will in the future support the cemetery through taxes that non-residents do not pay. She feels for that reason, the \$1,000 difference could be justified. Ms. Romney said the cemetery doesn't support itself and general funds are used to support the cemetery. She checked with surrounding cities and they make that distinction as well. She said the courts do look at what other surrounding jurisdictions charge as well, so she feels it is supportable.

Councilman Ince said he agreed with most of it, but thought they discussed not doubling the fee for double-depth but increasing it some. He said he would feel more comfortable with \$600 and either \$900 or even \$1,000, and the \$300 to \$450 or \$500. He doesn't have a problem with an increase, but does not feel good about doubling the cost.

Councilman Ince made a **motion** to accept Resolution No. 2017-20 amending the Centerville City Fee Schedule subject to a change on the double-depth burial right from \$1,200 to \$1,000. Councilwoman Mecham seconded the motion. The motion passed unanimously (5-0).

COMMUNITY PARK PAVILLION

Steve Thacker asked for the privilege to alter the agenda to move up an item from the City Manager's Report regarding the Community Park pavilion, restrooms and playground that he would like Bruce Cox here for. The Mayor agreed to that request. Mr. Thacker said they have a commitment for a donation of \$50,000 to build a new pavilion in the expansion area of the Park. He wanted the Council to understand their intent of where to put that in the Park. Mr. Cox explained where the area they were proposing to place the pavilion in the Park. He said it is a 20 foot by 30-foot pavilion that will fit 6 picnic tables. He explained the proposed location of a future restroom. In response to a question from Mayor Cutler, Mr. Cox said the restroom would have a drinking fountain on the outside of the building. He said they haven't budgeted for a separate drinking fountain. However, even though the restroom has not been budgeted for this

1 phase, they could put in a less expensive drinking fountain such as the ones at some of the
2 trailheads.
3

4 Mayor Cutler asked if Mr. Cox had met with any of the Tingey's about the design of the
5 pavilion. Mr. Cox responded that he had and the Tingey's like the pavilion designs being
6 considered and want to have a nice plaque that will provide a little of the history of the property
7 and of his parents on it. Then there will be a sign on the roof of the pavilion that will say the "Bill
8 and Sylvia Tingey Pavilion." Mr. Cox said the Tingey's want this donation as a tax right-off this
9 year, so the check should be coming in sometime in the next week or so.

10
11 **MAYOR'S REPORT**
12

13 Mayor Cutler reported on the two items as shown on the agenda:
14

- 15 • COG meeting – he commented they get a lot of good information at these meetings,
16 but wanted to make the Council aware of two things: (1) he has asked staff to use
17 the JustServe website to post some of the City's volunteer opportunities. He said
18 other cities have done this and received a lot more response; (2) every month the
19 Bountiful Food Pantry assists over 7,000 individuals and of those 7,000 about 7%
20 are Centerville residents, which equates to about 400 people they have served this
21 year in Centerville. Mayor Cutler explained the program they have to assist children
22 in schools. He said in Centerville JA Taylor is the only school participating in that
23 program at this time.
- 24 • November 15 work session with Planning Commission regarding South Main Street
25 at 5:30. He said they are also planning on meeting with the UTOPIA representatives
26 during the regular November 21 meeting. Mr. Thacker said at the November 21
27 work session the auditors will come and give their annual report on the CAFR. On
28 December 5, a work session prior to the regular meeting would be an RDA/ACB
29 meeting to review the proposed budget for the CenterPoint Theatre for next year and
30 to report on some other RDA financial matters. He asked the Council when they
31 were planning on a work session regarding the Pages Lane area. He suggested it
32 be in January 2018.

33
34 **CITY MANAGER'S REPORT**
35

- 36 • Letter of Intent re federal funding for 1250 West pedestrian/bike pathways has
37 been turned in.
- 38 • Staff field trip re drainage and wetlands issues west of Legacy Parkway. Mr.
39 Thacker said next week staff will meet with County staff, the Army Corps of
40 Engineers and the owners of the properties in the Shorelands Commerce Park
41 area. There are some major issues with the drainage. Phragmites are taking
42 over the drainage area. They are hoping to get help from the County, Army
43 Corps and property owners to work on a solution to get the drainage free flowing
44 again.
- 45 • Snowplowing Operations Plan – Public Works will be experimenting with a
46 different plan this year. Instead of putting all the employees out at once and
47 working them for many hours, they are going to have two crews. Mr. Thacker
48 said they won't get all that was done in the past as quickly, but will be able to

1 give better attention over a period of time, and reduce the risk of accidents due to
2 exhausted employees.

3
4 **MISCELLANEOUS BUSINESS**

- 5
6 a. Consider Utah Transit Authority (UTA) 2018 Tentative Budget – Councilman Ince
7 said he would look through it and send comments to them.
8

9 Mayor Cutler said they need to reappoint Brian Plummer to another three-year term on
10 the Landmarks Commission. Apparently, it was never done when his term was set to expire
11 earlier in the year. Councilwoman Ivie made a motion to approve the reappointment of Brian
12 Plummer to another three-year term on the Landmarks Commission. Councilman Ince
13 seconded the motion. The motion passed unanimously (5-0).
14

15 **ADJOURNMENT AND CLOSED MEETING**

16
17 At 11:00 p.m., Councilman McEwan made a motion to move to a closed meeting for the
18 purpose of discussing character and competency of an individual and adjourn from the closed
19 meeting and not come back into the regular Council meeting. Councilwoman Ivie seconded the
20 motion, which passed by unanimous vote (5-0). In attendance at the closed meeting were: Paul
21 A. Cutler, Mayor; Council members Fillmore, Ince, Ivie, McEwan, and Mecham; Lisa Romney,
22 City Attorney; Jacob Smith, Management Services Director; and Steve Thacker, City Manager.
23 Marsha Morrow, City Recorder was excused from the closed meeting.
24

25 **ADJOURNMENT**

26
27 At 11:21 p.m., Councilman McEwan made a **motion** to adjourn the meeting.
28 Councilwoman Ivie seconded the motion, which passed by unanimous vote (5-0).
29
30
31
32
33

34 _____
Marsha L. Morrow, City Recorder

Date Approved

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 3.

Short Title: Summary Action Calendar

Initiated By:

Scheduled Time: 7:20

SUBJECT

- a. Interlocal Agreement with South Davis Metro Fire Service Area for Public Safety Impact Fees - Resolution No. 2017-21
- b. Commence warranty period for Miles Manor Subdivision
- c. Municipal Code Amendments regarding appointment of City Recorder and City Treasurer - Ordinance No. 2017-31
- d. Public Utility Easements for Symphony Homes

RECOMMENDATION

- a. Adopt Resolution No. 2017-21 approving the Interlocal Agreement between Centerville City and South Davis Metro Fire Service Area for the calculation and collection of public safety impact fees.
- b. Approve commencement of the warranty period for the Miles Manor Subdivision effective November 21, 2017.
- c. Approve Ordinance No. 2017-31 amending Section 3.01.090 and Section 3.01.100 regarding the appointment of the City Recorder and City Treasurer.
- d. Accept Public Utility Easements for Symphony Homes office building project located at 111 South Frontage Road.

BACKGROUND

- a. On June 19, 2017, the South Davis Metro Fire Service Area (SDMFSA) adopted a resolution imposing public safety impact fees to apply to all development activity within the boundaries of SDMFSA. The public safety impact fees imposed by SDMFSA became effective on September 18, 2017. SDMFSA and the member cities have determined that it is most efficient for the member cities to calculate and collect the public safety impact fees as part of the development approval process and to remit such fees to SDMFSA. The attached Interlocal Agreement specifies the terms and conditions of the collection and remittance of public safety impact fees.
- b. The Miles Manor Subdivision, located at 560 East 100 South, was given final approval on June 2, 2015. The City Engineer has checked the improvements and recommends commencing the warranty period effective November 21, 2017. The amount of bond that will remain during the warranty period is \$4,150.
- c. The Utah Legislature recently amended Section 10-3-916 of the Utah Code (HB 39 in the 2017

Legislative Session) eliminating the biennial appointment requirement for the City Recorder and City Treasurer. The proposed amendments to Section 3.01.090 and Section 3.01.100 of the Centerville Municipal Code are intended to reflect the changes in State law. Staff recommends approval of Ordinance No. 2017-31.

d. On October 11, 2017, the Planning Commission approved the final site plan for Symphony Homes office building project located at 111 South Frontage Road. As a condition of approval, the property owner is required to provide certain public utility easements for the property. The attached easement has been prepared for acceptance by the City Council. The applicant did not realize this easement had to be accepted by the City Council prior to recording and has already recorded the easement. Staff recommends acceptance of the Public Utility Easement and ratification of the recording of this document.

ATTACHMENTS:

Description

- ▢ Resolution No. 2017-21 - Interlocal Agreement for Public Safety Impact Fee Collection
- ▢ Exhibit A to Resolution No. 2017-21
- ▢ City Engineer Recommendation to Begin Warranty Period
- ▢ Ordinance No. 2017-31 - City Recorder Appointment
- ▢ HB 39 (2017)
- ▢ PUE - Symphony Homes

RESOLUTION NO. 2017-21

A RESOLUTION APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN CENTERVILLE CITY AND SOUTH DAVIS METRO FIRE SERVICE AREA FOR THE CALCULATION AND COLLECTION OF PUBLIC SAFETY IMPACT FEES IMPOSED BY SOUTH DAVIS METRO FIRE SERVICE AREA

WHEREAS, South Davis Metro Fire Service Area ("SDMFSA") is authorized to impose impact fees for public safety facilities within its boundaries and has satisfied the requirements of *Utah Code Ann. § 11-36a-101, et seq.*, for the imposition of public safety impact fees;

WHEREAS, SDMFSA duly adopted a Resolution imposing the public safety impact fees on June 19, 2017 to take effect on September 18, 2017 to apply to all development activity within the boundaries of SDMFSA, which includes the corporate boundaries of Centerville City ("City");

WHEREAS, the public safety impact fees are calculated on either a per unit basis or a square footage basis depending on the type of development receiving final approval from City; and

WHEREAS, it is most efficient for SDMFSA, City and the property developer if City calculates the public safety impact fee due on the approved development, collects said impact fee as part of the development approval process and remits the collected fees to SDMFSA.

WHEREAS, SDMFSA and the City desire to enter into an agreement regarding the calculation and collection of the public safety impact fees imposed by SDMFSA as more particularly provided herein; and

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

Section 1. Agreement Approved. The Centerville City Council hereby accepts and approves the attached Interlocal Cooperation Agreement between the City and SDMFSA regarding the calculation and collection of the public safety impact fees imposed by SDMFSA.

Section 2. Mayor Authorized to Execute. The Centerville City Council hereby authorizes the Mayor to sign and execute the attached Interlocal Cooperation Agreement between the City and SDMFSA.

Section 3. Severability Clause. If any section, part or provision of this Resolution is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Resolution, and all sections, parts and provisions of this Resolution shall be severable.

Section 4. Effective Date. This Resolution shall become effective immediately upon its passage and the agreement approved herein shall become effective upon its filing with the keeper of records of each of the public agencies that are parties to the agreement as more particularly provided in the agreement.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY,
STATE OF UTAH, ON THIS 21st DAY OF NOVEMBER, 2017.**

ATTEST:

CENTERVILLE CITY

Marsha L. Morrow, City Recorder

By: _____
Mayor Paul A. Cutler

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

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

MARSHA L. MORROW, City Recorder

DATE: _____

EFFECTIVE DATE: ____ day of _____, 2017.

EXHIBIT A

**INTERLOCAL COOPERATION AGREEMENT
FOR CALCULATION AND COLLECTION OF PUBLIC SAFETY IMPACT FEES
IMPOSED BY SDMFA**

INTERLOCAL AGREEMENT FOR THE CALCULATION AND COLLECTION OF FIRE IMPACT FEES

This Interlocal Agreement ("Agreement") for the calculation and collection of impact fees imposed by the South Davis Metro Fire Service Area on development within its boundaries is made and entered into to be effective as of the 18th day of September, 2017, by and between South Davis Metro Fire Service Area, a local district and political subdivision of the State of Utah, ("SDMFSA") and _____ City, a municipal corporation and political subdivision of the State of Utah ("City").

RECITALS

WHEREAS, SDMFSA is authorized to impose impact fees for public safety facilities within its boundaries and has satisfied the requirements of *Utah Code Ann. § 11-36a-101. et seq.* for the imposition of public safety impact fees;

WHEREAS, SDMFSA duly adopted a Resolution imposing the public safety impact fees on June 19, 2017 to take effect on September 18, 2017 to apply to all development activity within the boundaries of SDMFSA, which includes the corporate boundaries of City;

WHEREAS, the public safety impact fees are calculated on either a per unit basis or a square footage basis depending on the type of development receiving final approval from City; and

WHEREAS, it is most efficient for SDMFSA, City and the property developer if City calculates the public safety impact fee due on the approved development, collects said impact fee as part of the development approval process and remits the collected fees to SDMFSA.

NOW, THEREFORE, the parties hereby agree as follows:

1. Effective Date. This Agreement shall take effect as of the date first above written and shall continue until terminated in accordance with Paragraph 2, below.

2. Termination. This Agreement may be terminated by either party upon that party giving thirty (30) days written notice of its intent to terminate the Agreement to the other party. Notice shall be given in accordance with Paragraph 8 of this Agreement.

3. Calculation of Public Safety Impact Fees. City agrees that it shall calculate public safety impact fees on development activity occurring within its boundaries in accordance with the public safety impact fee schedule attached hereto as Exhibit 1 or any subsequent public safety impact fee schedule duly adopted by SDMFSA, and by this reference incorporated herein. In the event that there is a dispute as to the applicability of the public safety impact fee schedule to any development activity or the calculation of the public safety impact fees, City agrees to make an initial determination of applicability or amount and refer the matter to the Fire Chief for

resolution by SDMFSa. SDMFSa agrees to timely resolve the referred matter and transmit its determination to the designated City building official with a copy to the City Manager.

4. Collection and Remittance of Public Safety Impact Fees. City agrees to collect as part of its development approval process all public safety impact fees imposed by SDMFSa as calculated by City. Impact fees collected by City shall be separately accounted for and deposited in an account in a qualified depository on a daily basis, if practicable, but no later than once every three banking days. Funds so collected and deposited shall be remitted to SDMFSa by the tenth day of the month following the month of collection in accordance with Utah Code Ann § 51-4-2. If City miscalculates the impact fees due on any improvement, it shall bill the permit applicant for the amount due. If any billing remains unpaid when due, City shall refer the matter to SDMFSa for collection. City shall notify SDMFSa of any overpayment so that SDMFSa may process an appropriate refund.

5. Indemnification. Each party is a governmental entity subject to the provisions of the Utah Governmental Immunity Act. Consistent with the terms of the Act, and as provided herein, it is mutually agreed that each party is responsible and liable for its own wrongful or negligent acts which are committed by it or by its agents, official, or employees. The parties do not waive any defenses otherwise available under the Act nor does any party waive any limits of liability currently provided by the Act. Each party agrees to defend, indemnify and hold harmless the other party from all claims, causes of action, costs or damages arising out of the indemnifying party's negligence. SDMFSa agrees to defend, indemnify and hold harmless City from all claims, causes of action, costs or damages arising out of SDMFSa's imposition of the public safety impact fees, including, without limitation, procedural defects in the adoption of the public safety impact fees, determination of the amounts or levels of public safety impact fees imposed by SDMFSa, the impact fee analysis and the impact fee facilities plan approved by SDMFSa. City agrees to indemnify and hold harmless SDMFSa from any loss of the public safety impact fees caused by negligent or wrongful actions of City employees prior to their remittance to SDMFSa.

6. No Third Party Beneficiaries. This Agreement is made and entered into solely for the benefit of the parties. No third party beneficiaries are intended to be created or are created by it and no third party shall have any right to enforce or claim the benefit of the terms hereof.

7. No Interlocal Entity Created. No interlocal entity is created by the execution of this Agreement and no governing board is created hereunder. No joint administrator or joint board is created for the administration of the Agreement. Questions or issues related to the performance of the services under this agreement shall be resolved by the City Manager, or the City Manager's designee, on behalf of the City and the Fire Chief, or designee of the Fire Chief, on behalf of SDMFSa.

8. Notice. Any notice required or permitted to be given hereunder shall be deemed sufficient if given by a communication in writing and shall be deemed to have been received (a) upon personal delivery or actual receipt thereof, or (b) within two days after such notice is

deposited in the United States Mail, postage prepaid, and certified and addressed to the parties as set forth below:

a. If to City:
_____, City Manager
_____, City
_____, Street
_____, City, UT

b. If to SDMFSa:

Fire Chief
South Davis Metro Fire Service Area
P.O. Box 1547
255 S. 100 W.
Bountiful, UT 84010

9. Integration. This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof, and supersedes all prior agreements and understandings pertaining thereto.

10. Interpretation. This Agreement shall be interpreted, construed and enforced according to the substantive laws of the state of Utah. This Agreement is the result of arms-length negotiations between the parties, and City and SDMFSa have had substantive input regarding the various provisions of this Agreement. Accordingly, each of the parties affirms its desire that this Agreement be interpreted in an absolutely neutral fashion with regard to any rule of interpretation (or the like) requiring that the provisions of this Agreement be construed to favor one party (such as, for example, the party that did not draft this Agreement) over the other.

