CENTERVILLE WORK SESSION AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS WORK SESSION MEETING AT 8:00 PM ON June 13, 2017 AT THE CENTERVILLE CITY COMMUNITY CENTER, 250 NORTH MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

A. ROLL CALL

B. NEW BUSINESS

8:00 1. FY 2018 Budget Work Session

C. ADJOURNMENT

Marsha L. Morrow, MMC
Centerville City Recorder

CENTERVILLE

Staff Backup Report
6/13/2017

Item No. 1.

Short Title: FY2018 Budget Work Session

Initiated By: City Manager and City Council

Scheduled Time: 8:00

SUBJECT

RECOMMENDATION

The City Manager recommends the following agenda for this work session:

- Employee compensation guidelines for FY 2018
- Water Fund--selected issues
- General Fund--selected issues
- Transportation Fund--selected issues
- RDA Fund--selected issues
- Other significant proposed revisions or items of note in Tentative Budget
- Proposed property tax increase

BACKGROUND

Employee compensation guidelines for FY 2018

The Council began discussing this topic in their June 6 work session. The attached document, "Salary Administration Guidelines FY 2017", was approved by the City Council last year and governed pay raise decisions during the current fiscal year. The City Manager recommends increasing the percentages in the 1st and 2nd Quartiles of the Merit Range by 0.5% to accelerate an employee's movement towards the mid-point of the pay range. He will refer to benchmark comparative data, attached as "Salary Survey 2017" for a discussion about whether a market adjustment to the pay ranges is justified. There will also be a discussion about the competitiveness of police officer wages and how to respond to current job market conditions. In their June 6 work session, Council Members were given in-depth information about police officer wages and management position salaries, comparing these to similar positions in other cities.

The City Manager recommends the Council approve Salary Administration Guidelines in their June 20 regular meeting, even though the Final Budget will not be adopted until after a public hearing on a proposed property tax increase is held in August. Funding for annual pay raises is included in the Tentative Budget, which does not depend upon a property tax increase.

Water Fund

- Review cash position and impact of Main Street waterline project
- Revise Water Fund Tentative Budget

General Fund

- Review proposed amendments to personnel line items in FY 2017 Budget

- Update budget estimates for personnel line items in FY 2018 Tentative Budget

Transportation Fund

- Review and agree on Class C revenue estimates for FY 2018 (Note: This may affect the property tax discussion later on the agenda)

RDA Fund

- Review adjusted cash balances
- Review tax increment revenue estimates
- Revisions to FY Tentative Budget to organize expenditures according to Project Area (also for FY 2017 Budget?)

Other significant proposed revisions or items of note in Tentative Budget

Staff will maintain and update a list of all proposed revisions to the Tentative Budget, which the Council will receive before adopting a Final Budget in August. In this work session, however, the City Manager would like the Council to be aware of the more significant revisions he is already recommending, as well as several other items in the Tentative Budget.

The Tentative Budget General Fund summary on page 1 shows an amount of $209,815 as "Funds yet to be allocated". That amount has increased to $225,981 as a result of recently proposed revisions. That number, however, will change again as staff refine revenue estimates and budgeted line item expenditure amounts before adoption of the Final Budget. Assuming the final amount of "funds yet be be allocated" is about $226,000, the City Manager *tentatively* recommends this sum be allocated as follows:

- Employee pay raises and related payroll benefits -- $152,000
- Employee health insurance cost increase and potential changes in employee status during the year -- $25,000
- Contingency for cash-out of paid leave (annually and upon resignation/retirement), reorganization of Finance/Administrative departments, and other unanticipated needs during the fiscal year (with Council approval) -- $49,000

Proposed property tax increase

- Davis County cities that have increased property taxes through Truth-in-Taxation process (see attachment)
- Requested information about history of tax rate in Centerville and comparison of total property tax burden for municipal services in Davis County cities (see attachment)
- New Certified Tax Rate and comparison with current rate
- Discuss and agree upon uses of tax revenue increase. Proposed uses include:
  - Streets maintenance/reconstruction and sidewalk repairs
  - Equipment replacement
  - Police wages
  - Increase General Fund reserves
- Public education
  - Jake and Tami recommendations for public information
  - Newsletter
  - Video on website about how tax rate is determined, why it declines and loss of purchasing power due to inflation
  - Open house?

