CENTERVILLE CITY

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

Incorporated in 1915

Mayor
Ronald G. Russell

City Council
Justin Y. Allen
Ken S. Averett
John T. Higginson
Sherri L. Lindstrom
Lawrence Wright

City Manager
Steve H. Thacker

interoffice MEMORANDUM

to: Mayor Russell
City Council
cc: Department Heads
Planning Commission
from: Steve H. Thacker, City Manager
subject: City Manager's Summary of January 7, 2014 Council Meeting
date: January 3, 2014

6:15 **Swearing-In Ceremony** – The new Mayor, Paul Cutler, and two new Council members, Stephanie Ivie and Tami Fillmore, will be sworn in during a ceremony scheduled to begin at 6:15 p.m. Centerville Justice Court Judge David Miller will conduct the program and swearing-in ceremony. The Viewmont High School Madrigals will sing two musical numbers. Following the swearing in, light refreshments will be available until the regular Council meeting begins at 7:00 p.m.

7:00 **Regular City Council meeting**

E.1. **Minutes Review and Acceptance** – The minutes to be approved are enclosed. Only two of the three Council members present at the December 17 meeting will be sitting on the Council for the upcoming meeting when the minutes of the prior meeting will be approved. As explained in City Attorney's staff report, the other three members of the new City Council can still vote for approval of the December 17 meeting minutes.

E.2. **Public Hearing – Final Subdivision Plat for King Commercial Development** – At their December 11 meeting, the Planning Commission approved a final site plan and recommended approval of the final subdivision plat for a commercial project along the north side of Parrish Lane between Ray's Muffler and Dairy Queen. The City Council is the final approving authority for subdivision plats. This commercial redevelopment project will include the existing Subway, a Jiffy Lube immediately west of Subway, and a Beans and Brew coffee shop in place of the existing car wash.

E.3. **Presentation of Comprehensive Annual Financial Report** – The City's independent auditors have completed their audit of the City's financial statements for Fiscal Year 2013, which ended June 30, 2013. Their audit report is contained within a larger document known as the Comprehensive Annual Financial Report. The auditors will attend the Council meeting, present a summary and highlights from their audit report, and answer questions. This will be a good opportunity for new Council members to become better informed about the City's finances.

E.4. **Appointments to various boards and committees** – Mayor Cutler has sent to the City Council members a list of appointments to be made at this meeting, with specific names suggested for some of those appointments. That email letter has been attached as a confidential document for the City

MAKING Life BETTER
Centerville City

Council only, to facilitate this matter in the Council meeting. Mayor Cutler has had some feedback from a few of those he has recommended, so there will likely be some changes in his recommendations compared to what is shown on his email. The meeting agenda shows the possibility of a closed meeting, which could be used to discuss concerns about any individuals being considered for appointment.

E.5. **Discuss policies and guidelines for conducting Council business** – Upon the seating of each new City Council, it has been tradition for the Mayor and Council and City Manager to discuss policies and guidelines for conducting Council business and interactions with City staff. Please see the pertinent staff report for a list of subjects to be discussed under this heading.

E.6. **Proposal to create a Transportation Committee** – Mayor Cutler recommends the creation of a Transportation Advisory Committee, consisting of a mixture of elected and appointed officials and citizens. This committee would be involved in transportation planning, reviewing the design of transportation improvements, and making recommendations to the City Council. See the pertinent staff report for the Mayor's proposal.

E.7. **Mayor's Report** – Mayor Cutler may want to report on one or more topics.

E.8. **City Manager's Report** – I will report on preparations for the February 4 Transportation Open House and seek any further direction from the Council regarding the content of that event. I will also update the Council regarding the Main & Parrish Intersection Project. Please see my staff report for an email from the UDOT Region One Director about this project. As requested in the last Council meeting, staff will also provide an update on UTOPIA matters.

E.9. **Miscellaneous Business** – January 29, 2014 is the ULCT Local Officials Day at the Legislature. The information is enclosed with the agenda. Also under this heading is the sale of a narrow strip of City property to UDOT in connection with the Parrish & Main Project.

E.10. **Closed meeting, if necessary** – The agenda allows for the possibility of a closed meeting for any eligible matters.

Potential Agenda Items for January 21 regular City Council Meeting (subject to change):

- Work Session with Legislators representing Centerville City (5:30 p.m.)
- Reappointment of recorder & treasurer (according to State law)
- Agreements with Union Pacific Railroad and UTA for drainage culvert crossing
- Discuss HB 76 from 2013 Legislature
- Financial Report for six-month period ending December 31, 2013
- RDA meeting-tax increment participation agreement with Barnard Creek CDA property owner
- RDA meeting – appoint two reps to ACB of Davis Center for Performing Arts

mlm

CENTERVILLE CITY COUNCIL AGENDA

NOTICE IS HEREBY GIVEN THAT THE CENTERVILLE CITY COUNCIL WILL HOLD ITS REGULAR PUBLIC MEETING AT 7:00 P.M. ON TUESDAY, JANUARY 7, 2014 AT THE CENTERVILLE CITY COMMUNITY CENTER AND CITY HALL COUNCIL CHAMBERS, 250 NORTH MAIN STREET, CENTERVILLE, UTAH. THE AGENDA IS SHOWN BELOW.

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

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

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

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

6:15 Swearing-in Ceremony for newly Elected Officials followed by reception for public

7:00 **A. ROLL CALL**

B. PLEDGE OF ALLEGIANCE

C. PRAYER OR THOUGHT
Mayor Paul Cutler

7:05 **D. OPEN SESSION (This item allows for the public to comment on any subject of municipal concern, including agenda items that are not scheduled for a public hearing. Citizens are encouraged to limit their comments to two (2) minutes per person. Citizens may request a time to speak during Open Session by calling the City Recorder's office at 295-3477, or may make such request at the beginning of Open Session.) Please state your name and city of residence.**

City Manager Summary Memo

E. **BUSINESS**

7:10 1. **MINUTES REVIEW AND ACCEPTANCE**
Review minutes from December 17, 2013 business meeting and December 17, 2013 closed meeting

(OVER)

7:10 2. Public Hearing - Final Subdivision Plat for King Commercial Development
Consider final subdivision plat for the King Commercial Development located on Lots 2 & 3 of Parrish Park Subdivision, approximately 330 West Parrish Lane, in the CVH Zone, Eldon Haacke, TerraForm Companies, Applicant

7:20 3. Presentation of Comprehensive Annual Financial Report
The City's independent auditors—the CPA firm of Hansen, Bradshaw, Malmrose & Erickson—will summarize and highlight the content of their audit report for Fiscal Year 2013, which is contained within the Comprehensive Annual Financial Report

8:00 4. Appointments to various boards and committees
a. Appointment of elected officials to represent City on various boards
b. Appointment of citizens to City boards and committees

8:15 5. Discuss policies and guidelines for conducting Council business and interactions with staff

8:35 6. Discuss proposal to create a Transportation Committee

8:45 7. Mayor's Report

8:55 8. City Manager's Report
a. February 4 Transportation Open House
b. Main & Parrish Intersection Project update
c. UTOPIA update

9:05 9. Miscellaneous Business
a. ULCT Local Officials Day at the Legislature on January 29, 2014
b. Accept UDOT offer for purchase of City property needed for Main & Parrish Intersection Project

9:15 10. Closed meeting, if necessary, for reasons allowed by state law , including, but not limited to, the provisions of Section 52-4-205 of the Utah Open and Public Meetings Act, and for attorney-client matters that are privileged pursuant to *Utah Code Ann.* § 78B-1-137, as amended

F. ADJOURNMENT

Items of Interest (i.e., newspaper articles, not items on agenda)

Marsha L. Morrow, MMC
Centerville City Recorder

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No.

Short Title: Swearing-in Ceremony for newly Elected Officials followed by reception for public

Initiated By:

Scheduled Time: 6:15

SUBJECT

RECOMMENDATION

BACKGROUND

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No.

Short Title: Mayor Paul Cutler

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No.

Short Title: City Manager Summary Memo

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

D City Manager Summary Memo of January 7, 2014 Council Meeting

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 1.

Short Title: Minutes Review and Acceptance

Initiated By:

Scheduled Time: 7:10

SUBJECT

Review minutes from December 17, 2013 business meeting and December 17, 2013 closed meeting

RECOMMENDATION

Approve City Council meeting minutes from December 17, 2013 business meeting and December 17, 2013 closed meeting

BACKGROUND

Comment from City Attorney on Approval of Minutes:

With the recent election and turnover of elected officials for the first meeting in January, we will have three returning Council members for the upcoming meeting, one of whom was not at the last meeting, and two new Council members. There have been some questions as to who can vote to approve the minutes from the last meeting. Please be advised that members of the Council can approve minutes even though they were not at the meeting. This is also true for members of the public body who were not yet in office. Under recent interpretations of Robert's Rules of Order, any member of the Council may move to approve, second, and vote to approve the minutes of the public body even though they did not attend the meeting summarized in the minutes. Under Utah law, minutes are a legal record and statement of actions taken by the public body and are to be approved by the public body. The important task is to make sure the minutes are accurate. From a practical standpoint, this task falls on the remaining members of the body that were at the meeting. However, those that were not present and/or those just elected into office also have an obligation to review and approve the minutes as presented in order to comply with statutory requirements for approval of the minutes. This advice is consistent with my previous advice that members should not "abstain" from voting on the minutes just because they were not at the meeting. My conclusions are also consistent with provisions of the Utah Open Meetings Act which define "approved minutes" as "written minutes of an open meeting that have been approved by the public body that held the open meeting." This definition refers to the public body as a whole, not just to those that were in attendance. In light of these conclusions, Staff recommends that all Council members review and approve the proposed minutes from the last City Council meeting on December 17, 2013, whether you were in attendance at the meeting or newly elected.

ATTACHMENTS:

Description

- December 17, 2013 Council meeting minutes
- December 17, 2013 closed meeting minutes

Minutes of the Centerville **City Council** meeting held Tuesday, December 17, 2013 at 7:00 p.m. in the Centerville City Hall Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Ronald G. Russell
Council Members	Ken S. Averett John T. Higginson Sherri Lyn Lindstrom
MEMBERS ABSENT	Justin Y. Allen Lawrence Wright
STAFF PRESENT	Steve Thacker, City Manager Blaine Lutz, Finance Director/Assistant City Manager Jacob Smith, Management Assistant Lisa Romney, City Attorney Katie Rust, Recording Secretary
VISITORS	Jim Stephens, President of Centerville Small Arms Association Interested citizens (see attached sign-in sheet)

PLEDGE OF ALLEGIANCE

PRAYER OR THOUGHT After offering a prayer, Councilwoman Sherri Lyn Lindstrom shared a statement made by Nelson Mandela: "Tread softly, breathe peacefully, laugh hysterically."

PRESENTATION TO WINNERS OF YOUTH COUNCIL COLORING CONTEST

Youth City Council members presented awards to winners of the annual coloring contest. The winning entries can be viewed on the City website.

OPEN SESSION

Brandon Ivie – Mr. Ivie referred to a letter sent by Mayor Russell to State Legislators representing Centerville, in support of a gas tax increase. Mr. Ivie stated he is against such an increase. He is aware it would be fair tax in that those using the streets are the ones who pay. He also agrees there are roads in need of maintenance. Mr. Ivie said he believes there would be money for street maintenance if the City were not paying for UTOPIA operating shortfalls. He does not believe the gas tax increase would relieve the bigger problem caused by UTOPIA not being profitable. Mr. Ivie feels there should not be any new taxes until City finances are reviewed, and UTOPIA is stable and profitable. He encouraged Council members to voice opposition to the gas tax increase.

MINUTES REVIEW AND APPROVAL

The minutes of the Tuesday, December 3, 2013 Council meeting and closed meeting were reviewed. Councilwoman Lindstrom made a **motion** to approve both sets of minutes. Councilman Higginson seconded the motion, which passed by unanimous vote (3-0).

SUMMARY ACTION CALENDAR

a. City Council 2014 meeting schedule – Consider Resolution No. 2013-24
b. Approve amendments to recording secretary services contracts
c. Commence warranty period for South Davis Sewer District Site – Collection System Operation Center

Councilwoman Lindstrom made a **motion** to approve all three items on the Summary Action Calendar. Councilman Higginson seconded the motion, which passed by unanimous vote (3-0).

GUN RANGE LEASE AGREEMENT

Lisa Romney, City Attorney, explained three revisions made to the Gun Range Lease Agreement since the December 3rd Council meeting. An optional five-year extension was added, and the insurance requirement was revised from $3 million aggregate to $2 million aggregate. Staff also now recommends the City assume control of the remediation fund. Jim Stephens, President of the Centerville Small Arms Association, thanked staff for the time spent working on the Agreement and stated the Association is prepared to sign. He expressed his support for the idea of the City having control of the remediation fund.

Councilman Averett made a **motion** to approve the Gun Range Lease Agreement between the City and the Centerville Small Arms Association regarding lease of City property to the Centerville Small Arms Association for the continued use and operation of a gun range. Councilwoman Lindstrom seconded the motion, which passed by unanimous vote (3-0).

FINANCIAL REPORT

Blaine Lutz, Finance Director/Assistant City Manager, gave a financial report for the period ending November 30, 2013. Councilman Higginson asked if an update regarding UTOPIA operating expenses would be possible at the next meeting. Mr. Lutz and Mayor Russell responded with a brief update.

MAYOR'S REPORT

- Mayor Russell reported that both the Fire District and the Recreation District Tentative Budgets were passed at recent meetings. There will be a 2.17% increase in Centerville's portion of the Fire District assessment, which is a conservative increase compared to previous years. The Mayor expressed concern with the high volume of calls received by the Fire District and the ability to meet the demand.
- The Mayor stated that he recently prepared and sent a letter to Legislators highlighting the fact that Centerville, along with every other municipality in the State, does not have sufficient revenue from existing Class B and C Road Fund taxes to fund road maintenance costs. Centerville's share of these revenues has not increased since 1998, yet the cost of maintaining roads has more than doubled since then. Mayor Russell emphasized that Centerville is not unique in the State in needing increased funds for street maintenance. The Utah League of Cities and Towns, the Salt Lake Chamber of Commerce, and the Council of Governments all support the increase. The equivalent of a 3% tax has been proposed, which would be imposed at the county level. In Mayor Russell's opinion it has nothing to do with UTOPIA. Streets maintenance is a long-term, State-wide issue. Davis County

Commissioner Brett Millburn added that the 3% tax would be approximately 10 cents per gallon. Commissioner Millburn further explained the proposed distribution of the tax increase.

- Paul Cutler reported on a meeting he attended with UDOT representatives regarding the planned HOV lane project in Davis County. The winning bid for the project includes the addition of a pedestrian walkway attached to the Parrish Lane overpass. The project has been revised to include both northbound and southbound HOV lanes and is forecasted to be completed in 2015.

CITY MANAGER'S REPORT

- City Manager Thacker provided a list of 2013 and 2014 projects and issues.
- Council members are invited to participate in a review of the Draft 2015-2040 Transportation Plan at a meeting on February 3, 2014. An open house will be held at Centerville City Hall on February 4th to present and discuss this same Draft Plan with the public.

MISCELLANEOUS

Mayor Russell acknowledged that this is his last regular City Council meeting as Mayor. He expressed appreciation to staff and Council members, and stated that serving as Mayor has been one of the most meaningful things he has done in his life.

Councilwoman Lindstrom mentioned Wayne Black, an attorney from her past who taught her that it is appropriate to disagree when discussing public interest, but important to not be disagreeable while disagreeing. While on the Council she learned better how to work with others on issues and disagree without being disagreeable. Councilwoman Lindstrom expressed gratitude for the friendships she has formed, and for the incredible community in which we live.

Councilman Higginson expressed that it has been a pleasure to work with Councilwoman Lindstrom and Councilman Allen. They will be missed. Councilman Averett referred to the many years Mayor Russell and Councilwoman Lindstrom have dedicated to improving the community. He thanked them both for their years of service.

