CENTERVILLE CITY COUNCIL AGENDA

Public meetings will be held electronically via Zoom and live streamed on the Centerville City YouTube channel in accordance with Executive Order 2020-5 Suspending the Enforcement of Provisions of Utah Code 52-4-202 and 52-4-207 due to Infectious Disease COVID-19, issued by Governor Herbert on March 18, 2020. Centerville City Utah YouTube Channel link: https://www.youtube.com/user/centervillecityutah/videos. *Public meetings conducted via Zoom may be terminated at any time due to hackers or inappropriate content*

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 PM ON JUNE 16, 2020 AT THE CENTERVILLE CITY HALL COUNCIL CHAMBERS, 250 NORTH MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

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

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

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

A. ROLL CALL

B. PRAYER OR THOUGHT

Councilmember George McEwan

C. PLEDGE OF ALLEGIANCE

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.

Join Zoom Meeting Information

E. BUSINESS

1. Fraud Risk Assessment Presentation

   Fraud Risk Assessment Presentation by CPA, Marcus Arbuckle

2. Public Hearing - Final Budget FY 2021

   a. Continue Public Hearing from June 2, 2020 on proposed budget, tax levy, and compensation for appointed official as required by law
   b. Discuss other potential revisions to FY 2021 Budget
   c. Justice Court Judge Compensation - Resolution No. 2020-15
   d. Setting the Tax Levy - Resolution No. 2020 - 16
   e. FY 2021 Final Budget - Resolution No. 2020 - 17

3. Island View Park Contingency Fund

   City Council will discuss what to do with the remaining Island View Park Contingency Fund balance and set a date and time, after June 19th, to walk through Island View Park.

4. 4th of July "Air Parade" Update

   City Council will receive an update on the preparations being made for the July 4th "Air Parade".

5. Minutes Review and Acceptance

   June 2, 2020 City Council Work Session Minutes
   June 2, 2020 City Council Meeting Minutes

6. City Council Report

   Councilmember Stephanie Ivie

7. Mayor's Report

   Appoint a Councilmember to the newly formed Audit Committee

8. City Manager's Report

F. CLOSED SESSION (Closed Meeting, if necessary, for reasons allowed by State Law, including, but not limited to, the provisions of section 52-4-205 of the Utah Open and Public Meetings Act, and for the Attorney-Client matters that are privileged pursuant to Utah Code ann. 78B-1-137, as amended)

G. ADJOURNMENT

Leah Romero
Centerville City Recorder

CENTERVILLE

Staff Backup Report
6/16/2020

Item No.

Short Title: Join Zoom Meeting Information

Initiated By:

Scheduled Time:

SUBJECT

Join Zoom Meeting
https://zoom.us/j/92018087803?pwd=SVZiUnFSbkZzMUtIbzRXSzlIQWFWdz09
Dial: +1 346 248 7799
Meeting ID: 920 1808 7803
Password: 496451

RECOMMENDATION

BACKGROUND

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 1.

Short Title: Fraud Risk Assessment Presentation

Initiated By: Marcus Arbuckle

Scheduled Time:

SUBJECT

Fraud Risk Assessment Presentation by CPA, Marcus Arbuckle

RECOMMENDATION

BACKGROUND

The Utah State Auditor is now requiring a new annual report called the Fraud Risk Assessment from every local government in Utah The report and exercise in preparing the assessment are designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes.

Attached is Centerville's Assessment showing the individual scores. As it is right now, Centerville is in the Low Risk category. With a few changes as will be explained tonight, Centerville could easily move into the Very Low Risk category. Centerville's contract CPA, Marcus Arbuckle, will present the Assessment.

ATTACHMENTS:

Description

- Fraud Risk Assessment

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions below.
- Total the points of the questions marked "Yes" and put on the "Total Points Earned" line below.
- Using the points earned, circle the risk level on the "Risk Level" line below.

Total Points Earned: 350 Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	0	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified expert as part of its management team? (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO)	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all of the board members completed the State Auditor online training at least once in the last four years?	?	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	20	20

Certified By: _____ Certified By: _____

* MC = Mitigating Control

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	✔			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?			✔	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check “N/A”.			✔	
4. Are all the people who have access to blank checks different from those who are authorized signers?			✔	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	✔			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	✔			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check “N/A”.	✔			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check “N/A”.	✔			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check “N/A”.	✔			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	✔			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check “N/A”.	✔			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check “N/A”.	✔			

CITY OF CENTERVILLE

FINANCE DEPARTMENT
INTERNAL CONTROLS

Cash Receipting and Deposit Policy

Purpose

Establish a uniform control design for all departments of Centerville City that receive cash. Over time it is expected this policy will be adjusted for changes in systems and organizational structure.

Cash Receipts at Separate Individual Locations

1. All funds received are entered into the accounting system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a pre-numbered receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card etc., and designate the appropriate account. Manual receipts should have three copies; Customer copy, a Treasurer copy and a location copy.

2. At the end of each day the person responsible for receiving cash will close out their cash drawer, reconcile the system generated report to the cash in the drawer, place cash, checks and credit card receipts received along with the report in a deposit bag and either deliver it to the Treasurer's office or place it in a secure (locked) place for deposit on the next business day.

3. Void/adjusted transactions. If a transaction needs to be voided or adjusted it should be done by someone who does not receive cash. If an office doesn't have enough employees to have adjustments made by a supervisor that doesn't receive cash, two employees will sign off on the adjustment or voided transaction explaining the circumstances causing the adjustment. If the location is using a manual receipt book all copies of the receipt should be present for any voided receipt. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process.

4. Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. Utility payments are made at the Treasurer's office. Public Works and Court departments brings the deposit to the Treasurer's office at the end of each day. Parks and Recreation have concession revenue the is brought to the Treasurer's offices the next morning, the cash volume from that department is not typically high.

5. When deposits are made with the Treasurer's office the employee making the deposit will turn over the funds and watch as it is counted, sign the cash receipt detailing the amount. This receipt will be returned to the location and kept with the receipt records. Any discrepancy in the funds being deposited and the supporting documentation should occur when custody of the funds changes.

6. The Treasurer's office enters the cash deposit into the accounting system, and takes funds to the bank. Credit card transactions are automatically recorded in the accounting system. Revenue recorded in the general ledger is reviewed for accuracy at the end of each month.

7. Centerville will maintain surveillance systems in offices receiving funds. Surveillance evidence will be maintained for 60 days.

8. Mail will be opened in the presence of another employee and any correspondence containing payments will be removed and processed prior to distributing mail to individual persons or departments.

Deposits with Treasurer

1. Treasurer's office employees will receive funds from Public Works, Parks and Recreation, and Court. The Treasurer's office counts the funds, compares the amount received to the supporting documentation provided and gives a receipt to the employee who turned over the funds with the amount received, date and that employees name and signature.

2. An employee from the Treasurer's office enters the information from the deposit into the Accounting system.

3. At the end of each day, the Treasurer will compile all cash and checks received, match the total to the total receipts in the accounting system, and create a deposit slip (deposit information should be sufficiently detailed to allow a reviewer to trace individual transactions from satellite locations into the deposit and verify that the funds were received by the bank.

4. Copies of deposit slips are maintained and used to reconcile bank statements to the accounting records.

Basic Separation of Duties

- Centerville City continues to ensure that the positions of board chair, clerk, and treasurer are held by three separate people.
- Centerville City continues to ensure that all the people who can receive cash or check payments are different from all the people who are able to make general ledger entries.
- Centerville City clerks can collect cash or check payments and make adjustments to customer accounts. As a mitigating control all adjustments are reviewed and approved by the Treasurer who does not collect cash or checks.
- Centerville City continues to ensure that all the people who have access to blank checks are different from those who are authorized signers. On occasion the treasurer will print checks when the accounts payable clerk is out of town. As a mitigating control the Finance Director reviews check registers each month to make sure that all payments that were made were approved. The Finance Director does not have access to the blank check.
- Centerville City continues to ensure that someone other than the clerk and treasurer reconcile all bank accounts.
- Centerville City continues to ensure that someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts.
- Centerville City continues to ensure that original credit/purchase card statements received directly from the card company by someone other than the card holder.
- Centerville City continues to ensure that someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation.
- Centerville City continues to ensure that someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card).
- Centerville City continues to ensure that the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services.
- Centerville City continues to ensure that the individual(s) who authorize payroll payments are separate from the individual(s) who prepare payroll payments.
- Centerville City continues to ensure that the individual(s) who review all payroll payments are separate from individual(s) who prepare payroll payments.

CENTERVILLE CITY
OFFICERS AND EMPLOYEES DISCLOSURE STATEMENT

CONFLICT OF INTEREST DISCLOSURE REQUIREMENTS

The Utah Municipal Officers' and Employees' Ethics Act set forth at *Utah Code Ann.* §§ 10-3-1301, et seq., as amended, requires officers and employees of the City to disclose certain actual or potential conflicts of interest which exist or may arise between an officer or employee's public duties and personal interests. Additionally, Centerville Personnel Policy 7.040 Employee Ethics, requires all employees to adhere to legal, moral and professional standards of conduct in the fulfillment of their duties with the City and demonstrate the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of the public. This Disclosure Statement is required to be filed with the Mayor prior to taking office or commencing employment with the City. An updated form should be filed annually thereafter on or before January 31 of each year. An updated Disclosure Statement should also be filed when any personal, financial or employment interests change, when any potential conflicts arise, or as otherwise required by law. Provisions of the Ethics Act also require certain disclosures in open meetings prior to discussion. If you have any questions regarding this form or potential conflicts of interest, you are encouraged to contact the City Recorder or the City Attorney at (801) 295-3477. This Disclosure Statement is a public document for purposes of Government Records Act.

NAME AND CITY POSITION HELD

Name:	
City Position(s) Held:	
Check As Applicable:	Employee Statutory Appointed Officer Elected Official Board or Committee Volunteer

DISCLOSURE OF OTHER EMPLOYMENT INTERESTS

Please disclose any position held as an officer, director, agent, or employee of a business entity (other than Centerville City) which may be subject to the regulation of the City, which does or anticipates doing business with the City, or any business entity or person from which you may receive or agree to receive compensation for assisting in a transaction involving the City. As used herein, "business entity" means any sole proprietorship, partnership, association, joint venture, corporation, limited liability company, firm, trust, foundation, or other organization or entity used in carrying on a business.

Name of Business Entity or Person:	Address of Business Entity or Person:
Position Held with Entity:	Nature of Interest in Entity:
Nature of the regulation of the Entity by the City (including any licenses, permits, etc.):	
Nature of the business which the Entity or Person does or anticipates doing with the City:	
Nature of the transaction involving the City for which you may receive or agree to receive compensation from the Entity or Person for assisting, including a description of the services to be performed and the compensation to be rendered:	

DISCLOSURE OF SUBSTANTIAL BUSINESS INTERESTS

Please disclose any *ownership of a substantial interest in any business entity* which may be subject to the regulation of the City or which does or anticipates doing business with the City. As used herein, "substantial interest" means the ownership, either legally or equitably, by you or your spouse or minor children, of at least 10% of the outstanding shares of a corporation or 10% interest in any other business entity. This section shall not require the disclosure of interests which do not exceed $2,000.00. Life insurance policies and annuities need not be considered in determining the value of any such interest.

Name of Business Entity:	Address of Business Entity:
Nature of Interest Held with Entity:	Value of Interest in Entity:
Nature of the regulation of the Entity by the City (including any licenses, permits, etc.):	
Nature of the business which the Entity does or anticipates doing with the City:	
Nature of the transaction involving the City for which you may receive or agree to receive compensation from the Entity for assisting, including a description of the services to be performed and the compensation to be rendered:	

DISCLOSURE OF OTHER PERSONAL INTERESTS

Please disclose any other personal interest or investment which creates or has the appearance of creating a conflict between your public duties and your personal interests.

Name of Business Entity or Person:	Address of Business Entity or Person:
Principal Activity Engaged in by Entity:	
Nature of Investment or Involvement:	

DISCLOSURE CERTIFICATION AND ACKNOWLEDGMENT

I hereby submit this Disclosure Statement in accordance with the provisions of the Utah Municipal Officers' and Employees' Ethics Act set forth at *Utah Code Ann.* §§ 10-3-1301, et seq., as amended, and in compliance with Centerville Personnel Policy 7.040 Employee Ethics, for the purpose of disclosing actual or potential conflicts of interest which exist or may arise between my public duties and my personal interests. I understand and agree to submit an updated Statement when my personal, financial or employment interests change or when any potential conflicts arise. As an officer of a public body of Centerville City, I agree to disclose the information contained herein or any other relevant information in open meeting to the members of the body prior to any discussion of items which raise or may raise potential conflicts of interest. As an employee or appointed officer, I agree to disclose the information contained herein or any other relevant information to my immediate supervisor and any other municipal officer or employee who may rely upon my representations in evaluating or approving any transaction of the City.

_____ Date: _____

Signature of Officer or Employee

STATE OF UTAH)
:ss.
COUNTY OF DAVIS)

On the _____ day of _____, 20 _____, personally appeared before me _____, who being by me duly sworn, did say that he or she executed this Centerville City Disclosure Statement.

_____

NOTARY PUBLIC

My Commission Expires: Residing at:

_____ _____

50 Procurement Policy

50.010. Purpose and Scope.
50.020. Compliance.
50.030. Utah Procurement Code.
50.040. Definitions.
50.050. Purchasing Agents.
50.060. Budget Limitations.
50.070. Approval Requirements.
50.080. Procedural Requirements.
50.090. Small Expenditures.
50.100. Large Expenditures.
50.110. Exempt Expenditures.
50.120. Purchase Orders.
50.130. Informal Bidding Procedures.
50.140. Formal Bidding Procedures.
50.150. Building Improvements and Public Works Projects.
50.160. Notice Requirements for Building Improvements and Public Works Projects.
50.170. Class C Road Construction Projects.
50.180. Noticing Requirements for Class C Road Construction Projects.
50.190. Professional Services.
50.200. Emergency Expenditures.
50.210. Pre-Qualification.
50.220. Records.
50.230. Petty Cash.
50.240. City Credit Cards.
50.250. Asset and Inventory Management.
50.260. Reporting and Accountability.
50.270. Ethics.
50.280. Disposal of Personal Property.
50.290. Appeals.

50.010. Purpose and Scope.

The purpose of this policy is to establish procedures and guidelines for the procurement of supplies, services and construction by the City, and to ensure the equitable, efficient and economical procurement of all such supplies, services and construction. The underlying purpose of this policy is to ensure fair and equitable treatment of all persons who wish to or do conduct business with the City and to foster effective broad-based competition within the free enterprise system to ensure that the City will receive good value at competitive prices. Except as otherwise specifically provided, the provisions of this policy do not apply to the procurement of real property.

50.020. Compliance.

All procurement of supplies, services and construction by the City shall conform to the provisions of this policy and applicable provisions of State law including, but not limited to, the Uniform Fiscal Procedures Act set forth at *Utah Code* §§ 10-6-101, *et seq.*. Any procurement of supplies, services and construction involving federal assistance funds shall comply with applicable federal laws and regulations. This policy shall not prevent the City from complying with the terms and conditions of any grant, gift or bequest that is otherwise consistent with applicable law.

50.030. Utah Procurement Code.

The City is not required to comply with the provisions of the Utah Procurement Code, as set forth in *Utah Code* §§ 63G-6a-101, *et seq.*, but may adopt any provisions of the Utah Procurement Code as deemed appropriate or desired. See also, *Utah Code* § 10-7-86, which provides that the governing body of any municipality may adopt any or all of the provisions of the Utah Procurement Code or any rules promulgated pursuant to that code. Pursuant to the definition of "local governmental procurement unit" as set forth in Section 63G-6a-104 of the Utah Procurement Code, it is advised this policy and any amendments hereto be adopted by ordinance.

50.040. Definitions.

(a) "Building Improvement" means the construction or repair of a public building as defined in *Utah Code* § 11-39-101.

(b) "Class C Road Construction" means work that would apply to: (i) any new roadbed either by addition to existing systems or relocation; (ii) resurfacing of existing roadways with more than two inches of bituminous pavement; or (iii) new structures or replacement of existing structures, except the replacement of drainage culverts, as defined in *Utah Code* § 72-6-109. "Class C Road Construction" does not include maintenance, emergency repairs, or the installation of traffic control devices.

(c) "Class C Road Maintenance" means the keeping of a road facility in a safe and usable condition to which it was constructed or improved and includes: (i) the reworking of an existing surface by the application of up to and including two inches of bituminous pavement; (ii) the installation or replacement of guardrails, seal coats, and culverts; (iii) the grading or widening of an existing unpaved road or flattening of shoulders or side slopes to meet current width and safety standards; and (iv) horizontal or vertical alignment changes necessary to bring an existing road in compliance with current safety standards, as defined in *Utah Code* § 72-6-109. For purposes of the contract, bid limit and bidding requirements set forth in this policy, "Class C Road Maintenance" does not include the repair of less than the entire surface by crack sealing or patching and road repairs incidental to the installation, replacement, or repair of water mains, sewers, drainage pipes, culverts, or curbs and gutters, and such types of maintenance work are exempt from the contract, bid limit and bidding requirements set forth herein.

(d) "Construction" means the process of building, renovating, altering, improving, or repairing a public building or public work. "Construction" does not include the routine operation, routine repair, or routine maintenance of an existing structure, building or real property. For purposes of this policy, "construction" shall include any building improvement, class C road construction, class C road maintenance, or public works project, as more particularly defined in this Section.

(e) "Lowest Responsive Responsible Bidder" means a bidder who: (i) has submitted a bid in compliance with the invitation for bids and within the requirements of the plans and specifications for the improvement or project; (ii) is the lowest bidder that satisfies the City's criteria relating to financial strength, past performance, integrity, reliability, and other factors the City uses to assess the ability of a bidder to perform fully and in good faith the contract requirements; (iii) has furnished a bid bond if required as a condition to the award of the contract; and (iv) furnishes a payment and performance bond as required by law, ordinance or policy.

(f) "Person" means any individual, firm, partnership, trust, limited liability company, corporation, or other entity however designated.

(g) "Procurement" means buying, purchasing, renting, leasing, leasing with an option to purchase, or otherwise acquiring supplies, services or construction, as more particularly defined in this Section.

(h) "Professional Services" means services that require a high degree of specialized knowledge and discretion in the performance of the service, including, but not limited to: legal, consulting, architectural, engineering, design, information technology, underwriting, bond counsel, financial advice and construction management.

(i) "Public Works Project" means the construction of a park or recreational facility; or a pipeline, culvert, dam, canal, or other system for water, sewage, storm water, or flood control; and does not include the replacement or repair of existing infrastructure on private property, as defined in *Utah Code* § 11-39-101.

(j) "Responsible Bidder" means a bidder that is capable, in all respects, to fully perform the contract requirements solicited in an invitation for bids or a request for proposal, and has the integrity and reliability to ensure good faith performance.

(k) "Responsive Bidder" means a bidder that submits a response to an invitation for bids or a request for proposals that conforms in all material respects to the invitation for bids or request for proposals.

(l) "Services" means the furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end product other than a report that is incidental to the required performance. "Services" does not include an employment agreement.

(m) "Supplies" means all personal property, including equipment, materials and printing.

50.050. Purchasing Agents.

(a) Pursuant to *Utah Code* § 10-6-122, all purchases and encumbrances of the City shall be made or incurred in accordance with purchasing procedures established by ordinance or resolution of the City Council and only on approval of the person duly authorized to act as a purchasing agent for the City. The City Manager is designated as the purchasing agent of the City pursuant to Section 3.01.080 of the Centerville Municipal Code.

(b) To the extent provided herein and subject to the terms, conditions and procedures of this policy, the duties of the City Manager as purchasing agent of the City are hereby delegated to the Finance Director, department heads, and their designees, as authorized purchasing agents of the City for the procurement of supplies, services and construction. Any reference herein to "purchasing agent" shall include such department heads, Finance Director, City Manager, and their designees, as applicable.

(c) Prior to the procurement of supplies, services and engaging in any construction, all purchasing agents must successfully complete training on this policy. Training will be provided by the Finance Department. Training must be completed on an annual basis.

(d) The Finance Department shall maintain a list of approved purchasing agents.

50.060. Budget Limitations.

Except as otherwise provided by law or in this policy, no expenditure or encumbrance shall be made for any supplies, services or construction in excess of total appropriations in the budget as adopted or subsequently amended by the City Council. The department head for any expenditure shall verify there are sufficient funds budgeted and available within the applicable department budget or account for any specific purchase prior to granting or requesting approval for the purchase. Further budgetary control and review is provided through the approval requirements set forth in Section 50.070.

50.070. Approval Requirements.

The following approval requirements shall apply to all expenditures. For purposes of determining the expenditure amount under this Section, the total amount of the expenditure shall be used regardless of number of items or cost of individual items. For instance, if an expenditure is made for 1,500 bolts at $1.00 each, the total expenditure amount is $1,500. If an expenditure is made for one $900 generator, the total expenditure amount is $900.

(a) Department Heads. Expenditures of less than $1,000 require approval of the department head, or designee. Prior to approval of such expenditure, the department head, or designee, shall verify the purchase is appropriately budgeted and that applicable procedures set forth herein have been followed.

(b) Finance Director. Expenditures of more than $1,000 and less than $5,000 require approval of the department head, or designee, and the Finance Director. Prior to

approval of such expenditure, the Finance Director shall verify the purchase is appropriately budgeted and that applicable procedures set forth herein have been followed.

(c) City Manager. Expenditures of more than $5,000 and less than $25,000 require approval of the department head, or designee, the Finance Director, and the City Manager. The City Manager may also require specific categories of expenditures to be approved by the City Manager regardless of amount. Prior to approval of such expenditure, the City Manager shall verify the purchase is appropriately budgeted and that applicable procedures set forth herein have been followed.

(d) City Council. Expenditures of $25,000 or more require approval of the department head, or designee, the Finance Director, the City Manager, and the City Council. Prior to submitting the purchase request to the City Council, the City Manager shall verify the purchase is appropriately budgeted and that applicable procedures set forth herein have been followed.

50.080. Procedural Requirements.

In addition to the approval requirements set forth in Section 50.070, expenditures shall be made in accordance with applicable procedural requirements set forth herein based on the total amount of the expenditure. For purposes of this policy, expenditures are classified as follows: (1) small expenditures (as described in Section 50.090); large expenditures (as described in Section 50.100); or exempt expenditures (as described in Section 50.110).

50.090. Small Expenditures.

Except as otherwise provided in this policy, any expenditure for supplies, services or construction totaling more than $2,500 and less than $25,000 constitutes a "small expenditure" and shall be made pursuant to informal bidding procedures set forth in Section 50.130. Small expenditures may also be made pursuant to formal bidding procedures set forth in Section 50.140, as determined appropriate by the purchasing agent. Small expenditures shall be approved by the department head, or designee, Finance Director and/or the City Manager, depending upon amount, in accordance with Section 50.070. See, Small Expenditures Flow Chart set forth in Exhibit C.

50.100. Large Expenditures.

Except as otherwise provided in this policy, any expenditure for supplies, services or construction of $25,000 or more constitutes a "large expenditure" and shall be made pursuant to formal bidding procedures set forth in Section 50.140. Large expenditures shall be approved by the City Council in accordance with Section 50.070. See, Large Expenditures Flow Chart set forth in Exhibit D.

50.110. Exempt Expenditures.

The following expenditures are "exempt expenditures" and may be made without formal or informal bidding procedures, but shall require approval of the appropriate authority

based on amount of expenditure in accordance with Section 50.070. Even though exempt expenditures are exempt from informal or formal bidding procedures, such expenditures must still be made with as much competition as practicable under the circumstances. The purchasing agent shall determine in writing that an expenditure falls within one of these exemptions. A record shall be retained of all purchases made hereunder, including each supplier's name, the amount and type of contract, and the supplies, services, or construction procured. Except as otherwise expressly required, exempt expenditures over $1,000 shall require submittal of a Purchase Order to the Finance Department in accordance with Section 50.120.

(a) Minor. Any total expenditure amounting to less than $2,500 is an exempt expenditure. Any minor expenditure less than $1,000 requires submittal of a receipt or invoice documenting the purchase to be submitted to the Finance Department. Any minor expenditure over $1,000 requires submittal of a Purchase Order in accordance with Section 50.120. See, Minor Expenditures Flow Chart set forth in Exhibit B.

(b) Single Source. Any expenditure for goods or services which by their nature are not reasonably adapted to award by competitive bidding is an exempt expenditure. These expenditures include, but are not limited to, goods or services which can only be purchased from a single source, contracts for additions to and repair and maintenance of equipment already owned by the City which may be more efficiently added to, repaired or maintained by a certain person or entity, and equipment which, by reason of the training of the personnel or an inventory of replacement parts is compatible with existing equipment owned by the City. Any single source expenditure over $1,000 requires submittal of a Purchase Order in accordance with Section 50.120.

(c) Professional Services. Any expenditure for professional services which by their nature are not reasonably adapted to award by competitive bidding is an exempt expenditure. Such expenditures should be awarded based on the evaluation of the professional qualifications, service ability, experience, cost of services and other applicable criteria. See additional requirements regarding procurement of professional services as provided in Section 50.190. A Purchase Order is not required for professional services, but such expenditures shall require approval of the appropriate authority based on the amount of the expenditure in accordance with Section 50.070.

(d) Emergency. Any expenditure made under the existence of an emergency condition such as when a breakdown in machinery or essential services occurs or when unforeseen circumstances arise which threaten the public health, welfare, or safety is an exempt expenditure. See additional requirements regarding emergency procurements as provided in Section 50.200. A Purchase Order is not required for emergency expenditures, but such expenditures shall require approval of the appropriate authority based on the amount of the expenditure in accordance with Section 50.070.

(e) State Bidding. Any expenditure for which competitive bidding or price negotiation has already occurred on the State level is an exempt expenditure. A Purchase Order shall be required for State Bidding expenditures over $1,000.

(f) Interlocal Cooperation. Any expenditure made in conjunction with an agreement approved by resolution of the City Council between the City and another city or

governmental entity is an exempt expenditure. No Purchase Order is required for expenditures made pursuant to an interlocal cooperation agreement, but such expenditures shall require approval of the appropriate authority based on the amount of the expenditure in accordance with Section 50.070.

(g) Special Sale. Any expenditure made in conjunction with any public auction, closeout sale, bankruptcy sale or other similar sale when the purchasing agent determines in writing that such purchase may be made at a cost below the market cost for the same or similar goods is an exempt expenditure. A Purchase Order is not required for special sale expenditures, but such expenditures shall require approval of the appropriate authority based on the amount of the expenditure in accordance with Section 50.070.

(h) Exchanges. Any exchange of supplies, materials, property, or equipment between the City and any other public or private party made by mutual agreement of the respective parties is an exempt expenditure. A Purchase Order shall be required for exchanges exceeding $1,000.

(i) Change Orders. Any change order less than $25,000 for supplies, materials, labor, construction, project or services for which unit prices have already been established through bidding procedures is an exempt expenditure. No Purchase Order is required for change orders, but the change order shall require approval of the appropriate authority based on the estimated value of the change order in accordance with Section 50.070.

(j) Vehicle or Equipment Repair. Any expenditure for vehicle or equipment repair or maintenance when it is not practical to obtain bids for such service, as determined in writing by the Purchasing Agent, is an exempt expenditure. A Purchase Order is not required for exempt vehicle or equipment repairs, but such expenditures shall require approval of the appropriate authority based on the amount of the expenditure in accordance with Section 50.070.

(k) Additional Exemptions. Additional exemptions may be granted by the City Manager (for expenditures of less than $25,000) or by the City Council (for expenditures of more than $25,000) when determined to be in the best interest of the City.

50.120. Purchase Orders.

Except as otherwise provided herein, before any order may be placed for the procurement of supplies, services or construction over $1,000, a Purchase Order shall be submitted to the Finance Department for approval. In the event that purchases are made regularly from the same vendor or utility, a request for an Open Purchase Order may be submitted to the Finance Director. A Purchase Order is not required for purchases made pursuant to a previously approved Open Purchase Order or a service or utility contract entered into between the City and the contracted party specifying the cost of service or utility. A Purchase Order is not required for purchases made pursuant to formal bidding procedures as more particularly set forth in Section 50.130, for certain exempt expenditures as more particularly set forth in Section 50.110, for fuel purchases with a City-authorized gas card, or with Finance Director or City Manager approval (as applicable depending on purchase amount

pursuant to Section 50.070). The Finance Department shall review all Purchase Orders to ensure the expenditure requested is for a City purpose, properly budgeted, and in compliance with this policy.

50.130. Informal Bidding Procedures.

Except as otherwise provided herein, small expenditures (between $2,500 and $25,000) may be purchased in accordance with the informal bidding procedures set forth herein.

(a) Quotes. For small expenditures, the purchasing agent, or his or her designee, shall solicit a minimum of three (3) quotes from potential responsible providers of the supplies, services or construction needed or desired. Such quotes may be made in writing or verbally, including by telephone or email. A record of all quotes made hereunder shall be kept by the purchasing agent on forms provided by the City.

(b) Evaluation of Quotes. The purchasing agent shall evaluate the quotes to determine the best quote based on the criteria set forth in Section 50.140(i).

(c) Purchase Order. After determining the best quote for the small expenditure, the purchasing agent shall submit a Purchase Order with a copy of the price quote forms to the Finance Department in accordance with provisions of Section 50.120, as applicable. The Purchase Order shall include approval by the applicable department head or designee.

(d) Approval. Depending upon the amount of the small expenditure, the department head, Finance Director and/or City Manager, as applicable under Section 50.070, shall approve the proposed expenditure and Purchase Order as deemed appropriate.

(e) Exceptions. Any exceptions to the procedures set forth above must be in the best interest of the City and must have prior written approval of the Finance Director for small expenditures up to $5,000 and prior written approval of the City Manager for small expenditures over $5,000.

50.140. Formal Bidding Procedures.

Except as otherwise provided herein, large expenditures ($25,000 or more) shall be made by written contract between the City and the lowest responsive responsible bidder according to the following procedure:

(a) Specifications. Specifications shall be prepared by or under the direction of the purchasing agent.

(b) Invitation for Bids. An invitation for bids shall be prepared by or under the direction of the purchasing agent which invitation shall:

(1) Describe the goods or services to be purchased or work to be performed;

(2) Set forth all contract terms, conditions and bond requirements applicable to the purchase or work;

(3) Set forth the criteria that will be used to evaluate the bid;

(4) State where plans, specifications and other information may be obtained;

(5) State the time and place of the bid opening; and

(6) Reserve for the City the right to reject any and all bids for any reason without liability.

(c) Notice. Except as otherwise provided herein, the invitation for bids shall be published on the Utah Public Notice Website and any other City-authorized and designated electronic website or electronic noticing service at least five (5) days prior to the opening of bids. Notice for public building improvements, public works projects and class C road projects shall also publish notice in accordance with the provisions of Section 50.160 and Section 50.180, respectively.

(d) Amending Invitation. The invitation to bid may be amended, supplemented, or canceled at any time prior to the opening of bids when the purchasing agent determines that such action is in the best interest of the City. The reasons for the amendment or cancellation of the invitation shall be in writing and shall be made a part of the City's records.

(e) Sealed Bids. All bids shall be received by the City in sealed envelopes labeled "Bid for (item)" which shall not be opened prior to the time set for opening of the bids, except as provided in Subsection (f).

(f) Correction of Bids. The purchasing agent may permit correction or withdrawal of inadvertently erroneous bids in appropriate circumstances, provided that no changes in bid prices or other provisions of bids which are prejudicial to the interest of the City or fair competition shall be permitted. Any decision to permit the correction or withdrawal of bids shall be supported by a written determination prepared by the purchasing agent.

(g) Opening Bids. The bids shall be opened publicly by the purchasing agent in the presence of one or more witnesses at the time and place designated in the invitation for bids.

(h) Recording Bids. The amount of each bid and the name of the bidder shall be read aloud as the bids are opened, and such information shall be recorded and open to public inspection during regular business hours in accordance with applicable provisions of the Government Records Access and Management Act or other applicable laws.

(i) Evaluating Bids. The bids shall be evaluated within a reasonable time by the purchasing agent to determine the lowest responsive responsible bidder based upon the following objectively measurable criteria:

(1) Price. The total price of the bid.

(2) Quality. The overall quality of the goods or work to be provided and/or the ability, capacity and skill of the bidder to provide any services or work required.

(3) Conditions. The scope of any conditions or qualifications set forth in the bid.

(4) Time. The time limit within which the bidder can provide the goods, services or work.

(5) Reputation. The character, integrity, reputation, judgment, experience and efficiency of the bidder and the quality of previous goods, services or work obtained from the bidder.

(6) Compliance. The previous and existing compliance by the bidder with laws and ordinances relating to the goods, services or work.

(7) Financial Resources. The sufficiency of the financial resources and ability of the bidder to provide the goods, services or work.

(8) Future Service. The ability of the bidder to provide future maintenance and service and the local availability of parts, materials, etc.

(j) Determination. The purchasing agent shall determine the lowest responsive responsible bidder and communicate such determination, in writing, to the City Council. The City Council may accept, reject, or modify the purchasing agent's determination and thereupon award the contract or reject any and all bids. All information relating to the selection of the lowest responsive responsible bidder shall be retained by the City in accordance with the Utah Government Records Access and Management Act and Section 50.220.

(k) Cancellation and Rejection of Bids. The City reserves the right to cancel an invitation for bids or to reject any or all bids for any reason. Such cancellation or rejection shall be in writing and shall be made part of the City's records. In the event all bids are rejected and the City determines to make the improvement or purchase, it shall advertise anew as provided herein. If after twice advertising, no satisfactory bid is received, the City Council may proceed to negotiate or make the improvement or acquisition or enter such other agreements as it deems necessary or desirable.

(l) Tie Bids. If two or more bids received are for the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of readvertising for bids, the City Council shall accept the lowest bid made by and after negotiation with the tie bidders after the time of the bid opening.

(m) Bonds. Prior to entering any contract hereunder, the City Council may require performance and payment bonds to be provided in such form and amounts as required by law and by the City Council as reasonably necessary to protect the best interest of the City.

(n) Responsibility of Bidder. The purchasing agent may request additional information with respect to the responsibility of a bidder. The unreasonable failure of a bidder to promptly supply information in connection with a request of the purchasing agent regarding responsibility may be grounds for a determination of nonresponsibility and/or nonresponsiveness of the bidder.

(o) Exceptions. Any exceptions to the procedures set forth above must be in the best interest of the City and must have prior written approval by the City Manager.

50.150. Building Improvements and Public Works Projects.

In addition to the informal or formal bidding procedures set forth herein, any procurement involving a building improvement or public works project as defined in Section 50.040 shall comply with applicable provisions of *Utah Code* §§ 11-39-103, *et seq.*. Notwithstanding the "bid limit" for building improvements and public works projects as defined in Utah Code § 11-39-101, if the estimated cost of the building improvement or public works project exceeds $25,000, the City shall: (1) cause plans, specifications and estimates to be made for the improvement or project; and (2) comply with the formal bidding procedures set forth in Section 50.140.

50.160. Notice Requirements for Building Improvements and Public Works Projects.

Notice of any request for bids involving building improvements or public works projects shall comply with applicable provisions of *Utah Code* §§ 11-39-101, *et seq.*. Specifically, if the estimated cost of the building improvement exceeds $50,000 or the estimated cost of the public works project exceeds $150,000, the City shall provide notice of requests for bids regarding the building improvements or public works projects by: (i) publishing notice at least twice in a newspaper published or of general circulation in the City at least five (5) days before opening the bids; and (ii) publishing notice in accordance with *Utah Code* § 45-1-101, Utah Public Notice Website, at least five (5) days before opening the bids. Each notice of request for bids shall indicate that the City may reject any or all bids submitted.

50.170. Class C Road Construction Projects.

In addition to the informal or formal bidding procedures set forth herein, any procurement involving the construction, maintenance or improvement project of a Class C road project shall comply with applicable provisions of the State Transportation Code including but not limited to *Utah Code* §§ 72-6-108 and -109. Notwithstanding the "bid limit" for Class C road projects as defined in Utah Code § 72-6-109, if the estimated cost for labor, equipment and materials of the Class C road project exceeds $25,000, the City shall: (1) cause plans, specifications and estimates to be made for the project; and (2) comply with the formal bidding procedures set forth in Section 50.140.

50.180. Notice Requirements for Class C Road Construction Projects.

Notice of any request for bids involving Class C projects shall comply with applicable provisions of *Utah Code* § 72-6-108. Specifically, if the estimated cost of the Class C road construction project exceeds $150,000, the City shall provide notice of requests for bids regarding the Class C road projects by: (i) publishing notice at least once a week for three (3) consecutive weeks in a newspaper of general circulation in county in which the work is to be performed; and (ii) publishing notice in accordance with *Utah Code* § 45-1-101, Utah Public Notice Website, for three (3) weeks. Each notice of request for bids shall indicate that the City may reject any or all bids submitted.

50.190. Professional Services.

Pursuant to *Utah Code* § 10-7-86, if the City engages the services of a professional architect, engineer, or surveyor and considers more than one such professional for the engagement, the City shall consider, as a minimum, in the selection process: (i) the qualifications, experience, and background of each firm submitting a proposal; (ii) the specific individuals assigned to the project and the time commitments of each to the project; and (iii) the project schedule and the approach to the project that the firm will take. The City may engage the services of the professional architect, engineer or surveyor based on such criteria rather than solely on lowest cost.

50.200. Emergency Expenditures.

Expenditures made under the existence of an emergency condition may qualify as exempt expenditures in accordance with Section 50.110. In addition, if the City Council determines that an emergency exists, such as widespread damage from fire, flood, wind or earthquake, and the emergency necessitates the expenditure of money in excess of the budget of the general fund, the City Council may by resolution amend the budget and authorize such expenditures and incur such deficits in the fund balance of the general fund as may be reasonably necessary to meet the emergency in accordance with the provisions of *Utah Code* § 10-6-129. If the City has created a local fund for emergencies pursuant to the Disaster Recovery Funding Act, as set forth in *Utah Code* §§ 53-2a-601, *et seq.*, any such emergency expenditures shall comply with applicable provisions of the Disaster Recovery Funding Act.

50.210. Pre-Qualification.

When determined necessary by the purchasing agent, contractors, vendors and/or suppliers may be pre-qualified for particular types of supplies, services and construction. In such cases, prospective contractors, vendors and/or suppliers will be required to demonstrate sufficient experience and capability to perform the project or work for which pre-qualification is required. The City may, but is not required, to use the pre-qualification procedures and criteria set forth in *Utah Code* § 63G-6a-403, for the pre-qualification of contractors, vendors and/or suppliers.

50.220. Records.

Pursuant to *Utah Code* § 10-6-122, whenever the City is required by State law to receive bids for purchases, construction, repairs or other purposes requiring the expenditure of funds, the City Recorder shall keep on file all bids received, together with proof of advertisement by publication or otherwise, for at least three (3) years following the letting of any contract pursuant to such bids, or three (3) years following the first advertisement for bids, if all bids pursuant to the advertisement are rejected.

50.230. Petty Cash.

The City or any department approved by the Finance Director may maintain a petty cash fund or funds. The total amount of cash, vouchers and receipts in any petty cash fund shall not exceed two hundred dollars ($200). All petty cash funds shall be kept in a locked box and maintained by the Finance Department or applicable department head. Any employee receiving money from a petty cash fund shall sign a Petty Cash Voucher showing the amount received and an explanation of the intended use of the money. Within a reasonable time, after making the expenditure, the employee shall return any excess money to the petty cash fund and staple the receipt for the expenditure to the Petty Cash Voucher.

50.240. City Credit Cards.

City credit cards may be used to make purchases or pay bills as provided herein. All such purchases with City credit cards shall be made in accordance with the procedures for applicable purchase types and approval requirements as set forth in this policy. Other than fuel purchases with a City-authorized gas card, any approved purchase made with a City credit card shall require a receipt which must be turned in with the credit card statement to the Finance Department. For purchases made online where a receipt is not provided, a copy of the confirmation email or printout shall be attached to the statement in lieu of a receipt. Department heads shall review and approve all department credit card statements prior to submitting to the Finance Department for payment. The Finance Director may review any Department credit card statements at his or her discretion. Purchases made on the City Manager's credit card shall be reviewed and approved by the Mayor.

50.250. Asset and Inventory Management.

"Capital assets" are those assets with an initial individual cost of more than $5,000 and an estimated life in excess of two (2) years. Examples of capital assets include land and land improvements, building and building improvements, machinery and equipment, vehicles and trucks, easements, water rights, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items). "Inventory" are assets with an initial individual cost between $1,000 and $5,000 and an estimated life in excess of one (1) year. Inventory does not include any assets or fixtures that are incorporated into infrastructure or buildings. Department heads may choose to inventory items less than $1,000 at their discretion. The City Manager may also require an inventory of specific categories of items less than $1,000. "Estimated useful life" is the period of time a capital asset or inventory item is expected to be used by the City. The estimated useful life is standardized for capital assets as more particularly set forth in the Standard Useful

Life Table set forth in Exhibit A. Departments may set their own estimated useful lives for department-specific inventories (i.e. police weapons, shop tools, etc.). Such department set useful life estimates must be applied uniformly and consistently. "Item valuation" is the value of a capital asset or inventory item at its original cost. Values, per current standards, are not marked up or appreciated above their original cost at any time during an item's estimated useful life.

50.260. Reporting and Accountability.

The Finance Department is responsible for maintaining and updating capital asset lists, reports and schedules. Department heads are responsible for determining procedures for the tracking of inventory (items between $1,000 - $5,000) within their own department, but may be required by the City Manager to track some information regarding inventory in a uniform matter. Capital assets and inventory records should be updated (report all new, sold, or disposed items) as purchases or disposal occurs and such records should be reviewed annually in connection with the annual audit. Department heads may delegate record-keeping and/or data entry duties.

50.270. Ethics.

All employees must abide by the guidelines and procedures set forth in this policy regarding expenditures. Employees shall comply with applicable provisions of the Utah Officers' and Employees' Ethics Act, as set forth in *Utah Code* §§ 10-3-1301, *et seq.*. A violation of this policy by any officer or employee of the City may be cause for disciplinary action in accordance with the disciplinary procedures of the City as set forth in the Personnel Policies and Procedures as adopted by the City.

50.280. Disposal of Personal Property.

(a) The City shall dispose of all public personal property in good faith and for adequate consideration under the circumstances. Purchasing agents are encouraged to use a variety of procedures and advertising for the disposal of City personal property. The disposal of any public personal property of the City should be made, as nearly as possible, under the same conditions and limitations as required by this policy in the purchase of public personal property. If the estimated value of the surplus property is under $1,000 the department head is authorized to determine the appropriate method for disposal as deemed in the best interest of the City. If the estimated value of the surplus property is over $1,000, the Finance Director must approve the appropriate method for disposal as deemed in the best interest of the City. No employee shall obtain a personal benefit in the disposal of City personal property. The method used for disposal should be an open and competitive process in consideration of the value of the property. Examples of disposal methods include, but are not limited to, the following:

(1) the sale of surplus property at public auction;

(2) the sale of surplus property through sealed bids;

(3) the trade or exchange of surplus property;

(4) the lease or sublease of surplus property; or

(5) the sale of surplus property through online advertising.

(b) The disposal or sale of real property (as defined in Centerville City Ordinances) shall comply with applicable provisions of *Utah Code* § 10-8-2 and Chapter 3.06 of the Centerville City Code regarding the sale of a significant parcel of real property.

50.290. Appeals.

Any person aggrieved of a determination by the authorized Purchasing Agent in connection with the provisions of this policy may appeal the determination or action within ten (10) calendar days after the final determination or action by filing a written protest and the reasons therefore with the City Council. A protest with respect to an invitation for bids shall be submitted in writing prior to the opening of bids unless the aggrieved person did not know or could not have known of the facts giving rise to the protest prior to bid opening. The City Council shall promptly review the matter and issue a written decision regarding any protest. A copy of the decision should be provided to all parties.

Exhibit A

Standard Useful Life Table
For Capital Assets

Asset Type	Examples	Capitalization Threshold	Depreciable life in Years
Equipment-Furniture/Office	Desks, tables, chairs, copiers	$5,000	5
Equipment-Radios & Communications	Mobile, portable radio	$5,000	5
Equipment-Information Systems	Monitor, CPU, & printers, servers, software	$5,000	5
Equipment-Telephone	Telephone systems	$5,000	5
Vehicles	Police, Public Works Trucks, city vehicles	$5,000	7
Equipment-Heavy/Construction	Backhoes, dozers, front-end loaders, large tractors, graders	$5,000	10
Equipment-Custodial	Floor Scrubbers, vacuums	$5,000	5
Equipment-Police Specific	Firearms, Intoxilyzers	$5,000	5
Equipment-Grounds	Mowers, tractors	$5,000	5
Equipment Outdoor	Playground, bleachers, scoreboards	$5,000	10
Equipment-Traffic Control	Stoplights, light poles	$5,000	20
Buildings-Permanent Structures	City Hall, Parks Bldg, PW	$5,000	40
Buildings-mechanical	HVAC systems, Appliances	$5,000	15
Buildings-improvements	Flooring, roofing	$5,000	15
Land	Real Property	$1	No
Land Improvements-Structure	Sidewalks, drainage facilities	$5,000	50
Infrastructure-Water	Wells, Waterlines, Pump	$10,000	50
Infrastructure-Water	Reservoirs	$10,000	40
Infrastructure-Streets	Paved Roads, Parking Lots	$10,000	40
Infrastructure-Drainage	Storm Drains, Sub-drains	$10,000	50

Exhibit B
Minor Expenditures Flow Chart

Minor Expenditures
($ 0 to $ 2,500)

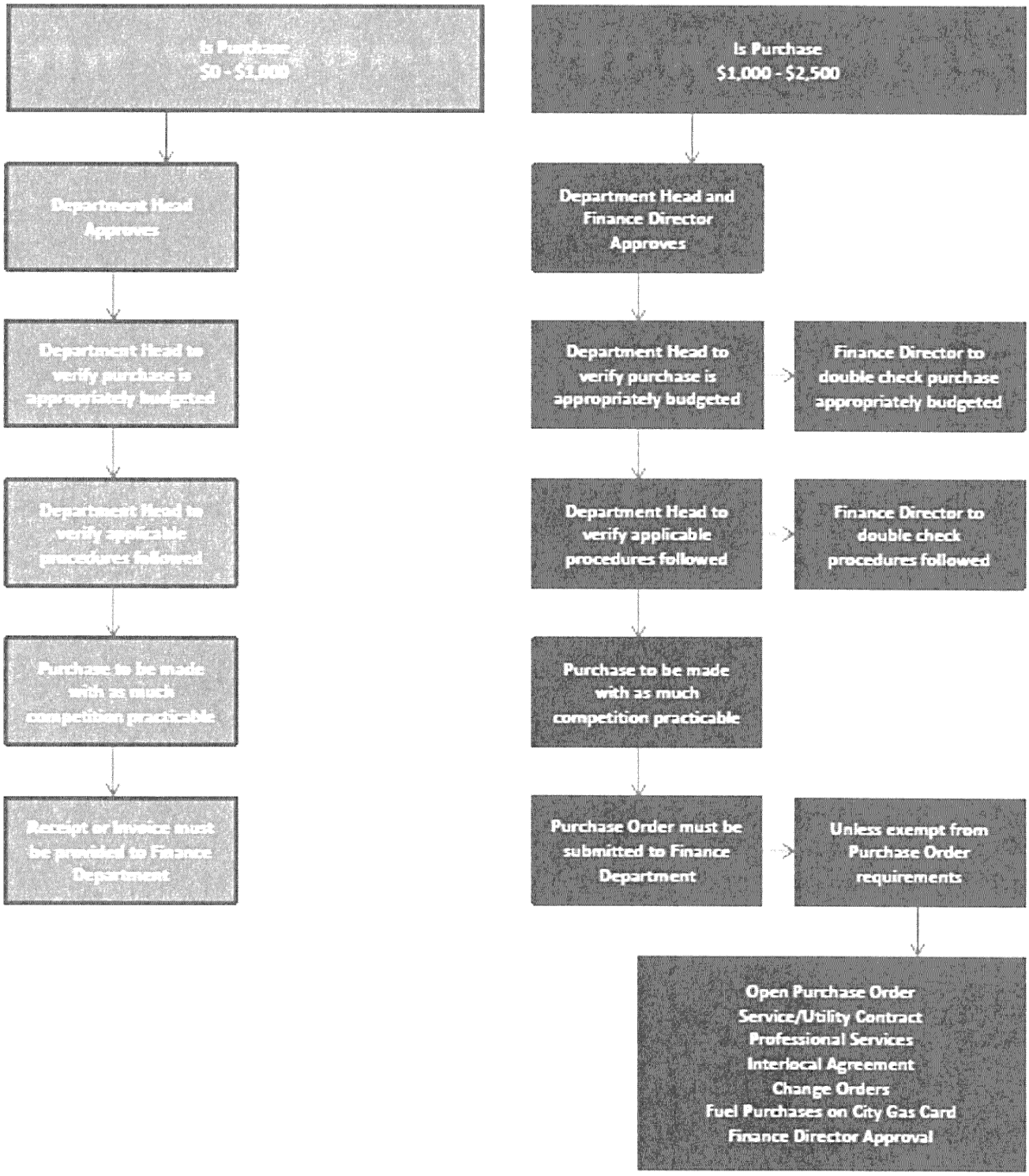


Exhibit C
Small Expenditures Flow Chart

Small Expenditures
($2,500 to $25,000)

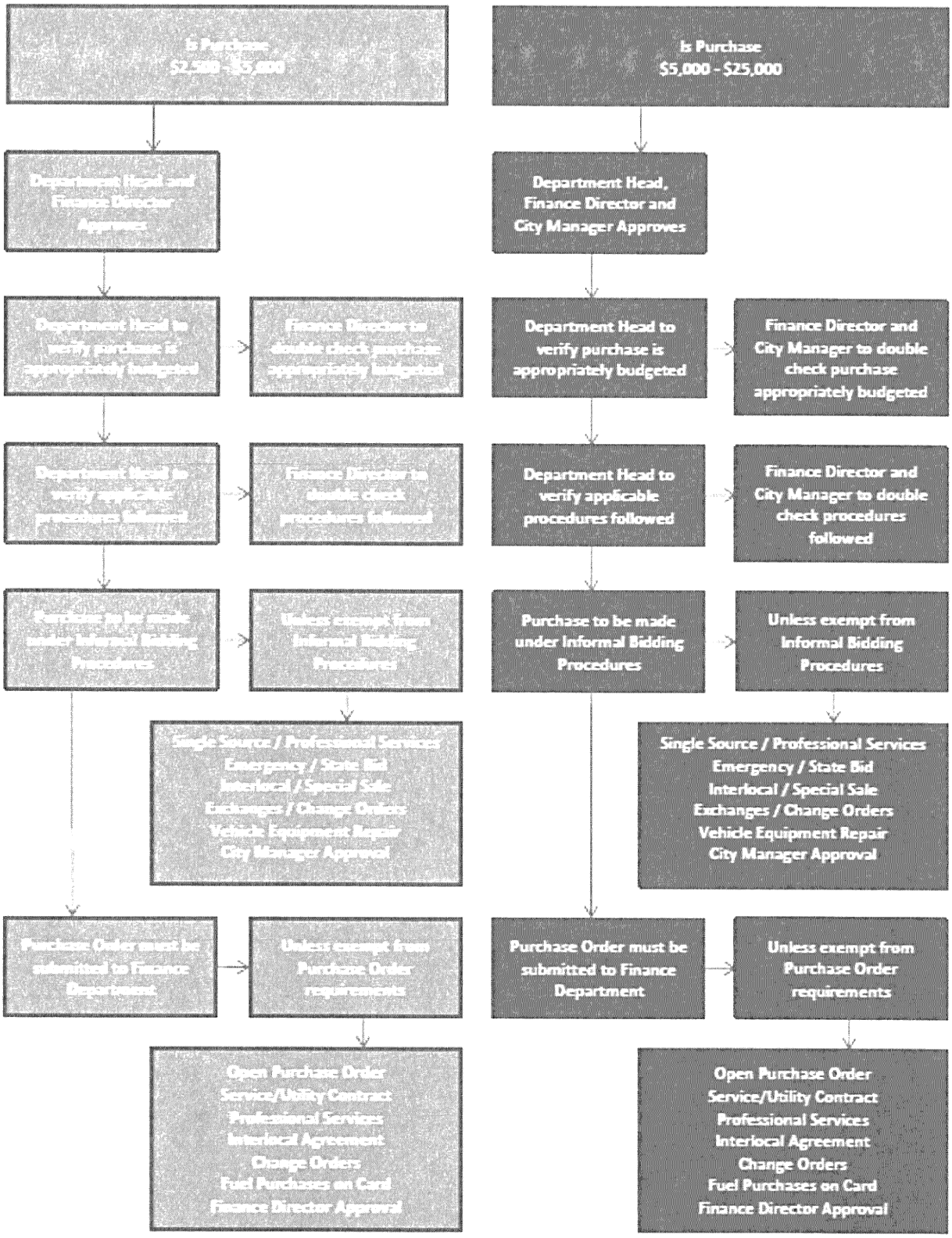
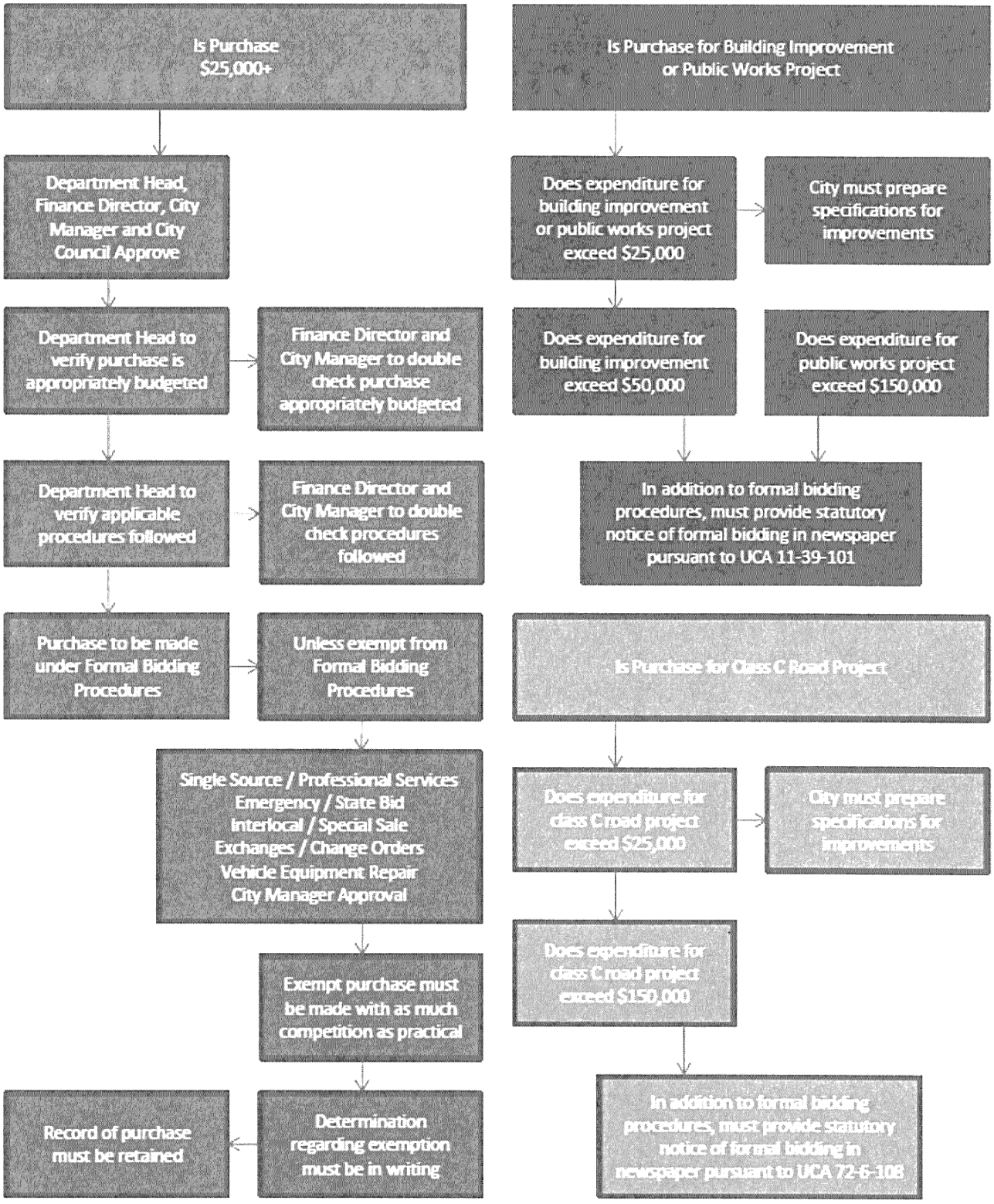


Exhibit D

Large Expenditures Flow Chart

Large Expenditures

($25,000+)



2.03.140 Ethics Act

All elected officers shall comply with the provisions, conditions and requirements of the Utah Municipal Officers' and Employees' Ethics Act as set forth in Utah Code §§ 10-3-1301, et seq.