11. Counterparts. This Agreement may be signed in any number of counterparts with the same effect as if the signatures upon any counterpart were upon the same instrument. All signed counterparts shall be deemed to be one original.

12. Severability. In the event that any condition, covenant or other provision hereof is held to be invalid or void, the same shall be deemed severable from the remainder of this Agreement and shall in no way affect any other covenant or condition herein contained. If such condition, covenant or other provision shall be deemed invalid due to its scope or breadth, such provision shall be deemed valid to the extent of the scope or breadth permitted by law.

13. Captions. The headings used in this Agreement are inserted for reference purposes only and shall not be deemed to define, limit, extend, describe, or affect in any way the meaning, scope or interpretation of any of the terms or provisions of this Agreement or the intent thereof.

14. Binding Agreement. This Agreement shall be binding upon and shall inure to the benefit of the successors and assigns of the respective parties hereto.

15. Waiver of Breach. No failure by any party to insist upon the strict performance of any covenant, duty, agreement or condition of this Agreement or to exercise any right or remedy consequent upon a breach thereof shall constitute a waiver of any such breach or of any other covenant, agreement term or condition. Any party may, by notice delivered in the manner provided in this Agreement, but shall be under no obligation to, waive any of its rights or any conditions to its obligations hereunder, or any duty, obligation or covenant of any other party. No waiver shall affect or alter the remainder of this Agreement but each and every other covenant, agreement, term and condition hereof shall continue in full force and effect with respect to any other then existing or subsequently occurring breach.

16. Amendment. This Agreement may not be modified except by an instrument in writing signed by the parties hereto.

17. Exhibits and Recitals. All exhibits annexed to this Agreement and Recitals included herein are expressly made a part of this Agreement as though completely set forth herein. All references to this Agreement, either in this Agreement itself or in any of such writings, shall be deemed to refer to and include this Agreement and all such exhibits and writings.

18. Dispute Resolution and Attorneys' Fees. The parties agree that should a dispute arise regarding their rights and obligations under this Agreement or interpretation of this Agreement, the parties shall in good faith attempt to resolve their issues amicably. In the event they are unable to resolve their disputed issues the parties may, but are not required to submit to non-binding mediation. In the event the dispute leads to litigation, the prevailing party shall be entitled to court costs and reasonable attorney's fees.

19. Copies. Duly executed original counterparts of this Agreement shall be filed with the keeper of records of each party, pursuant to *Utah Code Ann. §11-13-209*.

IN WITNESS WHEREOF, CITY, by Resolution of its Municipal Council, a certified copy of which is attached hereto, caused this Agreement to be signed by its Mayor and attested by its Recorder, and SDMFSa by Resolution duly adopted by its Board of Trustees, a certified copy of which is attached hereto, caused this Agreement to be signed by its Chief Executive Officer and attested by its Clerk. This Agreement shall become effective as of the date first above written.

_____ CITY

By: _____

Date: _____

ATTEST:

By: _____

Date: _____

APPROVED AS TO FORM AND LEGALITY

By: _____

Date: _____

SOUTH DAVIS METRO FIRE SERVICE
AREA

By: _____

Date: _____

ATTEST:

By: _____

Date: _____

APPROVED AS TO FORM AND LEGALITY

By: _____

Date: _____

Marsha Morrow

From: Kevin Campbell <Kevin.Campbell@esieng.com>
Sent: Thursday, November 09, 2017 9:15 AM
To: Steve Thacker
Cc: Marsha Morrow; Lisa Romney; Donna Wilkinson; Randy Randall
Subject: Miles Manor Subdivision - BR#3 (Begin Warranty)
Attachments: Miles Manor - BR #3 (Begin Warranty)_11-09-17.pdf

Steve,

The attached bond reduction and start of warranty is recommended for the Miles Manor Subdivision.

Let me know if additional info is needed.

Kevin

Kevin Campbell, P.E.
Centerville City Engineer

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

ORDINANCE NO. 2017-31

AN ORDINANCE AMENDING SECTION 3.01.090 AND SECTION 3.01.100 OF THE CENTERVILLE MUNICIPAL CODE REGARDING THE APPOINTMENT OF THE CITY RECORDER AND CITY TREASURER

WHEREAS, the City Council has previously adopted Section 3.01.090 and Section 3.01.100 of the Centerville Municipal Code requiring, in accordance with applicable State law, the biennial appointment of the City Recorder and City Treasurer on or before the first Monday in February following a municipal election; and

WHEREAS, in the 2017 General Session, the Utah State Legislature passed H.B. 39 amending Utah Code Ann. § 10-3-916 to eliminate the biennial appointment requirement for the City Recorder and City Treasurer and providing that such appointed officers can be appointed by the Mayor, with the advice and consent of the City Council, to continue in office until their successors are appointed; and

WHEREAS, the City Council desires to amend Section 3.01.090 and Section 3.01.100 of the Centerville Municipal Code to reflect State law changes as more particularly set forth herein.

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

Section 1. Amendment. Subsection 3.01.090(a) of the Centerville Municipal Code regarding the appointment of the City Recorder is hereby amended in its entirety as follows:

3.01.090 City Recorder

(a) Appointment. ~~On or before the first Monday in February following a municipal election, the~~ The Mayor, with the advice and consent of the City Council, shall appoint a qualified person to the office of City Recorder. The City Recorder position is an at-will position and is exempt from the protections of Utah Code § 10-3-1105. As such, the City Recorder may be terminated with or without cause and shall not be entitled to due process appeal procedures as set forth in Utah Code § 10-3-1106.

* * *

Section 2. Amendment. Subsection 3.01.100(a) of the Centerville Municipal Code regarding the appointment of the City Treasurer is hereby amended in its entirety as follows:

3.01.100 City Treasurer

(a) Appointment. ~~On or before the first Monday in February following a municipal election, the~~ The Mayor, with the advice and consent of the City Council, shall appoint a qualified person to the office of City Treasurer. The City Treasurer position is an at-will position and is exempt from the protections of Utah Code § 10-3-1105. As such, the City Treasurer may be terminated with or without cause and shall not be entitled to due process appeal procedures as set forth in Utah Code § 10-3-1106.

* * *

Section 3. 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.

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 21st DAY OF NOVEMBER, 2017.

ATTEST:

CENTERVILLE CITY

Marsha L. Morrow, City Recorder

By: _____
Mayor Paul A. Cutler

Voting by the City Council:

	“AYE”	“NAY”
Councilmember Fillmore	_____	_____
Councilmember Ince	_____	_____
Councilmember Ivie	_____	_____
Councilmember McEwan	_____	_____
Councilmember Mecham	_____	_____

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

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

MARSHA L. MORROW, City Recorder

DATE: _____

RECORDED this ____ day of _____, 2017.

PUBLISHED OR POSTED this ____ of _____, 2017.

1 **LOCAL OFFICER AMENDMENTS**

2 2017 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: R. Curt Webb**

5 Senate Sponsor: Daniel W. Thatcher

6

LONG TITLE

7 **General Description:**

8 This bill modifies provisions related to the appointment of the recorder and treasurer in
9 certain municipalities.

10 **Highlighted Provisions:**

11 This bill:

12 ► modifies provisions related to the date by which the mayor of certain municipalities
13 shall appoint, with the advice and consent of the city council, a city recorder or
14 treasurer.

15 **Money Appropriated in this Bill:**

16 None

17 **Other Special Clauses:**

18 None

19 **Utah Code Sections Affected:**

20 AMENDS:

21 **10-3-916**, as last amended by Laws of Utah 2003, Chapter 292

22

Be it enacted by the Legislature of the state of Utah:

23 Section 1. Section **10-3-916** is amended to read:

24 **10-3-916. Appointment of recorder and treasurer in a city of third, fourth, or**
25 **fifth class or a town -- Vacancies in office.**

26 (1) (a) In each city of the third, fourth, or fifth class and in each town, [~~on or before the~~
27 ~~first Monday in February following a municipal election,~~] the mayor, with the advice and
28 29

30 consent of the city council, shall appoint a qualified person to ~~[each of the offices]~~ the office of
31 city recorder and a qualified person to the office of city treasurer.

32 (b) The mayor and city council shall use best efforts to ensure the office of city recorder
33 or office of city treasurer is not vacant.

34 (2) The city recorder is ex officio the city auditor and shall perform the duties of that
35 office.

36 (3) The mayor, with the advice and consent of the council, may also appoint and fill
37 vacancies in all offices provided for by law or ordinance.

38 (4) All appointed officers shall continue in office until their successors are appointed
39 and qualified.

WHEN RECORDED MAIL TO:

SDC Investments LLC
Attn: Mr. Robert Miller
526 North 400 West
North Salt Lake, Utah 84054

E 3056684 B 6887 P 313-314
RICHARD T. MAUGHAN
DAVIS COUNTY, UTAH RECORDER
11/07/2017 10:49 AM
FEE \$0.00 Pgs: 2
DEF RTT REC'D FOR CENTERVILLE CITY

02-026-0070pt

PUBLIC UTILITY EASEMENTS

For the sum of Ten Dollar (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned as Grantors hereby grant, convey, sell, and set over unto Centerville City, a Utah municipal corporation, hereinafter referred to as Grantee, its successors and assigns, perpetual rights-of-way and public utility easements to construct, maintain, operate, repair, inspect, protect, install, remove and replace utility pipelines, valves, valve boxes and other transmission and distribution structures and facilities, hereinafter called the "Facilities", said rights-of-way and easements, being situate in Davis County, State of Utah, over and through a parcel of the Grantors land, more particularly described as follows:

10' PUBLIC UTILITY EASEMENT

A 10' public utility easement across a portion of the SW1/4 of Section 7, Township 2 North, Range 1 East, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point on the east right-of-way line of the I-15 Frontage Road, located N89°40'15"E along the Section line 364.59 feet and North 426.45 feet from the Southwest Corner of Section 7, T2N, R1E, SLB&M; thence N02°51'00"E along said right-of-way line 36.45 feet; thence N07°08'00"W along said right-of-way line 114.69 feet; thence S89°06'27"E 10.10 feet; thence S07°08'00"E 114.15 feet; thence S02°51'00"W 36.98 feet; thence N89°06'27"W 10.01 feet to the point of beginning.

Contains: 1,511 square feet+/-

7' PUBLIC UTILITY EASEMENT

A 7' public utility easement across a portion of the SW1/4 of Section 7, Township 2 North, Range 1 East, Salt Lake Base and Meridian, more particularly described as follows:

Beginning at a point located N89°40'15"E along the Section line 374.60 feet and North 426.24 feet from the Southwest Corner of Section 7, T2N, R1E, SLB&M; thence N02°51'00"E 7.00 feet; thence S89°06'27"E 449.54 feet; thence N00°03'11"E 143.01 feet; thence S89°06'27"E 7.00 feet; thence S00°03'11"W 150.01 feet; thence N89°06'27"W 456.88 feet to the point of beginning.

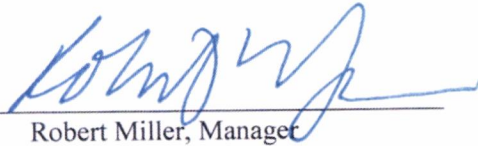
Contains: 4,198 square feet+/-

TO HAVE AND HOLD the same unto the Grantee, its successors and assigns, with the right of ingress and egress in the Grantee, its officers, employees, agents and assigns to enter upon the above-described property with such equipment as is necessary to construct, install, maintain, operate, repair, inspect, protect, remove and replace the Facilities. During construction periods, Grantee and its contractors may use such portion of Grantors property along and adjacent to the right-of-way and easement as may be reasonably necessary in connection with the construction or repair of the Facilities. The contractor performing the work shall restore all property, through which the work traverses, to as near its original condition as is reasonably possible. Grantors shall have the right to use the above-described property except for the purposes for which these rights-of-way and easements are granted to the Grantee, provided such use shall not interfere with the Facilities or with the discharge and conveyance of sewage

through the Facilities, or any other rights granted to the Grantee hereunder.

Grantors shall not build or construct, or permit to be built or constructed, any building or other improvement over or across this right-of-way and easement nor change the contour thereof without the written consent of Grantee. This right-of-way and easement grant shall be binding upon, and inure to the benefit of, the successors and assigns of the Grantors and the successors and assigns of the Grantee, and may be assigned in whole or in part by Grantee.

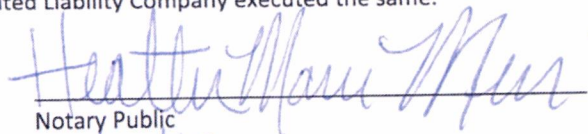
IN WITNESS WHEREOF, the Grantors have executed this rights-of-way and public utility easements this 7th day of November, 2017


Robert Miller, Manager

STATE OF UTAH

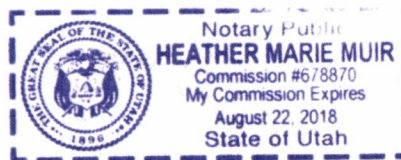
COUNTY OF Davis ss.

On, the 7th day of November, 2017, personally appeared before me, Robert C. Miller, who being duly sworn did say that he is a Manager of Symphony Homes LLC, and that the foregoing instrument was signed in behalf of said Limited Liability Company by authority of a resolution of its members, and said Robert C. Miller acknowledged to me that said Limited Liability Company executed the same.


Notary Public

MY COMMISSION EXPIRES: 8/22/18

RESIDING AT: Davis County



**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 4.

Short Title: Public Hearing - Zoning Code Amendment - Density Gradation in R-M Zone

Initiated By: City Council and Planning Commission

Scheduled Time: 7:25

SUBJECT

TABLED FROM OCTOBER 17, 2017 AND NOVEMBER 8, 2017

Consider the proposed Zoning Code Amendments to CZC 12.30.020, 12.32.300, 12.36.020 and 12.32.055 creating density gradations for the Residential Medium (R-M) Zone and enacting additional development standards for residential development within the Residential Medium (R-M) and Residential High (R-H) Zones - Ordinance No. 2017-28

RECOMMENDATION

Approve Ordinance No. 2017-28 amending various sections of the Zoning Code, including CZC 12.30.020, 12.32.300, 12.36.020 and 12.32.055, regarding density within the Residential Medium (R-M) Zone and enacting additional development standards for residential development within the Residential Medium (R-M) and Residential High (R-H) Zones.

BACKGROUND

On September 27, 2017, the Planning Commission reviewed and recommended for approval the proposed amendments to the Zoning Code, including CZC 12.30.020, 12.32.300, 12.36.020 and 12.32.055, creating density gradations for the Residential Medium (R-M) Zone and enacting additional development standards for residential development within the Residential Medium (R-M) and Residential High (R-H) Zones. As proposed, the density tiers within the R-M Zone are to be determined by conditional use permit. The original Staff Transmittal Report for this matter is attached.

On October 17, 2017, the City Council reviewed the proposed amendments to the Zoning Code and held a public hearing on the matter. The Council thereafter tabled action on the matter to the next City Council meeting on November 8, 2017.

On November 8, 2017, the City Council reviewed the proposed amendments to the Zoning Code and thereafter tabled action on the matter. The Council directed Staff to revise the ordinance based on the concerns discussed by the Council, including revisions to cap the maximum density in the R-M Zone to six units per acre and to eliminate the conditional use permit option for additional density in the R-M Zone.

Staff has revised Ordinance No. 2017-28 as directed by the Council. The newly revised version of the Ordinance is attached as Ordinance No. 2017-28B. The previous version is also attached as Ordinance No. 2017-28A. The following bullet points summarize the major changes to the Ordinance since the last version presented to the Council. The redline and strikeout edits reflect changes from the current Zoning Code (not from the previous version reviewed by the Council).