CLOSED MEETING

At 8:03 p.m. Councilwoman Lindstrom made a **motion** to move into a closed meeting for the purpose of discussing the purchase of real estate and potential litigation. Councilman Higginson seconded the motion, which passed by unanimous vote (3-0). In attendance were: Ronald G. Russell, Mayor; Council members Averett, Higginson, and Lindstrom; Steve Thacker, City Manager; Blaine Lutz, Finance Director/Assistant City Manager; Lisa Romney, City Attorney; and Katie Rust, Recording Secretary.

ADJOURNMENT

At 8:13 p.m. Councilwoman Lindstrom made a **motion** to adjourn. Councilman Higginson seconded the motion, which passed by unanimous vote (3-0).

Marsha L. Morrow, City Recorder

Date Approved

Katie Rust, Recording Secretary

(Not for public dissemination)
Minutes of the **Centerville City Council closed meeting** held Tuesday, December 17, 2013 at 8:03 p.m. in the Centerville City Hall Council Chambers, 250 North Main Street, Centerville, Utah.

MEMBERS PRESENT

Mayor	Ronald G. Russell
Council Members	Ken Averett John T. Higginson Sherri Lyn Lindstrom
MEMBERS ABSENT	Justin Y. Allen Lawrence Wright
STAFF PRESENT	Steve Thacker, City Manager Blaine Lutz, Finance Director/Assistant City Manager Lisa Romney, City Attorney Katie Rust, Recording Secretary

PURCHASE OF PROPERTY FOR MAIN STREET/PARRISH LANE INTERSECTION PROJECT

Steve Thacker, City Manager, reported that following recent communications between Mr. Hainsworth and UDOT representatives, Mr. Hainsworth has indicated to Mr. Thacker that he is prepared to accept the offer that included $5,000 in addition to the $16,600 previously offered, but requested it be increased a little more. Mr. Bavelas' attorney has indicated they are willing to meet with staff, the Mayor, and UDOT representatives to negotiate. Mr. Thacker is optimistic that even if legal proceedings are initiated by UDOT, the property owners will agree to the offers before the condemnation process is completed. Mayor Russell stated he feels it is implicit in the Council's approval of the project that the Council will support condemnation proceedings if necessary. Councilman Higginson pointed out that the Bavelas property would have been affected similarly with either the limited scope or full scope of the intersection project. The Council did not indicate an objection to proceeding as necessary.

ADJOURNMENT

At 8:13 p.m. Councilwoman Lindstrom made a **motion** to return to regular Council meeting. Councilman Higginson seconded the motion, which passed by unanimous vote (3-0).

_____ _____

Marsha L. Morrow, City Recorder Date Approved

_____

Katie Rust, Recording Secretary

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 2.

Short Title: Public Hearing - Final Subdivision Plat for King Commercial Development

Initiated By: Forwarded from Planning Commission

Scheduled Time:

SUBJECT

Consider final subdivision plat for the King Commercial Development located on Lots 2 & 3 of Parrish Park Subdivision, approximately 330 West Parrish Lane, in the CVH Zone, Eldon Haacke, TerraForm Companies, Applicant

RECOMMENDATION

Approve final subdivision plat for the King Commercial Development located on Lots 2 & 3 of Parrish Park Subdivision, with the following conditions:
1) The final subdivision plat shall be recorded with the Davis County Recorders Office;
2) All subdivision fees (including professional service fees) shall be paid and all bonds posted for any on and off-site improvements.

BACKGROUND

On December 11, 2013 the Planning Commission approved the final site plan and recommended approval of the final subdivision plat for this project. The City Council will now consider approval of the final subdivision plat. For more background, see the attached staff report from Assistant Planner Brandon Toponce for this City Council meeting, the minutes of the Dec. 11 Planning Commission meeting, and the staff report for that PC meeting.

ATTACHMENTS:

Description

- Transmittal Report re King Commercial Development
- December 11, 2013 portion of PC minutes re King Commercial Development
- 12-11-2013 PC Staff Report re King Commercial Development

CITY COUNCIL TRANSMITTAL REPORT
COMMUNITY DEVELOPMENT DEPARTMENT

DATE:	**JANUARY 7, 2014**
TO:	**STEVE THACKER**
FROM:	**BRANDON TOPONCE, ASSISTANT CITY PLANNER**
OWNER:	**GOOD SPRAY LLC** **2056 MAPLE RIDGE DRIVE** **BOUNTIFUL, UT 84010**
APPLICANT:	**ELDON HAACKE** **TERRAFORM CO.** **2231 EAST MURRAY-HOLLADAY ROAD** **HOLLADAY, UT 84117**
EMAIL ADDRESS:	**ehaacke@terraformco.com**
PROPERTY:	**330 WEST PARRISH LANE**
ACREAGE:	**1.16 ACRES**
ZONING:	**COMMERCIAL – VERY HIGH (C-VH)**
APPLICATIONS:	**FINAL SUBDIVISION APPROVAL**
RECOMMENDATION:	**Approve the Final Subdivision plat**

BACKGROUND

On December 11, 2013, the Planning Commission reviewed and approved the final site plan for the King Commercial Subdivision. In addition, they also recommended the City Council approve the final subdivision plat. The King Commercial Subdivision is a three-lot subdivision located just east of Dairy Queen and west of Rays Muffler. The east lot will be the existing Subway; the center Lot is designated for a Jiffy Lube; and on the far west, adjacent to Dairy Queen, a small retail pad will be established consisting of a Beans and Brew coffee shop. The application was found to meet all applicable ordinances related to 15-4 of the Subdivision Ordinance. In addition, the site also met all requirements for development within a commercial-Very High Zone, along Parrish Lane. The applicant now desires to receive a final approval for the proposed subdivision plat.

Previous Conditions of Approval relating to the Subdivision.

1. The applicant shall submit a final subdivision plat for a re-review and approval by the Planning Commission with the final site plan application.

- **Staff Response:** This has been reviewed by staff and was found to be acceptable. The original final plat never went to the City Council for final approval.

2. The applicant shall receive subdivision approval prior to receiving any building permits.
   - **Staff Response:** This shall remain in effect.

3. All related professional services fees shall be paid to Centerville City.
   - **Staff Response:** This shall remain in effect.

RECOMMENDATION FOR FINAL SUBDIVISION PLAT

The Planning Commission recommends the City Council approve the final subdivision plat for the King Commercial Subdivision located at 330 West Parrish Lane. With the following conditions:

1. The applicant shall go before the City Council to receive final subdivision plat approval.
2. The final subdivision plat shall be recorded with the Davis County Recorder's Office.
3. All subdivision fees shall be paid and all bonds posted for any on and off-site improvements.

SUGGESTED REASONS FOR THE ACTION, FINDINGS:

1. The submitted plans clearly show the lots will meet all related criteria concerning a subdivision.
2. The plat indicates all the correct signature blocks and legal wordage for a review by the City Council.
3. The creation of the King Commercial Subdivision will not have any negative effects on the surrounding community.

Planning Commission Vote (7-0):

Commissioner	Yes	No	Not Present
Fillmore	X		
Hirschi	X		
Holman	X		
Kjar	X		
Markham	X		
Merrill (Chair)	X		
Randall	X		

The motion was seconded by Commissioner Hirschi and passed by unanimous roll-call vote (7-0).

PUBLIC HEARING | COMMUNITY PARK EXPANSION | 1350 North 800 West
Consideration of a conceptual site plan for the expansion of the Community Park; which will consist of additional sports fields and parking, located at 1350 North 800 West, in the A-L Zone. Centerville City, Applicant

Commissioner Merrill made a **motion** to table this item until the next Planning Commission meeting to be held on January 8, 2014. The motion was seconded by Commissioner Fillmore and passed by unanimous vote (7-0).

KING COMMERCIAL DEVELOPMENT | 330 WEST PARRISH LANE
Consideration of a final site plan and final subdivision plat for the King Commercial Development, located on Lots 2 & 3 of Parrish Park Subdivision, approximately 330 West Parrish Lane, in the C-VH Zone. Eldon Haacke, TerraForm Companies, Applicant

Brandon Toponce, Assistant Planner, reported the applicant received conceptual acceptance for a proposed three-lot development (Subway, Beans & Brew, and Jiffy Lube) last month. The applicant is now ready for final site plan approval and final subdivision plat approval. Mr. Toponce reviewed the conditions of conceptual approval explaining those conditions that have been completed, those still needing attention, and those that will remain in effect. The site will be developed all at one time and in accordance with all approvals. In addition, the applicant is requesting a Waiver of Strict Compliance concerning landscaping (elimination of two trees). This is due to the narrowness of the lot and the ability to accommodate a drive-thru window for the Beans & Brew. Staff is comfortable with this alteration and does not believe it is detrimental to the streetscape along Parrish Lane because the plan shows an abundance of other vegetation. The applicant will be required to obtain approval from the City Council for the subdivision plat.

Eldon Haake, applicant, said the design has not changed since the original approval with the exception of including all suggestions as provided by the Planning Commission.

Commissioner Hirschi made a **motion** for the Planning Commission to approve the final site plan for the King Commercial Development located at 330 West Parrish Lane and require the plans to address the following:

Conditions:

1. The Public Works Director is to review and deem acceptable the street lighting (i.e., pedestrian) locations and fixture types, prior to any building permits.
2. The City Engineer is to review and deem acceptable the drainage and utility plans, and more specifically the Storm Drainage Management Plan, prior to any building permits.
3. The applicant shall post a bond for all on and off-site improvements prior to receiving a building permit.
4. All professional service fees shall be paid.
5. The Waiver of Strict Compliance (landscaping waiver) shall be approved as follows:
   a. Allow a 17-foot landscape setback
   b. Eliminate the foundation landscaping for the retail building
   c. Reduce the street trees from 12 to 10
6. Compliance with the requirements for development as contained in the geotechnical report dated June 20, 2013 or as otherwise required by the City Engineer.

Reasons for the Action (Findings):

1. If an approved site plan is modified, and does not meet the requirements for a Zoning Administrator's approval, the site plan must go through the same approval process as the first [Section 12-21-110(i)(3)].
2. A complete final site plan application has been submitted [Section 12-21-110(e)(1)].
3. The proposed uses of specialty retail, vehicle repair limited and a fast-food restaurant is allowed within the C-VH Zone [Chapter 12-36].
4. The final site plan conforms to the conceptual site plan [Section 12-21-110(f)(1).
5. A Waiver of Strict Compliance concerning the landscaping was found to be acceptable and not detrimental to the overall appearance of the project or Parrish Lane [Section12-51-050].

The motion was seconded by Chair Merrill and passed by unanimous roll-call vote (7-0).

Chair Merrill made a **motion** for the Planning Commission to recommend approval to the City Council for the final subdivision plat approval for the King Commercial Development, located at 330 West Parrish Lane, and require the plans to address the following:

Conditions:

1. The applicant shall go before the City Council to receive final subdivision plat approval.
2. The final subdivision plat shall be recorded with the Davis County Recorder's Office.

3. All subdivision fees shall be paid and all bonds posted for any on and off-site improvements.

Reasons for the Action (Findings):

1. The submitted plans clearly show the lots will meet all related criteria concerning a subdivision.
2. The plat indicates all the correct signature blocks and legal wordage for a review by the City Council.
3. The creation of the King Commercial Subdivision will not have any negative effects on the surrounding community.

The motion was seconded by Commissioner Hirschi and passed by unanimous roll-call vote (7-0).

PUBLIC HEARING | ZONING TEXT AMENDMENT | NOTICING & PUBLIC HEARINGS - Consideration of various proposed zoning ordinance text amendments regarding noticing and public hearing requirements for the City. Lisa Romney, City Attorney, Applicant

Chair Merrill made a **motion** to table this item until the next Planning Commission meeting to be held on January 8, 2014. The motion was seconded by Commissioner Kjar and passed by unanimous vote (7-0).

DISCUSSION | WORK GOAL FOR WEST CENTERVILLE NEIGHBORHOOD PLAN - Recommend the preferred process and public input for amending the West Centerville Neighborhood Plan

Chair Merrill made a **motion** to table this item until the next Planning Commission meeting to be held on January 8, 2014. The motion was seconded by Commissioner Kjar and passed by unanimous vote (7-0).

COMMUNITY DEVELOPMENT DIRECTOR'S REPORT

1. The next Planning Commission meeting will be Wednesday, January 8, 2014.
2. Upcoming Agenda Items
   - Review the 2014 Commission Schedule
   - Elect Chair & Vice-Chair
   - Community Park Rezone
   - Fred Hale PDO Development

CITY COUNCIL TRANSMITTAL REPORT
COMMUNITY DEVELOPMENT DEPARTMENT

DATE:	**JANUARY 7, 2014**
TO:	**STEVE THACKER**
FROM:	**BRANDON TOPONCE, ASSISTANT CITY PLANNER**
OWNER:	**GOOD SPRAY LLC** **2056 MAPLE RIDGE DRIVE** **BOUNTIFUL, UT 84010**
APPLICANT:	**ELDON HAACKE** **TERRAFORM CO.** **2231 EAST MURRAY-HOLLADAY ROAD** **HOLLADAY, UT 84117**
EMAIL ADDRESS:	**ehaacke@terraformco.com**
PROPERTY:	**330 WEST PARRISH LANE**
ACREAGE:	**1.16 ACRES**
ZONING:	**COMMERCIAL – VERY HIGH (C-VH)**
APPLICATIONS:	**FINAL SUBDIVISION APPROVAL**
RECOMMENDATION:	**Approve the Final Subdivision plat**

BACKGROUND

On December 11, 2013, the Planning Commission reviewed and approved the final site plan for the King Commercial Subdivision. In addition, they also recommended the City Council approve the final subdivision plat. The King Commercial Subdivision is a three-lot subdivision located just east of Dairy Queen and west of Rays Muffler. The east lot will be the existing Subway; the center Lot is designated for a Jiffy Lube; and on the far west, adjacent to Dairy Queen, a small retail pad will be established consisting of a Beans and Brew coffee shop. The application was found to meet all applicable ordinances related to 15-4 of the Subdivision Ordinance. In addition, the site also met all requirements for development within a commercial-Very High Zone, along Parrish Lane. The applicant now desires to receive a final approval for the proposed subdivision plat.

Previous Conditions of Approval relating to the Subdivision.

1. The applicant shall submit a final subdivision plat for a re-review and approval by the Planning Commission with the final site plan application.

- **Staff Response:** This has been reviewed by staff and was found to be acceptable. The original final plat never went to the City Council for final approval.

2. The applicant shall receive subdivision approval prior to receiving any building permits.
   - **Staff Response:** This shall remain in effect.

3. All related professional services fees shall be paid to Centerville City.
   - **Staff Response:** This shall remain in effect.

RECOMMENDATION FOR FINAL SUBDIVISION PLAT

The Planning Commission recommends the City Council approve the final subdivision plat for the King Commercial Subdivision located at 330 West Parrish Lane. With the following conditions:

1. The applicant shall go before the City Council to receive final subdivision plat approval.
2. The final subdivision plat shall be recorded with the Davis County Recorder's Office.
3. All subdivision fees shall be paid and all bonds posted for any on and off-site improvements.

SUGGESTED REASONS FOR THE ACTION, FINDINGS:

1. The submitted plans clearly show the lots will meet all related criteria concerning a subdivision.
2. The plat indicates all the correct signature blocks and legal wordage for a review by the City Council.
3. The creation of the King Commercial Subdivision will not have any negative effects on the surrounding community.

Planning Commission Vote (7-0):

Commissioner	Yes	No	Not Present
Fillmore	X		
Hirschi	X		
Holman	X		
Kjar	X		
Markham	X		
Merrill (Chair)	X		
Randall	X		

The motion was seconded by Commissioner Hirschi and passed by unanimous roll-call vote (7-0).