ATTACHMENTS:

Description

- Salary Administrative Guidelines
- Salary Survey 2017
- Councilwoman Fillmore email
- History of Property Tax Increases in other Davis County Cities
- Property Tax Comparison for Muni Services
- Centerville Property Tax Rate History

CENTERVILLE CITY
SALARY ADMINISTRATION GUIDELINES – FY 2017

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

External Fairness

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

To keep salaries in line with its job market target, the City adjusts its salary ranges using data from local market salary surveys. The salary ranges (i.e., the minimum and maximum of each pay range) that were in effect for FY 2016 will be increased for FY 2017 by 1.0 percent.

Internal Fairness

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

Individual Fairness

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

Salary Ranges

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

Note the following features of salary ranges:

1. Currently the Council's intent is to base the midpoints of salary ranges on the third quartile of the midpoints of pay ranges for related jobs in the job market. This will not be an exact match due to the need to maintain internal equity in the compensation plan.

2. Salary ranges are divided into four equal parts, called quartiles. The lowest salaries are in the first quartile, and the highest salaries are in the fourth quartile. For example, if a job has a minimum annual salary of $30,000 and a maximum of $42,000, the first quartile would range from $30,000 to $33,000; the second quartile would range from $33,000 to $36,000 and so on.

3. Salary ranges overlap extensively, so an experienced, high-performing employee in one grade level can earn the same as or more than a less-experienced or lower-performing employee in a higher grade level.

4. Normally salary ranges move higher each year to keep in line with conditions in the job market. Normally these adjustments do not result in cost-of-living raises for employees; however, the City Council reserves the right to approve cost-of-living increases in lieu of or in conjunction with merit increases.

Merit Increases

At the beginning of the Fiscal Year, an employee may receive a merit increase, or raise. This increase is based on the employee's performance and is affected by the quartile that the employee's salary is in, market salary conditions, and budget availability. The chart below shows the potential raise available in Fiscal Year 2017 (effective with the payroll period beginning July 3, 2016), depending on the employee's performance and where the employee's current salary falls within the pay range assigned to his/her position. **The percentages in this chart may change from year to year. An employee's base pay cannot exceed the maximum of the pay range for his position. Therefore, employees at or near the maximum may not be eligible for the percentages shown in the 4th quartile below.**

	1st Quartile	2nd Quartile	3rd Quartile	4th Quartile
Consistently Exceeds Expectations ("sustained outstanding performance")	>3.5%	>3.0%	>2.5%	>2.0%
Merit Range (most employees)	1.0 – 3.5%	1.0 – 3.0%	1.0 – 2.5%	1.0 – 2.0%
Needs Significant Improvement	0%	0%	0%	0%

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

Guidelines for Categories within the Pay Matrix

Consistently Exceeds Expectations ("sustained outstanding performance")

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

Merit Range (most employees)

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

Needs Significant Improvement

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

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

- to recognize sustained outstanding performance by an employee who is at the top of the pay range (i.e., "maxed out")

- to compensate an employee for significant additional responsibility undertaken for a limited period, for which the employee was not otherwise adequately compensated

- to recognize significant efforts by employees to upgrade their knowledge and skills