- Revised the “whereas” clauses to address the changes to go to a maximum density cap rather than density gradation in the R-M Zone
- Revised CZC 12.30.020 (Zone Purposes) to reflect six units per acre cap and added note that single-family dwellings are permitted in the R-M Zone
- Revised CZC 12.32.200 (Table of Development Standards) to reflect six units per acre as permitted use in the R-M Zone and eliminated CUP for additional density in the R-M Zone
- Revised CZC 12.36.020 (Table of Uses) to show all dwelling types as permitted in the R-M Zone (subject to the six units per acre cap and the additional development standards for residential development in the R-M and R-H Zones)
- Added new paragraph (e) to CZC 12.32.055 (Additional Development Standards for R-M and R-H Zones) to prohibit apartments and parking lot style development in R-M Zone

ATTACHMENTS:

Description

- ▢ Ordinance No. 2017-28B - R-M Gradations
- ▢ Ordinance No. 2017-28A - R-M Gradations
- ▢ 10-17-17 CC Staff Report - R-M Gradations
- ▢ 09-27-17 PC Staff Report - R-M Gradations
- ▢ 9-27-2017 PC minutes re R-M Zones
- ▢ R-M Zone Amendments - PC Recommendation
- ▢ Zoning Map 8x11

ORDINANCE NO. 2017-28

AN ORDINANCE AMENDING SECTION 12.30.020 OF THE CENTERVILLE ZONING CODE TO SET THE MAXIMUM PERMITTED DENSITY IN THE RESIDENTIAL-MEDIUM ZONE, AMENDING SECTION 12.32.300 OF THE SAME REGARDING TABLE OF DEVELOPMENT STANDARDS IN RESIDENTIAL ZONES, AMENDING SECTION 12.36.020 OF THE SAME REGARDING TABLE OF USES FOR RESIDENTIAL ZONES, AND ENACTING SECTION 12.32.055 OF THE SAME REGARDING ADDITIONAL DEVELOPMENT STANDARDS FOR RESIDENTIAL DEVELOPMENT IN THE RESIDENTIAL-MEDIUM AND RESIDENTIAL-HIGH ZONES

WHEREAS, the City Council recently directed Staff and the Planning Commission to consider and prepare proposed amendments to the Zoning Code to create gradation in the allowed densities within the Residential-Medium (R-M) Zone and to create additional development standards for residential development within the R-M and R-H Zones; and

WHEREAS, Staff prepared proposed amendments to the Zoning Code creating gradation in the allowed densities within the Residential-Medium (R-M) Zone, including additional development standards for residential development within the R-M and R-H Zones; and

WHEREAS, the proposed amendments were reviewed and revised by the Planning Commission with a positive recommendation to create such density gradations in the Residential-Medium (R-M) Zone and to create additional development standards for residential development within the R-M and R-H Zones as more particularly set forth herein; and

WHEREAS, City Council has reviewed the proposed amendments to the Zoning Code creating gradation in the allowed densities within the Residential-Medium (R-M) Zone and setting forth additional development standards for residential development within the R-M and R-H Zones; and

WHEREAS, the City Council decided to simplify the proposed R-M gradation calculations by capping the maximum density within the Residential-Medium (R-M) Zone to six units per acre as a permitted use and eliminating any additional density as a conditional use permit in the Residential-Medium (R-M) Zone and adding the additional development standards for residential development within the R-M and R-H Zones as more particularly set forth herein; and

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

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

Section 1. Amendment. Section 12.30.020 of the Centerville Zoning Code regarding Zone Purposes is hereby amended to cap the maximum allowable density in the Residential-Medium (R-M) Zone to six units per acre as more particularly provided as follows:

12.30.020 Zone Purposes

In addition to the general purposes of this Title as set forth in CZC 12.10.030, the various zones each serve more specific purposes as set forth below.

* * *

(b) Residential Zones. Residential zones allow a wide range of residential land uses at various densities. These zones are intended to protect the stability of neighborhoods and encourage, collectively, different kinds of compatible residential development.

* * *

(2) The purpose of the R-M Zones is to permit well-designed ~~apartments,~~ townhomes, two-family dwellings, and condominiums at densities of four to ~~six~~ eight units per acre that are appropriately buffered from and compatible with surrounding land uses. Single-family dwellings are also permitted in the R-M Zone.

Section 2. Amendment. Section 12.32.300 of the Centerville Zoning Code regarding Table of Development Standards in Residential Zones is hereby amended to revise the various permitted and conditional use densities within the Residential-Medium (R-M) Zone as more particularly provided as follows:

12.32.300 Table of Development Standards in Residential Zones

12.32.300 Table of Development Standards in Residential Zones	Zones
	R-M
Site Standards	
Gross Density, Maximum, permitted use	<u>6 units per acre</u> 4 units per acre
Gross Density, Maximum, conditional use	<u>Not applicable</u> 8 units per acre

Section 3. Amendment. Section 12.36.020 of the Centerville Zoning Code regarding Table of Uses for Residential Uses is hereby amended to reference the various permitted and conditional use densities within the Residential-Medium (R-M) Zone as more particularly provided as follows:

12.36.020 Table of Uses for Residential Uses

Legend: "P" - permitted use, "C" - conditional use, "N" - not permitted, "A" allowed use through other provisions applicable to a specific zone

Residential Uses	Zones
	R-M
Dwelling, single-family	P²€
Dwelling, multiple-family	P²€
Twin Home	P²N
Dwelling, two-family	P²

2. See the permitted densities within the R-M Zone as more particularly described in CZC 12.30.020 (Zone Purposes) and as set forth in CZC 12.32.300 (Table of Development Standards in Residential Zones). Any residential development within the R-M Zone shall also be subject to the development standards set forth in CZC 12.32.055 (Additional Development Standards for R-M and R-H Zones).

Section 4. Enactment. Section 12.32.055 of the Centerville Zoning Code regarding Additional Development Standards for R-M and R-H Zones is hereby enacted to provide additional design and development standards for residential development within the R-M and R-H Zones as more particularly provided as follows:

12.32.055 Additional Development Standards for R-M and R-H Zones

Notwithstanding the Regulations of General Applicability in CZC 12.32.060 and the Table of Development Standards in CZC 12.32.300, all residential development within the R-M and R-H Zones shall comply with the following development standards.

(a) Architectural Design Standards. All primary buildings within the R-M and R-H Zones shall be designed by a licensed, professional architect and all drawings submitted for approval or permit shall bear the architect's stamp for the State of Utah.

(b) Exterior Design Standards. All sides of primary buildings within the R-M and R-H Zones shall receive design consideration with particular attention given to areas exposed to public view.

- (1) All primary buildings within a development project shall possess an overall building architectural theme, including, but not limited to, exterior building materials, textures, colors and signage.
- (2) The apparent mass of primary buildings or structures shall be minimized through design, articulation, and use of materials. An open design is desired that visually and physically breaks up the mass and footprint of buildings. Approaches such as the use of vertical and horizontal planes, roof pitches, roof lines, windows, reveals, and alcoves shall be used to create façade variation, shadows, corners, and architectural interest. Articulation approaches should not appear to be applied randomly or merely a surface treatment. In addition, the use of any multiple articulation approaches shall be coordinated to affect a complementary building design.

- (3) Natural or natural-appearing materials, such as stone, cultured stone, and wood, shall be the design gestures used in the architectural design of all primary buildings. Wood siding, cement fiber board siding, and other similar appearing materials shall be the other main materials used in the design of all residential buildings. Substantial or prominent use of synthetic stucco, and unnatural appearing materials, such as metal, vinyl, and plastics are to be used sparingly. Use of such secondary and/or accent materials shall not exceed 20% of the building or structure's exterior.
- (4) The Planning Commission shall review and approve architectural design of buildings within the R-M and R-H Zones in accordance with the provisions set forth herein during conditional use permit and/or site plan review.

(c) Landscaping and Open Space. All residential developments within the R-M and R-H Zones, except for single-family developments, shall comply with the landscaping regulations of CZC 12.51 (Landscaping and Screening), and more specifically, the regulations of CZC 12.51.070(g) regarding multi-family developments. Additionally, landscaping and open spaces shall be designed in a manner to meet the residential needs for active and passive spaces for residents and visitors, such as private spaces, entry features, small centralized gathering areas, and buffering adjacent land uses. Furthermore, such areas shall be designed with the amenities or features that complement the various expected residents, both day and evening hours, and beyond the default design of a tot lot, playground, or clubhouse.

(d) Use of Public and Private Roadways. All dwellings within residential developments in R-M and R-H Zones shall be accessed from a public roadway, unless otherwise approved as part of a planned development or condominium (See, CZC 12.55.150). Approved access from a private right-of-way shall meet the following standards:

- (1) Access to and from a public street may be in the form of private right-of-way or a driveway, as defined or required by this Title.
- (2) Two points of ingress/egress from a public right-of-way shall be established for any development greater than 20 dwellings, irrespective of the allowed gross density.
- (3) When a private right-of-way is utilized, the private right-of-way pavement (i.e. travel lanes) shall be at least 27-feet and the constructed cross-section with curb and gutter of the roadway shall be built to City Specifications.
- (4) Access using a private right-of-way shall be constructed with a sufficient width to provide on-street parking for visitors at a ratio of at least 0.5 stalls per dwelling. An exception may be provided to this ratio if visitor parking is provided by separate parking area or parking lot as part of a site plan approved by the City.
- (5) A sidewalk system shall be provided on both sides of any private right-of-way. An exception may be provided to this requirement if an alternate integrated development pathway system connecting to the public right-of-way and serving the dwellings is provided to satisfy the requirement for sidewalks, as part of a site plan approved by the City.

(6) A private right-of-way shall be perpetually maintained by the developer or an owner's association. Such perpetual care and maintenance obligations shall be addressed with covenant, conditions, and restrictions, for the development approved by the City and recorded against the property.

(7) A private right-of-way design shall also comply with all applicable Fire Code regulations.

(e) Residential Development Style Limitations for R-M Zone. The residential development style for residential development within the R-M Zone shall be limited to single-family dwellings, twin homes, duplexes, or townhomes in tri-plex, four-plex, and six-plex formats that mimic a typical neighborhood style street on public or private roadways (as described in Subsection (d)). Higher density design formats such as stacked flats or apartment style buildings or buildings constructed with associated vehicular parking lot style facilities are prohibited in the R-M Zone.

Section 5. Findings. The amendments to the Zoning Code adopted herein are based on the following findings:

- a. The City Council finds that the "decision to amend the Zoning Code is a matter of within the legislative discretion of the City Council as described in CZC 12.21.060(a)(1)(B).
- b. The City Council finds that the amendments to the Zoning Code are consistent with the goals, objectives and policies of the City's General Plan, as presented in the Staff Report.
- c. The City Council finds that the amendments to the Zoning Code are consistent with the desire to allow residential medium development in appropriate locations, the desire to ensure residential character quality, and the desire to ensure an adequate supply of housing types for future population growth.

Section 6. Severability. If any section, part or provision of this Ordinance is held invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

Section 7. Omission Not a Waiver. The omission to specify or enumerate in this ordinance those provisions of general law applicable to all cities shall not be construed as a waiver of the benefits of any such provisions.

Section 8. Effective Date. This Ordinance shall become effective immediately upon publication or posting, or thirty (30) days after passage, whichever occurs first.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, ON THIS 21st DAY OF NOVEMBER, 2017.

ATTEST:

CENTERVILLE CITY

Marsha L. Morrow, City Recorder

By: _____
Mayor Paul A. Cutler

Voting by the City Council:

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

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

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

MARSHA L. MORROW, City Recorder

DATE: _____

RECORDED this ____ day of _____, 2017.

PUBLISHED OR POSTED this ____ of _____, 2017.

ORDINANCE NO. 2017-28

AN ORDINANCE AMENDING SECTION 12.30.020 OF THE CENTERVILLE ZONING CODE TO ADD VARIOUS PERMITTED AND CONDITIONAL USE DENSITIES IN THE RESIDENTIAL-MEDIUM ZONE, AMENDING SECTION 12.32.300 OF THE SAME REGARDING TABLE OF DEVELOPMENT STANDARDS IN RESIDENTIAL ZONES, AMENDING SECTION 12.36.020 OF THE SAME REGARDING TABLE OF USES FOR RESIDENTIAL ZONES, AND ENACTING SECTION 12.32.055 OF THE SAME REGARDING ADDITIONAL DEVELOPMENT STANDARDS FOR RESIDENTIAL DEVELOPMENT IN THE RESIDENTIAL-MEDIUM AND RESIDENTIAL-HIGH ZONES

WHEREAS, the City Council recently directed Staff and the Planning Commission to consider and prepare proposed amendments to the Zoning Code to create “gradation” in the allowed densities within the Residential-Medium (R-M) Zone; and

WHEREAS, Staff has prepared proposed amendments to the Zoning Code creating “gradation” in the allowed densities within the Residential-Medium (R-M) Zone and the proposed amendments were reviewed and revised by the Planning Commission with a positive recommendation to create such density gradations in the Residential-Medium (R-M) Zone as more particularly set forth herein; and

WHEREAS, City Council has determined that the proposed amendments to the Zoning Code creating “gradation” in the allowed densities within the Residential-Medium (R-M) Zone are in the best interest of the City and the public by allowing varying densities in the Residential-Medium (R-M) Zone based on certain factors; and

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

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

Section 1. Amendment. Section 12.30.020 of the Centerville Zoning Code regarding Zone Purposes is hereby amended to add various permitted and conditional use densities within the Residential-Medium (R-M) Zone as more particularly provided as follows:

12.30.020 Zone Purposes

In addition to the general purposes of this Title as set forth in CZC 12.10.030, the various zones each serve more specific purposes as set forth below.

* * *

(b) Residential Zones. Residential zones allow a wide range of residential land uses at various densities. These zones are intended to protect the stability of neighborhoods and encourage, collectively, different kinds of compatible residential development.

- (2) The purpose of the R-M Zones is to permit well-designed apartments, townhomes, two-family dwellings, and condominiums at densities of four to eight units per acre that are appropriately buffered from and compatible with surrounding land uses.

(A) **Density Tiers.** There are three eligible “Density Tiers” for property within the R-M Zones located within the City based on allowable densities as more particularly described herein. Density Tier 1 authorizes medium residential densities up to four dwellings per acre. Density Tier 2 authorizes medium densities up to six dwellings per acre. Density Tier 3 authorizes medium densities up to eight dwellings per acre. Such densities shall be applied in conformance with the City’s General Plan, the compatibility of the density to surrounding zoning districts, and adjacent existing development, utilizing the various “Density Tier Parameters,” as described in Subsection (B).

(B) **Density Tier Parameters.** The following parameters and factors shall apply to any determination regarding specific density allowances within the R-M Zone. In addition to the following parameters, any residential development within the R-M Zone shall comply with applicable provisions of CZC 12.32.300 (Table of Development Standards in Residential Zones), 12.32.055 (Additional Development Standards for R-M and R-H Zones), and 12.36.020 (Table of Uses for Residential Uses).

1. **Density Tier 1.** Density Tier 1 is a “Permitted” use low-end medium density tier authorizing up to four units per acre in any R-M Zone. Density Tier 1 shall be used or applied for residential development integrated with, substantially surrounded by or proximately adjacent to, residential low zones. Density Tier 1 shall be used for residential development served by a local or minor collector street (as defined by City regulations), whenever light to moderate traffic may be present or expected within a close proximity of low-density single-family neighborhood area, or as a transitional buffer to a higher density zone or higher intensity zone (e.g. *PF-L, PF-M, C-M Zones*). Density Tier 1 shall be used to primarily buffer single-family neighborhoods, and where deemed appropriate by the City’s General Plan, for infill development. The projected residential development style shall be for medium density single-family homes, twin home lots, duplex or tri-plex formats, and zero lot line development that is compatible with the characteristics of a single-family neighborhood.
2. **Density Tier 2.** Density Tier 2 is a “Conditional Use” allowance as an intermediate medium density tier authorizing up to six units per acre with a conditional use permit. Density Tier 2 shall be used or applied to residential development located along major collector or minor arterial streets (as defined by City regulations), where moderate traffic may be

present or expected, or as a transitional buffer to a higher density or intensity zone (e.g. PF-M, C-M, C-H Zones). Additionally, Density Tier 2 may be used in areas where ground water may prohibit basement development that is typical of single-family development. The projected residential development style shall be for twin home lots and duplex and townhomes in tri-plex, four-plex, and six-plex formats that mimic a typical neighborhood style street on public or private roadways.

3. **Density Tier 3.** Density Tier 2 is a “Conditional Use” allowance as a high-medium density tier authorizing up to eight units per acre with a conditional use permit. Density Tier 3 shall be used or applied to residential development located along minor and major arterial streets (as defined by City regulations), wherever moderate to high traffic may be present or expected, or as a transitional buffer to a higher density or intensity zone (e.g. C-H, C-VH Zones). Additionally, Density Tier 3 may be used in areas where ground water may prohibit basement development that is typical of single-family development. The projected residential development style shall be for townhomes in tri-plex, four-plex, six-plex, or higher design formats, and for areas where stacked flats or apartment style buildings are constructed with associated vehicular parking lot style facilities or designed to mimic a typical neighborhood style street on public or private roadways.

Section 2. Amendment. Section 12.32.300 of the Centerville Zoning Code regarding Table of Development Standards in Residential Zones is hereby amended to revise the various permitted and conditional use densities within the Residential-Medium (R-M) Zone as more particularly provided as follows:

12.32.300 Table of Development Standards in Residential Zones

12.32.300 Table of Development Standards in Residential Zones	Zones
	R-M
Site Standards	
Gross Density, Maximum, permitted use	Density Tier 1 (<i>4 units per acre</i>) 4 units per acre
Gross Density, Maximum, conditional use	Density Tier 2 (<i>6 units per acre</i>) Density Tier 3 (<i>8 units per acre</i>) 8 units per acre

Section 3. Amendment. Section 12.36.020 of the Centerville Zoning Code regarding Table of Uses for Residential Uses is hereby amended to reference the various permitted and conditional use densities within the Residential-Medium (R-M) Zone as more particularly provided as follows:

12.36.020 Table of Uses for Residential Uses

Legend: "P" - permitted use, "C" - conditional use, "N" - not permitted, "A" allowed use through other provisions applicable to a specific zone

Residential Uses	Zones
	R-M
Dwelling, single-family	€ A ²
Dwelling, multiple-family	€ A ²
Twin Home	N A ²
Dwelling, two-family	P

2. See the varying permitted and conditional uses and densities within the R-M Zone (including Density Tier 1, Density Tier 2, and Density Tier 3) as more particularly described in CZC 12.30.020 (Zone Purposes) and as set forth in CZC 12.32.300 (Table of Development Standards in Residential Zones). Any residential development within the R-M Zone shall also be subject to the development standards set forth in CZC 12.32.055 (Additional Development Standards for R-M and R-H Zones).