PUBLIC HEARING | COMMUNITY PARK EXPANSION | 1350 North 800 West
Consideration of a conceptual site plan for the expansion of the Community Park; which will consist of additional sports fields and parking, located at 1350 North 800 West, in the A-L Zone. Centerville City, Applicant

Commissioner Merrill made a **motion** to table this item until the next Planning Commission meeting to be held on January 8, 2014. The motion was seconded by Commissioner Fillmore and passed by unanimous vote (7-0).

KING COMMERCIAL DEVELOPMENT | 330 WEST PARRISH LANE
Consideration of a final site plan and final subdivision plat for the King Commercial Development, located on Lots 2 & 3 of Parrish Park Subdivision, approximately 330 West Parrish Lane, in the C-VH Zone. Eldon Haacke, TerraForm Companies, Applicant

Brandon Toponce, Assistant Planner, reported the applicant received conceptual acceptance for a proposed three-lot development (Subway, Beans & Brew, and Jiffy Lube) last month. The applicant is now ready for final site plan approval and final subdivision plat approval. Mr. Toponce reviewed the conditions of conceptual approval explaining those conditions that have been completed, those still needing attention, and those that will remain in effect. The site will be developed all at one time and in accordance with all approvals. In addition, the applicant is requesting a Waiver of Strict Compliance concerning landscaping (elimination of two trees). This is due to the narrowness of the lot and the ability to accommodate a drive-thru window for the Beans & Brew. Staff is comfortable with this alteration and does not believe it is detrimental to the streetscape along Parrish Lane because the plan shows an abundance of other vegetation. The applicant will be required to obtain approval from the City Council for the subdivision plat.

Eldon Haake, applicant, said the design has not changed since the original approval with the exception of including all suggestions as provided by the Planning Commission.

Commissioner Hirschi made a **motion** for the Planning Commission to approve the final site plan for the King Commercial Development located at 330 West Parrish Lane and require the plans to address the following:

Conditions:

1. The Public Works Director is to review and deem acceptable the street lighting (i.e., pedestrian) locations and fixture types, prior to any building permits.
2. The City Engineer is to review and deem acceptable the drainage and utility plans, and more specifically the Storm Drainage Management Plan, prior to any building permits.
3. The applicant shall post a bond for all on and off-site improvements prior to receiving a building permit.
4. All professional service fees shall be paid.
5. The Waiver of Strict Compliance (landscaping waiver) shall be approved as follows:
   a. Allow a 17-foot landscape setback
   b. Eliminate the foundation landscaping for the retail building
   c. Reduce the street trees from 12 to 10
6. Compliance with the requirements for development as contained in the geotechnical report dated June 20, 2013 or as otherwise required by the City Engineer.

Reasons for the Action (Findings):

1. If an approved site plan is modified, and does not meet the requirements for a Zoning Administrator's approval, the site plan must go through the same approval process as the first [Section 12-21-110(i)(3)].
2. A complete final site plan application has been submitted [Section 12-21-110(e)(1)].
3. The proposed uses of specialty retail, vehicle repair limited and a fast-food restaurant is allowed within the C-VH Zone [Chapter 12-36].
4. The final site plan conforms to the conceptual site plan [Section 12-21-110(f)(1).
5. A Waiver of Strict Compliance concerning the landscaping was found to be acceptable and not detrimental to the overall appearance of the project or Parrish Lane [Section12-51-050].

The motion was seconded by Chair Merrill and passed by unanimous roll-call vote (7-0).

Chair Merrill made a **motion** for the Planning Commission to recommend approval to the City Council for the final subdivision plat approval for the King Commercial Development, located at 330 West Parrish Lane, and require the plans to address the following:

Conditions:

1. The applicant shall go before the City Council to receive final subdivision plat approval.
2. The final subdivision plat shall be recorded with the Davis County Recorder's Office.

3. All subdivision fees shall be paid and all bonds posted for any on and off-site improvements.

Reasons for the Action (Findings):

1. The submitted plans clearly show the lots will meet all related criteria concerning a subdivision.
2. The plat indicates all the correct signature blocks and legal wordage for a review by the City Council.
3. The creation of the King Commercial Subdivision will not have any negative effects on the surrounding community.

The motion was seconded by Commissioner Hirschi and passed by unanimous roll-call vote (7-0).

PUBLIC HEARING | ZONING TEXT AMENDMENT | NOTICING & PUBLIC HEARINGS - Consideration of various proposed zoning ordinance text amendments regarding noticing and public hearing requirements for the City. Lisa Romney, City Attorney, Applicant

Chair Merrill made a **motion** to table this item until the next Planning Commission meeting to be held on January 8, 2014. The motion was seconded by Commissioner Kjar and passed by unanimous vote (7-0).

DISCUSSION | WORK GOAL FOR WEST CENTERVILLE NEIGHBORHOOD PLAN - Recommend the preferred process and public input for amending the West Centerville Neighborhood Plan

Chair Merrill made a **motion** to table this item until the next Planning Commission meeting to be held on January 8, 2014. The motion was seconded by Commissioner Kjar and passed by unanimous vote (7-0).

COMMUNITY DEVELOPMENT DIRECTOR'S REPORT

1. The next Planning Commission meeting will be Wednesday, January 8, 2014.
2. Upcoming Agenda Items
   - Review the 2014 Commission Schedule
   - Elect Chair & Vice-Chair
   - Community Park Rezone
   - Fred Hale PDO Development

CENTERVILLE CITY
COMMUNITY DEVELOPMENT DEPARTMENT

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

STAFF REPORT
AGENDA: ITEM 6

OWNER:	**GOOD SPRAY LLC** **2056 MAPLE RIDGE DRIVE** **BOUNTIFUL, UT 84010**
APPLICANT:	**ELDON HAACKE** **TERRAFORM CO.** **2231 EAST MURRAY-HOLLADAY ROAD** **HOLLADAY, UT 84117**
EMAIL ADDRESS:	**ehaacke@terraformco.com**
PROPERTY:	**330 WEST PARRISH LANE**
ACREAGE:	**1.16 ACRES**
ZONING:	**COMMERCIAL – VERY HIGH (C-VH)**
APPLICATIONS:	**FINAL SITE PLAN/FINAL SUBDIVISION APPROVAL**

BACKGROUND

On November 13, 2013, Eldon Haacke received acceptance by the Planning Commission for the King Commercial Development amended site plan. As a reminder, it was necessary for the applicant to move the Jiffy Lube to the center lot in order to move the building out of the higher groundwater table. The applicant is not making any modifications from the original July approvals concerning the Parrish Lane Guidelines, parking requirements and the front façade. The applicant is still requesting the landscaping waiver that was approved on July 31, 2013.

FINAL SITE PLAN REVIEW

The applicant submitted a complete final site plan application on November 19, 2013 and paid all associated fees. Also, development plans have been submitted, conforming to the general layout of the conceptual plan and indicating how the property along Parrish Lane will be developed. The plans include detail concerning the following: utilities, landscaping, drainage, building layout, parking, circulation and driveways. The site will be developed all at one time and as soon as the final subdivision is approved with the City Council, they will need to apply for a building permit prior to construction.

Waiver of Strict Compliance

As part of the final site plan application, the applicant has requested a Waiver of Strict Compliance concerning the landscaping. This waiver is being requested due to the narrowness of the lot and the ability to have a driv-through for Beans and Brew. At the July 31, 2013 meeting, the Planning Commission approved the waiver as follows:

- Allow a 17-foot landscaping setback
- Eliminate the foundation landscaping for the retail building
- Reduce the street trees from 12 to 10

Staff is still comfortable with this alteration and does not believe it is detrimental to the streetscape along Parrish Lane. Finally, the Landscape Architect, Craig Widmier, has placed an abundance of other vegetation; such as shrubs along the front of the property that staff believes has made up for the loss of the 2 trees.

PREVIOUS CONDITIONS OF APPROVAL FROM NOVEMBER 13, 2013

1. All pedestrian pathways that cross through vehicular areas shall be stamped-colored concrete.
   - **Staff Response:** The final site plan indicates all pedestrian crossings being the City Standard for stamped-colored concrete

2. Detail concerning the dumpster enclosures and other screening shall be indicated on the final site plan and meet the requirements found in Section 12-51-110 of the Zoning Ordinance.
   - **Staff Response:** Two new dumpster enclosures will be constructed, using concrete masonry and painted to match the structures. A solid gate will also be placed on the front of the dumpster enclose.

3. Specific lighting design shall be submitted as part of the final site plan application.
   - **Staff Response:** The lighting detail is indicated within the final site plan and shows the style for all wall-mounted lighting. It also appears that all lighting will face downward and not on adjacent properties.

4. A bond shall be established for all on-site improvements by the City Engineer and posted by the applicant prior to receiving any building permits.
   - **Staff Response:** This condition is still in effect.

5. All proposed signage shall be depicted on the final elevation drawings.
   - **Staff Response:** The signage is found on the elevation drawings. Yet, each individual business will need to follow Chapter 12-54 of the Zoning Ordinance in regard to signage.

6. The applicant shall submit a final site plan application in accordance with Section 12-21-100 of the City's Zoning Ordinance, which shall be subsequently reviewed and approved by the Planning Commission.
   - **Staff Response:** A final site plan application was submitted on November 19, 2013.

7. The applicant shall re-address the previously approved landscaping waiver requests with the final site plan.
   - **Staff Response:** The landscaping waiver has been reviewed by staff in this report and was found to be acceptable.

8. The applicant shall submit a final subdivision plat for a re-review and approval by the Planning Commission with the final site plan application.
   - **Staff Response:** This has been reviewed by staff and was found to be acceptable. The original final plat never went to the City Council for final approval.

9. The applicant shall receive subdivision approval prior to receiving any building permits.
   - **Staff Response:** This shall remain in effect.

10. All related professional services fees shall be paid to Centerville City.
    - **Staff Response:** This shall remain in effect.

11. The sidewalk on the east side of Jiffy Lube shall be extended through the landscaped area to the curb on the north property line in order to connect the north parking stalls to the Jiffy Lube Building. In addition, the pedestrian pathway connecting Jiffy Lube and Subway shall be extended across the Subway drive-through to the Subway Building.

12. Extend the walkway on the west side of the Jiffy Lube Building through the landscaped area on the north end of the building. This will create balance on the site. In addition, the applicant shall add pavers for the landscape strip between Jiffy Lube and Beans and Brew. This will provide direction and access for pedestrians.
    - **Staff Response:** Pavers have been added to in the extended walkway on both the east and west of Jiffy Lube and in the island of the Beans and Brew by the drive-through. Staff believes it has added consistence for the site and allows pedestrians to have a clear path to walk on.

FINAL SUBDIVISION REVIEW

As stated previously, the final subdivision plat has not gone before the City Council for a final approval and for this reason they were not required to receive an amended subdivision approval. Staff is requesting the Planning Commission review the changes to the plat; which only includes the lot line adjustment between the Jiffy Lube and Beans and Brew. All other easements, property lines and dimensions have remained the same. Staff is comfortable with this alteration and does not see any reason it would have a negative effect on the surrounding area.

PLANNING STAFF RECOMMENDATION FOR FINAL SITE PLAN APPROVAL

PROPOSED ACTION: I hereby make a motion for the Planning Commission to approve the final site plan for the King Commercial Development located at 330 West Parrish Lane and require the plans to address the following:

1. The Public Works Director is to review and deem acceptable the street lighting (i.e. pedestrian) locations and fixture types, prior to any building permits.
2. The City Engineer is to review and deem acceptable the drainage and utility plans, and more specifically the Storm Drainage Management Plan, prior to any building permits.
3. The applicant shall post a bond for all on and off-site improvements prior to receiving a building permit.
4. All professional service fees shall be paid.
5. The Waiver of Strict Compliance (landscaping waiver) shall be approved as follows:
    a. Allow a 17-foot landscape setback
    b. Eliminate the foundation landscaping for the retail building
    c. Reduce the street trees from 12 to 10

SUGGESTED REASONS FOR THE ACTION, FINDINGS:

1. If an approved site plan is modified, and does not meet the requirements for a Zoning Administrator's approval, the site plan must go through the same approval process as the first [Section 12-21-110(i)(3)].
2. A complete final site plan application has been submitted [Section 12-21-110(e)(1)].
3. The proposed uses of specialty retail, vehicle repair limited and a fast-food restaurant is allowed within the C-VH Zone [Chapter 12-36].
4. The final site plan conforms to the conceptual site plan [Section 12-21-110(f)(1).
5. A Waiver of Strict Compliance concerning the landscaping was found to be acceptable and not detrimental to the overall appearance of the project or Parrish Lane [Section12-51-050].

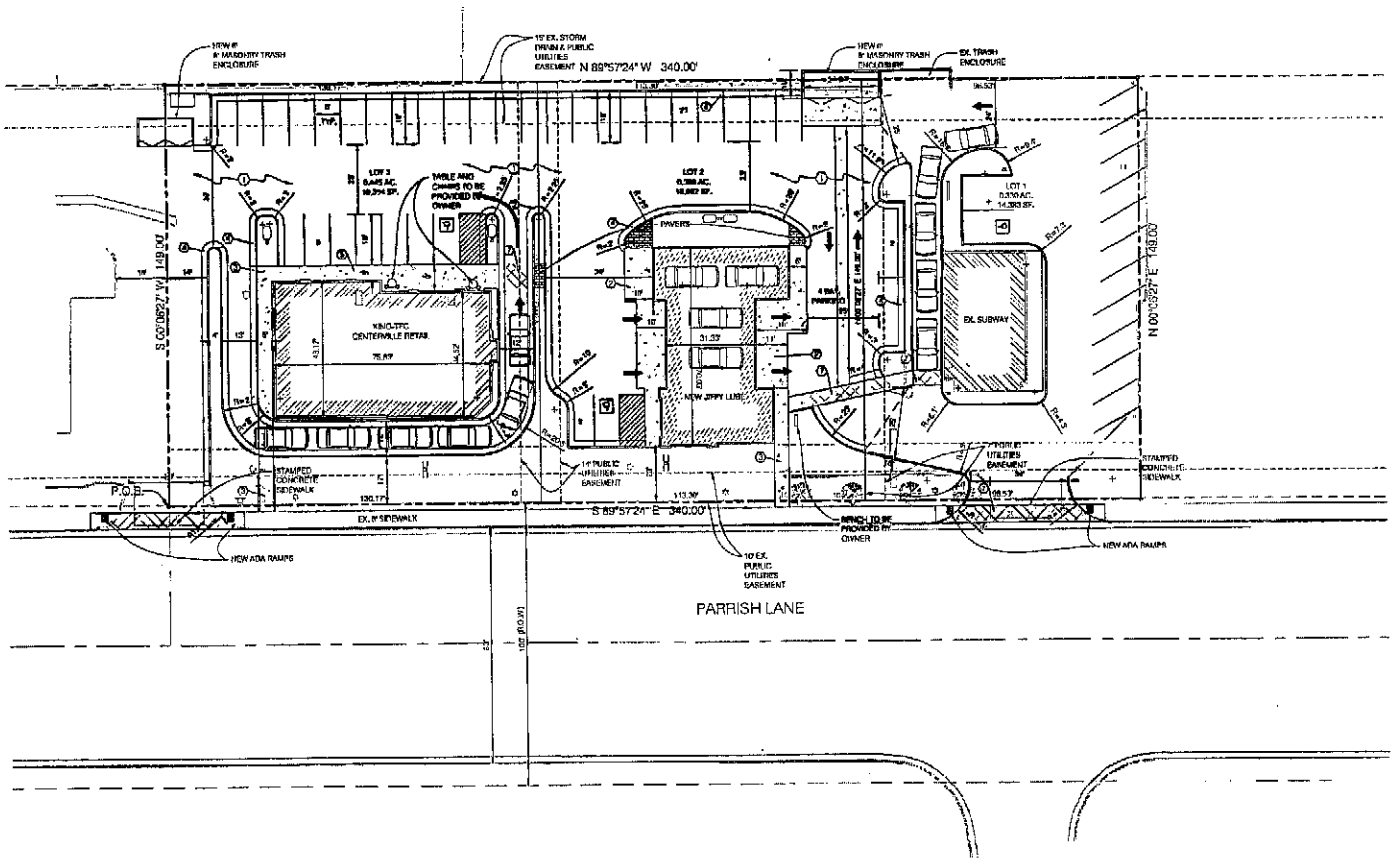
PLANNING STAFF RECOMMENDATION FOR FINAL SUBDIVISION PLAT

PROPOSED ACTION: I hereby make a motion for the Planning Commission to recommend approval to the City Council for the final subdivision plat approval for the King Commercial Development, located at 330 West Parrish Lane, and require the plans to address the following:

1. The applicant shall go before the City Council to receive final subdivision plat approval.
2. The final subdivision plat shall be recorded with the Davis County Assessor's Office.
3. All subdivision fees shall be paid and all bonds posted for any on and off-site improvements.