HISTORY

Adopted by Ord. 2017-03 on 4/4/2017

10.02.060 Conflicts Of Interest

As employees or agents of the City, the Building Official and any building inspectors, technical officers, plans examiners, or other employees of the City shall adhere to the requirements and restrictions of the Utah Municipal Officers' and Employees' Ethics Act, as set forth in Utah Code §§ 10-3-1301, et seq.

HISTORY

Adopted by Ord. 2017-03 on 4/4/2017

3.03.090 Audit Committee

1. Creation. There is hereby created an Audit Committee for Centerville City which acts as an advisory committee to the City Council and other departments for the purpose of providing guidance on auditing and financial matters and assisting the City with its financial oversight responsibilities.
2. Members.
    1. Number. The Audit Committee shall be comprised of five members consisting of the Mayor, one City Council member, the City Manager, the City Finance Director, and one other independent member who is considered a financial expert that is not an employee of the City. The financial expert member should have a working knowledge of government accounting issues and can be a volunteer or paid professional expert or a financial officer from another local government.
    2. Appointment. The Mayor, City Manager, and Finance Director shall be appointed automatically as part of their position. Members of the Audit Committee other than the Mayor, City Manager, and City Finance Director, shall be appointed by the Mayor with the advice and consent of the City Council.
    3. Term. The Mayor shall serve for the duration of his/her elected position. The City Manager and the Finance Director shall serve for the duration of their employment with the City. The City Council member and financial expert member shall be appointed for a term of two years and may not be appointed to more than two full consecutive terms. Audit Committee members may be removed from office at any time with or without cause by action of the City Council.
    4. Compensation. Audit Committee members shall receive no compensation for their services but may be reimbursed for reasonable expenses incurred in the performance of their duties or for training.
3. Organization and Procedure.
    1. Chairperson. The Mayor shall serve as the chairperson of the Audit Committee. The chairperson shall oversee the proceedings and activities of the Audit Committee.
    2. Rules. The Audit Committee may adopt reasonable rules and regulations in accordance with this Section for governing the conduct of its business.
    3. Meetings. The Audit Committee may hold meetings at such times as the Committee determines is necessary and as properly called with notice given to each Committee

member. The Audit Committee should meet as often as necessary to adequately advise the City Council and other departments concerning the selection of an external auditor, the review of annual financial statements, and other items within the Audit Committee's duties.

4. Duties. The Audit Committee acts in an advisory and voluntary capacity to the City Council and other departments for the purpose of providing guidance on auditing and financial matters and assisting the City with its financial oversight responsibilities. The purpose and duties of the Audit Committee includes the following:
    1. Review and recommend to the City Council an auditor to audit the City's annual financial statements;
    2. Review and provide follow up recommendations on auditor findings and management letter comments provided by independent auditors;
    3. Provide oversight and recommendations regarding the integrity of the City's financial statements, internal controls over the financial reporting process, and compliance with legal and regulatory requirements;
    4. Recommend to the City Council and other departments policies and procedures for financial reporting, integrity, and accountability;
    5. Advise the City Council and other departments about annual legislation and State Auditor recommendations and requirements regarding governmental accounting and financial statements.
5. Functions. The Fraud Risk Assessment Implementation Guide provided by the Office of the State Auditor recommends local government audit committees provide the following functions:
    1. Ensure management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations;
    2. Ensure the internal audit function objectively assesses the effectiveness of management's internal control program;
    3. Ensure financial statement audits are performed by a qualified independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate; and
    4. Ensure financial complaints are investigated and findings are addressed by the governing body.

HISTORY
Adopted by Ord. 2020-06 on 5/19/2020

(4) Transcript and Receipt. Prior to reimbursement, the employee must submit to the City Manager, a certified transcript of grade or certificate of completion of the course work and receipts for the actual tuition, fees and book expenses incurred.

(f) Limitations.

(1) Funds. All Tuition Aid is contingent upon sufficient funds available in the City budget and shall be distributed on a first-come basis as determined by the date of final approval of the Application by the City Manager.

(2) Annual Maximum. Eligible employees are limited to a maximum reimbursement of $2,000 per employee during any calendar year for tuition, fees and books.

(3) Other Sources. Reimbursement is limited by the amount of financial aid the employee receives from other sources such as grants or scholarships; i.e. the employee is only eligible for reimbursement from the City for the appropriate percentage of the employee's total out-of-pocket costs after the grant or scholarship has been deducted.

(4) Repayment. Employees who voluntarily leave employment with the City or are terminated for reasons other than reduction in force or job elimination shall be required to repay the City in full for any tuition aid received from the City within one (1) year prior to the date of termination. Employees who are terminated during enrollment because of a reduction in force or job elimination will be reimbursed for the amount of the approved costs incurred up to the effective date of termination.

(5) Compliance. Failure to comply with this Policy will result in disapproval of Application and/or nonpayment of the reimbursement as determined appropriate in the sole discretion of the City Manager.

(g) Records. A copy of Tuition Aid records should be retained by the City.

9.030. Training and Travel.

(a) Purpose. City employees may be permitted and/or required to attend seminars, meetings, conferences and workshops when it is anticipated that the training and information received by the officer or employee at such events will benefit the City. It is the purpose of this policy to provide reasonable and systematic means by which attendance and travel to such events will be approved and the cost estimated and controlled for economic, budgetary, and auditing purposes. It is the intent of this policy to provide adequate controls over travel expenditures and to maintain accountability for such expenditures while allowing for flexibility.

(b) Budget. The City shall allocate in its annual budget funds deemed appropriate for travel expenditures. Each Department Head shall be responsible for keeping travel expenditures within his or her respective department travel budget.

(c) Eligibility. For purposes of this Policy, "travel" shall be considered any in-state or out-of-state trip taken by a City employee in the course of performing his or her duties,

including trips to or attendance at seminars, meetings, conferences and workshops. All travel expenditures must be pre-approved by the City as set forth herein. All travel expenditures must be anticipated to serve a bona fide public purpose and confer a benefit upon the City.

(d) Procedure.

(1) Application. An employee desiring to obtain travel funds shall file a Travel Application with his or her Department Head, stating the purpose, details and estimated expenses of the travel at least two (2) weeks prior to the desired date of departure. Applications for travel by Department Heads shall be submitted to the City Manager and shall note the name of the person to be in charge of the department during the Department Head's absence.

(2) Review. The employee's Department Head shall review the Application based upon the requirements set forth herein, including review of the Department's travel budget. If the Application does not require an overnight stay or air travel, the Department Head may approve or deny the Application. If the Application requires an overnight stay or air travel, the Department Head shall make a recommendation to the City Manager regarding approval or denial of the Application, and the City Manager shall make the final determination for approval or denial.

(3) Advancements. Upon the request of the employee and timely submission of the Application, approved travel expenses may be advanced.

(4) Receipts. The traveling officer or employee shall document expenses of the trip and keep all original receipts and credit card receipts, provided that receipts for meals covered by the per diem compensation shall not be required.

(5) Documents. An expense report indicating the actual expenses of the trip together with all original required receipts shall be submitted to the Assistant City Manager within thirty (30) days after the event in order to receive any payment or refund. Except for per diem advancements, if less money was spent than was advanced, a reimbursement check made payable to the City for the difference shall be attached. Except for per diem advancements, if more money was spent than was advanced, a voucher request for the difference to be paid to the employee shall be attached.

(6) Summary. The City Manager, Mayor or Council may request a written summary or an oral report on all seminars, workshops, conferences or conventions attended.

(e) Standards.

(1) Mode of Transportation. Employees are responsible for arranging their own transportation. The most economical form of transportation shall be used considering factors such as the

cost of the transportation and the amount of time required. If any employee chooses a more costly form of transportation, the City will pay the lesser cost of the two forms, and the per diem rate shall be based upon the amount of time it would have taken under the less costly form of transportation. If extra time is needed for the more costly form of transportation, the employee shall use vacation or compensatory time for the excess time needed to reach the destination.

(2) Costs. Employees are encouraged to utilize the lowest cost travel arrangements possible. Airline reservations should be made, whenever possible, at least thirty (30) days in advance. If a reduced airfare is offered for a stay over a Saturday night, and the reduced rate more than compensates for additional lodging and per diem costs, the employee is encouraged to stay over the additional night. The government or corporate rate should be requested at all hotels.

(3) Permitted Expenses. The following allowances and payments may be made for travel expenses.

(i) Transportation. The City may pay for the cost of the most economical form of transportation. Employees traveling in a private vehicle will be reimbursed per mile and per vehicle at the current reimbursement rate permitted by the Internal Revenue Service. Employees traveling in a City vehicle will be reimbursed for the actual cost of gasoline and any incidental and necessary costs incurred in connection with such vehicle. Gasoline and other incidental and necessary cost receipts must be provided for reimbursement.

(ii) Meals. The City may pay employees a per diem amount to cover the cost of meals during travel or training. The standard per diem rate for meals shall be the same as meal allowances paid to the State of Utah employees for in-state travel. The City Manager may authorize the State of Utah out-of-state meal allowance rates for travel outside of Utah, if deemed warranted based on the employee's destination.

(iii) Fees. The City may pay the actual and reasonable cost of registration and other fees for seminars, workshops, conferences, and conventions.

(iv) Ground Transportation. The City may pay the reasonable and necessary costs for ground transportation, including airport shuttle, taxi cab, rental car, and parking lot fees.

(v) Lodging. The City may pay for the reasonable and necessary costs of lodging if an overnight stay is required.

(vi) Miscellaneous. The City may pay for other miscellaneous costs as deemed reasonable and necessary by the City Manager.

(4) Personal Expenses. Employees traveling on City business, including employees traveling with a

spouse or other companion, shall strictly distinguish expenses incurred as part of City business from personal expenses. The City will provide reimbursement only for those expenses which the employee would normally incur if traveling alone. For example, the City will pay for the employee's lodging at the single room rate and the employee shall be required to pay for any additional double occupancy lodging charge or upgrade. The City shall not pay for personal expenses such as telephone charges, personal transportation charges, room service charges, etc.

CHAPTER 7: CONDUCT

7.010. Personal Appearance.
7.020. Public Relations.
7.030. Working Relations.
7.040. Employee Ethics.
7.042. Honesty.
7.044. Confidentiality.
7.050. Outside Employment.
7.060. Personal Activities.
7.070. Internet and Email Policy.
7.075. Cell Phone Policy
7.080. Use of City Vehicles.
7.090. Equipment Use Policy.
7.100. Drug and Alcohol Policy.
7.110. DOT Drug and Alcohol Testing.

7.010. Personal Appearance.

Impressions gained by the public visiting the office or dealing with City employees at any location are very important to the City as a public entity. Consequently, employees are expected to take pride in their appearance and grooming and to dress in a conservative and appropriate manner. Clothing must be clean and in good repair at all times. Employees in departments that require uniforms must adhere to department uniform standards unless otherwise directed by the Department Head.

7.020. Public Relations.

Employees are expected to be courteous, cooperative, diplomatic and discrete in dealing with the public (face to face, telephone conversations and written correspondence). Employees shall treat all citizens equally and with professionalism and avoid making cultural, ethnic, racist or sexist slurs. Complaints or concerns expressed by citizens are to be promptly reported or referred to the appropriate supervisor.

7.030. Working Relations.

Employees are expected to maintain a productive and supportive working relationship with others in the course of carrying out their responsibilities. They shall also encourage teamwork, support team efforts, communicate in a constructive manner and exhibit good listening skills. Employees shall be courteous and cooperative with those they work with, consistently treat others equally and with professionalism and avoid cultural, ethnic, racist and sexist slurs.

7.040. Employee Ethics.

All employees are required to adhere to legal, moral and professional standards of conduct in the fulfillment of their duties with the City and shall demonstrate the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of the public. Employees shall adhere to the provisions of the Municipal Officers' and Employees' Ethics Act, as set forth in *Utah Code Ann.* § 10-3-1301, *et seq.*, as amended. The appropriate disclosure statement shall be filed with the Mayor when required in accordance with the Act. Employees are encouraged to discuss and raise any questions or concerns regarding public employees' ethical duties with their Department Head or the City Manager when such questions arise.

7.042. Honesty.

Employees shall be honest in the performance of their duties and responsibilities for the City and in their dealings with the public.

7.044. Confidentiality.

Unauthorized disclosure of privileged, private, and/or confidential information is prohibited and shall be grounds for disciplinary action, up to and including termination.

7.050. Outside Employment.

An employee who performs or is contemplating performing outside employment concurrently with his or her City employment must abide by any limitations applicable to his or her outside activities under the Utah Officers' and Employees' Ethics Act and shall comply with disclosure requirements that may be applicable as a result of his or her outside employment activities. An employee is prohibited from performing any outside employment which conflicts or interferes with his or her official duties for the City or which impairs his or her independence of judgment in the performance of public duties. City employees may not use City

equipment in connection with outside employment, nor may they engage in outside employment while on City time. Additional restrictions may apply for outside employment by police officers and shall be subject to applicable rules and regulations of the Police Department. Nothing herein is intended to diminish or take precedence over applicable provisions of Federal law regarding military or uniformed services, including, but not limited to, protections and provisions of the Uniformed Services Employment and Reemployment Rights Act (USERRA) and the Soldier and Sailors Civil Relief Act (SSCRA).

7.060. Personal Activities.

Employees should not perform personal business during working hours. Except as otherwise provided herein or authorized by the Department Head or the City Manager, no personal use of City offices, facilities, supplies or equipment shall be permitted. Use of City vehicles shall be conducted in accordance with Section 7.080.c Use of City telephones for personal calls should be kept to a minimum. Personal long-distance phone calls are not permitted unless otherwise authorized by a Department Head or the City Manager. c Employees shall reimburse the City for any permitted personal use of City equipment, property or services, such as, postage, copies, long-distance or cellular telephone calls, printing, etc.

7.070. Computer, Internet and Email.

(a) City Equipment and Systems. The City provides computer, network, internet and/or email access and equipment to designated employees at City expense for employee use to transact City business. The purpose of this policy is to describe the proper use of these public resources and technology and to regulate employee's personal use of such resources and technology.

(b) No Expectation of Privacy. Employees have no right or expectation of privacy in any communication, content or record that is created, sent or received using City computer, network, internet, email or similar technology and employees should not expect or assume any privacy regarding the content of email or social networking when using City equipment or technology. The City reserves the right to monitor, access and review all computer, network, internet and email activity and content accessed via City equipment, networks or systems. This monitoring may include, but is not limited to, accessing computers, hard drives, and attached/connected devices or drives. Although employees are allowed to use City computers for personal use as outlined in these policies and procedures, the City retains the right to observe, record and monitor, as it feels necessary, any transactions made on City computers including email messages, social media, web pages visited, etc. When using City computer, network, internet and email, the employee knowingly and voluntarily consents to being monitored and acknowledges the City's right to conduct such monitoring.

(c) Limited Personal Use. Employees may use City computer, network, internet and email access and technology for personal use on a limited basis during non-working hours, such as breaks and lunch periods, so long as such use does not interfere with the employee's work or productivity or disrupt other employees. Employee's personal use of City computer, network, internet and email access and technology must be incidental, occasional and de minimis and shall comply with the terms and conditions of this policy. Employees may access personal email accounts or social media networks via City equipment or internet access subject to the terms and conditions of this policy. Employees accessing internet, email or social media for personal use through the use of personal devices during working hours may only do so on a limited basis during non-working hours, such as breaks and lunch periods and only so long as such use does not interfere with the employee's work or productivity or disrupt other employees

(d) Personal Social Media. Employees shall not use personal social media profiles or accounts to conduct City business. Employees who engage in personal blogging or social networking shall not attribute personal statements, opinions or beliefs to Centerville City or disclose confidential City information. Employees shall not use their City email account or address in conjunction with a personal social media site. No employee shall create a social

media profile on behalf of the City, as a representative of the City, or with the name or logo of the City without express written approval of the City Manager. Only authorized employees are allowed to post to the City's Facebook page, Twitter account, or other City-sponsored social media sites, as set forth in Subsection (e).

(e) City Website and Social Media. The City Manager, or his or her designee, shall act as the City's official spokesperson for purposes of the City's website and social media outlets. All information posted to the City Website and City social media sites, such as Facebook and Twitter, shall be reviewed and approved by the City Manager, or his or her designee. Any employee or Department Head who wants to post to the City's Website or use the City's social media sites in an official capacity shall coordinate this activity with the City Manager, or his or her designee.

(f) Copyrights and Viruses. To prevent computer viruses from being transmitted through the City system, there shall be no unauthorized downloading of any software. Authorization for software downloading shall be obtained from the IT Specialist. Only software that has been obtained and/or approved by the City may be loaded or used on any of the City's computers. A list of pre-authorized software for downloading may be provided by the IT Specialist. Downloading updates to authorized software is permitted. Streaming music from the internet where no downloading is required may be permitted as approved by Department Heads. No employee shall illegally copy, install, transfer, or download a pirated or copyrighted software program or other data to City computer, equipment or network or knowingly download any software that compromises the integrity or security of the City system and network. An employee shall immediately notify the IT Specialist if the City system or network may have been jeopardized or compromised by the infiltration of a virus or other computer hacking program. If the IT Specialist is not available, the Finance Director/Assistant Manager shall be notified.

(g) Other Prohibited Uses. Computer, network, internet and email use shall comply with applicable laws and City policies, including all federal and state laws, governing sexual harassment, discrimination, intellectual property protection, privacy, public disclosure, confidentiality, misuse of City resources, and information and data security. Harassment or discrimination is prohibited online just as it is in the workplace. In addition to other restrictions set forth herein, no employee shall use the internet, email or social networking on City time or via City equipment or technology to conduct personal commercial business, political activities, illegal activities or personal fundraising. No employee shall use the internet, email or social networking on City time or via City equipment or technology to access or receive electronic correspondence from sites which would be considered offensive by community standards, including, but not limited to web sites containing pornographic or sexually explicit information. No employee shall allow any unauthorized person to have access to the City system or network.

(h) Public Records. City computers and equipment are property of the City and any messages or content created or retrieved via City computer, network, internet or email are property of the City and may be considered public information in accordance with the provisions of the Utah Government Access and Management Act or discoverable in litigation under applicable Rules of Civil Procedure. Employees are further notified that any information, correspondence and data stored on any City computer, system or network may be subject to access and disclosure under the Utah Government Records Act as a public record.

(i) Violations. Violations of this policy may subject the employee to disciplinary action, up to and including termination, based on the frequency and/or severity of the conduct.

7.075. Cell Phone Policy.

(a) Purpose. Cell phones and other communication devices may be used or required for employees to conduct City business. The City recognizes that the use of cell phones for business purposes increases work efficiency, improves internal communications, and enhances emergency response capabilities and safety. The purpose of this Section is to establish guidelines for employee use of City-provided cell phones or business use of personal

cell phones. All participating employees are responsible for complying with the requirements of this policy as a condition of participation.

(b) Department Head Responsibility. Department heads shall monitor and fund approved communication expenses within their respective budgets. Department heads are responsible for determining the eligibility of employees for use of City-provided cell phones or for reimbursement for use of personal cell phone for business purposes. Department heads shall ensure the assignment of a City-provided cell phone to an employee or reimbursement to an employee for business use of a personal cell phone under the terms and conditions of this policy is prudent and necessary to add value to the operation of City business.

(c) Substantial Business Reason. A City-provided cell phone or reimbursement to employees for City-business use of personal cell phones under the terms and conditions of this policy shall only be provided to employees for a "substantial noncompensatory business reason". Examples of substantial noncompensatory business reasons include: (i) the need to contact the employee at all times for work-related emergencies; (ii) the requirement that the employee be available to speak to citizens or City officials when the employee is away from their office or at times outside the employee's normal work schedule; and (iii) the need to conduct business outside of normal business hours. City cell phones or reimbursement under this policy may not be provided for compensatory reasons such as attracting a prospective employee, promoting goodwill of an employee, or furnishing additional compensation to an employee.

(d) Definitions. For purposes of this policy, the following words shall have the meaning set forth herein.

(1) City Business – Any act by an employee required to perform their assigned duties or any act which is within the employee's course and scope of employment.

(2) City Owned Cell Phone Plan – A cell phone rate plan paid for directly by Centerville City.

(3) Cell Phone Reimbursement – Reimbursement to an employee for the City-business use of employee's personal cell phone.

(4) Personal Owned Cell Phone – A cell phone and rate plan paid for directly by the employee.

(5) Personal Use – Use of a cell phone's voice, text, or data abilities that lie outside the scope of the employee's job functions or assigned duties.

(e) City-Provided Cell Phone. Department heads may provide a cell phone and/or plan to an employee for substantial business reasons when determined reasonable and necessary by the department head. Employees issued a City-provided phone and/or plan shall be required to comply with all terms and conditions of this policy. Under this option, the City shall be responsible for paying for the cell phone and/or plan up to a predetermined amount as established by the department head based on the level of service required to conduct City-business. The department head shall determine what service level the employee needs (i.e. voice only, voice and text, data, etc.). If an employee wants to add any additional services, upgraded phone selection, and/or cosmetic or technical extras that have no business purpose, the employee must receive pre-approval from the department head for such additions and all costs associated with such additions or personal overages shall be the sole responsibility of the employee. The City shall retain the associated cell phone number for any City-provided cell phone under the provisions of this subsection.

(f) Reimbursement for Business Use of Personal Phone. Employees may be required to use their personal cell phones to conduct City-business. Department heads may authorize reimbursement to employees who are required to use their personal cell phones for substantial business reasons when determined reasonable and necessary by the department head. Employees provided reimbursement for City-business use of a personal cell phone shall be required to comply with all terms and conditions of this policy. Under this option, the City may reimburse the identified employee monthly for the business use of their cell phone. The

department head shall determine at what service level the employee should be reimbursed (i.e. voice only, voice and text, data, etc.). A reimbursement for the business use of personal owned cell phones shall not exceed an employee's actual costs. Upon request, employees shall be required to provide the City with proof of actual costs.

(g) Employee Obligations for Reimbursement. Employees eligible for reimbursement under Subsection (f) shall provide their cell phone number to Centerville City personnel and shall use such phone as needed to efficiently and effectively perform their assigned duties. The personal cell phone must be kept in working order and should be available to the employee at reasonable times in the case of emergencies. Employees shall also immediately advise city personnel of any phone number changes. Employees eligible for reimbursement under Subsection (f) must also agree that he/she will assume the risk of cell phone plan cost changes, adjustments and/or early termination fees, including fees/charges resulting from changes in job duties when an employee may no longer be eligible to receive a cell phone reimbursement.

(h) Disclaimer. The provisions of this policy and any City-provided cell phones and/or plans or reimbursements to employees for City-business use of personal cell phones may be amended or terminated at any time for any reason and shall not be deemed a vested right for the employee or an on-going obligation of the City. Employees shall be responsible for any tax implication for personal use of cell phones under the terms and conditions of this policy.

(i) Periodic Review. City-provided cell phones and/or reimbursement for City-business use of personal cell phones should be reviewed periodically to ensure the amount of City business is consistent with the need for an employee to have a cell phone or to receive reimbursements under this policy.

(j) Use Regulations. The use of City-owned or personal cell phones for personal use during working hours must be incidental, occasional and de minimus, shall not interfere with an employee's duties. The use of City-owned or personal cell phones for email, internet, texting, or network services during working hours shall be subject to and comply with Section 7.070 of the Centerville City Personnel Policies and Procedures regarding computer, internet, social media and email use. A City-provided cell phone is prohibited from being used in an illegal, illicit, or offensive manner, including harassment. Employees shall be responsible for the cost of a lost, stolen or damaged cell phone. The use of a cell phone shall not impair or impede the employee while operating a City vehicle. During working hours or when conducting City business, employees shall comply with all State law restrictions and regulations regarding use of cell phones or mobile devices while driving.

(k) Violations. An employee who violates the terms and conditions of this policy may be subject to disciplinary action, up to and including termination.

7.080. Use of City Vehicles.

(a) Purpose. The purpose of this Section is to establish guidelines for the use of City vehicles by employees other than Police Department vehicles which shall be governed by the Police Department Policies and Procedures. Employees using City vehicles shall comply with this Policy. Employees failing to operate City vehicles in compliance with this Policy shall be subject to disciplinary action.

(b) Official City Business. Except as provided in Subsection (k), the use of City vehicles by employees shall be limited to official City business, provided that reasonable incidental stops may be made while en route of City business or during break or lunch periods. City vehicles are not to be taken outside of the City limits without supervisor approval. Any questionable situations should be cleared with the City Manager or his designee.

(c) Use Agreement and Driver's License Verification. Each employee using a City vehicle shall sign a Vehicle Use Agreement and Driver's License Verification Form prior to using a City vehicle, and shall carry a valid Utah Driver's License corresponding to the type of vehicle being operated. The City shall have the right to review the driving records of all employees in order to identify unsafe or uninsurable drivers.

City employees with poor driving records may be prohibited from driving City vehicles. Any employee having his or her Driver's License suspended or revoked shall immediately report such suspension or revocation to the Department Head.

(d) Authorized Passengers. Non-City persons may only ride in City vehicles in connection with official City business and when accompanied by a City employee. No other persons such as family or friends of employees or strangers are permitted to ride in City vehicles unless otherwise authorized by the City Manager.

(e) Parking and Operation. All employees using City vehicles shall operate the vehicles in a safe manner and in accordance with all state and local traffic regulations, including, but not limited to, all posted and required speed limits. Employees shall exercise defensive driving skills to prevent accidents, and shall wear a seat belt at all times the vehicle is in operation. The employee shall be responsible for any citation or parking ticket received for non-compliance with such regulations.

(f) Vehicle Backing.

(1) Department heads shall designate which vehicles are subject to the "safety cone" guidelines of this policy.

(2) Designated vehicles shall be equipped with safety cones to comply with this standard.

(3) For designated vehicles, operator shall place a safety cone behind the parked truck or heavy equipment, unless they are able to leave the parking space without backing.

(4) When backing a designated vehicle from a parking space is necessary, the driver shall walk behind the vehicle, pick up the cone, and when applicable, look over their shoulder while backing.

(5) When backing a heavy duty City truck, another employee should assist the driver whenever possible. When a spotter is not available, drivers shall walk completely around their vehicle before backing, and carefully watch the area that they are backing into.

(g) Secured Loads. Drivers of City vehicles shall be responsible to secure all loads adequately to ensure that items in their vehicles do not fall off or blow off in transit.

(h) Vehicle Maintenance. Employees are responsible for the daily care and general maintenance of City vehicles under their control or assigned to them, provided however, that no repair or other alteration to the vehicle shall be made without authorization from their supervisor. Any suspicions regarding mechanical problems or any equipment breakdown, defect or failure involving a City vehicle shall be reported immediately to their supervisor. No supervisor should knowingly require a subordinate to operate an unsafe vehicle or equipment.

(i) Vehicle Abuse. Any employee abusing a City vehicle shall be subject to disciplinary action. Vehicle abuse includes any intentional or unintentional misuse or misapplication of any City vehicle for a purpose other than that for which it was intended. Vehicle abuse shall include, but shall not be limited to, failure to provide proper maintenance of the vehicle such as checking the oil, tires, and windows, and failure to observe normal driver responsibility.

(j) Accidents. Employees shall immediately report any accident or damage involving a City vehicle to their Supervisor in accordance with the accident reporting procedures set forth in Chapter 8.

(k) Take-Home Vehicle Use. On-call employees may be permitted to use City vehicles for commuting to and from work. In addition to the policies established herein, any employee taking a City vehicle home shall adhere to the following conditions:

(1) the most direct route to and from the employee's home shall be taken;

(2) the vehicle shall be parked and remain at the employee's home when it is not being used for official business;

(3) the vehicle shall be returned to the City when the employee is suspended from duty or upon the request of the supervisor;

(4) the employee shall be responsible for maintaining both the interior and exterior of the vehicle in a clean and safe condition; and

(5) the employee shall be responsible for any tax liability incurred by the employee for taking the vehicle to and from work, and shall provide any information required by the City to complete the relevant tax forms regarding such use.

(l) Private Vehicle Use. Employees normally shall use City vehicles for City business. When circumstances require an employee to use his or her private vehicle for City business, the employee shall be paid mileage reimbursement approved by the Department Head in the amount specified in the Internal Revenue Code. Employees shall be required to maintain appropriate insurance for such vehicles and shall be responsible and liable for any damage to the same.

(m) Any employee who disregards these directives may be subject to disciplinary action, up to and including termination.

7.090. Equipment Use Policy.

Operators of equipment within the City shall be trained and certified to operate such equipment to the satisfaction of the City. Appropriate training records should be maintained by the department.

7.100. Drug and Alcohol Policy.

(a) Purpose. It is the purpose of this Policy to provide guidelines for the implementation and management of a drug and alcohol testing program for the City. This Policy is intended to provide a safer and more efficient work force by avoiding the negative circumstances created by employee drug and alcohol abuse. The provisions of this Policy are intended and shall be interpreted to be in accordance with the Utah Local Governmental Entity Drug-Free Workplace Act.

(b) Applicability. This Drug and Alcohol Testing Policy shall apply to all City employees, including those City employees who are required to comply with the DOT Drug and Alcohol Testing Policy, to the extent permitted therein.

(c) Policy. Alcohol or drug abuse can impair an employee's ability to safely and effectively perform the functions of the particular job, increase accidents, absenteeism, and sub-standard performance, create poor employee morale, and/or undermine public confidence in the City's work force. It is the Policy of the City to employ a work force and create a work place free from such adverse effects of alcohol and drug abuse. Violation of this policy may be cause for disciplinary action up to and including termination.

(d) Regulations. No employee of the City may possess, sell or be under the influence of any drugs or alcohol during working hours, when conducting City business or while on City premises, as shown by the presence of such substances or their metabolites in the employee's system.

(e) Definitions. As used in this Policy, the following words shall have the following meaning:

(1) "Alcohol" means the intoxicating agent in beverage alcohol, beer, ethyl alcohol, or other low molecular weight alcohols, including methyl and isopropyl alcohol.

(2) "Drugs" means any substance recognized as a drug in the United States Pharmacopoeia, the National Formulary, the Homeopathic Pharmacopoeia, or other recognized drug compendia, or supplement to such compendia, and its metabolite.

(3) "Employee" means any full-time or part-time employee of the City

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 2.

Short Title: Public Hearing - Final Budget FY2021

Initiated By: Jacob Smith - Administrative/Finance Director

Scheduled Time:

SUBJECT

a. Continue Public Hearing from June 2, 2020 on proposed budget, tax levy, and compensation for appointed official as required by law
b. Discuss other potential revisions to FY 2021 Budget
c. Justice Court Judge Compensation - Resolution No. 2020-15
d. Setting the Tax Levy - Resolution No. 2020 - 16
e. FY 2021 Final Budget - Resolution No. 2020 - 17

RECOMMENDATION

BACKGROUND

There have been a few adjustments to the Final Budget since the last meeting:

- The UTOPIA rebate has been increased, thus decreasing the transfer from the General Fund
- Property insurance is expected to rise 16-20% increase this year, the property tax insurance lines have been increased accordingly
- We have our official property tax numbers and they have been updated
- The use of General Fund balance has been reduced to balance the budget

ATTACHMENTS:

Description

- Resolution No. 2020-15 - Justice Court Compensation
- Resolution No. 2020-16 - Property Tax Rate
- Resolution No. 2020-17 - FY2021 Final Budget
- Exhibit A - Final Budget FY2021_June 16

RESOLUTION NO. 2020-15

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

WHEREAS, pursuant to Utah Code Ann. § 78A-7-207, the City Council has reviewed the compensation paid to the Justice Court Judge of the City; and

WHEREAS, the City Council has determined that no increase in the compensation of the Justice Court Judge is warranted at the present time.

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

Section 1. **Adoption**. Effective July 1, 2020, and until further determination of the City Council, the compensation of the Justice Court Judge presiding over the municipal Justice Court for the City of Centerville shall continue to be $49,276 per year. The Judge may elect to continue participation in the City's employee health insurance plan, and a portion of his compensation may be applied towards the health insurance premium.

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

Section 3. **Effective Date**. This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH ON THIS 16th DAY OF JUNE, 2020.

CENTERVILLE CITY

BY:_____
Clark A. Wilkinson, Mayor

ATTEST:

_____
Leah Romero, City Recorder

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

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

_____ DATE: _____

LEAH ROMERO, City Recorder

EFFECTIVE DATE: _____ day of _____, 2020.

RESOLUTION NO. 2020-16

A RESOLUTION SETTING THE 2020 REAL AND PERSONAL PROPERTY TAX RATE FOR THE GENERAL FUND FOR CENTERVILLE CITY, UTAH

WHEREAS, the City is required by State law to set the real and personal property tax levy for various municipal purposes by June 22, 2020, pursuant to Utah Code § 10-6-133; and

WHEREAS, in accordance with applicable provisions of State law, the City Council desires to set the real and personal property tax levy for various municipal purposes as more particularly provided herein.

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

Section 1. **Enactment.** The 2020 real and personal property tax levy for FY 2021 for the General Fund shall be set as follows:

Fund / Budget Type	Tax Rate	Revenue
General Fund	0.001158	$1,455,728

Section 2. **Severability.** 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 3. **Effective Date.** This Resolution shall become effective immediately upon its passage. A copy of this Resolution shall be forwarded to the County Auditor and the State Tax Commission in accordance with Utah Code Ann. §§ 59-2-913.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 16th DAY OF JUNE, 2020.

CENTEVILLE CITY

By:_____
Mayor Clark A. Wilkinson

I hereby certify that the above Resolution entitled "A Resolution Setting the 2020 Real and Personal Property Tax Rate for the General Fund for Centerville City, Utah," is a true and accurate copy of the resolution passed on the 16th day of June, 2020.

ATTEST:

_____
Leah Romero, City Recorder

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

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

_____ DATE: _____

LEAH ROMERO, City Recorder

EFFECTIVE DATE: ____ day of _____, 2020.

RESOLUTION NO. 2020-17

A RESOLUTION ADOPTING THE FY 2021 BUDGET OF FUNDS AND ACCOUNTS FOR CENTERVILLE CITY, UTAH AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City is required by State law to adopt a final budget for each fund by June 30, 2020, pursuant to Utah Code § 10-6-118; and

WHEREAS, the City has provided the notice and held public hearings as required by law for the tentative and final budget in accordance with Utah Code Ann. § 10-6-114; and

WHEREAS, in accordance with applicable provisions of State law, the City Council desires to adopt the FY 2021 final budget as more particularly provided herein.

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

Section 1. **Adoption.** The FY 2021 final budget is hereby adopted, including all funds and accounts as shown in the budget format attached and dated June 16, 2020.

Section 2. **Severability.** 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 3. **Effective Date.** This Resolution shall become effective immediately upon its passage.

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, THIS 16th DAY OF JUNE, 2020.

CENTERVILLE CITY

By:_____
Mayor Clark A. Wilkinson

I hereby certify that the above Resolution entitled "A Resolution Adopting the FY 2021 Budget of Funds and Accounts for Centerville City, Utah and Providing an Effective Date" is a true and accurate copy of the Resolution passed on the 16th day of June, 2020.

ATTEST:

_____
Leah Romero, City Recorder

CERTIFICATE OF PASSAGE AND EFFECTIVE DATE

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

_____ DATE: _____

LEAH ROMERO, City Recorder

EFFECTIVE DATE: ____ day of _____, 2020.

EXHIBIT "A"

FY 2021 FINAL BUDGET

CENTERVILLE CITY

FINAL BUDGET
FISCAL YEAR 2020-2021

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CENTERVILLE CITY

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

Incorporated in 1915

Mayor
Clark A. Wilkinson

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

City Manager
Brant T. Hanson

To: Mayor
City Council
Centerville Citizens
From: Brant Hanson, City Manager
Subject: Budget Message – A Summary of the FY 2021 Proposed Budget
Date: May 1, 2020

I am transmitting with this Budget Message our Proposed Budget for Fiscal Year 2021. I recommend the City Council tentatively adopt the Proposed Budget as the Tentative Budget, initiating a period for public comment. The City Council can revise the Tentative Budget before adopting the Final Budget. As required by State law, the City Council will need to schedule a public hearing to adopt the Final Budget, which in the past is generally scheduled at the first City Council meeting in June. Based on the historical trends, I propose the Public Hearing be scheduled on June 2, 2020. Historically, Council has delayed the approval of the Final Budget to the following City Council meeting, which will be June 16, 2020.

I wish to personally thank Jacob Smith, Administrative Services Director/Interim Finance Director, for his key role in the preparation of the Proposed Budget. Additionally, I appreciate the efforts of our Department Heads and Staff for their time and effort to ensure we have a fiscally conservative budget.

Overview of Proposed Budget

Our Proposed Budget for the fiscal year beginning July 1, 2020 (known as FY 2021) is drastically different than the budget prosed to Council in March 2020. This Proposed Budget has a significant decrease in revenues and expenses. This alternative Tentative Budget proposed is what we are referring to as the deferred budget. We have placed many of our expenses on hold or have deferred them to a later time in the fiscal year due to the current and economic uncertainty we live in during this pandemic of COVID-19 at the ongoing “stay-at-home’ directives from the State of Utah and Davis County. We have observed and witnessed the challenging times for our local businesses which has a direct impact on the City’s sales tax revenues. Centerville City relies heavily on sales and transportation related taxes to fund operations and projects; in fact, sales, RAP and transportation taxes constitute about half of all non-enterprise related revenues.

Despite the economic challenges and uncertain times, the Proposed Budget reflects a balanced budget. The emphasis in the budget with the significant reduction in revenues will focus on providing the high-quality level of service expected by residents and businesses; however, we will delay the purchase of most of the equipment proposed in the original budget. Our focus continues to support the recruitment, retention, and development of productive employees as a priority to maintain knowledgeable, qualified staff. The amount of property tax attributed to the rate increase

passed in a few years ago continues to be applied to fund additional street maintenance and attract and retain quality police officers.

In FY 2018, the City acknowledged the immediate issues with deferring the replacement of large equipment and decided to fund the first in a series of annual investments to replace equipment in the Streets Department. Unfortunately, the expected decrease in revenues force us to delay the purchasing of Streets Department equipment except for one Bobtail Dump Truck w/ Plow for $215,000 since we did receive a grant to partially fund it. Provided we see the economy recovery within the fiscal year and/or revenues are more positive than anticipated, we will continue to fund the investment into our equipment. During these times, City Staff is continuing to seek alternatives for purchasing options to maximize the City's investment into our equipment and minimize the impact to the budget.

The Proposed Budget includes significant funding for capital projects, including $1.1 million in water system and drainage improvements and $1.15 million for road maintenance projects including $100,000 for sidewalk maintenance. The fields and pavilion included in the new expansion to the Community Park are fully operational this year. The final phase, including a restroom and playground, awaits funding from park impact fees which will probably not be collected for a few more years.

General Fund Revenues

The three largest sources of tax revenue for the General Fund are Sales Tax, Property Tax, and the Energy Sales and Use Tax (referred to as "franchise tax" for power and natural gas in the budget document). Sales Tax revenue in the current fiscal year is estimated to be 2.75% higher than the prior year, which is stronger than anticipated. In the FY 2021 Proposed Budget, we are projecting sales tax revenues to decrease 28% over the estimated amount for FY 2020. We anticipate we will see a much more conservative decrease than projected. If the economy recovers much faster than anticipated, we will propose budget amendments over the course of the fiscal year to increase the budget authority to purchase much needed equipment and personnel costs. We anticipate we will need to use unrestricted funds to balance the budget; however, we will continue to search for opportunities to transfer funds to the General Fund reserves which is restricted by State to be no less than 5% and no more than 25%. At the end of FY 2019, the General Fund Reserve fund balance is 15.25%. We do not expect much increase in property taxes collected for FY 2021 as new development slowed significantly the last three years. At this time, we are not recommending the Truth-in-Taxation process to increase the property tax revenue. However, we propose having a strategic discussion next fiscal year regarding the City's financial sustainability, service levels, increasing costs, and the City's revenue portfolio.

The other major tax revenue source in the General Fund is the **Energy Sales and Use Tax**. This tax (6%) is applied to the monthly bills for electric power and natural gas. The amount of revenue from this source fluctuates somewhat from year to year depending on the collective energy usage within the community, but generally speaking, has remained relatively level for several years. By

contrast, **municipal telecommunications tax revenue** has declined as telephone users abandoned traditional land lines in favor of cell phones and internet phone service.

In response to the economic uncertainty, City Staff has worked on a budget that will anticipate a significant drop in revenues. Our approach has been to make major cuts now and as revenues recover, gradually add back the deferred expenditures as identified in the proposed budget presented in March 2020.

The differences between the Tentative Budget proposed in March 2020 and the new Tentative Budget (adjusted) are explained below.

Revenue Assumptions

	Prior	**Adjusted**
Sales Tax		
Initially, projected 2.25% increase in sales tax. New projection is a ~30% decrease	4,537,000	3,100,000
Licenses and Permits		
Budgeting a reduction in building, plan check fees and business licenses	362,350	289,150
Charges for Services		
Reduction in Admin Overhead charges (formula based) and planning/zoning related fees and park related fees	1,809,157	1,686,602
Miscellaneous Revenue		
Reduction in interest earned off the fund balance and the sale of fixed assets as replacement of old equipment will be deferred	122,550	76,550
Court Revenue		
Reduction in revenue as Court is operating minimally	475,000	400,000
Use of Unrestricted Fund Balance		
After all the adjustments to expenditures explained later, this amount is still needed from the GF balance to have a balanced budget	0	334,396
Total General Fund Revenues		
General Fund Revenues were cut by 1,392,023	**10,237,335**	**8,845,312**

Transportation Funding

The "Transportation Projects Fund", created in FY 2018 provides a great first step into improving and providing quality City streets. Sources of revenue include gasoline tax revenue, the County imposed ¼ cent "transportation sales tax", and the City Council's most recent property tax rate increase. As a result, the FY 2021 Proposed Budget includes $1.05 million for pavement maintenance. In FY 2019, the City Council identified correcting sidewalk faults as a priority and approved $100,000 towards correcting these faults. The City Council provided direction to Staff to fund the sidewalk replacement and repair program at least 5% each year. The FY 2021 Proposed Budget includes $100,000 again to continue to address this issue. Daily street maintenance activities—such as pothole patching, snowplowing, streetlights, etc. continue to be budgeted in the General Fund.

The differences between the Tentative Budget proposed in March 2020 and the new Tentative Budget (adjusted) are explained below.

Transportation Funds		
Projecting a ~30% drop in revenue for streets	1,080,000	770,000
Total Transportation Funds		
Transportation funds have been cut by 325,000; Interest cut in half and the GF transfer of 415,592 untouched	1,525,592	1,200,592

Park Improvements Funding

This past fiscal year and for FY 2020, the primary park project for the City was the Island View Park renovation.

The first and second phase of a major renovation of Island View Park is scheduled to be complete June 2020. Funding for the two phases is funded partially with a federal grant and matching amount from RAP Tax revenue. In order to take advantage of the rates on short-term financing and much lower construction inflation rates, we entered into a Real Property Lease to finance both phase one and phase two. The City pledged future RAP taxes for the repayment of the Real Property Lease. Park impact fees from developers continues to be collected at a slow pace more than projected and repayment of RAP tax has created a cash flow issue within the RAP Tax Fund.

In November 2016, Centerville voters approved the renewal of the RAP Tax, a 1/10th cent sales tax. This renewal became effective April 1, 2016. Prior to that date, 90% of the RAP Tax revenue was used to pay debt service for the Davis Center for the Performing Arts, home of CenterPoint Legacy Theatre. The current City Council has decided to use RAP Tax revenue under this new 10-year authorization for the following purposes:

- 85% for parks
- 5% for Whitaker Museum building and grounds improvements

- 5% for maintenance of the Performing Arts Center building
- 5% for purposes to be determined by the Council

We are in year two of the five-year $500,000 repayment to the SDRC's lease agreement provided to add amenities to the Community Park in exchange for priority use of the new sports fields for a number of years. The $500,000 will be repaid to the District from park impact fees (as they become available) and/or RAP Tax revenue. As park impact fees become available, they will repay the RAP taxes borrowed to finish the park expansion.

The differences between the budget discussed in March 2020 the Proposed Budget for the RAP tax are as follows:

RAP Tax		
Initially, projected a 2.25% increase in sales tax. New projection is a ~30% decrease	449,000	312,000

Enterprise Services and Funding

The City provides drainage utility, culinary water services, and solid waste collection using the enterprise approach. In other words, these services are fully funded with user fees. The Proposed Budget does not expect an increase in fees.

Drainage Utility – Monthly user fees to maintain the City's drainage system are known as "drainage utility" and "subsurface drain" fees. The increases adopted in 2015 are providing about $500,000 per year to fund an ambitious capital improvement/replacement program recommended in the latest update of the Drainage Master Plan. More than $6 million in drainage projects, mostly replacement of existing drainage infrastructure, is being funded over a 10-year period using a pay-as-you-go approach. The replacement of drainage pipes will be coordinated with street repaving work and secondary irrigation providers as much as reasonably possible.

Federal and State storm water regulations now require cities to prevent pollutants from entering the drainage system when washing municipal vehicles and equipment. These pollutants (debris) must be collected and disposed of properly. A 2015 State audit concluded the City needed to improve its compliance with these regulations.

Culinary Water -- The most recent update of the culinary water system capital plan focuses on the replacement of water mains. The older area of the City has many miles of cast iron water mains that are coming to the end of their expected life. Breaks in these pipes cause costly damage to roads and interrupt water service to customers. Staff has coordinated these water main replacements with street repaving/reconstruction plans over the next 20 years so that, as much as practical, cast iron pipes are replaced at the same time as the street work is done, thereby reducing overall project costs as well as the road damage caused by breaks in cast iron pipes. As previously mentioned, storm drain replacements are also being coordinated with street

projects. In addition, staff are working with other utility providers (irrigation, natural gas, etc.) to persuade them to replace their facilities, if needed, at the same time road work is done.

Personnel Costs

Currently, we are not proposing any new permanent positions and any positions vacant at this time will not be filled until there is more evidence of an economic recovery. We will leave the Finance Director position vacant and the Streets Department is in need of an additional employee, which will be on hold for now. We will delay the shift of the Dispatch position from part-time to full-time and the hiring of two new crossing guards for the 2025 N 400 W intersection. Once the school year starts, we will evaluate the crossing guard budget since there is a critical need in this area. This year, my original proposal was to offer a 3% market rate adjustment for all employees, 1% merit to each department, implement phase two of three of the compensation study completed last year, and the State law required Tier II Gap Funding for public safety employees which will be offered to all Tier II employees. In the deferred budget, I propose we delay any personnel increases, except for the Tier II Gap Funding for all employees.

The following amounts are the increase or impact to the General Fund from FY20 to FY21.

	Prior	Adjusted
Market Rate Adjustment (~3%) for all employees	77,111	0
1% Merit to each department	33,200	0
Phase 2 of 3 – Comp. Study	68,450	0
Tier II Gap Funding – retirement contribution for Tier II employees	28,224	25,276
Dispatch Employee (part-time to full-time)	78,658	0
2 Additional Crossing Guards	71,958	60,958
1 Additional Streets Employee	49,982	0

Other personnel related cost savings for FY21:

- Leave Police Department patrol position vacant for 6 months
- Leave Finance Director position vacant
- Reduce one position in Court from FT to PT
- Reduction in the number of seasonal Park employees

Equipment

A table beginning on page xi identifies department head requests for equipment (exceeding $1000) and which of these requests are included in my Proposed Budget.

Long-Term Financial Obligations

The City has the following long-term financial obligations:

1) repayment of water revenue bonds;

2) an annual pledge for UTOPIA;
3) repayment of bonds issued for construction of the Davis Center for the Performing Arts;
4) repayment of the SDRC lease for the Community Park Expansion; and
5) repayment of the Real Property Lease for Island View Park. The Proposed Budget includes the payments due in FY 2020 for each of these obligations.

Water Revenue Bonds – The City issued water revenue bonds in 2012 for water system improvements. This bond issue included $2.1 million in new borrowing and refunded the existing debt of $2.1 million (relating to water system and drainage projects completed earlier). The debt service requirements will be paid entirely from Water Fund revenue and Drainage Utility fees.

UTOPIA – The City began paying its sales tax pledge for UTOPIA in January 2010. The following funding sources are being used to pay the annual pledge, which will be $501,000 in FY 2021:

- **Reimbursement from the RDA Fund for Freedom Hills Park construction.** This park was eligible for funding from the RDA's annual "additional tax increment". Other City funds, however, were used to complete the park sooner; therefore, the RDA's additional increment—estimated to be $236,178 in FY 2020—flows to the City as repayment and is being used for the UTOPIA obligation.
- **General Fund revenue.** The remaining $255,111 needed to pay the FY 2020 pledge amount comes from General Fund revenue.
- **UTOPIA OpEx Refund.** In FY2021, we will receive our first OpEx refund from UTOPIA in the amount of $73,721. The amount is based on the formula to cover the annual bond increases. Each year, provided the refund is approved by the UIA Board, the City will receive this refund with a slight increase to cover the increase in the bond payments.

See Capital Projects--UTOPIA Fund for the budget relating to the UTOPIA annual pledge payment.

Davis Center for the Performing Arts – Construction of the $14.3 million regional performing arts facility was completed in 2011 and is owned by the Redevelopment Agency of Centerville. Debt service for this facility has been paid from four sources:
1) RAP tax approved by voters in Centerville and Bountiful;
2) RDA tax increment (i.e., property taxes from the businesses in the Redevelopment Project Area);
3) Davis County tourism taxes; and
4) private donations.

The payment of this debt is shown in the Debt Service Fund section of the Proposed Budget under the category of "Sales Tax Revenue Bonds – 2009". Although sales taxes were pledged as the security for these bonds, debt service has been paid entirely from the sources identified above. As of April 1, 2016, RAP Tax revenue is no longer being collected for this purpose. The annual debt service amount dropped dramatically from $1,657,088 in FY 2016 to $593,012 in FY 2017. The last payment of $593,163 will be paid with RDA tax increment this fiscal year FY 2021.

Redevelopment Agency

The Centerville Redevelopment Agency (RDA) is a separate legal entity created under State law for the purpose of assisting in the redevelopment of under-developed areas in the City. The City Council serves as the RDA Board of Directors. The RDA's Budget is included in the total Budget document, however, is subject to its own public hearing and adoption process.

The source of revenue for the RDA Fund is the property tax "increment" (or increase) created by increasing the taxable property value in each "Project Area" through redevelopment activities. The RDA is entitled to use a portion of the new property tax revenues for legitimate purposes identified in State law – such as public infrastructure (roads, utilities, etc.) in the Project Area, public amenities, financial assistance to developers, and construction or preservation of affordable housing.

The Centerville RDA Proposed Budget is shown immediately after the Centerville City Proposed Budget. The RDA currently has three Project Areas:

1) Parrish Lane Gateway Project Area (traditional Redevelopment Area);
2) Legacy Crossing at Parrish Lane Project Area (Community Development Area or CDA); and
3) Barnard Creek Project Area (CDA).

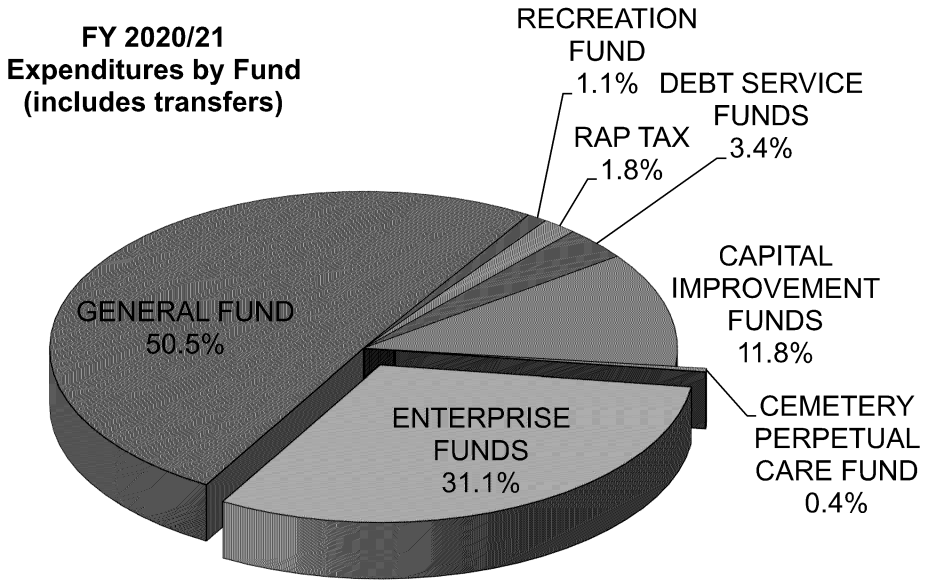
The biggest current commitment related to the Parrish Lane Gateway Project Area is for debt service for the Davis Center for the Performing Arts (DCPA), explained earlier in this Budget Message. In each of the project areas, tax increment flows to developers to reimburse them for public infrastructure (roads, water mains, storm drains, etc.) and some private on-site improvements. The RDA also receives monthly rental payments from CenterPoint Legacy Theatre for use of the DCPA facility. These rental payments are deposited into a restricted account known as the Theatre Reserve Fund, to be used for major repairs to the facility. These monthly payments can also be used to reimburse the RDA for other facility-related expenses that are not the obligation of CenterPoint Legacy Theatre.