Section 4. Enactment. Section 12.32.055 of the Centerville Zoning Code regarding Additional Development Standards for R-M and R-H Zones is hereby enacted to provide additional design and development standards for residential development within the R-M and R-H Zones as more particularly provided as follows:

12.32.055 Additional Development Standards for R-M and R-H Zones

Notwithstanding the Regulations of General Applicability in CZC 12.32.060 and the Table of Development Standards in CZC 12.32.300, all residential development within the R-M and R-H Zones shall comply with the following development standards.

(a) Architectural Design Standards. All primary buildings within the R-M and R-H Zones shall be designed by a licensed, professional architect and all drawings submitted for approval or permit shall bear the architect's stamp for the State of Utah.

(b) Exterior Design Standards. All sides of primary buildings within the R-M and R-H Zones shall receive design consideration with particular attention given to areas exposed to public view.

(1) All primary buildings within a development project shall possess an overall building architectural theme, including, but not limited to, exterior building materials, textures, colors and signage.

- (2) The apparent mass of primary buildings or structures shall be minimized through design, articulation, and use of materials. An open design is desired that visually and physically breaks up the mass and footprint of buildings. Approaches such as the use of vertical and horizontal planes, roof pitches, roof lines, windows, reveals, and alcoves shall be used to create façade variation, shadows, corners, and architectural interest. Articulation approaches should not appear to be applied randomly or merely a surface treatment. In addition, the use of any multiple articulation approaches shall be coordinated to affect a complementary building design.
- (3) Natural or natural-appearing materials, such as stone, cultured stone, and wood, shall be the design gestures used in the architectural design of all primary buildings. Wood siding, cement fiber board siding, and other similar appearing materials shall be the other main materials used in the design of all residential buildings. Substantial or prominent use of synthetic stucco, and unnatural appearing materials, such as metal, vinyl, and plastics are to be used sparingly. Use of such secondary and/or accent materials shall not exceed 20% of the building or structure's exterior.
- (4) The Planning Commission shall review and approve architectural design of buildings within the R-M and R-H Zones in accordance with the provisions set forth herein during conditional use permit and/or site plan review.

(c) Landscaping and Open Space. All residential developments within the R-M and R-H Zones, except for single-family developments, shall comply with the landscaping regulations of CZC 12.51 (Landscaping and Screening), and more specifically, the regulations of CZC 12.51.070(g) regarding multi-family developments. Additionally, landscaping and open spaces shall be designed in a manner to meet the residential needs for active and passive spaces for residents and visitors, such as private spaces, entry features, small centralized gathering areas, and buffering adjacent land uses. Furthermore, such areas shall be designed with the amenities or features that complement the various expected residents, both day and evening hours, and beyond the default design of a tot lot, playground, or clubhouse.

(d) Use of Public and Private Roadways. All dwellings within residential developments in R-M and R-H Zones shall be accessed from a public roadway, unless otherwise approved as part of a planned development or condominium (See, CZC 12.55.150). Approved access from a private right-of-way and/or parking lot shall meet the following standards:

- (1) Access to and from a public street may be in the form of private right-of-way or a driveway, as defined or required by this Title.
- (2) Two points of ingress/egress from a public right-of-way shall be established for any development greater than 20 dwellings, irrespective of the allowed gross density.
- (3) When a private right-of-way is utilized, the private right-of-way pavement (i.e. travel lanes) shall be at least 27-feet and the constructed cross-section with curb and gutter of the roadway shall be built to City Specifications.

- (4) Access using a private right-of-way shall be constructed with a sufficient width to provide on-street parking for visitors at a ratio of at least 0.5 stalls per dwelling. An exception may be provided to this ratio if visitor parking is provided by separate parking area or parking lot as part of a site plan approved by the City.
- (5) A sidewalk system shall be provided on both sides of any private right-of-way. An exception may be provided to this requirement if an alternate integrated development pathway system connecting to the public right-of-way and serving the dwellings is provided to satisfy the requirement for sidewalks, as part of a site plan approved by the City.
- (6) A private right-of-way shall be perpetually maintained by the developer or an owner's association. Such perpetual care and maintenance obligations shall be addressed with covenant, conditions, and restrictions, for the development approved by the City and recorded against the property.
- (7) A private right-of-way design shall also comply with all applicable Fire Code regulations.

Section 5. Findings. The amendments to the Zoning Code adopted herein are based on the following findings:

- a. The City Council finds that the “decision to amend the Zoning Code is a matter of within the legislative discretion of the City Council as described in CZC 12.21.060(a)(1)(B).
- b. The City Council finds that the amendments to the Zoning Code are consistent with the goals, objectives and policies of the City's General Plan, as presented in the Staff Report.
- c. The City Council finds that the amendments to the Zoning Code are consistent with the desire to allow residential medium development in appropriate locations, the desire to ensure residential character quality, and the desire to ensure an adequate supply of housing types for future population growth.

Section 6. Severability. If any section, part or provision of this Ordinance is held invalid or unenforceable by a court of competent jurisdiction, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, parts and provisions of this Ordinance shall be severable.

Section 7. Omission Not a Waiver. The omission to specify or enumerate in this ordinance those provisions of general law applicable to all cities shall not be construed as a waiver of the benefits of any such provisions.

Section 8. Effective Date. This Ordinance shall become effective immediately upon publication or posting, or thirty (30) days after passage, whichever occurs first.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY,
STATE OF UTAH, ON THIS 17th DAY OF OCTOBER, 2017.**

ATTEST:

CENTERVILLE CITY

Marsha L. Morrow, City Recorder

By: _____
Mayor Paul A. Cutler

Voting by the City Council:

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

CERTIFICATE OF PASSAGE AND PUBLICATION OR POSTING

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

MARSHA L. MORROW, City Recorder

DATE: _____

RECORDED this ____ day of _____, 2017.

PUBLISHED OR POSTED this ____ of _____, 2017.

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

PLANNING COMMISSION TRANSMITTAL REPORT

**APPLICANT: CENTERVILLE CITY COUNCIL
C/O MAYOR PAUL CUTLER
250 NORTH MAIN STREET
CENTERVILLE CITY, UT 84014**

APPLICATION: ZONING ORDINANCE TEXT AMENDMENT

**APPLICANT REQUEST: AMEND THE ZONING CODE TO CREATE A DENSITY
GRADATION FOR THE R-M ZONES AND RELATED
PROVISIONS**

**PC RECOMMENDATION: APPROVAL WITH STAFF TO REVISE PRIOR TO
CITY COUNCIL'S REVIEW**

BACKGROUND

As a result of a recent rezone request presented before the City, the City Council directed staff and the Planning Commission to consider creating a “granulation” or “gradation” of the allowed densities for the Residential-Medium (R-M) Zones. As the Planning Commission is aware, the City Council and the Commission have previously desired to revisit these provisions, particularly after the approval of the Porter-Walton Townhome development. However due to other planning priorities, a substantial evaluation was delayed, until now. The Council expeditiously desires the Staff and Commission to prepare and recommend changes for how R-M densities are to be applied. The proposed changes drafted by Staff can be summarized as follows:

- Creates three (3) base density tiers and eliminates any density ranges
- Defines each tier, describes how each is to be used, and identifies the expected type of development for each tier.
- Adjusts the permitted and conditional gross density allowances to reflect the new tiered system
- Creates a new use listing of “Allowed” and/or adjusts some uses in the R-M Zones
- Add new development provisions for the architectural design, adjustments to landscaping, and use of private rights-of ways.

ZONE TEXT AMENDMENT REVIEW PROCESS

Zone Text/Map Amendments - Pursuant to the City’s Zoning Ordinance, the “decision to amend the...zoning ordinance is a matter of within the legislative discretion of the City Council as

described in CZC 12.21.060.a.1.B. Additionally, CZC 12.21.80.e. lists one (1) criterion for considering a text amendment petition.

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

SUMMARY OF PLANNING COMMISSION'S ACTIONS, MOTION, AND VOTE

On September 27, 2017, the Planning Commission reviewed the matter, held a public hearing and then voted to recommend **APPROVAL** by the City Council of the proposed amendments drafted by staff, with the directive to staff to make the amendment "more clear and better reflect the intent before it is sent to the Council."

Suggested Reasons for the Action (Findings):

- a. The Planning Commission finds that the "decision to amend the...zoning ordinance is a matter of within the legislative discretion of the City Council as described in CZC 12.21.060.a.1.B.
- b. The Planning Commission finds that amendments consistent with the goals, objectives and policies of the City's General Plan, as presented in the staff report.
- c. The Planning Commission finds that the amendments are consistent with the desire to allow residential medium development in appropriate locations, residential character quality, and ensure an adequate supply of housing types for future population growth.

Planning Commission Vote (4-2):

Commissioner	Yes	No	Not Present
Hirschi (Chair)	X		
Hirst	X		
Johnson		X	
Daley			X
Hayman	X		
Wright		X	
Helgesen	X		

PREVIOUS PLANNING COMMISSION MEETINGS HELD ON THIS MATTER

- ✓ September 13, 2017 – Amendments presented by Staff and Public Hearing held.
- ✓ September 27, 2017 – Planning Commission discussed amendments and made a recommendation to the City Council.

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

**STAFF REPORT
AGENDA: ITEM 4**

APPLICANT: **CENTERVILLE CITY COUNCIL
C/O MAYOR PAUL CUTLER
250 NORTH MAIN STREET
CENTERVILLE CITY, UT 84014**

APPLICATION: **ZONING ORDINANCE TEXT AMENDMENT**

APPLICANT REQUEST: **AMEND THE ZONING CODE TO CREATE A DENSITY
GRADATION FOR THE R-M ZONES AND RELATED
PROVISIONS**

RECOMMENDATION: **CONSIDER MAKING A RECOMENDATION TO THE
CITY COUNCIL**

BACKGROUND

As a result of a recent rezone request presented before the City, the City Council directed staff and the Planning Commission to consider creating a “granulation” or “gradation” of the allowed densities for the Residential-Medium (R-M) Zones. As the Planning Commission is aware, the City Council and the Commission have previously desired to revisit these provisions, particularly after the approval of the Porter-Walton Townhome development. However due to other planning priorities, a substantial evaluation was delayed, until now. The Council expeditiously desires the Staff and Commission to prepare and recommend changes for how R-M densities are to be applied. The proposed changes drafted by Staff can be summarized as follows:

- Creates three (3) base density categories and eliminates any density ranges
- Defines each category, describes how each is to be used, and identifies the expected type of development for each category.
- Adjusts the permitted and conditional gross density allowances
- Creates a new use listing of “Allowed” and/or adjusts some uses in the R-M Zones
- Add new development provisions for the architectural design, adjustments to landscaping, and use of private rights-of ways.

TEXT AMENDMENT REVIEW AND ANALYSIS (12.21.080.e)

Zone Map Amendments - Pursuant to the City’s Zoning Ordinance, the “decision to amend the...zoning ordinance is a matter of within the legislative discretion of the City Council as

described in CZC 12.21.060.a.1.B. Additionally, CZC 12.21.80.e. lists one (1) criterion for considering a text amendment petition. The following is a summary of staff's review of the matter:

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

GP SECTION 12-420-2. RESIDENTIAL DEVELOPMENT POLICIES. The following policies are adopted specifically for the achievement of the citizens' desires for residential development in Centerville.

1. The density classifications for Centerville's residential areas shall be as follows:

<u>Dwelling Units/Acre</u>	<u>Class</u>
0-4	Low
5-8	Medium
9-12	High
2. Residential development in Centerville is primarily low density single-family. This character of development should continue as far as is feasible and practical. Medium or high density residential development that is allowed in appropriate locations within the City should provide usable open spaces, landscaping, and other associated amenities which will assure consistency with the residential quality desired in Centerville. The use of planned unit developments to achieve the foregoing objectives is desirable and preferred....
6. Residential development must take into account the existence and impact of high ground water tables within the City....

GP SECTION 12-420-3. HOUSING. The following policies are adopted in order to establish Centerville's commitment to the availability of housing for all of its residence.

Housing Policies:

1. The City shall not allow racial, ethnic, religious or economic discrimination in the provision and procurement of decent housing in this City.
2. The City shall assure an adequate supply of housing for future population through identification of optimum locations for housing development and provision of City services as required.

GP SECTION 12-490. MODERATE INCOME HOUSING ELEMENT

Objective 5.A. Rezone for densities necessary to assure the production of moderate income housing.

Objective 6-C. Make an effort to balance the number and size of zoning districts with the demand for various housing types.

Objective 6-A.2 In the future, develop a strategic redevelopment plan in partnership with the property owners and residents within and around the Gateway Mixed Use Districts (i.e. South Main Street Corridor Plan area), and consider other corridor options (e.g. 400 west and the frontage road) to encourage actual development of a mixed-use area with a residential component that includes opportunities for creating moderate income housing.

Objective 6-C.1 Evaluate the various Neighborhood Plans and determine if there are opportunities for allowing infill development, or areas that could be rezoned for additional density, or to encourage the use of the Planned Development Overlay Zone (reflects strategy 6.A).

Objective 6-C.2 Consider establishing standards with the R-M and R-H Districts that require a variety of housing types that are to be used within such zones. Additionally, limit unit densities within each building of the R-M zone to no more than 8 units, and within the R-H Zone to no more than 12 units.

Objective 6-C.4 Consider establishing additional architectural design standards for the RM and R-H Districts. Ensure that the appearance and layout of buildings within these zones are visually compatible with surrounding residential neighborhoods.

STAFF CONCLUSION – The proposed changes are consistent with the desire to allow residential medium development in appropriate locations, residential character quality, and ensure an adequate supply of housing types for future population growth.

PLANNING STAFF RECOMENDATION

Suggested Motion for an amendment to the Centerville City Zoning Ordinance regarding the proposed R-M Zone amendments – I hereby make a motion for the Planning Commission to recommend to the City Council to approve the various R-M Zone amendments, as presented (or as amended by the Commission) by staff.

Suggested Reasons for the Action (Findings):

- a. The Planning Commission finds that the “decision to amend the...zoning ordinance is a matter of within the legislative discretion of the City Council as described in CZC 12.21.060.a.1.B.
- b. The Planning Commission finds that amendments consistent with the goals, objectives and policies of the City’s General Plan, as presented in the staff report.
- c. The Planning Commission finds that the amendments are consistent with the desire to allow residential medium development in appropriate locations, residential character quality, and ensure an adequate supply of housing types for future population growth.

- (c) *The market conditions are not ripe now, nor likely in the future for medium box commercial uses, as evidence by the following:*
- *Farmington Station Park was developed after the West Centerville Plan adoption*
 - *Farmington Station Park has likely saturated the market for developing medium box type commercial uses*
- (d) *To date, Legacy Crossing at Parrish Lane provides space for medium box type commercial uses and Legacy Trails provided two (2) smaller commercial lots that have not yet come to full fruition.*
- (e) *Limiting the allowance of other types of multi-family development negatively impacts the planned allowance of multi-family development at this node in the West Centerville Neighborhood.*
- (f) *Not master planning this site creates the potential for limiting the developed area and would isolate the excess UDOT property and reduce or eliminate any cost recovery by UDOT's ability selling off excess public property, which could become a nuisance in the future.*
- (g) *Master Planning the entire area is better suited to address any impacts than to piecemeal development under already long list of permitted commercial uses.*
- (h) *Lastly, considering a PDO rezone provides an enhanced tool to address any development related concerns and maximize the development opportunities for the entire site.*

PUBLIC HEARING – ZONE TEXT AMENDMENTS FOR RESIDENTIAL MEDIUM ZONES

Cory Snyder, Community Development Director, provided a summary on the matter. The General Plan caps R-L at four (4) units per acre, medium density is four (4) to eight (8) with high density as eight (8) to twelve (12). The issue is with zoning and the General Plan not being congruent. In order to resolve this, Staff proposes creating an R-M global architecture of the multi-family zones and the R-M-4 is the lower base. The goal is not to allow the General Plan to be interpreted as only R-M-4. Staff agrees that the R-L Zone should be revisited in the future regarding single-family at five (5) units per acre versus multi-family that is only at four (4) units per acre. This issue is not addressed in this proposal.

Commissioner Wright expressed that she is uncomfortable with the idea of four (4) units an acre being termed Medium Density.

Mr. Snyder explained the General Plan currently does not permit residential density at five (5) units an acre for single-family but it does allow for four (4) units multi-family in a multi-family expected zone. This allows for townhomes that are generally considered more affordable than single-family stand-alone dwellings. This is required under residential medium.