SUGGESTED REASONS FOR THE ACTION, FINDINGS:

1. The submitted plans clearly show the lots will meet all related criteria concerning a subdivision.
2. The plat indicates all the correct signature blocks and legal wordage for a review by the City Council.
3. The creation of the King Commercial Subdivision will not have any negative effects on the surrounding community.



NORTH

GRAPHIC SCALE

(IN FEET)
1 inch = 20ft.

CONSTRUCTION KEY NOTES REFERENCE		
NO.	DESCRIPTION	DETAIL
1	ASPHALT PAVEMENT WITH GRANULAR BASE.	2/CDT.01
2	CONCRETE PAVEMENT WITH GRANULAR BASE.	3/CDT.01
3	CONCRETE SIDEWALK PER APWA# 231	
4	CONCRETE HIGHBACK CURB AND GUTTER	5/CDT.01
5	INREGRAL SIDEWALK AND CURB	1/CDT.01
6	ADA RAMP	6/CDT.01
7	STAMPED CONCRETE WALK	

AREA TABLE		
PARTICULARS	S.F.	%
BUILDING	7,000	15.1
HARDSCAPE	29,155	59.5
LANDSCAPE	12,679	25.4
TOTAL	48,856	100

PARKING COUNT		
	REGULAR	ADA
PARKING STALLS	43	3
TOTAL	46	

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UTILITY NOTIFICATION CENTER
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www.bluestakes.org
811

PRELIMINARY NOT FOR CONSTRUCTION

No. 163061
CHAD E. JOHNSON
11-19-19
STATE OF UTAH

BENCHMARK ENGINEERING & LAND SURVEYING
87 E 600 S, STE 2 STREET, SUITE P, OREM, UT 84058
SANDY OFFICE 801.255.0529 OREM OFFICE 801.343.4100
WWW.BENCHMARKCIVIL.COM

CENTERVILLE JIFFY LUBE AND RETAIL
TERRAFORM COMPANIES
PARRISH LANE
CENTERVILLE CITY, UTAH

1302021

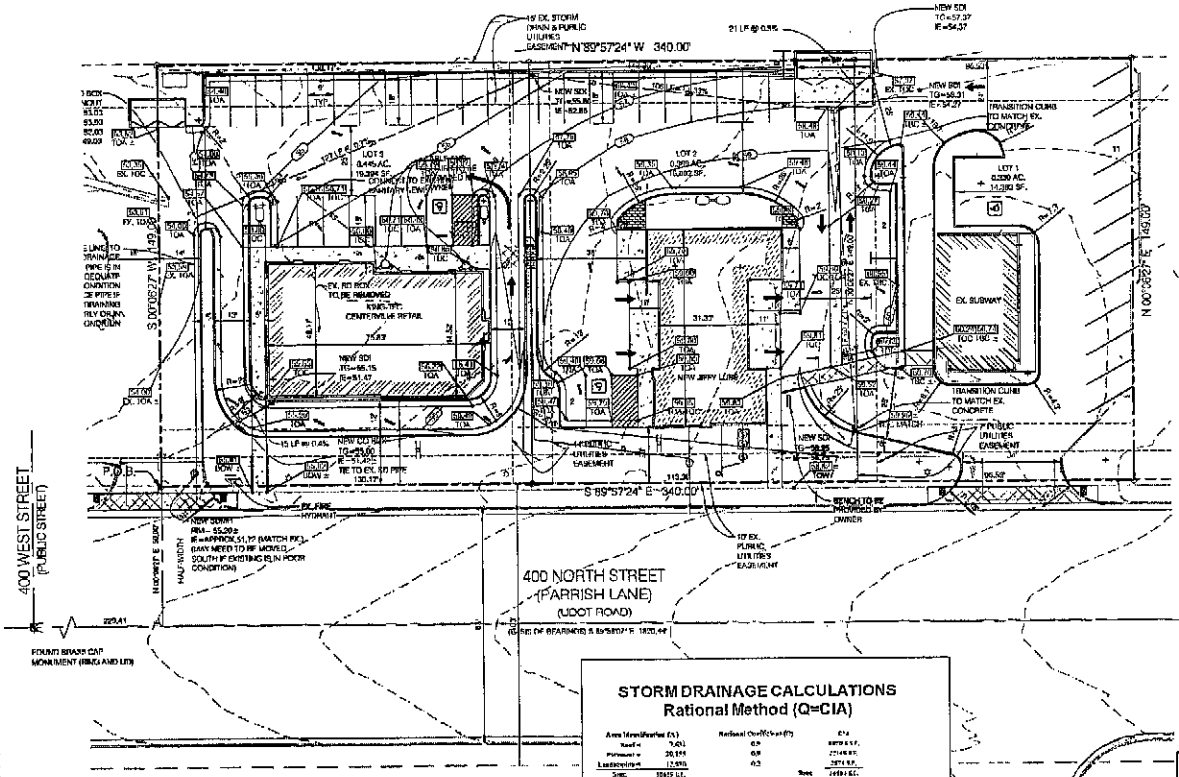
SITE PLAN

CSP.01
3 OF 15

KING COMMERCIAL DEVELOPMENT SUBDIVISION

AMENDING LOTS 2 & 3 OF PARRISH PARK SUBDIVISION

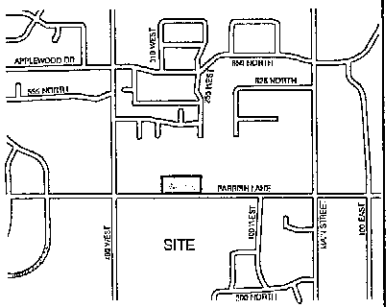
LOCATED IN THE SOUTH WEST QUARTER OF SECTION 7,
TOWNSHIP 2 NORTH, RANGE 1 EAST,
SALT LAKE BASE AND MERIDIAN



NORTH

GRAPHIC SCALE

(IN FEET)
1 inch = 20ft



VICINITY MAP
N.T.S

LEGEND

- STREET MONUMENT
- FIRE HYDRANT
- BOUNDARY CORNER (SET ½" x 24" REBAR AND CAP OR NAIL & WASHER STAMPED "BENCHMARK ENG.")
- MONUMENT LINE
- BOUNDARY LINE
- ADJACENT PROPERTY
- STREET CENTERLINE EXISTING
- EASEMENT LINE
- LOT LINE

STORM DRAINAGE CALCULATIONS
Rational Method (Q=CIA)

Area Identification (A)	Rational Coefficient (C)	C*A
Roof = 0.481	0.9	2894 S.F.
Pavement = 20,199	0.9	27146 S.F.
Landscaping = 13,976	0.3	2671 S.F.
Total: 35675 S.F.	Total:	34711 S.F.

CENTERVILLE CITY DESIGN STORM (10 YEAR EVENT)

Inlet	Drainage Area (Ac)	Rainfall (Inches)	Rate Fall Required (cu.ft.)	Allowed (cu.ft.)	Volume to Detain (cu.ft.)
1	0.28	0.71	2477	1858	0
2	0.49	0.71	4296	3139	0
3	0.52	0.71	2865	2149	0
4	0.76	1.31	3788	2841	0
5	0.41	1.22	3749	2812	0
6	0.23	1.19	1948	1461	0
7	0.38	1.07	2732	2049	0
TOTAL	3.10	7.25	24055	18431	0

Allowable Discharge = 1.449 cfs/acre

PLAT NOTES:

1. ALL COORDINATES SHOWN ARE BASED ON DAVIS COUNTY SURVEYORS OFFICE DATUM.
2. APPROVAL OF THIS SUBDIVISION PLAT BY CENTERVILLE CITY DOES NOT CONSTITUTE ANY REPRESENTATION AS TO THE ADEQUACY OF SUB-SURFACE SOIL CONDITION NOR THE LOCATION OR DEPTH OF GROUNDWATER TABLES.

SURVEYOR'S CERTIFICATE

I, DALE K. BENNETT, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD LICENSE NO. 103351 AS PRESCRIBED BY THE LAWS OF THE STATE OF UTAH; I FURTHER CERTIFY THAT THE AUTHORITY OF THE OWNERS, I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED BELOW AS THE FIELD SUBDIVISION, AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AS SHOWN ON THIS PLAT.

KING COMMERCIAL DEVELOPMENT SUBDIVISION
AMENDING LOTS 2 & 3 OF PARRISH PARK SUBDIVISION

BOUNDARY DESCRIPTION

ALL OF LOTS 2 & 3, PARRISH PARK SUBDIVISION, ON FILE WITH THE OFFICE OF THE DAVIS COUNTY RECORDER, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH RIGHT OF WAY LINE OF PARRISH LANE (400 NORTH STREET), SAID POINT ALSO BEING SOUTH 89°57'24" EAST ALONG THE MONUMENT LINE OF PARRISH LANE 229.41 FEET AND NORTH 150.00 FEET FROM A MONUMENT AT THE INTERSECTION OF PARRISH LANE (400 NORTH STREET) AND 400 WEST STREET; SAID CORNER BEING THE SOUTHWEST CORNER OF LOT 2, PARRISH PARK SUBDIVISION; AND RUNNING THENCE NORTH 00°00'27" EAST 149.00 FEET TO THE NORTHWEST CORNER OF LOT 2; THENCE SOUTH 89°57'24" EAST 340.00 FEET TO THE NORTHEAST CORNER OF LOT 3 OF SAID SUBDIVISION; THENCE SOUTH 00°00'27" WEST 149.00 FEET TO THE SOUTHEAST CORNER OF SAID LOT 3; THENCE NORTH 89°57'24" WEST ALONG SAID NORTH RIGHT OF WAY LINE A DISTANCE OF 340.00 FEET TO THE POINT OF BEGINNING.

CONTAINS: 50,699 SQUARE FEET
1.163 ACRES, MORE OR LESS
3 LOTS

DALE K. BENNETT
No. 103351
STATE OF UTAH

OWNERS DEDICATION

KNOW ALL BY THESE PRESENTS THAT WE THE UNDERSIGNED OWNERS OF THE DESCRIBED TRACT OF LAND, HAVING CAUSE THE SAME TO BE SUBDIVIDED INTO LOTS AND STREETS TO HEREAFTER BE KNOWN AS THE KING COMMERCIAL DEVELOPMENT SUBDIVISION, DO HEREBY DEDICATE FOR PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE, AND DO WARRANT, DEFEND, AND SAVE THE CITY HARMLESS AGAINST ANY EASEMENTS OR OTHER ENCUMBRANCES ON THE DEDICATED STREETS WHICH WILL INTERFERE WITH THE CITY'S USE, OPERATION, AND MAINTENANCE OF THE STREETS. IN WITNESS WHEREOF, WE HAVE HEREUNTO SET OUR HANDS THIS ____ DAY OF _____, 2013. (SIGNATURE LINE TO FOLLOW WITH TYPED NAME INCLUDED)

KING COMMERCIAL DEVELOPMENT SUBDIVISION
AMENDING LOTS 2 & 3 OF PARRISH PARK SUBDIVISION

DO I HEREBY DEDICATE FOR PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND KNOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE. IN WITNESS WHEREOF, _____ HAVE HEREUNTO SET MY HAND THIS ____ DAY OF _____, 20__ A.D.

THE GOOD FRIDAY, LLC

KRISTUAL ESTATE INVESTMENTS, LLC

FAST 1 AUTOPARK, CORPORATION

ACKNOWLEDGMENT

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/she is a _____ of _____ a limited liability company, and that the foregoing instrument was signed by a member of said limited liability company by authority of its operating agreement and signed on behalf of said limited liability company.

NOTARY PUBLIC
My Commission Expires: Residing at:

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/she is a _____ of _____ a limited liability company, and that the foregoing instrument was signed by a member of said limited liability company by authority of its operating agreement and signed on behalf of said limited liability company.

NOTARY PUBLIC
My Commission Expires: Residing at:

ACKNOWLEDGMENT

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/she is a _____ of _____ a limited liability company, and that the foregoing instrument was signed by a member of said limited liability company by authority of its operating agreement and signed on behalf of said limited liability company.

NOTARY PUBLIC
My Commission Expires: Residing at:

KING COMMERCIAL DEVELOPMENT SUBDIVISION
AMENDING LOTS_OF_SUBDIVISION
LOCATED IN THE SOUTH WEST QUARTER OF SECTION 7,
TOWNSHIP 2 NORTH, RANGE 1 EAST,
SALT LAKE BASE AND MERIDIAN

BENCHMARK ENGINEERING & LAND SURVEYING
[illegible] SOUTH STATE STREET SUITE # 100
[illegible], UTAH 84003 (801) 521-3100
www.benchmarkeng.com

PLANNING COMMISSION
APPROVED THIS ____ DAY OF _____ A.D. 20__ BY THE CENTERVILLE CITY PLANNING COMMISSION.
CHAIRMAN, CENTERVILLE CITY PLANNING COMMISSION

CITY ENGINEER
APPROVED THIS ____ DAY OF _____ A.D., 20__ BY THE CENTERVILLE CITY ENGINEER.
CITY ENGINEER

CITY ATTORNEY
APPROVED THIS ____ DAY OF _____ A.D. 20__ BY THE CENTERVILLE CITY ATTORNEY.
CITY ATTORNEY

CITY MAYOR
APPROVED AND ACCEPTED THIS ____ DAY OF _____ A.D. 20__
CITY MAYOR
ATTEST: _____ CITY RECORDER

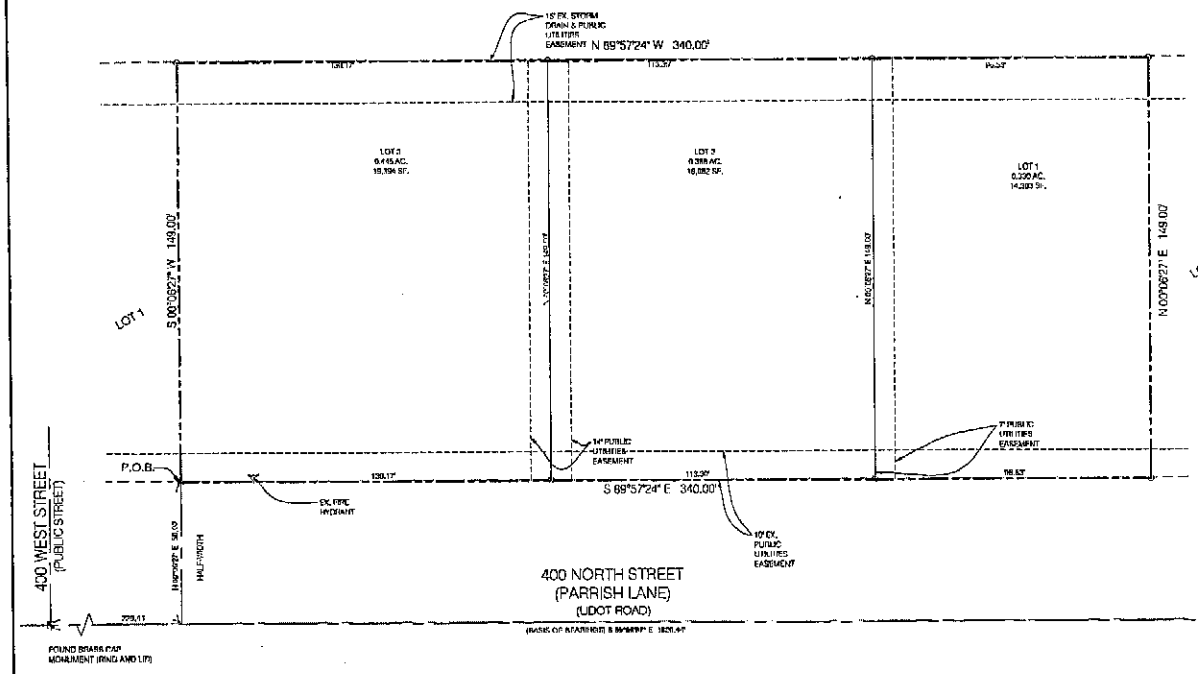
DAVIS COUNTY RECORDED # _____
STATE OF UTAH, COUNTY OF DAVIS, RECORDED AND FILED AT THE REQUEST OF _____ DATE _____ TIME _____ BOOK _____ PAGE _____
FEE $ _____ DAVIS COUNTY RECORDER