Summary of Revenues and Expenditures

A summary for all funds in the Proposed Budget is shown on Page 1 of the Proposed Budget detail document, totaling more than $17 million. Summaries of revenues and expenditures for the General Fund are shown on the following pages of the same document. Proposed General Fund expenditures total $8.8 million, or 50.4% of all proposed spending. We have received some preliminary numbers our revenues will start to recovery in October 2020 with a significant turn for the better in January 2021. As stated previously, if we see more positive revenues, we anticipate City Council meetings in the future to amend the budget to purchase much needed equipment and personnel costs.

Fiscal Year 2020/21
Budget Summary
All Funds
(excluding RDA)

Fund Type	Department Request	Tentative	Adopted
Revenues			
General Fund	$10,237,335	$8,845,313	$8,826,542
Recreation Fund	$196,100	$185,100	$178,100
RAP Tax	$312,000	$312,000	$312,000
Debt Service Funds	$593,163	$593,163	$593,163
Capital Improvement Funds	$2,086,992	$2,077,244	$2,077,244
Cemetery Perpetual Care Fund	$61,800	$61,800	$61,800
Enterprise Funds	$5,835,700	$5,470,425	$5,726,800
Total Sources	$19,323,090	$17,545,045	$17,775,649
Expenditures			
General Fund	$10,303,417	$8,870,312	$8,826,542
Recreation Fund	$196,100	$185,100	$178,100
RAP Tax	$312,000	$312,000	$312,000
Debt Service Funds	$593,163	$593,163	$593,163
Capital Improvement Funds	$2,086,992	$2,077,244	$2,077,244
Cemetery Perpetual Care Fund	$61,800	$61,800	$61,800
Enterprise Funds	$5,250,100	$5,470,425	$5,726,800
Total Expenditures	$18,803,571	$17,570,044	$17,775,648

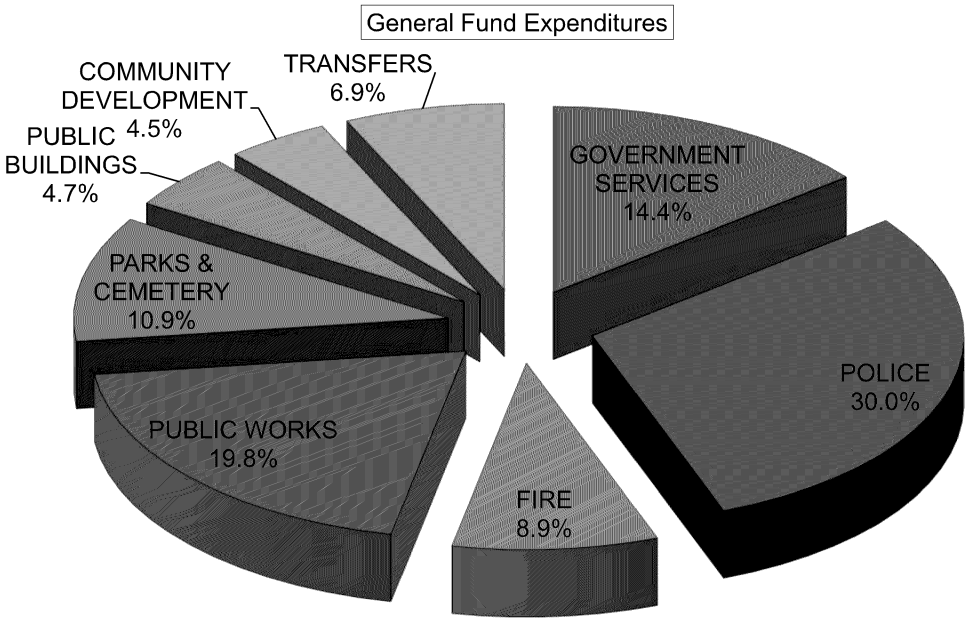


General Fund
Revenues & Expenditures
Summary by Category
Fiscal Year 2020/21

	2017/18 Actual	2018/19 Actual	2019/20 Estimate	2019/2020 Budget	2020/21 Department Request	2020/21 Tentative	2020/21 Adopted
Revenues							
Taxes	$6,747,242	$6,834,574	$6,938,769	$7,135,769	$7,244,375	$5,839,375	$5,802,734
Licenses & Permits	$251,569	$337,506	$271,910	$360,700	$362,350	$289,150	$289,150
Intergovernmental	$58,806	$51,293	$64,950	$54,200	$63,750	$63,750	$63,750
Charges for Services	$1,001,616	$1,099,649	$1,315,999	$1,355,569	$1,809,157	$1,686,603	$1,702,852
Fines	$473,817	$395,121	$400,000	$450,000	$475,000	$400,000	$400,000
Miscellaneous	$37,283	$95,739	$59,480	$49,550	$122,550	$76,550	$76,550
Contributions & Transfers	$107,991	$97,817	$76,286	$78,526	$152,040	$147,376	$147,376
Total General Fund Revenues	$8,678,323	$8,911,700	$9,127,394	$9,484,314	$10,229,222	$8,502,804	$8,482,412
Use of Restricted Fund Balance	$0	$0	$0	$5,000	$8,113	$8,113	$8,113
Use of Unrestricted Fund Balance	$0	$0	$40,918	$40,918	$0	$334,396	$336,017
Total Sources of Revenues	$8,678,323	$8,911,700	$9,168,312	$9,530,232	$10,237,335	$8,845,313	$8,826,542
Expenditures							
Government Services	$1,327,069	$1,381,494	$1,360,856	$1,601,750	$1,480,020	$1,404,837	$1,407,337
Police	$2,701,729	$2,742,965	$2,916,412	$3,114,984	$3,085,956	$2,875,726	$2,876,676
Fire	$852,724	$894,321	$893,720	$893,720	$915,000	$915,000	$919,500
Public Works	$1,168,087	$1,395,694	$1,277,301	$1,414,117	$2,039,300	$1,560,869	$1,560,869
Parks & Cemetery	$774,987	$847,485	$817,367	$928,435	$1,121,953	$848,203	$848,203
Public Buildings	$281,254	$248,067	$387,330	$355,115	$487,738	$230,238	$231,643
Community Development	$344,676	$337,888	$355,571	$380,800	$459,521	$356,571	$356,571
Transfers/Non-Departmental	$748,215	$872,798	$836,507	$841,310	$713,930	$678,869	$625,744
Funds yet to be allocated							
Total General Fund Expenditures	$8,198,742	$8,720,713	$8,845,064	$9,530,231	$10,303,417	$8,870,312	$8,826,542

GENERAL FUND EXPENDITURES
FY 2020/21

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2020/21 Department Request	2020/21 Tentative	2020/21 Approved Budget
Government Services	$1,327,069	$1,381,494	$1,601,750	$1,480,020	$1,404,837	$1,407,337
Police	$2,701,729	$2,742,965	$3,114,984	$3,085,956	$2,875,726	$2,876,676
Fire	$852,724	$894,321	$893,720	$915,000	$915,000	$919,500
Public Works	$1,168,087	$1,395,694	$1,414,117	$2,039,300	$1,560,869	$1,560,869
Parks & Cemetery	$774,987	$847,485	$928,435	$1,121,953	$848,203	$848,203
Public Buildings	$281,254	$248,067	$355,115	$487,738	$230,238	$231,643
Community Development	$344,676	$337,888	$380,800	$459,521	$356,571	$356,571
Transfers	$748,215	$872,798	$841,310	$713,930	$678,869	$625,744
Total General Fund Expenditures	**$8,198,742**	**$8,720,713**	**$9,530,231**	**$10,303,417**	**$8,870,312**	**$8,826,542**



GENERAL FUND REVENUES
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/2018 ACTUAL	2018/2019 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	TAX REVENUES								
10-31-100000	PROPERTY TAXES	1,554,303	1,512,252	1,068,669	1,430,769	1,430,769	1,527,375	1,527,375	1,455,734
10-31-120000	FEE IN LIEU OF TAXES	101,933	97,349	55,914	90,000	125,000	110,000	110,000	110,000
10-31-200000	PROPERTY TAXES - OTHER	-1,494	14,050	3,742	40,000	80,000	15,000	15,000	50,000
10-31-300000	SALES TAX - GENERAL	3,983,515	4,189,757	2,202,311	4,300,000	4,400,000	4,500,000	3,100,000	3,100,000
10-31-410000	FRANCHISE TAX - POWER	578,681	554,501	311,981	620,000	605,000	610,000	605,000	605,000
10-31-420000	FRANCHISE TAX - NATURAL GAS	281,367	247,990	60,913	250,000	270,000	270,000	270,000	270,000
10-31-430000	FRANCHISE TAX - TELECOMM.	156,016	130,252	57,429	120,000	130,000	125,000	125,000	125,000
10-31-440000	FRANCHISE TAX - CATV	92,919	88,423	43,719	88,000	95,000	87,000	87,000	87,000
	TOTAL TAX REVENUE	6,747,242	6,834,574	3,804,676	6,938,769	7,135,769	7,244,375	5,839,375	5,802,734
	LICENSES AND PERMITS								
10-32-100000	BUSINESS LICENSES	58,390	60,177	51,493	62,000	62,000	63,000	50,000	50,000
10-32-110000	BUILDING FEES	139,904	183,863	65,922	150,000	210,000	210,000	170,000	170,000
10-32-120000	PLAN CHECK FEES	47,023	85,676	24,117	50,000	80,000	80,000	60,000	60,000
10-32-130000	ELECTRICAL FEES	898	1,610	1,121	2,200	1,800	2,200	2,200	2,200
10-32-140000	PLUMBING FEES	1,286	1,448	910	2,100	1,800	1,800	1,800	1,800
10-32-150000	MECHANICAL FEES	2,546	3,080	2,125	4,000	3,000	3,200	3,000	3,000
10-32-160000	STATE SURCHARGE FEE	563	274	126	500	800	800	800	800
10-32-200000	APPROACH FEES (STREET & CURB)	850	1,346	380	1,000	1,200	1,200	1,200	1,200
10-32-220000	BICYCLE LICENSES	9	2	0	10	50	50	50	50
10-32-230000	CHICKEN & RABBIT PERMITS	100	30	80	100	50	100	100	100
	TOTAL LICENSES AND PERMITS	251,569	337,506	146,274	271,910	360,700	362,350	289,150	289,150
	INTERGOVERNMENTAL REVENUE								
10-33-580000	STATE GRANTS - LIQUOR LAW	21,512	25,770	20,109	25,700	25,700	26,000	26,000	26,000
10-33-620000	STATE GRANT - HISTORIC	1,233	0	2,500	2,500	2,500	0	0	0
10-33-610000	SCHOOL RESOURCE OFFICER	17,750	17,750	0	17,750	18,000	17,750	17,750	17,750
10-33-630000	PUBLIC SAFETY GRANTS	18,311	7,773	13,307	19,000	8,000	20,000	20,000	20,000
	TOTAL INTERGOVERNMENTAL	58,806	51,293	35,917	64,950	54,200	63,750	63,750	63,750
	CHARGES FOR SERVICES								
10-34-120000	SUBDIV INSPECT FEES	23,817	34,735	13,234	15,000	20,000	20,000	18,000	18,000
10-34-140000	BUILDING INSPECTION FEES	500	0	0	100	500	500	500	500
10-34-130000	ZONING SUB FEES	27,210	59,714	5,923	15,000	35,000	35,000	30,000	30,000
10-34-150000	SALE OF MAPS & PUBLICATIONS	10	6	0	10	50	50	50	50
10-34-310000	STREET EXCAVATION FEES	6,105	4,005	2,070	3,500	4,800	4,800	4,800	4,800
10-34-330000	STREET LIGHTING FEES	4,171	4,147	2,074	4,150	4,140	4,140	4,140	4,140
10-34-340000	STREET SIGN CHARGES	0	116	0	10	50	50	50	50
10-34-730000	PARK RENTAL FEES	4,815	6,330	1,535	3,000	6,000	6,000	3,000	3,000
10-34-740000	PARK USE AGREEMENTS	3,213	2,465	435	1,100	6,000	6,000	3,000	3,000
10-34-800000	CEMETERY LOTS -E	0	2,600	600	700	600	600	600	600
10-34-810000	CEMETERY LOTS -ABCD	-2,900	1,800	1,800	5,200	1,200	1,200	1,200	1,200
10-34-830000	GRAVE OPENING CHARGES	24,830	29,000	9,800	24,000	28,000	28,000	28,000	28,000
10-34-900000	ADMIN OVERHEAD - WATER FUND	425,000	475,046	303,087	606,174	606,174	894,120	816,958	824,458
10-34-910000	ADMIN OVERHEAD - SANITATION	84,050	92,522	62,382	124,763	124,763	140,514	137,764	140,264
10-34-920000	ADMIN OVERHEAD - DRAINAGE/DRAINA(	220,000	256,894	158,640	317,281	317,281	422,628	433,070	436,820
10-34-940000	ADMIN OVERHEAD - RDA/RDA Board	171,400	124,531	93,006	186,011	186,011	235,555	195,471	197,971
10-34-950000	ADMIN OVERHEAD - TELECOMM	9,395	5,737	0	10,000	15,000	10,000	10,000	10,000
	TOTAL CHARGES FOR SERVICES	1,001,616	1,099,649	654,585	1,315,999	1,355,569	1,809,157	1,686,603	1,702,852
	FINES AND FORFEITURES								
10-35-110000	CITY COURT	473,817	395,121	232,154	400,000	450,000	475,000	400,000	400,000
	TOTAL COURT	473,817	395,121	232,154	400,000	450,000	475,000	400,000	400,000

	MISCELLANEOUS REVENUE								
10-36-100000	BANK & INVEST INTEREST	14,620	36,290	12,480	22,000	28,000	28,000	14,000	14,000
10-36-230000	BANKING/ZIONS BANK INT INCOME	2,880	2,500	600	3,000	3,000	3,000	3,000	3,000
10-36-250000	RENTAL CHARGES/COMMUNITY CNT	644	534	0	50	500	500	500	500
10-36-270000	SECURITY DEPOSIT/COMM. CENTER	0	20	0	0	50	50	50	50
10-36-280000	MUSEUM/GARDEN FEES	6,394	1,240	0	0	0	2,000	1,000	1,000
10-36-290000	SALE OF HISTORIC MAPS	5	14	0	10	50	50	50	50
10-36-350000	YOUTH COUNCIL	0	0	0	0	0	3,000	0	0
10-36-400000	SALE OF FIXED ASSETS	0	20,873	15,008	21,000	5,000	73,000	45,000	45,000
10-36-800000	WITNESS FEES	518	352	185	370	500	500	500	500
10-36-820000	CITIZEN'S ACADEMY	0	4,600	350	1,000	400	400	400	400
10-36-840000	SEX OFFENDER REGISTRY FEE	75	50	25	50	50	50	50	50
10-36-900000	SUNDRY REVENUE	12,148	29,266	6,834	12,000	12,000	12,000	12,000	12,000
	TOTAL MISCELLANEOUS	37,283	95,739	35,482	59,480	49,550	122,550	76,550	76,550
	CONTRIBUTIONS AND TRANSFERS								
10-39-200000	TRANSFER FROM OTHER FUNDS	77,278	54,810	0	27,040	27,040	48,940	42,540	42,540
10-38-200000	TRANSFER FROM RDA - HOMELESS	0	15,768	15,768	32,436	32,436	31,600	33,336	33,336
10-38-430000	CONTRIBUTIONS - HISTORIC SITES	8,565	501	0	0	50	10,000	10,000	10,000
10-38-700000	CONTRIBUTIONS/PREPAREDNESS FAIR	0	12,365	0	0	4,000	4,000	4,000	4,000
10-38-750000	GUN RANGE DEPOSIT	800	0	0	0	0	0	0	0
10-38-470000	POLICE CONTRIBUTIONS	19,425	13,240	4,810	16,810	15,000	15,000	15,000	15,000
10-38-450000	MISC. CONTRIBUTIONS/GRANTS	1,923	1,133		0	0	42,500	42,500	42,500
	TOTAL CONTRIBUTIONS & TRANS	107,991	97,817	20,578	76,286	78,526	152,040	147,376	147,376
	TOTAL REVENUES & CONTRIB.	8,678,323	8,911,700	4,929,664	9,127,394	9,484,314	10,229,222	8,502,804	8,482,412
	USE OF RESTRICTED FUND BALANCE					5,000	8,113	8,113	8,113
	USE OF UNRESTRICTED FUND BALANCE				40,918	40,918		334,396	336,017
	BOND PROCEEDS								
	TOTAL FUND BALANCE /OTHER	0	0	N/A	40,918	45,918	8,113	342,509	344,130
	TOTAL GENERAL FUND REVENUE	8,678,323	8,911,700	4,929,664	9,209,230	9,530,232	10,237,335	8,845,313	8,826,542

GOVERNMENT SERVICES
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
CITY COUNCIL AND MAYOR								
PERSONNEL SERVICES	$57,543	$56,362	$21,196	$42,374	$56,769	$58,031	$58,031	$58,031
OPERATING EXPENDITURES	$28,889	$65,381	$12,033	$32,201	$67,855	$43,425	$36,242	$36,242
TOTAL	$86,432	$121,743	$33,229	$74,575	$124,624	$101,456	$94,273	$94,273
JUSTICE COURT								
PERSONNEL SERVICES	$165,613	$215,253	$111,364	$219,917	$219,376	$182,868	$182,868	$182,868
OPERATING EXPENDITURES	$8,485	$7,178	$3,393	$7,619	$12,850	$12,050	$9,650	$9,650
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$6,800	$0	$0
TOTAL	$174,098	$222,432	$114,757	$227,536	$232,226	$201,718	$192,518	$192,518
ADMINISTRATION								
PERSONNEL SERVICES	$366,079	$229,807	$158,547	$321,129	$331,550	$385,241	$385,241	$385,241
OPERATING EXPENDITURES	$16,868	$17,278	$9,187	$22,980	$28,250	$48,100	$43,000	$43,000
EMPLOYEE RECOG./ASST.	$18,471	$18,699	$11,270	$18,905	$24,500	$24,500	$3,000	$5,000
NEWSLETTER	$10,247	$10,136	$3,293	$9,400	$11,000	$11,000	$8,500	$8,500
CAPITAL OUTLAY	$26,912	$47,513	$23,472	$53,000	$54,700	$38,000	$35,000	$35,000
TOTAL	$438,577	$323,433	$205,769	$425,414	$450,000	$506,841	$474,741	$476,741
ATTORNEY								
PERSONNEL SERVICES	$153,103	$153,982	$83,355	$159,578	$158,720	$162,546	$162,546	$162,546
OPERATING EXPENDITURES	$7,246	$6,002	$2,839	$6,965	$13,600	$14,100	$8,750	$8,750
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$160,349	$159,984	$86,194	$166,543	$172,320	$176,646	$171,296	$171,296
FINANCE								
PERSONNEL SERVICES	$230,820	$321,489	$142,760	$257,430	$394,950	$250,240	$250,240	$250,240
OPERATING EXPENDITURES	$107,658	$103,457	$51,038	$104,540	$79,850	$107,450	$103,650	$106,150
INSURANCE	$37,791	$29,582	$12,113	$19,011	$39,000	$40,000	$40,000	$41,000
TOTAL	$376,269	$454,527	$205,910	$380,981	$513,800	$397,690	$393,890	$397,390
LEGAL SERVICES								
OPERATING EXPENDITURES	$30,312	$28,835	$8,020	$16,700	$28,500	$28,500	$28,500	$25,500
EMERGENCY MANAGEMENT								
OPERATING EXPENDITURES	$5,802	$15,331	$725	$13,513	$15,063	$11,963	$11,963	$11,963
CAPITAL OUTLAY	$849	$1,878	$1,333	$2,100	$3,500	$4,500	$0	$0
TOTAL	$6,651	$17,209	$2,058	$15,613	$18,563	$16,463	$11,963	$11,963
ELECTIONS								
OPERATING EXPENDITURES	$7,378	$9,202	$14,467	$14,467	$15,000	$0	$0	$0
TOTAL	$7,378	$9,202	$14,467	$14,467	$15,000	$0	$0	$0
YOUTH COUNCIL								
OPERATING EXPENDITURES	$7,473	$9,221	$2,698	$8,687	$7,000	$13,000	$3,400	$3,400
WHITAKER HOME								
PERSONNEL SERVICES	$27,768	$28,594	$13,356	$26,676	$29,147	$29,345	$29,345	$29,345
OPERATING EXPENDITURES	$11,764	$6,313	$2,576	$3,664	$10,570	$8,360	$4,910	$4,910
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL	$39,532	$34,907	$15,932	$30,340	$39,717	$37,705	$34,255	$34,255
Total General Government	$1,327,069	$1,381,494	$689,034	$1,360,856	$1,601,750	$1,480,020	$1,404,837	$1,407,337

CITY COUNCIL AND MAYOR
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4111-120	WAGES - ELECTED	52,454	51,900	18,750	37,500	51,900	51,900	51,900	51,900
10-4111-130	FICA	3,052	2,869	1,434	2,869	2,869	3,971	3,971	3,971
10-4111-135	WORKERS COMPENSATION	837	394	412	805	800	960	960	960
10-4111-141	TRANSPORTATION ALLOWANCE	1,200	1,200	600	1,200	1,200	1,200	1,200	1,200
	SUBTOTAL	57,543	56,362	21,196	42,374	56,769	58,031	58,031	58,031
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4111-200	UNIFORM PURCHASE	0	0	0	0	0	750	0	0
10-4111-210	ULC&T	10915	11477	6,034	12,067	12,067	12,500	12,067	12,067
10-4111-211	CHAMBER OF COMMERCE MEMBERS	575	575	0	575	575	575	575	575
10-4111-217	CONTRIBUTIONS	500	1000	0	1,000	1,000	1,000	500	500
10-4111-231	MAYOR LUNCHEON	405	362	158	543	600	600	600	600
10-4111-240	OFFICE SUPPLIES	84	0	126	126	100	100	100	100
10-4111-310	RECORDER SERVICES	5,781	5,896	1,333	2,300	6,000	6,000	6,000	6,000
10-4111-314	COMPUTER SERVICES		4200	0	4,200	4,200	0	0	0
10-4111-330	EDUCATION & TRAINING	1,400	2,355	1,270	1,270	4,000	4,000	4,000	4,000
10-4111-480	MISC SUPPLIES	284	263	0	120	200	300	300	300
10-4111-481	MEETING MEALS	2,269	2,536	697	1,000	2,100	2,600	2,100	2,100
10-4111-510	SPECIAL CONTINGENCY	6,677	36,717	2,414	9,000	37,013	15,000	10,000	10,000
	SUBTOTAL	28,889	65,381	12,033	32,201	67,855	43,425	36,242	36,242
	TOTAL CITY COUNCIL	86,432	121,743	33,229	74,575	124,624	101,456	94,273	94,273

JUSTICE COURT
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4120-110	SALARY AND WAGES	42,841	88,372	45,505	91,000	71,500	46,779	46,779	46,779
10-4120-111	OVERTIME PAY	1,477	1,706	1,029	1,600	3,000	1,500	1,500	1,500
10-4120-120	WAGES - JUDGE	45,604	47,238	25,176	49,276	49,276	49,276	49,276	49,276
10-4120-122	PART-TIME - OFFICE	28,125	19,314	10,289	19,000	27,100	33,374	33,374	33,374
10-4120-130	FICA	7,588	10,100	5,198	12,300	11,600	10,016	10,016	10,016
10-4120-131	RETIREMENT	22,132	27,525	13,849	26,356	27,200	17,999	17,999	17,999
10-4120-132	MEDICAL INSURANCE	16,399	20,095	9,477	18,800	28,000	22,400	22,400	22,400
10-4120-134	LONG TERM DISABILITY	326	337	205	385	400	225	225	225
10-4120-135	WORKERS COMPENSATION	1,121	567	636	1,200	1,300	1,300	1,300	1,300
	SUBTOTAL	165,613	215,253	111,364	219,917	219,376	182,868	182,868	182,868
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4120-210	BOOKS & SUBSCRIPTIONS	476	811	519	519	800	800	800	800
10-4120-230	MILEAGE REIMBURSEMENT	59	44	48	50	100	100	100	100
10-4120-240	OFFICE SUPPLIES	714	799	528	1,100	1,500	1,000	500	500
10-4120-241	PRINTING	615	258	320	500	800	500	500	500
10-4120-242	POSTAGE	1,702	1,665	613	1,600	2,400	2,400	1,800	1,800
10-4120-260	EQUIP MAINT SUPPLIES	0	0	0	50	100	100	100	100
10-4120-262	COPIER SUPPLIES	220	718	0	400	900	900	800	800
10-4120-311	PROFESSIONAL SERVICES	459	602	344	750	900	900	700	700
10-4120-314	COMPUTER SERVICES	0	0	0	200	500	500	500	500
10-4120-330	EDUCATION & TRAINING	1,936	652	150	150	1,500	1,500	700	700
10-4120-350	CONTRACT SERVICES - JUDGES	0	0	300	500	500	500	500	500
10-4120-480	MISC SUPPLIES	203	265	96	250	500	500	300	300
10-4120-621	WITNESS FEES	163	56	37	150	250	250	250	250
10-4120-623	JURY FEES	300	0	0	100	300	300	300	300
10-4120-624	INTERPRETOR	1,640	1,308	438	1,300	1,800	1,800	1,800	1,800
	SUBTOTAL	8,485	7,178	3,393	7,619	12,850	12,050	9,650	9,650
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4120-740	CAPITAL EQUIPMENT	0	0	0	0	0	6,800	0	0
	SUBTOTAL	0	0	0	0	0	6,800	0	0
	ITEM 1 Copier						6,800	0	0
	ITEM 2								
	TOTAL JUSTICE COURT	174,098	222,432	114,757	227,536	232,226	201,718	192,518	192,518

ADMINISTRATION
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4130-110	SALARY AND WAGES	260,908	161,864	115,980	227,000	229,600	248,363	248,363	248,363
10-4130-111	OVERTIME PAY	1,307	0	0	0	1,500	500	500	500
10-4130-130	FICA	20,677	13,754	8,539	17,370	18,800	19,038	19,038	19,038
10-4130-131	RETIREMENT	42,689	28,704	15,309	35,150	35,400	45,948	45,948	45,948
10-4130-132	MEDICAL INSURANCE	31,640	18,320	14,276	32,634	38,000	63,200	63,200	63,200
10-4130-134	LONG TERM DISABILITY	1,123	756	362	685	750	1,192	1,192	1,192
10-4130-135	WORKERS COMPENSATION	3,123	1,971	1,981	4,090	3,300	4,000	4,000	4,000
10-4130-141	TRANSPORTATION ALLOWANCE	4,611	4,438	2,100	4,200	4,200	3,000	3,000	3,000
	SUBTOTAL	366,079	229,807	158,547	321,129	331,550	385,241	385,241	385,241
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4130-200	UNIFORM PURCHASE	0	0	0	0	0	500	0	0
10-4130-210	BOOKS AND SUBSCRIPTIONS	0	60	0	10	500	800	800	800
10-4130-211	MEMBERSHIPS	1,416	855	1,020	5,000	7,000	3,000	3,000	3,000
10-4130-213	MUNICIPAL CODE SERVICES	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
10-4130-220	PUBLIC NOTICES	1,223	779	315	500	500	500	500	500
10-4130-230	MILEAGE REIMBURSEMENT	293	203	0	100	250	600	600	600
10-4130-240	OFFICE SUPPLIES	688	1,096	960	1,500	2,000	1,500	1,000	1,000
10-4130-241	PRINTING	658	565	199	200	700	700	700	700
10-4130-242	POSTAGE	663	983	233	400	1,200	1,000	1,000	1,000
10-4130-260	EQUIP MAINT & SUPPLIES	2,549	2,549	0	2,550	2,550	2,550	2,550	2,550
10-4130-280	TELEPHONE - AIR TIME	621	292	39	400	1,100	1,100	1,500	1,500
10-4130-310	PROFESSIONAL SERVICES	2,423	1,334	677	3,200	3,200	17,600	17,600	17,600
10-4130-330	EDUCATION AND TRAINING	3,950	6,831	3,751	6,680	7,500	17,000	12,000	12,000
10-4130-480	MISC SUPPLIES	884	232	493	940	250	250	250	250
	SUBTOTAL	16,868	17,278	9,187	22,980	28,250	48,100	43,000	43,000
	EMPLOYEE RECOGNITION/ASSISTANCE								
10-4130-481	EMPLOYEE - TUITION	2,000	2,779	0	3,000	4,500	4,500	3,000	3,000
10-4130-482	EMPLOYEE - SERVICE	4,029	3,347	1,930	4,400	5,000	5,000	0	2,000
10-4130-483	EMPLOYEE - DINNER	5,271	5,112	6,373	6,005	5,500	5,500	0	0
10-4130-484	EMPLOYEE - FITNESS BENEFIT	3,760	3,903	1,891	3,000	6,000	6,000	0	0
10-4130-487	VOLUNTEER SERVICE RECOGNITION	3,411	3,558	1,077	2,500	3,500	3,500	0	0
	SUBTOTAL	18,471	18,699	11,270	18,905	24,500	24,500	3,000	5,000
	CITY NEWSLETTER								
10-4130-486	NEWSLETTER - PRINTING	7,271	7,146	1,033	6,400	8,000	8,000	6,000	6,000
10-4130-485	NEWSLETTER - POSTAGE	2,975	2,990	2,261	3,000	3,000	3,000	2,500	2,500
	SUBTOTAL NEWSLETTERS	10,247	10,136	3,293	9,400	11,000	11,000	8,500	8,500
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4130-740	CAPITAL EQUIPMENT	5,890	21,558	14,988	25,000	30,500	10,000	7,000	7,000
10-4130-745	NETWORK EQUIPMENT/LICENSING	16,946	21,900	6,598	20,000	20,000	20,000	20,000	20,000
10-4130-750	SPECIAL PROJECTS	0	0			0	0	0	0
10-4130-755	WEBSITE	4,076	4,055	1,886	8,000	4,200	8,000	8,000	8,000
	SUBTOTAL	26,912	47,513	23,472	53,000	54,700	38,000	35,000	35,000
	ITEM 1 Computer Reserve						10,000	7,000	7,000
	ITEM 2								
	ITEM 3								
	TOTAL EXECUTIVE	438,577	323,433	205,769	425,414	450,000	506,841	474,741	476,741

ATTORNEY
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4135-110	SALARY AND WAGES	115,581	117,283	63,342	120,900	119,150	119,112	119,112	119,112
10-4135-120	PART TIME WAGES	951	0	-	-	-	-	-	-
10-4135-130	FICA	8,821	9,006	4,672	9,250	9,150	9,112	9,112	9,112
10-4135-131	RETIREMENT	18,691	19,364	10,138	19,315	20,000	22,000	22,000	22,000
10-4135-132	MEDICAL INSURANCE	6,052	6,610	3,592	7,132	7,400	9,050	9,050	9,050
10-4135-134	LONG TERM DISABILITY	538	497	278	515	520	572	572	572
10-4135-135	WORKERS COMPENSATION	2,468	1,222	1,332	2,466	2,500	2,700	2,700	2,700
	SUBTOTAL	153,103	153,982	83,355	159,578	158,720	162,546	162,546	162,546
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4135-210	BOOKS AND SUBSCRIPTIONS	4,571	4,676	1,972	5,000	5,000	5,000	5,000	5,000
10-4135-211	MEMBERSHIPS	603.6	0	0	700	700	700	700	700
10-4135-215	FILING FEES & COSTS	5	0	0	15	100	100	100	100
10-4135-230	MILEAGE REIMBURSEMENT	100	183	51.04	100	400	400	300	300
10-4135-240	OFFICE SUPPLIES	219	188	1	200	400	400	300	300
10-4135-280	TELEPHONE AIR TIME				-	-	500	500	500
10-4135-330	EDUCATION & TRAINING	1,597	884	718	800	1,800	1,800	1,600	1,600
10-4135-480	MISC SUPPLIES	149	70	98	150	200	200	250	250
10-4135-650	SPEC. PROJECT		0	0	-	5,000	5,000	-	-
	SUBTOTAL	7,246	6,002	2,839	6,965	13,600	14,100	8,750	8,750
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL/SPECIAL PROJECTS								
10-4135-740	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0
	ITEM 1						0	0	0
	ITEM 2					0	0		0
	TOTAL CITY ATTORNEY	160,349	159,984	86,194	166,543	172,320	176,646	171,296	171,296

FINANCE
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4140-110	SALARY AND WAGES	113,193	184,503	78,180	138,623	210,000	112,341	112,341	112,341
10-4140-111	OVERTIME PAY	2,091	1,374	-	-	1,500	1,500	1,500	1,500
10-4140-120	PART TIME WAGES	54,279	37,838	22,895	45,500	48,000	47,563	47,563	47,563
10-4140-130	FICA	10,890	16,678	7,332	14,100	19,850	12,347	12,347	12,347
10-4140-131	RETIREMENT	29,840	41,150	18,625	32,365	49,600	29,782	29,782	29,782
10-4140-132	MEDICAL INSURANCE	19,626	39,118	15,296	26,052	65,000	45,800	45,800	45,800
10-4140-134	LONG TERM DISABILITY	595	641	252	480	700	546	546	546
10-4140-135	WORKERS COMPENSATION	307	187	180	310	300	360	360	360
	SUBTOTAL	230,820	321,489	142,760	257,430	394,950	250,240	250,240	250,240
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4140-200	UNIFORM PURCHASE	0	0	536.19	537	500	500	-	-
10-4140-210	BOOKS & SUBSCRIPTION	0	171	0	-	150	150	-	-
10-4140-211	MEMBERSHIPS	796	1,461	920	1,210	1,200	1,200	900	900
10-4140-220	PUBLIC NOTICES	459	87	0	-	100	100	100	100
10-4140-230	MILEAGE REIMBURSEMENT	3,511	547	289	400	400	500	500	500
10-4140-240	OFFICE SUPPLIES	2,400	2,894	842	1,500	2,000	2,000	1,500	1,500
10-4140-241	PRINTING	2,236	1,697	872	2,600	2,600	2,600	2,600	2,600
10-4140-242	POSTAGE	360	1,987	2,373	2,200	2,200	2,200	2,200	2,200
10-4140-255	VEHICLE MAINTENANCE	360	511	0	-	-	-	-	-
10-4140-260	EQUIP MAINT & SUPPLIES	0	126	60	150	250	250	250	250
10-4140-262	COPIER SUPPLIES	2,681	1,444	126	2,100	1,800	1,800	1,800	1,800
10-4140-264	COMPUTER MAINTENANCE	558	79	200	200	600	600	600	600
10-4140-280	TELEPHONE - AIR TIME	460	770	315	525	850	850	1,000	1,000
10-4140-282	AIR TIME - LAPTOPS	160	0	0	-	-	-	-	-
10-4140-290	GASOLINE	76	0	0	-	-	-	-	-
10-4140-310	PROFESSIONAL SERVICES	1,130	642	168	1,500	600	600	600	600
10-4140-311	RETIREMENT ADMINISTRATION FEES	1,119	973	95	900	2,600	2,600	2,600	2,600
10-4140-312	FINANCE SERVICES - CONTRACT	44,000	48,000	20,000	48,000	15,000	40,000	40,000	40,000
10-4140-313	AUDIT SERVICES	19,250	18,110	14,500	19,800	18,000	18,000	18,000	20,500
10-4140-314	COMPUTER SERVICES	4,959	4,578	2,289	4,000	4,500	4,500	4,500	4,500
10-4140-315	FLEX SPENDING SERVICES	877	1,260	525	1,155	1,200	1,200	1,200	1,200
10-4140-327	CASH BOND INTEREST EXPENSE	6,897	2,391	0	2,500	5,000	5,000	5,000	5,000
10-4140-320	BANKING SERVICES	11,066	10,331	6,713	12,000	12,000	12,000	12,000	12,000
10-4140-330	EDUCATION AND TRAINING	3,079	4,145	422	3,000	7,500	10,000	7,500	7,500
10-4140-480	MISC SUPPLIES	1,223	1,253	330	800	800	800	800	800
	SUBTOTAL	107,658	103,457	51,038	104,540	79,850	107,450	103,650	106,150
	MANAGEMENT CONTROL ACCOUNTS - INSURANCE								
10-4140-511	INSURANCE - LIABILITY	32,395	28,508	12,113	19,011	34,000	35,000	35,000	36,000
10-4140-515	LIABILITY DEDUCTIBLE	5,396	1,074	0	-	5,000	5,000	5,000	5,000
	SUBTOTAL	37,791	29,582	12,113	19,011	39,000	40,000	40,000	41,000
	TOTAL FINANCE	376,269	454,527	205,910	380,981	513,800	397,690	393,890	397,390

ATTORNEY SERVICES
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS								
10-4145-310	ATTORNEY SERVICES	0	0	0		0	0	0	0
10-4145-315	PROSECUTING ATTORNEY SERVICE	24,709	22,545	5,145	12,000	22,000	22,000	22,000	20,000
10-4145-320	PUBLIC DEFENDER SERVICES	5,603	6,290	2,875	4,700	6,500	6,500	6,500	5,500
		30,312	28,835	8,020	16,700	28,500	28,500	28,500	25,500

EMERGENCY MANAGEMENT
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4150-261	EQUIPMENT MAINTENANCE	464	199	0	0	250	850	850	850
10-4150-320	PREP FAIR	2,088	11,176	0	7,763	8,113	8,113	8,113	8,113
10-4150-326	COVID19	0	0	0	4,000	4,000	0	0	0
10-4150-330	EDUCATION & TRAINING	1,435	1,255	309	850	1,200	1,500	1,500	1,500
10-4150-350	CITIZEN CORP	130	0	191	200	500	500	500	500
10-4150-480	MISC SUPPLIES	1,685	2,701	224	700	1,000	1,000	1,000	1,000
	SUBTOTAL	5,802	15,331	725	13,513	15,063	11,963	11,963	11,963
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4150-740	CAPITAL EQUIPMENT/PROJECTS	849	1,878	1,333	2,100	3,500	4,500	0	0
	SUBTOTAL	849	1,878	1,333	2,100	3,500	4,500	0	0
	ITEM 1	800 mhz radio			1700	3,000	2,500	0	0
	ITEM 2	VHF radio			400	500	500	0	0
	ITEM 3	Emergency Exercise PD Compensation					1,500	0	0
	TOTAL EMERGENCY MANAGEMENT	6,651	17,209	2,058	15,613	18,563	16,463	11,963	11,963

ELECTIONS
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS								
10-4170-220	PUBLIC NOTICES	0	0	0	0	0	0	0	0
10-4170-480	SPECIAL DEPT. SUPPLIES - MISC.	7,378	9,202	14,467	14,467	15,000	0	0	0
	SUBTOTAL	7,378	9,202	14,467	14,467	15,000	0	0	0
	TOTAL ELECTIONS	7,378	9,202	14,467	14,467	15,000	0	0	0

YOUTH COUNCIL
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS								
10-4180-480	MISCELLANEOUS	7,473	9,202	2,698	8,687	3,400	9,400	3,400	3,400
10-4180-486	SPRING CONFERENCE	0	0	0	0	2,500	2,500	0	0
10-4180-640	4TH OF JULY	0	0	0	0	100	100	0	0
10-4180-645	EASTER EGG HUNT	0	19	0	0	1,000	1,000	0	0
	TOTAL YOUTH COUNCIL	7,473	9,221	2,698	8,687	7,000	13,000	3,400	3,400

WHITAKER
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4190-120	PART TIME WAGES	22,103	22,919	10,497	21,090	23,000	22,951	22,951	22,951
10-4190-130	FICA	1,691	1,679	878	1,614	1,760	1,756	1,756	1,756
10-4190-131	RETIREMENT	3,521	3,744	1,784	3,552	3,900	4,239	4,239	4,239
10-4190-135	WORKERS COMPENSATION	453	252	197	420	487	400	400	400
	SUBTOTAL	27,768	28,594	13,356	26,676	29,147	29,345	29,345	29,345
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4190-211	MEMBERSHIPS	0	123	0	240	220	360	360	360
10-4190-240	OFFICE SUPPLIES	0	530	424	424	400	450	300	300
10-4190-310	RECORDING SERVICES	537	432	229	400	800	800	800	800
10-4190-312	PUBLIC RELATIONS	1,572	2,637	1,851	2,400	3,000	3,000	1,000	1,000
10-4190-316	EVENT SUPPLIES	7,071	1,744	0	-	5,000	2,000	1,000	1,000
10-4190-330	EDUCATION & TRAINING	158	390	0	-	950	950	950	950
10-4190-368	KEEPING THE STORIES ALIVE	0	0		-	-	420	300	300
10-4190-480	MISC SUPPLIES	2,426	457	72	200	200	200	200	200
10-4190-487	VOLUNTEER RECOGNITION	0	0	0	-	-	180	-	-
	SUBTOTAL	11,764	6,313	2,576	3,664	10,570	8,360	4,910	4,910
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL/SPECIAL PROJECTS								
10-4135-740	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0
	ITEM 1						0	0	0
	ITEM 2					0	0		0
	TOTAL CITY WHITAKER	39,532	34,907	15,932	30,340	39,717	37,705	34,255	34,255

Police
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
POLICE								
PERSONNEL SERVICES	$2,063,414	$2,120,166	$1,198,092	$2,232,500	$2,371,200	$2,367,537	$2,367,537	$2,367,537
OPERATING EXPENDITURE	$266,958	$264,045	$153,123	$264,384	$284,405	$295,898	$287,318	$288,268
CAPITAL OUTLAY	$166,464	$159,893	$29,225	$234,746	$227,745	$204,000	$13,500	$13,500
SUB TOTAL	$2,496,836	$2,544,104	$1,380,440	$2,731,630	$2,883,350	$2,867,435	$2,668,355	$2,669,305
LIQUOR LAW								
PERSONNEL SERVICES	$5,490	$1,669	$716	$5,720	$5,720	$7,450	$7,300	$7,300
OPERATING EXPENDITURE	$592	$774	$1,035	$1,113	$2,000	$2,000	$2,000	$2,000
CAPITAL OUTLAY	$15,087	$13,181	$693	$10,000	$10,000	$10,000	$10,000	$10,000
SUB TOTAL	$21,169	$15,625	$2,445	$16,833	$17,720	$19,450	$19,300	$19,300
SCHOOL CROSSING								
PERSONNEL SERVICES	$53,209	$50,616	$24,505	$43,960	$58,055	$69,458	$58,958	$58,958
OPERATING EXPENDITURE	$1,340	$1,672	$680	$1,691	$2,000	$2,500	$2,000	$2,000
CAPITAL OUTLAY	$0	$0	$1,560	$1,668	$3,600	$0	$0	$0
SUB TOTAL	$54,548	$52,288	$26,746	$47,319	$63,655	$71,958	$60,958	$60,958
D.A.R.E. PROGRAM								
PERSONNEL SERVICES	$90,109	$91,570	$51,699	$78,150	$106,025	$77,613	$77,613	$77,613
OPERATING EXPENDITURE	$5,621	$4,463	$2,834	$2,840	$5,000	$5,000	$5,000	$5,000
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	$0	$0
SUB TOTAL	$95,730	$96,033	$54,533	$80,990	$111,025	$82,613	$82,613	$82,613
K-9 PROGRAM								
OPERATING EXPENDITURE	$898	$2,307	$1,642	$2,656	$2,250	$4,500	$4,500	$4,500
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	$0	$0
SUB TOTAL	$898	$2,307	$1,642	$2,656	$2,250	$4,500	$4,500	$4,500
ANIMAL CONTROL								
OPERATING EXPENDITURE	$32,548	$32,607	$18,492	$36,984	$36,984	$40,000	$40,000	$40,000
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	$0	$0
SUB TOTAL	$32,548	$32,607	$18,492	$36,984	$36,984	$40,000	$40,000	$40,000
TOTAL POLICE	$2,701,729	$2,742,965	$1,484,296	$2,916,412	$3,114,984	$3,085,956	$2,875,726	$2,876,676

POLICE DEPARTMENT
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4210-110.0	SALARY AND WAGES	1,217,799	1,235,132	724,789	1,340,000	1,352,000	1,305,090	1,305,090	1,305,090
10-4210-111.0	OVERTIME PAY	23,368	18,063	4,360	6,000	31,000	32,000	32,000	32,000
10-4210-112.0	OVERTIME PAY - WARRANT SERVICE	10,751	9,775	5,965	10,000	10,000	10,300	10,300	10,300
10-4210-115.0	OVERTIME PAY-BAILIFF	10,178	9,578	4,615	8,000	11,000	11,300	11,300	11,300
10-4210-120.0	PART TIME WAGES - RESERVES	0	14,336	642	700	9,000	0	0	0
10-4210-122.0	PART TIME WAGES - OFFICE	44,035	52,754	10,169	18,600	16,000	0	0	0
10-4210-130.0	FICA	90,335	102,570	54,141	106,000	115,500	108,040	108,040	108,040
10-4210-131.0	RETIREMENT	373,032	381,582	213,343	391,000	412,000	446,578	446,578	446,578
10-4210-132.0	MEDICAL INSURANCE	261,967	276,505	162,409	317,000	375,000	416,450	416,450	416,450
10-4210-134.0	LONG TERM DISABILITY	5,808	5,327	3,109	6,000	7,500	6,779	6,779	6,779
10-4210-135.0	WORKERS COMPENSATION	24,412	12,834	14,550	27,400	28,000	29,000	29,000	29,000
10-4210-137.0	LINE OF DUTY	1,710	1,710	0	1,800	1,800	2,000	2,000	2,000
10-4210-142.0	UNIFORM ALLOWANCE	19	0	0	0	2,400	0	0	0
	SUBTOTAL	2,063,414	2,120,166	1,198,092	2,232,500	2,371,200	2,367,537	2,367,537	2,367,537
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4210-200.0	UNIFORM PURCHASE	12,848	16,944	7,049	10,600	10,600	11,500	10,600	10,600
10-4210-201.0	UNIFORM CLEANING	2,728	2,329	238	2,050	4,250	3,000	3,000	3,000
10-4210-210.0	BOOKS & SUBSCRIPTIONS	520	241	35	35	200	200	200	200
10-4210-211.0	MEMBERSHIPS	1,612	1,398	562	982	950	950	950	1,000
10-4210-220.0	PUBLIC NOTICES	350	110	0	75	400	400	400	300
10-4210-230.0	MILEAGE REIMBURSEMENT	0	0	0	0	0	0	0	0
10-4210-235.0	EVIDENCE SUPPLIES	1,955	1,877	663	1,500	2,200	2,200	2,200	2,200
10-4210-240.0	OFFICE SUPPLIES	4,683	5,138	892	4,800	5,700	5,700	5,700	5,700
10-4210-241.0	PRINTING	2,681	3,136	1,883	3,500	3,500	3,500	3,500	3,500
10-4210-242.0	POSTAGE	873	928	256	550	1,300	1,300	1,300	1,300
10-4210-250.0	VEHICLE MAINTENANCE - MISC	12,409	9,844	9,335	13,000	13,000	14,000	14,000	14,000
10-4210-251.0	BICYCLE MAINTENANCE	0	200	0	100	200	300	300	300
10-4210-252.0	VEHICLE MAINTENANCE - BODY RPR	8,845	1,000	0	2,000	4,000	4,000	4,000	4,000
10-4210-253.0	VEHICLE MAINTENANCE - TIRES	5,078	5,013	4,561	7,000	6,000	6,000	6,000	7,000
10-4210-254.0	VEHICLE MAINT - PREVENTATIVE	9,016	8,000	4,003	9,500	9,500	9,500	9,500	9,500
10-4210-255.0	RADAR MAINTENANCE	1,959	1,213	1,452	1,452	1,800	1,000	1,000	1,000
10-4210-260.0	EQUIPMENT MAINTENANCE	7,184	8,468	1,582	6,000	14,000	8,000	8,000	8,000
10-4210-261.0	RADIO MAINTENANCE	2,242	1,130	711	850	1,000	3,500	3,500	3,500
10-4210-262.0	COPIER MAINTENANCE	526	120	82	200	550	550	550	550
10-4210-263.0	OFFICE EQUIPMENT MAINTENANCE	477	449	0	100	500	500	500	500
10-4210-264.0	EQUIP MAINTENANCE - COMPUTER	4,714	3,366	1,099	4,300	5,000	5,000	5,000	5,000
10-4210-265.0	CRIME PREVENTION	1,020	430	764	764	1,000	1,000	1,000	1,000
10-4210-267.0	WEAPONS MAINTENANCE	1,711	340	19	300	500	500	500	500
10-4210-268.0	UCAN COMMUNICATION FEES	0	0	0	0	0	0	0	0
10-4210-270.0	TELEPHONE - AIR TIME	10,429	9,778	4,240	10,800	11,500	11,500	11,500	11,500
10-4210-282.0	AIR TIME - LAPTOPS	8,163	9,547	4,312	10,480	10,480	10,550	10,550	10,550
10-4210-290.0	GASOLINE	48,012	51,484	25,009	49,000	54,000	59,000	54,000	54,000
10-4210-310.0	PROFESSIONAL SERVICES	3,515	4,938	2,304	3,080	3,000	5,000	4,000	4,000
10-4210-320.0	FATPOT MAINTENANCE FEES	16,400	16,400	8,200	16,400	16,400	18,000	18,000	18,000
10-4210-330.0	EDUCATION & TRAINING	16,370	16,562	13,289	14,200	15,300	19,000	15,500	15,500
10-4210-340.0	LEXIPOL P&P	6,384	7,185	3,738	7,475	7,475	7,698	7,698	7,698
10-4210-480.0	MISC SUPPLIES	4,170	4,582	2,493	4,500	4,500	4,750	4,750	4,750
10-4210-481.0	PHOTOGRAPHY SUPPLIES	1,611	1,487	852	900	1,500	1,500	1,000	1,000
10-4210-482.0	AMMUNITION	3,690	4,390	4,585	5,500	5,500	5,500	5,500	5,500
10-4210-483.0	INVESTIGATION SUPPLIES	889	1,837	746	1,250	1,750	2,750	2,750	2,750
10-4210-484.0	MEDICAL SUPPLIES	287	363	88	500	500	500	500	500
10-4210-512.0	INSURANCE - AUTO LIAB.	7,619	7,912	12,760	12,900	8,220	8,220	8,220	8,220
10-4210-730.0	DEER MITIGATION FUNDS	0	0	0		1,000	1,000	1,000	1,000
	CITIZEN ACADEMY				1,581	0	400	400	400
10-4210-620.0	MISCELLANEOUS SERVICE	419	278	93	330	300	300	300	300
10-4210-621.0	METRO TASK FORCE	14,629	14,629	14,629	14,630	14,630	14,630	14,630	14,630
10-4210-623.0	PHYSICAL FITNESS STANDARDS	995	1,000	0	0	1,000	500	0	0
10-4210-625.0	DISPATCH SERVICES	39,942	40,000	20,600	41,200	41,200	42,500	45,320	45,320
		266,958	264,045	153,123	264,384	284,405	295,898	287,318	288,268
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4210-740.0	CAPITAL EQUIPMENT	166,464	140,182	25,447	222,246	220,245	196,500	6,000	6,000
10-4210-752.0	GRANT/DONATION PURCHASES		19,712	3,778	12,500	7,500	7,500	7,500	7,500
	SUBTOTAL	166,464	159,893	29,225	234,746	227,745	204,000	13,500	13,500
EQUIPMENT DETAIL									
	ITEM 1	2 Vehicles and Equipment				184,000	95,000	0	0
	ITEM 2	New Evidence Room				5,000	60,000	0	0
	ITEM 3	Carport				4,000	21,500	0	0
	ITEM 4	2 Shipping Containers				6,200	5,000	0	0
	ITEM 5	Night Vision Goggles				10,320	4,000	0	0
	ITEM 6	Computers				0	6,000	6,000	6,000
	ITEM 7	Crime Scene Camera				3,500	3,200	0	0
	ITEM 8	Furniture				7,225	1,800	0	0
	TOTAL POLICE	2,496,836	2,544,104	1,380,440	2,731,630	2,883,350	2,867,435	2,668,355	2,381,037

LIQUOR LAW ENFORCEMENT
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4218-110.0	SALARY & WAGES *	4,544	1,536	651	5,200	5,200	6,500	6,500	6,500
10-4218-120.0	SALARY & WAGES - DUI COURT	458	0	0	0	0	0	0	0
10-4218-130.0	FICA	365	114	48	400	400	700	700	700
10-4218-135.0	WORKERS COMPENSATION	124	19	17	120	120	250	100	100
	SUBTOTAL	5,490	1,669	716	5,720	5,720	7,450	7,300	7,300
	OPERATING EXPENDITURES								
10-4218-310.0	PROF TECH/SERVICES	0	0	0					
10-4218-330.0	EDUCATION & TRAINING	0	594	863	863	1,500	1,500	1,500	1,500
10-4218-480.0	MISC SUPPLIES	472	181	172	250	500	500	500	500
10-4218-621.0	INFORMANT	120	0	0					
10-4218-622.0	COMPLIANCE TESTING	0	0	0					
10-4218-623.0	MISC. SERVICES	0	0	0					
	SUBTOTAL	592	774	1,035	1,113	2,000	2,000	2,000	2,000
	CAPITAL OUTLAY								
10-4218-740.0	CAPITAL EQUIPMENT	15,087	13,181	693	10,000	10,000	10,000	10,000	10,000
	SUBTOTAL	15,087	13,181	693	10,000	10,000	10,000	10,000	10,000
EQUIPMENT DETAIL									
	ITEM 1	Watchguard Camera System				3,300	6,000	6,000	6,000
	ITEM 2	Misc Equipment				6,700	4,000	3,000	3,000
	ITEM 3	Communities that Care					0	1,000	1,000
	TOTAL LIQUOR LAW	21,169	15,625	2,445	16,833	17,720	19,450	19,300	19,300

* Some Wages reimbursed by State of Utah for DUI check points.