City Attorney Lisa Romney commented that Section 12-420-2 of the General Plan defines low density residential as 0-4, medium density residential as 5-8, and high density residential as 9-12 units per acre. Staff agreed with Ms. Romney and reiterated

1 that the Council simply wants tools for more variation in the R-M Zone. Mr. Snyder also
2 expressed that the purpose statements are important in the construction of the
3 language due to the fact that in creating R-M-4, R-M-6 and R-M-8 categories, the
4 concern is that the default will be R-M-4. In response to concerns from the Planning
5 Commission about the R-M-4 proposal, Ms. Romney said they could just go with the R-
6 M-6 and R-M-8 zones with four (4) units permitted with five (5) and six (6) conditional in
7 the R-M-6 Zone and four (4) to six (6) units permitted and seven (7) and eight (8) units
8 conditional in the R-M-8. Commissioners Hayman and Wright concurred with Ms.
9 Romney. However, Mr. Snyder reminded the Commission that the Zoning Code for the
10 R-M density zones include four (4) units per acre "permitted" with eight (8) units per
11 acre conditional and that this particular part of the Zoning Code is not being amended at
12 this time.

13
14 Chair Hirschi discussed his concerns regarding developers coming in with a
15 request for a six-plex on a piece of property that would qualify for R-M-6. He questioned
16 if the property was just zoned R-M how a developer would know whether the request
17 was allowed unless they were to ask. Mr. Snyder explained they will look at the map
18 first and then go to the ordinance for the explanation. The purpose statements explain
19 what type of R-M is allowed. Commissioner Johnson questioned if this isn't a backdoor
20 approach to obtaining a conditional use. Mr. Snyder acknowledged that it is a backdoor
21 approach by getting rid of the ranges, and having strict numbers for density. However,
22 parsing density out to strict numbers is dangerous because then the Commission or
23 Council would have to interpret the purpose and decide which one it meets.

24
25 Commissioner Hayman agreed with Commissioner Wright that there is a
26 misconception on what is R-L and R-M. She expressed concern that if this change is
27 adopted as written, future questions regarding density will cause people to insist that
28 medium density is four (4). Mr. Snyder reminded the Commission that multi-family
29 cannot be done in an R-L at any time.

30
31 Commissioner Wright expressed that she cannot support R-M-4 at any time. Mr.
32 Snyder brought up the opportunity to use R-M-4 as an infill tool. Chair Hirschi agreed
33 with Mr. Snyder to have the flexibility it allows. Commissioner Wright wondered whether
34 the designation is playing to fears in the City and it is redefining what is not accurate.
35 Mr. Snyder suggested he is not opposed to Commissioner Wright's concerns. However,
36 he does not feel that making drastic changes in density definitions at this time is wise.
37 This type of change is best made over a period of time.

38
39 Commissioner Johnson shared that in his professional opinion with looking at
40 different city's zoning codes and maps, developers often disregard what is defined as
41 low, medium and high and focus on strict numbers. Commissioner Hayman proposed
42 that in the near future, whether the Council asks for a review or the Commission takes it
43 on themselves, R-L be reviewed because there are several areas in the City where R-L
44 above four (4) units per acre would be appropriate and welcomed in our community. Mr.
45 Snyder agreed.

46
47 Chair Hirschi expressed that his biggest concern is not being definite on the
48 numbers going forward. From a developer's standpoint, it is better to know up front what
49 the numbers are going to be. Mr. Snyder agreed that at some point in the future the

1 Commission will need to go back into neighborhood plans and make adjustments.
2 There are three (3) neighborhood plans that have R-M zoning. Chair Hirschi suggested
3 sending this proposal up to the Council for approval with a statement that a process for
4 rezoning the R-M zones begin immediately.

5
6 Attorney Romney suggested that the implementation of the proposed text
7 amendments may need to have a delayed date because it becomes problematic to
8 have a zone on the map that is no longer defined in the Code. Mr. Snyder explained
9 that R-M-4 is permitted across the board where R-M-6 and R-M-8 remain conditional.
10 The conditional permitted use statements determine whether the applicant qualifies for
11 R-M-6 or R-M-8. Ms. Romney said she believes the ordinance as drafted contemplates
12 actually creating new zones for R-M-4, R-M-6 and R-M-8 and commented that specific
13 properties currently zoned R-M will need to be rezoned to these new zones. Mr. Snyder
14 said that he only intends to have one zone of R-M referenced on the Zoning Map and
15 that the density would be determined by conditional use permit. Mr. Snyder further
16 commented that the intent is not to create new zones. Ms. Romney expressed her
17 concern with this interpretation and commented that this approach takes the legislative
18 decision away from the Council at the rezone level and places the density decision with
19 the Planning Commission as a conditional use permit. Ms. Romney indicated that this
20 is not what is currently drafted in the proposed text.

21
22 Commissioner Hayman agreed that a delayed date be implemented to give time
23 for the maps to be updated. Mr. Snyder said this process would take months to
24 implement given the notice periods and hearings. He isn't sure the Council is interested
25 in opening the neighborhood plans up for amendments. The Council has only requested
26 a tool for now to work with the conditional R-M-6 and R-M-8.

27
28 At 9:07 p.m., Chair Hirschi opened the public hearing.

29
30 James Graham, (residence unidentified) applicant with Dave Bell, property owner
31 at 644 West Porter Lane. Mr. Graham expressed that in his opinion R-M-6 would be
32 property with R-M all around it or 20% of it is R-L around it. He also said he believes R-
33 M-8 or higher, would be something more like 100% surrounded by commercial or other
34 R-H or 50% R-M. He said he believes there are many ways to define density.

35
36 Dave Bell, Bountiful resident and property owner at 644 West Porter Lane. Mr.
37 Bell owns two acres behind his shop that is no longer needed for business purposes
38 and would like to see it zoned R-H because it is surrounded by everything that is C-H.
39 His concern is that people need to be educated regarding density. He commended the
40 Commissioners for trying to do the right thing and fix the density problem.

41
42 Chad Morris, (residence unidentified). Mr. Morris agreed with Mr. Bell's
43 comments. He then counseled the Commission about moving things too quickly in order
44 to please the Council. In his opinion, he feels the Council represents those who are
45 "loud" instead of the "many." As a real estate agent, Mr. Morris knows of a lot of people
46 who grew up in Centerville that would love to move back here but can't afford a home or
47 worse yet, there are not enough homes in Centerville.

48
49 Chair Hirschi closed the public hearing.

1 Mr. Snyder requested to make a final comment so that the Commission is clear
2 on the consequences. He understands that at some time in the future the plans will
3 need to be reviewed for specific numbers. However, the Council approves the general
4 definition of R-M but it is the Commission, through the CUP, that approves the R-M-6 or
5 R-M-8 based on the purpose statement. Ms. Romney asked for clarification as to
6 whether or not the intent is to create new zones. If so, she pointed out this is not how
7 the amendment is written. Ms. Romney noted that Section 12.31.010 would need to be
8 amended because, as drafted, the proposed amendments create three (3) new zones.
9 Mr. Snyder apologized that it was written that way because that is not the intent. He
10 pointed out that the table depicts what is intended and that the wording needs to be
11 revised to reflect that.

12
13 Chair Hirschi restated that the two proposed amendments be an approved R-M-6
14 R-M-8 as well as the design standards and criteria. Mr. Snyder clarified that the design
15 standards and criteria would apply to all zones—low, medium, and high. It does not
16 include the location criteria. Commissioner Wright asked for clarification regarding the
17 design standards and if they are consistent with what is currently in place. Mr. Snyder
18 said they are generic standards and neither discourage or encourage R-M.

19
20 Commissioner Wright then asked to review the CZC 12.32.300, Table of Uses
21 Standards in Residential Zones. She proposed that, if appropriate, the table be
22 amended, regarding the gross density permitted does not say “four (4) units per acre.”
23 Commissioner Wright stated she will not vote for a motion for an R-M-4 based on
24 principle. She said she believes it is important to maintain an R-L that is true and an R-
25 M that is consistent with what is standard and appropriate.

26
27 Commissioner Helgesen made a **motion** to recommend the City Council approve
28 the various R-M Zone amendments, as presented in the “Staff Draft – September 13th
29 Planning Commission Meeting, version 3.0,” with Reasons for Action (a) through (c) in
30 the Staff Report also dated September 13, 2017. Commissioner Johnson seconded the
31 motion.

32
33 Commissioner Wright made a **motion to amend** the motion with regards to the
34 proposed changes to CZC 12.32.300, Table of Development Standards, under the R-M,
35 Gross Density Maximum Permitted Use, to replace “four (4) units per acre” with “five (5)
36 units per acre.” Commissioner Johnson seconded the motion.

37
38 Commissioner Hirst opposed the amendment because having four (4) there
39 provides space between four (4) and five (5). Chair Hirschi agreed with Commissioner
40 Hirst. Commissioner Wright asked if she would be more comfortable with the language
41 “over four (4).” Commissioner Hirst responded she would be comfortable with that.
42 Chair Hirschi does not see the logic in taking away the flexibility of the R-M-4 for infill.

43
44 A roll-call vote on the **motion to amend** was taken with Commissioners Johnson
45 and Wright assenting and Commissioners Hirst, Helgesen, Hirschi, and Hayman
46 dissenting. The motion to amend failed.

47
48 Chair Hirschi returned to the original motion and asked for any more comments.
49 Commissioner Johnson expressed that he believes this tool is generally used to reduce

1 density and this is not the direction he wants to see the City go. Commissioner Johnson
2 generally feels that the City should be moving away from lower densities and he would
3 like to limit the City's ability to do that.

4
5 In contrast, Chair Hirschi expressed that since the six (6) and eight (8) units are
6 conditional uses that the determination of that density decisions are going to be with the
7 Commission. Chair Hirschi said he does not see this as a tool to reduce density but
8 gives the Commission the flexibility and the ability to create density where it is
9 appropriate.

10
11 Mr. Snyder asked Chair Hirschi for clarification regarding structural changes to
12 the amendment, as part of an administrative review. Chair Hirschi made a **motion** that
13 any changes to the proposed amendment, if the motion passes, that will make the
14 amendment more clear and better reflect the intent before it is sent to the Council, ought
15 to be included. Commissioner Johnson seconded the motion. The motion passed by
16 unanimous vote (6-0).

17
18 Chair Hirschi called for a roll-call vote on the motion and invited the
19 Commissioners to make a statement as to why they voted the way they voted in order
20 to make it clear to the Council as they review the vote on this. The motion passed by
21 majority vote (4-2), with Commissioners Wright and Johnson dissenting based on
22 concerns previously discussed.

23
24 **ITEM #5 – PUBLIC MEETING – SOUTH MAIN STREET OVERLAY PLAN**
25 **DISCUSSION**

26
27 Chair Hirschi reviewed the discussion held at the work session on September
28 13th regarding the overlay zone and questioned whether the overlay zone has
29 discouraged development along Main Street. Chair Hirschi said he believes the only
30 way to revitalize Main Street is to let market forces take effect and to adhere to the
31 Public Space Plan that has been adopted. He also said he believes that by developing
32 realistic standards and guidelines that encourage businesses, both old and new, as they
33 remodel or redevelop, that this is the way to make Main Street more beautiful.

34
35 Mr. Snyder indicated that Staff is currently preparing Design Guidelines and
36 anticipates having them ready for the November work session. Chair Hirschi expressed
37 a desire to review the draft before the next work session. Mr. Snyder acknowledged that
38 it would be possible to have the draft done by the second October meeting so that it can
39 be reviewed collectively by the Planning Commission before the work session.

40
41 Based on consensus of the Commissioners, Chair Hirschi directed Staff to put
42 this item on agenda for the second meeting in October.

43
44 Commissioner Wright was excused at 9:48 pm.

45
46 **MINUTES REVIEW AND ACCEPTANCE**

47
48 The minutes of the September 13, 2017 Work Session meeting have already
49 been approved by the City Council. A few amendments were requested which will be

PC DRAFT – SEPTEMBER 27TH PLANNING COMMISSION MEETING
(W/ CITY ATTORNEY COMMENTS – SEPTEMBER 29, 2017)

12.30.020 Zone Purposes

In addition to the general purposes of this Title as set forth in CZC 12.10.030, the various zones each serve more specific purposes as set forth below.

* * *

(b) Residential Zones. Residential zones allow a wide range of residential land uses at various densities. These zones are intended to protect the stability of neighborhoods and encourage, collectively, different kinds of compatible residential development.

* * *

- (2) The purpose of the R-M Zone is to permit well-designed apartments, townhomes, two-family dwellings, and condominiums at densities of four to eight units per acre that are appropriately buffered from and compatible with surrounding land uses.

(A) *Density Tiers.* There are three eligible “Density Tiers” for property within the R-M Zones located within the City based on allowable densities as more particularly described herein. Density Tier 1 authorizes medium residential densities up to four units per acre. Density Tier 2 authorizes medium densities up to six units per acre. Density Tier 3 authorizes medium densities up to eight units per acre. Such densities shall be applied in conformance with the City’s General Plan, the compatibility of the density to surrounding zoning districts, and adjacent existing development, utilizing the various “Density Tier Parameters,” as described in Subsection (B).

(B) *Density Tier Parameters.* The following parameters and factors shall apply to any determination regarding specific density allowances within the R-M Zone. In addition to the following parameters, any residential development within the R-M Zone shall comply with applicable provisions of CZC 12.32.300 (Table of Development Standards in Residential Zones), 12.32.055 (Additional Development Standards for R-M and R-H Zones), and 12.36.020 (Table of Uses for Residential Uses).

- i. **Density Tier 1.** Density Tier 1 is a “Permitted” use low-end medium density tier authorizing up to four units per acre in any R-M Zone. Density Tier 1 shall be used or applied for residential development integrated with, substantially surrounded by or proximately adjacent to, residential low zones. Density Tier 1 shall be used for residential development served by a local or minor collector street (as defined by City regulations), whenever light to moderate traffic may be present or

expected within a close proximity of low-density single-family neighborhood area, or as a transitional buffer to a higher density zone or higher intensity zone (e.g. *PF-L, PF-M, C-M Zones*). Density Tier 1 shall be used to primarily buffer single-family neighborhoods, and where deemed appropriate by the City's General Plan, for infill development. The projected residential development style shall be for medium density single-family homes, twin home lots, duplex or tri-plex formats, and zero lot line development that is compatible with the characteristics of a single-family neighborhood.

- ii. **Density Tier 2.** Density Tier 2 is a "Conditional Use" allowance as an intermediate medium density tier authorizing up to six units per acre with a conditional use permit. Density Tier 2 shall be used or applied to residential development located along major collector or minor arterial streets (as defined by City regulations), where moderate traffic may be present or expected, or as a transitional buffer to a higher density or intensity zone (e.g. *PF-M, C-M, C-H Zones*). Additionally, Density Tier 2 may be used in areas where ground water may prohibit basement development that is typical of single-family development. The projected residential development style shall be for twin home lots and duplex and townhomes in tri-plex, four-plex, and six-plex formats that mimic a typical neighborhood style street on public or private roadways.
- iii. **Density Tier 3.** Density Tier 3 is a "Conditional Use" allowance as a high-medium density tier authorizing up to eight units per acre with a conditional use permit. Density Tier 3 shall be used or applied to residential development located along minor and major arterial streets (as define by City regulations), wherever moderate to high traffic may be present or expected, or as a transitional buffer to a higher density or intensity zone (e.g. *C-H, C-VH Zones*). Additionally, Density Tier 3 may be used in areas where ground water may prohibit basement development that is typical of single-family development. The projected residential development style shall be for townhomes in tri-plex, four-plex, six-plex, or higher design formats, and for areas where stacked flats or apartment style buildings are constructed with associated vehicular parking lot style facilities or designed to mimic a typical neighborhood style street on public or private roadways.

STAFF COMMENT - R-M ZONE TABLE OF DEVELOPMENT STANDARDS AMENDMENTS CREATE A BASE DENSITY FOR ALL R-M ZONES OF 4 DWELLINGS PER ACRE. THE CUP DENSITIES THEN ARE CAPPED AT 6 AND 8 UNITS THAT MAY BE USED IN AREAS DESCRIBED BY AND/OR MATCHING THE DENSITY TIER DESCRIPTION STATEMENTS.

12.32.300 Table of Development Standards in Residential Zones	Zones
	R-M

Site Standards	
Gross Density Maximum, permitted	Density Tier 1 (4 units)
Gross Density Maximum, conditional	Density Tier 2 (6 units) Density Tier 3 (8 units)

STAFF COMMENT - R-M ZONE TABLE OF USES AMENDMENTS CREATE A NEW USE CATEGORY KNOWN AS "ALLOWED." THIS NEW CATEGORY IS NEEDED TO SEGREGATE THE DIFFERING TYPES OF USES, AS ALLOWED BY THE "GRANULATION" OR "PURPOSE" STATEMENTS. FOR EXAMPLE: SINGLE-FAMILY IS NOW ALLOWED IN THE R-M ZONE, BUT ONLY WHEN TIER 1 IS APPLIED TO AN AREA. OTHER CHANGES INCLUDE 'TWIN HOMES' TO ALLOW A DUPLEX FORMAT TO BE USED IN A SUBDIVISION LOT SYSTEM AND ALLOW FOR OWNERSHIP OPPORTUNITIES THAT ARE MISSING IN THE R-M ZONE.