NUMBER _____
ACCOUNT _____
SHEET _____
OF _____ SHEETS

KING COMMERCIAL DEVELOPMENT SUBDIVISION

AMENDING LOTS 2 & 3 OF PARRISH PARK SUBDIVISION

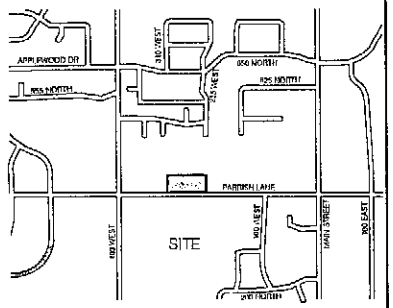
LOCATED IN THE SOUTH WEST QUARTER OF SECTION 7,
TOWNSHIP 2 NORTH, RANGE 1 EAST,
SALT LAKE BASE AND MERIDIAN



NORTH

GRAPHIC SCALE

(IN FEET)
1 inch = 200.



VICINITY MAP
N.T.S

LEGEND

- STREET MONUMENT
- FIRE HYDRANT
- BOUNDARY CORNER (SET ½" x 24" REBAR AND CAP OR NAIL & WASHER STAMPED "BENCHMARK ENG.")
- MONUMENT LINE
- BOUNDARY LINE
- ADJACENT PROPERTY
- STREET CENTERLINE EXISTING
- EASEMENT LINE
- LOT LINE

SURVEYORS CERTIFICATE

I, DALE K. BENNETT, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD LICENSE NO. 163361 AS PRESCRIBED BY THE LAWS OF THE STATE OF UTAH. I FURTHER CERTIFY THAT THE AUTHORITY OF THE OWNERS, I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED BELOW AS THE FIELD SUBDIVISION, AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AS SHOWN ON THIS PLAT.

KING COMMERCIAL DEVELOPMENT SUBDIVISION

AMENDING LOTS 2 & 3 OF PARRISH PARK SUBDIVISION

BOUNDARY DESCRIPTION

ALL OF LOTS 2 & 3, PARRISH PARK SUBDIVISION, ON FILE WITH THE OFFICE OF THE DAVIS COUNTY RECORDER, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH RIGHT OF WAY LINE OF PARRISH LANE (850 NORTH STREET), SAID POINT ALSO BEING SOUTH 89°57'24" EAST ALONG THE MONUMENT LINE OF PARRISH LANE 229.41 FEET AND NORTH 0°09'27" EAST 98.00 FEET FROM A MONUMENT AT THE INTERSECTION OF PARRISH LANE (850 NORTH STREET) AND 400 WEST STREET; SAID CORNER BEING THE SOUTHWEST CORNER OF LOT 2, PARRISH PARK SUBDIVISION, AND RUNNING THENCE NORTH 0°09'27" EAST 149.00 FEET TO THE NORTHWEST CORNER OF LOT 2; THENCE SOUTH 89°57'24" EAST 340.00 FEET TO THE NORTHEAST CORNER OF LOT 3 OF SAID SUBDIVISION; THENCE SOUTH 0°09'27" WEST 149.00 FEET TO THE SOUTHEAST CORNER OF SAID LOT 3; THENCE NORTH 89°57'24" WEST ALONG SAID NORTH RIGHT OF WAY LINE A DISTANCE OF 340.00 FEET TO THE POINT OF BEGINNING.

CONTAINS 50,665 SQUARE FEET
1.163 ACRES, MORE OR LESS
3 LOTS

DALE K. BENNETT No. 163361 STATE OF UTAH

OWNERS DEDICATION

KNOW ALL BY THESE PRESENTS THAT WE, THE UNDERSIGNED OWNERS OF THE DESCRIBED TRACT OF LAND, HAVING CAUSE THE SAME TO BE SUBDIVIDED INTO LOTS AND STREETS TO HEREAFTER BE KNOWN AS THE KING COMMERCIAL DEVELOPMENT SUBDIVISION, DO HEREBY DEDICATE, FOR PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE, AND DO WARRANT, DEFEND, AND SAVE THE CITY HARMLESS AGAINST ANY EASEMENTS OR OTHER ENCUMBRANCES ON THE DEDICATED STREETS WHICH WILL INTERFERE WITH THE CITY'S USE, OPERATION, AND MAINTENANCE OF THE STREETS. IN WITNESS WHEREOF, WE HAVE HEREUNTO SET OUR HANDS THIS ____ DAY OF _____, 2013. (SIGNATURE LINE TO FOLLOW WITH TYPED NAME INCLUDED)

KING COMMERCIAL DEVELOPMENT SUBDIVISION

AMENDING LOTS 2 & 3 OF PARRISH PARK SUBDIVISION

DO HEREBY DEDICATE FOR PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND SHOWN ON THIS PLAT AS INTENDED FOR PUBLIC USE. IN WITNESS WHEREOF, _____ HAVE HEREUNTO SET MY HAND THIS _____ DAY OF _____, 20___ A.D.

THE CORD COMPANY, LLC

KING REAL ESTATE INVESTMENTS, LLC

PARTNERSHIP/CORPORATION

ACKNOWLEDGMENT

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 is the _____ of _____ a limited liability company, and that the foregoing instrument was signed on behalf of said limited liability company by authority of its operating agreement and signed on behalf of said limited liability company.

NOTARY PUBLIC
My Commission Expires: _____ Residing at: _____

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 is the _____ of _____ a limited liability company, and that the foregoing instrument was signed on behalf of said limited liability company by authority of its operating agreement and duly executed on behalf of said limited liability company.

NOTARY PUBLIC
My Commission Expires: _____ Residing at: _____

ACKNOWLEDGMENT

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 is the _____ of _____ a limited liability company, and that the foregoing instrument was signed on behalf of said limited liability company by authority of its operating agreement and duly executed on behalf of said limited liability company.

NOTARY PUBLIC
My Commission Expires: _____ Residing at: _____

KING COMMERCIAL DEVELOPMENT SUBDIVISION

AMENDING LOTS_OF_SUBDIVISION

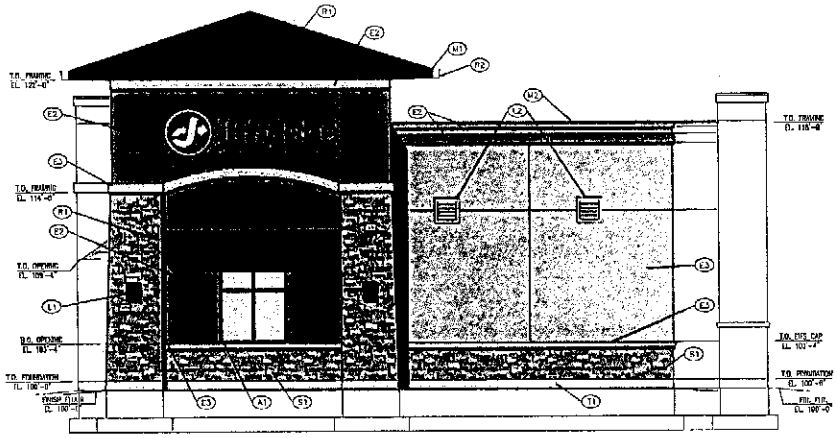
LOCATED IN THE SOUTH WEST QUARTER OF SECTION 7,
TOWNSHIP 2 NORTH, RANGE 1 EAST,
SALT LAKE BASE AND MERIDIAN

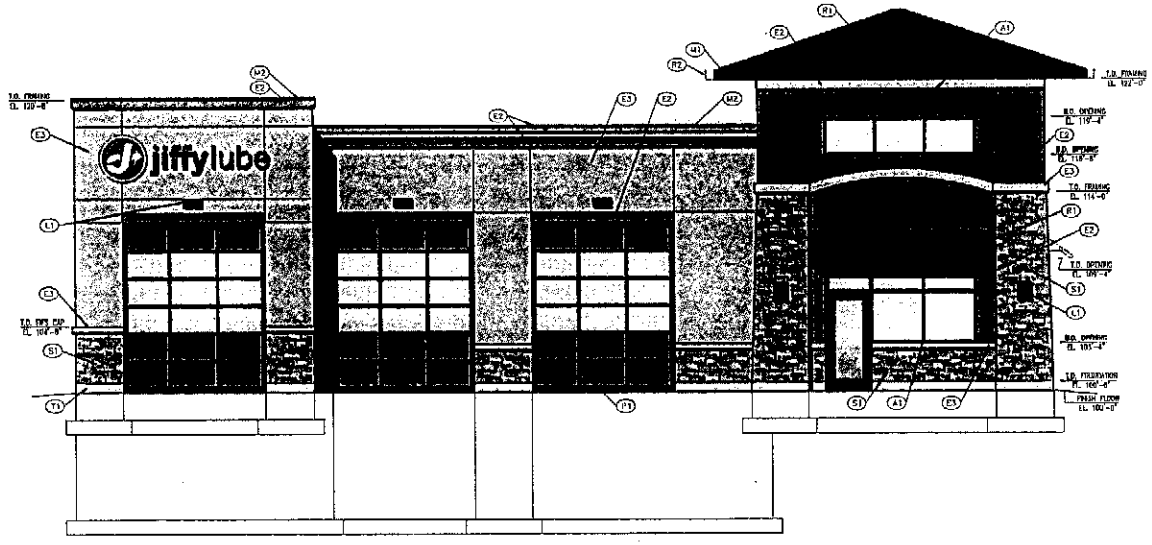
PLAT NOTES:

1. ALL COORDINATES SHOWN ARE BASED ON DAVIS COUNTY SURVEYORS OFFICE DATUM.
2. APPROVAL OF THIS SUBDIVISION PLAT BY CENTERVILLE CITY DOES NOT CONSTITUTE ANY REPRESENTATION AS TO THE ADEQUACY OF SUB-SURFACE SOIL CONDITION FOR THE LOCATION OR DEPTH OF GROUNDWATER TABLES.

BENCHMARK CIVIL	BENCHMARK ENGINEERING & LAND SURVEYING	PLANNING COMMISSION	CITY ENGINEER	CITY ATTORNEY	CITY MAYOR	DAVIS COUNTY RECORDED #
		APPROVED THIS ____ DAY OF _____ A.D., 20___ BY THE CENTERVILLE CITY PLANNING COMMISSION.	APPROVED THIS ____ DAY OF _____ A.D., 20___ OF THE CENTERVILLE CITY ENGINEER.	APPROVED THIS ____ DAY OF _____ A.D., 20___ OF THE CENTERVILLE CITY ATTORNEY.	APPROVED AND ACCEPTED THIS ____ DAY OF _____ A.D., 20___	STATE OF UTAH, COUNTY OF DAVIS, RECORDED AND FILED AT THE REQUEST OF _____ DATE _____ TIME _____ BOOK _____ PAGE _____
		CHAIRMAN, CENTERVILLE CITY PLANNING COMMISSION	CITY ENGINEER	CITY ATTORNEY	CITY MAYOR ATTEST: CITY RECORDER	FEE $ _____ DAVIS COUNTY RECORDER

NUMBER _____
ACCOUNT _____
SHEET _____
OF _____ SHEETS





EXTERIOR FINISH SCHEDULE			
MARK	DESCRIPTION	MARK	DESCRIPTION
A1	STONEYRIDGE – KRENNERITE "TAPE BRONZE ANODIZED ALUMINUM"	M2	PRE-FINISHED METAL FLASHING – COLOR TO MATCH E2
R1	PAINTED ROOFLINE – SW 7006 "EXTREME BEIGE"	R1	STANDING SEAM METAL ROOFING – DARK BRONZE
C1	SPLIT FACE CMU, COLOR TO MATCH E3	R2	PRE-FINISHED METAL GUTTER & DOWNSPOUTS – COLOR TO MATCH R1
E1	NOT USED	P1	EXTERIOR OVER HEAD DOOR AND TRIM – COLOR TO MATCH A1
E2	EIFS – STO – #2206	P2	PAINT DOOR AND FRAME – COLOR TO MATCH E2
E3	EIFS – STO – SMOKEWOOD BRICK	S1	STONE VENEER – GREY HARRISTONE
D1	OVERFLOW DISCHARGE NOZZLE – "DARK BRONZE" (DS/A-R95)	T1	BROWN TROWEL FINISH CMU – COLOR TO MATCH ADJACENT CONCRETE
L1	EXTERIOR LIGHTS – COLOR TO MATCH A1	NOTES:	
L2	LOUVERS – COLOR TO MATCH E3	1. ALL COLOR SAMPLES TO BE SUPPLIED TO THE OWNER FOR APPROVAL PRIOR TO ORDERING MATERIAL.	
M1	PRE-FINISHED METAL FLASHING – COLOR TO MATCH R1	2. PAINT ALL WALL MOUNTED EQUIPMENT TO MATCH WALL COLOR	
		3. ALTERNATE COLORS / MATERIALS MAY BE SUBSTITUTED IF APPROVED BY OWNER	

design west | architects
255 SOUTH 300 WEST LOGAN UT 84321
765 NORTH 400 WEST SLC UT 84103

JIFFY LUBE - CENTERVILLE
APPROX. 300 W. PARRISH LN. CENTERVILLE, UT

MARK	DATE	DESCRIPTION

PROJECT #: 413091
DRAWN BY:
CHECKED BY: OLCOTT
ISSUED: MM/DD/YY

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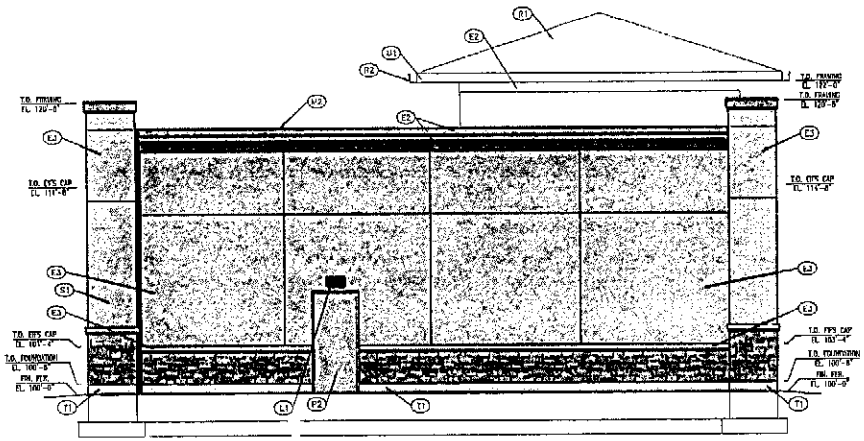