SCHOOL CROSSING PROGRAM
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4219-120.0	PART TIME WAGES	48,445	46,553	22,292	40,000	53,000	63,500	53,000	53,000
10-4219-130.0	FICA	3,708	3,562	1,705	3,060	4,055	4,858	4,858	4,858
10-4219-135.0	WORKERS COMPENSATION	1,056	502	508	900	1,000	1,100	1,100	1,100
	SUBTOTAL	53,209	50,616	24,505	43,960	58,055	69,458	58,958	58,958
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4219-271.0	UTILITIES - POWER	0	801	335	530	800	800	800	800
10-4219-480.0	MISC SUPPLIES	1,340	870	346	1,161	1,200	1,700	1,200	1,200
	SUBTOTAL	1,340	1,672	680	1,691	2,000	2,500	2,000	2,000
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4219-740.0	CAPITAL EQUIPMENT	0	0	1,560	1,668	3,600			
	SUBTOTAL	0	0	1,560	1,668	3,600	0	0	0
EQUIPMENT DETAIL									
	ITEM 1					3600	0	0	0
	TOTAL SCHOOL CROSSING	54,548	52,288	25,186	45,651	63,655	71,958	60,958	60,958

D.A.R.E. PROGRAM
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4225-110.0	SALARY & WAGES*	59,355	66,674	37,425	55,784	60,000	46,842	46,842	46,842
10-4225-130.0	FICA	4,471	4,978	2,687	4,268	4,600	3,583	3,583	3,583
10-4225-131.0	RETIREMENT	17,117	18,943	10,638	16,692	20,900	16,413	16,413	16,413
10-4225-132.0	MEDICAL INSURANCE	7,637	0	0	0	18,900	9,050	9,050	9,050
10-4225-134.0	LONG TERM DISABILITY	270	276	161	240	280	225	225	225
10-4225-135.0	WORKERS COMPENSATION	1,259	699	786	1,166	1,345	1,500	1,500	1,500
	SUBTOTAL	90,109	91,570	51,699	78,150	106,025	77,613	77,613	77,613
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4225-241.0	PRINTING	579	524	0	0	500	500	500	500
10-4225-330.0	TRAINING & EDUCATION	400	0	540	540	500	500	500	500
10-4225-480.0	MISC SUPPLIES	4,641	3,939	2,294	2,300	4,000	4,000	4,000	4,000
	SUBTOTAL	5,621	4,463	2,834	2,840	5,000	5,000	5,000	5,000
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4225-740.0	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT DETAIL									
EQUIPMENT									
	ITEM 1						0	0	0
	TOTAL D.A.R.E.	95,730	96,033	54,533	80,990	111,025	82,613	82,613	82,613

K-9
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4223-310.0	PROFESSIONAL SERVICES	265	1,252	370	525	750	1,500	1,500	1,500
10-4223-330.0	EDUCATION & TRAINING	0	420	438	502	500	1,000	1,000	1,000
10-4223-480.0	MISC SUPPLIES	632	635	834	1,629	1,000	2,000	2,000	2,000
	SUBTOTAL	898	2,307	1,642	2,656	2,250	4,500	4,500	4,500
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4223-740.0	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT DETAIL									
EQUIPMENT									
	Item 1						0	0	0
	TOTAL K-9	898	2,307	1,642	2,656	2,250	4,500	4,500	4,500

ANIMAL CONTROL SERVICES
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/16 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS								
10-4253-310.0	DAVIS COUNTY SERVICES	32,548	32,607	18,492	36,984	36,984	40,000	40,000	40,000
10-4253-480.0	SPEC DEPT SUPPLIES/TRAPS ETC.	0	0	0	0	0			
	TOTAL ANIMAL CONTROL	32,548	32,607	18,492	36,984	36,984	40,000	40,000	40,000

FIRE
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

			2019/20			2020/21		
	2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
SOUTH DAVIS FIRE	$852,724	$894,321	$446,860	$893,720	$893,720	$915,000	$915,000	$919,500
Total Fire	$852,724	$894,321	$446,860	$893,720	$893,720	$915,000	$915,000	$919,500

FIRE SERVICES
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS								
10-4155-323.0	SOUTH DAVIS FIRE DIST. ASSMT	852,724	894,321	446,860	893,720	893,720	915,000	915,000	919,500
	TOTAL FIRE	852,724	894,321	446,860	893,720	893,720	915,000	915,000	919,500

PUBLIC WORKS
SUMMARY BY DEPARTMENT
FY 2020/21
BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 MONTH ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
ADMINISTRATION								
PERSONNEL SERVICES	$282,764	$282,919	$158,470	$309,931	$300,545	$466,673	$466,673	$466,673
OPERATING EXPENDITURES	$18,580	$16,197	$6,937	$16,660	$27,737	$34,275	$36,300	$36,300
CAPITAL OUTLAY	$0	$0	$0	$3,045	$3,950	$71,000	$0	$0
SUB TOTAL	$301,344	$299,115	$165,407	$329,636	$332,232	$571,948	$502,973	$502,973
STREETS								
PERSONNEL SERVICES	$277,660	$318,293	$173,452	$335,675	$339,400	$338,468	$338,468	$338,468
OPERATING EXPENDITURES	$210,933	$193,826	$106,703	$224,879	$233,200	$253,650	$209,650	$209,650
STREET LIGHTING	$112,198	$102,328	$44,530	$94,000	$106,000	$108,750	$108,250	$108,250
CAPITAL OUTLAY	$54,347	$308,968	$110,826	$110,826	$206,800	$548,500	$229,500	$229,500
SUB TOTAL	$655,138	$923,415	$435,511	$765,380	$885,400	$1,249,368	$885,868	$885,868
TOTAL STREETS	$655,138	$923,415	$435,511	$765,380	$885,400	$1,249,368	$885,868	$885,868
GIS								
PERSONNEL SERVICES	$87,536	$92,226	$49,090	$98,087	$97,185	$105,284	$105,284	$105,284
OPERATING EXPENDITURES	$10,717	$9,878	$6,078	$8,158	$12,300	$14,300	$11,744	$11,744
CAPITAL OUTLAY	$0	$459	$0	$0	$0	$11,400	$0	$0
SUB TOTAL	$98,253	$102,564	$55,168	$106,245	$109,485	$130,984	$117,028	$117,028
ENGINEERING								
OPERATING EXPENDITURES	$113,352	$70,600	$38,489	$76,040	$87,000	$87,000	$55,000	$55,000
TOTAL PUBLIC WORKS	$1,168,087	$1,395,694	$694,576	$1,277,301	$1,414,117	$2,039,300	$1,560,869	$1,560,869

PUBLIC WORKS ADMINISTRATION
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4405-110.0	SALARY AND WAGES	193,336	193,258	104,746	208,323	200,000	278,310	278,310	278,310
10-4405-111.0	OVERTIME PAY	0	0	3,305	3,305	500	12,000	12,000	12,000
10-4405-120.0	PART TIME WAGES	0	0	0		0	0	0	0
10-4405-130.0	FICA	15,226	14,659	7,923	16,190	15,350	22,209	22,209	22,209
10-4405-131.0	RETIREMENT	34,729	35,039	19,626	37,050	38,500	56,361	56,361	56,361
10-4405-132.0	MEDICAL INSURANCE	34,605	37,119	20,184	40,075	41,000	91,600	91,600	91,600
10-4405-134.0	LONG TERM DISABILITY	897	820	474	882	950	1,393	1,393	1,393
10-4405-135.0	WORKERS COMPENSATION	3,909	1,964	2,182	4,062	4,185	4,800	4,800	4,800
10-4405-142.0	UNIFORM ALLOWANCE	62	60	30	44	60	0	0	0
	SUBTOTAL	282,764	282,919	158,470	309,931	300,545	466,673	466,673	466,673
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4405-200.0	UNIFORM PURCHASE	1,117	731	491	500	1,275	1,275	1,000	1,000
10-4405-210.0	BOOKS & SUBSCRIPTIONS		0	0	0	100	100	100	100
10-4405-211.0	MEMBERSHIPS	221	150	0	235	300	300	500	500
10-4405-220.0	PUBLIC NOTICES		0	0	0	100	100	100	100
10-4405-230.0	MILEAGE REIMBURSEMENT		0	0	0	100	100	100	100
10-4405-240.0	OFFICE SUPPLIES	958	1,063	809	1,250	1,600	1,600	1,200	1,200
10-4405-241.0	PRINTING	117	110	0	150	200	200	200	200
10-4405-242.0	POSTAGE	312	197	48	75	700	700	500	500
10-4405-262.0	MAINTENANCE AND SUPPLIES		0	0	100	300	300	300	300
10-4405-268.0	UCAN COMMUNICATION FEES		0	0	0	0	0	0	0
10-4405-280.0	TELEPHONE - AIR TIME	1,178	1,527	844	1,400	1,300	1,300	2,500	2,500
10-4405-310.0	PROFESSIONAL SERVICES	150	255	225	300	300	3,750	3,750	3,750
10-4405-330.0	EDUCATION AND TRAINING	1,138	1,252	0	1,503	4,000	5,000	6,500	6,500
10-4405-480.0	MISC SUPPLIES	1,723	394	130	1,000	3,000	4,000	4,000	4,000
10-4405-482.0	TOOLS	10,733	7,423	4,043	9,800	13,500	14,500	14,500	14,500
10-4405-512.0	INSURANCE - AUTO LIABILITY	934	3,096	347	347	962	1,050	1,050	1,050
	SUBTOTAL	18,580	16,197	6,937	16,660	27,737	34,275	36,300	36,300
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4405-740.0	CAPITAL EQUIPMENT	0	7,145	1,500	3,045	3,950	71,000	0	0
	SUBTOTAL	0	0	0	3,045	3,950	71,000	0	0
CAPITAL EQUIPMENT DETAIL									
	ITEM 1 UPGRADE SHOP LIFT FOR 1 TON					1,600	56,000	0	0
	ITEM 2 IRON WORKER FOR STEEL WORK					850	15,000	0	0
	ITEM 3					0			
	ITEM 4					0			
	ITEM 5					1,500			
						0			
						0			
	TOTAL PW ADMINISTRATION	301,344	299,115	165,407	329,636	332,232	571,948	502,973	502,973

STREETS
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4410-110.0	SALARY AND WAGES	171,582	199,742	105,659	209,850	200,000	201,531	201,531	201,531
10-4410-111.0	OVERTIME	3,454	2,943	7,506	8,716	7,000	7,000	7,000	7,000
10-4410-130.0	FICA	9,708	14,709	8,044	16,720	15,900	15,953	15,953	15,953
10-4410-131.0	RETIREMENT	33,092	36,537	20,346	37,652	36,100	38,483	38,483	38,483
10-4410-132.0	MEDICAL INSURANCE	53,844	60,918	28,510	56,534	75,000	68,700	68,700	68,700
10-4410-134.0	LONG TERM DISABILITY	811	852	496	905	1,000	1,001	1,001	1,001
10-4410-135.0	WORKERS COMPENSATION	4,982	2,592	2,892	5,298	4,400	5,800	5,800	5,800
10-4410-142.0	UNIFORM ALLOWANCE	187	0	0	0	0	0	0	0
	SUBTOTAL	277,660	318,293	173,452	335,675	339,400	338,468	338,468	338,468
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4410-200.0	UNIFORM PURCHASE	1,419	1,859	1,744	1,744	1,900	1,900	1,900	1,900
10-4410-210.0	BOOKS & SUBSCRIPTIONS	0	0	0	0	0	0	0	0
10-4410-211.0	MEMBERSHIPS	0	0	0	0	0	0	0	0
10-4410-256.0	VEHICLE MAINTENANCE	56,237	61,649	52,262	79,500	74,000	80,000	74,000	74,000
10-4410-261.0	RADIO MAINTENANCE	0	45	0	0	250	250	100	100
10-4410-265.0	FIRE EXTINGUISHER	213	0	0	104	200	200	200	200
10-4410-280.0	TELEPHONE - AIR TIME	620	1,261	330	980	1,500	1,500	2,000	2,000
10-4410-290.0	GASOLINE & DIESEL FUEL	15,680	20,767	10,675	18,400	20,000	21,000	21,000	21,000
10-4410-291.0	PROPANE	0	0	0	0	0	0	0	0
10-4410-330.0	EDUCATION & TRAINING	1,705	3,810	1,109	2,705	6,500	6,500	3,500	3,500
10-4410-479.0	HAULING CONSTRUCTION MATERIAL	246	2,630	440	5,000	5,000	5,000	3,500	3,500
10-4410-480.0	MISC SUPPLIES	8,557	2,756	1,256	6,500	8,000	8,000	5,000	5,000
10-4410-481.0	SNOW REMOVAL	22,357	35,309	13,178	29,464	35,000	38,500	35,000	35,000
10-4410-482.0	ASPHALT	21,184	12,159	11,587	20,000	20,000	20,000	15,000	15,000
10-4410-483.0	WEED CONTROL	0	0	0	100	100	100	100	100
10-4410-484.0	MEDICAL SUPPLIES	48	6	0	50	150	150	150	150
10-4410-485.0	TOOLS	0	1,000	0	1,000	1,850	1,850	1,000	1,000
10-4410-486.0	PAINT STRIPING MATERIALS	10,284	9,268	2,013	15,000	15,000	18,000	10,000	10,000
10-4410-488.0	SIGNS	11,367	10,104	2,700	11,500	11,500	11,500	10,000	10,000
10-4410-489.0	ROAD BASE	533	0	832	2,500	2,500	2,500	2,000	2,000
10-4410-491.0	CURB, GUTTER, SDWK REPAIR	10,868	12,780	0	0	0	0	0	0
10-4410-494.0	STREET SWEEPING CONTRACT	21,971	14,167	245	22,000	22,000	22,500	11,000	11,000
10-4410-495.0	SIDEWALK GRINDING	25,000	0	0	0	0	0	0	0
10-4410-512.0	INSURANCE	2,647	2,712	3,113	3,113	2,750	3,200	3,200	3,200
10-4410-520.0	MISCELLANEOUS SERVICES	0	1,545	5,219	5,219	5,000	11,000	11,000	11,000
	SUBTOTAL	210,933	193,826	106,703	224,879	233,200	253,650	209,650	209,650
	MANAGEMENT CONTROL ACCOUNTS - STREET LIGHTING								
10-4410-610.0	STREET LIGHT POWER	88,704	87,559	35,916	79,000	88,000	90,000	90,000	90,000
10-4410-620.0	STREET LIGHT REPAIRS	23,494	14,768	8,614	15,000	18,000	18,500	18,000	18,000
10-4410-630.0	NEW STREET LIGHTS	0	0			0	250	250	250
	SUBTOTAL	112,198	102,328	44,530	94,000	106,000	108,750	108,250	108,250
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4410-740.0	CAPITAL EQUIPMENT	53,947	308,815	110,826	110,826	206,800	548,500	229,500	229,500
10-4410-750.0	CAPITAL PROJECT	400	154	0		0			
	SUBTOTAL	54,347	308,968	110,826	110,826	206,800	548,500	229,500	229,500
CAPITAL EQUIPMENT DETAIL									
	ITEM 1	Bobtail w/plow (clean diesel grant)				25,800	215,000	215,000	215,000
	ITEM 2	F550 w/plow				4,500	100,000	0	0
	ITEM 3	F250 Crew Truck				6,500	42,000	0	0
	ITEM 4	938M Loader				170,000	167,000	0	0
	ITEM 5	Barricades, signs, cones				170,000	4,500	4,500	4,500
	ITEM 6	Snowplow Blades					10,000	10,000	10,000
	ITEM 7	Update Street Masterplan/Road Assessment					0 to transp fund		
	SUBTOTAL - STREETS	655,138	923,415	435,511	765,380	885,400	1,249,368	885,868	885,868
	STREET PROJECTS								
							0	0	
	SUBTOTAL	0	0	0	0	0	0	0	0
	TOTAL STREETS	655,138	923,415	435,511	765,380	885,400	1,249,368	885,868	885,868

GIS DIVISION
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4470-110.0	SALARY AND WAGES	56,394	58,598	31,014	62,176	61,000	64,065	64,065	64,065
10-4470-111.0	OVERTIME PAY	0	0	0	0	0	500	500	500
10-4470-120.0	PART-TIME WAGES	0	0	0	0	0	0	0	0
10-4470-130.0	FICA	3,553	4,270	2,174	4,757	4,660	4,901	4,901	4,901
10-4470-131.0	RETIREMENT	9,822	10,873	5,710	11,000	11,200	11,811	11,811	11,811
10-4470-132.0	MEDICAL INSURANCE	16,291	17,626	9,403	18,665	18,900	22,400	22,400	22,400
10-4470-134.0	LONG TERM DISABILITY	264	248	136	257	250	308	308	308
10-4470-135.0	WORKERS COMPENSATION	1,212	611	654	1,232	1,175	1,300	1,300	1,300
	SUBTOTAL	87,536	92,226	49,090	98,087	97,185	105,284	105,284	105,284
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4470-200.0	UNIFORM PURCHASE	385	395	400	400	400	400	400	400
10-4470-211.0	MEMBERSHIPS	0	0	0	0	150	150	150	150
10-4470-240.0	OFFICE SUPPLIES	1,950	1,433	406	1,000	2,000	2,000	1,000	1,000
10-4470-255.0	VEHICLE MAINTENANCE	120	92	0	350	350	350	350	350
10-4470-262.0	MAINTENANCE & SUPPLIES	687	0	259	400	500	500	500	500
10-4470-280.0	TELEPHONE AIR TIME				0	0	500	500	500
10-4470-282.0	AIR TIME - GPS	1,244	1,244	405	800	1,100	1,100	1,244	1,244
10-4470-310.0	PROFESSIONAL SERVICES	0	0	0	100	300	300	300	300
10-4470-320.0	SOFTWARE SUPPORT	4,108	4,308	4,608	4,608	5,000	5,000	5,000	5,000
10-4470-330.0	EDUCATION AND TRAINING	1,399	1,464	0	0	1,500	3,000	1,500	1,500
10-4470-480.0	MISC SUPPLIES	824	943	0	500	1,000	1,000	800	800
	SUBTOTAL	10,717	9,878	6,078	8,158	12,300	14,300	11,744	11,744
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4470-740.0	CAPITAL EQUIPMENT	0	459		0	0	11,400	0	0
	SUBTOTAL	0	459	0	0	0	11,400	0	0
CAPITAL EQUIPMENT DETAIL									
	ITEM 1	ARCGIS ENTERPRISE LICENSE					8,500	0	0
	ITEM 2	AERIAL IMAGERY					2,900	0	0
	ITEM 3								
	ITEM 4								
	ITEM 5								
	TOTAL GIS DIVISION	98,253	102,564	55,168	106,245	109,485	130,984	117,028	117,028

ENGINEERING SERVICES
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS								
10-4490-316.0	ENG SERVICES - COMMUNITY DEV.	48,907	37,435	15,295	31,000	40,000	40,000	25,000	25,000
10-4490-317.0	ENG SERVICES - INSPECTION	56,593	28,756	23,194	40,000	40,000	40,000	25,000	25,000
10-4490-319.0	ENG SERVICES - STREETS	2,205	0	0	0	1,000	1,000	1,000	1,000
10-4490-320.0	ENG SERVICES - STORM DRAINAGE	1,080	0	0	0	0	0	0	0
10-4490-321.0	ENG SERVICES - PARKS & CEMETERY	0	0	0	0	1,000	1,000	1,000	1,000
10-4490-322.0	ENG SERVICES - MISCELLANEOUS	4,568	4,410	0	5,040	4,000	4,000	3,000	3,000
10-4490-325.0	CEMETERY EXPANSION	0	0	0	0	1,000	1,000	0	0
	TOTAL ENGINEERING	113,352	70,600	38,489	76,040	87,000	87,000	55,000	55,000

PARKS & RECREATION
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

			2019/20			2020/21		
	2017/18 ACTUAL	2018/19 ACTUAL	6 MONTH ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
PARKS								
PERSONNEL SERVICES	$600,796	$586,477	$326,534	$558,384	$635,100	$644,123	$644,123	$644,123
PARKS OPERATING	$160,471	$169,181	$99,021	$185,743	$200,785	$214,100	$192,450	$192,450
CAPITAL OUTLAY	$6,884	$65,024	$38,009	$55,085	$63,400	$222,500	$0	$0
TOTAL	$768,152	$820,682	$463,564	$799,212	$899,285	$1,080,723	$836,573	$836,573
RECREATION COMMITTEES								
PARKS/TRAILS	$4,158	$3,895	$2,200	$2,570	$5,500	$5,580	$1,230	$1,230
TOTAL	$4,158	$3,895	$2,200	$2,570	$5,500	$5,580	$1,230	$1,230
COMMUNITY EVENTS								
COMMUNITY EVENTS	$2,677	$22,909	$6,050	$15,585	$23,650	$35,650	$10,400	$10,400
TOTAL	$2,677	$22,909	$6,050	$15,585	$23,650	$35,650	$10,400	$10,400
TOTAL PARKS /RECREATION	$774,987	$847,485	$471,814	$817,367	$928,435	$1,121,953	$848,203	$848,203

PARKS DEPARTMENT
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4510-110.0	SALARY AND WAGES	267,578	263,191	146,780	272,600	283,500	279,021	279,021	279,021
10-4510-111.0	OVERTIME	777	1,130	5,253	4,538	1,500	1,500	1,500	1,500
10-4510-120.0	TEMPORARY AND PART TIME WAGE	176,910	168,355	87,672	130,000	180,000	171,000	171,000	171,000
10-4510-130.0	FICA	35,530	32,928	17,615	31,146	35,600	34,541	34,541	34,541
10-4510-131.0	RETIREMENT	49,140	50,502	28,065	50,000	52,300	51,764	51,764	51,764
10-4510-132.0	MEDICAL INSURANCE	59,923	64,379	35,238	60,700	71,000	94,650	94,650	94,650
10-4510-134.0	LONG TERM DISABILITY	1,440	1,343	777	1,400	1,500	1,347	1,347	1,347
10-4510-135.0	WORKERS COMPENSATION	9,499	4,649	5,134	8,000	9,700	10,300	10,300	10,300
	SUBTOTAL - PERSONNEL	600,796	586,477	326,534	558,384	635,100	644,123	644,123	644,123
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4510-200.0	UNIFORM PURCHASES	3,049	2,976	1,341	2,400	3,000	3,500	2,500	2,500
10-4510-220.0	PUBLIC NOTICES	90	0	0	50	100	100	100	100
10-4510-240.0	OFFICE SUPPLIES	336	300	200	500	500	500	500	500
10-4510-242.0	POSTAGE	11	12	8	20	50	50	50	50
10-4510-250.0	VEHICLE MAINT & SUPPLIES	8,966	11,416	5,259	11,000	11,000	11,500	11,500	11,500
10-4510-260.0	MISC EQUIPMENT MAINTENANCE	4,255	4,477	2,992	5,500	5,500	6,000	6,000	6,000
10-4510-268.0	MOWER MAINTENANCE	13,444	7,228	9,844	15,000	15,000	15,750	13,000	13,000
10-4510-270.0	UTILITIES - WATER WEBER BASIN	17,649	17,793	20,376	20,376	20,000	25,000	21,000	21,000
10-4510-271.0	UTILITIES - DEUEL CREEK WATER	0	0	0	12,200	12,000	14,000	14,000	14,000
10-4510-274.0	UTILITIES - POWER	8,695	10,815	3,589	11,000	13,000	13,000	13,000	13,000
10-4510-277.0	UTILITIES - SEWER	510	990	480	1,100	1,100	1,100	1,100	1,100
10-4510-280.0	TELEPHONE AIR TIME	2,906	3,602	1,378	3,400	3,400	3,400	3,500	3,500
10-4510-290.0	GASOLINE	13,680	15,974	9,904	14,000	14,000	14,000	14,000	14,000
10-4510-310.0	PROFESSIONAL SERVICES	9,213	9,525	8,234	9,000	9,000	10,000	9,500	9,500
10-4510-330.0	EDUCATION & TRAINING	3,843	3,478	0	2,805	4,000	4,000	3,000	3,000
10-4510-480.0	MISC SUPPLIES	27,052	27,256	10,913	26,000	28,000	30,000	28,000	28,000
10-4510-481.0	FERTILIZERS - WEED CONTROL	20,190	22,534	9,312	21,000	23,000	23,000	23,000	23,000
10-4510-482.0	PLANTINGS	6,651	6,500	1,619	6,000	7,000	7,000	3,500	3,500
10-4510-483.0	SPRINKLER REPAIR	11,402	14,982	6,086	15,000	15,000	15,000	14,000	14,000
10-4510-484.0	HOLIDAY LIGHTING	5,075	5,370	5,734	6,702	7,000	7,000	6,000	6,000
10-4510-485.0	FIELD PREPARATION	1,322	1,782	0	375	2,000	2,200	1,800	1,800
10-4510-486.0	CURB & GUTTER REPAIR	1,077	1,052	438	1,000	6,000	6,600	2,000	2,000
10-4510-512.0	INSURANCE	1,057	1,121	1,315	1,315	1,135	1,400	1,400	1,400
	SUBTOTAL	160,471	169,181	99,021	185,743	200,785	214,100	192,450	192,450
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4510-740.0	CAPITAL EQUIPMENT	6,955	58,416	35,924	48,000	56,400	214,000	0	0
10-4510-750.0	CAPITAL PROJECTS	-75	6,421	0	5,000	5,000	6,500	0	0
10-4510-752.0	CITIZEN PARTICIPATION PROJECTS	4	186	2,085	2,085	2,000	2,000	0	0
	SUBTOTAL	6,884	65,024	38,009	55,085	63,400	222,500	0	0
CAPITAL DETAIL									
EQUIPMENT									
	ITEM 1 Replace Cemetery utility vehicle18yrs old					5,000	28,000	0	0
	ITEM 2 Replace 12yr old 11ft cut mower					5,000	90,000	0	0
	ITEM 3 Replace 1 ton flatbed dump 12yrs old					8,000	52,000	0	0
	ITEM 4 Replace Small Equipment					5,000	5,000	0	0
	ITEM 5 Replace pick-up truck					32,000	34,000	0	0
	ITEM 6 Replace 18yr old Utility Trailer					1,400	5,000	0	0
						56,400	214,000	0	0
PROJECTS									
	ITEM 1 Replace Smoot Park Irrigation Filter					500	6,500	0	0
						2,500			
						2,000			
						5,000	6,500		
	TOTAL PARKS	768,152	820,682	463,564	799,212	899,285	1,080,723	836,573	836,573

RECREATION COMMITTEES
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	PARKS & RECREATION COMMITTEE								
10-4511-310.0	PROFESSIONAL/RECORDING SERVICES	337	335	0	220	400	440	440	440
10-4511-480.0	MISC SUPPLES	0	52		0	200	200	100	100
	SUBTOTAL	337	387	0	220	600	640	540	540
10-4511-750.0	MOVIES IN THE PARK	3,408	3,240	2,200	2,200	4,000	4,000	150	150
	SUBTOTAL	3,408	3,240	2,200	2,200	4,000	4,000	150	150
	TRAILS COMMITTEE								
10-4512-310.0	RECORDER SERVICES	402	267		150	400	440	440	440
10-4512-330.0	EDUCATION & TRAINING	0	0		0	200	200	0	0
10-4512-480.0	MISC SUPPLIES	11	0		0	300	300	100	100
	SUBTOTAL	413	267	0	150	900	940	540	540
	CAPITAL								
10-4512-740.0	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	0	0	0
	TOTAL RECREATION COMMITTEES	4,158	3,895	2,200	2,570	5,500	5,580	1,230	1,230

COMMUNITY EVENTS
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - COMMUNITY EVENTS								
10-4560-482.0	CHRISTMAS LIGHTING	377	175	0	585	650	650	400	400
10-4560-621.0	4th of July Celebration	2,300	22,734	6,050	15,000	23,000	35,000	10,000	10,000
	TOTAL	2,677	22,909	6,050	15,585	23,650	35,650	10,400	10,400

PUBLIC BUILDINGS
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
CITY HALL								
PERSONNEL SERVICES	$46,977	$46,667	$26,984	$51,575	$52,480	$47,888	$47,888	$47,888
OPERATING EXPENDITURES	$85,069	$82,967	$43,746	$80,600	$85,932	$88,530	$85,530	$86,430
CAPITAL OUTLAY	$4,181	$12,330	$1,734	$108,000	$108,000	$108,000	$0	$0
SUB TOTAL	$136,226	$141,965	$72,463	$240,175	$246,412	$244,418	$133,418	$134,318
PUBLIC WORKS FACILITY								
OPERATING EXPENDITURES	$43,360	$38,201	$21,153	$45,205	$49,513	$48,940	$43,940	$43,955
CAPITAL OUTLAY	$18,418	$5,370	$6,984	$24,572	$31,700	$124,700	$0	$0
SUB TOTAL	$61,778	$43,571	$28,137	$69,777	$81,213	$173,640	$43,940	$43,955
PUBLIC WORKS STORAGE								
OPERATING EXPENDITURES	$4,792	$4,141	$2,796	$6,354	$6,390	$6,450	$6,450	$6,750
CAPITAL OUTLAY	$0	$0	$0	$0	$0	$0	$0	$0
SUB TOTAL	$4,792	$4,141	$2,796	$6,354	$6,390	$6,450	$6,450	$6,750
PARKS & REC FACILITY								
OPERATING EXPENDITURES	15,990	13,333	6,167	14,850	15,400	15,585	15,035	15,155
CAPITAL OUTLAY	5,659	1,818	1,595	5,700	5,700	16,600	1,500	1,500
SUB TOTAL	21,649	15,151	7,761	20,550	21,100	$32,185	$16,535	$16,655
WHITAKER HOME								
OPERATING EXPENDITURES	6,052	5,737	2,410	5,113	0	5,545	4,395	4,465
CAPITAL OUTLAY	50,756	37,503	0	45,361	0	25,500	25,500	25,500
SUB TOTAL	56,808	43,240	2,410	50,474	0	$31,045	$29,895	$29,965
TOTAL PUBLIC BUILDINGS	$281,254	$248,067	$113,566	$387,330	$355,115	$487,738	$230,238	$231,643

PARKS & RECREATION FACILITY
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4595-271.0	UTILITIES - POWER	2,905	3,076	1,472	4,200	3,300	3,300	3,300	3,300
10-4595-276.0	UTILITIES - GAS	4,600	3,884	755	3,600	4,600	4,600	4,600	4,600
10-4595-277.0	UTILITIES - SEWER	60	120	60	120	120	120	120	120
10-4595-280.0	TELEPHONE SERVICE & EQUIPMENT	0	0	0	0	300	300	0	0
10-4595-310.0	PROFESSIONAL SERVICES	3,000	2,430	1,928	3,250	3,250	3,250	3,000	3,000
10-4595-480.0	MISC SUPPLIES	238	236	0	100	250	250	250	250
10-4595-481.0	JANITORIAL SUPPLIES	141	376	229	400	400	440	440	440
10-4595-482.0	MAINTENANCE & REPAIR	3,946	2,542	1,042	2,500	2,500	2,625	2,625	2,625
10-4595-514.0	INSURANCE	1,099	670	680	680	680	700	700	820
	SUBTOTAL	15,990	13,333	6,167	14,850	15,400	15,585	15,035	15,155
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4595-740.0	CAPITAL EQUIPMENT	5,659	1,818	1,595	4,600	4,600	16,600	1,500	1,500
10-4595-750.0	CAPITAL PROJECT/STORAGE TANK			0	1,100	1,100	0	0	0
	SUBTOTAL	5,659	1,818	1,595	5,700	5,700	16,600	1,500	1,500
EQUIPMENT DETAIL									
	ITEM 1 Replace Overhead Door Opener x2					3,000	3,000	1,500	1,500
	ITEM 2 Shop Equipment Lift					0	12,000	0	0
	ITEM 3 Computer and equipment					1,600	1,600	0	0
CAPITAL PROJECTS DETAIL									
	PROJECT 1					1,100	0	0	0
	TOTAL PARKS & REC BLDG	21,649	15,151	7,761	20,550	21,100	32,185	16,535	16,655

PUBLIC WORKS FACILITY
FY 2019/20 BUDGET

		2016/17 ACTUAL	2017/18 ACTUAL	2018/19 6 M ACTUAL	2018/19 12 MONTH ESTIMATE	2018/19 BUDGET	2019/20 DEPARTMENT REQUEST	2019/20 TENTATIVE	2019/20 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4596-271.0	UTILITIES - POWER	10,929	7,761	4,921	8,000	11,000	11,000	11,000	11,000
10-4596-276.0	UTILITIES - GAS	7,031	7,389	1,498	7,000	8,000	8,000	8,000	8,000
10-4596-277.0	UTILITIES - SEWER	286	531	6	500	500	500	500	500
10-4596-280.0	TELEPHONE SERVICE & EQUIPMENT	8,793	9,210	4,605	11,000	11,000	10,000	11,000	11,000
10-4596-310.0	PROFESSIONAL SERVICES	668	513	495	723	685	1,000	1,000	1,000
10-4596-480.0	MISC SUPPLIES	220	0	0	100	200	200	200	200
10-4596-481.0	JANITORIAL SUPPLIES	1,117	1,675	594	750	1,000	1,100	1,100	1,100
10-4596-482.0	MAINTENANCE & REPAIR	14,317	10,993	8,902	17,000	17,000	17,000	11,000	11,000
10-4596-514.0	INSURANCE	0	128	132	132	128	140	140	155
	SUBTOTAL	43,360	38,201	21,153	45,205	49,513	48,940	43,940	43,955
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4596-740.0	CAPITAL EQUIPMENT	17,518	5,370	6,984	18,000	26,700	124,700	0	0
10-4596-750.0	CAPITAL PROJECTS	900	0	0	6,572	5,000	0	0	0
	SUBTOTAL	18,418	5,370	6,984	24,572	31,700	124,700	0	0
EQUIPMENT DETAIL									
	ITEM 1 Carpet/Tile/Paint					4,500	5,000	0	0
	ITEM 2 welding bay Crane Repair					8,000	500	0	0
	ITEM 3 Fuel Management Equipment					0	10,000	0	0
	ITEM 4 Salt Rack					8,000	12,000	0	0
	ITEM 5 Wash bay pressure washer					6,200	7,200	0	0
	ITEM 6 Security Upgrades						90000	0	0
PROJECTS									
	ITEM 1					5000	0	0	0
	ITEM 2								
	TOTAL PW BLDG EXPENDITURES	61,778	43,571	28,137	69,777	81,213	173,640	43,940	43,955

CITY HALL 250 NORTH MAIN
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4597-120.0	PART TIME WAGES	38,354	38,487	22,114	42,150	43,000	38,979	38,979	38,979
10-4597-130.0	FICA	2,926	2,977	1,647	3,225	3,300	2,982	2,982	2,982
10-4597-131.0	RETIREMENT	4,889	4,792	2,751	5,300	5,400	4,977	4,977	4,977
10-4610-132.0	MEDICAL INSURANCE			0	0	0	0	0	0
10-4610-134.0	LONG TERM DISABILITIES			0	0	0	0	0	0
10-4597-135.0	WORKERS COMPENSATION	808	411	472	900	780	950	950	950
	SUBTOTAL	46,977	46,667	26,984	51,575	52,480	47,888	47,888	47,888
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4597-230.0	MILEAGE REIMBURSEMENT	0	0	0	50	50	50	50	50
10-4597-271.0	UTILITIES - POWER	26,776	26,133	13,643	26,000	27,000	27,000	26,000	26,000
10-4597-276.0	UTILITIES - GAS	7,608	6,796	2,736	8,200	9,000	9,000	8,000	8,000
10-4597-277.0	UTILITIES - SEWER	240	480	240	480	480	480	480	480
10-4597-280.0	TELEPHONE SERVICE & EQUIPMENT	10,328	9,738	4,605	12,700	12,700	12,700	12,700	12,700
10-4597-310.0	PROFESSIONAL SERVICES	9,473	10,759	6,303	11,218	7,800	8,000	8,000	8,000
10-4597-320.0	ELEVATOR CONTRACT	4,011	870	265	1,050	800	1,000	1,000	1,000
10-4597-321.0	MECHANICAL SERVICE	8,595	9,645	5,598	7,200	10,000	10,000	10,000	10,000
10-4597-480.0	MISC SUPPLIES	330	625	158	400	800	800	800	800
10-4597-481.0	JANITORIAL SUPPLIES	3,516	3,930	1,368	3,000	4,000	4,000	4,000	4,000
10-4597-482.0	MAINTENANCE & REPAIR	8,943	8,784	3,528	5,000	8,000	10,000	9,000	9,000
10-4597-514.0	INSURANCE	5,249	5,207	5,302	5,302	5,302	5,500	5,500	6,400
	SUBTOTAL	85,069	82,967	43,746	80,600	85,932	88,530	85,530	86,430
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL CITY HALL								
10-4597-740.0	CAPITAL EQUIPMENT	0	0	0		0	13,000	0	0
10-4597-750.0	CAPITAL PROJECTS	4,181	12,330	1,734	108,000	108,000	95,000	0	0
	SUBTOTAL	4,181	12,330	1,734	108,000	108,000	108,000	0	0
EQUIPMENT DETAIL									
	ITEM 1 replacement of stacking chairs and 8' folding tables						13,000	0	0
	ITEM 2								
	ITEM 3								
CAPITAL PROJECTS DETAIL									
	ITEM 1 carpet & paint					4,000	5,000	0	0
	ITEM 2 remodel of front desk & front doors					5,000	90,000	0	0
	ITEM 3					0			
	ITEM 4					71,000			
	ITEM 5					28,000			
	ITEM 6								
	TOTAL CITY HALL	136,226	141,965	72,463	240,175	246,412	244,418	133,418	134,318

PUBLIC WORKS STORAGE/DECANT
FY 2019/20 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4598-271.0	UTILITIES - POWER	0	0	0	0	0	0	0	0
10-4598-276.0	UTILITIES - GAS	3,104	2,334	910	3,600	4,000	4,000	4,000	4,000
10-4598-277.0	UTILITIES - SEWER	0	0	0	0	0	0	0	0
10-4598-310.0	PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0
10-4598-480.0	MISC SUPPLIES	0	0	0	50	150	150	150	150
10-4598-482.0	MAINTENANCE & REPAIR	0	271	282	1,100	500	500	500	500
10-4598-514.0	INSURANCE	1,688	1,537	1,604	1,604	1,740	1,800	1,800	2,100
	SUBTOTAL	4,792	4,141	2,796	6,354	6,390	6,450	6,450	6,750
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4598-740.0	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0
	SUBTOTAL	0	0	0	0	0	0	0	0
EQUIPMENT DETAIL									
		Will this budget now include the Decant?							
	ITEM 1								
	ITEM 2								
PROJECTS DETAIL									
	ITEM 1								
	ITEM 2								
	TOTAL MAINT BLDG EXPENDITURES	4,792	4,141	2,796	6,354	6,390	6,450	6,450	6,750

WHITAKER HOME
FY 2019/20 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4599-270.0	UTILITIES - DEUEL CREEK		0	0	275	275	275	275	275
10-4599-271.0	UTILITIES - POWER	730	967	437	1,000	1,300	1,300	1,300	1,300
10-4599-276.0	UTILITIES - GAS	768	673	182	700	800	800	800	800
10-4599-277.0	UTILITIES - SEWER	60	90	60	120	120	120	120	120
10-4599-318.0	CUSTODIAL SUPPLIES	0	500	0	500	500	500	500	500
10-4599-482.0	BUILDING MAINT & REPAIR	4,000	3,011	1,213	2,000	2,830	2,000	850	850
10-4599-514.0	INSURANCE - PROPERTY	494	496	518	518	500	550	550	620
	SUBTOTAL	6,052	5,737	2,410	5,113	6,325	5,545	4,395	4,465
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4599-740.0	CAPITAL EQUIPMENT	806	8,839	0	16,327	16,327	0	0	0
10-4599-750.0	CAPITAL PROJECTS	49,950	28,664	0	29,034	29,034	25,500	25,500	25,500
	SUBTOTAL	50,756	37,503	0	45,361	45,361	25,500	25,500	25,500

EQUIPMENT DETAIL

PROJECTS

	ITEM 1	Rain gutters west side					2,750	2,750	2,750
	ITEM 2	Exterior Self-Guided Tour					3,200	3,200	3,200
	ITEM 3	Photo Cell Exterior Lighting					600	600	600
	ITEM 4	ADA Curb Ramp					2,400	2,400	2,400
	ITEM 5	Restoration of Chimney					400	400	400
	ITEM 6	Addtl Photo Cell Exterior Sign Lighting					3,200	3,200	3,200
	ITEM 7	Carriage House Drive/Gate Rehab					5,000	5,500	5,500
	ITEM 8	Rehabilitation Work					7,950	7,450	7,450
	TOTAL MAINT BLDG EXPENDITURES		56,808	43,240	2,410	50,474	51,686	31,045	29,895	29,965

COMMUNITY DEVELOPMENT
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

			2019/20			2020/21		
	2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
PLANNING & ZONING ADMINISTRATION								
PERSONNEL SERVICES	$265,012	$271,724	$147,817	$291,785	$289,400	$295,921	$295,921	$295,921
OPERATING EXPENDITURES	$7,752	$7,772	$7,137	$12,069	$12,000	$16,300	$13,250	$13,250
CAPITAL	$0	$0	$0	$1,482	$1,500	$70,500	$1,500	$1,500
TOTAL	$272,765	$279,496	$154,954	$305,336	$302,900	$382,721	$310,671	$310,671
BOARDS & COMMISSIONS								
PLANNING COMMISSION	$7,373	$8,038	$2,492	$5,100	$11,400	$11,800	$9,400	$9,400
BOARD OF ADJUSTMENT	$0	$0	$0	$180	$450	$450	$450	$450
LANDMARK COMMISSION	$3,073	$211	$3,999	$4,072	$5,500	$4,000	$500	$500
TOTAL	$10,446	$8,249	$6,491	$9,352	$17,350	$16,250	$10,350	$10,350
BUILDING INSPECTION								
OPERATING EXPENDITURES	$71,912	$58,143	$22,365	$50,235	$60,550	$60,550	$35,550	$35,550
CAPITAL	$0	$250	$0	$0	$0	$0	$0	$0
TOTAL	$71,912	$58,393	$22,365	$50,235	$60,550	$60,550	$35,550	$35,550
TOTAL COMMUNITY SERVICES	$344,676	$337,888	$177,319	$355,571	$380,800	$459,521	$356,571	$356,571

COMMUNITY DEVELOPMENT
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - PERSONNEL								
10-4610-110.0	SALARY & WAGES	181,251	184,274	99,527	197,830	194,000	193,908	193,908	193,908
10-4610-111.0	OVERTIME PAY	176	236	970	970	500	800	800	800
10-4610-130.0	FICA	12,374	14,223	7,322	15,210	14,900	14,895	14,895	14,895
10-4610-131.0	RETIREMENT	32,784	33,174	18,055	34,385	35,000	35,933	35,933	35,933
10-4610-132.0	MEDICAL INSURANCE	34,572	37,606	19,890	39,500	41,000	46,200	46,200	46,200
10-4610-134.0	LONG TERM DISABILITIES	851	725	442	840	900	935	935	935
10-4610-135.0	WORKERS COMPENSATION	3,004	1,485	1,611	3,050	3,100	3,250	3,250	3,250
	SUBTOTAL - PERSONNEL	265,012	271,724	147,817	291,785	289,400	295,921	295,921	295,921
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4610-210.0	BOOKS & SUBSCRIPTIONS	0	138	0	0	200	200	200	200
10-4610-211.0	MEMBERSHIPS	650	955	0	575	1,000	1,000	1,000	1,000
10-4610-220.0	PUBLIC NOTICES	950	114	104	200	1,000	1,000	800	800
10-4610-240.0	OFFICE SUPPLIES	1,126	836	692	1,200	1,500	1,500	750	750
10-4610-241.0	PRINTING	178	178	381	450	500	500	500	500
10-4610-242.0	POSTAGE	807	1,500	191	1,200	1,500	1,600	1,000	1,000
10-4610-260.0	VEHICLE MAINTENCE	92.35	79.23	148	400	500	500	300	300
10-4610-262.0	EQUIPMENT MAINT & SUPPLIES	1,657	1,394	547	1,500	2,000	2,500	1,500	1,500
10-4610-280.0	TELEPHONE - AIR TIME	817	259	0	0	800	0	1,000	1,000
10-4610-290.0	GASOLINE	71	94	0	100	500	500	200	200
10-4610-315.0	PROFESSIONAL SERVICES - PLANNING	0	0	4,500	4,500	0	4,500	4,500	4,500
10-4610-330.0	EDUCATION & TRAINING	1,404	2,225	574	1,944	2,500	2,500	1,500	1,500
	SUBTOTAL	7,752	7,772	7,137	12,069	12,000	16,300	13,250	13,250
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4610-740.0	CAPITAL EQUIPMENT	0	0	0	1,482	1,500	1,500	1,500	1,500
10-4610-752.0	CAPITAL PROJECTS	0	0	0	0	0	69,000	0	0
	SUBTOTAL	0	0	0	1,482	1,500	70,500	1,500	1,500
EQUIPMENT DETAIL									
	ITEM 1 Computer Replacement				0	1,500	1,500	1,500	1,500
	ITEM 2								
PROJECTS									
	PROJECT 1 General Plan					0	69,000	0	0
	PROJECT 2								
	TOTAL	272,765	279,496	154,954	305,336	302,900	382,721	310,671	310,671
TOTAL PLANNING & ZONING ADMINISTRATION		272,765	279,496	154,954	305,336	302,900	382,721	310,671	310,671

BOARDS & COMMISSIONS
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
PLANNING COMMISSION									
10-4611-210.0	MEMBERSHIPS	0	0	0	0	0		0	0
10-4611-305.0	MEMBER ATTENDANCE	5,210	4,565	1,710	4,000	6,000	6,000	6,000	6,000
10-4611-310.0	RECORDER SERVICES	2,163	3,080	782	1,100	5,000	5,000	3,000	3,000
10-4611-330.0	EDUCATION & TRAINING	0	393	0	0	400	800	400	400
	TOTAL PLANNING COMMISSION	7,373	8,038	2,492	5,100	11,400	11,800	9,400	9,400
BOARD OF ADJUSTMENT									
10-4612-305.0	MEMBER ATTENDANCE	0	0	0	75	300	300	300	300
10-4612-310.0	RECORDER SERVICES	0	0	0	105	150	150	150	150
	TOTAL BOARD OF ADJUSTMENT	0	0	0	180	450	450	450	450
LANDMARKS COMMISSION									
10-4613-310.0	RECORDER SERVICES	424	124	77	150	500	500	500	500
10-4613-330.0	EDUCATION & TRAINING		0	0	0	0		0	0
10-4613-485.0	SPECIAL PROJECTS	349	87	2,422	2,422	2,500	3,500	0	0
10-4613-740.0	CAPITAL EQUIPMENT		0	0	0	0		0	0
10-4613-750.0	STATE GRANT PROJECT	2,300	0	1,500	1,500	2,500	0	0	0
	TOTAL LANDMARK COMMISSION	3,073	211	3,999	4,072	5,500	4,000	500	500
TOTAL BOARDS & COMMISSIONS		10,446	8,249	6,491	9,352	17,350	16,250	10,350	10,350

BUILDING & ZONING INSPECTION
FY 2019/20 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	MANAGEMENT CONTROL ACCOUNTS - OPERATING								
10-4650-210.0	BOOKS & SUBSCRIPTIONS	0	1,000	0	0	200	200	200	200
10-4650-211.0	MEMBERSHIPS	135	135	0	135	150	150	150	150
10-4650-260.0	EQUIPMENT MAINTENANCE	179	200	0	0	200	200	200	200
10-4650-290.0	GASOLINE	0	0	66	0	0	0	0	0
10-4650-316.0	BUILDING INSPECTION SERVICES	71,598	56,808	22,299	50,100	60,000	60,000	35,000	35,000
	SUBTOTAL	71,912	58,143	22,365	50,235	60,550	60,550	35,550	35,550
	MANAGEMENT CONTROL ACCOUNTS - CAPITAL								
10-4650-740.0	CAPITAL EQUIPMENT	0	250	0	0	0	0	0	0
EQUIPMENT DETAIL									
	ITEM 1						0	0	0
	TOTAL INSPECTIONS	71,912	58,393	22,365	50,235	60,550	60,550	35,550	35,550

TRANSFERS-NON DEPARTMENTAL
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

			2019/20			2020/21		
	2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
DEBT SERVICE	$0	$0	$0	$0	$0	$0	$0	$0
CAPITAL IMPROVEMENT/OTHER FUNDS	$695,885	$719,726	$364,441	$670,703	$670,703	$608,869	$608,869	$555,744
MONUMENTS FEES - PCF	$0	$0	$0	$0	$0	$0	$0	$0
WHITAKER TRUST	$38,176	$43,765	$22,250	$44,500	$44,500	$0	$0	$0
RDA INCREMENT	$0	$0	$0	$0	$0	$0	$0	$0
RECREATION	$10,000	$41,000	$41,000	$68,197	$73,000	$41,000	$30,000	$30,000
SANITATION	$0	$0	$0	$0	$0	$0	$0	$0
NON-DEPARTMENTAL	$4,154	$68,307	$1,747	$53,107	$53,107	$64,061	$40,000	$40,000
TOTAL	$748,215	$872,798	$429,438	$836,507	$841,310	$713,930	$678,869	$625,744

TRANSFER - NON-DEPARTMENTAL
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
DEBT SERVICE									
	SUBTOTAL DEBT SERVICE	0	0	0	0	0	0	0	0
CAPITAL IMPROVEMENT/OTHER FUNDS									
10-4710-950.0	UTOPIA	280,293	304,134	156,645	255,111	255,111	193,277	193,277	140,152
10-4710-952.0	TRANSPORATION FUND	415,592	415,592	207,796	415,592	415,592	415,592	415,592	415,592
	SUBTOTAL CAPITAL IMPROVEMENTS	695,885	719,726	364,441	670,703	670,703	608,869	608,869	555,744
OTHER GOVERNMENTAL									
10-4710-820.0	TRANSFER TO RECREATION FUND	10,000	41,000	41,000	68,197	73,000	41,000	30,000	30,000
10-4710-970.0	TRANSFER WHITAKER HOME TRUST	38,176	43,765	22,250	44,500	44,500	0	0	0
	SUBTOTAL GOVERNMENTAL	48,176	84,765	63,250	112,697	117,500	41,000	30,000	30,000
NON - DEPARTMENTAL									
10-4710-980.0	CONTRIB. FUND BAL/DEBT REDUCT	0	0						
10-4710-990.0	CONTINGENCY - PERSONNEL ADJUSTMENTS	4,154	68,307	1,747	53,107	53,107	64,061	40,000	40,000
10-4811-100.0	RETIREMENT LIABILITY	0	0						
10-4811-200.0	UTOPIA OPERATIONAL ASSESSMENT	0	0						
	SUBTOTAL NON-DEPARTMENTAL	4,154	68,307	1,747	53,107	53,107	64,061	40,000	40,000
	TOTAL TRANSFERS NON-DEPART.	748,215	872,798	429,438	836,507	841,310	713,930	678,869	625,744

RECREATION FUND
SUMMARY BY DEPARTMENT
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
SUMMER RECREATION								
REVENUES	$69,118	$68,993	$2,430	$2,430	$3,000	$60,000	$60,000	$60,000
EXPENDITURES	$117,287	$113,970	$41,130	$60,274	$70,050	$103,713	$105,713	$105,713
OFF SEASON RECREATION								
REVENUES	9,519	12,859	0	10,825	10,825	14,500	14,500	14,500
EXPENDITURES	10,050	12,645	10,465	12,726	12,750	14,500	14,500	14,500
YOUTH BASEBALL								
REVENUES	$40,970	$44,935	$5,900	$16,813	$25,100	$55,100	$55,100	$55,100
EXPENDITURES	$56,664	$46,542	$8,043	$21,375	$36,189	$53,250	$40,250	$33,250
CONCESSION - COMMUNITY PARK								
REVENUES	$20,316	$16,573	$2,573	$2,573	$9,000	$25,500	$25,500	$25,500
EXPENDITURES	$26,992	$20,239	$2,186	$2,999	$8,936	$24,637	$24,637	$24,637
OTHER REVENUES	$10,000	$41,000	$41,000	$75,646	$80,000	$41,000	$30,000	$23,000
PROGRAM REVENUES	$139,923	$143,360	$10,903	$32,641	$47,925	$155,100	$155,100	$155,100
TOTAL EXPENDITURES	$210,462	$193,611	$51,359	$97,374	$127,925	$196,100	$185,100	$178,100
REV. OVER/UNDER EXP.	-$60,539	-$9,250	$544	$10,913	$0	$1	$1	$1

RECREATION FUND
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	REVENUES								
25-34-100000	SUMMER RECREATION FEES	69,118	68,993	2,430	2,430	3,000	60,000	60,000	60,000
25-34-400000	YOUTH BASEBALL/SOFTBALL FEES	40,970	44,935	5,900	5,900	25,000	55,000	55,000	55,000
25-34-300000	OFF SEASON RECREATION FEES	10,050	12,645	10,465	10,825	10,825	14,500	14,500	14,500
25-36-000000	CONCESSION SALES	20,316	16,573	2,573	2,573	9,000	25,500	25,500	25,500
25-39-100000	TRANSFER FROM GENERAL FUND	10,000	41,000	41,000	68,107	73,000	41,000	30,000	23,000
25-38-750000	BASEBALL DONATIONS & FUNDRAISER	1,915	12,688	2,163	10,913	100	100	100	100
	Use of Fund Balance	0	0		7,539	7,000	0	0	0
	TOTAL REVENUE	152,369	196,834	64,530	108,287	127,925	196,100	185,100	178,100
	EXPENDITURES								
	MANAGEMENT CONTROL ACCOUNTS - SUMMER RECREATION								
25-4000-120.0	PART TIME WAGES	68,754	66,996	17,723	29,400	35,000	65,000	65,000	65,000
25-4000-130.0	FICA	5,260	4,364	2,110	2,250	3,000	4,973	4,973	4,973
25-4000-131.0	RETIREMENT	5,692	5,269	2,483	4,700	5,000	5,140	5,140	5,140
25-4000-135.0	WORKERS COMPENSATION	1,463	827	192	450	500	1,200	1,200	1,200
25-4000-220.0	PUBLIC NOTICES	1,000	1,030	0	0	500	1,000	1,000	1,000
25-4000-230.0	MILEAGE REIMBURSEMENT	331	453	235	350	500	500	500	500
25-4000-240.0	GENERAL OFFICE SUPPLIES	0	28	-25	100	300	300	300	300
25-4000-242.0	POSTAGE	20	1	0	0	100	0	0	0
25-4000-260.0	EQUIP MAINT & SUPPLIES MISC.	5,188	0	0	0	250	100	100	100
25-4000-262.0	COPIER SUPPLIES	0	439	0	1,000	0	500	500	500
25-4000-280.0	TELEPHONE - AIR TIME	689	624	220	500	600	500	500	500
25-4000-310.0	MEDICAL EXAMS	560	70	595	595	750	1,000	1,000	1,000
25-4000-311.0	INSTRUCTORS	14,255	14,606	15,035	15,035	15,050	15,000	15,000	15,000
25-4000-314.0	COMPUTER SERVICES	0	3,188	0	2,894	3,200	3,200	3,200	3,200
25-4000-330.0	EDUCATION & TRAINING	368	-108	0	0	300	300	300	300
25-4000-480.0	MISC SUPPLIES	13,708	13,884	2,562	3,000	5,000	5,000	7,000	7,000
25-4000-740.0	CAPITAL EQUIPMENT - billboard	0	2,300	0	0	0	0	0	0
	SUBTOTAL - SUMMER REC	117,287	113,970	41,130	60,274	70,050	103,713	105,713	105,713
	MANAGEMENT CONTROL ACCOUNTS - OFF SEASON RECREATION								
25-4200-310.0	INSTRUCTORS	6,719	8,930	0	8,250	8,250	10,500	10,500	10,500
25-4200-480.0	MISC SUPPLIES	2,800	3,929	0	4,476	4,500	4,000	4,000	4,000
	SUBTOTAL - OFF SEASON REC	9,519	12,859	0	12,726	12,750	14,500	14,500	14,500
	MANAGEMENT CONTROL ACCOUNTS BASEBALL								
25-4300-120.0	PART TIME WAGES	4,338	1,952	0	0	2,000	3,000	3,000	3,000
25-4300-130.0	FICA	432	564	39	39	689	250	250	250
25-4300-135.0	WORKERS COMPENSATION	129	112	0	0	200	200	200	200
25-4300-220.0	PUBLIC NOTICES	0	120	0	0	500	500	500	500
25-4300-260.0	EQUIP MAINT & SUPPLIES	0	0	0	0	300	1,000	1,000	1,000
25-4300-310.0	UMPIRES	6,409	6,858	789	789	3,500	7,000	7,000	7,000
25-4300-311.0	PROFESSIONAL SERVICES	1,306	1,207	489	775	1,000	1,300	1,300	1,300
25-4300-480.0	MISC SUPPLIES	44,049	35,730	6,727	19,772	28,000	40,000	27,000	20,000
25-4300-740.0	CAPITAL EQUIPMENT - billboard	0	0	0	0	0	0	0	0
	SUBTOTAL - YOUTH BASEBALL	56,664	46,542	8,043	21,375	36,189	53,250	40,250	33,250
	MANAGEMENT CONTROL ACCOUNTS - CONCESSIONS								
25-4900-120.0	PART TIME WAGES	10,140	9,645	819	820	3,000	11,000	11,000	11,000
25-4900-130.0	FICA	776	647	154	154	300	650	650	650
25-4900-135.0	WORKERS COMPENSATION	230	135	-21	0	187	187	187	187
25-4900-260.0	EQUIP MAINT & SUPPLIES	390	0	0	0	300	300	300	300
25-4900-310.0	PROFESSIONAL SERVICES	1,580	1,960	1129.5	1,280	1,500	1,500	1,500	1,500
25-4900-480.0	MISC SUPPLIES	10,817	7,852	105	105	3,009	11,000	11,000	11,000
25-4900-740.0	CAPITAL EQUIPMENT	3,058	0	0	640	640	0	0	0
	SUBTOTAL - CONCESSIONS	26,992	20,239	2,186	2,999	8,936	24,637	24,637	24,637
CAPITAL DETAIL									
EQUIPMENT									
	ITEM 1 - Replace Freezer					640	0	0	0
	SUBTOTAL - CAPITAL	0	0			640	0	0	0
	TOTAL RECREATION EXPEND.	210,462	193,611	51,359	97,374	127,925	196,100	185,100	178,100
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	-58,093	3,223	13,172	10,913	0	1	1	1