12.36.020 Table of Uses for Residential Uses

Legend: "P" - permitted use, "C" - conditional use, "N" - not permitted, "A" allowed use through other provisions applicable to a specific Zone

Residential Uses	Zones
	R-M
Dwelling, single-family	A ²
Dwelling, multiple-family	A ²
Twin Home	A ²

2. See the varying permitted and conditional uses and densities within the R-M Zone (including Density Tier 1, Density Tier 2, and Density Tier 3) as more particularly described in CZC 12.30.020 (Zone Purposes) and as set forth in CZC 12.32.300 (Table of Development Standards in Residential Zones). Any residential development within the R-M Zone shall also be subject to the development standards set forth in CZC 12.32.055 (Additional Development Standards for R-M and R-H Zones).

STAFF COMMENT - R-M AND R-H ZONE SPECIAL REGULATIONS AMENDMENTS ARE ENTIRELY NEW AND INTRODUCE BASE LINE DESIGN PERFORMANCE EXPECTATIONS FOR R-M AND R-H ZONE DEVELOPMENT. THE AMENDMENTS ARE TO ADDRESS THE COMMON COMPLAINTS ABOUT MULTI-FAMILY DEVELOPMENT REGARDING ARCHITECTURE, LANDSCAPING, AND THE COMPLAINTS HEARD IN THE RECENT PAST ABOUT OF USE PRIVATE ROADWAYS.

12.32.055 Additional Development Standards for R-M and R-H Zones

Notwithstanding the Regulations of General Applicability in CZC 12.32.060 and the Table of Development Standards in CZC 12.32.300, all residential development within the R-M and R-H Zones shall comply with the following development standards.

(a) Architectural Design Standards. All primary buildings within the R-M and R-H Zones shall be designed by a licensed, professional architect and all drawings submitted for approval or permit shall bear the architect's stamp for the State of Utah.

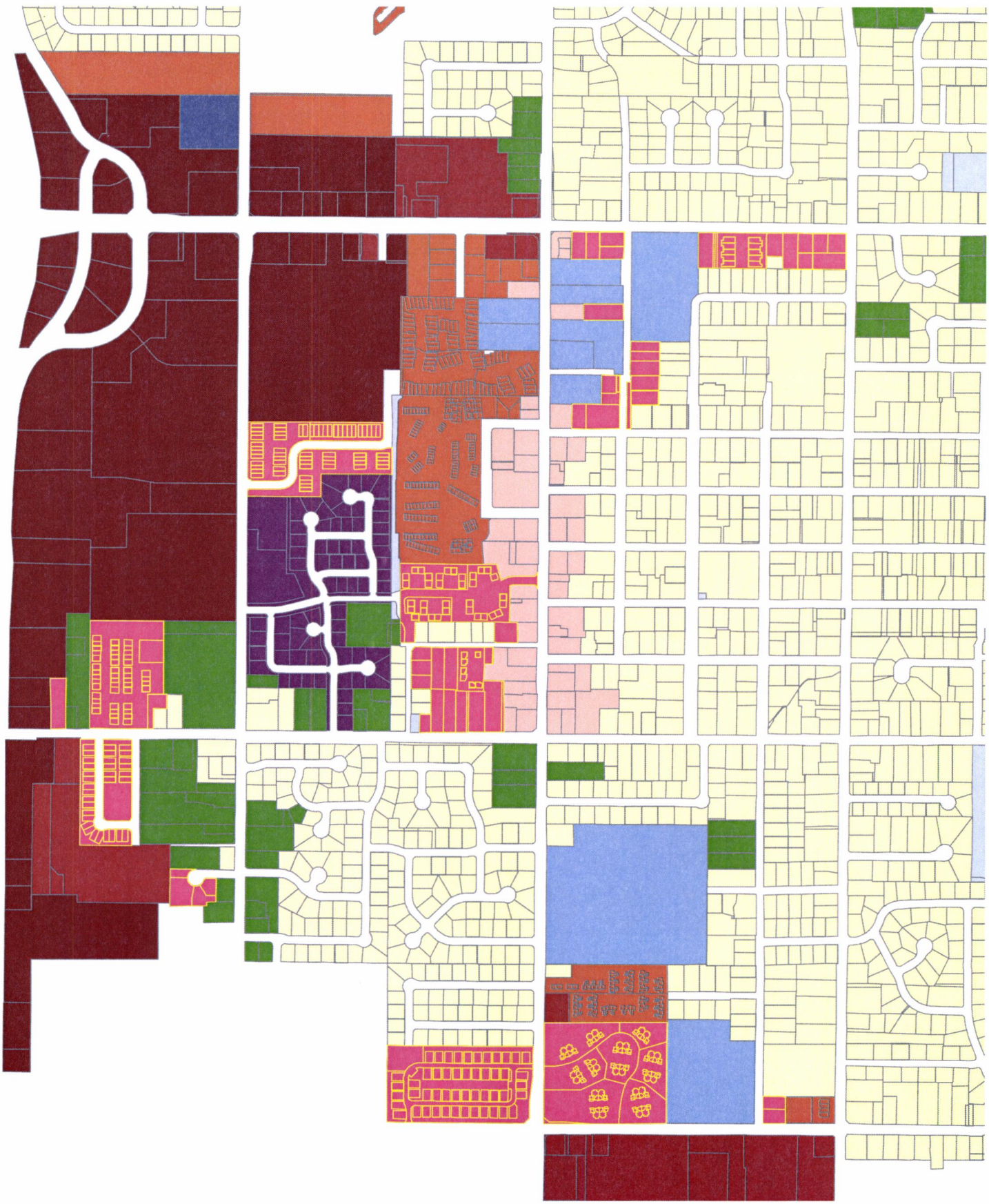
(b) Exterior Design Standards. All sides of primary buildings within the R-M and R-H Zones shall receive design consideration with particular attention given to areas exposed to public view.

- (1) All primary buildings within a development project shall possess an overall building architectural theme, including, but not limited to, exterior building materials, textures, colors and signage.
- (2) The apparent mass of primary buildings or structures shall be minimized through design, articulation, and use of materials. An open design is desired that visually and physically breaks up the mass and footprint of buildings. Approaches such as the use of vertical and horizontal planes, roof pitches, roof lines, windows, reveals, and alcoves shall be used to create façade variation, shadows, corners, and architectural interest. Articulation approaches should not appear to be applied randomly or merely a surface treatment. In addition, the use of any multiple articulation approaches shall be coordinated to affect a complementary building design.
- (3) Natural or natural-appearing materials, such as stone, cultured stone, and wood, shall be the design gestures used in the architectural design of all primary buildings. Wood siding, cement fiber board siding, and other similar appearing materials shall be the other main materials used in the design of all residential buildings. Substantial or prominent use of synthetic stucco, and unnatural appearing materials, such as metal, vinyl, and plastics are to be used sparingly. Use of such secondary and/or accent materials shall not exceed 20% of the building or structure's exterior.
- (4) The Planning Commission shall review and approve architectural design of buildings within the R-M and R-H Zones in accordance with the provisions set forth herein during conditional use permit and/or site plan review.

(c) Landscaping and Open Space. All residential developments within the R-M and R-H zones, except for single-family developments, shall comply with the landscaping regulations of CZC 12.51 (Landscaping and Screening), and more specifically, the regulations of CZC 12.51.070(g) regarding multi-family developments. Additionally, landscaping and open spaces shall be designed in a manner to meet the residential needs for active and passive spaces for residents and visitors, such as private spaces, entry features, small centralized gathering areas, and buffering adjacent land uses. Furthermore, such areas shall be designed with the amenities or features that complement the various expected residents, both day and evening hours, and beyond the default design of a tot lot, playground, or clubhouse.

(d) Use of Public and Private Roadways. All dwellings within residential developments in R-M and R-H Zones shall be accessed from a public roadway, unless otherwise approved as part of a planned development or condominium (See, CZC 12.55.150). Approved access from a private right-of-way and/or parking lot shall meet the following standards:

- (1) Access to and from a public street may be in the form of private right-of-way or a driveway, as defined or required by this Title.
- (2) Two points of ingress/egress from a public right-of-way shall be established for any development greater than 20 dwellings, irrespective of the allowed gross density.
- (3) When a private right-of-way is utilized, the private right-of-way pavement (i.e. travel lanes) shall be at least 27-feet and the constructed cross-section with curb and gutter of the roadway shall be built to City Specifications.
- (4) Access using a private right-of-way shall be constructed with a sufficient width to provide on-street parking for visitors at a ratio of at least 0.5 stalls per dwelling. An exception may be provided to this ratio if visitor parking is provided by separate parking area or parking lot as part of a site plan approved by the City.
- (5) A sidewalk system shall be provided on both sides of any private right-of-way. An exception may be provided to this requirement if an alternate integrated development pathway system connecting to the public right-of-way and serving the dwellings is provided to satisfy the requirement for sidewalks, as part of a site plan approved by the City.
- (6) A private right-of-way shall be perpetually maintained by the developer or an owner's association. Such perpetual care and maintenance obligations shall be addressed with covenant, conditions, and restrictions, for the development approved by the City and recorded against the property.
- (7) A private right-of-way design shall also comply with all applicable Fire Code regulations.



**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 5

Short Title: Liaison Report - John Higginson - Wasatch Integrated Waste Management District

Initiated By:

Scheduled Time: 7:45

SUBJECT

RECOMMENDATION

Allow John Higginson to report on the issues and activities of the Wasatch Integrated Waste Management District.

BACKGROUND

John Higginson represents Centerville City on the Board of Directors of the solid waste district.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 6.

Short Title: UTOPIA/UIA update

Initiated By:

Scheduled Time: 8:00

SUBJECT

RECOMMENDATION

Allow Roger Timmerman, UTOPIA Executive Director, to report on matters relating to UTOPIA/UIA, and answer questions from the City Council.

BACKGROUND

The City Council requested Mr. Timmerman attend a council meeting in Centerville to provide an update regarding UTOPIA/UIA.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 7

Short Title: Mayor's Report

Initiated By:

Scheduled Time: 9:00

SUBJECT

- a. Fire Service Area
- b. Utility bill adjustments

RECOMMENDATION

BACKGROUND

- a. Mayor Cutler will report on matters addressed in the Fire Board meeting held on Monday, November 20. One of those topics is the adjustment to the assessment formula, which will increase Centerville's fire assessment for the current fiscal year about \$10,000--for reasons explained in a memo in the attached excerpts from the Fire Board meeting packet (following the financial report).
- b. Mayor Cutler has approved a few utility bill adjustments in the past few months. Those will be summarized in a memo to be prepared by Jolene Jackson, City Treasurer, and sent to the Council before the council meeting. The Mayor is supposed to periodically report such adjustments to the City Council.

ATTACHMENTS:

Description

- Fire Service Area Board Meeting Packet Excerpts

SOUTH DAVIS METRO FIRE SERVICE AREA

October 31, 2017

FINANCIAL REPORT

	<u>Contents</u>	<u>Page Number</u>
1.	Cash Position	1
2.	Impact Fees Collected	2
3.	Board of Directors Financial Summary	3
4.	Financial Statements Detail	4

South Davis Metro Fire Service Area								
Cash Position by Fund and in Total								
Balances prior to July 2016 are for South Davis Metro Fire Agency								
	Funds							
			Public	Capital	Debt	Debt		St Treas
Month	General	Grant	Training	Reserve	Service	Reserve	Total	Int. Rate
Oct	2,174,812	31,946	34,321	158,797	(234,799)	269,000	2,434,078	1.5621%
Sep	1,228,550	31,946	34,864	158,584	(260,105)	269,000	1,462,840	1.5281%
Aug	478,331	31,946	33,753	158,405	8,711	269,000	980,146	1.4782%
July	1,133,508	31,946	32,480	157,761	(7,564)	269,000	1,617,131	1.4084%
June	1,666,601	55,138	31,326	589,583	(16,309)	269,000	2,595,340	1.3431%
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							
Amounts prior to 2017 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	
2017	20,302.57	-	59,327.51	2,912.00	2,205.16	84,747.24	
07/31/17	-	-	-	-	-	-	
08/31/17	-	-	10,306.00	-	-	10,306.00	
09/30/17	-	-	-	-	-	-	
10/31/17	3,768.00	-	15,712.13	3,409.80	2,044.50	24,934.43	
11/30/17	-	-	-	-	-	-	
12/31/17	-	-	-	-	-	-	
01/31/18	-	-	-	-	-	-	
02/28/18	-	-	-	-	-	-	
03/31/18	-	-	-	-	-	-	
04/30/18	-	-	-	-	-	-	
05/31/18	-	-	-	-	-	-	
06/30/18	-	-	-	-	-	-	35,240.43
TOTAL	473,156.31	14,253.47	1,432,176.92	202,465.52	336,897.22	2,458,949.44	Down
						2,458,949.44	Across

South Davis Metro Fire Service Area
Board of Directors Financial Summary Fiscal Year 2018
October 31, 2017

				33% of the year expired	
Line No.	Fund	YTD FY 2018	Annual Budget	Page Budget No.	Comments
***** General Fund 10*****					
Revenue					
1	Property Taxes	61,785	3,772,528	2%	7
2	Intergovernmental Revenue-Cities & Co.	1,876,155	5,628,564	33%	7
3	Ambulance & PM Fees-Net	801,201	2,270,000	35%	7
4	All Other General Fund Revenue	1,209	6,000	20%	7
5	Contribution- Private Sources	7,500	-	0%	7
	Total Revenue	2,747,851	11,677,092	24%	7
	Use of Fund Balance (Comp. Abs.)	-	24,999		
6	Use of Fund Balance (Depreciation)	-	665,000		
7	Total Revenue & Use of fund Balance	2,747,851	12,367,091		
Expenditures by Division					
8	Operations	2,797,690	9,108,559	31%	8
9	Logistics	105,698	573,050	18%	9
10	Communications	106,364	374,466	28%	9
11	Fire Prevention	4,370	13,800	32%	9
12	Training	8,589	68,930	12%	10
13	Emergency Medical Services	52,209	175,958	30%	10
14	Transfer to Debt Service Fund	-	746,328	0%	10
15	Transfer to Capital Reserve Fund	-	641,000	0%	10
16	Total Expenditures	3,074,919	11,702,091	26%	
17	Revenues Over/(Under) Expendts Before	(327,069)	665,000	-49%	
18	Transfer to Capital From Fund Balance	-	-	0%	10
19	Depreciation & Loss on Fixed Assets Sold	179,886	665,000	27%	10
20	Total Fund Expenditures	3,254,806	12,367,091		
21	Net Revenues Over/(Under) Expendts	(506,955)	-	0%	
***** Other Funds*****					

Grant Fund 21					
1	Revenues	-	-	0%	
2	Fund Balance Appropriation/(Addition)	-	-	0%	
3	Expenditures	-	-	0%	
4	Revenues Over/(Under) Expendts	-	-	0%	
Public Training Fund 22					
5	Revenues	3,231	12,500	26%	13
6	Fund Balance Appropriation/(Addition)	-	-	0%	13
7	Expenditures	165	12,500	1%	13
8	Revenues Over/(Under) Expendts	3,066	-	0%	
Capital Reserve Fund 45					
9	Revenues and Transfers	2,305	655,500	0%	15
10	Fund Balance Appropriation/(Addition)	-	(105,500)	0%	15
11	Expenditures	467,544	550,000	85%	15
12	Revenues Over/(Under) Expendts	(465,239)	-	0%	
SDFD Equity Fund 70					
13	Revenues	-	-	0%	16
14	Fund Balance Appropriation/(Addition)	89,333	268,000	33%	16
15	Expenditures	78,717	268,000	29%	16
16	Revenues Over/(Under) Expendts	10,616	-	0%	
Debt Service Fund 72 & 73					
17	Revenues and Transfers	36,673	847,828	4%	20
18	Fund Balance Appropriation/(Addition)	-	(486,584)	0%	20
19	Expenditures	185,333	361,244	51%	20
20	Revenues Over/(Under) Expendts	(148,661)	-	0%	

MEMORANDUM

TO: Board of Directors, South Davis Metro Fire Service Area

DATE: November 15, 2017

FROM: Administrative Committee

RE: **Assessment Formula Update**

This memo provides (1) a recommendation from the administrative committee to update the current assessment formula, and (2) the background to this issue and review process.

RECOMMENDATION

The administrative committee recommends that the value of the personal property included in the assessed valuation amounts used for the calculation of member assessments be frozen at the 2016 amount for Davis County and the 2015 amount for all other member entities.

BACKGROUND

A. Problem

Member entities of the South Davis Metro Fire Service Area pay an assessment that is proportionally based on a three-year average of the total assessed property values within each entity. Under this formula, if property values for one entity grow significantly from new growth two things happen: their proportionate share of the fire area increases, and that entity would also receive an increase in property tax revenue. However, HB 25 from 2016 modifies tax law so that growth in personal property values no longer count towards new growth for the purposes of property tax revenues. Based on this new law, if a member entity has significant growth in personal property values, their proportionate share increases, but they see no offsetting growth in property tax revenues.

B. Solution

Once the administrative committee discovered the impact of this new law, a special committee was assigned to review options and report back with a solution. The special committee was made up of members from Bountiful, Davis County, and West Bountiful. In weighing potential ways to address this problem, the special committee used the following values:

- i. Continue to have member assessments to insure accountability.
- ii. Assessment should be simple to administer, memorialize, and understand.
- iii. Be consistent/transparent in what base numbers are used.
- iv. Limit drastic swings in assessments.

- v. Reasonable/predictable budgets.
- vi. Captures structural shifts in the community.
- vii. As one entity grows, their share grows.