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

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

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

2017 Salary Survey Summary

Midpoint Comparison

12-May-17

	Survey 50th Percentile			Survey 75th Percentile			Centerville						
Position	**Minimum**	**Midpoint**	**Maximum**	**Minimum**	**Midpoint**	**Maximum**	**Minimum**	**Midpoint**	**Maximum**	**$ (50TH)**	**% (50TH)**	**$ (75TH)**	**% (75TH)**
Court Clerk I	$ 13.30	$ 16.05	$ 18.91	$ 14.26	$ 17.14	$ 20.52	$ 12.96	$ 15.87	$ 18.78	$ (0.18)	-1.14%	$ (1.27)	-7.89%
Court Clerk II	$ 14.31	$ 17.69	$ 20.76	$ 15.06	$ 18.26	$ 21.67	$ 14.31	$ 17.53	$ 20.74	$ (0.16)	-0.91%	$ (0.73)	-4.15%
Police Officer I	$ 18.38	$ 22.39	$ 26.42	$ 19.00	$ 23.51	$ 27.95	$ 18.31	$ 22.43	$ 26.55	$ 0.04	0.18%	$ (1.08)	-4.80%
Police Officer II	$ 19.65	$ 23.66	$ 28.08	$ 20.69	$ 24.85	$ 29.40	$ 19.23	$ 23.56	$ 27.89	$ (0.10)	-0.43%	$ (1.28)	-5.41%
Police Officer III	$ 22.09	$ 26.98	$ 31.76	$ 23.30	$ 27.93	$ 32.66	$ 21.23	$ 26.01	$ 30.78	$ (0.97)	-3.74%	$ (1.93)	-7.14%
Street/Water Operator I	$ 13.75	$ 17.16	$ 20.62	$ 14.94	$ 18.11	$ 21.39	$ 15.03	$ 18.41	$ 21.80	$ 1.26	6.82%	$ 0.30	1.75%
Street/Water Operator II	$ 15.19	$ 18.83	$ 22.73	$ 16.59	$ 20.10	$ 24.03	$ 16.59	$ 20.32	$ 24.06	$ 1.49	7.32%	$ 0.22	1.18%
Street/Water Operator III	$ 16.88	$ 20.68	$ 24.57	$ 18.21	$ 22.39	$ 26.63	$ 18.31	$ 22.43	$ 26.55	$ 1.75	7.82%	$ 0.04	0.19%
Parks Maintenance Spec. I	$ 13.56	$ 16.67	$ 19.73	$ 14.35	$ 17.26	$ 20.54	$ 14.31	$ 17.53	$ 20.74	$ 0.85	4.85%	$ 0.27	1.60%
Parks Maintenance Spec. II	$ 14.75	$ 18.16	$ 21.72	$ 15.63	$ 19.09	$ 22.59	$ 15.79	$ 19.34	$ 22.89	$ 1.18	6.08%	$ 0.25	1.36%
Parks Maintenance Spec. III	$ 16.67	$ 20.50	$ 24.33	$ 17.34	$ 21.50	$ 25.48	$ 16.59	$ 20.33	$ 24.06	$ (0.18)	-0.87%	$ (1.18)	-5.75%
									Average	$ 0.45	2.36%	$ (0.58)	-2.64%
									Median	$ 0.04	0.18%	$ (0.73)	-4.15%

The following cities participate in the Compensation Survey and were used to compare similar positions in Centerville. For each position, only those cities with a similar position were used for the salary comparison - not all the cities listed were used for every position.

AMERICAN FORK	COTTONWOOD	KAYSVILLE	NORTH LOGAN	RIVERTON	SOUTH OGDEN	TOOELE
BLUFFDALE	DRAPER	LAYTON	NORTH OGDEN	ROY	SOUTH SALT LAKE	TREMONTON
BOUNTIFUL	EAGLE MOUNTAIN	LEHI	NORTH SALT LAKE	SALT LAKE CITY	SOUTH WEBER CITY	WASHINGTON TERRACE
BRIGHAM CITY	FARMINGTON	*LOGAN*	*OGDEN*	*SANDY*	*SPANISH FORK*	*WEST BOUNTIFUL*
CEDAR CITY	HARRISVILLE	MAPLETON	PAYSON	SANTAQUIN	SPRINGVILLE	WEST JORDAN
CEDAR HILLS	HEBER CITY	MIDVALE	PRICE	SARATOGA SPRINGS	SUNSET	WEST POINT CITY
CLEARFIELD	HERRIMAN	MURRAY	RICHFIELD	SMITHFIELD	SYRACUSE	WEST VALLEY
CLINTON	HOLLADAY	NEPHI	RIVERDALE	SOUTH JORDAN	TAYLORSVILLE	WOODS CROSS