RAP TAX
FUND SUMMARY
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	**2020/21** DEPARTMENT REQUEST	**2020/21** TENTATIVE	**2020/21** ADOPTED
RAP TAX								
REVENUES	$397,723	$417,232	$220,246	$426,000	$438,500	$312,000	$312,000	$312,000
CAPITAL EXPENDITURES	$0	$0	$0	$0	$438,500	$312,000	$312,000	$312,000
SUB TOTAL - EXPENDITURES	$0	$0	$0	$0	$438,500	$312,000	$312,000	$312,000
TOTAL REVENUES	$397,723	$417,232	$220,246	$426,000	$438,500	$312,000	$312,000	$312,000
TOTAL EXPENDITURES	$0	$0	$0	$0	$438,500	$312,000	$312,000	$312,000

RAP TAX
RY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	FUND BALANCE								
27-31-350000	RAP TAX	389,872	407,708	216,891	420,000	430,000	310,000	310,000	310,000
27-36-100000	INTEREST INCOME	7,851	9,524	3,355	6,000	8,500	2,000	2,000	2,000
	TOTAL REVENUES	397,723	417,232	220,246	426,000	438,500	312,000	312,000	312,000
	EXPENDITURES								
	GRANTS/PROJECTS	0	0			438,500	312,000	312,000	312,000
	TRANSFERS	0							
	TOTAL EXPENDITURES	0	0	0	0	438,500	312,000	312,000	312,000
Transfers/Grants detail									
27-5000-710.0	Parks (85%+interest income)	41,961	351,048	184,357	363,000	374,000	265,500	265,500	265,500
27-5000-720.0	Natural Park 100 S	1,678	1,945	0					
27-5000-750.0	Whitaker (5%)	51,678	20,650	10,845	21,000	21,500	15,500	15,500	15,500
27-5000-800.0	DCPA (5%)	23,819	20,650	5,419	21,000	21,500	15,500	15,500	15,500
27-5000-810.0	Transfer out - Parks	114,338	0	0		0		0	
27-5000-850.0	TBD (5%) - Transfer to Parks	9,827	10,342	7,500	21,000	21,500	15,500	15,500	15,500
	SUBTOTAL	9,827	404,635	208,121	426,000	438,500	312,000	312,000	312,000

CEMETERY PERPETUAL CARE FUND
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	REVENUE								
	Use of Fund Balance						28,000	28,000	28,000
30-34-820000	PERPETUAL CARE FEE	29,900	39,100	12,450	30,000	30,000	30,000	30,000	30,000
30-34-821000	MONUMENT PERMIT FEE	2,100	4,600	1,600	3,000	3,000	3,000	3,000	3,000
30-36-100000	INTEREST INCOME	694	1,090	515	900	800	800	800	800
30-39-200000	TRANSFERS FROM OTHER FUNDS	0	34,160	0	0	0	0		
	TOTAL REVENUES	32,694	78,950	14,565	33,900	33,800	61,800	61,800	61,800
	EXPENDITURES								
	Transfer to GF for Cemetery Maintenance				27,040	27,040	27,040	27,040	27,040
	Purchase of Cemetery Utility Vehicle				0	0	28,000	28,000	28,000
	Contribution to Cemetery Perpetual Care Fund Balance				6,860	6,760	6,760	6,760	6,760
	TOTAL EXPENDITURES	0	0	0	33,900	33,800	61,800	61,800	61,800

DEBT SERVICE FUND
SUMMARY BY FUND
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	**2020/21** DEPARTMENT REQUEST	**2020/21** TENTATIVE	**2020/21** ADOPTED
SALES TAX REVENUE BONDS - 2009								
REVENUE	$590,688	$592,838	$19,632	$592,963	$592,963	$593,163	$593,163	$593,163
SUB TOTAL	$590,688	$592,838	$19,632	$592,963	$592,963	$593,163	$593,163	$593,163
EXPENDITURES	$590,688	$592,342	$19,632	$592,963	$592,963	$593,163	$593,163	$593,163
SUB TOTAL	$590,688	$592,342	$19,632	$592,963	$592,963	$593,163	$593,163	$593,163
TOTAL REVENUES	$590,688	$592,838	$19,632	$592,963	$592,963	$593,163	$593,163	$593,163
TOTAL EXPENDITURES	$590,688	$592,342	$19,632	$592,963	$592,963	$593,163	$593,163	$593,163
REV. OVER/UNDER EXP.	$1	$496	$0	$0	$0	$0	$0	$0

DEBT SERVICE
FY 2019/20 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
35-39-500000	TRANSFER FROM RDA	590,688	592,838	19,632	592,963	592,963	593,163	593,163	593,163
35-36-900000	CONTRIBUTIONS - OTHER	0	0	0		0	0	0	0
	TOTAL REVENUE	590,688	592,838	19,632	592,963	592,963	593,163	593,163	593,163
35-4000-910.0	INTEREST	78,188	59,842	19,632	40,463	40,463	20,663	20,663	20,663
35-4000-920.0	PRINCIPAL	510,000	530,000	0	550,000	550,000	570,000	570,000	570,000
35-4000-900.0	ADMINISTRATIVE CHARGES	2,500	2,500	0	2,500	2,500	2,500	2,500	2,500
	TOTAL	590,688	592,342	19,632	592,963	592,963	593,163	593,163	593,163
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	1	496	0	0	0	0	0	0

CAPITAL IMPROVEMENT FUNDS
SUMMARY BY FUND
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
PARK CIF								
REVENUE	$810,305	$384,606	$2,082,087	$2,977,856	$2,801,824	$385,400	$375,652	$375,652
SUB TOTAL - SOURCES	$810,305	$384,606	$2,082,087	$2,977,856	$2,801,824	$385,400	$375,652	$375,652
EXPENDITURES	$1,000,700	$320,659	$2,296,927	$2,798,679	$2,801,824	$385,400	$375,652	$375,652
SUB TOTAL	$1,000,700	$320,659	$2,296,927	$2,798,679	$2,801,824	$385,400	$375,652	$375,652
TRANSPORTATION PROJECTS								
REVENUE	$1,414,059	$1,450,186	$799,147	$2,628,092	$2,605,592	$1,200,592	$1,200,592	$1,200,592
SUB TOTAL - SOURCES	$1,414,059	$1,450,186	$799,147	$2,628,092	$2,605,592	$1,200,592	$1,200,592	$1,200,592
EXPENDITURES	$815,889	$1,232,435	$1,043,507	$2,270,985	$2,605,592	$1,200,592	$1,200,592	$1,200,592
SUB TOTAL	$815,889	$1,232,435	$1,043,507	$2,270,985	$2,605,592	$1,200,592	$1,200,592	$1,200,592
UTOPIA PROJECT FUND								
REVENUE	$473,000	$482,460	$245,645	$491,289	$491,289	$501,000	$501,000	$501,000
SUB TOTAL - SOURCES	$473,000	$482,460	$245,645	$491,289	$491,289	$501,000	$501,000	$501,000
EXPENDITURES	$472,999	$482,459	$245,645	$491,289	$491,289	$501,000	$501,000	$501,000
SUB TOTAL	$472,999	$482,459	$245,645	$491,289	$491,289	$501,000	$501,000	$501,000
TOTAL SOURCES	$2,697,364	$2,317,251	$3,126,879	$6,097,237	$5,898,705	$2,086,992	$2,077,244	$2,077,244
TOTAL EXPENDITURES	$2,289,588	$2,035,553	$3,586,078	$5,560,953	$5,898,705	$2,086,992	$2,077,244	$2,077,244
SOURCES OVER/UNDER	$407,776	$281,698	-$459,199	$536,284	$0	$0	$0	$0

PARK FUND
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	REVENUES								
45-34-700000	PARK IMPACT FEES	45,200	31,559	22,952	80,332	95,000	40,000	40,000	40,000
45-34-800000	TRANSFER IN - GENERAL FUND		0	0	0	0	0	0	0
45-34-920000	TRANSFER IN - RAP TAX	114,338	351,048	184,357	384,000	374,000	281,000	281,000	281,000
45-33-700000	GRANT REVENUE		0	532,712	612,524	612,524	0	0	0
45-34-950000	REC DISTRICT LEASE	500,000	0	0	0	0	0	0	0
45-36-100000	INTEREST INCOME	424	1,999	661	1,000	20,000	1,000	500	500
45-36-101000	IMPACT FEE INTEREST INCOME	343	0	0	0	300	0	0	0
45-38-700000	TRANSFER IN - RDA	100,000	0	0	0	0	0	0	0
45-38-701000	PARK DONATION	50,000	0	0	0	0	0	0	0
45-38-703000	PARK DEBT FINANCING			1,341,404	1,900,000	1,700,000	0	0	0
	USE OF FUND BALANCE						63,400	54,152	54,152
	USE OF RESTRICTED FUND BALANCE								
TOTAL REVENUE		810,305	384,606	2,082,087	2,977,856	2,801,824	385,400	375,652	375,652
	EXPENDITURES								
45-4000-760.0	COMMUNITY PARK -PHASE II	467,768	77,852	0		0	0	0	0
45-4000-762.0	COMMUNITY PARK -PHASE III	532,932	48,512	0		0	0	0	0
	OTHER PARK EXPENDITURES								
45-4810-100.0	CAPITAL PROJECTS	0	380	1,750	1,855	0	2,748	0	0
45-4810-180.0	REC DISTRICT LEASE PAYMENT		100,000	0	110,000	115,000	115,000	108,000	108,000
	CAPITAL PROJECTS								
45-4860-180.0	ISLAND VIEW REMODEL		93,914	2,295,177	2,686,824	2,686,824	267,652	267,652	267,652
TOTAL EXPENDITURES		1,000,700	320,659	2,296,927	2,798,679	2,801,824	385,400	375,652	375,652
	REVENUE OVER EXPENDITURES	-190,395	63,947	-214,840	179,177	0	0	0	0

TRANSPORTATION PROJECTS
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	REVENUES								
	Use of Fund BalanceUse of Fund Balance	0	0	0	1,000,000	1,000,000	0	0	0
48-31-300000	SALES TAX	318,607	336,622	189,081	360,000	350,000	270,000	270,000	270,000
48-33-430000	CLASS C ROADS	616,132	664,141	349,557	690,000	670,000	500,000	500,000	500,000
48-33-450000	GRANTS	0	0		100,000	100,000	0	0	0
48-36-100000	INTEREST	13,995	32,965	12,714	22,500	30,000	15,000	15,000	15,000
48-34-800000	TRANSFER - GENERAL FUND	415,592	415,592	207,796	415,592	415,592	415,592	415,592	415,592
48-38-450000	CONTRIBUTIONS	49,733	866	40,000	40,000	40,000	0	0	0
TOTAL REVENUE		1,414,059	1,450,186	799,147	2,628,092	2,605,592	1,200,592	1,200,592	1,200,592
	EXPENDITURES								
48-4000-310.0	PROFESSIONAL SERVICES		4,000	0			12,000	12,000	12,000
48-4000-316.0	ENGINEERING - GENERAL	11,460	10,919	3,295	32,255	10,000	35,000	35,000	35,000
48-4000-710.0	CAPITAL PROJECTS	0	0	0	2,143,491	2,395,592	1,053,592	1,053,592	1,053,592
48-4000-720.0	1250 WEST (QUESTAR)	2,048	1,575						
48-4000-725.0	PARRISH LANE SIDEWALK	263	0						
48-4000-735.0	1250 WEST SIDEWALK PROJECT	15,758	2,272						
48-4000-740.0	FRONTAGE ROAD BIKE LANE PROJECT	87,223	0						
48-4000-750.0	FRONTAGE ROAD OVERLAY	46,858	16,590						
48-4000-760.0	JENNINGS LANE - 130 E TO 150 E	735	6,457	4,484					
48-4000-765.0	100 SOUTH STREET REBUILD		14,825	169,490					
48-4000-770.0	600 SOUTH TO 650 SOUTH REBUILD		11,291	8,937					
48-4710-820.0	TRANSFER TO CAP PROJ UTOPIA					0			
48-5000-800.0	SIDEWALK REPAIR / ACTIVE TRANSPORTATION			120,830	127,494	200,000	100,000	100,000	100,000
48-5000-710.0	2017 STREET & SLURRY	540,590	0						
48-5000-720.0	2018 STREET & SLURRY	122,416	1,111,092						
48-5000-730.0	STREET OVERLAY PROJECTS 2019		53,413	739765.12					
TOTAL EXPENDITURES		815,889	1,232,435	1,043,507	2,270,985	2,605,592	1,200,592	1,200,592	1,200,592
	REVENUE OVER EXPENDITURES	598,170	217,750	-244,359	357,107	0	0	0	0

CAPITAL PROJECTS - UTOPIA
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	REVENUES								
49-34-700000	TRANSFER IN - TRANSPORTATION	0	0	0					
	TRANSFER IN - UTOPIA REBATE						71,723	71,723	120,848
49-34-800000	TRANSFER IN - GENERAL FUND	280,293	304,134	156,645	255,111	255,111	193,277	193,277	140,152
49-34-850000	TRANSFER - TAX INCREMENT	192,707	178,326	89,000	236,178	236,178	236,000	236,000	240,000
	USE OF FUND BALANCE			0					
	USE OF RESTRICTED FUND BALANCE			0					
TOTAL REVENUE		473,000	482,460	245,645	491,289	491,289	501,000	501,000	501,000
	EXPENDITURES								
49-4000-710.0	CAPITAL PROJECTS	0		0					
49-4000-800.0	PLEDGE PAYMENTS	472,999	482,459	245,645	491,289	491,289	501,000	501,000	501,000
TOTAL EXPENDITURES		472,999	482,459	245,645	491,289	491,289	501,000	501,000	501,000
	REVENUE OVER EXPENDITURES	1	1	0	0	0	0	0	0

Enterprise Funds
Summary of Funds
FY 2020/21 Budget

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
WATER FUND								
REVENUES	$3,128,361	$2,911,399	$1,663,490	$3,405,926	$3,309,500	$3,065,500	$2,822,500	$2,972,500
TOTAL SOURCES OF FUNDS	$3,128,361	$2,911,399	$1,663,490	$3,405,926	$3,309,500	$3,065,500	$2,822,500	$2,972,500
PERSONNEL SERVICES	$463,208	$508,299	$255,039	$524,516	$530,118	$448,131	$448,131	$448,131
OPERATING EXPENDITURES	$869,950	$939,987	$493,114	$1,115,087	$1,171,691	$1,518,898	$1,393,883	$1,401,858
DEBT/DEPRECIATION	$625,836	$489,720	$472,228	$722,782	$718,055	$741,067	$741,067	$741,067
CAPITAL OUTLAY	$124,094	$46,662	$51,387	$137,700	$137,700	$112,700	$82,700	$82,700
WATERLINE PROJECTS	$48,598	$63,770	$23,621	$1,154,455	$1,225,536	$713,704	$625,719	$767,744
TOTAL EXPENDITURES	$1,703,239	$1,605,466	$1,067,889	$3,654,541	$3,328,100	$3,065,500	$3,291,500	$3,441,500
(note less depreciation)	$428,447	$442,971	$227,500	$455,000	$455,000	$469,000	$469,000	$469,000
SANITATION FUND								
REVENUES	$1,005,436	$1,036,198	$593,041	$1,188,983	$1,182,000	$1,197,000	$1,162,725	$1,192,100
TOTAL	$1,005,436	$1,036,198	$593,041	$1,188,983	$1,182,000	$1,197,000	$1,162,725	$1,192,100
COLLECTION	$253,679	$259,405	$130,622	$260,834	$519,000	$522,900	$255,000	$265,000
DISPOSAL/TIPPING FEE	$343,703	$346,080	$224,112	$458,470	$483,000	$488,000	$475,000	$460,000
CAPITAL	$0	$0	$0	$0	$0	$0	$0	$0
OPERATING	$408,054	$430,713	$238,306	$469,679	$172,975	$179,500	$432,725	$467,100
TOTAL EXPENDITURES	$1,005,436	$1,036,198	$593,041	$1,188,983	$1,174,975	$1,190,400	$1,162,725	$1,192,100
DRAINAGE UTILITY								
REVENUES	$1,357,497	$1,323,022	$672,159	$1,319,663	$1,341,100	$1,333,000	$1,245,000	$1,312,000
TOTAL	$1,357,497	$1,323,022	$672,159	$1,319,663	$1,341,100	$1,333,000	$1,245,000	$1,312,000
EXPENDITURES	$684,655	$644,395	$352,469	$1,421,586	$1,341,100	$1,333,000.00	$1,355,000	$1,422,000
(note less depreciation)	$99,091	$109,127	$53,000	$106,000	$106,000	$110,000	$110,000	$110,000
TELECOMMUNICATIONS UTILITY								
REVENUES	$270,561	$232,808	$119,273	$245,210	$264,950	$240,200	$240,200	$250,200
TOTAL	$270,561	$232,808	$119,273	$245,210	$264,950	$240,200	$240,200	$250,200
EXPENDITURES	$0	$227,072	$113,717	$245,000	$264,950	$240,200	$240,200	$250,200
TOTAL REVENUES	$5,761,855	$5,503,427	$3,047,964	$6,159,782	$6,097,550	$5,835,700	$5,470,425	$5,726,800
TOTAL EXPENDITURES	$2,865,791	$2,961,032	$1,846,616	$5,949,109	$5,548,125	$5,250,100	$5,470,425	$5,726,800
REV. OVER/UNDER EXP.	$2,896,063	$2,542,395	$1,201,348	$210,673	$549,425	$585,600	$0	$0

WATER FUND
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	REVENUES								
51-34-400000	WATER IMPACT FEES	100,058	74,776	12,664	46,604	80,000	70,000	60,000	60,000
51-34-450000	WATERLINE CONST FEES - NEW SUB.	343,471	204,748	222,358	220,185	150,000	150,000	75,000	75,000
51-36-100000	BANKING & INVEST. - INTEREST	1,264	8,203	6,259	11,200	6,000	12,000	6,000	6,000
51-36-110000	IMPACT FEE INTEREST INCOME	506	518	0	0	1,000	0	0	0
51-37-110000	WATER SALES	2,648,363	2,586,384	1,408,719	2,700,000	2,640,000	2,800,000	2,650,000	2,800,000
51-37-130000	WATER YOKES AND METERS	7,620	13,151	3,705	9,800	12,000	12,000	10,000	10,000
51-37-160000	HYDRANT WATER SALES	2,523	8,495	-90	2,000	3,500	3,500	3,500	3,500
51-37-200000	DELINQUENT PENALTY	10,879	11,328	7,226	14,500	12,000	12,000	12,000	12,000
51-37-300000	GAIN ON SALE OF FIXED ASSET	0	3,797	1,637	1,637	5,000	6,000	6,000	6,000
51-38-100010	SPECIAL PROJECT REVENUE	13,558	0	0	0	0	0	0	0
	Use of Fund Balance	0	0	0	400,000	400,000	0	0	0
	TOTAL REVENUE	3,128,361	2,911,399	1,663,490	3,405,926	3,309,500	3,065,500	2,822,500	2,972,500
	EXPENDITURES								
	PERSONNEL SERVICES								
51-4000-110.0	SALARY AND WAGES	294,289	308,853	149,290	323,401	312,000	258,251	258,251	258,251
51-4000-111.0	OVERTIME PAY	15,358	22,328	12,437	17,800	5,000	5,000	5,000	5,000
51-4000-120.0	TEMPORARY & PART-TIME WAGES	7,592	6,445	3,273	3,273	20,000	20,000	20,000	20,000
51-4000-130.0	FICA	23,171	25,361	13,061	26,353	25,800	19,756	19,756	19,756
51-4000-131.0	RETIREMENT	51,597	71,525	28,093	55,394	56,500	43,984	43,984	43,984
51-4000-132.0	MEDICAL INSURANCE	63,113	68,153	45,000	90,530	102,000	93,700	93,700	93,700
51-4000-134.0	LONG TERM DISABILITY	1,333	1,478	643	1,310	1,418	1,240	1,240	1,240
51-4000-135.0	WORKERS COMPENSATION	6,427	3,869	3,067	6,455	7,400	6,200	6,200	6,200
51-4000-142.0	UNIFORM ALLOWANCE	328	286	176	0	0	0		
	SUBTOTAL	463,208	508,299	255,039	524,516	530,118	448,131	448,131	448,131
	OPERATING EXPENDITURES								
51-4000-200.0	UNIFORM PURCHASE	2,357	2,674	2,661	2,906	2,650	2,650	2,650	2,650
51-4000-205.0	BANK PROCESSING CHARGES -XPRESS	20,547	21,897	11,388	22,850	20,000	23,000	23,000	23,000
51-4000-210.0	BOOKS - MEMBERSHIPS	188	200	0	0	300	300	300	300
51-4000-211.0	MEMBERSHIPS	2,218	2,156	49	2,200	2,500	2,600	2,600	2,600
51-4000-220.0	PUBLIC NOTICES	0	266	0	0	500	500	500	500
51-4000-240.0	OFFICE SUPPLIES	1,334	789	0	800	1,200	1,200	1,200	1,200
51-4000-241.0	PRINTING	6,455	6,973	3,008	9,210	5,500	6,000	9,500	9,500
51-4000-242.0	POSTAGE	11,510	12,365	4,988	11,300	13,800	14,000	11,500	11,500
51-4000-250.0	VEHICLE MAINT & SUPPLIES	19,984	15,729	7,022	18,000	18,000	19,000	19,000	19,000
51-4000-260.0	LAND USE AGREEMENT	806			0	1,600	1,125	1,125	1,300
51-4000-261.0	EQUIPMENT MAINTENANCE - RADIO	500	500	0	450	500	500	500	500
51-4000-263.0	EQUIPMENT MAINTENANCE - OFFICE	491	500	0	0	500	500	500	500
51-4000-265.0	FIRE EXTINGUISHER	325	0	0	353	400	400	400	400
51-4000-266.0	METER READING MAINTENANCE	2,575	2,200	0	2,300	2,300	2,300	2,300	2,300
51-4000-275.0	UTILITIES - PUMPS AND WELLS	49,560	56,990	27,957	51,800	62,000	62,000	62,000	62,000
51-4000-280.0	AIR TIME	1,625	1,478	748	1,321	1,700	1,700	2,000	2,000
51-4000-286.0	TELEMETERING	22,261	17,000	831	8,300	17,000	17,000	17,000	17,000
51-4000-290.0	GASOLINE & DIESEL SERVICES	12,715	13,408	7,562	16,500	17,000	17,000	17,000	17,000
51-4000-310.0	PROFESSIONAL SERVICES	3,350	2,275	1,125	4,000	14,000	26,000	26,000	26,000
51-4000-314.0	COMPUTER SUPPORT	4,837	5,200	2,289	4,600	6,800	6,800	6,800	6,800
51-4000-316.0	ENGINEER	4,309	1,208	1,155	2,000	20,000	20,000	20,000	20,000
51-4000-317.0	CPA SERVICES	0	0	3,177	0	0	0	0	0
51-4000-330.0	EDUCATION AND TRAINING	8,649	9,876	650	7,719	9,500	9,500	9,500	9,500
51-4000-340.0	CERTIFICATIONS - EXAMS	795	843	0	715	1,000	1,500	1,500	1,500
51-4000-478.0	COMMERCIAL WATER METERS	4,000	2,885	0	4,000	4,000	7,500	7,500	7,500
51-4000-479.0	HAULING CONSTRUCTION MATERIAL	312	2,427	0	3,000	3,000	3,000	3,000	3,000
51-4000-480.0	MISC SUPPLIES	31,232	38,549	11,677	30,000	40,000	40,000	40,000	40,000
51-4000-481.0	METER REPAIRS	8,515	8,206	3,841	9,000	9,000	9,000	9,000	9,000
51-4000-482.0	RELOCATE CONNECTIONS	460	0	0	0	0	0	0	0
51-4000-496.0	BACKFLOW PROGRAM	0	-783	380	624	900	900	900	900
51-4000-484.0	WATER MAIN SUPPLIES	37,437	38,130	15,188	35,000	37,000	39,000	39,000	39,000
51-4000-485.0	BLUE STAKES	4,907	6,089	2,054	6,700	6,700	6,700	6,700	6,700
51-4000-486.0	ASPHALT	4,778	2,610	4,000	8,000	15,000	15,000	15,000	15,000
51-4000-487.0	ROAD BASE	2,670	2,483	1,715	4,000	4,000	4,000	4,000	4,000
51-4000-488.0	SAND	874	2,000	0	0	2,000	2,000	2,000	2,000
51-4000-489.0	CHLORINE	10,527	9,744	3,281	11,000	11,000	13,000	13,000	13,000
51-4000-490.0	WEBER BASIN PURCHASES	88,395	94,105	48,253	108,000	108,000	108,000	108,000	108,000
51-4000-491.0	INSTALL LATERALS	1,040	6,042	0	4,000	5,500	5,500	5,500	5,500
51-4000-492.0	FLOURIDATION	27,126	33,122	1,757	35,000	35,000	35,000	35,000	35,000
51-4000-493.0	NEW METERS	18,261	18,637	4,265	19,000	19,000	19,000	19,000	19,000
51-4000-495.0	WATER RIGHTS	990	811	990	1,875	2,000	2,000	2,000	2,000
51-4000-510.0	UNSCHEDULED WATER REPAIRS	0	0	0	23,889	0			
51-4000-511.0	INSURANCE - LIABILITY	16,802	13,356	12,000	12,000	17,305	12,500	12,500	12,500

51-4000-512.0	INSURANCE - AUTO LIABILITY	261	1,144	347	432	600	350	350	350
51-4000-513.0	INSURANCE - WELLS & PUMPS	1,497	1,302	1,569	1,569	1,512	1,600	1,600	1,900
51-4000-621.0	WATER TESTING	7,475	9,484	4,100	23,500	24,250	15,000	15,000	15,000
51-4000-630.0	UNCOLLECTABLE ACCOUNTS	0	69	0	1,000	1,000	1,000	1,000	1,000
51-4000-640.0	GENERAL FUND ADMIN. SERVICE	425,000	475,046	303,087	606,174	606,174	943,273	816,958	824,458
	SUBTOTAL	869,950	939,987	493,114	1,115,087	1,171,691	1,518,898	1,393,883	1,401,858
51-4000-810.0	SERIES 2012 REVENUE BONDS	197,389	0	0					
51-4000-850.0	UWFA - BOND PAYMENT		46,749	244,728	267,782	263,055	272,067	272,067	272,067
51-4000-910.0	DEPRECIATION EXPENSE	428,447	442,971	227,500	455,000	455,000	469,000	469,000	469,000
	SUBTOTAL	625,836	489,720	472,228	722,782	718,055	741,067	741,067	741,067
	CAPITAL OUTLAY								
51-5154-740.0	CAPITAL EQUIPMENT	124,094	46,662	51,387	137,700	137,700	112,700	82,700	82,700
51-5154-750.0	CAPITAL PROJECTS	48,598	63,770	23,621	1,154,455	1,225,536	713,704	625,719	767,744
51-5154-753.0	SERVICE INSTALLATIONS	3,502	0	0	0	0			
51-5154-756.0	CITY HALL PUMPHOUSE	210	0	0	0	0			
51-5154-760.0	ANNUAL MISC WATER PROJECT	36,932	98,634	0	0	0			
	SUBTOTAL	172,691	209,066	75,008	1,292,155	1,363,236	826,404	708,419	850,444
EQUIPMENT DETAIL									
	ITEM 1 New Truck replace #101 that we budget for last year					3,200	40,000	40,000	40,000
	ITEM 2 Tel-upgrade/ equipment change out					0	17,000	17,000	17,000
	ITEM 3 Computer Change out					1,000	2,000	2,000	2,000
	ITEM 4 Earthquake initiative fire hose 2 of 3					25,000	10,000	10,000	10,000
	ITEM 5 line locator for Steve S					17,000	3,500	3,500	3,500
	ITEM 6 I-pad upgrade					6,500	1,200	1,200	1,200
	ITEM 7 New Generator stationary					40,000	25,000	0	0
	ITEM 8 Chlorine Equipment change out and upgrade					35,000	5,000	5,000	5,000
	ITEM 9 Load Test Generators					10,000	5,000	0	0
	ITEM 10 Earthquake Ramps for firehose 1of 3						4,000	4,000	4,000
	ITEM 11								
	ITEM 12								
						137,700	112,700	82,700	82,700
PROJECTS DETAIL									
	PROJECT 1 Energy upgrade					5,000	5,000	5,000	5,000
	PROJECT 2 Moving meter to the curb					0	15,000	15,000	15,000
	PROJECT 3 PRV Change out					15,000	10,000	10,000	10,000
	PROJECT 4 Duncan Spring Filtration Plant					10,000	60,000	60,000	60,000
	PROJECT 5 Meter Change out					0	45,000	45,000	45,000
	PROJECT 6 Painting Fire Hydrants					0	15,000	15,000	15,000
	PROJECT 7 City Projects					45,000	263,704	175,719	317,744
	PROJECT 8 Oakridge Res. Land purchase					1,146,536	300,000	300,000	300,000
	PROJECT 9					4,000	0	0	0
						1,225,536	713,704	625,719	767,744
	TOTAL WATER EXPENDITURES	2,131,686	2,147,071	1,295,389	3,654,541	3,783,100	3,534,500	3,291,500	3,441,500
	* NOTE: DEPRECIATION	-428,447	-442,971	-227,500	-455,000	-455,000	-469,000	-469,000	-469,000
	MEMO - WATER FUND REVENUES:	3,128,361	2,911,399	1,663,490	3,405,926	3,309,500	3,065,500	2,822,500	2,972,500
	FUND BALANCE/RESERVE/OTHER	0							
	EXCESS REVENUES OVER EXPEN.	1,425,122	1,207,299	595,601	206,385	-18,600	0	0	0

SANITATION FUND
FY 2020/21 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	REVENUES								
	Use of Fund Balance							26,625	0
52-36-100000	INTEREST INCOME	58	408	411	900	1,800	1,800	900	900
52-36-200000	FALL CLEANUP REVENUE	540	140	440	440	200	200	200	200
52-37-100000	REFUSE COLLECTION CHARGES	705,332	689,396	406,793	814,233	810,000	815,000	770,000	815,000
52-37-200000	RECYCLING REVENUES	181,595	201,741	101,651	203,900	202,000	205,000	195,000	203,000
52-37-250000	GREEN WASTE CHARGES	112,526	139,924	82,042	163,510	162,000	165,000	160,000	163,000
52-37-300000	CONTAINER ADVANCE LEASE PAYMT	5,384	4,589	1,703	6,000	6,000	10,000	10,000	10,000
	TOTAL REVENUE	1,005,436	1,036,198	593,041	1,188,983	1,182,000	1,197,000	1,162,725	1,192,100
	EXPENDITURES								
52-4000-205.0	BANKING & INV/INTEREST EXPENSE	5002.5	5004	2502	5,004	5000	5050	5050	5050
52-4000-241.0	PRINTING	3,263	3,249	1,448	3,565	3,000	3,250	3,211	3,211
52-4000-242.0	POSTAGE	5,434	5,508	2,316	5,125	5,100	5,500	5,500	5,500
52-4000-314.0	COMPUTER SUPPORT	4,837	4,849	2,289	4,578	4,600	5,000	4,600	4,600
52-4000-320.0	GREEN WASTE COLLECTION	63,144	86,837	43,811	87,156	87,000	87,900	86,000	88,000
52-4000-321.0	COLLECTION	253,679	259,405	130,622	260,834	260,000	263,000	255,000	265,000
52-4000-322.0	DISPOSAL & TIPPING FEES	343,703	346,080	224,112	458,470	483,000	488,000	475,000	460,000
52-4000-324.0	RECYCLING COLLECTION	159,680	171,451	86,280	173,046	172,000	172,000	170,000	175,000
52-4000-480.0	MISC SUPPLIES	0	0	0	0	100	100	100	100
52-4000-486.0	SPRING CLEANUP	3,307	5,013	0	0	20,000	6,000	6,000	20,000
52-4000-510.0	GENERAL LIABILITY INSURANCE	4,412	3,440	2,700	2,700	4,412	4,500	4,500	4,500
52-4000-630.0	UNCOLLECTABLE ACCOUNTS	0	0	0	0	0	0	0	0
52-4000-640.0	GF ADMIN SERVICES	84,050	92,522	62,382	124,763	124,763	140,100	137,764	140,264
52-4000-750.0	CONTAINERS	8,245	15,754	0	15,608	6,000	10,000	10,000	10,000
	TOTAL SANITATION EXPEND.	938,757	999,113	558,462	1,140,849	1,174,975	1,190,400	1,162,725	1,181,225
	CONTRIBUTION TO FUND BALANCE	66,679	37,085	34,579	48,134	7,025	6,600	0	10,875

DRAINAGE UTILITY
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET		2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	REVENUES									
53-34-400000	IMPACT FEE	85041	26503	23931	23931	50,000		40,000	30,000	30,000
53-36-100000	INTEREST INCOME	11,864	33,792	15,473	29,320	28,000		30,000	15,000	15,000
53-36-101000	IMPACT FEE INTEREST INCOME	1,219	41	0	0	100		0	0	0
53-37-100000	DRAINAGE CHARGES	801,718	805,174	403,223	806,850	806,000		806,000	765,000	807,000
53-37-300000	SUB DRAIN CHARGES	456,554	457,512	229,533	459,562	457,000		457,000	435,000	460,000
53-39-700000	TRANSFERS FROM OTHER FUNDS	1,102	0	0	0	0		0	0	0
	TOTAL REVENUE	1,357,497	1,323,022	672,159	1,319,663	1,341,100		1,333,000	1,245,000	1,312,000
	EXPENDITURES									
	PERSONNEL SERVICESPERSONNEL SERVICES									
53-4000-110.0	SALARY & WAGES	58,133	59,242	21,593	45,872	55,500		48,340	48,340	48,340
53-4000-111.0	OVERTIME PAY	0	0	1,361	1,361	500		500	500	500
53-4000-130.0	FICA	4,313	4,341	1,869	3,614	4,300		3,698	3,698	3,698
53-4000-131.0	RETIREMENT	10,583	13,737	4,208	8,241	10,250		8,919	8,919	8,919
53-4000-132.0	MEDICAL INSURANCE	16,291	17,561	7,580	16,903	19,000		19,000	19,000	19,000
53-4000-134.0	LONG TERM DISABILITY	258	266	89	184	250		232	232	232
53-4000-135.0	WORKERS COMPENSATION	1,187	663	413	866	1,200		850	850	850
	Subtotal Personnel	90,764	95,810	37,113	77,041	91,000		81,539	81,539	81,539
	OPERATING									
53-4000-200.0	UNIFORM PURCHASE	647	382	380	380	425		425	425	425
53-4000-205.0	BANKING & INV/INTEREST EXPENSE	5,002	5,004	2,502	5,004	5,000		5,000	5,050	5,050
53-4000-220.0	PUBLIC NOTICES	122	0	0	80	200		200	200	200
53-4000-240.0	OFFICE SUPPLIES	437	254	10	50	300		300	300	300
53-4000-241.0	PRINTING	3,002	3,192	1,304	3,000	3,000		3,000	3,200	3,200
53-4000-242.0	POSTAGE	5,434	5,508	2,316	5,500	5,000		5,000	5,500	5,500
53-4000-250.0	VEHICLE MAINTENANCE	769	1,864	229	1,000	1,000		1,000	1,000	1,000
53-4000-270.0	WEBER BASIN WATER	2,761	4,521	3,825	3,825	3,100		3,100	4,000	4,000
53-4000-280.0	TELEPHONE - AIR TIME	0	0	0	0	300		300	500	500
53-4000-286.0	TELEMETERING	0	0	0	1,500	1,500		1,500	1,500	1,500
53-4000-290.0	GASOLINE	1,228	1,296	438	1,200	1,500		1,500	1,500	1,500
53-4000-314.0	COMPUTER SUPPORT	4,212	4,578	0	3,434	3,700		3,700	3,700	3,700
53-4000-310.0	PROFESSIONAL SERVICES	570	972	2,289	5,200	5,200		17,200	17,200	17,200
53-4000-316.0	ENGINEERING	5,780	21,419	5,138	15,175	15,000		15,000	15,000	15,000
53-4000-322.0	DAVIS COUNTY STORM WATER	4,247	4,500	4,677	4,677	4,600		4,800	4,800	4,800
53-4000-330.0	EDUCATION & TRAINING	391	1,391	628	778	1,500		1,600	1,600	1,600
53-4000-352.0	FRONTAGE ROAD SWALE - Transfer to GF	55,000	57,000	30,000	60,000	60,000		60,000	60,000	60,000
53-4000-353.0	STREET SWEEPING	11,378	22,000	7,635	22,000	22,000		22,000	22,000	22,000
53-4000-368.0	VIDEO INSPECTION	0	0	1,771	1,771	0		0	0	0
53-4000-375.0	CONTRACT MAINTENANCE	140,834	149,166	31,084	150,000	150,000		150,000	150,000	150,000
53-4000-371.0	UTILITIES-FRONTAGE ROAD PUMP	1,055	201	507	1,000	2,000		2,000	2,000	2,000
53-4000-480.0	MISC SUPPLIES	6,020	5,036	996	3,500	6,000		6,000	6,000	6,000
53-4000-510.0	GENERAL LIABILITY INSURANCE	21,000	24,504	14,297	14,297	21,200		21,200	21,200	21,200
53-4000-515.0	LIABILITY RESERVE	995	0	5,000	5,000	5,000		5,000	5,000	5,000
53-4000-640.0	GF ADMINISTRATIVE SERVICES	165,000	199,894	128,640	257,281	257,281		353,745	373,070	376,820
53-4000-740.0	DEBT SERVICE	57,651	13,097	69,026	74,532	75,933		79,546	79,546	79,546
53-4000-900.0	DEPRECIATION EXPENSES	99,091	109,127	53,000	106,000	106,000		110,000	110,000	110,000
	Subtotal operations	592,624	634,906	365,693	746,184	756,739		873,116	894,291	898,041
	Capital									
53-4000-745.0	CAPITAL EQUIPMENT	10,201	7,200	2,400	8,000	9,000		51,000	51,000	51,000
53-4000-750.0	CAPITAL PROJECTS	90,157	15,606	263	590,361	590,361		437,345	328,170	391,420
	Subtotal Capital	100,358	22,806	2,663	598,361	599,361	0	488,345	379,170	442,420
CAPITAL EQUIPMENT DETAIL										
	ITEM 1 Grate retrofit					5,000		5,000	5,000	5,000
	ITEM 2 Inspection documentation program					3,000		3,500	3,500	3,500
	ITEM 3 Truck replacement					1,000		39,000	39,000	39,000
	ITEM 4 MS4 training program							3,500	3,500	3,500
CAPITAL PROJECTS DETAIL										
	ITEM 1					350,000		0	0	0
	ITEM 2 Projects TBD					140,361		437,345	328,170	391,420
	ITEM 3					100,000		0	0	0
	ITEM 4									
	TOTAL DRAINAGE UTILITY	783,746	753,522	405,469	1,421,586	1,447,100		1,443,000	1,355,000	1,422,000
	ADD BACK DEPRECIATION	99,091				0		110,000	110,000	110,000
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	672,842				0		0	0	0

TELECOMMUNICATIONS UTILITY
FY 2019/20 BUDGET

				2019/20			2020/21		
		2017/18 ACTUAL	2018/19 ACTUAL	6 M ACTUAL	12 MONTH ESTIMATE	BUDGET	DEPARTMENT REQUEST	TENTATIVE	ADOPTED
	REVENUES								
	Use of retained earnings								
54-36-100000	INTEREST INCOME	228	278	107	210	200	200	200	200
54-37-100000	UTILITY SERVICE CHARGES	270,333	232,531	119,167	245,000	264,750	240,000	240,000	250,000
	TOTAL REVENUE	270,561	232,808	119,273	245,210	264,950	240,200	240,200	250,200
	EXPENDITURES								
54-4000-320.0	CONTRACT SERVICES - UIA		227,072	113,717	232,750	249,950	230,200	230,200	240,200
54-4000-325.0	UIA - ASSESSMENT		0	0					
54-4000-640.0	ADMINISTRATIVE SERVICES		0	0	12,250	15,000	10,000	10,000	10,000
	Subtotal operations	0	227,072	113,717	245,000	264,950	240,200	240,200	250,200

RDA
SUMMARY BY FUND
FY 2020/21 BUDGET

	2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	**2020/21** DEPARTMENT REQUEST	**2020/21** TENTATIVE	**2020/21** ADOPTED
REDEVELOPMENT AGENCY								
REVENUES	$1,467,164	$1,508,867	$60,963	$1,812,560	$1,833,673	$1,835,000	$1,835,000	$1,859,000
OPERATING EXPENDITURES	$485,498	$486,415	$121,894	$770,410	$1,004,532	$1,005,837	$1,005,837	$1,025,837
CAPITAL EXPENDITURES	$33,405	$0	$0	$0	$0	$0	$0	$0
SUB TOTAL - EXPENDITURES	$518,903	$486,415	$121,894	$770,410	$1,004,532	$1,005,837	$1,005,837	$1,025,837
TOTAL REVENUES	$1,467,164	$1,508,867	$60,963	$1,812,560	$1,833,673	$1,835,000	$1,835,000	$1,859,000
TOTAL EXPENDITURES	$518,903	$486,415	$121,894	$770,410	$1,004,532	$1,005,837	$1,005,837	$1,025,837

REDEVELOPMENT AGENCY
FY 2020/21 BUDGET

		2017/18 ACTUAL	2018/19 ACTUAL	2019/20 6 M ACTUAL	2019/20 12 MONTH ESTIMATE	2019/20 BUDGET	2020/21 DEPARTMENT REQUEST	2020/21 TENTATIVE	2020/21 ADOPTED
	USE OF FUND BALANCE					0	0	0	0
20-31-100000	TAX INCREMENT - PARRISH LANE	873,511	889,607	0	1,038,410	1,038,410	1,038,000	1,038,000	1,050,000
20-31-150000	TAX INCREMENT - LEGACY XING	215,933	244,738	0	309,425	309,425	309,000	309,000	314,000
20-31-160000	TAX INCREMENT - BARNARD CREEK	90,244	89,499	0	141,660	141,660	141,000	141,000	144,000
20-36-100000	MISCELLANEOUS REVENUE	6,279	5,945	2,226	3,327	6,000	6,000	6,000	6,000
20-38-750000	LEASE PAYMENT	88,490	97,767	58,737	83,560	102,000	105,000	105,000	105,000
20-31-200000	PROPERTY TAX - ADDITIONAL	192,707	181,313	0	236,178	236,178	236,000	236,000	240,000
	BOND PROCEEDS/OTHER								
	TOTAL RDA REVENUES	1,467,164	1,508,867	60,963	1,812,560	1,833,673	1,835,000	1,835,000	1,859,000
	20-4000-								
	EXPENDITURES								
20-4000-210.0	PUBLIC NOTICES	0	0	0	0	100	100	100	100
20-4000-310.0	PROFESSIONAL SERVICES	6,105	8,039	4,975	10,793	10,000	27,000	27,000	27,000
20-4000-315.0	TRF - ELIGIBLE EXPENSES	30,000	0	0	84,185	102,000	102,000	102,000	102,000
20-4000-316.0	ENGINEERING	6,560	5,420	0	0	7,500	7,500	7,500	7,500
20-4000-420.0	OTHER OBLIGATIONS	0	1,807	8,300	53,326	259,440	245,095	270,930	284,930
20-4000-423.0	CONTRACTUAL - DAYTON WEST	63,603	96,381	0	126,353	126,353	127,000	127,000	128,500
20-4000-425.0	CONTRACTUAL - LAND ROVER	23,863	33,387	0	39,943	39,943	0	0	0
20-4000-430.0	CONTRACTUAL - LEGACY CROSSING	148,203	153,331	0	172,086	172,086	173,000	173,000	175,000
20-4000-435.0	CONTRACTUAL - TUELLER/WRIGHT	6,764	0	0	0	0	0	0	0
20-4000-440.0	CONTRACTUAL - BARNARD CREEK	11,810	29,544	0	31,513	31,513	32,000	32,000	32,000
20-4000-445.0	CONTRACTUAL - H S LLC	0	15,346	0	18,150	18,150	18,500	18,500	18,500
20-4000-480.0	MISC SUPPLIES	3,309	4,923	0	0	5,000	5,000	5,000	5,000
20-4000-511.0	INSURANCE - LIABILITY AND PROPERTY	13,881	13,708	15,614	15,614	14,000	14,000	14,000	14,000
20-4000-810.0	AFFORDABLE HOUSING TRANSFER TO GF	0	0	0	32,436	32,436	31,600	33,336	33,336
20-4000-615.0	BOARD	7,517	0	0	0	0	0	0	0
20-4000-620.0	ADMINISTRATIVE SERVICES	163,883	124,531	93,006	186,011	186,011	223,042	195,471	197,971
20-4000-740.0	CAPITAL EQUPMENT		0	0	0	0	0	0	0
	SUBTOTAL	485,498	486,415	121,894	770,410	1,004,532	1,005,837	1,005,837	1,025,837
	20-4710								
TRANSFER TO OTHER FUND									
20-4710-830.0	TRANSFER - ADDITIONAL INCREM	192,707	178,326	89,000	236,178	236,178	236,000	236,000	240,000
20-4710-840.0	TRANSFER - DEBT RETIREMENT	590,688	592,383	19,632	592,963	592,963	593,163	593,163	593,163
20-4710-850.0	TRANSFER - DRAINAGE	1,102	0	0	0	0	0	0	0
20-4710-860.0	TRANSFER - PARK	100,000	0		0	0	0	0	0
	SUBTOTAL	884,497	770,709	108,632	829,141	829,141	829,163	829,163	833,163
	20-5000								
CAPITAL PROJECTS									
20-5000-100.0	TRAFFIC SIGNAL - MARKETPLACE			0	0	0	0	0	0
20-5000-150.0	RDA IMPROVEMENTS			0	0	0	0	0	0
20-5000-152.0	CORPORATE PARK - LOT 2 PARKING			0	0	0	0	0	0
20-5000-160.0	SDPAC PROJECT			0	0	0	0	0	0
20-5000-170.0	SHORELANDS EDA			0	0	0	0	0	0
20-5000-200.0	1250 & PARRISH INTERSECTION	33,405		0	0	0	0	0	0
20-5000-500.0	BARNARD CREEK CULVERT			0	0	0	0	0	0
	SUBTOTAL	33,405	0	0	0	0	0	0	0
	TOTAL RDA EXPENDITURES	1,403,400	1,257,124	230,526	1,599,551	1,833,673	1,835,000	1,835,000	1,859,000
	EXCESS REVENUES OVER (UNDER) EXPENDITURES	63,764	251,743	-169,563	213,009	0	0	0	0

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 3.

Short Title: Island View Park Contingency Fund

Initiated By: Parks Director, Bruce Cox

Scheduled Time:

SUBJECT

City Council will discuss what to do with the remaining Island View Park Contingency Fund balance and set a date and time, after June 19th, to walk through Island View Park.

RECOMMENDATION

Use Island View Park Contingency Fund balance to further improve the park or save the funds.

BACKGROUND

Parks Director, Bruce Cox recommends using the funds to construct a shade structure. See below email excerpt:

As we are getting to the end of the Island View Renovation Construction Phase and we still have contingency budget left, one amenity that has been brought up a few times by Council members is the need for more shade.

The Designer, Mike Wonenberg, has looked at different shade structures and found one that will work in the area between the young child play area and the sand volleyball court. The size of the shade sail is roughly 22ft x 32ft allowing space enough for several to get out of the sun in that part of the park if desired.

The cost to add this feature is $22,000 or we could just install the footings now at a cost of $9,000 and add the structure later as an option. There is sufficient contingency budget left to cover this cost. Unused contingency would be a savings on project that may be the preference of the city. The last of the concrete for the project is being scheduled so if the shade structure is something the city wants to add we need to let BHI know right away.

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 4.

Short Title: 4th of July "Air Parade" Update

Initiated By:

Scheduled Time:

SUBJECT

City Council will receive an update on the preparations being made for the July 4th "Air Parade".

RECOMMENDATION

BACKGROUND

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 5.

Short Title: Minutes Review and Acceptance

Initiated By:

Scheduled Time:

SUBJECT

June 2, 2020 City Council Work Session Minutes
June 2, 2020 City Council Meeting Minutes

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- June 2, 2020 Work Session Minutes
- June 2, 2020 City Council Minutes

Minutes of the Centerville **City Council work session** held Tuesday, June 2, 2020 at 5:30 p.m. with participants present electronically via Zoom and streamed on YouTube due to infectious disease COVID-19.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie (arrived at 5:41 p.m.) George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Leah Romero, City Recorder Bruce Cox, Parks and Recreation Director Jennifer Hansen, Recreation Coordinator Matt Layton, Baseball Program Ben Horsley, Baseball Program

CENTERVILLE CITY BASEBALL PROGRAM DISCUSSION

In 1999, Centerville City was asked to take over the Centerville Baseball Program due to concerns of mismanagement of the program, which had experienced a sharp decrease in participation from residents. Prior to 1999, the baseball program operated as a separate association with only one member to oversee the entire program. The City hired Richard Hunt to coordinate the program, and many other coordinators since. The City has experienced more participation in the program due to their level of involvement and care.

Over the years, the program has grown to the point where additional volunteers were required to ensure success of the program. The baseball program independently set up a committee of volunteers to assist with the operation and oversight of the program. Staff has serious concerns about the establishment of a committee with no City involvement. Additionally, the City hiring process for new employees is not being observed by the baseball program.

If the program is to remain affiliated with the City, a process is needed that is consistent with City policies and procedures and consistent with State law. One serious concern with implementing this process is the possibility of disrupting the positive direction of the program. Another option is the possibility of the baseball program returning to an association as it was prior to 1999. This would allow the program to continue to be run as it has for at least the past year, with little disruption, continuing to build on the positive momentum. This option does raise concern with a lack of City oversight in the program, creating the possibility of it being mismanaged over time as it was in the past.

Matt Layton, representing the baseball program, expressed appreciation to Bruce Cox for his support of the program as Parks and Recreation Director. Ben Horsley, also representing the baseball program, expressed that their goal was to find the best way for the program to continue to grow. Mr. Horsley explained that the software program most convenient for the

baseball program to use is not compatible with the payment process used for City Utility or City Recreation online payments.

Mr. Cox mentioned benefits of allowing the baseball program to act independently and elect its own leadership without involving the City hiring process. Councilmember Mecham pointed out problems experienced in the past before the program had City oversight. She commended Mr. Layton for his recent leadership of the baseball program, and said she would not want to see the program revert back to what happened prior to 1999.

Mayor Wilkinson suggested one option would be to form a baseball committee similar to other City committees, with members approved by the City Council. Mr. Horsley said he believed a memorandum of understanding was needed to clarify expectations on both sides. Councilmember Fillmore said she leaned toward keeping the program under the umbrella of the City to help provide structural continuity over time. Mr. Horsley stated that the baseball program had important flexibility and nimbleness in making decisions, such as whether or not to hold games in the rain, that would not be possible if it were a strictly City-run program. He commented that he did not have resources to meet City requirements such as board meeting minutes and record keeping. He suggested creating a hybrid organization under a memorandum of understanding to enable the program to continue to grow. Mr. Horsley pointed out that a City-run program would likely not be able to provide some of the “extras” for families currently offered by the program with the program’s vibrant volunteer base.

Mr. Horsley explained that his desire for the program was to continue providing recreation-level sport for youth, while also expanding to meet the needs of youth wanting to play at a more competitive level. He added that the Centerville program draws youth from communities outside of Centerville because of what is offered. Councilmember Fillmore suggested it would be helpful for the Council to have a proposal for the hybrid program he suggested to review and consider.

Responding to a question from Councilmember Mecham, Mr. Horsley explained that four or five board members were recruited in the last year to year-and-a-half to help expand the program. Councilmember McEwan said he would want the City to be able to rein-in the tendency toward elitism that can exist in youth sports. Councilmember Mecham said she may not have been in favor of the City contributing financially for batting cages and other equipment if she had known the program would become a separate association. Councilmember Ince said he believed that, regardless of the formal structure, the passion and enthusiasm of the top one or two directors contributed greatly to the success of the program.

SUMMER RECREATION PROGRAM

Bruce Cox introduced Jennifer Hansen, the City’s new Recreation Coordinator. Ms. Hansen presented summer recreation opportunities she believed the City could offer while maintaining social distancing and following Health Department guidelines. She stated that costs to the City would be covered by registration fees. Ms. Hanson suggested one five-week session from July 6 to August 6 with 10-12 youth per class, and suggested offering virtual classes as well.

Councilmember McEwan expressed concern with the City sponsoring activities considering the increase in the number of COVID-19 cases since the State moved to Risk Level Yellow. Councilmember Fillmore encouraged following the example of the State with regard to activity levels, and commented that the proposed five-week session could be cut short if

necessary. Councilmember McEwan said he would be more comfortable with the activities remaining outside rather than inside.