Using these values, the special committee, and eventually the full administrative committee, looked at options such as locking in FY 17 assessment dollar values, using FY 17 assessment percentages as base moving forward and apply changes based on real property valuations, locking in FY 17 assessment percentages, and even doing away with member assessments or doing nothing.

Ultimately, the solution that fit best with the stated values was a simple modification to the formula wherein personal property values are locked in from the last year they counted towards new growth (2015 tax year). A slight modification was also recommended to account for the large appeal that Davis County experienced from the Chevron refinery. The table below shows the impact of these proposed changes to the current year's proportionate share, and the following pages show the detail.

	FY 2017 BUDGET		FY 2018 BUDGET		FY 2018 UPDATED	
Member Assessment	\$5,824,598		\$5,628,564		\$5,628,564	
Bountiful City	\$2,070,707	35.55%	\$1,975,610	35.10%	\$1,999,363	35.52%
Centerville City	\$875,246	15.03%	\$842,045	14.96%	\$852,724	15.15%
Davis County	\$432,013	7.42%	\$392,624	6.98%	\$381,833	6.78%
North Salt Lake City	\$1,284,247	22.05%	\$1,238,927	22.01%	\$1,246,596	22.15%
West Bountiful City	\$580,313	9.96%	\$615,699	10.94%	\$577,378	10.26%
Woods Cross City	\$582,072	9.99%	\$563,659	10.01%	\$570,670	10.14%

A resolution has been prepared for the Board's consideration, and administrative committee members will be present at the November Board meetings to address questions or provide further explanation.

Current Values and 3-year Averages

2016	Total	Real/Central	Personal
Bountiful City	\$2,687,939,184	\$2,617,513,565	\$70,425,619
Centerville City	\$1,163,219,850	\$1,120,429,218	\$42,790,632
Davis County	\$485,098,332	\$87,656,815	\$397,441,517
North Salt Lake City	\$1,719,940,425	\$1,466,205,213	\$253,735,212
West Bountiful City	\$993,489,015	\$401,400,985	\$592,088,030
Woods Cross City	<u>\$787,781,212</u>	<u>\$717,642,602</u>	<u>\$70,138,610</u>
TOTAL	\$7,837,468,018		

2015	Total	Real/Central	Personal
Bountiful City	\$2,499,075,040	\$2,426,018,784	\$73,056,256
Centerville City	\$1,076,342,706	\$1,030,308,089	\$46,034,617
Davis County	\$525,050,665	\$84,159,782	\$440,890,883
North Salt Lake City	\$1,592,236,318	\$1,364,510,053	\$227,726,265
West Bountiful City	\$786,515,203	\$368,599,056	\$417,916,147
Woods Cross City	<u>\$709,488,921</u>	<u>\$637,701,065</u>	<u>\$71,787,856</u>
TOTAL	\$7,188,708,853		

2014	Total	Real/Central	Personal
Bountiful City	\$2,462,222,642	\$2,401,546,563	\$60,682,699
Centerville City	\$1,020,697,781	\$977,264,111	\$43,215,196
Davis County	\$510,027,235	NA	NA
North Salt Lake City	\$1,484,746,993	\$1,270,707,934	\$213,530,954
West Bountiful City	\$603,881,625	\$356,783,941	\$246,732,967
Woods Cross City	<u>\$685,123,844</u>	<u>\$623,180,962</u>	<u>\$61,676,329</u>
TOTAL	\$6,766,700,120		

FY 18 BUDGET

3 Year Average

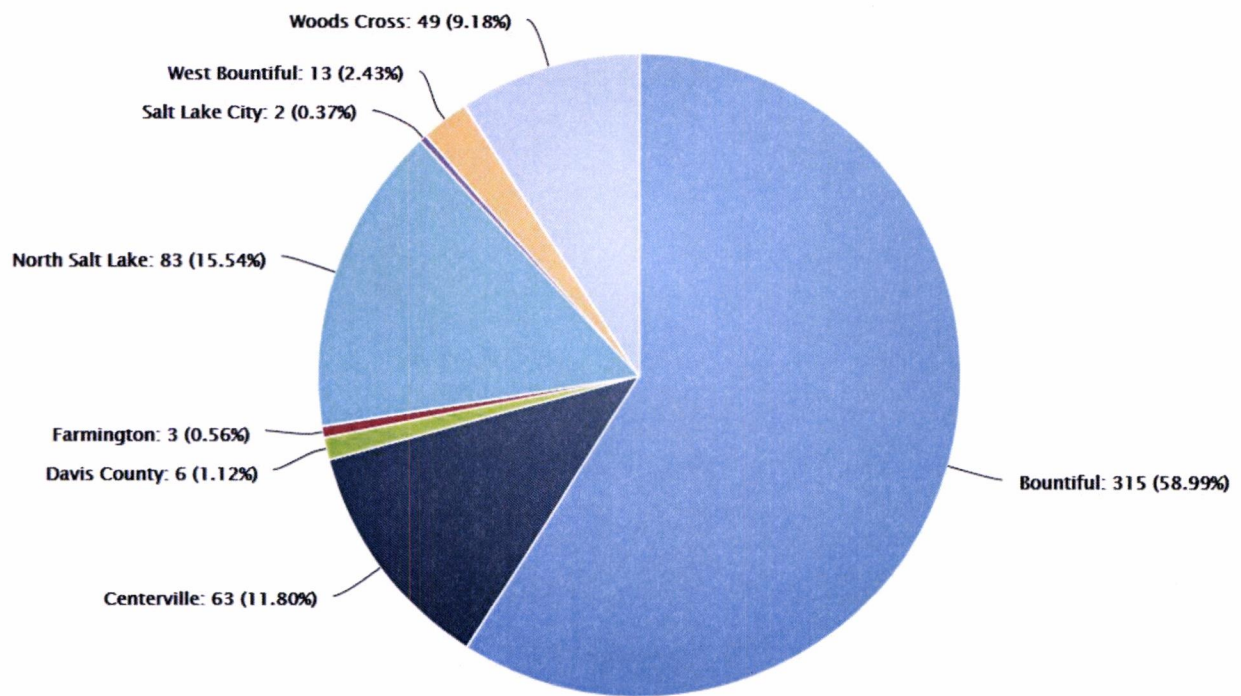
Bountiful City	35.10%
Centerville City	14.96%
Davis County	6.98%
North Salt Lake City	22.01%
West Bountiful City	10.94%
Woods Cross City	10.01%

Updated Values/formula and Updated 3-Year Average

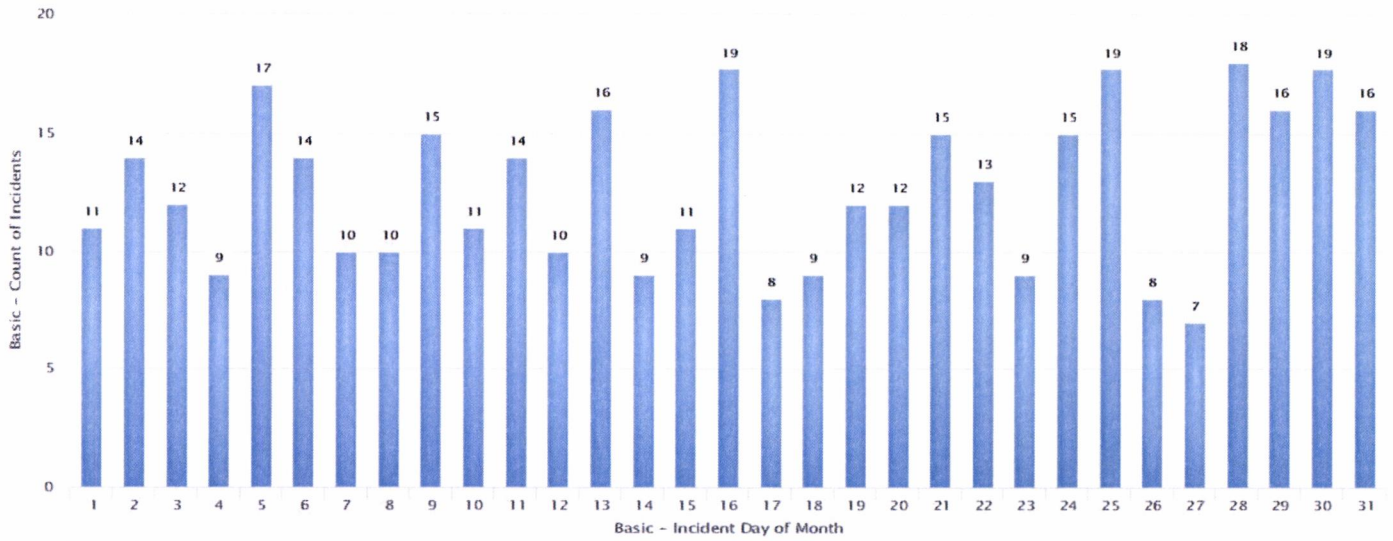
2016	Total	Real/Central	Personal
Bountiful City	\$2,690,569,821	\$2,617,513,565	\$73,056,256
Centerville City	\$1,166,463,835	\$1,120,429,218	\$46,034,617
Davis County	\$485,098,332	\$87,656,815	\$397,441,517
North Salt Lake City	\$1,693,931,478	\$1,466,205,213	\$227,726,265
West Bountiful City	\$819,317,132	\$401,400,985	\$417,916,147
Woods Cross City	\$789,430,458	\$717,642,602	\$71,787,856
TOTAL	\$7,644,811,056		
2015	Total	Real/Central	Personal
Bountiful City	\$2,499,075,040	\$2,426,018,784	\$73,056,256
Centerville City	\$1,076,342,706	\$1,030,308,089	\$46,034,617
Davis County	\$495,545,881	\$84,159,782	\$411,386,099
North Salt Lake City	\$1,592,236,318	\$1,364,510,053	\$227,726,265
West Bountiful City	\$786,515,203	\$368,599,056	\$417,916,147
Woods Cross City	\$709,488,921	\$637,701,065	\$71,787,856
TOTAL	\$7,159,204,069		
2014	Total	Real/Central	Personal
Bountiful City	\$2,462,222,642	\$2,401,546,563	\$60,682,699
Centerville City	\$1,020,697,781	\$977,264,111	\$43,215,196
Davis County	\$480,691,233	\$68,745,776	\$411,945,457
North Salt Lake City	\$1,484,746,993	\$1,270,707,934	\$213,530,954
West Bountiful City	\$603,881,625	\$356,783,941	\$246,732,967
Woods Cross City	\$685,123,844	\$623,180,962	\$61,676,329
TOTAL	\$6,737,364,118		

	Updated 3 Year Average
Bountiful City	35.52%
Centerville City	15.15%
Davis County	6.78%
North Salt Lake City	22.15%
West Bountiful City	10.26%
Woods Cross City	10.14%