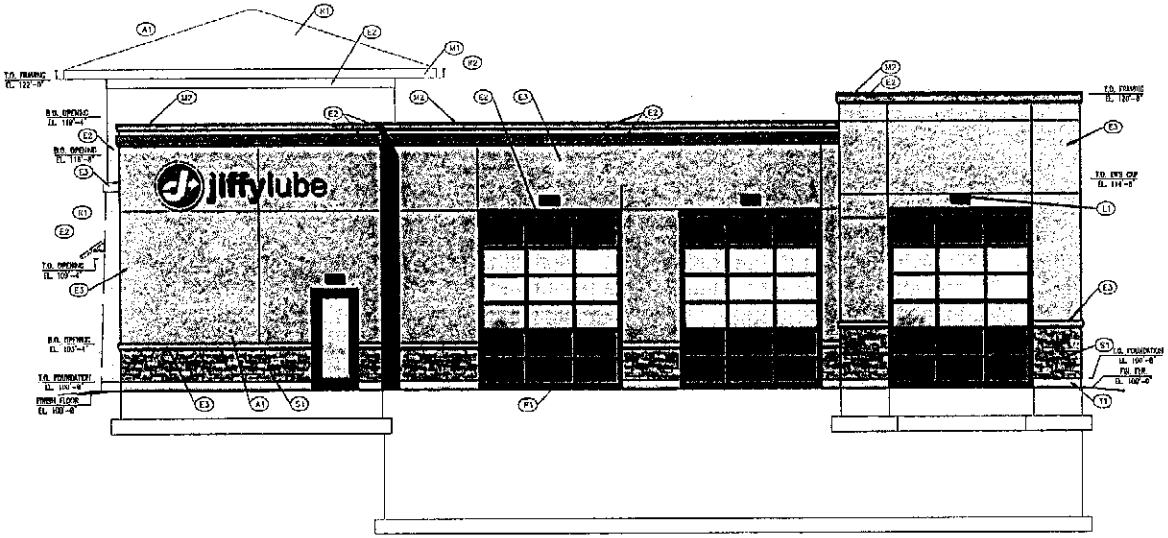

EXTERIOR FINISH SCHEDULE			
MARK	DESCRIPTION	MARK	DESCRIPTION
A1	STOVEPIPE – KAWNEER "DARK BRONZE ANODIZED ALUMINUM"	M2	PRE-FINISHED METAL FLASHING – COLOR TO MATCH F2
B1	PAINTED BREAKER – TBD UNDER "CARBONY MIST"	R1	STANDING SEAM METAL ROOFING – DARK BRONZE
C1	SPLIT FACE CMU, COLOR TO MATCH E3	R2	PRE-FINISHED METAL GUTTER & DOWNSPOUTS – COLOR TO MATCH R1
E1	NOT USED	P1	EXTERIOR OPEN HEAD DOOR AND FRAME – COLOR TO MATCH A1
E2	EIFS – STO – PEARL	P2	PAINT DOOR AND FRAME – COLOR TO MATCH E3
E3	EIFS – STO – SANDLEWOOD BEIGE	S1	STONE VENEER – GREY BARRINGTON
D1	OVERFLOW DISCHARGE NOZZLE – "DARK BRONZE" (60/A-100)	T1	"BARREL PLANTER 1000" – COLOR TO MATCH ADJACENT CONCRETE.
L1	EXTERIOR LIGHTS – COLOR TO MATCH A1	NOTES:	
L2	LOUVERS – COLOR TO MATCH E3	1.	ALL COLOR SAMPLES TO BE SUPPLIED TO THE OWNER FOR APPROVAL PRIOR TO ORDERING MATERIAL.
M1	PRE-FINISHED METAL FLASHING – COLOR TO MATCH R1	2.	PAINT ALL WALL MOUNTED EQUIPMENT TO MATCH WALL COLOR
		3.	ALTERNATE COLORS / MATERIALS MAY BE SUBSTITUTED IF APPROVED BY OWNER

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795 NORTH 400 WEST SLC UT 84103

JIFFY LUBE - CENTERVILLE
APPROX. 300 W. PARRISH LN CENTERVILLE, UT

MARK	DATE	DESCRIPTION

PROJECT #: 113091
DRAWN BY:
CHECKED BY: OLCOTT
ISSUED: MM/DD/YY

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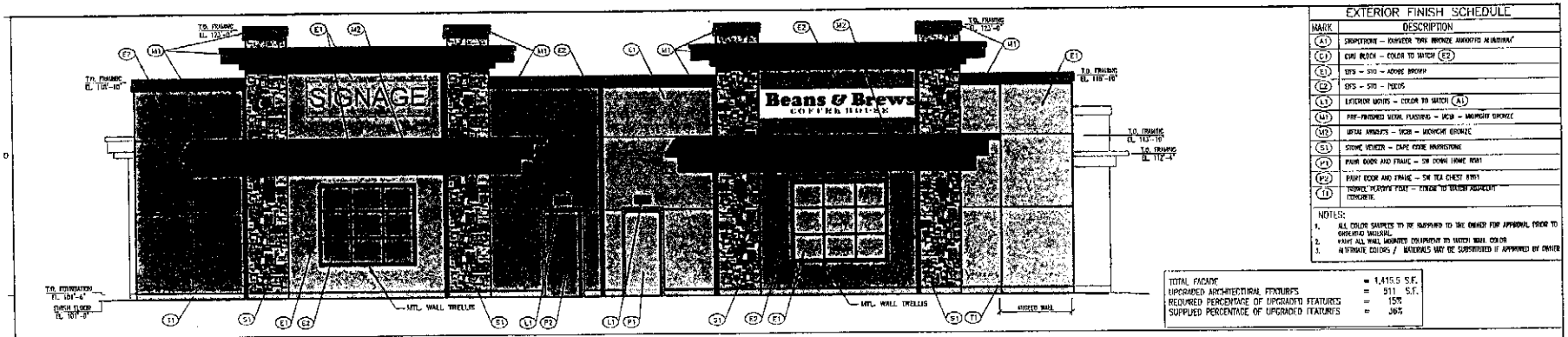
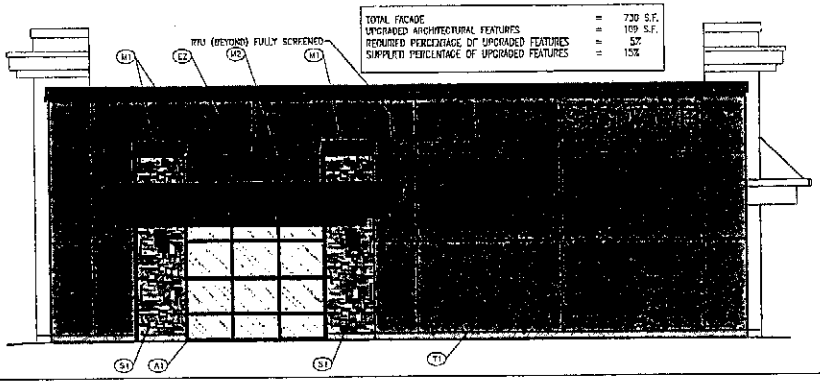


EXTERIOR FINISH SCHEDULE	
MARK	DESCRIPTION
A1	STUCCO/EIFS – RANGEOR TAN BRONZE AMORITO ALUMINUM
C1	CMU BLOCK – COLOR TO MATCH E2
E1	EIFS – SW0 – ADOBE BROWN
E2	EIFS – SW0 – PEELOS
L1	EXTERIOR WOODS – COLOR TO MATCH A1
M1	PRE-FINISHED METAL FLASHING – WCW – MIDNIGHT BRONZE
M2	METAL AWNINGS – WCW – MIDNIGHT BRONZE
S1	STONE VENEER – CAPE COD® BOULDERSTONE
P1	PAINT DOOR AND FRAME – SW 7048 URBANE BRONZE
P2	PAINT DOOR AND FRAME – SW 7614 CHEST NUT
T1	THERMAL PLASTIC STRIP – FINISH TO MATCH ASPHALT/CONCRETE

NOTES:
1. ALL COLOR SAMPLES TO BE SUBMITTED TO THE OWNER FOR APPROVAL PRIOR TO ORDERING MATERIAL.
2. PAINT ALL WALL MOUNTED EQUIPMENT TO MATCH WALL COLOR.
3. ALTERNATE EDITIONS / MATERIALS MAY BE SUBSTITUTED IF APPROVED BY OWNER

TOTAL FACADE	= 1,415.5 S.F.
UPGRADED ARCHITECTURAL FIXTURES	= 911 S.F.
REQUIRED PERCENTAGE OF UPGRADED FEATURES	= 15%
SUPPLIED PERCENTAGE OF UPGRADED FEATURES	= 36%

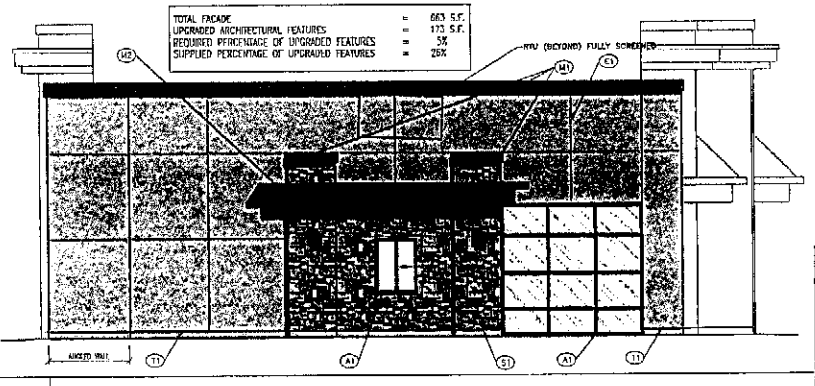
C1 SOUTH ELEVATION
1/4" = 1'-0"



TOTAL FACADE	= 730 S.F.
UPGRADED ARCHITECTURAL FEATURES	= 109 S.F.
REQUIRED PERCENTAGE OF UPGRADED FEATURES	= 5%
SUPPLIED PERCENTAGE OF UPGRADED FEATURES	= 15%

RTU (BEYOND) FULLY SCREENED

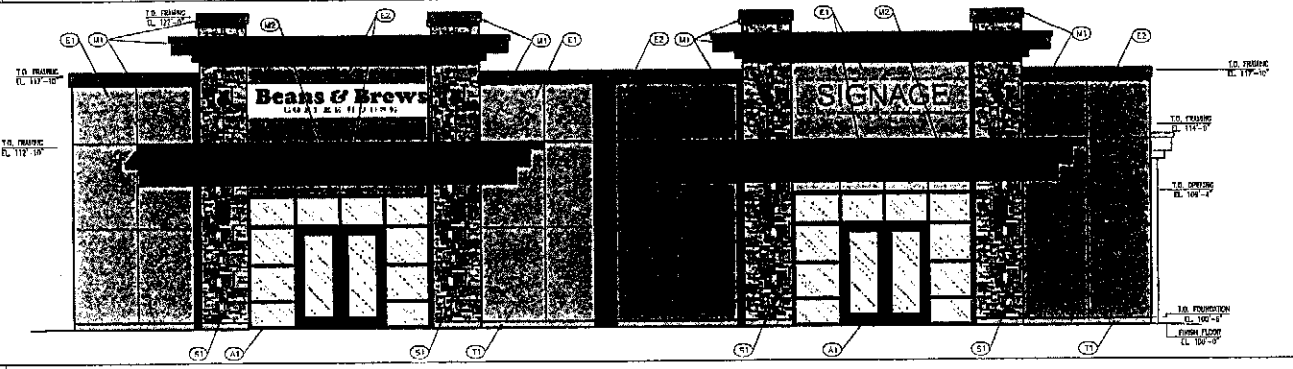
C1 WEST ELEVATION
1/4" = 1'-0"



TOTAL FACADE	= 663 S.F.
UPGRADED ARCHITECTURAL FEATURES	= 173 S.F.
REQUIRED PERCENTAGE OF UPGRADED FEATURES	= 5%
SUPPLIED PERCENTAGE OF UPGRADED FEATURES	= 26%

RTU (BEYOND) FULLY SCREENED

C3 EAST ELEVATION
1/4" = 1'-0"



ALL ROOFTOP EQUIPMENT TO BE SCREENED FROM VIEW OF THE NEAREST PUBLIC STREET.

TOTAL FACADE	= 1,188.5 S.F.
UPGRADED ARCHITECTURAL FEATURES	= 407 S.F.
REQUIRED PERCENTAGE OF UPGRADED FEATURES	= 25%
SUPPLIED PERCENTAGE OF UPGRADED FEATURES	= 34%

A1 NORTH ELEVATION
1/4" = 1'-0"

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285 SOUTH 300 WEST LOGAN UT 84321
785 NORTH 400 WEST SALT LAKE CITY UT 84103

CENTERVILLE RETAIL
APPROX. 300 WEST FARMINGTON LANE
CENTERVILLE, UTAH

MARK	DATE	DESCRIPTION

PROJECT # 413092
DRAWING CHRISTENSEN
CHECKED BY PERNEZZA
ISSUED 07-31-13

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EXTERIOR ELEVATIONS

A-201

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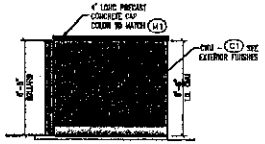
EXTERIOR FINISH SCHEDULE

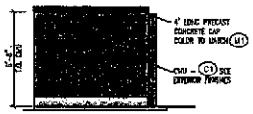
MARK	DESCRIPTION
A1	STOREFRONT – KAWNEER "DRK BRONZE ANNODIZED ALUMINUM"
C1	CMU BLOCK – COLOR TO MATCH E2
F1	EIFS – SW – ROOKIE BROWN
F2	EIFS – SW – PECOS
L1	EXTERIOR LIGHTS – COLOR TO MATCH A1
M1	PRE-FINISHED METAL FLASHING – MCW – MIDNIGHT BRONZE
M2	METAL AWNINGS – MCW – MIDNIGHT BRONZE
S1	STONE VENEER – CAPE COOK, NANTUCKET
P1	PAINT DOOR AND FRAME – SW 7674 PEPPERCORN
P2	PAINT DOOR AND FRAME – SW 7674 CHEST #105
T1	TRONTEL PLASTER COAT – ENGINEER TO SPECIFY ADHESION TO CONCRETE.

NOTES:
1. ALL COLOR SAMPLES TO BE SUPPLIED TO THE OWNER FOR APPROVAL PRIOR TO ORDERING MATERIAL.
2. PAINT ALL WALL MOUNTED EQUIPMENT TO MATCH WALL COLOR
3. ALTERNATE COLORS / MATERIALS MAY BE SUBSTITUTED IF APPROVED BY OWNER

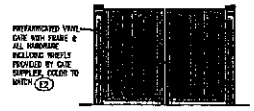
A1	REAR ELEVATION
1/4" = 1'-0"	TRASH ENCLOSURE



A2	SIDE ELEVATION
1/4" = 1'-0"	TRASH ENCLOSURE



A3	SIDE ELEVATION
1/4" = 1'-0"	TRASH ENCLOSURE



A4	FRONT ELEVATION
1/4" = 1'-0"	TRASH ENCLOSURE

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795 NORTH 400 WEST SALT LAKE CITY UT 84103

CENTERVILLE RETAIL
APPROX. 300 WEST PARRISH LANE
CENTERVILLE, UTAH

MARK	DATE	DESCRIPTION

PROJECT #: 413092
DRAWN BY: CHRISTENSEN
CHECKED BY: PRENEZZA
ISSUED: 07-31-13

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EXTERIOR ELEVATIONS

A-201

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7/31/13 S:\413092 - Centerville Retail (DWG)_Working\(x-refs)\A-201 EXTERIOR ELEVATIONS.dwg

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 3.