2017 Salary Survey Summary

Management Position Midpoint Comparison

Position	Survey 50th Percentile			Survey 75th Percentile			Centerville						
	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum	Minimum	Midpoint	Maximum	$ (50TH)	% (50TH)	$ (75TH)	% (75TH)
City Manager	$ 46.02	$ 56.72	$ 68.07	$ 49.26	$ 61.01	$ 71.79	$ 40.36	$ 49.44	$ 58.52	$ (7.28)	-14.73%	$ (11.58)	-20.41%
Finance Director	$ 33.57	$ 42.44	$ 50.88	$ 36.29	$ 48.39	$ 59.56	$ 34.79	$ 42.62	$ 50.45	$ 0.18	0.41%	$ (5.77)	-13.60%
Police Chief	$ 36.89	$ 45.76	$ 55.19	$ 39.45	$ 50.60	$ 61.77	$ 34.79	$ 42.62	$ 50.45	$ (3.14)	-7.37%	$ (7.98)	-17.44%
Public Works Director	$ 36.67	$ 46.43	$ 56.19	$ 39.20	$ 49.83	$ 60.71	$ 31.52	$ 38.61	$ 45.70	$ (7.82)	-20.25%	$ (11.22)	-24.17%
Comm Dev Dir	$ 34.27	$ 42.23	$ 50.70	$ 37.22	$ 46.08	$ 55.09	$ 31.52	$ 38.61	$ 45.70	$ (3.63)	-9.39%	$ (7.47)	-17.68%
Parks Superintendent	$ 22.66	$ 28.01	$ 33.36	$ 22.66	$ 28.74	$ 33.53	$ 25.29	$ 31.53	$ 37.77	$ 3.52	11.16%	$ 2.79	9.96%
Parks & Rec Director	$ 31.61	$ 39.16	$ 46.72	$ 36.94	$ 45.74	$ 54.53	$ 25.29	$ 31.53	$ 37.77	$ (7.63)	-24.21%	$ (14.21)	-36.28%
Police Lieutenant	$ 29.41	$ 36.57	$ 43.35	$ 31.89	$ 37.76	$ 44.40	$ 28.55	$ 34.98	$ 41.40	$ (1.59)	-4.55%	$ (2.79)	-7.62%
									Average	$ (3.43)	-8.62%	$ (7.28)	-15.90%
									Median	$ (3.38)	-8.38%	$ (7.72)	-17.56%

The following cities participate in the Compensation Survey and were used to compare similar positions in Centerville. For each position, only those cities with a similar position were used for the salary comparison - not all the cities listed were used for every position.

BRIGHAM CITY	DRAPER	MIDVALE	PAYSON	SOUTH SALT LAKE	SYRACUSE
CEDAR CITY	FARMINGTON	MURRAY	RIVERDALE	SOUTH WEBER CITY	WEST BOUNTIFUL
CLEARFIELD	HERRIMAN	NEPHI	RIVERTON	SPANISH FORK	WEST POINT CITY
CLINTON	KAYSVILLE	NORTH OGDEN	ROY	SPRINGVILLE	WOODS CROSS
		NORTH SALT LAKE	SOUTH OGDEN	SUNSET	

Marsha Morrow

From:	Tami Fillmore <tamifillmore@gmail.com>
Sent:	Wednesday, May 03, 2017 10:14 AM
To:	City Council; Mayor; Steve Thacker; Jacob Smith
Subject:	davis county 2016 property tax rates

currently #3 lowest of 15 davis county cities

south weber	0.000881	
bountiful	0.00089	
centerville	0.000983	25% puts us at #5
west point	0.000984	0.00122875
woods cross	0.001057	
syracuse	0.001573	
nsl	0.001622	50% puts us at #5
west bountiful	0.001684	0.0014745
kaysville	0.001717	
syracuse	0.0018	
layton	0.001805	100% puts us at #11
clinton	0.002082	0.001966
sunset	0.002121	
farmington	0.002132	
fruit heights	0.002295	

Tami Fillmore
Centerville City Council
801-413-4350

"

Let the people build good houses, plant good vineyards and orchards, make good roads, build beautiful cities in which may be found magnificent edifices for the convenience of the public, handsome streets skirted with shade trees, fountains of water, crystal streams, and every tree, shrub and flower that will flourish in this climate, to make our mountain home a paradise...

Beautify your gardens, your houses, your farms; beautify the city. This will make us happy, and produce plenty...

Every improvement that we make not only adds to our comfort but to our wealth (DBY, 302)."