The Council welcomed Ms. Hansen and thanked her for bringing ideas to the table. Councilmember Fillmore recommended allowing Ms. Hansen to move forward with the recreation programs as proposed. Councilmember Ince suggested issuing credit toward recreation classes next year rather than refunding registration fees if classes need to be terminated before the end of the five-weeks due to COVID-19. A majority of the Council agreed with moving forward with the proposed recreation classes as discussed.

ADJOURNMENT

Councilmember Ivie **moved** to adjourn the work session at 6:52 p.m. Councilmember Ince seconded the motion, which passed by unanimous vote (4-0).

_____ _____
Leah Romero, City Recorder Date Approved

_____
Katie Rust, Recording Secretary

Minutes of the Centerville **City Council** meeting held Tuesday, June 2, 2020, at 7:00 p.m. with participants present electronically via Zoom and streamed on YouTube due to infectious disease COVID-19.

MEMBERS PRESENT

Mayor	Clark Wilkinson
Council Members	Tamilyn Fillmore William Ince Stephanie Ivie George McEwan Robyn Mecham
STAFF PRESENT	Brant Hanson, City Manager Lisa Romney, City Attorney Leah Romero, City Recorder Cory Snyder, Community Development Director Jacob Smith, Administrative Services Director Paul Child, Centerville Police Chief
VISITORS	David Petersen, URMA Director Kimberly Curnow, 4th of July Committee Co-Chair
PRAYER OR THOUGHT	Councilmember Mecham

PLEDGE OF ALLEGIANCE

OPEN SESSION

Mayor Wilkinson opened the meeting for public comment, and closed the open session seeing that no one electronically indicated a desire to comment.

INITIATE ZONING TEXT AMENDMENT – RESIDENTIAL BUFFERING REQUIREMENTS

Cory Snyder, Community Development Director, stated the Council discussed at a previous work session the possibility of enacting residential buffering requirements. He explained the Council could initiate a zoning text amendment. Councilmember Mecham said she appreciates that the developer for proposed development of the Centerville Mobile Estates property (zoned Residential High), has been considerate of the neighboring Residential Low, but emphasized the need for buffering between residential zoning densities in case future developers are not as considerate. Councilmembers Ivie and Ince agreed with the need for residential buffering.

Lisa Romney suggested the Council review and reconsider all buffering requirements. Councilmember Fillmore said she would be in favor of directing the Planning Commission to review buffering requirements and forward a recommendation. Councilmember McEwan suggested the review of buffering requirements could be included with the Planning Commission's existing goal to review the Main Street Plan.

Councilmember Mecham **moved** to direct Staff to look at buffers between different zones, residential and commercial, and bring back a recommendation. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0).

FIRST AMENDED AND RESTATED INTERLOCAL AGREEMENT OF THE UTAH RISK MANAGEMENT AGENCY

Brant Hanson, City Manager, introduced David Petersen, Director of Utah Risk Management Agency (URMA). Mr. Petersen explained that URMA has recommended updates and changes to the Interlocal Agreement between member cities. The proposed updates have been approved by the Board of Directors for URMA, and they are requesting review and approval from all the member cities. He presented the proposed updates and changes, and answered questions from the Council.

Councilmember McEwan **moved** to adopt Resolution No. 2020-13 regarding the First Amended and Restated Interlocal Agreement of the Utah Risk Management Agency as presented. Councilmember Ivie seconded the motion, which passed by unanimous vote (5-0).

PUBLIC HEARING – AMENDMENTS TO FY 2020 BUDGET

Jacob Smith, Administrative Services Director, explained proposed amendments to the FY 2020 Budget, and answered questions from the Council.

Mayor Wilkinson opened a public hearing at 7:47 p.m., and closed the public hearing seeing that no one electronically indicated a desire to comment. Councilmember Fillmore **moved** to approve Resolution No. 2020-14. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

PUBLIC HEARING – FINAL BUDGET FY 2021

Mr. Smith presented the proposed FY 2021 Budget, and stated that the property tax rate will be provided to the City on June 8, 2020. He answered questions from the Council, and reported that sales tax revenue for March 2020 was 5% higher than March 2019.

Mayor Wilkinson opened a public hearing at 7:58 p.m., and closed the public hearing seeing that no one electronically indicated a desire to comment. Councilmember McEwan suggested the Council hold another public hearing at the next Council meeting. Councilmember McEwan **moved** to table Resolution No. 2020-15, Resolution No. 2020-16, and Resolution No. 2020-17 to the next regular scheduled Council meeting. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0).

COVID-19 DISCUSSION

Mayor Wilkinson, Chief Child, and Mr. Hanson provided an update regarding pandemic-related operations. Mr. Hanson encouraged citizens to wear masks in public and continue social distancing. He said he recommended to the Mayor that the City move to Risk Level 3.

Mr. Hanson said City committees are encouraged to meet electronically. The Mayor and Council discussed when it would be appropriate to return to holding Council meetings in person at City Hall. Councilmember Fillmore said she was comfortable continuing to meet electronically until all in-person meeting restrictions were lifted so there was no possibility of having to turn any

members of the public away. Councilmember Ince said he would lean towards meeting in person. Mayor Wilkinson said he believed the Council had been able to be just as productive with electronic meetings as in-person meetings. Councilmember McEwan suggested a hybrid of the two meeting types may be beneficial moving forward.

FOURTH OF JULY DISCUSSION

Mayor Wilkinson informed the Council that many of the traditional City-sponsored 4th of July activities, including the concert in the park, the breakfast, and parade, were cancelled. He said the City would host a 5k run, and asked for Council feedback regarding fireworks. The Mayor shared Fire Chief Bassett's concern regarding potential hillside fires sparked by private fireworks. Councilmember McEwan expressed preference for not hosting anything that would encourage people to congregate. Councilmember Ivie commented that saving on firework expenses may be prudent with possible reductions in sale tax revenue moving forward. A majority of the Council expressed a preference for not hosting City-sponsored fireworks in 2020 due to infectious disease COVID-19.

Councilmember Ince described plans for a possible aeronautical parade over Davis County on the 4th of July, and answered questions from the Council regarding insurance and liability. Kim Curnow, 4th of July Committee Co-Chair, reported that each city would be responsible for its own publicity for the aeronautical parade. Mayor Wilkinson thanked Mr. and Mrs. Curnow for their planning efforts.

MINUTES REVIEW AND ACCEPTANCE

The minutes of the May 19, 2020 Work Session and regular Council Meeting were reviewed. Councilmember Ince **moved** to accept both sets of minutes. Councilmember Fillmore seconded the motion, which passed by unanimous vote (5-0).

CITY COUNCIL REPORT

Councilmember Ince reported that, due to COVID-19, the Emergency Response Committee had been holding meetings electronically.

MAYOR'S REPORT

- Mayor Wilkinson expressed appreciation for the Centerville Police Department.
- The Mayor updated the Council regarding CenterPoint Theatre.

CITY MANAGER'S REPORT

- Mr. Hanson stated he would prepare a proposal to explain what would be involved in converting the current baseball program to a City-run program, and said Matt Layton and Ben Horsley would put together a proposal to explain what would be involved in the baseball program becoming an independent association.
- The Council provided feedback regarding potential minor renovations at City Hall.

RDA MEETING

At 9:09 p.m., Councilmember McEwan made a **motion** to move to a meeting of the Centerville Redevelopment Agency. Councilmember Fillmore seconded the motion, which passed by unanimous vote (5-0). In attendance were: Clark Wilkinson, Chair; Directors Fillmore, Ince, Ivie, McEwan, and Mecham; Brant Hanson, RDA Executive Director; Leah Romero, City Recorder; Lisa Romney, City Attorney; Jacob Smith, Administrative Services Director; Paul Child, Centerville Police Chief; and Jansen Davis, CPT Executive Director.

The Council returned to regular meeting at 9:33 p.m.

ADJOURNMENT AND CLOSED MEETING

At 9:45 p.m., Councilmember McEwan **moved** to adjourn the regular Council meeting and move to a closed session for the purpose of discussing dissemination of personnel security devices and systems as allowed by law, with no intent to return to regular meeting. Councilmember Ince seconded the motion, which passed by unanimous vote (5-0). In attendance at the closed session were: Clark Wilkinson, Mayor; Councilmembers Fillmore, Ince, Ivie, McEwan, and Mecham; Brant Hanson, City Manager; Lisa Romney, City Attorney; Leah Romero, City Recorder; and Paul Child, Centerville Police Chief.

_____ _____
Leah Romero, City Recorder Date Approved

_____
Katie Rust, Recording Secretary

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 6.

Short Title: City Council Report

Initiated By:

Scheduled Time:

SUBJECT

Councilmember Stephanie Ivie

RECOMMENDATION

BACKGROUND

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

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 7.

Short Title: Mayor's Report

Initiated By:

Scheduled Time:

SUBJECT

Appoint a Councilmember to the newly formed Audit Committee

RECOMMENDATION

BACKGROUND

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

CENTERVILLE

Staff Backup Report
6/16/2020

Item No. 8.

Short Title: City Manager's Report

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

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

ATTACHMENTS:

Description

- May Financials

Centerville City Corporation

FINANCIAL REPORT
As of May 31, 2020

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Centerville City Corporation

Cash Position by Fund and in Total

	Funds																		
Month	General	RDA	MBA	Rec	RAP	Cemetery	Debt Service	Park	Transp	UTOPIA	Water	Sani	Drainage	Telecom	Whitaker	Total	St Treas Int. Rate
May-20	$ 1,803,798	$ 1,144,085	$ 1,207	$ 18,532	$ 302,707	$ 95,268	$ 1,097	$ 173,199	$ 1,344,162	$ -	$ 566,506	$ 84,167	$ 1,834,918	$ 34,558	$ 48,493	$ 7,452,698	1.1947%
Apr-20	$ 1,812,141	$ 1,338,950	$ 1,207	$ (11,848)	$ 298,772	$ 90,927	$ 497	$ 232,707	$ 1,173,151	$ 5	$ 472,284	$ 78,013	$ 1,818,865	$ 11,306	$ 47,939	$ 7,364,917	1.4398%
Mar-20	$ 1,871,830	$ 2,209,133	$ 1,207	$ 38,415	$ 301,092	$ 87,280	$ 497	$ 239,312	$ 1,153,092	$ 5	$ 502,092	$ 75,651	$ 1,783,393	$ (7,205)	$ 46,079	$ 8,301,873	1.6627%
Feb-20	$ 1,831,987	$ 508,073	$ 1,207	$ 27,598	$ 297,128	$ 85,523	$ 497	$ 191,676	$ 1,033,394	$ 5	$ 478,294	$ 67,801	$ 1,809,556	$ 7,274	$ 44,214	$ 6,384,226	2.1033%
Jan-20	$ 1,663,566	$ 533,194	$ 1,207	$ 21,193	$ 292,331	$ 82,156	$ 497	$ 149,073	$ 1,052,239	$ 5	$ 445,522	$ 67,030	$ 1,764,162	$ 22,691	$ 41,965	$ 6,136,831	2.2006%
Dec-19	$ 1,378,328	$ 576,006	$ 1,207	$ 20,711	$ 293,723	$ 79,181	$ 497	$ (136,431)	$ 1,078,178	$ 5	$ 431,993	$ 66,980	$ 1,810,756	$ 6,047	$ 40,303	$ 5,647,483	2.2849%
Nov-19	$ 1,014,647	$ 597,658	$ 1,207	$ 24,183	$ 294,420	$ 76,604	$ 497	$ 175,054	$ 1,024,278	$ 5	$ 515,605	$ 62,888	$ 1,674,512	$ 28,876	$ 38,566	$ 5,528,998	2.3976%
Oct-19	$ 770,869	$ 747,130	$ 1,207	$ 17,591	$ 290,851	$ 71,675	$ 497	$ (1,421,382)	$ 1,306,846	$ 40,946	$ 681,266	$ 59,430	$ 1,640,333	$ 13,907	$ 29,303	$ 4,250,466	2.5360%
Sept-19	$ 832,825	$ 790,466	$ 1,207	$ 23,025	$ 294,642	$ 71,389	$ 497	$ (1,131,177)	$ 1,251,683	$ (180)	$ 464,951	$ 54,487	$ 1,578,276	$ 28,665	$ 27,383	$ 4,288,139	2.6014%
Aug-19	$ 1,044,059	$ 814,184	$ 1,207	$ 28,663	$ 290,584	$ 68,204	$ 497	$ (40,279)	$ 1,142,995	$ (180)	$ 444,800	$ 94,571	$ 1,549,471	$ 7,653	$ 24,664	$ 5,471,092	2.7262%
Jul-19	$ 1,073,242	$ 842,332	$ 1,207	$ 29,013	$ 285,509	$ 66,713	$ 497	$ 89,391	$ 1,429,645	$ (180)	$ 703,294	$ 56,786	$ 1,709,091	$ (9,801)	$ 22,190	$ 6,298,928	2.8663%
Jun-19	$ 1,721,714	$ 878,241	$ 1,207	$ 22,343	$ 286,576	$ 64,616	$ 497	$ 86,908	$ 1,374,672	$ (180)	$ 567,831	$ 8,874	$ 1,664,769	$ 6,097	$ 21,784	$ 6,705,948	2.8982%
May-19	$ 1,546,068	$ 907,322	$ 1,207	$ 59,237	$ 282,074	$ 96,282	$ 497	$ 177,497	$ 1,395,226	$ 571	$ 827,224	$ 54,058	$ 1,614,798	$ 26,142	$ 21,785	$ 7,009,989	2.8983%
Apr-19	$ 1,644,403	$ 1,050,442	$ 1,207	$ 21,468	$ 277,222	$ 93,385	$ 2,997	$ 130,600	$ 1,303,486	$ 520	$ 936,001	$ 52,726	$ 1,660,337	$ 2,972	$ 19,925	$ 7,197,691	2.9759%
Mar-19	$ 1,645,782	$ 1,826,663	$ 1,207	$ 23,059	$ 279,320	$ 85,389	$ -	$ 111,429	$ 1,307,322	$ 468	$ 944,533	$ 50,003	$ 1,603,096	$ 21,065	$ 24,330	$ 7,923,666	2.9971%
Feb-19	$ 1,772,991	$ 433,500	$ 1,207	$ 18,010	$ 275,303	$ 81,390	$ -	$ 96,583	$ 1,157,306	$ 416	$ 666,725	$ 42,256	$ 1,529,046	$ 30,483	$ 32,420	$ 6,137,638	2.9778%
Jan-19	$ 1,620,822	$ 446,481	$ 1,207	$ 12,790	$ 277,515	$ 80,301	$ -	$ 83,412	$ 1,101,325	$ 365	$ 581,665	$ 39,771	$ 1,477,431	$ 11,890	$ 31,310	$ 5,766,285	2.9109%
Dec-18	$ 1,651,637	$ 461,283	$ 1,207	$ 11,819	$ 274,537	$ 77,204	$ -	$ 60,433	$ 928,642	$ 313	$ 493,189	$ 35,209	$ 1,470,005	$ (161)	$ 30,223	$ 5,495,542	2.8036%
Nov-18	$ 834,949	$ 490,190	$ 1,207	$ 16,564	$ 279,269	$ 75,812	$ -	$ 47,464	$ 851,945	$ 262	$ 535,944	$ 29,362	$ 1,412,158	$ 17,618	$ 29,196	$ 4,621,941	2.7387%
Oct-18	$ 570,329	$ 512,602	$ 1,207	$ 6,616	$ 275,214	$ 70,224	$ -	$ 116,938	$ 1,620,171	$ 210	$ 424,474	$ 22,485	$ 1,395,346	$ (304)	$ 26,725	$ 5,042,238	2.6486%
Sep-18	$ 508,101	$ 563,524	$ 1,207	$ 6,607	$ 152,930	$ 65,537	$ 1	$ 218,467	$ 1,624,893	$ 159	$ 380,932	$ 13,704	$ 1,360,127	$ (16,562)	$ 28,047	$ 4,907,674	2.5979%
Aug-18	$ 736,840	$ 583,341	$ 1,207	$ 8,734	$ 148,580	$ 65,255	$ 1	$ 197,419	$ 1,486,038	$ 107	$ 289,629	$ 20,927	$ 1,308,024	$ 1,626	$ 27,355	$ 4,875,082	2.5836%
Jul-18	$ 891,119	$ 619,363	$ 1,207	$ (9,749)	$ 182,604	$ 61,570	$ 1	$ 124,393	$ 1,399,296	$ (40,134)	$ 377,924	$ 15,653	$ 1,360,909	$ 26,905	$ 27,124	$ 5,038,185	2.5801%
Jun-18	$ 1,192,553	$ 647,206	$ 1,207	$ 12,795	$ 143,945	$ 53,986	$ 1	$ 443,912	$ 1,462,518	$ 4	$ 296,814	$ 12,884	$ 1,420,928	$ 249	$ 32,228	$ 5,721,229	2.5007%
May-18	$ 1,190,522	$ 656,083	$ 1,207	$ 73,229	$ 115,186	$ 74,007	$ 2,501	$ -	$ 1,424,786	$ 561	$ 301,179	$ 4,532	$ 1,359,907	$ 24,160	$ 36,298	$ 5,264,159	2.3517%
Apr-18	$ 1,241,484	$ 767,699	$ 1,207	$ 19,843	$ 201,890	$ 71,331	$ 2,501	$ -	$ 1,248,478	$ 510	$ 257,756	$ 2,744	$ 1,342,078	$ 3,730	$ 44,417	$ 5,205,666	2.2008%
Mar-18	$ 1,362,760	$ 1,505,058	$ 1,207	$ 26,897	$ 260,863	$ 70,162	$ -	$ -	$ 1,272,497	$ 459	$ 286,426	$ -	$ 1,259,876	$ 23,702	$ 52,841	$ 6,122,750	2.0302%
Feb-18	$ 1,632,559	$ 148,527	$ 1,207	$ 15,020	$ 174,985	$ 61,896	$ -	$ -	$ 1,119,138	$ 409	$ 188,448	$ -	$ 1,174,637	$ 1,552	$ 50,033	$ 4,568,411	1.8649%
Jan-18	$ 1,372,438	$ 203,627	$ 1,207	$ 15,843	$ 233,793	$ 59,441	$ -	$ -	$ 1,079,001	$ 358	$ 129,970	$ -	$ 1,131,819	$ 762	$ 21,774	$ 4,250,033	1.7291%
Dec-17	$ 1,547,521	$ 228,147	$ 1,207	$ 15,687	$ 253,228	$ 55,585	$ -	$ -	$ 970,829	$ 308	$ 47,772	$ -	$ 1,056,840	$ 5,518	$ 20,281	$ 4,202,923	1.6340%
Nov-17	$ 673,740	$ 254,614	$ 1,207	$ 18,657	$ 231,405	$ 52,303	$ -	$ -	$ 654,171	$ 257	$ -	$ -	$ 876,972	$ -	$ 20,508	$ 2,783,835	1.6053%
Oct-17	$ 674,620	$ 298,612	$ 1,207	$ 11,853	$ 341,474	$ 52,253	$ -	$ -	$ 1,021,224	$ 206	$ 80,377	$ -	$ 892,909	$ 14,399	$ 26,272	$ 3,415,408	1.5621%
Sep-17	$ 666,083	$ 358,340	$ 1,207	$ 13,689	$ 308,928	$ 52,002	$ -	$ -	$ 953,643	$ 156	$ -	$ -	$ 791,934	$ 27,244	$ 1,344	$ 3,174,571	1.5281%
Aug-17	$ 920,796	$ 391,937	$ 1,207	$ 13,876	$ 403,608	$ 48,955	$ -	$ 6,459	$ 944,901	$ 105	$ -	$ -	$ 743,181	$ 2,366	$ 3,947	$ 3,481,338	1.4782%
Jul-17	$ 893,804	$ 442,911	$ 1,207	$ 22,979	$ 336,756	$ 46,907	$ -	$ 85,590	$ 771,665	$ (39,348)	$ 198,599	$ 8,114	$ 787,857	$ 20,402	$ 19,978	$ 3,597,421	1.4084%
Jun-17	$ 886,257	$ 450,288	$ 1,207	$ 72,150	$ 334,484	$ 46,892	$ -	$ 232,701	$ 798,617	$ 3	$ 154,955	$ -	$ 793,750	$ 1,551	$ 32,906	$ 3,805,761	1.3431%
May-17	$ 915,883	$ 675,750	$ 1,207	$ 116,380	$ 327,542	$ 81,011	$ 2,500	$ 247,542	$ 760,622	$ 39,354	$ 652,275	$ -	$ -	$ 30,840	$ 37,346	$ 3,888,252	1.2858%
Apr-17	$ 324,722	$ 568,815	$ 1,207	$ 76,648	$ 297,535	$ 37,700	$ 2,500	$ 329,810	$ 634,761	$ 77,933	$ 446,697	$ 30,467	$ 245,639	$ 36,793	$ 38,974	$ 3,150,201	1.2651%

Centerville City Corporation
Cash Position by Fund and in Total
As of May 31, 2020

		Debt	Restricted Cash					
	Cash	Reserve Cash	Cash/Bonds Deposits	TRF	DUI Funds	Class C & Prop 1	Impact Fees	Gun Range Deposit
GENERAL FUND	$ 1,803,798		$ 703,590		$ 19,394			$ 5,800
RDA	$ 1,144,085			$ 603,038				
MBA	$ 1,207							
RECREATION	$ 18,532							
RAP TAX	$ 302,707							
UTOPIA PROJECT FUND	$ -							
WATER FUND	$ 566,506		$ 234,196					
SANITATION FUND	$ 84,167							
DEBT SERVICE	$ 1,097							
CEMETERY **($37,700 Perm Restricted)**	$ 95,268							
DRAINAGE UTILITY	$ 1,834,918							
TELECOM FUND	$ 34,558							
WHITAKER TRUST FUND	$ 48,493							
PARK **(Impact Fee)**	$ 173,199							
TRANSPORTATION **(Class C & Prop 1)**	$ 1,344,162					$ 632,283		
TOTAL	$ 7,452,698	$ -	$ 937,786	$ 603,038	$ 19,394	$ 632,283	$ -	$ 5,800

Centerville City Corporation Financial Summary **92% of the Fiscal Year has Elapsed**

For the Month Ended May 31, 2020

(No Assurance Provided)

Line	GENERAL FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	Page	Comments?
	Revenues:							
1	Taxes:	$ 505,177	$ 6,592,423	$ 7,135,770	$ 543,347	92%	11	
2	Property Taxes	5,652	1,433,664	1,430,770	(2,894)	100%	11	
3	Fee In Lieu of Taxes	8,713	92,241	125,000	32,759	74%	11	
4	Property Taxes - Due	3,019	41,257	80,000	38,743	52%	11	
5	Sales Tax - General	397,554	4,074,642	4,400,000	325,358	93%	11	
6	Franchise Tax - Power	33,551	502,389	605,000	102,611	83%	11	
7	Franchise Tax - Natural Gas	25,705	258,468	270,000	11,532	96%	11	
8	Franchise Tax - Telecomm	8,971	101,861	130,000	28,139	78%	11	
9	Franchise Tax - CATV	22,012	87,902	95,000	7,098	93%	11	
10	Licenses and Permits	16,792	249,692	360,700	111,008	69%	11	
11	Intergovernmental	12,125	70,749	54,200	(16,549)	131%	11	
12	Charges for Services	106,783	1,194,735	1,355,569	160,834	88%	12	
13	Fines and Forfeitures	16,900	367,117	450,000	82,883	82%	12	
14	Miscellaneous	2,442	56,323	49,550	(6,773)	114%	12	
15	Non-Operating Revenue	13,734	57,843	51,486	(6,357)	112%	13	
16	Transfers In	-	-	32,040	32,040	0%	13	
17	**Total Revenues**	$ 673,953	$ 8,588,883	$ 9,489,315	$ 900,432	91%	13	
	Expenditures:							
18	Legislative	$ 4,665	$ 62,258	$ 109,424	$ 47,166	57%	14	
19	Judicial	17,262	204,829	232,226	27,397	88%	14	
20	Executive	31,843	349,034	410,300	61,266	85%	15	
21	Attorney	13,867	150,982	172,320	21,338	88%	16	
22	Management Services	34,267	406,516	568,500	161,984	72%	17	
23	Attorney Services	53	13,218	28,500	15,282	46%	17	
24	Emergency Management	1,516	8,212	18,563	10,351	44%	18	
25	Fire Services	74,477	819,243	893,720	74,477	92%	18	
26	Elections	-	14,467	15,000	533	96%	18	
27	Youth Council	364	10,491	7,000	(3,491)	150%	18	
28	Police	236,817	2,584,544	2,882,350	297,806	90%	20	
29	Liquor Law Enforcement	7,120	9,843	17,720	7,877	56%	20	
30	School Crossing Program	4,669	52,466	63,655	11,189	82%	20	
31	K-9	39	2,543	2,250	(293)	113%	20	
32	D.A.R.E. Program	-	71,168	111,025	39,857	64%	20	
33	Citizen's Academy	-	1,581	-	(1,581)	0%	21	
34	Animal Control	3,082	33,901	36,984	3,083	92%	21	
35	Public Works Administration	24,992	302,189	332,232	30,043	91%	21	
36	Streets	96,811	738,839	885,400	146,561	83%	22	
37	GIS Department	8,397	96,113	109,485	13,372	88%	23	
38	Engineering	9,547	78,179	87,000	8,821	90%	23	
39	Parks	65,351	719,120	899,285	180,165	80%	24	
40	Parks and Recreation Committee	-	2,377	4,600	2,223	52%	24	
41	Trails Committee	-	102	900	798	11%	25	
42	Community Events	-	7,052	23,650	16,598	30%	25	
44	Parks and Recreation Facility	625	16,461	21,100	4,639	78%	25	
45	General Gov. Buildings - Maint. Facility	2,669	66,509	81,213	14,704	82%	26	
46	General Gov. Buildings - New City Hall	8,616	121,296	246,412	125,116	49%	26	
47	Public Works Storage Facility	-	5,428	6,390	962	85%	26	
48	Community Development	23,022	279,222	302,900	23,678	92%	27	
49	Planning Commission	826	4,342	11,400	7,058	38%	27	
50	Board of Adjustment	-	180	450	270	40%	27	
51	Landmarks Commission	-	3,999	5,500	1,501	73%	27	
52	Building Inspection	4,431	42,875	60,550	17,675	71%	28	
53	Transfers Out	64,399	787,339	841,310	53,971	94%	28	
54	**Total Expenditures**	$ 739,726	$ 8,066,918	$ 9,489,314	$ 1,422,396	85%	28	
54	**Net Revenue Over/(Under) Expenditures**	$ (65,773)	$ 521,966	$ 1	$ (521,965)		28	

Centerville City Corporation Financial Summary **92% of the Fiscal Year has Elapsed**

For the Month Ended May 31, 2020

(No Assurance Provided)

	REDEVELOPMENT AGENCY FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Tax Revenue	$ -	$ 1,725,673	$ 1,725,673	$ -	100%	30
2	Miscellaneous Income	$ 377	$ 4,421	6,000	1,579	74%	30
3	Lease Payment	$ 611	84,882	102,000	17,118	83%	30
4	**Total Revenues**	$ 988	$ 1,814,977	$ 1,833,673	$ 18,696	99%	30
	Expenditures:						
5	Expenditures	$ 142,407	$ 601,167	$ 972,096	$ 370,929	62%	31
6	Transfer to Other Fund	53,446	817,922	861,577	43,655	95%	31
7	**Total Expenditures**	$ 195,853	$ 1,419,089	$ 1,833,673	$ 414,584	77%	31
8	**Net Revenue Over (Under) Expenditures**	$ (194,865)	$ 395,888	$ -	$ (395,888)	0%	31

	RECREATION FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Charges for Services	$ 6,810	$ 24,175	$ 38,825	$ 14,650	62%	34
2	Miscellaneous	-	2,573	9,000	6,427	29%	34
3	Donations	-	10,913	100	(10,813)	10913%	34
4	Contributions & Transfers & Use of FB	32,000	73,000	80,000	7,000	91%	34
5	**Total Revenues**	$ 38,810	$ 110,661	$ 127,925	$ 17,264	87%	34
	Expenditures:						
6	Summer Recreation	$ 4,456	$ 59,139	$ 70,050	$ 10,911	84%	35
7	Off Season Recreation	-	12,726	12,750	24	100%	35
8	Youth Baseball/Softball	3,867	25,312	36,189	10,877	70%	35
9	Concessions	107	2,492	8,936	6,444	28%	36
10	**Total Expenditures**	$ 8,430	$ 99,668	$ 127,925	$ 28,257	78%	36
11	**Net Revenue Over (Under) Expenditures**	$ 30,380	$ 10,993	$ -	$ (10,993)	0%	36

	RAP TAX FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	RAP Tax	$ 37,369	$ 398,751	$ 430,000	$ 31,249	93%	38
2	Miscellaneous	198	5,360	8,500	3,140	63%	38
3	**Total Revenues**	$ 37,567	$ 404,110	$ 438,500	$ 34,390	92%	38
	Expenditures:						
4	Transfers and Grants	$ 33,632	$ 383,002	$ 438,500	$ 55,498	87%	39
5	**Total Expenditures**	$ 33,632	$ 383,002	$ 438,500	$ 55,498	87%	39
6	**Net Revenue Over (Under) Expenditures**	$ 3,935	$ 21,109	$ -	$ (21,109)	0%	39

	CEMETERY PERPETUAL CARE FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Charges for Services	$ 4,300	$ 29,850	$ 33,000	$ 3,150	90%	41
2	Miscellaneous Revenue	41	802	800	(2)	100%	41
3	**Total Revenues**	$ 4,341	$ 30,652	$ 33,800	$ 3,148	91%	41
	Expenditures						
4	Tranfers to Other Funds	$ -	$ -	$ 33,800	$ 33,800	0%	42
5	**Total Expenditures**	$ -	$ -	$ 33,800	$ 33,800	0%	42
6	**Net Revenue Over (Under) Expenditures**	$ 4,341	$ 30,652	$ -	$ (30,652)	0%	42

	DEBT SERVICE FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Contributions & Transfers	$ 3,100	$ 592,963	$ 592,963	$ -	100%	44
2	**Total Revenues**	$ 3,100	$ 592,963	$ 592,963	$ -	100%	44
	Expenditures:						
3	Expenditures	$ 2,500	$ 592,363	$ 592,963	$ 600	100%	45
4	**Total Expenditures**	$ 2,500	$ 592,363	$ 592,963	$ 600	100%	45
5	**Net Revenue Over (Under) Expenditures**	$ 600	$ 600	$ -	$ (600)	0%	45

	CAPITAL PROJ. FUND - PARK IMP. FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Intergovernmental Revenue	$ -	$ 532,712	$ 612,524	$ 79,812	87%	47
2	Charges for Services	34,633	404,925	469,000	64,075	86%	47
3	Miscellaneous Revenue	(116)	738	20,300	19,562	4%	47
4	Non-Operating Revenue	-	1,659,944	1,700,000	40,056	98%	47
5	**Total Revenues**	$ 34,517	$ 2,598,320	$ 2,801,824	$ 203,504	93%	47
	Expenditures:						
1	Other Park Expenditures	-	1,855	115,000	113,145	2%	48
2	Park Projects	94,025	2,501,674	2,686,824	185,150	93%	48
3	**Total Expenditures**	$ 94,025	$ 2,503,529	$ 2,801,824	$ 298,295	89%	48
4	**Net Revenue Over (Under) Expenditures**	$ (59,509)	$ 94,791	$ -	$ (94,790)	0%	48

Centerville City Corporation Financial Summary **92% of the Fiscal Year has Elapsed**

For the Month Ended May 31, 2020

(No Assurance Provided)

	TRANSPORTATION FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Taxes	$ 34,257	$ 354,096	$ 350,000	$ (4,096)	101%	50
2	Class C Roads	118,661	675,220	670,000	(5,220)	101%	50
3	Grants	-	100,000	100,000	-	0%	50
4	Transfers	34,633	380,959	415,592	34,633	92%	50
5	Miscellaneous	1,317	20,948	30,000	9,052	70%	50
6	Contributions	-	40,000	40,000	-	0%	50
7	Use of FB	-	-	1,000,000	1,000,000		
8	**Total Revenues**	$ 188,868	$ 1,571,223	$ 2,605,592	$ 1,034,369	60%	50
	Expenditures:						
9	Capital Proj.	$ 16,896	$ 579,460	$ 2,405,592	$ 1,826,132	24%	51
10	Annual Proj.	960	983,959	200,000	(783,959)	492%	51
11	**Total Expenditures**	$ 17,856	$ 1,563,419	$ 2,605,592	$ 1,042,173	60%	51
12	**Net Revenue Over (Under) Expenditures**	$ 171,012	$ 7,804	$ -	$ (7,804)	0%	51

	CAPITAL PROJ. FUND - UTOPIA	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Transfers	$ 41,755	$ 451,162	$ 491,289	$ 40,127	92%	53
2	**Total Revenues**	$ 41,755	$ 451,162	$ 491,289	$ 40,127	92%	53
	Expenditures:						
3	Expenditures	$ 41,760	$ 451,167	$ 491,289	$ 40,122	92%	54
4	**Total Expenditures**	$ 41,760	$ 451,167	$ 491,289	$ 40,122	92%	54
5	**Net Revenue Over (Under) Expenditures**	$ (4.66)	$ (4.96)	$ -	$ 4.96	0.00%	54

	WATER FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Charges for Services	$ 1,013	$ 246,526	$ 230,000	$ (16,526)	107%	56
2	Miscellaneous	578	10,319	7,000	(3,319)	147%	56
3	Operating Revenue	238,657	2,543,792	2,672,500	128,708	95%	56
4	Use of FB	-	-	400,000	400,000	0%	56
5	**Total Revenues**	$ 240,248	$ 2,800,636	$ 3,309,500	$ 508,864	85%	56
	Expenditures:						
6	Expenditures	$ 160,924	$ 2,134,013	$ 2,418,264	$ 284,251	88%	58
7	Capital Equipment/Proj.	2,384	182,046	1,346,236	1,164,190	14%	58
8	Water Capital Improvement Projects	-	460,389	-	(460,389)	0%	58
9	Water Line Projects	-	207	-	(207)	100%	58
10	Water Projects	7,351	93,620	-	(93,620)	0%	58
11	Development Waterline Projects	2,783	319,483	-	(319,483)	0%	59
12	**Total Expenditures**	$ 173,442	$ 3,189,758	$ 3,764,500	$ 574,742	85%	59
13	**Net Revenue Over (Under) Expenditures**	$ 66,806	$ (389,121)	$ (455,000)	$ (65,879)	86%	59

	SANITATION FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Miscellaneous	$ 69	$ 1,239	$ 2,000	$ 761	62%	61
2	Operating Revenue	100,658	1,089,292	1,180,000	90,708	92%	61
3	**Total Revenues**	$ 100,727	$ 1,090,531	$ 1,182,000	$ 91,469	92%	61
	Expenditures:						
4	Contributions to Fund Balance	-	-	7,025	7,025		
5	Expenditures	$ 94,571	$ 1,046,009	$ 1,174,975	$ 128,966	89%	62
6	**Total Expenditures**	$ 94,571	$ 1,046,009	$ 1,182,000	$ 135,991	88%	62
							62
7	**Net Revenue Over (Under) Expenditures**	$ 6,156	$ 44,522	$ -	$ (44,522)	0%	62

	DRAINAGE UTILITY FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Impact Fees	$ -	$ 23,931	$ 50,000	$ 26,069	48%	64
2	Miscellaneous	1,844	26,633	28,100	1,467	95%	64
3	Operating Revenue	105,941	1,161,424	1,263,000	101,576	92%	64
4	**Total Revenues**	$ 107,784	$ 1,211,988	$ 1,341,100	$ 129,112	90%	64
	Expenditures:						
5	Expenditures	$ 77,394	$ 787,304	$ 1,447,100	$ 659,796	54%	65
6	Drainnage Improvement Projects	20,386	326,232	-	(326,232)	0%	66
7	**Total Expenditures**	$ 97,780	$ 1,113,536	$ 1,447,100	$ 333,564	77%	66
8	**Net Revenue Over (Under) Expenditures**	$ 10,004	$ 98,452	$ (106,000)	$ (204,452)	-93%	66

	TELECOM FUND	May Actual	Year-to-Date Actual	Current Budget	Remaining Budget	Percentage of Budget Used	
	Revenues:						
1	Interest Income (Source 36)	13	184	250	66	74%	68
2	Charges for Services	$ 25,452	$ 220,125	$ 264,750	$ 44,625	83%	68
3	**Total Revenues**	$ 25,465	$ 220,309	$ 265,000	$ 44,691	83%	68
	Expenditures:						
4	Professional Services	$ -	$ 184,770	$ 265,000	$ 80,230	70%	69
5	**Total Expenditures**	$ -	$ 184,770	$ 265,000	$ 80,230	70%	69
6	**Net Revenue Over (Under) Expenditures**	$ 25,465	$ 35,539	$ -	$ (35,539)	0%	69

Centerville City Corporation Financial Summary **92% of the Fiscal Year has Elapsed**

For the Month Ended May 31, 2020

(No Assurance Provided)

	WHITAKER TRUST FUND	**May Actual**	**Year-to-Date Actual**	**Current Budget**	**Remaining Budget**	**Percentage of Budget Used**	
	Revenues:						
1	Contributions & Grants	$ -	$ 7,500	$ 7,500	$ -	100%	71
2	Charges for Services	890	890	5,000	4,110	18%	71
3	Miscellaneous Revenue	38	469	-	(469)	0%	71
4	Contributions & Transfers	5,577	61,008	86,403	25,395	71%	71
5	**Total Revenues**	$ 6,504	$ 69,867	$ 98,903	$ 29,036	71%	71
	Expenditures:						
6	Contributions to Fund Balance	-	-	7,500	7,500	0%	72
7	Expenditures	$ 5,951	$ 40,506	$ 96,403	$ 55,897	42%	72
8	**Total Expenditures**	$ 5,951	$ 40,506	$ 103,903	$ 63,397	39%	72
9	**Net Revenue Over (Under) Expenditures**	$ 553	$ 29,361	$ (5,000)	$ (34,361)	43%	72

CENTERVILLE CITY CORPORATION
COMBINED CASH INVESTMENT
MAY 31, 2020

COMBINED CASH ACCOUNTS

01-11110000	CASH - CHECKING	463,687.14
01-11310000	PETTY CASH - GENERAL CITY	200.00
01-11510000	PTIF - INVESTMENT ACCOUNT	4,347,889.69
01-11530000	PTIF-RAP TAX	1,797,053.96
01-11550000	PTIF-DCPA RES ACCT	803,528.48
01-11570000	PTIF-CEMETERY PERPETUAL CARE	40,338.36
	TOTAL COMBINED CASH	7,452,697.63
01-11100000	ALLOCATIONS DUE TO OTHER FUNDS	(7,452,697.63)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	1,803,798.35
20	ALLOCATION TO REDEVELOPMENT AGENCY FUND	1,144,084.92
23	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	1,207.46
25	ALLOCATION TO RECREATION	18,531.63
27	ALLOCATION TO RAP TAX	302,706.82
30	ALLOCATION TO CEMETERY PERPETUAL CARE	95,268.36
35	ALLOCATION TO 2009 SALES TAX - DEBT SERVICE	1,096.63
45	ALLOCATION TO PARK FUND	173,198.78
48	ALLOCATION TO TRANSPORTATION FUND	1,344,162.43
51	ALLOCATION TO WATER FUND	566,506.08
52	ALLOCATION TO SANITATION FUND	84,167.33
53	ALLOCATION TO DRAINAGE UTILITY	1,834,918.09
54	ALLOCATION TO TELECOMMUNICATION FUND	34,557.99
71	ALLOCATION TO WHITAKER HOME TRUST FUND	48,492.76
	TOTAL ALLOCATIONS TO OTHER FUNDS	7,452,697.63
	ALLOCATION FROM COMBINED CASH FUND - 01-11100000	(7,452,697.63)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

GENERAL FUND

ASSETS

10-11100000	CASH - COMBINED FUND	1,803,798.35	
10-11210000	CASH-ZIONS ACCOUNT	16,618.01	
10-11310000	CASH - OVER & SHORTS	29.22	
10-11320000	DRUG/ALCOHOL INFORMANT ACCOUNT	200.00	
10-11330000	CASH REGISTER CHANGE FUND	100.00	
10-11340000	JP COURT CHANGE FUND	185.00	
10-11360000	CASH - CONCESSIONAIRE CHANGE	150.00	
10-11370000	CASH - PUBLIC WORKS	100.00	
10-11390000	JULY 4TH COMMITTEE - CHECKING	10,761.30	
10-11900000	ACCOUNTS RECEIVABLE AR	15,439.77	
10-13110000	ACCOUNTS RECEIVABLE ST LIGHT	401.72	
10-13170000	ACCOUNTS RECEIVABLE - OTHER	860,358.78	
10-13180000	ACCOUNTS RECIEVABLE-PROP TAXES	1,430,769.00	
10-13200000	ALLOWANCE FOR BAD DEBT	(2,500.00)	
10-13300000	PREPAID EXPENSE	105,959.79	
	TOTAL ASSETS		4,242,370.94

LIABILITIES AND EQUITY

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

GENERAL FUND

LIABILITIES

10-21510000	DOG LICENSES PAYABLE	50.00	
10-22200000	WAGES PAYABLE	109,215.72	
10-22210000	FWT PAYABLE	2,611.98	
10-22220000	SWT PAYABLE	14,793.52	
10-22230000	FICA PAYABLE	10,599.25	
10-22300000	401K VOLUNTARY PAYABLE	4,045.61	
10-22301000	457 VOLUNTARY CONTRIB/PAYABLE	1,306.44	
10-22302000	MPP VOLUNTARY/PAYABLE	781.89	
10-22303000	ROTH - IRA	1,417.67	
10-22320000	RETIREMENT PAYABLE	28,497.78	
10-22330000	CEMETERY EMPLOYEE DEDUCTABLE	5,180.00	
10-22340000	EYEMED/PAYABLE	39.80	
10-22360000	FRATERNAL ORDER OF POLICE/PYBL	897.50	
10-22390000	EMPLOYEE MED INS PREMIUM	(6,142.05)	
10-22391000	PEHP/DENTAL INSURANCE	8,192.09	
10-22392000	STANDARD INSURANCE/TERM LIFE	1,408.86	
10-22400000	AFLAC PAYABLE	194.63	
10-22420000	EMPLOYEES ASSOCIATION DUES	143.36	
10-22430000	EMPLOYEE LEGAL SERVICES	13.11	
10-22440000	FLEX/HSA ACCOUNT CONTRIBUTIONS	(27,012.17)	
10-22450000	LONG TERM DISABILITY	1,318.66	
10-22460000	WORKERS COMPENSATION PAYABLE	25,141.58	
10-22480000	FIRE SERVICE IMPACT FEE	644.00	
10-23130000	CONSTRUCTION DEPOSIT	67,489.39	
10-23132050	CASH BOND-OAKWOOD HOMES ONE	52,614.00	
10-23132150	CASH BOND-OAKWOOD HOMES TWO	76,613.20	
10-23132200	CASH BOND-BARTILE	3,000.00	
10-23132460	CASH BOND-BRIGHTON DEV THE COV	4,500.00	
10-23132661	CASH BOND- JEFF COOK BUILDERS	83,690.00	
10-23132690	CASH BOND - LONESTAR BUILDERS	2,820.00	
10-23132720	CASH BOND - MOSS ACRES	24,160.00	
10-23132730	CASH BOND - BARTILE BLDG 8	14,200.00	
10-23132740	CASH BOND - DON YOUNGBLOOD	20,200.00	
10-23132750	CASH BOND - SDMF	2,950.00	
10-23132770	CASH BOND - TOM STUART CONST	37,800.00	
10-23132810	CASH BOND - TAIL FEATHERS LLC	4,104.00	
10-23132820	CASH BOND - DEUEL CREEK SUBDIV	65,400.00	
10-23132840	CASH BOND - PARRISH CREEK	192,876.20	
10-23150000	POLICE EVIDENCE ACCOUNT	35,495.26	
10-23151000	COURT - BAIL	13,678.07	
10-23152000	EXCAVATION PERMIT BONDS	2,000.00	
10-23160000	GUN RANGE MAINTENANCE	5,800.00	
10-23300000	DEFERRED REVENUE- PROPERTY TAX	1,430,769.00	
10-24110000	DUE TO OTHER GVT - SALES TAX	337.08	
	TOTAL LIABILITIES		2,323,835.43

FUND EQUITY

10-28500000	RESTRICTED FUND BALANCE	37,225.00	

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

GENERAL FUND

	UNAPPROPRIATED FUND BALANCE:			
10-29510000	PRIOR UNREST. FUND BALANCE	1,359,344.81		
	REVENUE OVER EXPENDITURES - YTD	521,965.70		
	BALANCE - CURRENT DATE		1,881,310.51	
	TOTAL FUND EQUITY			1,918,535.51
	TOTAL LIABILITIES AND EQUITY			4,242,370.94

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
10-31-100000	PROPERTY TAXES	5,652.11	1,433,663.97	1,430,770.00	(2,893.97)	100.2
10-31-120000	FEE IN LIEU OF TAXES	8,713.36	92,240.69	125,000.00	32,759.31	73.8
10-31-200000	PROPERTY TAXES - DUE	3,018.76	41,256.87	80,000.00	38,743.13	51.6
10-31-300000	SALES TAX - GENERAL	397,554.29	4,074,642.16	4,400,000.00	325,357.84	92.6
10-31-410000	FRANCHISE TAX - POWER	33,550.58	502,388.91	605,000.00	102,611.09	83.0
10-31-420000	FRANCHISE TAX - NATURAL GAS	25,704.61	258,467.80	270,000.00	11,532.20	95.7
10-31-430000	FRANCHISE TAX - TELECOMM.	8,971.21	101,860.93	130,000.00	28,139.07	78.4
10-31-440000	FRANCHISE TAX - CATV	22,011.58	87,901.93	95,000.00	7,098.07	92.5
	TOTAL TAX REVENUE	505,176.50	6,592,423.26	7,135,770.00	543,346.74	92.4
	LICENSES AND PERMITS					
10-32-100000	BUSINESS LICENSES	187.33	59,073.33	62,000.00	2,926.67	95.3
10-32-110000	BUILDING FEES	12,443.20	137,499.96	210,000.00	72,500.04	65.5
10-32-120000	PLAN CHECK FEES	3,311.20	44,497.60	80,000.00	35,502.40	55.6
10-32-130000	ELECTRICAL FEES	140.00	1,960.70	1,800.00	(160.70)	108.9
10-32-140000	PLUMBING FEES	140.00	1,960.00	1,800.00	(160.00)	108.9
10-32-150000	MECHANICAL FEES	350.00	3,454.60	3,000.00	(454.60)	115.2
10-32-160000	STATE SURCHARGE FEE	130.74	183.04	800.00	616.96	22.9
10-32-200000	APPROACH FEE (STREET & CURB)	70.00	940.00	1,200.00	260.00	78.3
10-32-220000	BICYCLE LICENSES	.00	3.00	50.00	47.00	6.0
10-32-230000	CHICKEN & RABBIT PERMITS	20.00	120.00	50.00	(70.00)	240.0
	TOTAL LICENSES AND PERMITS	16,792.47	249,692.23	360,700.00	111,007.77	69.2
	INTERGOVERNMENTAL REVENUE					
10-33-580000	STATE GRANT/LIQUOR LAW	.00	20,109.32	25,700.00	5,590.68	78.3
10-33-610000	SCHOOL RESOURCE OFFICER	.00	17,750.00	18,000.00	250.00	98.6
10-33-620000	STATE GRANT - HISTORIC	.00	2,500.00	2,500.00	.00	100.0
10-33-630000	PUBLIC SAFETY GRANTS	12,125.00	30,389.55	8,000.00	(22,389.55)	379.9
	TOTAL INTERGOVERNMENTAL REVENUE	12,125.00	70,748.87	54,200.00	(16,548.87)	130.5

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
10-34-120000	SUBDIVISION INSPECTION FEE	.00	13,234.22	20,000.00	6,765.78	66.2
10-34-130000	ZONING & SUBDIVISION FEES	550.00	10,735.50	35,000.00	24,264.50	30.7
10-34-140000	BUILDING INSPECTION FEES	.00	.00	500.00	500.00	.0
10-34-150000	SALE OF MAPS & PUBLICATIONS	.00	.00	50.00	50.00	.0
10-34-310000	STREET EXCAVATION FEES	435.00	3,255.00	4,800.00	1,545.00	67.8
10-34-330000	STREET LIGHTING FEES	345.66	3,808.45	4,140.00	331.55	92.0
10-34-340000	STREET SIGN CHARGES	.00	.00	50.00	50.00	.0
10-34-730000	PARK RENTAL FEES	.00	2,720.00	6,000.00	3,280.00	45.3
10-34-740000	PARK USE AGREEMENTS	.00	1,105.00	6,000.00	4,895.00	18.4
10-34-800000	CEMETERY - LOT E	.00	700.00	600.00	(100.00)	116.7
10-34-810000	CEMETERY LOTS- ABCD	600.00	4,000.00	1,200.00	(2,800.00)	333.3
10-34-830000	GRAVE OPENING CHARGES	2,000.00	23,800.00	28,000.00	4,200.00	85.0
10-34-900000	ADMIN OVERHEAD - WATER FUND	50,514.50	555,659.50	606,174.00	50,514.50	91.7
10-34-910000	ADMIN OVERHEAD - SANITATION	10,396.92	114,366.12	124,763.00	10,396.88	91.7
10-34-920000	ADMIN OVERHEAD - DRAINAGE FUND	26,440.08	290,840.88	317,281.00	26,440.12	91.7
10-34-940000	ADMIN OVERHEAD - RDA	15,500.92	170,510.12	186,011.00	15,500.88	91.7
10-34-950000	ADMIN OVERHEAD - TELECOMM	.00	.00	15,000.00	15,000.00	.0
	TOTAL CHARGES FOR SERVICES	106,783.08	1,194,734.79	1,355,569.00	160,834.21	88.1
	FINES AND FORFEITURES					
10-35-110000	CITY COURT	16,899.86	367,117.37	450,000.00	82,882.63	81.6
	TOTAL FINES AND FORFEITURES	16,899.86	367,117.37	450,000.00	82,882.63	81.6
	MISCELLANEOUS REVENUE					
10-36-100000	BANKING/INVEST. INTEREST	2,038.30	21,750.73	28,000.00	6,249.27	77.7
10-36-230000	BANKING/ZIONS BANK INT INCOME	.00	2,102.33	3,000.00	897.67	70.1
10-36-250000	RENTAL CHARGES/COMUNITY CNT	.00	.00	500.00	500.00	.0
10-36-270000	SECURITY DEPOSIT/COMMUNITY CTR	.00	.00	50.00	50.00	.0
10-36-290000	SALE OF HISTORIC MAPS	.00	.00	50.00	50.00	.0
10-36-300000	YOUTH COUNCIL/FUND COUNCIL	.00	4,202.25	.00	(4,202.25)	.0
10-36-400000	SALE OF FIXED ASSETS	116.00	15,209.90	5,000.00	(10,209.90)	304.2
10-36-800000	WITNESS FEES	18.50	333.00	500.00	167.00	66.6
10-36-820000	CITIZEN'S ACADEMY	.00	1,000.00	400.00	(600.00)	250.0
10-36-840000	SEX OFFENDER REGISTRY FEE	.00	50.00	50.00	.00	100.0
10-36-900000	SUNDRY REVENUE	269.40	11,675.26	12,000.00	324.74	97.3
	TOTAL MISCELLANEOUS REVENUE	2,442.20	56,323.47	49,550.00	(6,773.47)	113.7

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	NON-OPERATING REVENUE					
10-38-200000	TRANSFER FROM RDA-HOMELESS	2,627.93	28,907.23	32,436.00	3,528.77	89.1
10-38-300000	CONTRIBUTIONS - SID REPAYMENT	(20.00)	.00	.00	.00	.0
10-38-430000	CONTRIBUTIONS - HISTORIC SITES	.00	.00	50.00	50.00	.0
10-38-450000	MISC. CONTRIBUTIONS	20.00	20.00	.00	(20.00)	.0
10-38-470000	POLICE CONTRIBUTIONS	11,106.00	28,916.00	15,000.00	(13,916.00)	192.8
10-38-700000	CONTRIBUTION PREPAREDNESS FAIR	.00	.00	4,000.00	4,000.00	.0
	TOTAL NON-OPERATING REVENUE	13,733.93	57,843.23	51,486.00	(6,357.23)	112.4
	CONTRIBUTIONS & TRANSFERS					
10-39-200000	TRANSFER FROM OTHER FUNDS	.00	.00	27,040.00	27,040.00	.0
10-39-250000	USE OF FUND BALANCE	.00	.00	5,000.00	5,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	32,040.00	32,040.00	.0
	TOTAL FUND REVENUE	673,953.04	8,588,883.22	9,489,315.00	900,431.78	90.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	LEGISLATIVE					
10-4111-120.0	WAGES - COUNCIL	3,125.00	34,375.00	37,500.00	3,125.00	91.7
10-4111-130.0	FICA	239.05	2,629.55	2,869.00	239.45	91.7
10-4111-135.0	WORKERS COMPENSATION	65.60	739.66	800.00	60.34	92.5
10-4111-210.0	ULC&T	1,005.56	11,061.77	12,067.00	1,005.23	91.7
10-4111-211.0	CHAMBER OF COMMERCE MEMBERSHIP	.00	.00	575.00	575.00	.0
10-4111-217.0	CONTRIBUTIONS	.00	.00	1,000.00	1,000.00	.0
10-4111-240.0	OFFICE SUPPLIES	.00	125.55	100.00	(25.55)	125.6
10-4111-310.0	RECORDER SERVICES	229.32	2,208.44	6,000.00	3,791.56	36.8
10-4111-314.0	COMPUTER SERVICES	.00	4,200.00	4,200.00	.00	100.0
10-4111-330.0	EDUCATION & TRAINING	.00	1,270.28	4,000.00	2,729.72	31.8
10-4111-480.0	MISC SUPPLIES	.00	119.95	200.00	80.05	60.0
10-4111-481.0	MEETING MEALS	.00	893.59	2,100.00	1,206.41	42.6
10-4111-510.0	SPECIAL CONTINGENCY	.00	3,753.52	37,013.00	33,259.48	10.1
10-4111-730.0	MITIGATION FUNDS	.00	.00	500.00	500.00	.0
10-4111-750.0	SPEC PROJ (DEER MITIGATION)	.00	880.72	500.00	(380.72)	176.1
	TOTAL LEGISLATIVE	4,664.53	62,258.03	109,424.00	47,165.97	56.9
	JUDICIAL					
10-4120-110.0	SALARY AND WAGES	7,119.62	82,579.26	71,500.00	(11,079.26)	115.5
10-4120-111.0	OVERTIME PAY	.00	1,518.10	3,000.00	1,481.90	50.6
10-4120-120.0	WAGES - JUDGE	3,950.49	45,583.81	49,276.00	3,692.19	92.5
10-4120-122.0	PART TIME - OFFICE	1,377.00	17,534.80	27,100.00	9,565.20	64.7
10-4120-130.0	FICA	758.01	9,458.78	11,600.00	2,141.22	81.5
10-4120-131.0	RETIREMENT	2,052.78	24,252.98	27,200.00	2,947.02	89.2
10-4120-132.0	MEDICAL INSURANCE	1,552.74	17,240.32	28,000.00	10,759.68	61.6
10-4120-134.0	LONG TERM DISABILITY	29.38	354.75	400.00	45.25	88.7
10-4120-135.0	WORKERS COMPENSATION	92.92	1,103.92	1,300.00	196.08	84.9
10-4120-210.0	BOOKS & SUBSCRIPTIONS	.00	518.61	800.00	281.39	64.8
10-4120-230.0	MILEAGE REIMBURSEMENT	.00	48.02	100.00	51.98	48.0
10-4120-240.0	OFFICE SUPPLIES	27.87	835.08	1,500.00	664.92	55.7
10-4120-241.0	PRINTING	.00	319.60	800.00	480.40	40.0
10-4120-242.0	POSTAGE	277.25	1,465.25	2,400.00	934.75	61.1
10-4120-260.0	EQUIP MAINT SUPPLIES	.00	.00	100.00	100.00	.0
10-4120-262.0	COPIER SUPPLIES	.00	.00	900.00	900.00	.0
10-4120-311.0	PROFESSIONAL SERVICES	.00	629.83	900.00	270.17	70.0
10-4120-314.0	COMPUTER SERVICES	.00	.00	500.00	500.00	.0
10-4120-330.0	EDUCATION & TRAINING	.00	150.00	1,500.00	1,350.00	10.0
10-4120-350.0	CONTRACT SERVICES - JUDGE	.00	300.00	500.00	200.00	60.0
10-4120-480.0	MISC SUPPLIES	23.87	159.38	500.00	340.62	31.9
10-4120-621.0	WITNESS FEES	.00	37.00	250.00	213.00	14.8
10-4120-623.0	JURY FEES	.00	.00	300.00	300.00	.0
10-4120-624.0	INTERPRETOR	.00	739.13	1,800.00	1,060.87	41.1
	TOTAL JUDICIAL	17,261.93	204,828.62	232,226.00	27,397.38	88.2