Short Title: Presentation of Comprehensive Annual Financial Report by City Auditors

Initiated By:

Scheduled Time: 7:20

SUBJECT

The City's independent auditors--the CPA firm of Hansen, Bradshaw, Malmrose & Erickson--will summarize and highlight the content of their audit report for Fiscal Year 2013, which is contained within the Comprehensive Annual Financial Report

RECOMMENDATION

Allow Ed Erickson, Principal, and Jeff Miles, Audit Manager, to present a summary and highlights of their audit of the City's financial statements for Fiscal Year 2013 (i.e. year ending June 30, 2013). City Council can then ask questions regarding any of the content of the Comprehensive Annual Financial Report, which includes the audit report. **Before concluding this topic, the City Council should take action accepting the Auditor's Report.**

BACKGROUND

State law requires cities to complete and submit to the State an independent audit report each year by December 31 for the fiscal year ending June 30. This latest audit report was submitted by the deadline. For a number of years, Centerville City has submitted its audit report as part of a larger document--known as the Comprehensive Annual Financial Report (CAFR), which provides additional information that may be of interest to its citizens. The City also submitted its CAFRs to the Government Finance Officers Association (GFOA) for evaluation of whether those reports met the higher reporting standards set by that professional organization, and has achieved that recognition each time. The CAFR for FY 2013 will also be submitted to the GFOA for consideration of that award.

Blaine Lutz, Finance Director/Assistant City Manager, was intending to provide some highlights of the attached CAFR in this staff report. However, due to illness, he has not been able to do so. The auditors and staff will provide highlights at the Council meeting. Council Members can review the attached e-version of the report in advance. A hard copy will be provided at the meeting for Council Members to refer to as the auditors make their presentation. Due to limited copies, however, please return those to staff at the end of the meeting. If a Council Member would like a hard copy for keeping, please request such of staff. The CAFR will also be put on the City website following the Council meeting. Prior to the meeting, the public can access it as an attachment to this staff report.

Staff encourage the new City Council to take advantage of this opportunity to ask the auditors any questions regarding the City's financial position. Staff recommend the City Council review, in particular, the following portions of the report:
Pages 11-13 -- Independent Auditor's Report, containing "clean" opinion.

Pages 108-113 -- Auditor's letters regarding internal control and compliance.
Second attachment -- Auditor Transmittal Letter, addressed to Mayor/City Council.

ATTACHMENTS:

Description

- 2013 CAFR
- Auditor Transmittal Letter

CENTERVILLE CITY CORPORATION
CENTERVILLE, UTAH

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Year Ended June 30, 2013

CENTERVILLE CITY CORPORATION
Comprehensive Annual Financial Report
For the Year Ended June 30, 2013

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CENTERVILLE CITY CORPORATION
Comprehensive Annual Financial Report
For the Year Ended June 30, 2013

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INTRODUCTORY SECTION

CENTERVILLE CITY

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

Incorporated in 1915

Mayor

Ronald G. Russell

City Council

Justin Y. Allen

Ken S. Averett

John T. Higginson

Sherri L. Lindstrom

Lawrence Wright

City Manager

Steve H. Thacker

December 23, 2013

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

State law requires that all cities publish within six months of the close of the fiscal year a complete set of financial statements presented in conformance to generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a qualified, licensed certified public accounting firm. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report of Centerville, Utah for the fiscal year ended June 30, 2013.

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

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

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

The financial statements have been audited by Hansen, Bradshaw, Malmrose & Erickson, PC, a

MAKING Life BETTER Centerville City

licensed certified public accounting firm qualified to perform audits of municipal governments. The goal of the independent audit was to provide reasonable assurance that the financial statements of Centerville City for the fiscal year ended June 30, 2013, are free of material misstatements. The independent audit involved examining , on a test basis, evidence of supporting the amounts and disclosures in the financial statements; assessing the accounting principles and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that Centerville City's financial statements for the fiscal year ended June 30, 2013, and are fairly presented in conformity with GAAP. The independent auditor's report is presented at the beginning of the financial section of this report.

Community and History

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

Centerville continued to be a farming community through the 1940's, including market gardening and orchards of apples, apricots, cherries and peaches. Due to its proximity to Salt Lake City and its appealing setting, however, Centerville has since grown primarily into a suburban community.

Organization

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

Services

Major services provided or funded by the City include Justice Court, Police, Street Improvements and Maintenance, Culinary Water, Drainage/Flood Control, Solid Waste Collection and Disposal, Recycling, Green Waste Disposal, Telecommunications, Planning and Zoning, Building Inspection, Code Enforcement, Parks Maintenance & Construction, Youth and Adult Recreation, Cemetery, and a Local Museum. The City owns a Performing Arts Center but is leased to a private non-profit arts organization.

Major services provided under the Enterprise Fund include culinary water, storm drainage and solid waste collection (sanitation) recycling, green waste, and Telecommunications. The City established a Telecommunications Enterprise Fund to deliver ultra-high band width telecommunications through a fiber-to-the premise network. Centerville contracted with Utah Infrastructure Agency (UIA) by inter-local agreement, to construct and operate the fiber optic network via the UTOPIA network. Fire service and solid waste disposal are provided by special districts, with funding coming from municipalities within the districts, including Centerville City. Solid waste collection is provided through the City by a private contractor. Centerville City is also within the South Davis Recreation District.

Economic Factors and Conditions

The City has had comparatively moderate residential growth in recent years, increase in multi-family and single family units in recent years. Most of the land available for residential growth is already developed. The economy in the State of Utah has faired better than many other states and nationally, but is still affected by difficulties in the capital markets and consumer spending, and job loss. The City has fortunately has maintained services and operating expenditures at a level that should be sustainable even with flat or decreasing revenues. Capital investment, especially in roads, has been decreasing and is of concern.

Sales tax is the main source of tax revenue for general services. After years of steady growth in sales tax, the recession caused several years of decreasing revenues. Sales tax revenues has increased since 2011, recovering to levels near 2008 revenues. Local option sales taxes has continued to grow over the last few months from the prior year. Centerville has faired somewhat better than the State as a whole, boosted by the strength of local taxable sales. The trend is improving and revenues are anticipated to increase through 2013-2014. Other revenue sources such as property tax have been stable, but little increase. The City increased the Energy Sales and Use taxes on Power and Natural Gas from 5% to a statutory limit of 6%. The increased revenues are intended to be used primarily for roads.

The City's west side has continued to expand commercially. This area has potential of significant commercial development, including retail, office and light manufacturing. Through the RDA, the City supported the creation of a Community Development Area (CDA) which

helped facilitate the start of the development Legacy Crossing at Parrish Lane commercial project. The development will include other retail or office pads, restaurants and a multi-family component. The RDA is has also created an additional CDA on the west side, the Barnard Creek CDA. This is area is anticipated to accommodate light industrial, office and manufacturing.

Major Initiatives

The City's major initiatives in FY 2013 included water system improvements, street projects, telecommunication services, Redevelopment Agency activities, reopening the Whitaker Museum, and updating Development Impact Fees.

Water System Improvements

The water system master plan, updated in FY 2010, became the basis for a "Capital Facilities Finance Plan and User Rate Analysis" (CFFP) completed in FY 2011. In FY 2012, based on the recommendations of the CFFP, the City Council authorized a $4.2 million bond issue that included $2.1 million to refund existing bonds and another $2.1 million in new funding. The new bond funding, plus $400,000 from Water Fund revenues is being used over a three-year period for several water system improvements. Projects completed in FY 2013 include drilling the Chase Lane Well, replacing the water main on Main Street (State Highway 106) between 100 North and 1000 North, and replacing the water main on Chase Lane. Design of the pump station for the Chase Lane Well began in FY 2013.

Street Projects

The Street Maintenance Plan identifies the type of pavement preservation activities needed over a five-year period for all city streets. This plan serves as a guide for determining which streets are included in each annual streets improvement project. The plan also promotes coordination of underground utility work with street resurfacing and reconstruction projects.

In FY 2013 one of the City's collector roads—Chase Lane—was reconstructed from Main Street to Oak Ridge Drive.

Also in FY 2013 the City Engineer continued designing a major reconstruction of the Main and Parrish intersection. Construction has been delayed, however, until calendar year 2014 due to the difficulty of acquiring additional right-of-way from adjoining property owners. Most of the $1.7 million needed for this project will come from State and Federal sources.

Telecommunication Services

In FY 2013 Centerville became one of the few communities in the nation in which residents and businesses can receive "fiber-to-the-premises" internet service of up to a gigabyte per second throughout the city. This capacity is a result of Centerville's participation in the Utah Telecommunications Agency (UTOPIA) and the Utah Infrastructure Agency (UIA).

UTOPIA, a high-speed broadband initiative supported by 11 cities, began Phase 2 construction in 2007, including Centerville. Unfortunately, due to suspension of a federal loan intended to fund the Centerville portion of this 11-city network, local work was stopped after only a few months. In 2008 UTOPIA asked member cities to increase their sales tax pledges as security for a refinancing plan that would allow continuation of construction in several member cities. None of these funds, however, were used in Centerville.

In 2010, eight of the UTOPIA cities, including Centerville, created the UIA for the purpose of financing and constructing additional fiber optic infrastructure in those cities, to carry telecom services offered by the UTOPIA service providers. The UIA bonds are being repaid from customer connection fees, but are secured by a pledge of the cities' utility franchise revenues. UTOPIA was also awarded a $16 million Federal Stimulus grant in 2010 to connect public facilities to their network. In 2011, some of these grand funds, as well as UIA bond funds, were used to restart construction of the network in Centerville. Construction continued throughout FY 2012 and into FY 2013. Nearly all residences and businesses now have the opportunity to connect to the network with "fiber-to-the-premises." As of the end of this reporting period more than 1,000 residences and businesses in the city were connected to the UIA/UTOPIA network.

UTOPIA began drawing upon sales tax pledges in January 2010 to cover debt service. Centerville's annual sales tax pledge began at $394,458 in 2010 and increases by 2% per year thereafter. UTOPIA is pursuing a lawsuit against the Rural Utility Service, the source of the suspended federal loan, for damages resulting from that action.

Redevelopment Agency Activities

The Centerville Redevelopment Agency (RDA) was very active in promoting commercial development in FY 2013.

The RDA entered into a Participation Agreement with Management and Training Corporation (MTC) relating to the construction of MTC's second office building, restaurant and a parking structure that serves both MTC and the RDA's performing arts center. The RDA will refund to MTC a portion of the property tax "increment" generated from these new facilities through the year 2021.

The RDA also initiated the process for creating the Barnard Creek Community Development Project

Area (Barnard Creek CDA)—located at the north end of the existing business park west of I-15. The intent is to incentivize the development of vacant land for commercial uses by creating the opportunity for developers to be reimbursed from "tax increment" for some of their infrastructure costs (roads, utilities, etc.).

Reopening of Whitaker Museum

The City's Whitaker Museum reopened in March 2013 after being closed for several years for major building improvements. The Museum is housed in the Whitaker Home, which is on the National Register of Historic Places. The renovations included demolishing non-historic additions; reconstructing a portion of the Home; making seismic, electrical, plumbing and HVAC improvements; and restoring the interior to a more historic appearance. More than $250,000 was invested in this project over several years, including $181,000 in cash (City funds, grants and donations) and another $75,000 or more in labor from volunteers and City employees.

Updating Development Impact Fees

In FY 2013 the City updated its Impact Fee Facilities Plans and Fees for fire services, parks and culinary water. The City also began the process of updating the Facilities Plan and Impact Fee for its drainage system. These four impact fees had not been reviewed and updated since the 1990's.

Financial Policies

Financial policy dictates that 5% to 25% of general fund revenue be kept in the unreserved fund balance of the general fund. Each year's budget plan targets an amount within that range and may be higher or lower depending on operational and capital needs. The unassigned fund balance as of June 30, 2013 was 14.97% of next year's budgeted revenue. The Council and management attempts to finance operations and capital on a pay as you go basis if possible, using debt when it is to the long term financial advantage to the City and/or is necessary to acquire capital in a timely manner..

The City uses several capital improvement plans including, streets, water, storm water, parks and capital facility plans to focus and plan for upcoming projects and required funding. These plans are reviewed annually and modification of these plans takes place periodically.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Centerville City for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This was the fourteenth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report, the contents of which conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments

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

Respectfully submitted,

Blaine L. Lutz

Blaine L. Lutz
Finance Director/Assistant City Manager

CENTERVILLE CITY CORPORATION
PRINCIPAL OFFICIALS

EXECUTIVE BUDGETARY

Steve H. Thacker	City Manager
Blaine L. Lutz	Finance Director/Asst. City Manager

STATUTORY APPOINTED OFFICIALS

Marsha Morrow	Recorder
Jolene Jackson	Treasurer
David Miller	Justice Court Judge

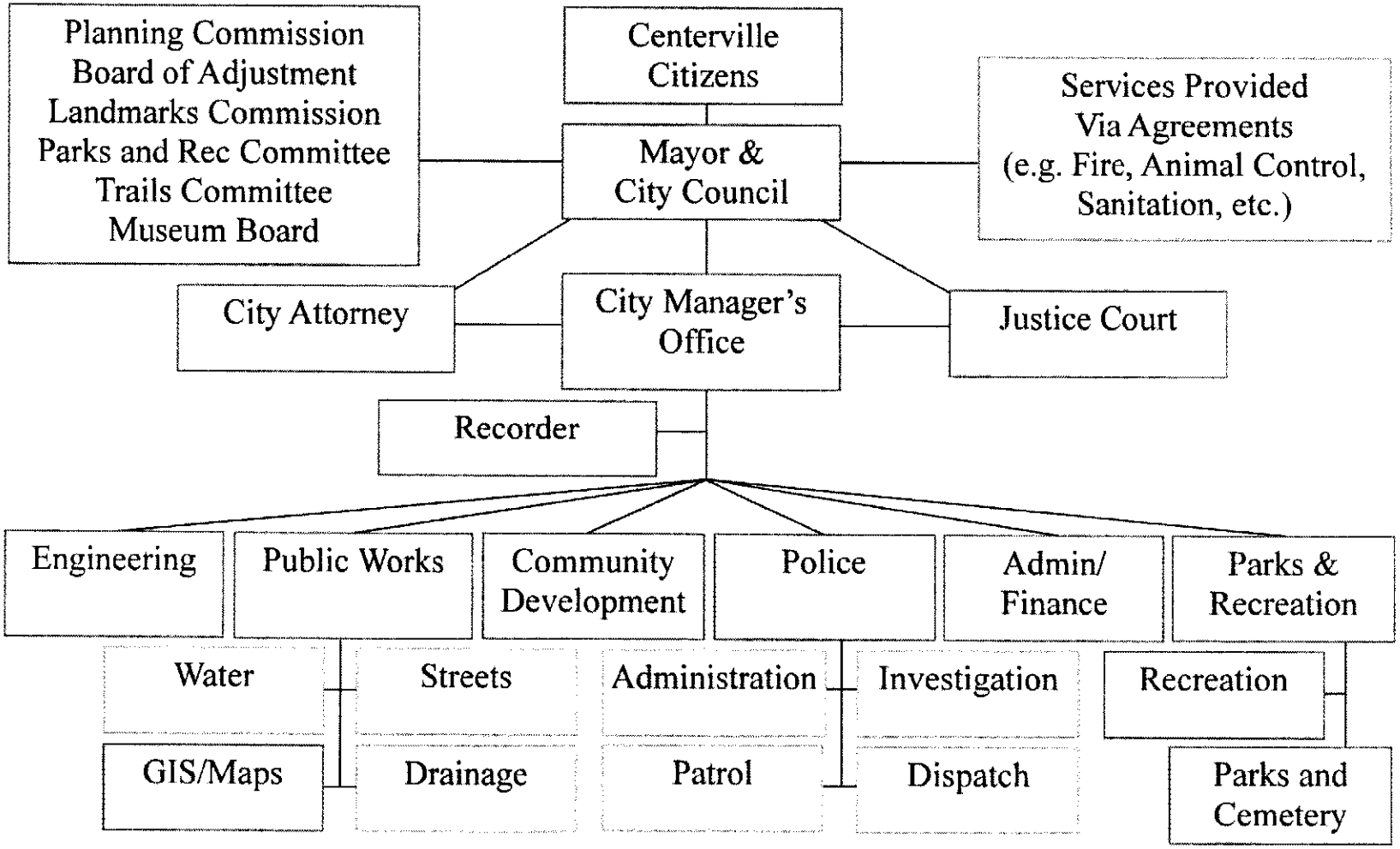
DEPARTMENT HEADS

Neal Worsley	Police Chief
Randy Randall	Public Works Director
Bruce Cox	Parks/Recreation Director
Corvin Snyder	Community Development Director

OTHER CITY OFFICIALS

Paul Child	Assistant Police Chief
Kevin Campbell	Engineer
Lisa Romney	Attorney

Centerville City
Organizational Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Centerville City Corporation

Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2012

Executive Director/CEO

FINANCIAL SECTION

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation

CERTIFIED PUBLIC ACCOUNTANTS

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Bountiful, Utah 84010
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Jason L. Tanner, CPA

Robert D. Wood, CPA
Aaron R. Hixson, CPA
Ted C. Gardiner, CPA
Jeffrey B. Miles, CPA

Members of the American Institute of Certified Public Accountants

Members of the Private Company Practice Section

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, Utah (the City), as of and for the year ended June 30, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but nor for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement presentation.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, Utah, as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the management's discussion and analysis on pages 14 through 25 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The accompanying combining and individual nonmajor fund financial statements, and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and budgetary comparison information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally

accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2013, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Hansen, Bradshaw, Malmrose & Erickson, P.C.