Brigham Young
tamiforcenterville.com
Like Tami for Centerville on Facebook: www.facebook.com/TamiForCenterville

Davis County Cities who have had a Property tax increase by TNT

Clearfield City	2016 to maintain property tax rate
Fruit Heights	2015
Kaysville	2014
Sunset City	2010
Syracuse	2007 – they are going to discuss whether to do one this year
West Point	2016 – they have had one every year since 2011 except for 2012 & 2013
Woods Cross	2016
Clinton	2014 – 25% for roads
North Salt Lake	2016
West Bountiful	2011
Farmington	2003
Bountiful	2001

DC Cities who have never had a property tax increase through TNT

Layton City

Prop. Tax for Municipal-Related Services

	Rate -L	Rate -H	On House (300K)	On House (300K)
South Weber	0.001184	0.001942	$ 195.36	$ 320.43
Bountiful	0.001796	0.00214	$ 296.34	$ 353.10
Syracuse	0.001876	0.002901	$ 309.54	$ 478.67
Centerville	0.001889	0.002221	$ 311.69	$ 366.47
Woods Cross	0.001963	0.002307	$ 323.90	$ 380.66
Kaysville	0.002228	0.003045	$ 367.62	$ 502.43
Layton	0.002316	0.003133	$ 382.14	$ 516.95
Clinton	0.002385	0.003779	$ 393.53	$ 623.54
West Point	0.002469	0.003863	$ 407.39	$ 637.40
North Salt Lake	0.002528	0.002762	$ 417.12	$ 455.73
West Bountiful	0.00259	0.0027	$ 427.35	$ 445.50
Farmington	0.002643	0.003054	$ 436.10	$ 503.91
Sunset	0.003449	0.003449	$ 569.09	$ 569.09
Fruit Heights	0.003623	0.002806	$ 597.80	$ 462.99
Clearfield	0.00431	0.00431	$ 711.15	$ 711.15

Upcoming year w/ Fire District Increase and Centerville 50% increase

	Rate -L	Rate -H	On House (300K)	On House (300K)
South Weber	0.001184	0.001942	$ 195.36	$ 320.43
Syracuse	0.001876	0.002901	$ 309.54	$ 478.67
Bountiful	0.002178	0.002522	$ 359.37	$ 416.13
Kaysville	0.002228	0.003045	$ 367.62	$ 502.43
Layton	0.002316	0.003133	$ 382.14	$ 516.95
Woods Cross	0.002345	0.002689	$ 386.93	$ 443.69
Clinton	0.002385	0.003779	$ 393.53	$ 623.54
West Point	0.002469	0.003863	$ 407.39	$ 637.40
Farmington	0.002643	0.003054	$ 436.10	$ 503.91
Centerville	0.002763	0.003095	$ 455.81	$ 510.59
North Salt Lake	0.00291	0.003144	$ 480.15	$ 518.76
West Bountiful	0.002972	0.003082	$ 490.38	$ 508.53
Sunset	0.003449	0.003449	$ 569.09	$ 569.09
Fruit Heights	0.003623	0.002806	$ 597.80	$ 462.99
Clearfield	0.00431	0.00431	$ 711.15	$ 711.15

Upcoming year w/ Fire District Increase and Centerville 25% increase

	Rate -L	Rate -H	On House (300K)	On House (300K)
South Weber	0.001184	0.001942	$ 195.36	$ 320.43
Syracuse	0.001876	0.002901	$ 309.54	$ 478.67
Bountiful	0.002178	0.002522	$ 359.37	$ 416.13
Kaysville	0.002228	0.003045	$ 367.62	$ 502.43
Layton	0.002316	0.003133	$ 382.14	$ 516.95
Woods Cross	0.002345	0.002689	$ 386.93	$ 443.69
Clinton	0.002385	0.003779	$ 393.53	$ 623.54
West Point	0.002469	0.003863	$ 407.39	$ 637.40
Centerville	0.002517	0.002849	$ 415.31	$ 470.09
Farmington	0.002643	0.003054	$ 436.10	$ 503.91
North Salt Lake	0.00291	0.003144	$ 480.15	$ 518.76
West Bountiful	0.002972	0.003082	$ 490.38	$ 508.53
Sunset	0.003449	0.003449	$ 569.09	$ 569.09
Fruit Heights	0.003623	0.002806	$ 597.80	$ 462.99
Clearfield	0.00431	0.00431	$ 711.15	$ 711.15