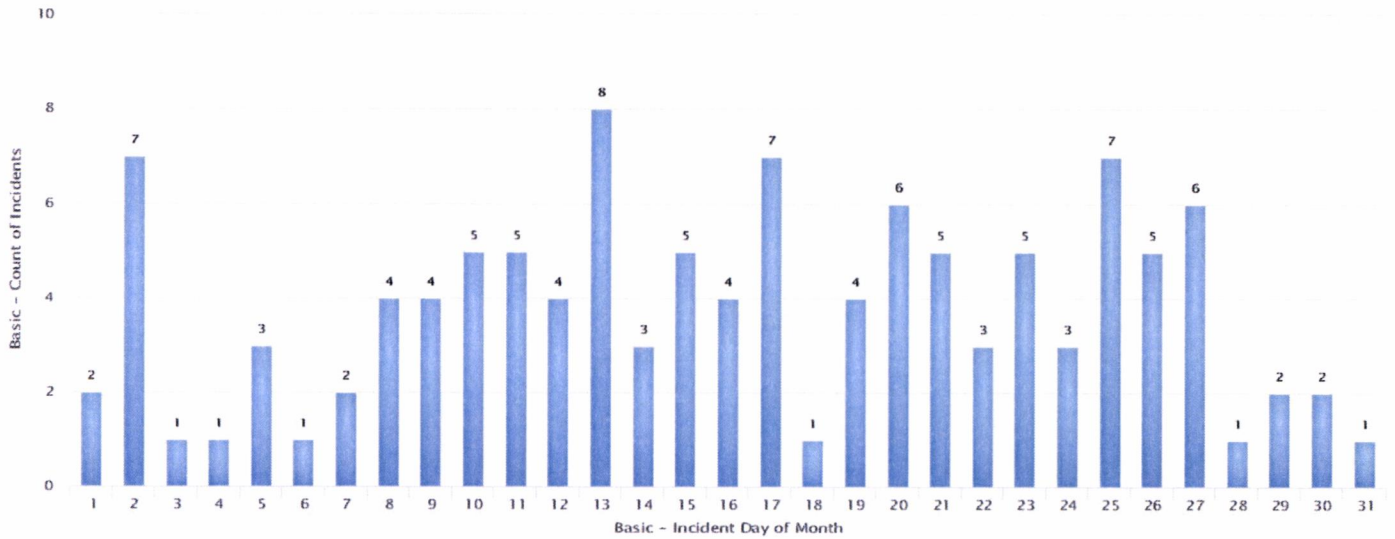
Call % by District



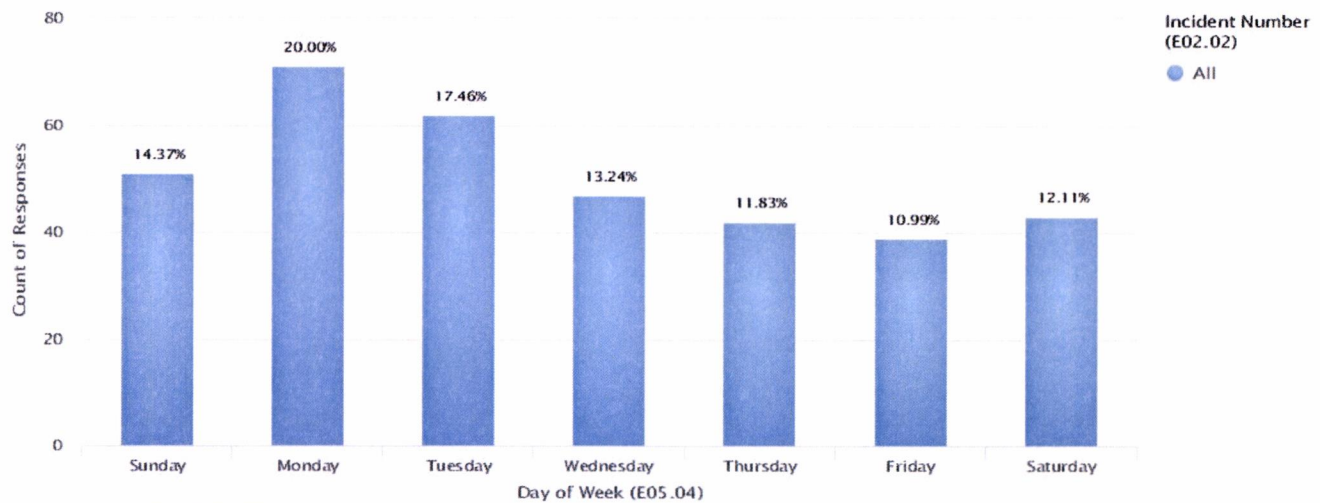
Day of Month EMS



Day of Month FIRE



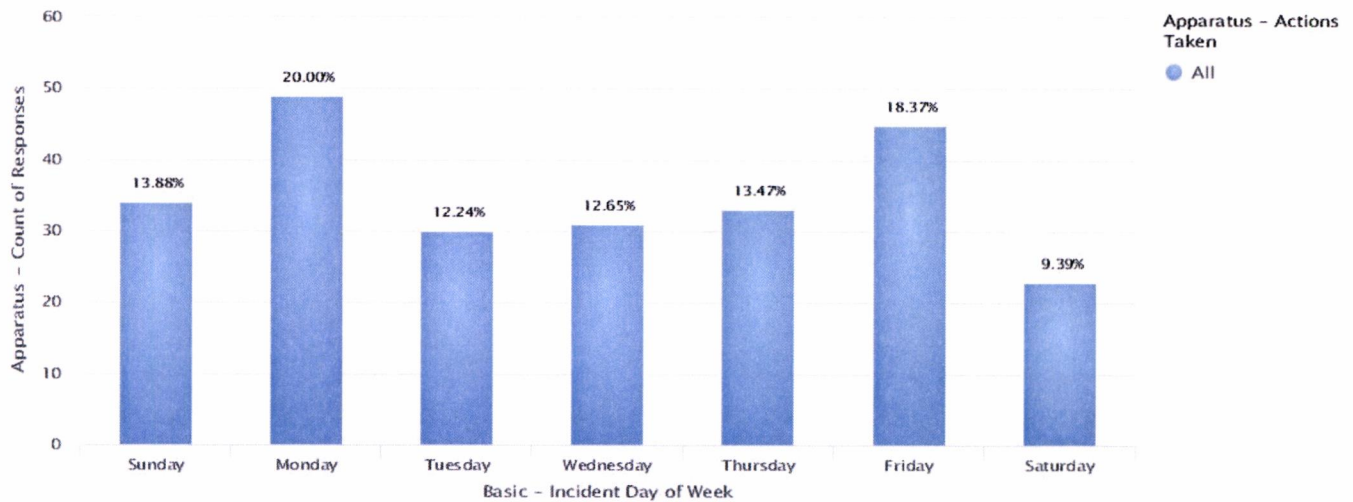
Day of Week EMS



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ImageTrend.com

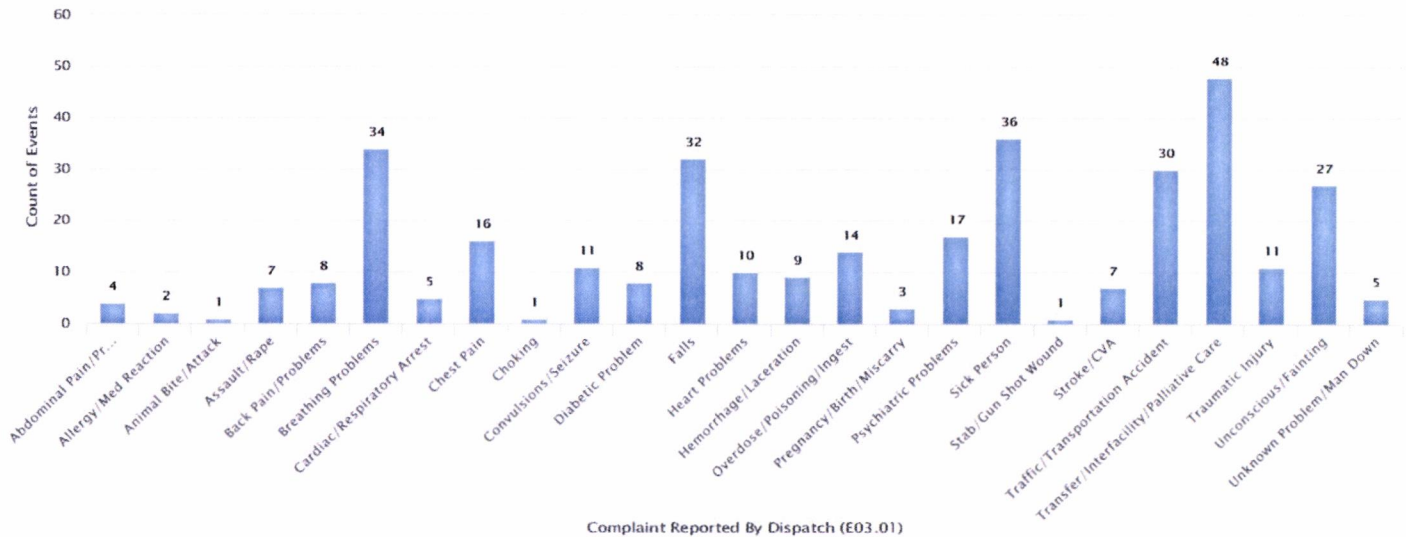
Day of Week Fire



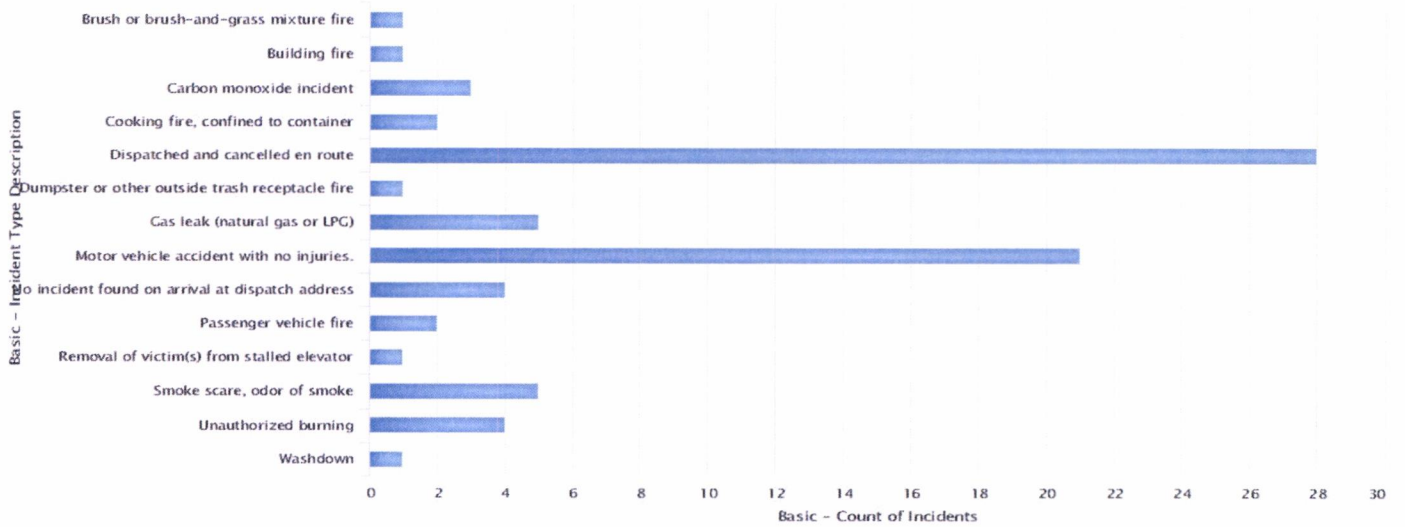
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ImageTrend.com

Incident Type EMS



Incident Type FIRE



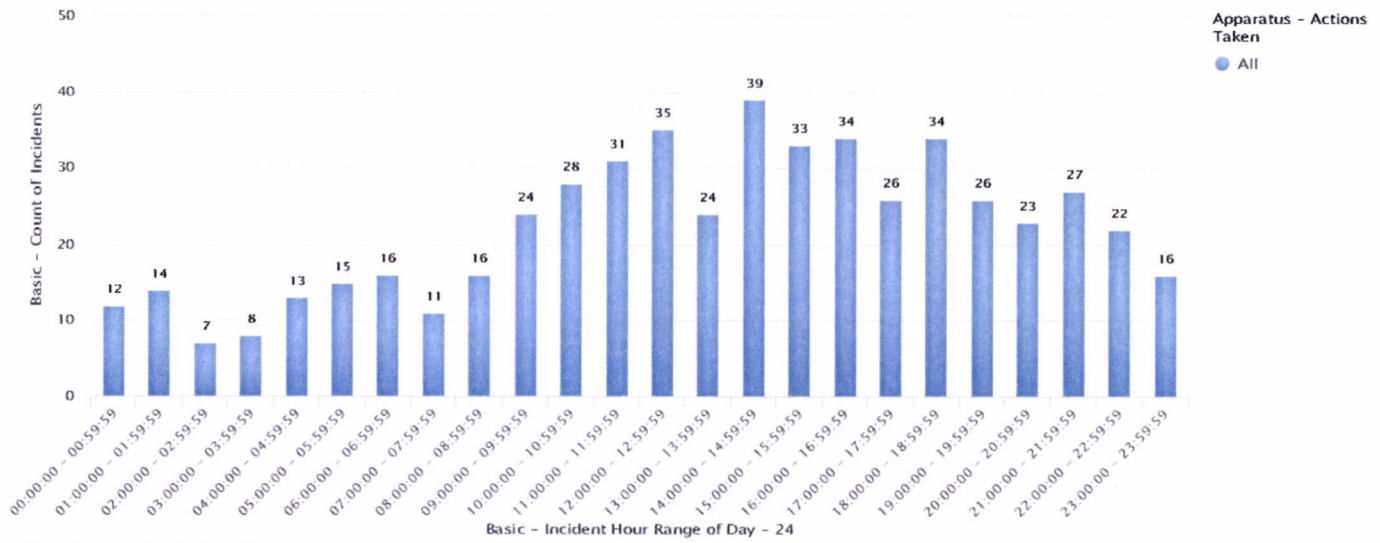
Response EMS

Response Mode To Scene (E02.20)	Lights and Sirens	No Lights and Sirens
Month (E05.04)		
October	5.7	6.7

Response FIRE

Basic - Response Mode to Scene	Emergency	Non-Emergency
Basic - Incident Month		
October	00:06:16	00:07:04

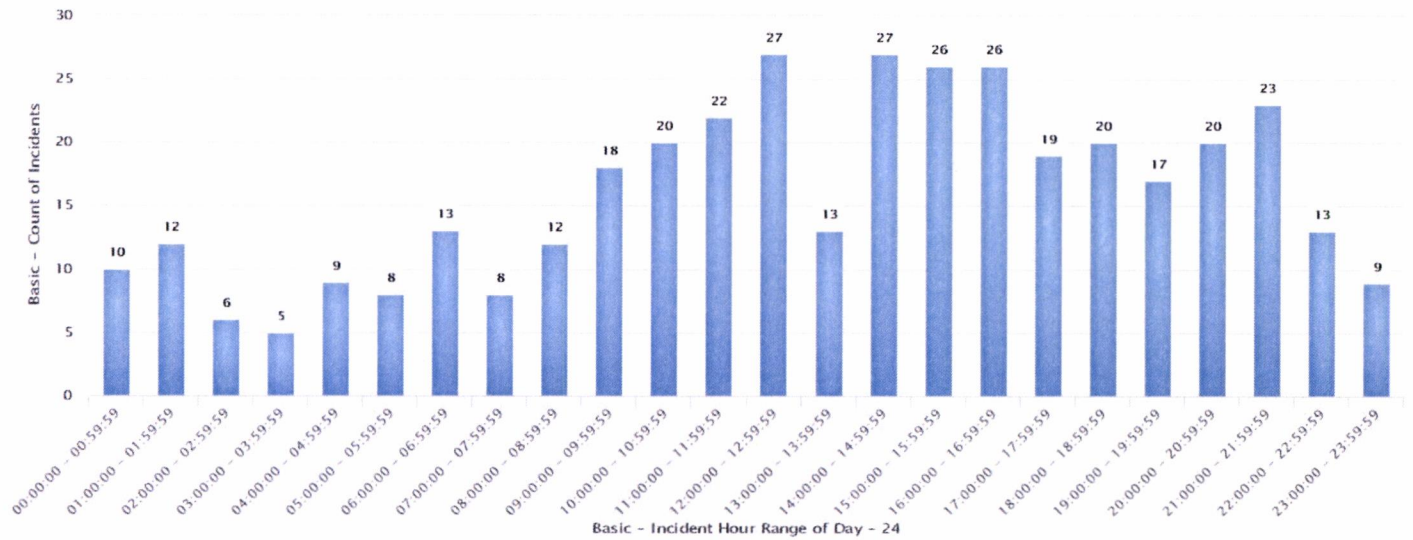
Time of Day ALL



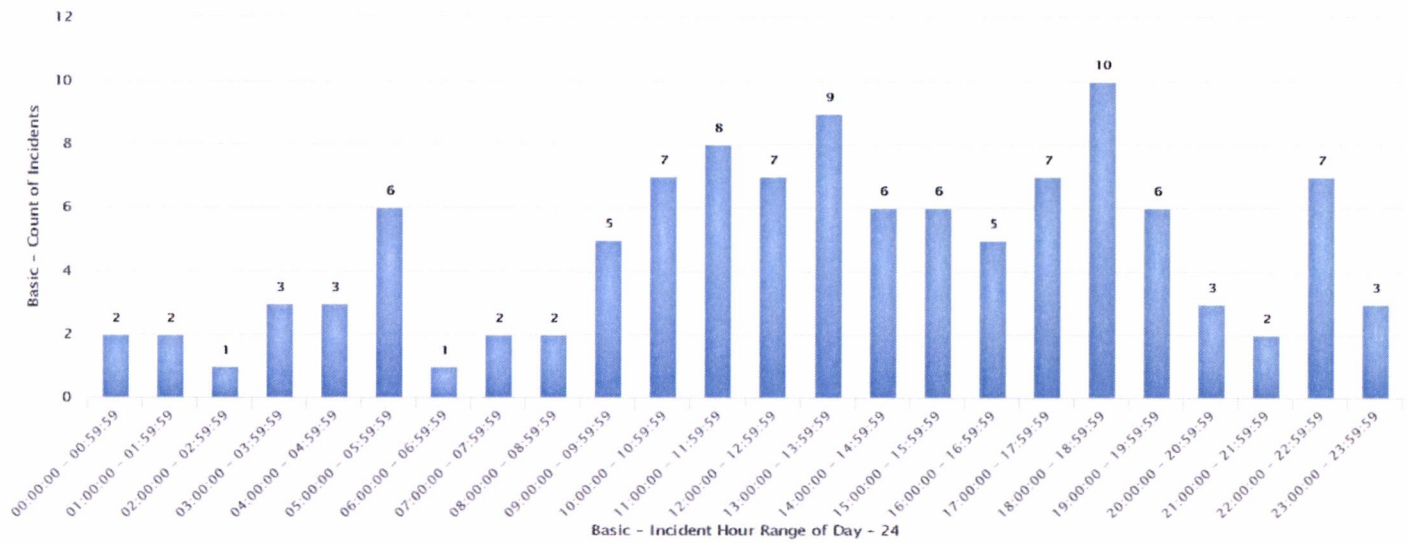
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Calls by time of day EMS



Time of Day FIRE



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Total Calls ALL

Basic - Incident Year	2016	2017
Basic - Incident Month		
January		625
February		473
March		522
April	486	473
May	616	568
June	559	538
July	652	591
August	537	584
September	517	568
October	517	532
November	582	89
December	616	

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
11/21/2017**

Item No. 8.

Short Title: City Manager's Report

Initiated By: City Manager

Scheduled Time: 9:10

SUBJECT

- a. Schedule future work sessions
- b. Employee Association proposal re the definition of "resident"
- c. Proposed update of Park Impact Fee study

RECOMMENDATION

BACKGROUND

- a. The list of topics for work sessions is getting longer. The City Manager suggests the following work session dates and topics:
- December 5, 5:30 p.m. -- RDA/ACB meets to review the 2018 proposed budget for CenterPoint Theatre and address several other RDA matters.
 - January 2, prior to regular meeting -- public reception and swearing in of new Mayor and re-elected Council Members.
 - January 13 -- Joint work session with Planning Commission prior to their regular meeting, on the topics of either Pages Lane redevelopment or South Main Street Corridor land uses and design guidelines.
 - January 16 -- Work session/dinner at 5:30 p.m. with State Legislators representing Centerville City, prior to regular CC meeting.

Topics pending: Sidewalks/Trees and Pages Lane/South Main Street

b. In the attached letter, the Centerville City Employees Association requests an expansion of the definition of "Resident" to include persons with at least 10 years of service as City employees. Their request would apply the expanded definition to park pavilion reservations and cemetery burial rights and fees. The City Manager is seeking the City Council's reaction to this idea, which if supported, would be scheduled for action on a future agenda.

c. Councilwomen Fillmore and Ivie have asked the City Manager to report on the cost and time frame for updating the Park Impact Fee study and seek the Council's direction as to whether to proceed with this update. The current Park Impact Fee was adopted in December 2012.

ATTACHMENTS:

- | | Description |
|---|-----------------------------|
| D | Employee Association Letter |

MEMORANDUM

FROM: Employee Association President,
TO: Employee Association and City Council
RE: Recommended change to definition of "Resident" as an Employee Benefit
DATE: Nov. 13, 2017

It is proposed that the definition of a Centerville City "Resident" be broadened to include "Centerville City Employees who have served the city for (ten?) years or more."

Many city employees who have worked for and served the city of Centerville, develop a love and a connection to the place that they spend most every day during the time of their employment, regardless of the place they live.

Giving employees and their spouses/partners the benefit of being considered a "Resident" of Centerville City will currently allow them to reserve a park pavilion or have a grave opened at the resident fee and not have to pay the higher non-resident fees.

By giving this additional benefit to employees it will show more evidence of the value the city puts on retaining good, long-term employees and possibly increase the incentive for good employees to stay and serve longer than if the incentive did not exist. This is also a benefit that will be unique to Centerville City and, the cemetery portion of the benefit, is not available to other cities that do not have a city cemetery. This gives, although small, an advantage to Centerville City over other cities that do not have a city cemetery from which to give such a benefit to their valued employees.

This added benefit will not cost the city any money out of its budgets and will only reduce the fees collected from long-term employees who choose to take advantage of the benefit. This is a way to say "thank you" to a valued employee who served this community.

Below is Centerville's current definition of a "Resident" with the recommended addition in red.

As used herein, the term "Resident" shall be defined as:

- a. Any person who was domiciled within the corporate limits of Centerville City, Utah, at the time of death, regardless of actual place of death; or
- b. Any person owning real property within the corporate limits of Centerville City, Utah, at the time of death, regardless of the residence or domicile of such person; or
- c. Any person who was a legal resident of Centerville, Utah, at the time of death, regardless of domicile; or
- d. Any person who was formally domiciled within the corporate limits of Centerville City, Utah, immediately prior to moving from the City for the purpose of becoming domiciled in any facility for the purpose of receiving medical or residential care.
- e. Any current employee of the City or former employee of the City who has been or was employed by the City for at least 10 years.

**CENTERVILLE
CITY COUNCIL
Staff Backup Report
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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: 9:20

SUBJECT

RECOMMENDATION

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

BACKGROUND

**CENTERVILLE
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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