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXECUTIVE					
10-4130-110.0	SALARY AND WAGES	19,779.86	206,533.07	229,600.00	23,066.93	90.0
10-4130-111.0	OVERTIME PAY	.00	.00	1,500.00	1,500.00	.0
10-4130-120.0	PART TIME WAGES - MAYOR	1,200.00	13,200.00	14,400.00	1,200.00	91.7
10-4130-130.0	FICA	1,514.19	16,796.63	18,800.00	2,003.37	89.3
10-4130-131.0	RETIREMENT	3,313.90	31,850.04	35,400.00	3,549.96	90.0
10-4130-132.0	MEDICAL INSURANCE	3,059.64	29,573.87	38,000.00	8,426.13	77.8
10-4130-134.0	LONG TERM DISABILITY	53.77	629.83	750.00	120.17	84.0
10-4130-135.0	WORKERS COMPENSATION	350.76	3,734.17	3,300.00	(434.17)	113.2
10-4130-141.0	TRANSPORTATION ALLOWANCE	330.78	3,753.97	4,200.00	446.03	89.4
10-4130-210.0	BOOKS & SUBSCRIPTIONS	.00	10.00	500.00	490.00	2.0
10-4130-211.0	MEMBERSHIPS	.00	2,315.00	7,000.00	4,685.00	33.1
10-4130-213.0	MUNICIPAL CODE SERVICES	.00	1,500.00	1,500.00	.00	100.0
10-4130-220.0	PUBLIC NOTICES	56.18	530.54	500.00	(30.54)	106.1
10-4130-230.0	MILEAGE REIMBURSEMENT	.00	54.31	250.00	195.69	21.7
10-4130-231.0	MAYOR LUNCHEON	.00	534.23	600.00	65.77	89.0
10-4130-240.0	OFFICE SUPPLIES	.00	1,068.36	2,000.00	931.64	53.4
10-4130-241.0	PRINTING	.00	199.00	700.00	501.00	28.4
10-4130-242.0	POSTAGE	241.00	646.70	1,200.00	553.30	53.9
10-4130-260.0	EQUIP MAINT & SUPPLIES	.00	.00	2,550.00	2,550.00	.0
10-4130-280.0	TELEPHONE - AIR TIME	50.95	294.03	1,100.00	805.97	26.7
10-4130-310.0	PROFESSIONAL SERVICES	.00	5,643.83	3,200.00	(2,443.83)	176.4
10-4130-330.0	EDUCATION AND TRAINING	(1,090.26)	4,369.98	7,500.00	3,130.02	58.3
10-4130-480.0	MISC SUPPLIES	128.69	1,067.98	250.00	(817.98)	427.2
10-4130-481.0	EMPLOYEE - TUITION	2,000.00	4,000.00	4,500.00	500.00	88.9
10-4130-482.0	EMPLOYEE - SERVICE	515.38	4,180.59	5,000.00	819.41	83.6
10-4130-483.0	EMPLOYEE- DINNER	.00	6,004.55	5,500.00	(504.55)	109.2
10-4130-484.0	EMPLOYEE - FITNESS BENEFIT	338.61	3,084.84	6,000.00	2,915.16	51.4
10-4130-485.0	NEWSLETTER - POSTAGE	.00	2,078.63	3,000.00	921.37	69.3
10-4130-486.0	NEWSLETTER - PRINTING	.00	4,303.39	8,000.00	3,696.61	53.8
10-4130-487.0	VOLUNTEER SERVICE RECOGNITION	.00	1,076.90	3,500.00	2,423.10	30.8
	TOTAL EXECUTIVE	31,843.45	349,034.44	410,300.00	61,265.56	85.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	ATTORNEY					
10-4135-110.0	SALARY AND WAGES	9,585.77	110,570.53	119,150.00	8,579.47	92.8
10-4135-130.0	FICA	691.12	8,470.13	9,150.00	679.87	92.6
10-4135-131.0	RETIREMENT	1,529.22	17,784.31	20,000.00	2,215.69	88.9
10-4135-132.0	MEDICAL INSURANCE	589.96	6,542.25	7,400.00	857.75	88.4
10-4135-134.0	LONG TERM DISABILITY	39.40	475.01	520.00	44.99	91.4
10-4135-135.0	WORKERS COMPENSATION	101.91	2,189.19	2,500.00	310.81	87.6
10-4135-210.0	BOOKS & SUBSCRIPTIONS	1,189.65	3,977.63	5,000.00	1,022.37	79.6
10-4135-211.0	MEMBERSHIPS	15.00	15.00	700.00	685.00	2.1
10-4135-215.0	FILING FEES & COSTS	.00	.00	100.00	100.00	.0
10-4135-230.0	MILEAGE REIMBURSEMENT	.00	51.04	400.00	348.96	12.8
10-4135-240.0	OFFICE SUPPLIES	2.90	3.50	400.00	396.50	.9
10-4135-330.0	EDUCATION & TRAINING	.00	684.00	1,800.00	1,116.00	38.0
10-4135-480.0	MISC SUPPLIES	.00	97.85	200.00	102.15	48.9
10-4135-650.0	SPEC. PROJECT	122.00	122.00	5,000.00	4,878.00	2.4
	TOTAL ATTORNEY	13,866.93	150,982.44	172,320.00	21,337.56	87.6

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	MANAGEMENT SERVICES					
10-4140-110.0	SALARY AND WAGES	9,273.55	128,143.13	210,000.00	81,856.87	61.0
10-4140-111.0	OVERTIME PAY	.00	.00	1,500.00	1,500.00	.0
10-4140-120.0	PART TIME WAGES	3,783.58	41,792.41	48,000.00	6,207.59	87.1
10-4140-130.0	FICA	913.70	12,491.24	19,850.00	7,358.76	62.9
10-4140-131.0	RETIREMENT	2,268.97	30,161.73	49,600.00	19,438.27	60.8
10-4140-132.0	MEDICAL INSURANCE	1,792.66	24,259.27	65,000.00	40,740.73	37.3
10-4140-134.0	LONG TERM DISABILITY	37.16	442.36	700.00	257.64	63.2
10-4140-135.0	WORKERS COMPENSATION	21.60	289.52	300.00	10.48	96.5
10-4140-200.0	UNIFORM PURCHASE	.00	536.19	500.00	(36.19)	107.2
10-4140-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	150.00	150.00	.0
10-4140-211.0	MEMBERSHIPS	.00	1,210.00	1,200.00	(10.00)	100.8
10-4140-220.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4140-230.0	MILEAGE REIMBURSEMENT	211.60	567.72	400.00	(167.72)	141.9
10-4140-240.0	OFFICE SUPPLIES	78.95	1,496.84	2,000.00	503.16	74.8
10-4140-241.0	PRINTING	.00	1,801.44	2,600.00	798.56	69.3
10-4140-242.0	POSTAGE	(443.74)	2,415.02	2,200.00	(215.02)	109.8
10-4140-260.0	EQUIP MAINT & SUPPLIES	.00	60.00	250.00	190.00	24.0
10-4140-262.0	COPIER SUPPLIES	.00	929.53	1,800.00	870.47	51.6
10-4140-264.0	COMPUTER MAINTENANCE	.00	154.38	600.00	445.62	25.7
10-4140-280.0	TELEPHONE - AIR TIME	35.00	490.00	850.00	360.00	57.7
10-4140-310.0	PROFESSIONAL SERVICES	.00	1,421.41	600.00	(821.41)	236.9
10-4140-311.0	RETIREMENT ADMINISTRATION FEES	.00	611.89	2,600.00	1,988.11	23.5
10-4140-312.0	CPA SERVICES	12,000.00	40,000.00	15,000.00	(25,000.00)	266.7
10-4140-313.0	AUDIT SERVICES	.00	19,800.00	18,000.00	(1,800.00)	110.0
10-4140-314.0	COMPUTER SERVICES	381.50	4,196.50	4,500.00	303.50	93.3
10-4140-315.0	FLEX SPENDING SERVICES	105.00	1,050.00	1,200.00	150.00	87.5
10-4140-320.0	BANKING SERVICES	537.16	11,755.08	12,000.00	244.92	98.0
10-4140-327.0	CASH BOND INTEREST EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-4140-330.0	EDUCATION AND TRAINING	(325.89)	2,840.79	7,500.00	4,659.21	37.9
10-4140-480.0	MISC SUPPLIES	167.58	1,129.89	800.00	(329.89)	141.2
10-4140-511.0	INSURANCE - LIABILITY	1,901.67	22,814.36	34,000.00	11,185.64	67.1
10-4140-515.0	LIABILITY DEDUCTIBLE	1,200.00	1,200.00	5,000.00	3,800.00	24.0
10-4140-740.0	CAPITAL EQUIPMENT	.00	23,430.70	30,500.00	7,069.30	76.8
10-4140-745.0	NETWORK EQUIPMENT	.00	24,707.64	20,000.00	(4,707.64)	123.5
10-4140-755.0	WEB PAGE	327.16	4,316.85	4,200.00	(116.85)	102.8
	TOTAL MANAGEMENT SERVICES	34,267.21	406,515.89	568,500.00	161,984.11	71.5
	ATTORNEY SERVICES					
10-4145-315.0	PROSECUTING ATTORNEY SERVICES	.00	9,514.99	22,000.00	12,485.01	43.3
10-4145-320.0	PUBLIC DEFENDER SERVCES	53.13	3,703.13	6,500.00	2,796.87	57.0
	TOTAL ATTORNEY SERVICES	53.13	13,218.12	28,500.00	15,281.88	46.4

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EMERGENCY MANAGEMENT					
10-4150-261.0	EQUIPMENT MAINTENANCE	.00	.00	250.00	250.00	.0
10-4150-320.0	PREP FAIR	350.00	350.00	8,113.00	7,763.00	4.3
10-4150-326.0	COVID-19	814.80	3,755.70	4,000.00	244.30	93.9
10-4150-330.0	EDUCATION & TRAINING	.00	1,101.97	1,200.00	98.03	91.8
10-4150-350.0	CITIZEN CORP	.00	190.91	500.00	309.09	38.2
10-4150-480.0	MISC SUPPLIES	.00	247.47	1,000.00	752.53	24.8
10-4150-740.0	CAPITAL EQUIPMENT	350.76	2,565.61	3,500.00	934.39	73.3
	TOTAL EMERGENCY MANAGEMENT	1,515.56	8,211.66	18,563.00	10,351.34	44.2
	FIRE SERVICES					
10-4155-323.0	SOUTH DAVIS FIRE DIST. ASSMT	74,476.67	819,243.37	893,720.00	74,476.63	91.7
	TOTAL FIRE SERVICES	74,476.67	819,243.37	893,720.00	74,476.63	91.7
	ELECTIONS					
10-4170-480.0	SPECIAL DEPT. SUPPLIES - MISC.	.00	14,466.68	15,000.00	533.32	96.4
	TOTAL ELECTIONS	.00	14,466.68	15,000.00	533.32	96.4
	YOUTH COUNCIL					
10-4180-200.0	YOUTH COUNCIL EXPENDITURES	364.37	364.37	.00	(364.37)	.0
10-4180-480.0	MISCELANEOUS	.00	10,126.33	3,400.00	(6,726.33)	297.8
10-4180-486.0	SPRING CONFERENCE	.00	.00	2,500.00	2,500.00	.0
10-4180-640.0	FLOAT	.00	.00	100.00	100.00	.0
10-4180-645.0	EASTER EGG HUNT	.00	.00	1,000.00	1,000.00	.0
	TOTAL YOUTH COUNCIL	364.37	10,490.70	7,000.00	(3,490.70)	149.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	POLICE DEPARTMENT EXPENDITURES					
10-4210-110.0	SALARY AND WAGES	130,645.48	1,300,693.03	1,352,000.00	51,306.97	96.2
10-4210-111.0	OVERTIME PAY	893.59	6,220.81	31,000.00	24,779.19	20.1
10-4210-112.0	OVERTIME PAY- WARRANT SERVICE	.00	8,574.95	10,000.00	1,425.05	85.8
10-4210-115.0	OVERTIME PAY-BALIFF	.00	6,641.39	11,000.00	4,358.61	60.4
10-4210-120.0	TEMP & PART-TIME WAGE/RESERVES	.00	641.75	9,000.00	8,358.25	7.1
10-4210-122.0	PART TIME WAGES - OFFICE	1,630.80	17,507.72	16,000.00	(1,507.72)	109.4
10-4210-130.0	FICA	9,566.27	101,056.23	115,500.00	14,443.77	87.5
10-4210-131.0	RETIREMENT	32,137.03	377,430.89	412,000.00	34,569.11	91.6
10-4210-132.0	MEDICAL INSURANCE	24,867.80	290,264.47	375,000.00	84,735.53	77.4
10-4210-134.0	LONG TERM DISABILITY	440.11	5,380.65	7,500.00	2,119.35	71.7
10-4210-135.0	WORKERS COMPENSATION	2,487.56	25,588.96	28,000.00	2,411.04	91.4
10-4210-137.0	LINE OF DUTY	.00	.00	1,800.00	1,800.00	.0
10-4210-142.0	UNIFORM ALLOWANCE	.00	.00	2,400.00	2,400.00	.0
10-4210-200.0	UNIFORM PURCHASE	1,632.58	11,445.99	10,600.00	(845.99)	108.0
10-4210-201.0	UNIFORM CLEANING	.00	1,015.00	4,250.00	3,235.00	23.9
10-4210-210.0	BOOKS & SUBSCRIPTIONS	.00	35.00	200.00	165.00	17.5
10-4210-211.0	MEMBERSHIPS	.00	982.02	950.00	(32.02)	103.4
10-4210-220.0	PUBLIC NOTICES	.00	73.97	400.00	326.03	18.5
10-4210-235.0	EVIDENCE SUPPLIES	30.00	1,383.86	2,200.00	816.14	62.9
10-4210-240.0	OFFICE SUPPLIES	318.42	3,137.46	5,700.00	2,562.54	55.0
10-4210-241.0	PRINTING	305.72	3,500.70	3,500.00	(.70)	100.0
10-4210-242.0	POSTAGE	18.29	465.33	1,300.00	834.67	35.8
10-4210-250.0	VEHICLE MAINTENANCE - MISC.	689.56	13,884.50	13,000.00	(884.50)	106.8
10-4210-251.0	BICYCLE MAINTENANCE	.00	.00	200.00	200.00	.0
10-4210-252.0	VEHICLE MAINTENANCE - BODY RPR	.00	1,000.60	4,000.00	2,999.40	25.0
10-4210-253.0	VEHICLE MAINTENANCE - TIRES	.00	6,242.08	6,000.00	(242.08)	104.0
10-4210-254.0	VEHICLE MAINT- PREVENTATIVE	937.79	8,529.48	9,500.00	970.52	89.8
10-4210-255.0	RADAR MAINTENANCE	.00	1,451.90	1,800.00	348.10	80.7
10-4210-260.0	EQUIPMENT MAINTENANCE	.00	3,350.98	14,000.00	10,649.02	23.9
10-4210-261.0	RADIO MAINTENANCE	.00	740.67	1,000.00	259.33	74.1
10-4210-262.0	COPIER MAINTENANCE	.00	243.24	550.00	306.76	44.2
10-4210-263.0	OFFICE EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00	.0
10-4210-264.0	EQUIP MAINTENCE-COMPUTER	.00	3,988.55	5,000.00	1,011.45	79.8
10-4210-265.0	CRIME PREVENTION	.00	763.72	1,000.00	236.28	76.4
10-4210-267.0	WEAPONS MAINTENANCE	.00	294.40	500.00	205.60	58.9
10-4210-270.0	TELEPHONE - AIR TIME	869.38	8,637.46	11,500.00	2,862.54	75.1
10-4210-282.0	AIR TIME - LAPTOPS	880.42	8,718.19	10,480.00	1,761.81	83.2
10-4210-290.0	GASOLINE	2,890.87	44,122.26	54,000.00	9,877.74	81.7
10-4210-310.0	PROFESSIONAL SERVICES	.00	3,143.07	3,000.00	(143.07)	104.8
10-4210-320.0	FATPOT MAINTENANCE FEES	1,366.67	15,033.36	16,400.00	1,366.64	91.7
10-4210-330.0	EDUCATION & TRAINING	(300.00)	13,512.05	15,300.00	1,787.95	88.3
10-4210-340.0	LEXIPOL P&P	622.89	6,852.12	7,475.00	622.88	91.7
10-4210-480.0	MISC SUPPLIES	369.04	4,166.80	4,500.00	333.20	92.6
10-4210-481.0	PHOTOGRAPHY SUPPLIES	.00	851.85	1,500.00	648.15	56.8
10-4210-482.0	AMMUNITION	.00	4,585.36	5,500.00	914.64	83.4
10-4210-483.0	INVESTIGATION SUPPLIES	202.00	1,243.21	1,750.00	506.79	71.0
10-4210-484.0	MEDICAL SUPPLIES	.00	416.12	500.00	83.88	83.2
10-4210-512.0	INSURANCE - AUTO LIAB.	199.00	13,097.10	8,220.00	(4,877.10)	159.3
10-4210-620.0	MISCELLANEOUS SERVICES	18.45	217.83	300.00	82.17	72.6
10-4210-621.0	METRO TASK FORCE	.00	14,629.12	14,630.00	.88	100.0
10-4210-623.0	PHYSICAL FITNESS STANDARDS	.00	.00	1,000.00	1,000.00	.0
10-4210-625.0	DISPATCH SERVICES	.00	41,200.00	41,200.00	.00	100.0

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
10-4210-740.0	CAPITAL EQUIPMENT	23,096.84	192,009.36	220,245.00	28,235.64	87.2
10-4210-752.0	GRANT/DONATION PURCHASES	.00	9,578.33	7,500.00	(2,078.33)	127.7
	TOTAL POLICE DEPARTMENT EXPENDITURES	236,816.56	2,584,543.89	2,882,350.00	297,806.11	89.7
	LIQUOR LAW ENFORCEMENT					
10-4218-110.0	SALARY & WAGES	(880.07)	(228.68)	5,200.00	5,428.68	(4.4)
10-4218-130.0	FICA	.00	47.87	400.00	352.13	12.0
10-4218-135.0	WORKERS COMPENSATION	.00	17.11	120.00	102.89	14.3
10-4218-330.0	EDUCATION & TRAINING	.00	862.82	1,500.00	637.18	57.5
10-4218-480.0	MISC SUPPLIES	.00	172.00	500.00	328.00	34.4
10-4218-740.0	CAPITAL EQUIPMENT	8,000.00	8,971.73	10,000.00	1,028.27	89.7
	TOTAL LIQUOR LAW ENFORCEMENT	7,119.93	9,842.85	17,720.00	7,877.15	55.6
	SCHOOL CROSSING PROGRAM					
10-4219-120.0	PART TIME WAGES	4,215.00	44,702.18	53,000.00	8,297.82	84.3
10-4219-130.0	FICA	322.48	3,419.92	4,055.00	635.08	84.3
10-4219-135.0	WORKERS COMPENSATION	90.12	991.30	1,000.00	8.70	99.1
10-4219-271.0	UTILITIES - POWER	41.51	539.00	800.00	261.00	67.4
10-4219-480.0	MISC SUPPLIES	.00	1,145.66	1,200.00	54.34	95.5
10-4219-740.0	CAPITAL EQUIPMENT	.00	1,667.68	3,600.00	1,932.32	46.3
	TOTAL SCHOOL CROSSING PROGRAM	4,669.11	52,465.74	63,655.00	11,189.26	82.4
	K-9					
10-4223-310.0	PROFESSIONAL SERVICES	.00	524.15	750.00	225.85	69.9
10-4223-330.0	EDUCATION & TRAINING	.00	501.22	500.00	(1.22)	100.2
10-4223-480.0	MISC SUPPLIES	38.60	1,517.68	1,000.00	(517.68)	151.8
	TOTAL K-9	38.60	2,543.05	2,250.00	(293.05)	113.0
	D.A.R.E PROGRAM					
10-4225-110.0	SALARY & WAGES	.00	49,118.29	60,000.00	10,881.71	81.9
10-4225-130.0	FICA	.00	3,538.60	4,600.00	1,061.40	76.9
10-4225-131.0	RETIREMENT	.00	14,437.18	20,900.00	6,462.82	69.1
10-4225-132.0	MEDICAL INSURANCE	.00	.00	18,900.00	18,900.00	.0
10-4225-134.0	LONG TERM DISABILITY	.00	211.61	280.00	68.39	75.6
10-4225-135.0	WORKERS COMPENSATION	.00	1,028.11	1,345.00	316.89	76.4
10-4225-241.0	PRINTING	.00	.00	500.00	500.00	.0
10-4225-330.0	TRAINING & EDUCATION	.00	540.00	500.00	(40.00)	108.0
10-4225-480.0	MISC SUPPLIES	.00	2,294.21	4,000.00	1,705.79	57.4
	TOTAL D.A.R.E PROGRAM	.00	71,168.00	111,025.00	39,857.00	64.1

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CITIZENS' ACADEMY					
10-4230-480.0	CITIZEN'S ACADEMY	.00	1,580.94	.00	(1,580.94)	.0
	TOTAL CITIZENS' ACADEMY	.00	1,580.94	.00	(1,580.94)	.0
	ANIMAL CONTROL SERVICES					
10-4253-310.0	DAVIS COUNTY SERVICES	3,081.95	33,901.49	36,984.00	3,082.51	91.7
	TOTAL ANIMAL CONTROL SERVICES	3,081.95	33,901.49	36,984.00	3,082.51	91.7
	PUBLIC WORKS ADMINISTRATION					
10-4405-110.0	SALARY AND WAGES	16,102.12	190,931.28	200,000.00	9,068.72	95.5
10-4405-111.0	OVERTIME PAY	.00	3,304.80	500.00	(2,804.80)	661.0
10-4405-130.0	FICA	1,147.54	14,764.66	15,350.00	585.34	96.2
10-4405-131.0	RETIREMENT	2,838.54	34,586.92	38,500.00	3,913.08	89.8
10-4405-132.0	MEDICAL INSURANCE	3,314.71	36,757.69	41,000.00	4,242.31	89.7
10-4405-134.0	LONG TERM DISABILITY	66.06	824.07	950.00	125.93	86.7
10-4405-135.0	WORKERS COMPENSATION	297.72	3,806.57	4,185.00	378.43	91.0
10-4405-142.0	UNIFORM ALLOWANCE	4.62	53.13	60.00	6.87	88.6
10-4405-200.0	UNIFORM PURCHASE	.00	491.05	1,275.00	783.95	38.5
10-4405-210.0	BOOK & SUBSCRIPTIONS	.00	.00	100.00	100.00	.0
10-4405-211.0	MEMBERSHIPS	.00	235.00	300.00	65.00	78.3
10-4405-220.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4405-230.0	MILEAGE REIMBURSEMENT	.00	.00	100.00	100.00	.0
10-4405-240.0	OFFICE SUPPLIES	.00	1,353.82	1,600.00	246.18	84.6
10-4405-241.0	PRINTING	.00	131.26	200.00	68.74	65.6
10-4405-242.0	POSTAGE	.00	72.79	700.00	627.21	10.4
10-4405-262.0	OFFICE SUPPLIES	.00	.00	300.00	300.00	.0
10-4405-280.0	TELEPHONE - AIR TIME	87.65	1,374.74	1,300.00	(74.74)	105.8
10-4405-310.0	PROFESSIONAL SERVICES	.00	298.96	300.00	1.04	99.7
10-4405-330.0	EDUCATION AND TRAINING	.00	1,502.60	4,000.00	2,497.40	37.6
10-4405-480.0	MISC SUPPLIES	.00	129.90	3,000.00	2,870.10	4.3
10-4405-482.0	SMALL TOOLS & MINOR EQUIPMENT	1,133.19	8,178.07	13,500.00	5,321.93	60.6
10-4405-512.0	INSURANCE - AUTO LIABILITY	.00	347.00	962.00	615.00	36.1
10-4405-740.0	CAPITAL EQUIPMENT	.00	3,044.94	3,950.00	905.06	77.1
	TOTAL PUBLIC WORKS ADMINISTRATION	24,992.15	302,189.25	332,232.00	30,042.75	91.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	STREET DEPARTMENT					
10-4410-110.0	SALARY AND WAGES	16,245.96	192,215.38	200,000.00	7,784.62	96.1
10-4410-111.0	OVERTIME	.00	8,715.88	7,000.00	(1,715.88)	124.5
10-4410-130.0	FICA	1,116.94	14,394.40	15,900.00	1,505.60	90.5
10-4410-131.0	RETIREMENT	2,812.40	34,839.54	36,100.00	1,260.46	96.5
10-4410-132.0	MEDICAL INSURANCE	4,670.72	51,863.51	75,000.00	23,136.49	69.2
10-4410-134.0	LONG TERM DISABILITY	66.68	839.07	1,000.00	160.93	83.9
10-4410-135.0	WORKERS COMPENSATION	392.76	4,904.86	4,400.00	(504.86)	111.5
10-4410-200.0	UNIFORM PURCHASE	.00	1,743.71	1,900.00	156.29	91.8
10-4410-256.0	VEHICLE MAINTENANCE	2,281.21	74,123.59	74,000.00	(123.59)	100.2
10-4410-261.0	RADIO MAINTENANCE	.00	.00	250.00	250.00	.0
10-4410-265.0	FIRE EXTINGUISHER	.00	103.95	200.00	96.05	52.0
10-4410-280.0	TELEPHONE - AIR TIME	95.02	805.16	1,500.00	694.84	53.7
10-4410-290.0	GASOLINE & DIESEL FUEL	250.70	14,963.13	20,000.00	5,036.87	74.8
10-4410-330.0	EDUCATION & TRAINING	.00	2,924.25	6,500.00	3,575.75	45.0
10-4410-479.0	HAULING CONSTRUCTION MATERIAL	.00	440.02	5,000.00	4,559.98	8.8
10-4410-480.0	MISC SUPPLIES	40.57	3,238.07	8,000.00	4,761.93	40.5
10-4410-481.0	SNOW REMOVAL	.00	29,463.52	35,000.00	5,536.48	84.2
10-4410-482.0	ASPHALT	507.27	12,943.67	20,000.00	7,056.33	64.7
10-4410-483.0	WEED CONTROL	.00	.00	100.00	100.00	.0
10-4410-484.0	MEDICAL SUPPLIES	.00	.00	150.00	150.00	.0
10-4410-485.0	TOOLS	.00	250.71	1,850.00	1,599.29	13.6
10-4410-486.0	PAINT STRIPING MATERIALS	.00	2,012.64	15,000.00	12,987.36	13.4
10-4410-488.0	SIGNS	(221.58)	9,013.16	11,500.00	2,486.84	78.4
10-4410-489.0	ROAD BASE	.00	1,169.82	2,500.00	1,330.18	46.8
10-4410-494.0	STREET SWEEPING CONTRACT	.00	245.25	22,000.00	21,754.75	1.1
10-4410-512.0	INSURANCE	.00	3,113.00	2,750.00	(363.00)	113.2
10-4410-520.0	MISCELLANEOUS SERVICES	.00	5,219.00	5,000.00	(219.00)	104.4
10-4410-610.0	STREET LIGHT POWER	7,098.95	71,373.71	88,000.00	16,626.29	81.1
10-4410-620.0	STREET LIGHT REPAIRS	57.45	11,263.50	18,000.00	6,736.50	62.6
10-4410-740.0	CAPITAL EQUIPMENT	61,396.00	186,081.73	206,800.00	20,718.27	90.0
10-4410-750.0	CAPITAL PROJECTS	.00	574.74	.00	(574.74)	.0
	TOTAL STREET DEPARTMENT	96,811.05	738,838.97	885,400.00	146,561.03	83.5

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GIS DEPARTMENT					
10-4470-110.0	SALARY AND WAGES	5,101.81	56,513.03	61,000.00	4,486.97	92.6
10-4470-130.0	FICA	350.28	4,023.67	4,660.00	636.33	86.3
10-4470-131.0	RETIREMENT	903.10	10,074.25	11,200.00	1,125.75	90.0
10-4470-132.0	MEDICAL INSURANCE	1,543.69	17,121.09	18,900.00	1,778.91	90.6
10-4470-134.0	LONG TERM DISABILITY	21.02	237.55	250.00	12.45	95.0
10-4470-135.0	WORKERS COMPENSATION	101.08	1,142.72	1,175.00	32.28	97.3
10-4470-200.0	UNIFORM PURCHASE	.00	400.00	400.00	.00	100.0
10-4470-211.0	MEMBERSHIPS	.00	.00	150.00	150.00	.0
10-4470-240.0	OFFICE SUPPLIES	.00	592.68	2,000.00	1,407.32	29.6
10-4470-255.0	VEHICLE MAINTENANCE	.00	.00	350.00	350.00	.0
10-4470-262.0	MAINTENANCE & SUPPLIES	.00	259.07	500.00	240.93	51.8
10-4470-282.0	AIR TIME - GPS	40.01	730.14	1,100.00	369.86	66.4
10-4470-310.0	PROFESSIONAL SERVICES	.00	75.00	300.00	225.00	25.0
10-4470-320.0	SOFTWARE SUPPORT	100.00	4,708.00	5,000.00	292.00	94.2
10-4470-330.0	EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00	.0
10-4470-480.0	MISC SUPPLIES	235.93	235.93	1,000.00	764.07	23.6
	TOTAL GIS DEPARTMENT	8,396.92	96,113.13	109,485.00	13,371.87	87.8
	ENGINEERING					
10-4490-316.0	ENG. SERVICES - COMMUNITY DEV.	3,352.50	25,585.86	40,000.00	14,414.14	64.0
10-4490-317.0	ENG SERVICES - INSPECTION	5,407.23	45,978.22	40,000.00	(5,978.22)	115.0
10-4490-319.0	ENG SERVICES - STREETS	.00	.00	1,000.00	1,000.00	.0
10-4490-321.0	ENG SERVICES - PARKS & CEMETER	.00	.00	1,000.00	1,000.00	.0
10-4490-322.0	ENG SERVICES - MISCELLANEOUS	787.50	6,615.00	4,000.00	(2,615.00)	165.4
10-4490-325.0	CEMETERY EXPANSION	.00	.00	1,000.00	1,000.00	.0
	TOTAL ENGINEERING	9,547.23	78,179.08	87,000.00	8,820.92	89.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PARKS DEPARTMENT EXPENDITURES					
10-4510-110.0	SALARY AND WAGES	24,378.95	258,908.72	283,500.00	24,591.28	91.3
10-4510-111.0	OVERTIME	.00	4,537.85	1,500.00	(3,037.85)	302.5
10-4510-120.0	TEMPORARY AND PART TIME WAGES	16,974.75	114,900.49	180,000.00	65,099.51	63.8
10-4510-130.0	FICA	3,027.18	28,613.79	35,600.00	6,986.21	80.4
10-4510-131.0	RETIREMENT	4,275.13	47,517.67	52,300.00	4,782.33	90.9
10-4510-132.0	MEDICAL INSURANCE	4,241.70	56,422.77	71,000.00	14,577.23	79.5
10-4510-134.0	LONG TERM DISABILITY	116.27	1,315.28	1,500.00	184.72	87.7
10-4510-135.0	WORKERS COMPENSATION	839.70	7,894.29	9,700.00	1,805.71	81.4
10-4510-200.0	UNIFORM PURCHASES	.00	1,980.26	3,000.00	1,019.74	66.0
10-4510-220.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-4510-240.0	OFFICE SUPPLIES	39.14	519.63	500.00	(19.63)	103.9
10-4510-242.0	POSTAGE	.00	7.90	50.00	42.10	15.8
10-4510-250.0	VEHICLE MAINT & SUPPLIES	680.27	7,692.61	11,000.00	3,307.39	69.9
10-4510-260.0	MISC EQUIPMENT MAINTENANCE	(32.62)	4,017.56	5,500.00	1,482.44	73.1
10-4510-268.0	MOWER MAINTENANCE	153.96	10,548.54	15,000.00	4,451.46	70.3
10-4510-270.0	UTILITIES - WEBER BASIN WATER	.00	20,375.68	20,000.00	(375.68)	101.9
10-4510-271.0	UTILITIES - DEUEL CREEK WATER	.00	12,872.27	12,000.00	(872.27)	107.3
10-4510-274.0	UTILITIES - POWER	253.01	5,118.40	13,000.00	7,881.60	39.4
10-4510-277.0	UTILITIES - SEWER	.00	960.00	1,100.00	140.00	87.3
10-4510-280.0	TELEPHONE AIR TIME	.00	2,698.80	3,400.00	701.20	79.4
10-4510-290.0	GASOLINE	1,144.64	13,023.61	14,000.00	976.39	93.0
10-4510-310.0	PROFESSIONAL SERVICES	.00	10,995.88	9,000.00	(1,995.88)	122.2
10-4510-330.0	EDUCATION & TRAINING	.00	2,804.87	4,000.00	1,195.13	70.1
10-4510-480.0	MISC SUPPLIES	2,375.83	17,124.07	28,000.00	10,875.93	61.2
10-4510-481.0	FERTILIZERS - WEED CONTROL	139.50	25,597.13	23,000.00	(2,597.13)	111.3
10-4510-482.0	PLANTINGS	2,011.30	4,095.22	7,000.00	2,904.78	58.5
10-4510-483.0	SPRINKLER REPAIR	3,436.67	10,175.07	15,000.00	4,824.93	67.8
10-4510-484.0	HOLIDAY LIGHTING	.00	6,701.32	7,000.00	298.68	95.7
10-4510-485.0	FIELD PREPARATION	.00	374.34	2,000.00	1,625.66	18.7
10-4510-486.0	CURB & GUTTER REPAIR	.00	437.50	6,000.00	5,562.50	7.3
10-4510-512.0	INSURANCE	.00	1,315.00	1,135.00	(180.00)	115.9
10-4510-740.0	CAPITAL EQUIPMENT	1,295.22	37,488.32	56,400.00	18,911.68	66.5
10-4510-750.0	CAPITAL PROJECTS	.00	.00	5,000.00	5,000.00	.0
10-4510-752.0	CITIZEN PARTICIPATION PROJECTS	.00	2,084.99	2,000.00	(84.99)	104.3
	TOTAL PARKS DEPARTMENT EXPENDITURES	65,350.60	719,119.83	899,285.00	180,165.17	80.0
	PARKS & RECREATION COMMITTEE					
10-4511-310.0	RECORDING SERVICES	.00	177.45	400.00	222.55	44.4
10-4511-480.0	MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4511-750.0	MOVIES IN THE PARK	.00	2,200.00	4,000.00	1,800.00	55.0
	TOTAL PARKS & RECREATION COMMITTEE	.00	2,377.45	4,600.00	2,222.55	51.7

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRAILS COMMITTEE					
10-4512-310.0	RECORDER SERVICES	.00	102.44	400.00	297.56	25.6
10-4512-330.0	EDUCATION & TRAINING	.00	.00	200.00	200.00	.0
10-4512-480.0	MISC SUPPLIES	.00	.00	300.00	300.00	.0
	TOTAL TRAILS COMMITTEE	.00	102.44	900.00	797.56	11.4
	COMMUNITY EVENTS					
10-4560-482.0	CHRISTMAS LIGHTING	.00	584.51	650.00	65.49	89.9
10-4560-621.0	JULY 4TH CONTRIBUTION	.00	6,467.00	23,000.00	16,533.00	28.1
	TOTAL COMMUNITY EVENTS	.00	7,051.51	23,650.00	16,598.49	29.8
	PARKS & RECREATION FACILITY					
10-4595-271.0	UTILITIES - POWER	177.27	3,659.09	3,300.00	(359.09)	110.9
10-4595-276.0	UTILITIES - GAS	447.82	3,668.61	4,600.00	931.39	79.8
10-4595-277.0	UTILITIES - SEWER	.00	120.00	120.00	.00	100.0
10-4595-280.0	TELEPHONE SERVICE & EQUIPMENT	.00	.00	300.00	300.00	.0
10-4595-310.0	PROFESSIONAL SERVICES	.00	3,035.91	3,250.00	214.09	93.4
10-4595-480.0	MISC SUPPLIES	.00	.00	250.00	250.00	.0
10-4595-481.0	JANITORIAL SUPPLIES	.00	299.05	400.00	100.95	74.8
10-4595-482.0	MAINTENANCE & REPAIR	.00	2,504.45	2,500.00	(4.45)	100.2
10-4595-514.0	INSURANCE	.00	680.00	680.00	.00	100.0
10-4595-740.0	CAPITAL EQUIPMENT	.00	1,594.73	4,600.00	3,005.27	34.7
10-4595-750.0	CAPITAL PROJECT/STORAGE TANK	.00	898.92	1,100.00	201.08	81.7
	TOTAL PARKS & RECREATION FACILITY	625.09	16,460.76	21,100.00	4,639.24	78.0
	GENERAL GOVT BLDGS - MAINT FAC					
10-4596-271.0	UTILITIES - POWER	589.64	6,842.13	11,000.00	4,157.87	62.2
10-4596-276.0	UTILITIES - GAS	292.44	7,439.55	8,000.00	560.45	93.0
10-4596-277.0	UTILITIES - SEWER	.00	246.12	500.00	253.88	49.2
10-4596-280.0	TELEPHONE SERVICE & EQUIPMENT	767.50	8,442.50	11,000.00	2,557.50	76.8
10-4596-310.0	PROFESSIONAL SERVICES	.00	722.50	685.00	(37.50)	105.5
10-4596-480.0	MISC SUPPLIES	.00	.00	200.00	200.00	.0
10-4596-481.0	JANITORAL SUPPLIES	.00	668.73	1,000.00	331.27	66.9
10-4596-482.0	MAINTENANCE & REPAIR	205.46	19,880.63	17,000.00	(2,880.63)	116.9
10-4596-514.0	INSURANCE	.00	132.00	128.00	(4.00)	103.1
10-4596-740.0	CAPITAL EQUIPMENT	.00	12,596.19	26,700.00	14,103.81	47.2
10-4596-750.0	CAPITAL PROJECTS	813.82	9,538.97	5,000.00	(4,538.97)	190.8
	TOTAL GENERAL GOVT BLDGS - MAINT FAC	2,668.86	66,509.32	81,213.00	14,703.68	81.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	GENERAL GOVT BLDGS - CITY HALL					
10-4597-120.0	PART TIME WAGES	3,601.66	39,293.92	43,000.00	3,706.08	91.4
10-4597-130.0	FICA	272.84	2,954.05	3,300.00	345.95	89.5
10-4597-131.0	RETIREMENT	406.75	4,836.90	5,400.00	563.10	89.6
10-4597-135.0	WORKERS COMPENSATION	74.91	831.09	780.00	(51.09)	106.6
10-4597-230.0	MILEAGE REIMBURSEMENT	.00	.00	50.00	50.00	.0
10-4597-271.0	UTILITIES - POWER	1,633.61	22,239.18	27,000.00	4,760.82	82.4
10-4597-276.0	UTILITIES - GAS	605.60	7,999.00	9,000.00	1,001.00	88.9
10-4597-277.0	UTILITIES - SEWER	.00	480.00	480.00	.00	100.0
10-4597-280.0	TELEPHONE SERVICE & EQUIPMENT	767.50	8,442.50	12,700.00	4,257.50	66.5
10-4597-310.0	PROFESSIONAL SERVICES	525.00	11,742.50	7,800.00	(3,942.50)	150.5
10-4597-320.0	ELEVATOR CONTRACT	.00	1,050.00	800.00	(250.00)	131.3
10-4597-321.0	MECHANICAL SERVICE	.00	6,663.82	10,000.00	3,336.18	66.6
10-4597-480.0	MISC SUPPLIES	236.87	394.66	800.00	405.34	49.3
10-4597-481.0	JANITORIAL SUPPLIES	.00	2,321.32	4,000.00	1,678.68	58.0
10-4597-482.0	MAINTENANCE & REPAIR	299.96	4,820.00	8,000.00	3,180.00	60.3
10-4597-514.0	INSURANCE	.00	5,302.00	5,302.00	.00	100.0
10-4597-750.0	CAPITAL PROJECTS	191.06	1,924.61	108,000.00	106,075.39	1.8
	TOTAL GENERAL GOVT BLDGS - CITY HALL	8,615.76	121,295.55	246,412.00	125,116.45	49.2
	PUBLIC WORKS STORAGE FACILITY					
10-4598-276.0	UTILITIES - GAS	.00	3,542.17	4,000.00	457.83	88.6
10-4598-480.0	MISC SUPPLIES	.00	.00	150.00	150.00	.0
10-4598-482.0	MAINTENANCE & REPAIR	.00	281.50	500.00	218.50	56.3
10-4598-514.0	INSURANCE - PROPERTY	.00	1,604.00	1,740.00	136.00	92.2
	TOTAL PUBLIC WORKS STORAGE FACILITY	.00	5,427.67	6,390.00	962.33	84.9

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	COMMUNITY DEVELOPMENT					
10-4610-110.0	SALARY & WAGES	15,587.80	181,026.29	194,000.00	12,973.71	93.3
10-4610-111.0	OVERTIME PAY	.00	969.65	500.00	(469.65)	193.9
10-4610-130.0	FICA	1,101.20	13,446.59	14,900.00	1,453.41	90.3
10-4610-131.0	RETIREMENT	2,692.18	31,691.63	35,000.00	3,308.37	90.6
10-4610-132.0	MEDICAL INSURANCE	3,265.08	36,215.65	41,000.00	4,784.35	88.3
10-4610-134.0	LONG TERM DISABILITY	64.16	766.63	900.00	133.37	85.2
10-4610-135.0	WORKERS COMPENSATION	236.44	2,808.01	3,100.00	291.99	90.6
10-4610-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4610-211.0	MEMBERSHIPS	.00	575.00	1,000.00	425.00	57.5
10-4610-220.0	PUBLIC NOTICES	.00	168.92	1,000.00	831.08	16.9
10-4610-240.0	OFFICE SUPPLIES	117.09	962.03	1,500.00	537.97	64.1
10-4610-241.0	PRINTING	.00	380.74	500.00	119.26	76.2
10-4610-242.0	POSTAGE	.00	886.80	1,500.00	613.20	59.1
10-4610-260.0	VEHICLE MAINTENANCE	.00	147.65	500.00	352.35	29.5
10-4610-262.0	EQUIP MAINT & SUPPLIES	.00	1,227.75	2,000.00	772.25	61.4
10-4610-280.0	TELEPHONE - AIR TIME	.00	.00	800.00	800.00	.0
10-4610-290.0	GASOLINE	.00	66.00	500.00	434.00	13.2
10-4610-310.0	PROF TECH SERV/RECORDING SEC'Y	.00	4,500.00	.00	(4,500.00)	.0
10-4610-330.0	EDUCATION & TRAINING	(42.08)	1,901.80	2,500.00	598.20	76.1
10-4610-740.0	CAPITAL EQUIPMENT	.00	1,481.14	1,500.00	18.86	98.7
	TOTAL COMMUNITY DEVELOPMENT	23,021.87	279,222.28	302,900.00	23,677.72	92.2
	PLANNING COMMISSION					
10-4611-305.0	MEMBER ATTENDANCE	710.00	3,285.00	6,000.00	2,715.00	54.8
10-4611-310.0	RECORDER SERVICES	115.50	1,056.93	5,000.00	3,943.07	21.1
10-4611-330.0	EDUCATION & TRAINING	.00	.00	400.00	400.00	.0
	TOTAL PLANNING COMMISSION	825.50	4,341.93	11,400.00	7,058.07	38.1
	BOARD OF ADJUSTMENT					
10-4612-305.0	MEMBER ATTENDANCE	.00	75.00	300.00	225.00	25.0
10-4612-310.0	RECORDER SERVICES	.00	105.00	150.00	45.00	70.0
	TOTAL BOARD OF ADJUSTMENT	.00	180.00	450.00	270.00	40.0
	LANDMARKS COMMISSION					
10-4613-310.0	RECORDER SERVICES	.00	76.83	500.00	423.17	15.4
10-4613-485.0	SPECIAL PROJECTS	.00	2,421.71	2,500.00	78.29	96.9
10-4613-750.0	STATE GRANT PROJECT	.00	1,500.00	2,500.00	1,000.00	60.0
	TOTAL LANDMARKS COMMISSION	.00	3,998.54	5,500.00	1,501.46	72.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	BUILDING INSPECTION					
10-4650-210.0	BOOKS & SUBSCRIPTIONS	.00	.00	200.00	200.00	.0
10-4650-211.0	MEMBERSHIPS	.00	135.00	150.00	15.00	90.0
10-4650-260.0	EQUIPMENT MAINTENANCE	.00	.00	200.00	200.00	.0
10-4650-316.0	BUILDING INSPECTION SERVICES	4,431.38	42,739.62	60,000.00	17,260.38	71.2
	TOTAL BUILDING INSPECTION	4,431.38	42,874.62	60,550.00	17,675.38	70.8
	TRANSFERS TO OTHER FUND					
10-4710-820.0	TRANSFER TO RECREATION FUND	32,000.00	73,000.00	73,000.00	.00	100.0
10-4710-950.0	TRANSFER UTOPIA PROJECT FUND	(5,963.20)	255,111.00	255,111.00	.00	100.0
10-4710-952.0	TRANSFER TRANSPORTATION FUND	34,632.67	380,959.37	415,592.00	34,632.63	91.7
10-4710-970.0	TRANSFER WHITAKER HOME TRUST	3,708.33	40,791.63	44,500.00	3,708.37	91.7
10-4710-990.0	CONTINGENCY - PERSONNEL ADJUST	21.44	37,477.28	53,107.00	15,629.72	70.6
	TOTAL TRANSFERS TO OTHER FUND	64,399.24	787,339.28	841,310.00	53,970.72	93.6
	TOTAL FUND EXPENDITURES	739,725.58	8,066,917.52	9,489,314.00	1,422,396.48	85.0
	NET REVENUE OVER EXPENDITURES	(65,772.54)	521,965.70	1.00	(521,964.70)	52196

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

REDEVELOPMENT AGENCY FUND

	ASSETS			
20-11100000	CASH - COMBINED FUND		1,144,084.92	
20-11200000	PARRISH DUE FROM LEGACY X		206,606.99	
20-13170000	ACCOUNTS RECEIVABLE-TAX INCREM		236,377.32	
	TOTAL ASSETS			1,587,069.23
	LIABILITIES AND EQUITY			
	LIABILITIES			
20-21320000	LEGACY DUE TO PARRISH GATEWAY		206,606.99	
20-25000000	DEFERRED REVENUE-TAX INCRMNT		236,377.60	
	TOTAL LIABILITIES			442,984.59
	FUND EQUITY			
20-28500000	RESTRICTED FUND BALANCE		603,038.48	
	UNAPPROPRIATED FUND BALANCE:			
20-29510000	FUND BALANCE - PREVIOUS YEAR	145,158.30		
	REVENUE OVER EXPENDITURES - YTD	395,887.86		
	BALANCE - CURRENT DATE		541,046.16	
	TOTAL FUND EQUITY			1,144,084.64
	TOTAL LIABILITIES AND EQUITY			1,587,069.23

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAX REVENUE					
20-31-100000	TAX INCREMENT - PARRISH LANE	.00	1,038,410.00	1,038,410.00	.00	100.0
20-31-150000	TAX INCREMENT - LEGACY XING	.00	309,425.00	309,425.00	.00	100.0
20-31-160000	TAX INCREMENT-BARNARD CREEK	.00	141,660.00	141,660.00	.00	100.0
20-31-200000	PROPERTY TAX - ADDITIONAL	.00	236,178.00	236,178.00	.00	100.0
	TOTAL TAX REVENUE	.00	1,725,673.00	1,725,673.00	.00	100.0
	MISCELLANEOUS REVENUE					
20-36-100000	MISCELLANEOUS REVENUE	377.12	4,421.15	6,000.00	1,578.85	73.7
	TOTAL MISCELLANEOUS REVENUE	377.12	4,421.15	6,000.00	1,578.85	73.7
	PAYMENTS - CONTRIBUTIONS					
20-38-750000	LEASE PAYMENT	611.26	84,882.43	102,000.00	17,117.57	83.2
	TOTAL PAYMENTS - CONTRIBUTIONS	611.26	84,882.43	102,000.00	17,117.57	83.2
	TOTAL FUND REVENUE	988.38	1,814,976.58	1,833,673.00	18,696.42	99.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

REDEVELOPMENT AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
20-4000-210.0	PUBLIC NOTICES	.00	.00	100.00	100.00	.0
20-4000-310.0	PROFESSIONAL SERVICES	500.00	11,361.25	10,000.00	(1,361.25)	113.6
20-4000-315.0	TRF-ELIGIBLE EXPENSES	1,454.26	2,079.26	102,000.00	99,920.74	2.0
20-4000-316.0	ENGINEERING	.00	.00	7,500.00	7,500.00	.0
20-4000-420.0	OTHER OBLIGATIONS	.00	8,300.00	259,440.00	251,140.00	3.2
20-4000-423.0	CONTRACTUAL - DAYTON WEST	124,952.05	124,952.05	126,353.00	1,400.95	98.9
20-4000-425.0	CONTRACTUAL - LAND ROVER	.00	39,943.43	39,943.00	(.43)	100.0
20-4000-430.0	CONTRACTUAL - LEGACY CROSSING	.00	176,328.05	172,086.00	(4,242.05)	102.5
20-4000-440.0	CONTRACTUAL - BARNARD CREEK	.00	33,929.63	31,513.00	(2,416.63)	107.7
20-4000-445.0	CONTRACTUAL - H&S LLC	.00	18,149.48	18,150.00	.52	100.0
20-4000-480.0	MISC SUPPLIES	.00	.00	5,000.00	5,000.00	.0
20-4000-511.0	INSURANCE/PROPERTY & LIABILITY	.00	15,613.78	14,000.00	(1,613.78)	111.5
20-4000-620.0	ADMINISTRATIVE SERVICES	15,500.92	170,510.12	186,011.00	15,500.88	91.7
	TOTAL EXPENDITURES	142,407.23	601,167.05	972,096.00	370,928.95	61.8
	TRANSFER TO OTHER FUND					
20-4710-810.0	TRANSFER TO GF-HOMELESS	2,627.93	28,907.23	32,436.00	3,528.77	89.1
20-4710-830.0	TRANSFER - ADDITIONAL INCREM	47,718.14	196,051.44	236,178.00	40,126.56	83.0
20-4710-840.0	TRANSFER - DEBT RETIREMENT	3,100.05	592,963.00	592,963.00	.00	100.0
	TOTAL TRANSFER TO OTHER FUND	53,446.12	817,921.67	861,577.00	43,655.33	94.9
	TOTAL FUND EXPENDITURES	195,853.35	1,419,088.72	1,833,673.00	414,584.28	77.4
	NET REVENUE OVER EXPENDITURES	(194,864.97)	395,887.86	.00	(395,887.86)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

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
MAY 31, 2020

RECREATION

	ASSETS			
25-11100000	CASH		18,531.63	
	TOTAL ASSETS			18,531.63
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
25-29510000	PRIOR UNRESTRICTED FUND BALANC	7,539.08		
	REVENUE OVER EXPENDITURES - YTD	10,992.55		
	BALANCE - CURRENT DATE		18,531.63	
	TOTAL FUND EQUITY			18,531.63
	TOTAL LIABILITIES AND EQUITY			18,531.63

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
25-34-100000	SUMMER RECREATION FEES	(105.00)	2,164.50	3,000.00	835.50	72.2
25-34-300000	OFF SEASON RECREATION FEES	.00	10,825.00	10,825.00	.00	100.0
25-34-400000	YOUTH BASEBALL/SOFTBALL FEES	6,915.00	11,185.46	25,000.00	13,814.54	44.7
	TOTAL CHARGES FOR SERVICES	6,810.00	24,174.96	38,825.00	14,650.04	62.3
	MISCELLANEOUS REVENUE					
25-36-000000	CONCESSION SALES	.00	2,573.31	9,000.00	6,426.69	28.6
	TOTAL MISCELLANEOUS REVENUE	.00	2,573.31	9,000.00	6,426.69	28.6
	DONATIONS					
25-38-750000	BASEBALL DONATIONS & FUNDRAISR	.00	10,912.50	100.00	(10,812.50)	10912.
	TOTAL DONATIONS	.00	10,912.50	100.00	(10,812.50)	10912.
	CONTRIBUTIONS & TRANSFERS					
25-39-100000	TRANSFER FROM GENERAL FUND	32,000.00	73,000.00	73,000.00	.00	100.0
25-39-250000	USE OF FUND BALANCE	.00	.00	7,000.00	7,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	32,000.00	73,000.00	80,000.00	7,000.00	91.3
	TOTAL FUND REVENUE	38,810.00	110,660.77	127,925.00	17,264.23	86.5