2016 TAX FACTORS FINAL

0.006450 DAVIS SCHOOL DIST
0.001675 STATE BASIC SCHOOL LEVY
0.001703 DAVIS COUNTY
0.000076 DAVIS 2005 JAIL BOND
0.000342 COUNTY LIBRARY
0.000224 COUNTY ASSESS & COLLECT LEVY
0.000011 MULTICNTY ASESS & COLLECT LEVY

	Weber Basin Water A	Mosquito Abatement B	North Davis Sewer C	Bountiful Irrigation Ditrict D	South Davis Water E	Special Service Area G	Central Davis Sewer H	South Davis Sewer J	Benchland Water District L	Hooper Water District T	South Weber Water U	Central Weber Sewer N	South Davis Recreatio W	North Davis Fire X	So Davis Metro Fire Z	City Factor City	Total Factor	
1 BTFL ABJWZ	0.000187	0.000116						0.000287					0.000306		0.000010	0.000890	0.012277	1
3 BTFL ABDJWZ (A-1,2,3)	0.000187	0.000116		0.000110				0.000287					0.000306		0.000010	0.000890	0.012387	3
4 BTFL ABDEJWZ	0.000187	0.000116		0.000110	0.000234			0.000287					0.000306		0.000010	0.000890	0.012621	4
5 BTFL ABEJWZ (A-1)	0.000187	0.000116			0.000234			0.000287					0.000306		0.000010	0.000890	0.012511	5
8 CTVL T ABJWZ (G-1, 2, 3)	0.000187	0.000116						0.000287					0.000306		0.000010	0.000983	0.012370	8
9 CTVL ABDJWZ	0.000187	0.000116		0.000110				0.000287					0.000306		0.000010	0.000983	0.012480	9
10 CTVL ABJMWZ	0.000187	0.000116						0.000287					0.000306		0.000010	0.000983	0.012370	10
11 CTVL ABHLW	0.000187	0.000116					0.000208		0.000411				0.000306		0.000010	0.000983	0.012702	11
13 CLFD ABCX (E-4-12)	0.000187	0.000116	0.001025											0.001182		0.001800	0.014791	13
14 CLFD MIDA - ABCX (Z-1)	0.000187	0.000116	0.001025											0.001182		0.001800	0.014791	14
16 CLINT AB	0.000187	0.000116														0.002082	0.012866	16
17 CLINT ABC (K-1)	0.000187	0.000116	0.001025													0.002082	0.013891	17
18 CLINT ABCT	0.000187	0.000116	0.001025							0.000369						0.002082	0.014260	18
23 FARM ABH (J-1, 3)	0.000187	0.000116					0.000208									0.002132	0.013124	23
24 FARM ABHL (J-1, 2)	0.000187	0.000116					0.000208		0.000411							0.002132	0.013535	24
27 FT HGTS ABC	0.000187	0.000116	0.001025													0.002295	0.014104	27
28 FT HGTS ABH	0.000187	0.000116					0.000208									0.002295	0.013287	28
29 FT HGTS ABHL	0.000187	0.000116					0.000208		0.000411							0.002295	0.013698	29
33 KAYS ABC	0.000187	0.000116	0.001025													0.001717	0.013528	33
34 KAYS ABH (O-1,2)	0.000187	0.000116					0.000208									0.001717	0.012709	34
35 KAYS ABHL	0.000187	0.000116					0.000208		0.000411							0.001717	0.013120	35
36 KAYS ABCK	0.000187	0.000116	0.001025													0.001717	0.013526	36
39 LYTN ABC (L-1,2)	0.000187	0.000116	0.001025													0.001805	0.013614	39
40 LYTN ABCK	0.000187	0.000116	0.001025													0.001805	0.013614	40
41 LYTN ABH	0.000187	0.000116					0.000208									0.001805	0.012797	41
44 NSL ABJWZ (B-1-6)	0.000187	0.000116						0.000287					0.000306		0.000010	0.001622	0.013009	44
45 NSL ABEJWZ (B-3, 5, 6)	0.000187	0.000116			0.000234			0.000287					0.000306		0.000010	0.001622	0.013243	45
46 SO WEBER ABN	0.000187	0.000116										0.000758				0.000881	0.012423	46
47 SO WEBER ABNU	0.000187	0.000116										0.000758				0.000881	0.012423	47
48 SO WEBER AB	0.000187	0.000116														0.000881	0.011665	48
50 SO WEBER ABU	0.000187	0.000116														0.000881	0.011665	50
51 SUNSET ABC	0.000187	0.000116	0.001025													0.002121	0.013930	51
53 SYR AB	0.000187	0.000116														0.001573	0.012357	53
54 SYR ABC (M-1, 2, 3)	0.000187	0.000116	0.001025													0.001573	0.013382	54