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	SUMMER RECREATION					
25-4000-120.0	PART TIME WAGES	3,228.24	28,863.64	35,000.00	6,136.36	82.5
25-4000-130.0	FICA	246.97	2,962.76	3,000.00	37.24	98.8
25-4000-131.0	RETIREMENT	571.83	4,505.43	5,000.00	494.57	90.1
25-4000-133.0	FRINGE BENEFITS - UNEMPLOYMENT	126.26	126.26	.00	(126.26)	.0
25-4000-135.0	WORKERS COMPENSATION	67.45	424.41	500.00	75.59	84.9
25-4000-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
25-4000-230.0	MILEAGE REIMBURSEMENT	101.72	337.02	500.00	162.98	67.4
25-4000-240.0	GENERAL OFFICE SUPPLIES	.00	39.32	300.00	260.68	13.1
25-4000-242.0	POSTAGE	.00	.00	100.00	100.00	.0
25-4000-260.0	EQUIP MAINT & SUPPLIES	.00	.00	250.00	250.00	.0
25-4000-280.0	TELEPHONE - AIR TIME	43.59	350.73	600.00	249.27	58.5
25-4000-310.0	MEDICAL EXAMS	.00	630.00	750.00	120.00	84.0
25-4000-311.0	INSTRUCTORS	.00	15,035.00	15,050.00	15.00	99.9
25-4000-314.0	COMPUTER SERVICES	.00	2,893.71	3,200.00	306.29	90.4
25-4000-330.0	EDUCATION & TRAINING	.00	.00	300.00	300.00	.0
25-4000-480.0	MISC SUPPLIES	70.31	2,970.49	5,000.00	2,029.51	59.4
	TOTAL SUMMER RECREATION	4,456.37	59,138.77	70,050.00	10,911.23	84.4
	OFF SEASON RECREATION					
25-4200-310.0	INSTRUCTORS	.00	8,250.00	8,250.00	.00	100.0
25-4200-480.0	MISC. SUPPLIES	.00	4,475.55	4,500.00	24.45	99.5
	TOTAL OFF SEASON RECREATION	.00	12,725.55	12,750.00	24.45	99.8
	YOUTH BASEBALL/SOFTBALL					
25-4300-120.0	PART TIME WAGES	.00	.00	2,000.00	2,000.00	.0
25-4300-130.0	FICA	.00	38.63	689.00	650.37	5.6
25-4300-135.0	WORKERS COMPENSATION	.00	.00	200.00	200.00	.0
25-4300-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
25-4300-260.0	EQUIP MAINT & SUPPLIES	.00	.00	300.00	300.00	.0
25-4300-310.0	UMPIRES	.00	788.94	3,500.00	2,711.06	22.5
25-4300-311.0	PROFESSIONAL SERVICES	71.91	917.97	1,000.00	82.03	91.8
25-4300-480.0	MISC. SUPPLIES	3,795.00	23,566.43	28,000.00	4,433.57	84.2
	TOTAL YOUTH BASEBALL/SOFTBALL	3,866.91	25,311.97	36,189.00	10,877.03	69.9

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

RECREATION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CONCESSIONS					
25-4900-120.0	PART TIME WAGES	.00	819.24	3,000.00	2,180.76	27.3
25-4900-130.0	FICA	.00	153.63	300.00	146.37	51.2
25-4900-135.0	WORKERS COMPENSATION	.00	(21.42)	187.00	208.42	(11.5)
25-4900-260.0	EQUIP MAINT & SUPPLIES	.00	.00	300.00	300.00	.0
25-4900-310.0	PROFESSIONAL SERVICES	106.61	1,435.86	1,500.00	64.14	95.7
25-4900-480.0	MISC. SUPPLIES	.00	104.62	3,009.00	2,904.38	3.5
25-4900-740.0	CAPITAL EQUIPMENT	.00	.00	640.00	640.00	.0
	TOTAL CONCESSIONS	106.61	2,491.93	8,936.00	6,444.07	27.9
	TOTAL FUND EXPENDITURES	8,429.89	99,668.22	127,925.00	28,256.78	77.9
	NET REVENUE OVER EXPENDITURES	30,380.11	10,992.55	.00	(10,992.55)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

RAP TAX

	ASSETS			
27-11100000	CASH - COMBINED FUND		302,706.82	
27-13170000	RAP TAX A/R		73,125.24	
	TOTAL ASSETS			375,832.06
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
27-29510000	FUND BALANCE - PREVIOUS YEAR	354,723.15		
	REVENUE OVER EXPENDITURES - YTD	21,108.91		
	BALANCE - CURRENT DATE		375,832.06	
	TOTAL FUND EQUITY			375,832.06
	TOTAL LIABILITIES AND EQUITY			375,832.06

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

RAP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	REVENUE					
27-31-350000	RAP TAX	37,368.98	398,750.60	430,000.00	31,249.40	92.7
	TOTAL REVENUE	37,368.98	398,750.60	430,000.00	31,249.40	92.7
	MISCELLANEOUS REVENUE					
27-36-100000	INTEREST INCOME	198.22	5,359.89	8,500.00	3,140.11	63.1
	TOTAL MISCELLANEOUS REVENUE	198.22	5,359.89	8,500.00	3,140.11	63.1
	TOTAL FUND REVENUE	37,567.20	404,110.49	438,500.00	34,389.51	92.2

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

RAP TAX

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS & GRANTS					
27-5000-710.0	MISC PARK PROJECTS	31,763.63	338,938.00	374,000.00	35,062.00	90.6
27-5000-750.0	WHITAKER TRANSFERS - GRANTS	1,868.45	19,937.53	21,500.00	1,562.47	92.7
27-5000-800.0	DCPA PROJECTS-GRANTS	.00	16,626.05	21,500.00	4,873.95	77.3
27-5000-850.0	USE OF CONTINGENCY	.00	7,500.00	21,500.00	14,000.00	34.9
	TOTAL TRANSFERS & GRANTS	33,632.08	383,001.58	438,500.00	55,498.42	87.3
	TOTAL FUND EXPENDITURES	33,632.08	383,001.58	438,500.00	55,498.42	87.3
	NET REVENUE OVER EXPENDITURES	3,935.12	21,108.91	.00	(21,108.91)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

CEMETERY PERPETUAL CARE

	ASSETS			
30-11100000	CASH - COMBINED FUND		95,268.36	
	TOTAL ASSETS			95,268.36
	LIABILITIES AND EQUITY			
	FUND EQUITY			
30-28500000	RESTRICTED FUND BALANCE		37,700.00	
	UNAPPROPRIATED FUND BALANCE:			
30-29510000	FUND BALANCE - PREVIOUS YEAR	26,916.27		
	REVENUE OVER EXPENDITURES - YTD	30,652.09		
	BALANCE - CURRENT DATE		57,568.36	
	TOTAL FUND EQUITY			95,268.36
	TOTAL LIABILITIES AND EQUITY			95,268.36

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
30-34-820000	PERPETUAL CARE FEE	3,900.00	27,050.00	30,000.00	2,950.00	90.2
30-34-821000	MONUMENT PERMIT FEES	400.00	2,800.00	3,000.00	200.00	93.3
	TOTAL CHARGES FOR SERVICES	4,300.00	29,850.00	33,000.00	3,150.00	90.5
	MISCELLANEOUS REVENUE					
30-36-100000	INTEREST INCOME	40.89	802.09	800.00	(2.09)	100.3
	TOTAL MISCELLANEOUS REVENUE	40.89	802.09	800.00	(2.09)	100.3
	TOTAL FUND REVENUE	4,340.89	30,652.09	33,800.00	3,147.91	90.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

CEMETERY PERPETUAL CARE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	TRANSFERS TO OTHER FUNDS					
30-4710-810.1	TRANSFER TO GENERAL FUND	.00	.00	27,040.00	27,040.00	.0
30-4710-980.0	CONTRIBUTION FUND BALANCE	.00	.00	6,760.00	6,760.00	.0
	TOTAL TRANSFERS TO OTHER FUNDS	.00	.00	33,800.00	33,800.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	33,800.00	33,800.00	.0
	NET REVENUE OVER EXPENDITURES	4,340.89	30,652.09	.00	(30,652.09)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

2009 SALES TAX - DEBT SERVICE

	ASSETS			
35-11100000	CASH - COMBINED FUND		1,096.63	
	TOTAL ASSETS			1,096.63
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
35-29510000	BEGINNING OF YEAR	496.58		
	REVENUE OVER EXPENDITURES - YTD	600.05		
	BALANCE - CURRENT DATE		1,096.63	
	TOTAL FUND EQUITY			1,096.63
	TOTAL LIABILITIES AND EQUITY			1,096.63

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

2009 SALES TAX - DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONTRIBUTIONS & TRANSFERS					
35-39-500000	TRANSFER FROM RDA	3,100.05	592,963.00	592,963.00	.00	100.0
	TOTAL CONTRIBUTIONS & TRANSFERS	3,100.05	592,963.00	592,963.00	.00	100.0
	TOTAL FUND REVENUE	3,100.05	592,963.00	592,963.00	.00	100.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

2009 SALES TAX - DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
35-4000-900.0	ADMINSTRATIVE CHARGES	2,500.00	2,500.00	2,500.00	.00	100.0
35-4000-910.0	INTEREST	.00	39,862.95	40,463.00	600.05	98.5
35-4000-920.0	PRINCIPAL	.00	550,000.00	550,000.00	.00	100.0
	TOTAL EXPENDITURES	2,500.00	592,362.95	592,963.00	600.05	99.9
	TOTAL FUND EXPENDITURES	2,500.00	592,362.95	592,963.00	600.05	99.9
	NET REVENUE OVER EXPENDITURES	600.05	600.05	.00	(600.05)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

PARK FUND

	ASSETS			
45-11100000	CASH - COMBINED FUND		173,198.78	
	TOTAL ASSETS			173,198.78
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
45-29510000	FUND BALANCE - PREVIOUS YEAR	78,408.28		
	REVENUE OVER EXPENDITURES - YTD	94,790.50		
	BALANCE - CURRENT DATE		173,198.78	
	TOTAL FUND EQUITY			173,198.78
	TOTAL LIABILITIES AND EQUITY			173,198.78

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	INTERGOVERNMENTAL REVENUE					
45-33-700000	GRANT REVENUE	.00	532,712.37	612,524.00	79,811.63	87.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	532,712.37	612,524.00	79,811.63	87.0
	CHARGES FOR SERVICES					
45-34-700000	PARK IMPACT FEES	2,869.00	65,987.00	95,000.00	29,013.00	69.5
45-34-920000	TRANSFER IN - RAP	31,763.63	338,938.00	374,000.00	35,062.00	90.6
	TOTAL CHARGES FOR SERVICES	34,632.63	404,925.00	469,000.00	64,075.00	86.3
	MISCELLANEOUS REVENUE					
45-36-100000	INTEREST INCOME	(115.90)	738.24	20,000.00	19,261.76	3.7
45-36-101000	IMPACT FEE INTEREST INCOME	.00	.00	300.00	300.00	.0
	TOTAL MISCELLANEOUS REVENUE	(115.90)	738.24	20,300.00	19,561.76	3.6
	NON-OPERATING REVENUE					
45-38-703000	PARK DEBT FINANCING	.00	1,659,944.14	1,700,000.00	40,055.86	97.6
	TOTAL NON-OPERATING REVENUE	.00	1,659,944.14	1,700,000.00	40,055.86	97.6
	TOTAL FUND REVENUE	34,516.73	2,598,319.75	2,801,824.00	203,504.25	92.7

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

PARK FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	OTHER PARK EXPENDITURES					
45-4810-100.0	CAPITAL PROJECTS	.00	1,855.00	.00	(1,855.00)	.0
45-4810-180.0	SOUTH DAVIS RECREATION DIST	.00	.00	115,000.00	115,000.00	.0
	TOTAL OTHER PARK EXPENDITURES	.00	1,855.00	115,000.00	113,145.00	1.6
	PARK PROJECTS					
45-4860-180.0	*ISLAND VIEW REMODEL*	.00	67,243.47	2,686,824.00	2,619,580.53	2.5
45-4860-180.1	ENGINEERING	810.00	59,440.84	.00	(59,440.84)	.0
45-4860-180.2	CONSTRUCTION	93,119.11	2,028,031.34	.00	(2,028,031.34)	.0
45-4860-180.3	MATERIALS	96.16	346,958.60	.00	(346,958.60)	.0
	TOTAL PARK PROJECTS	94,025.27	2,501,674.25	2,686,824.00	185,149.75	93.1
	TOTAL FUND EXPENDITURES	94,025.27	2,503,529.25	2,801,824.00	298,294.75	89.4
	NET REVENUE OVER EXPENDITURES	(59,508.54)	94,790.50	.00	(94,790.50)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

TRANSPORTATION FUND

	ASSETS			
48-11100000	CASH - COMBINED FUND		1,344,162.43	
48-13170000	TAX RECEIVABLE		198,215.27	
	TOTAL ASSETS			1,542,377.70
	LIABILITIES AND EQUITY			
	FUND EQUITY			
48-28500000	RESTRICTED FUND BALANCE		505,173.94	
	UNAPPROPRIATED FUND BALANCE:			
48-29510000	FUND BALANCE - PREVIOUS YEAR	1,029,399.64		
	REVENUE OVER EXPENDITURES - YTD	7,804.12		
	BALANCE - CURRENT DATE		1,037,203.76	
	TOTAL FUND EQUITY			1,542,377.70
	TOTAL LIABILITIES AND EQUITY			1,542,377.70

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TAXES					
48-31-300000	SALES TAX	34,256.59	354,095.78	350,000.00	(4,095.78)	101.2
	TOTAL TAXES	34,256.59	354,095.78	350,000.00	(4,095.78)	101.2
	STATE REVENUE					
48-33-430000	CLASS C ROADS	118,661.45	675,219.66	670,000.00	(5,219.66)	100.8
48-33-450000	GRANTS	.00	100,000.00	100,000.00	.00	100.0
	TOTAL STATE REVENUE	118,661.45	775,219.66	770,000.00	(5,219.66)	100.7
	TRANSFERS					
48-34-800000	TRANSFER- GENERAL FUND	34,632.67	380,959.37	415,592.00	34,632.63	91.7
	TOTAL TRANSFERS	34,632.67	380,959.37	415,592.00	34,632.63	91.7
	MISC. REVENUE					
48-36-100000	INTEREST	1,317.21	20,948.20	30,000.00	9,051.80	69.8
	TOTAL MISC. REVENUE	1,317.21	20,948.20	30,000.00	9,051.80	69.8
	CONTRIBUTIONS					
48-38-450000	CONTRIBUTIONS	.00	40,000.00	40,000.00	.00	100.0
	TOTAL CONTRIBUTIONS	.00	40,000.00	40,000.00	.00	100.0
	SOURCE 39					
48-39-250000	USE OF FUND BALANCE	.00	.00	1,000,000.00	1,000,000.00	.0
	TOTAL SOURCE 39	.00	.00	1,000,000.00	1,000,000.00	.0
	TOTAL FUND REVENUE	188,867.92	1,571,223.01	2,605,592.00	1,034,368.99	60.3

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

TRANSPORTATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	CAPITAL PROJECTS					
48-4000-316.0	ENGINEERING - GENERAL	6,450.00	45,836.95	10,000.00	(35,836.95)	458.4
48-4000-710.0	CAPITAL PROJECTS	.00	7,460.63	2,395,592.00	2,388,131.37	.3
48-4000-740.0	FRONTAGE ROAD BIKE LN PROJECT	241.88	241.88	.00	(241.88)	.0
48-4000-755.0	400 EST STREET RECONSTRUCTION	5,763.14	42,760.06	.00	(42,760.06)	.0
48-4000-760.0	JENNINGS LANE - 130 E TO 150 E	.00	13,149.54	.00	(13,149.54)	.0
48-4000-765.0	100 SOUTH STREET REBUILD	.00	194,464.07	.00	(194,464.07)	.0
48-4000-770.0	600 SOUTH TO 650 SOUTH REBUILD	.00	266,155.62	.00	(266,155.62)	.0
48-4000-780.0	LUND LANE STREET REBUILD	.00	90.00	.00	(90.00)	.0
48-4000-790.0	CASA LOMA RECONSTRUCTION	4,440.99	8,933.49	.00	(8,933.49)	.0
48-4000-795.0	PARRISH LANE - INTERSECTIONS	.00	367.50	.00	(367.50)	.0
	TOTAL CAPITAL PROJECTS	16,896.01	579,459.74	2,405,592.00	1,826,132.26	24.1
	ANNUAL PROJECTS					
48-5000-730.0	2019 PAVING & SLURRY PROJECTS	.00	816,288.62	.00	(816,288.62)	.0
48-5000-740.0	2020 PAVING & SLURRY PROJECTS	960.00	26,906.70	.00	(26,906.70)	.0
48-5000-800.0	ANNUAL SIDEWALK PROJECTS	.00	140,763.83	200,000.00	59,236.17	70.4
	TOTAL ANNUAL PROJECTS	960.00	983,959.15	200,000.00	(783,959.15)	492.0
	TOTAL FUND EXPENDITURES	17,856.01	1,563,418.89	2,605,592.00	1,042,173.11	60.0
	NET REVENUE OVER EXPENDITURES	171,011.91	7,804.12	.00	(7,804.12)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

UTOPIA PROJECT FUND

	ASSETS			
49-13190000	ACCOUNTS RECEIVABLE-UTOPIA		2,062,716.00	
	TOTAL ASSETS			2,062,716.00
	LIABILITIES AND EQUITY			
	LIABILITIES			
49-23370000	DEFERRED REVENUE-UTOPIA		2,062,716.00	
	TOTAL LIABILITIES			2,062,716.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
49-29510000	FUND BALANCE - PREVIOUS YEAR	4.96		
	REVENUE OVER EXPENDITURES - YTD	(4.96)		
	BALANCE - CURRENT DATE		.00	
	TOTAL FUND EQUITY			.00
	TOTAL LIABILITIES AND EQUITY			2,062,716.00

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

UTOPIA PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	TRANSFERS					
49-34-800000	TRANSFER IN - GENERAL FUND	(5,963.20)	255,111.00	255,111.00	.00	100.0
49-34-850000	TRANSFER IN - TAX INCREMENT	47,718.14	196,051.44	236,178.00	40,126.56	83.0
	TOTAL TRANSFERS	41,754.94	451,162.44	491,289.00	40,126.56	91.8
	TOTAL FUND REVENUE	41,754.94	451,162.44	491,289.00	40,126.56	91.8

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

UTOPIA PROJECT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
49-4000-800.0	PLEDGE PAYMENTS	41,759.60	451,167.40	491,289.00	40,121.60	91.8
	TOTAL EXPENDITURES	41,759.60	451,167.40	491,289.00	40,121.60	91.8
	TOTAL FUND EXPENDITURES	41,759.60	451,167.40	491,289.00	40,121.60	91.8
	NET REVENUE OVER EXPENDITURES	(4.66)	(4.96)	.00	4.96	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

WATER FUND

ASSETS

51-11100000	CASH - COMBINED FUND	566,506.08	
51-11510000	CASH W/FISCAL AGENTS/WTR LOANS	3.19	
51-11820000	INVESTMENT IN WATER STOCK	48,616.66	
51-13100000	ACCOUNTS RECIEVABLE - UNBILLED	44,196.93	
51-13110000	ACCOUNTS RECEIVABLE	289,840.50	
51-13120000	ALLOWANCE FOR BAD DEBT	(21,756.07)	
51-13170000	ACCOUNTS RECEIVABLE - OTHER	(110.00)	
51-15460000	DEFERRED OUTFLOWS-PENSIONS	139,445.20	
51-15500000	WATER INVENTORY	260,507.38	
51-15610000	PREPAID WATER	63,058.35	
51-16310000	RESERVOIRS	984,856.84	
51-16320000	ALLOWANCE DEPREC./RESERVIORS	(809,071.07)	
51-16330000	WATER DISTRIBUTION SYSTEMS	4,295,308.03	
51-16340000	ALLOWANCE DEPREC./WATERLINES	(3,422,321.52)	
51-16350000	BUILDINGS & WELLS	3,501,966.49	
51-16360000	ALLOW. DEPREC./LAND/BLDGS/WELL	(1,139,317.87)	
51-16390000	WATERLINE SYSTEMS	12,191,332.58	
51-16400000	ALLOWANCE DEPREC./WTRLN SYSTM	(1,928,372.70)	
51-16510000	MACHINERY	708,805.60	
51-16520000	ALLOWANCE DEPREC./MACHINERY	(600,164.03)	
51-16530000	LAND	236,908.84	
	TOTAL ASSETS		15,410,239.41

LIABILITIES AND EQUITY

LIABILITIES

51-21330000	BOND PAYABLE	1,454,000.00	
51-21341000	ACCRUED INTEREST	14,877.34	
51-21350000	ACCRUED PAYROLL	13,285.88	
51-21351000	ACCRUED ABSENCES	48,399.31	
51-23400000	DEFERRED INFLOWS-PENSIONS	14,320.12	
51-25410000	UNAMORTIZED BOND PREMIUM	123,532.26	
51-25420000	DEFERRED LOSS FROM BOND DEF	(13,379.66)	
51-25450000	NET PENSION LIABILITY	258,726.70	
	TOTAL LIABILITIES		1,913,761.95

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
51-29510000	PRIOR UNRESTRICTED/BALANCE	13,885,598.75		
	REVENUE OVER EXPENDITURES - YTD	(389,121.29)		
	BALANCE - CURRENT DATE		13,496,477.46	
	TOTAL FUND EQUITY			13,496,477.46
	TOTAL LIABILITIES AND EQUITY			15,410,239.41

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
51-34-400000	WATER IMPACT FEE	1,013.00	24,315.00	80,000.00	55,685.00	30.4
51-34-450000	WTRLN CONST.FEES/NEW SUBS(CON)	.00	222,210.80	150,000.00	(72,210.80)	148.1
	TOTAL CHARGES FOR SERVICES	1,013.00	246,525.80	230,000.00	(16,525.80)	107.2
	MISCELLANEOUS REVENUE					
51-36-100000	BANKING & INT./INTEREST INCOME	577.55	10,318.68	6,000.00	(4,318.68)	172.0
51-36-110000	IMPACT FEE INTEREST INCOME	.00	.00	1,000.00	1,000.00	.0
	TOTAL MISCELLANEOUS REVENUE	577.55	10,318.68	7,000.00	(3,318.68)	147.4
	OPERATING REVENUE					
51-37-110000	WATER SALES	235,592.46	2,516,346.73	2,640,000.00	123,653.27	95.3
51-37-120000	WATER LATERAL FEES - OLD SUBS.	.00	1,013.00	.00	(1,013.00)	.0
51-37-130000	WATER YOKES AND METERS	405.00	9,855.00	12,000.00	2,145.00	82.1
51-37-160000	HYDRANT WATER SALES	.00	672.20	3,500.00	2,827.80	19.2
51-37-200000	DELINQUENT PENALTY	2,659.94	14,268.21	12,000.00	(2,268.21)	118.9
51-37-300000	GAIN ON SALE OF FIXED ASSET	.00	1,636.70	5,000.00	3,363.30	32.7
	TOTAL OPERATING REVENUE	238,657.40	2,543,791.84	2,672,500.00	128,708.16	95.2
	CONTRIBUTIONS & TRANSFERS					
51-39-250000	USE OF FUND BALANCE	.00	.00	400,000.00	400,000.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	400,000.00	400,000.00	.0
	TOTAL FUND REVENUE	240,247.95	2,800,636.32	3,309,500.00	508,863.68	84.6

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
51-4000-110.0	SALARY AND WAGES	27,134.59	296,768.35	312,000.00	15,231.65	95.1
51-4000-111.0	OVERTIME PAY	934.31	16,797.01	5,000.00	(11,797.01)	335.9
51-4000-120.0	TEMPORARY & PART-TIME WAGES	859.78	4,905.80	20,000.00	15,094.20	24.5
51-4000-130.0	FICA	1,941.35	23,647.73	25,800.00	2,152.27	91.7
51-4000-131.0	RETIREMENT	4,469.17	51,172.58	56,500.00	5,327.42	90.6
51-4000-132.0	MEDICAL INSURANCE	7,588.01	82,939.91	102,000.00	19,060.09	81.3
51-4000-134.0	LONG TERM DISABILITY	108.19	1,207.88	1,418.00	210.12	85.2
51-4000-135.0	WORKERS COMPENSATION	538.63	5,997.39	7,400.00	1,402.61	81.1
51-4000-142.0	UNIFORM ALLOWANCE	23.10	291.06	.00	(291.06)	.0
51-4000-200.0	UNIFORM PURCHASE	.00	2,661.00	2,650.00	(11.00)	100.4
51-4000-205.0	BANK PROCESSING CHARGES-XPRESS	1,639.83	20,802.00	20,000.00	(802.00)	104.0
51-4000-210.0	BOOKS - MEMBERSHIPS	.00	.00	300.00	300.00	.0
51-4000-211.0	MEMBERSHIPS	.00	284.00	2,500.00	2,216.00	11.4
51-4000-220.0	PUBLIC NOTICES	.00	.00	500.00	500.00	.0
51-4000-240.0	OFFICE SUPPLIES	168.29	987.45	1,200.00	212.55	82.3
51-4000-241.0	PRINTING	521.19	6,381.08	5,500.00	(881.08)	116.0
51-4000-242.0	POSTAGE	1,075.73	10,095.44	13,800.00	3,704.56	73.2
51-4000-250.0	VEHICLE MAINT & SUPPLIES	1,060.81	11,488.12	18,000.00	6,511.88	63.8
51-4000-260.0	EQUIP MAINT & SUPPLIES	.00	.00	1,600.00	1,600.00	.0
51-4000-261.0	EQUIPMENT MAINTENANCE - RADIO	.00	450.00	500.00	50.00	90.0
51-4000-263.0	EQUIPMENT MAINTENANCE - OFFICE	.00	.00	500.00	500.00	.0
51-4000-265.0	FIRE EXTINGUISHER SUPPLES	.00	352.25	400.00	47.75	88.1
51-4000-266.0	METER READING MAINTENANCE	.00	2,200.00	2,300.00	100.00	95.7
51-4000-275.0	UTILITIES - PUMPS AND WELLS	3,857.71	47,269.19	62,000.00	14,730.81	76.2
51-4000-280.0	AIR TIME	83.60	1,206.81	1,700.00	493.19	71.0
51-4000-286.0	TELEMETERING	20.99	5,022.02	17,000.00	11,977.98	29.5
51-4000-290.0	GASOLINE & DIESEL SERVICES	392.83	11,966.90	17,000.00	5,033.10	70.4
51-4000-310.0	PROFESSIONAL SERVICES	.00	2,473.97	12,400.00	9,926.03	20.0
51-4000-314.0	COMPUTER SUPPORT	381.50	4,196.50	6,800.00	2,603.50	61.7
51-4000-316.0	ENGINEER	.00	1,155.00	20,000.00	18,845.00	5.8
51-4000-330.0	EDUCATION AND TRAINING	(136.11)	7,582.86	9,500.00	1,917.14	79.8
51-4000-340.0	CERTIFICATIONS - EXAMS	65.00	780.00	1,000.00	220.00	78.0
51-4000-478.0	COMMERCIAL WATER METERS	.00	.00	4,000.00	4,000.00	.0
51-4000-479.0	HAULING CONSTRUCTION MATERIAL	.00	375.12	3,000.00	2,624.88	12.5
51-4000-480.0	MISC SUPPLIES	1,772.61	23,166.44	40,000.00	16,833.56	57.9
51-4000-481.0	METER REPAIRS	5,013.64	8,854.82	9,000.00	145.18	98.4
51-4000-484.0	WATER MAINS SUPPLIES	962.27	23,610.76	37,000.00	13,389.24	63.8
51-4000-485.0	BLUE STAKES	653.99	5,721.98	6,700.00	978.02	85.4
51-4000-486.0	ASPHALT	523.60	4,523.19	15,000.00	10,476.81	30.2
51-4000-487.0	ROADBASE	.00	3,832.61	4,000.00	167.39	95.8
51-4000-488.0	SAND	.00	.00	2,000.00	2,000.00	.0
51-4000-489.0	CHLORINE	.00	10,407.06	11,000.00	592.94	94.6
51-4000-490.0	WEBER BASIN PURCHASES	9,008.33	93,294.17	108,000.00	14,705.83	86.4
51-4000-491.0	INSTALL LATERALS	.00	.00	5,500.00	5,500.00	.0
51-4000-492.0	FLOURIDATION	40.01	17,958.85	35,000.00	17,041.15	51.3
51-4000-493.0	NEW METERS	.00	17,614.80	19,000.00	1,385.20	92.7
51-4000-495.0	WATER RIGHTS	.00	1,875.00	2,000.00	125.00	93.8
51-4000-496.0	BACKFLOW PROGRAM	.00	624.00	900.00	276.00	69.3
51-4000-510.0	UNSCHEDULED WATER REPAIRS	.00	23,889.00	.00	(23,889.00)	.0
51-4000-511.0	INSURANCE - LIABILITY	.00	12,000.00	17,305.00	5,305.00	69.3
51-4000-512.0	INSURANCE - AUTO LIAB.	.00	432.00	600.00	168.00	72.0
51-4000-513.0	INSURANCE - WELLS & PUMPS	.00	1,569.00	1,512.00	(57.00)	103.8

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
51-4000-621.0	WATER TESTING	1,790.00	22,656.81	24,250.00	1,593.19	93.4
51-4000-630.0	UNCOLLECTABLE ACCOUNTS	.00	.00	1,000.00	1,000.00	.0
51-4000-640.0	GENERAL FUND ADMIN. SERVICE	50,514.50	555,659.50	606,174.00	50,514.50	91.7
51-4000-740.0	INTEREST EXPENSE	.00	2,034.00	.00	(2,034.00)	.0
51-4000-850.0	UWFA - BOND PAYMENT	.00	265,748.17	263,055.00	(2,693.17)	101.0
51-4000-910.0	DEPRECIATION EXPENSE	37,916.67	417,083.37	455,000.00	37,916.63	91.7
	TOTAL EXPENDITURES	160,924.12	2,134,012.95	2,418,264.00	284,251.05	88.3
	CAPITAL EQUIPMENT/PROJECTS					
51-5154-740.0	CAPITAL EQUIPMENT	.00	86,231.97	120,700.00	34,468.03	71.4
51-5154-750.0	CAPITAL PROJECTS	2,384.30	95,814.36	1,225,536.00	1,129,721.64	7.8
	TOTAL CAPITAL EQUIPMENT/PROJECTS	2,384.30	182,046.33	1,346,236.00	1,164,189.67	13.5
	WATER CAPITAL IMPROVEMENT PROJ					
51-5500-770.1	ENGINEERING	.00	187.56	.00	(187.56)	.0
51-5500-770.2	CONSTRUCTION	.00	56,094.48	.00	(56,094.48)	.0
51-5500-770.3	MATERIALS	.00	539.20	.00	(539.20)	.0
51-5500-771.1	ENGINEERING	.00	709.92	.00	(709.92)	.0
51-5500-771.2	CONSTRUCTION	.00	76,441.39	.00	(76,441.39)	.0
51-5500-772.1	ENGINEERING	.00	13,204.26	.00	(13,204.26)	.0
51-5500-772.2	CONSTRUCTION	.00	307,946.04	.00	(307,946.04)	.0
51-5500-772.3	MATERIALS	.00	5,265.82	.00	(5,265.82)	.0
	TOTAL WATER CAPITAL IMPROVEMENT PROJ	.00	460,388.67	.00	(460,388.67)	.0
	WATER LINE PROJECTS					
51-5510-762.0	*700 EAST LINE REPLACEMENT.*	.00	206.60	.00	(206.60)	.0
	TOTAL WATER LINE PROJECTS	.00	206.60	.00	(206.60)	.0
	WATER PROJECTS					
51-5520-770.1	ENGINEERING	1,672.53	21,274.65	.00	(21,274.65)	.0
51-5520-770.3	MATERIALS	2,421.96	54,795.32	.00	(54,795.32)	.0
51-5520-771.0	CASA LOMA WATERLINE	.00	206.60	.00	(206.60)	.0
51-5520-771.1	ENGINEERING	3,256.50	17,343.06	.00	(17,343.06)	.0
	TOTAL WATER PROJECTS	7,350.99	93,619.63	.00	(93,619.63)	.0

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

WATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DEVELOPMENT WATERLINE PROJECTS					
51-5600-205.0	"MISC. SMALL PROJECTS"	.00	196,123.97	.00	(196,123.97)	.0
51-5600-794.3	MATERIALS	.00	498.80	.00	(498.80)	.0
51-5600-796.1	ENGINEERING	1,732.50	7,990.32	.00	(7,990.32)	.0
51-5600-796.2	CONSTRUCTION	.00	277.40	.00	(277.40)	.0
51-5600-796.3	MATERIALS	.00	19,633.98	.00	(19,633.98)	.0
51-5600-797.0	**LEGACY LANDS SUBD	.00	253.64	.00	(253.64)	.0
51-5600-797.1	ENGINEERING	1,050.00	9,968.04	.00	(9,968.04)	.0
51-5600-797.2	CONSTRUCTION	.00	66,141.39	.00	(66,141.39)	.0
51-5600-797.3	MATERIALS	.00	18,595.89	.00	(18,595.89)	.0
	TOTAL DEVELOPMENT WATERLINE PROJECTS	2,782.50	319,483.43	.00	(319,483.43)	.0
	TOTAL FUND EXPENDITURES	173,441.91	3,189,757.61	3,764,500.00	574,742.39	84.7
	NET REVENUE OVER EXPENDITURES	66,806.04	(389,121.29)	(455,000.00)	(65,878.71)	(85.5)

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

SANITATION FUND

	ASSETS			
52-11100000	CASH - COMBINED FUND		84,167.33	
52-13120000	ALLOWANCE FOR UNCOLLECTILBE AC		(6,000.00)	
52-13140000	ACCOUNTS RECEIVABLE - GARBAGE		77,520.16	
52-13150000	ACCOUNTS RECEIVABLE - RECYCLE		18,840.40	
52-13160000	ACCOUNTS RECEIVABLE GREEN WAST		15,196.00	
	TOTAL ASSETS			189,723.89
	LIABILITIES AND EQUITY			
	LIABILITIES			
52-21310000	ACCOUNTS PAY/SANITATION FUND		71,660.00	
	TOTAL LIABILITIES			71,660.00
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
52-29510000	FUND BALANCE - PREVIOUS YEAR	73,542.23		
	REVENUE OVER EXPENDITURES - YTD	44,521.66		
	BALANCE - CURRENT DATE		118,063.89	
	TOTAL FUND EQUITY			118,063.89
	TOTAL LIABILITIES AND EQUITY			189,723.89

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	MISCELLANEOUS REVENUE					
52-36-100000	INTEREST INCOME	69.27	798.51	1,800.00	1,001.49	44.4
52-36-200000	FALL CLEANUP REVENUE	.00	440.00	200.00	(240.00)	220.0
	TOTAL MISCELLANEOUS REVENUE	69.27	1,238.51	2,000.00	761.49	61.9
	OPERATING REVENUE					
52-37-100000	REFUSE COLLECTION CHARGES	68,018.12	746,420.58	810,000.00	63,579.42	92.2
52-37-200000	RECYCLING REVENUES	17,068.33	186,876.92	202,000.00	15,123.08	92.5
52-37-250000	GREEN WASTE CHARGES	13,732.31	150,044.78	162,000.00	11,955.22	92.6
52-37-300000	CONTAINER ADVANCE LEASE PAYMT	1,839.00	5,950.00	6,000.00	50.00	99.2
	TOTAL OPERATING REVENUE	100,657.76	1,089,292.28	1,180,000.00	90,707.72	92.3
	TOTAL FUND REVENUE	100,727.03	1,090,530.79	1,182,000.00	91,469.21	92.3

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
52-4000-205.0	BANKING & INV/INTEREST EXPENSE	417.00	4,587.00	5,000.00	413.00	91.7
52-4000-241.0	PRINTING	260.60	2,888.37	3,000.00	111.63	96.3
52-4000-242.0	POSTAGE	470.11	4,656.57	5,100.00	443.43	91.3
52-4000-314.0	COMPUTER SUPPORT	381.50	4,196.50	4,600.00	403.50	91.2
52-4000-320.0	GREEN WASTE COLLECTION	7,245.81	79,972.04	87,000.00	7,027.96	91.9
52-4000-321.0	COLLECTION	21,750.06	239,100.48	260,000.00	20,899.52	92.0
52-4000-322.0	DISPOSAL & TIPPING FEES	39,157.20	419,370.40	483,000.00	63,629.60	86.8
52-4000-324.0	RECYCLING COLLECTION	14,491.49	158,563.97	172,000.00	13,436.03	92.2
52-4000-480.0	MISC SUPPLIES	.00	.00	100.00	100.00	.0
52-4000-486.0	SPRING CLEAN-UP	.00	.00	20,000.00	20,000.00	.0
52-4000-510.0	GENERAL LIABILITY INSURANCE	.00	2,700.00	4,412.00	1,712.00	61.2
52-4000-640.0	GF ADMIN SERVICES	10,396.92	114,366.12	124,763.00	10,396.88	91.7
52-4000-750.0	CONTAINERS	.00	15,607.68	6,000.00	(9,607.68)	260.1
	TOTAL EXPENDITURES	94,570.69	1,046,009.13	1,174,975.00	128,965.87	89.0
	CONTRIBUTIONS					
52-4710-980.0	CONTRIBUTION TO FUND BALANCE	.00	.00	7,025.00	7,025.00	.0
	TOTAL CONTRIBUTIONS	.00	.00	7,025.00	7,025.00	.0
	TOTAL FUND EXPENDITURES	94,570.69	1,046,009.13	1,182,000.00	135,990.87	88.5
	NET REVENUE OVER EXPENDITURES	6,156.34	44,521.66	.00	(44,521.66)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

DRAINAGE UTILITY

	ASSETS			
53-11100000	CASH - COMBINED FUND		1,834,918.09	
53-13120000	ALLOWANCE FOR UNCOLLECTABLE		(6,000.00)	
53-13140000	ACCOUNTS RECIEVABLE		125,832.83	
53-15460000	DEFERRED OUTFLOWS-PENSIONS		32,096.08	
53-16360000	ACCUMULATED DEPRECIATION		(1,224,864.64)	
53-16510000	ASSETS		152,337.56	
53-16520000	SUB DRAIN		2,046,416.46	
53-16530000	STORM DRAINS		3,248,255.40	
	TOTAL ASSETS			6,208,991.78
	LIABILITIES AND EQUITY			
	LIABILITIES			
53-21320000	BONDS PAYABLE		421,000.00	
53-21321000	ACCRUED INTEREST ON BOND		4,306.00	
53-21350000	ACCRUED PAYROLL		2,294.89	
53-21351000	ACCRUED ABSENCES		16,109.92	
53-23400000	DEFERRED INFLOWS-PENSIONS		2,750.85	
53-25410000	UNAMORTIZED BOND PREMIUM		40,163.90	
53-25420000	DEFERRED LOSS FROM BOND DEF		(2,191.50)	
53-25450000	NET PENSION LIABILITY		49,694.47	
	TOTAL LIABILITIES			534,128.53
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
53-29510000	FUND BALANCE - PREVIOUS YEAR	5,576,411.37		
	REVENUE OVER EXPENDITURES - YTD	98,451.88		
	BALANCE - CURRENT DATE		5,674,863.25	
	TOTAL FUND EQUITY			5,674,863.25
	TOTAL LIABILITIES AND EQUITY			6,208,991.78

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CHARGES FOR SERVICES					
53-34-400000	DRAINAGE IMPACT FEE	.00	23,930.67	50,000.00	26,069.33	47.9
	TOTAL CHARGES FOR SERVICES	.00	23,930.67	50,000.00	26,069.33	47.9
	MISCELLANEOUS REVENUE					
53-36-100000	INTEREST INCOME	1,843.50	26,633.25	28,000.00	1,366.75	95.1
53-36-101000	IMPACT FEE INTEREST INCOME	.00	.00	100.00	100.00	.0
	TOTAL MISCELLANEOUS REVENUE	1,843.50	26,633.25	28,100.00	1,466.75	94.8
	OPERATING REVENUE					
53-37-100000	DRAINAGE CHARGES	67,764.56	740,086.86	806,000.00	65,913.14	91.8
53-37-300000	SUB DRAIN FEES	38,176.06	421,337.19	457,000.00	35,662.81	92.2
	TOTAL OPERATING REVENUE	105,940.62	1,161,424.05	1,263,000.00	101,575.95	92.0
	TOTAL FUND REVENUE	107,784.12	1,211,987.97	1,341,100.00	129,112.03	90.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
53-4000-110.0	SALARY & WAGES	4,097.38	41,620.73	55,500.00	13,879.27	75.0
53-4000-111.0	OVERTIME PAY	.00	1,360.68	500.00	(860.68)	272.1
53-4000-130.0	FICA	260.94	3,173.60	4,300.00	1,126.40	73.8
53-4000-131.0	RETIREMENT	672.02	7,568.54	10,250.00	2,681.46	73.8
53-4000-132.0	MEDICAL INSURANCE	1,553.89	15,349.47	19,000.00	3,650.53	80.8
53-4000-134.0	LONG TERM DISABILITY	15.64	167.49	250.00	82.51	67.0
53-4000-135.0	WORKERS COMPENSATION	75.34	789.79	1,200.00	410.21	65.8
53-4000-200.0	UNIFORM PURCHASE	.00	379.95	425.00	45.05	89.4
53-4000-205.0	BANKING & INV/INTEREST EXPENSE	417.00	4,587.00	5,000.00	413.00	91.7
53-4000-220.0	PUBLIC NOTICES	.00	79.83	200.00	120.17	39.9
53-4000-240.0	OFFICE SUPPLIES	.00	27.61	300.00	272.39	9.2
53-4000-241.0	PRINTING	260.60	2,639.53	3,000.00	360.47	88.0
53-4000-242.0	POSTAGE	470.11	4,752.16	5,000.00	247.84	95.0
53-4000-250.0	VEHICLE MAINTENANCE	.00	1,141.26	1,000.00	(141.26)	114.1
53-4000-270.0	WEBER BASIN WATER	.00	3,825.02	3,100.00	(725.02)	123.4
53-4000-271.0	UTILITIES - POWER	.00	16.38	.00	(16.38)	.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	6.54	640.29	1,500.00	859.71	42.7
53-4000-310.0	PROFESSIONAL SERVICES	.00	2,095.13	5,200.00	3,104.87	40.3
53-4000-314.0	COMPUTER SUPPORT	381.50	4,196.50	3,700.00	(496.50)	113.4
53-4000-316.0	ENGINEERING	7,135.16	23,749.85	15,000.00	(8,749.85)	158.3
53-4000-322.0	DAVIS COUNTY STORM WATER	.00	4,677.00	4,600.00	(77.00)	101.7
53-4000-330.0	EDUCATION & TRAINING	.00	777.94	1,500.00	722.06	51.9
53-4000-352.0	FRONTAGE ROAD SWALE	5,000.00	55,000.00	60,000.00	5,000.00	91.7
53-4000-353.0	STREET SWEEPING	2,235.50	19,392.40	22,000.00	2,607.60	88.2
53-4000-371.0	UTILITIES-FRONTAGE ROAD PUMP	.00	506.83	2,000.00	1,493.17	25.3
53-4000-375.0	CONTRACT MAINTENANCE	7,991.80	131,485.84	150,000.00	18,514.16	87.7
53-4000-480.0	MISC SUPPLIES	234.42	1,953.27	6,000.00	4,046.73	32.6
53-4000-510.0	GENERAL LIABILITY INSURANCE	.00	14,297.13	21,200.00	6,902.87	67.4
53-4000-515.0	LIABILITY RESERVE	.00	5,000.00	5,000.00	.00	100.0
53-4000-640.0	GF ADMINISTRATIVE SERVICES	21,440.08	235,840.88	257,281.00	21,440.12	91.7
53-4000-740.0	DEBT SERVICE	.00	74,531.54	75,933.00	1,401.46	98.2
53-4000-745.0	CAPITAL EQUIPMENT	.00	2,400.00	9,000.00	6,600.00	26.7
53-4000-750.0	MISC. PROJECTS	16,312.72	26,113.41	590,361.00	564,247.59	4.4
53-4000-900.0	DEPRECIATION EXPENSE	8,833.33	97,166.63	106,000.00	8,833.37	91.7
	TOTAL EXPENDITURES	77,393.97	787,303.68	1,447,100.00	659,796.32	54.4

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

DRAINAGE UTILITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	DRAINAGE IMPROVEMENT PROJECTS					
53-5000-100.0	* 1000 NORTH*	6,838.10	14,266.26	.00	(14,266.26)	.0
53-5000-210.0	ISLAND VIEW PARK - STORM DRAIN	1,796.28	23,801.30	.00	(23,801.30)	.0
53-5000-220.0	400 EAST STORM DRAIN	918.12	199,433.50	.00	(199,433.50)	.0
53-5000-230.0	*CENTERVILLE CANYON BASIN*	3,935.03	8,245.19	.00	(8,245.19)	.0
53-5000-240.0	PARRISH CREEK I15 BORE	.00	420.00	.00	(420.00)	.0
53-5000-260.0	*PORTER LANE*	4,550.82	23,896.64	.00	(23,896.64)	.0
53-5000-280.0	BARNARD CREEK I15 BORE	.00	525.00	.00	(525.00)	.0
53-5000-359.0	D&RG CULVERT REPLACEMENTS	.00	9,846.60	.00	(9,846.60)	.0
53-5000-361.2	CONSTRUCTION	.00	1,655.00	.00	(1,655.00)	.0
53-5000-362.0	DECANT STATION	.00	9,287.30	.00	(9,287.30)	.0
53-5000-362.1	ENGINEERING	892.50	26,988.12	.00	(26,988.12)	.0
53-5000-400.0	MISC. PROJECTS	1,455.00	7,867.50	.00	(7,867.50)	.0
	TOTAL DRAINAGE IMPROVEMENT PROJECTS	20,385.85	326,232.41	.00	(326,232.41)	.0
	TOTAL FUND EXPENDITURES	97,779.82	1,113,536.09	1,447,100.00	333,563.91	77.0
	NET REVENUE OVER EXPENDITURES	10,004.30	98,451.88	(106,000.00)	(204,451.88)	92.9

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

TELECOMMUNICATION FUND

	ASSETS			
54-11100000	CASH - COMBINED FUND		34,557.99	
54-11220000	NOTES RECEIVABLE-CENTERVILLE		1,045,765.30	
54-13140000	ACCOUNTS RECEIVABLE		17,844.06	
	TOTAL ASSETS			1,098,167.35
	LIABILITIES AND EQUITY			
	LIABILITIES			
54-21210000	UIA NOTES PAYABLE-ST		103,509.99	
54-21220000	UIA NOTES PAYABLE-LT		942,255.31	
	TOTAL LIABILITIES			1,045,765.30
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
54-29510000	FUND BALANCE - PREVIOUS YEAR	16,863.44		
	REVENUE OVER EXPENDITURES - YTD	35,538.61		
	BALANCE - CURRENT DATE		52,402.05	
	TOTAL FUND EQUITY			52,402.05
	TOTAL LIABILITIES AND EQUITY			1,098,167.35

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

TELECOMMUNICATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
54-36-100000	INTEREST INCOME	13.12	184.30	250.00	65.70	73.7
	TOTAL SOURCE 36	13.12	184.30	250.00	65.70	73.7
	CHARGES FOR SERVICES					
54-37-100000	UTILITY SERVICE CHARGES	25,452.28	220,124.59	264,750.00	44,625.41	83.1
	TOTAL CHARGES FOR SERVICES	25,452.28	220,124.59	264,750.00	44,625.41	83.1
	TOTAL FUND REVENUE	25,465.40	220,308.89	265,000.00	44,691.11	83.1

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

TELECOMMUNICATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	PROFESSIONAL SERVICES					
54-4000-320.0	CONTRACT SERVICES - UIA	.00	184,770.28	250,000.00	65,229.72	73.9
54-4000-640.0	ADMINISTRATIVE SERVICES	.00	.00	15,000.00	15,000.00	.0
	TOTAL PROFESSIONAL SERVICES	.00	184,770.28	265,000.00	80,229.72	69.7
	TOTAL FUND EXPENDITURES	.00	184,770.28	265,000.00	80,229.72	69.7
	NET REVENUE OVER EXPENDITURES	25,465.40	35,538.61	.00	(35,538.61)	.0

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

WHITAKER HOME TRUST FUND

	ASSETS			
71-11100000	CASH - COMBINED FUND		48,492.76	
71-16360000	ACCUMULATED DEPRECIATION		(7,427.00)	
71-16510000	FIXED ASSETS		47,467.43	
	TOTAL ASSETS			88,533.19
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
71-29410000	RESTRICTED FUND BALANCE	12,411.19		
71-29510000	FUND BALANCE - PREVIOUS YEAR	46,761.03		
	REVENUE OVER EXPENDITURES - YTD	29,360.97		
	BALANCE - CURRENT DATE		88,533.19	
	TOTAL FUND EQUITY			88,533.19
	TOTAL LIABILITIES AND EQUITY			88,533.19

CENTERVILLE CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

WHITAKER HOME TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	CONTRIBUTIONS & GRANTS					
71-33-400000	GRANTS	.00	7,500.00	7,500.00	.00	100.0
	TOTAL CONTRIBUTIONS & GRANTS	.00	7,500.00	7,500.00	.00	100.0
	CHARGES FOR SERVICES					
71-34-100000	EVENT/GARDEN REVENUE	890.00	890.00	5,000.00	4,110.00	17.8
	TOTAL CHARGES FOR SERVICES	890.00	890.00	5,000.00	4,110.00	17.8
	MISCELLANEOUS REVENUE					
71-36-100000	INTEREST EARNED	37.67	469.21	.00	(469.21)	.0
	TOTAL MISCELLANEOUS REVENUE	37.67	469.21	.00	(469.21)	.0
	CONTRIBUTIONS & TRANSFERS					
71-39-100000	CONTRIBUTIONS FR GEN FUND	3,708.33	40,873.63	44,500.00	3,626.37	91.9
71-39-120000	CONTRIBUTION - RAP TAX	1,868.45	19,937.53	21,500.00	1,562.47	92.7
71-39-200000	CONTRIBTIONS - PRIVATE	.00	6.00	.00	(6.00)	.0
71-39-400000	BOOK SALES	.00	191.00	.00	(191.00)	.0
71-39-500000	USE OF FUND BALANCE	.00	.00	20,403.00	20,403.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	5,576.78	61,008.16	86,403.00	25,394.84	70.6
	TOTAL FUND REVENUE	6,504.45	69,867.37	98,903.00	29,035.63	70.6

CENTERVILLE CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2020

WHITAKER HOME TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	EXPENDITURES					
71-4000-120.0	PART-TIME WAGES	1,765.44	19,323.85	23,000.00	3,676.15	84.0
71-4000-130.0	FICA	135.06	1,553.19	1,760.00	206.81	88.3
71-4000-131.0	RETIREMENT	294.64	3,257.23	3,900.00	642.77	83.5
71-4000-135.0	WORKERS COMPENSATION	36.84	381.65	487.00	105.35	78.4
71-4000-211.0	MEMBERSHIPS	.00	240.00	220.00	(20.00)	109.1
71-4000-240.0	OFFICE SUPPLIES	.00	423.83	400.00	(23.83)	106.0
71-4000-270.0	UTILITIES - DEUEL CREEK	.00	.00	275.00	275.00	.0
71-4000-271.0	UTILITIES - POWER	45.61	785.36	1,300.00	514.64	60.4
71-4000-276.0	UTILITIES - GAS	30.62	622.95	800.00	177.05	77.9
71-4000-277.0	UTILITIES - SEWER	.00	120.00	120.00	.00	100.0
71-4000-310.0	RECORDING SERVICES	.00	267.09	800.00	532.91	33.4
71-4000-312.0	PUBLIC RELATIONS	.00	2,389.92	3,000.00	610.08	79.7
71-4000-316.0	EVENT SUPPLIES	495.57	495.57	5,000.00	4,504.43	9.9
71-4000-318.0	CUSTODIAL SERVICES	.00	.00	500.00	500.00	.0
71-4000-330.0	TRAINING & EDUCATION MATERIALS	.00	.00	950.00	950.00	.0
71-4000-480.0	MISCELLANEOUS	.00	194.22	200.00	5.78	97.1
71-4000-482.0	BUILDING MAINT & REPAIR	.00	1,923.84	2,830.00	906.16	68.0
71-4000-514.0	INSURANCE - PROPERTY	.00	518.00	500.00	(18.00)	103.6
71-4000-740.0	CAPITAL PURCHASES	119.00	1,941.47	16,327.00	14,385.53	11.9
71-4000-750.0	RESTORATION PROJECT	3,028.21	6,068.23	29,034.00	22,965.77	20.9
71-4000-901.0	DEPRECIATION EXPENSE	.00	.00	5,000.00	5,000.00	.0
	TOTAL EXPENDITURES	5,950.99	40,506.40	96,403.00	55,896.60	42.0
	CONTRIBUTIONS					
71-4710-980.0	CONTRIBUTION TO FUND BALANCE	.00	.00	7,500.00	7,500.00	.0
	TOTAL CONTRIBUTIONS	.00	.00	7,500.00	7,500.00	.0
	TOTAL FUND EXPENDITURES	5,950.99	40,506.40	103,903.00	63,396.60	39.0
	NET REVENUE OVER EXPENDITURES	553.46	29,360.97	(5,000.00)	(34,360.97)	587.2

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

GENERAL FIXED ASSET FUND

	ASSETS			
91-16110000	LAND		7,645,300.00	
91-16210000	BUILDINGS		18,627,846.92	
91-16510000	EQUIPMENT & MACHINERY		2,971,437.00	
91-16610000	AUTOS & TRUCKS		2,872,809.00	
91-16710000	CONSTRUCTION IN PROGRESS		1,098,403.00	
91-16910000	INFRASTRUCTURE		9,199,447.00	
91-17000000	ACCUMULATED DEPRECIATION		(10,584,091.00)	
	TOTAL ASSETS			31,831,151.92
	LIABILITIES AND EQUITY			
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
91-29510000	INVESTMENT IN FIXED ASSETS	31,831,151.92		
	BALANCE - CURRENT DATE		31,831,151.92	
	TOTAL FUND EQUITY			31,831,151.92
	TOTAL LIABILITIES AND EQUITY			31,831,151.92

CENTERVILLE CITY CORPORATION
BALANCE SHEET
MAY 31, 2020

GENERAL LONG TERM DEBT

	ASSETS			
95-15460000	DEFERRED OUTFLOW - PENSION		1,298,589.68	
	TOTAL ASSETS			1,298,589.68
	LIABILITIES AND EQUITY			
	LIABILITIES			
95-20300000	SALES TAX BOND PAYABLE		1,120,000.00	
95-20300001	PREMIUM - SALES TAX BOND		79,217.17	
95-20310000	REC DISTRICT NOTE PAYABLE		400,000.00	
95-21341000	ACCRUED INTEREST PAYABLE		7,963.93	
95-25340000	ACCRUED ABSENCES		539,924.41	
95-25450000	NET PENSION LIABILITY		3,035,116.84	
95-25460000	DEFERRED INFLOW - PENSIONS		180,888.96	
95-25470000	TERMINATION BENEFITS		17,180.40	
95-25480000	OUTSTANDING CLAIMS		35,870.08	
	TOTAL LIABILITIES			5,416,161.79
	FUND EQUITY			
	UNAPPROPRIATED FUND BALANCE:			
95-29510000	BEGINNING OF YEAR	(4,117,572.11)		
	BALANCE - CURRENT DATE		(4,117,572.11)	
	TOTAL FUND EQUITY			(4,117,572.11)
	TOTAL LIABILITIES AND EQUITY			1,298,589.68