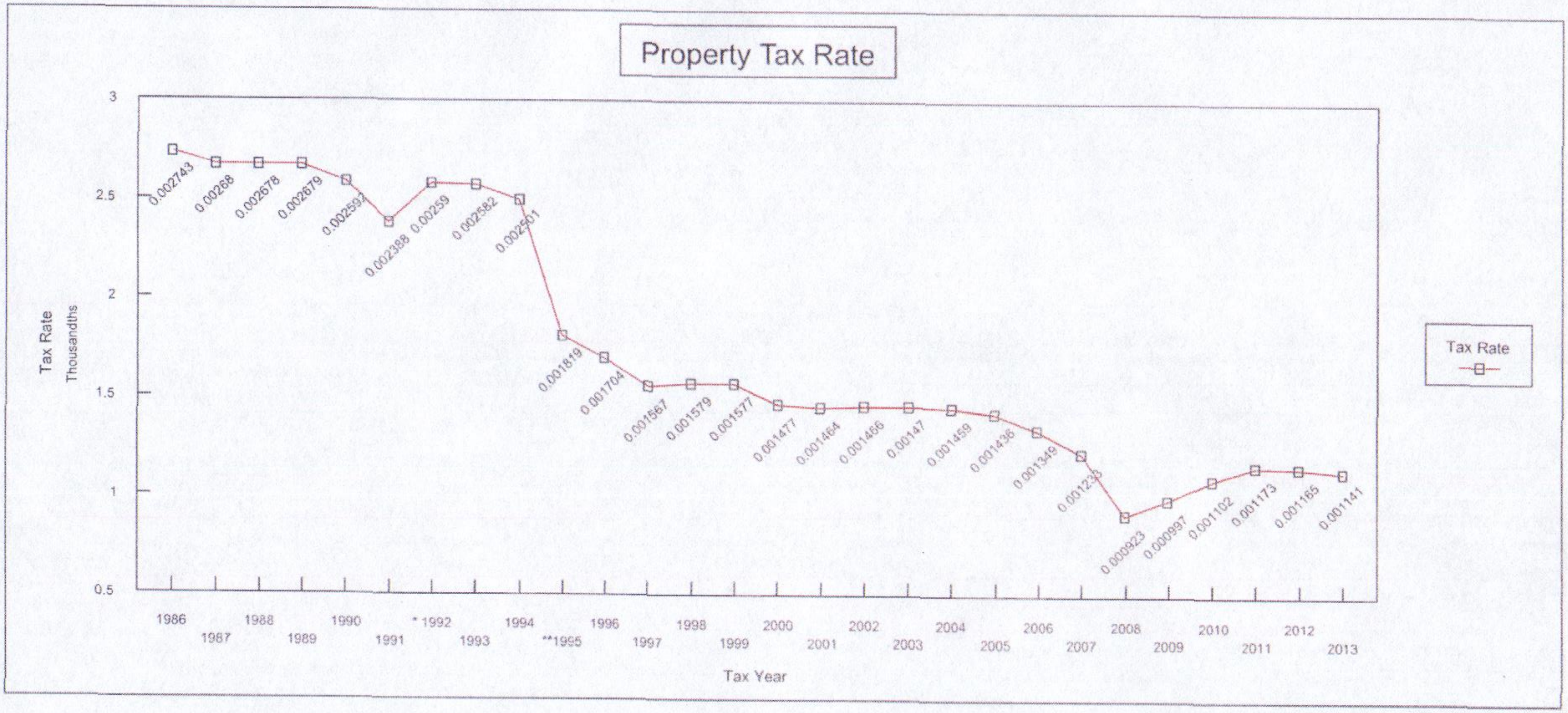
2016 TAX FACTORS FINAL

0.006450 DAVIS SCHOOL DIST | 0.001703 DAVIS COUNTY | 0.000342 COUNTY LIBRARY | 0.000011 MULTICNTY ASESS & COLLECT LEVY

0.001675 STATE BASIC SCHOOL LEVY | 0.000076 DAVIS 2005 JAIL BOND | 0.000224 COUNTY ASSESS & COLLECT LEVY

	Weber Basin Water A	Mosquito Abatement B	North Davis Sewer C	Bountiful Irrigation Ditrict D	South Davis Water E	Special Service Area G	Central Davis Sewer H	South Davis Sewer J	Benchland Water District L	Hooper Water District T	South Weber Water U	Central Weber Sewer N	South Davis Recreatio W	North Davis Fire X	So Davis Metro Fire Z	City Factor City	Total Factor	
57 W BTFL ABJWZ (H-2,4)	0.000187	0.000116						0.000287					0.000306		0.000010	0.001684	0.013071	57
58 W BTFL ABDJWZ (H-1,3)	0.000187	0.000116		0.000110				0.000287					0.000306		0.000010	0.001684	0.013181	58
63 W POINT ABCX (P-1)	0.000187	0.000116	0.001025											0.001182		0.000984	0.013975	63
64 W POINT ABCTX	0.000187	0.000116	0.001025							0.000369				0.001182		0.000984	0.014344	64
65 W POINT ABX	0.000187	0.000116												0.001182		0.000984	0.012950	65
66 W POINT ABTX	0.000187	0.000116								0.000369				0.001182		0.000984	0.013319	66
70 WX ABJWZ (D-1,2, 4) (C-1,2) (N-1)	0.000187	0.000116						0.000287					0.000306		0.000010	0.001057	0.012444	70
71 WX ABDJWZ (D-1,4) (C-1)	0.000187	0.000116		0.000110				0.000287					0.000306		0.000010	0.001057	0.012554	71
72 WX ABDEJWZ (D-4)	0.000187	0.000116		0.000110	0.000234			0.000287					0.000306		0.000010	0.001057	0.012788	72
73 WX ABEJWZ (D-2, 4)	0.000187	0.000116			0.000234			0.000287					0.000306		0.000010	0.001057	0.012678	73
77 CNTY ABGH	0.000187	0.000116				0.000980	0.000208										0.011972	77
78 CNTY ABGJZ	0.000187	0.000116				0.000980		0.000287							0.000010		0.012061	78
79 CNTY ABJWZ	0.000187	0.000116						0.000287					0.000306		0.000010		0.011387	79
80 CNTY ABGT	0.000187	0.000116				0.000980				0.000369							0.012133	80
81 CNTY ABCG (L-2) (Z-2)	0.000187	0.000116	0.001025			0.000980											0.012789	81
82 CNTY ABCGK	0.000187	0.000116	0.001025			0.000980											0.012789	82
84 CNTY ABGJWZ (C-2)(H-4)(N-1)	0.000187	0.000116				0.000980		0.000287					0.000306		0.000010		0.012387	84
85 CNTY ABDGJ	0.000187	0.000116		0.000110		0.000980		0.000287									0.012161	85
86 CNTY ABDGJWZ	0.000187	0.000116		0.000110		0.000980		0.000287					0.000306		0.000010		0.012477	86
87 CNTY ABEGJWZ	0.000187	0.000116			0.000234	0.000980		0.000287					0.000306		0.000010		0.012601	87
88 CNTY ABG (L-2)	0.000187	0.000116				0.000980											0.011764	88
89 CNTY ABGWZ	0.000187	0.000116				0.000980							0.000306		0.000010		0.012080	89
90 CNTY ABGHL	0.000187	0.000116				0.000980	0.000208		0.000411								0.012383	90
91 CNTY ISLAND																	0.010481	91
92 CNTY ABGN	0.000187	0.000116				0.000980						0.000758					0.012622	92
95 CNTY ABGZ	0.000187	0.000116				0.000980									0.000010		0.011774	95
96 CNTY ABDGJZ	0.000187	0.000116		0.000110		0.000680		0.000287							0.000010		0.012171	96

Property Tax Rate History



Property Tax Revenue
10 Year Inflationary Loss