December 23, 2013

Management's Discussion & Analysis

The management of Centerville City presents the following narrative and analysis of the financial statements and financial activities of Centerville City as prescribed by the Governmental Accounting Standards Board (GASB). The information and analysis pertains to the fiscal year ended June 30, 2013.

Financial Highlights

The assets of Centerville City exceeded its liabilities at June 30, 2013 by $40,036,998 (net position). Of this amount, $35,898,263 is invested in capital assets net of related debt, $1,376,316 is restricted for debt service or construction. Unrestricted is $2,762,419.

Centerville's total net position increased $1,835,053 from the prior year a 4.80% increase. The largest increase in 3 years. There were several significant changes in net position this year. The largest net change is the amount invested in capital assets net of related debt. This amount increased by $1,909,899, or 5.62%. The majority of this increase was the increase in Governmental Activities, $1,159,912. Unrestricted position increased by $1,186,710 or 75.31%.

Centerville's governmental funds reported a combined ending fund balances of $2,144,426 at June 30, 2013, an increase of $279,367 or 14.99%. Restricted balances for Debt Service or Construction decreased to $15,654 from the prior year amount of $105,067. Of the ending fund balances, $1,556,947 is available for spending at the City's discretion in the General Fund (unassigned fund balance), a $400,895 increase from the previous period an increase of 28.81%.

At June 30, 2013, fund balances assigned to funds other than the general fund was $447,236 an overall $45,398 decrease. The amount assigned for capital projects accounts for the majority of the balance, an increase of $49,752.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

The *statement of activities* presents information showing how Centerville City's net position changed during the most recent year. All changes in net position are reported as soon as the

underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

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

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

Fund financial statements

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

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

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

Centerville City maintains fifteen (15) individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the General fund, Redevelopment Agency, and Arts Center debt service fund all of which are considered major funds. Data from the other twelve (12) governmental funds are combined into a single, aggregate presentation.

Individual fund data for each governmental fund is provided in the form of individual and combining statements elsewhere in the report.

Centerville City adopts an annual budget for its three major governmental funds; General Fund as well as the the Centerville City Redevelopment Agency. A budgetary comparison statement has been provided for the general fund and Redevelopment Agency to demonstrate compliance with budget. Budgets are also adopted for the other Non-major governmental type funds.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the water and drainage funds because they are considered major funds. Solid waste collection and Telecommunications are considered to be non-major funds; therefore, are combined into a single, aggregate presentation. Individual fund data for each governmental fund is provided in the form of individual and combining statements elsewhere in the report.

Notes to the financial statements

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

Other information

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

Government-wide Financial analysis

As noted earlier, net position is an indicator of a government's financial position. In the case of Centerville City, assets exceeded liabilities by $40,036,998 at June 30, 2013.

The largest portion of the City's net position is $35,898,263 which reflects investments in capital assets including land, buildings, machinery and equipment, less any related debt used to acquire those assets that is still outstanding. This is an increase of $1,835,053, or 4.80%, from the prior period. The increase reflects the City's investment in capital facilities and equipment and decrease in long term liabilities including related debt. The City uses capital assets to provide services to citizens; consequently these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay the debt must be provided from other sources, since capital assets cannot be used to liquidate these liabilities. Current net

assets increased for governmental activities by $261,996 or 4.70%.

A significant portion of the remaining of the City's net position $1,376,316 represents resources that are now subject to external restrictions on how they may be utilized. However this is a decrease of $1,261,556 or 48%. This decrease was due to the decrease in restricted assets, primarily in Business-Type activities.

Centerville City Net Position

	Governmental Activities 2013	Governmental Activities 2012	Business-Type Activities 2013	Business-Type Activities 2012	Total 2013	Total 2012
Current and other assets	$5,841,910	$5,579,914	$1,501,478	$2,872,798	$7,343,388	$8,452,712
Capital assets	$32,020,634	$32,195,617	$16,099,296	$14,493,717	$48,119,930	$46,689,334
Total assets	$37,862,544	$37,775,531	$17,600,774	$17,366,515	$55,463,318	$55,142,046
Deferred Outflows	$0		$22,832		$22,832	$0
Long-term liabilities	$7,680,228	$9,074,282	$4,198,854	$4,519,532	$11,879,082	$13,593,814
Other liabilities	$1,336,357	$3,287,784	$59,247	$58,503	$1,395,604	$3,346,287
Total liabilities	$9,016,585	$12,362,066	$4,258,101	$4,578,035	$13,274,686	$16,940,101
Deferred Inflows	$2,174,466	$0	$0	$0	$2,174,466	$0
Net position						
Invested in capital assets, net of related debt	$25,095,634	$23,935,722	$10,802,629	$10,052,642	$35,898,263	$33,988,364
Restricted	$15,654	$105,067	$1,360,662	$2,532,805	$1,376,316	$2,637,872
Unrestricted	$1,560,205	$1,372,676	$1,202,214	$203,033	$2,762,419	$1,575,709
Total net position	$26,671,493	$25,413,465	$13,365,505	$12,788,480	$40,036,998	$38,201,945

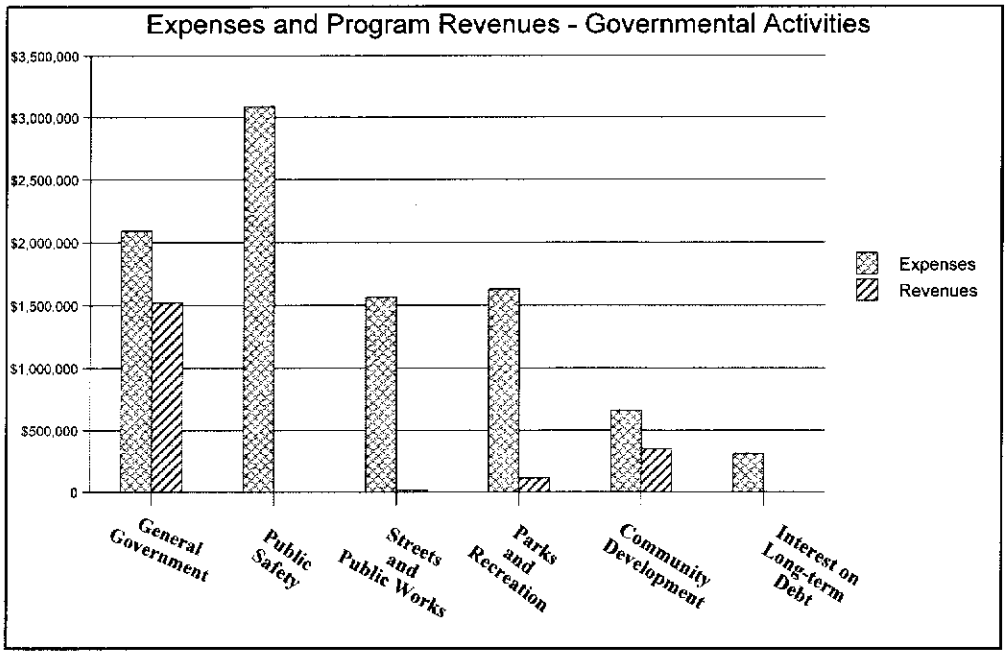
Centerville City Change in Net Position

	Governmental Activities 2013	Governmental Activities 2012	Business-type Activities 2013	Business-type Activities 2012	Total 2013	Total 2012
Revenues						
Program revenues						
Charges for services	$2,000,854	$2,223,335	$4,182,307	$3,528,537	$6,183,161	$5,751,872
Operating grants and contributions	$0	$0	$253,450	$0	$253,450	$0
Capital grants and contributions	$1,841,179	$1,170,455	$0	$0	$1,841,179	$1,170,455
General revenue						
Property tax and uniform vehicle fees	$2,529,705	$2,555,160	$0	$0	$2,529,705	$2,555,160
Other taxes	$4,167,000	$3,999,779	$0	$0	$4,167,000	$3,999,779
Other	$66,662	$216,705	$24,421	$5,831	$91,083	$222,536
Total revenue	$10,605,400	$10,165,434	$4,460,178	$3,534,368	$15,065,578	$13,699,802
Expenses						
General government	$2,091,826	$2,095,247			$2,091,826	$2,095,247
Public Safety	$3,087,683	$2,976,846			$3,087,683	$2,976,846
Streets and public works	$1,565,404	$1,620,465			$1,565,404	$1,620,465
Parks and recreation	$1,629,452	$1,684,043			$1,629,452	$1,684,043
Community development	$660,840	$1,124,270			$660,840	$1,124,270
Interest on long-term debt	$312,167	$370,904			$312,167	$370,904
Water			$2,086,004	$1,690,109	$2,086,004	$1,690,109
Sanitation			$906,971	$868,350	$906,971	$868,350
Storm drain			$629,638	$517,346	$629,638	$517,346
Telecom			$260,540	$37,747		
Total expenses	$9,347,372	$9,871,775	$3,883,153	$3,113,552	$13,230,525	$12,985,327
Increase in net position before transfers	$1,258,028	$293,659	$577,025	$420,816	$1,835,053	$714,475
Transfers	$0	$19,765	$0	($19,765)	$0	$0
Increase (decrease) in net position	$1,258,028	$313,424	$577,025	$401,051	$1,835,053	$714,475
Net position, beginning	$25,413,465	$25,100,041	$12,788,480	$12,387,429	$38,201,945	$37,487,470
Net position, ending	$26,671,493	$25,413,465	$13,365,505	$12,788,480	$40,036,998	$38,201,945

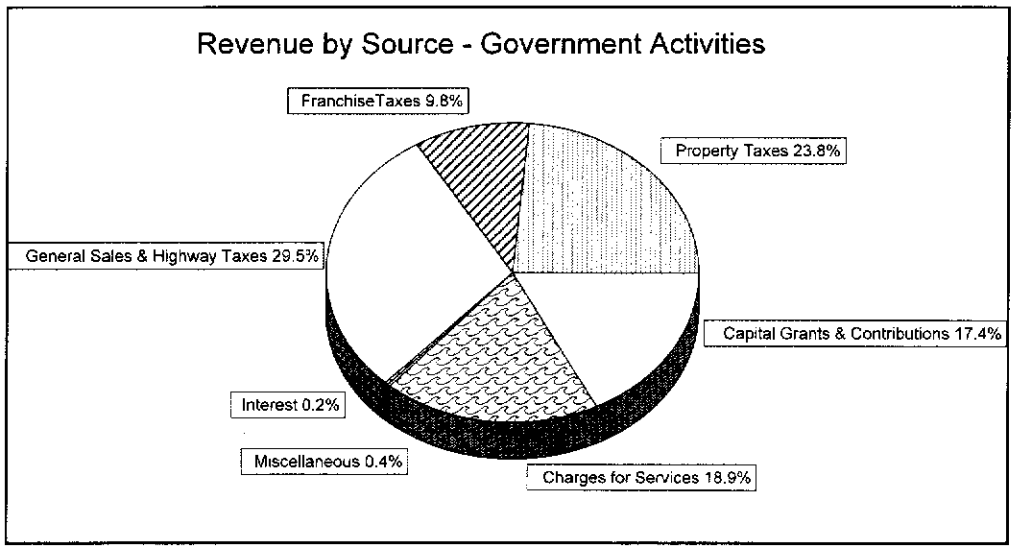
Governmental Activities

As noted in the table above, governmental activities increased net position by $1,258,028, or 4.95%. The primary reason for the increase in net position is the investment in infrastructure and construction during this period.

The following chart displays the governmental activities expenses compared to the program revenues attributed to the activity. Traditionally, governmental activities are funded by general revenue sources and not charges for direct services.



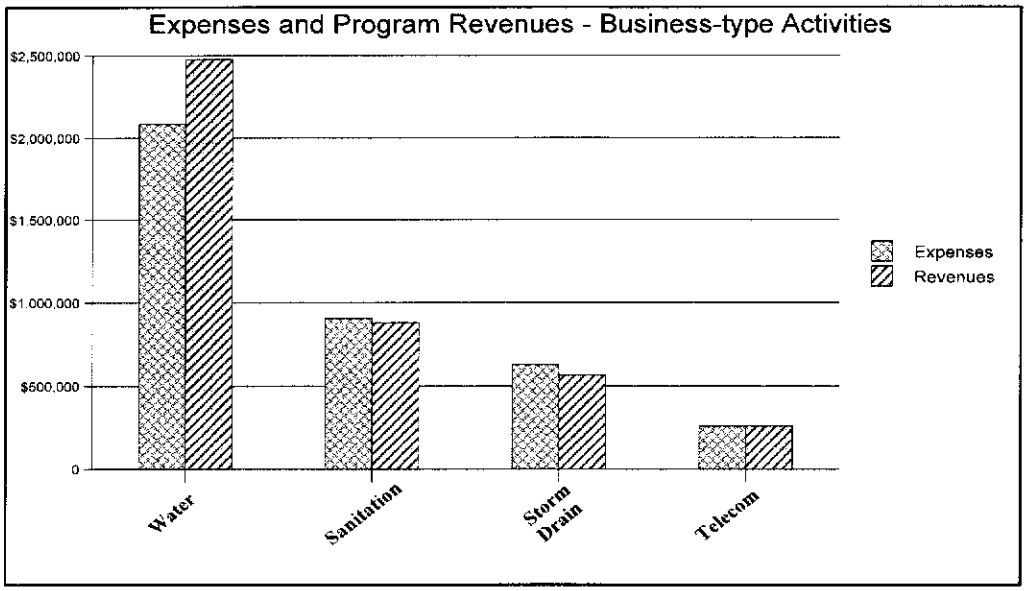
The following chart displays the major sources of governmental activity revenue. Taxes account for 63.10% of revenue that funds governmental activity in the current period.



Business-type activities

As noted in the table "Centerville City Changes in Net Position" business-type activities increased net position of $577,025.

The following chart displays business-type activities compared to program expenses attributed to the activity. Traditionally business-type activities are self supporting.



Business-type activities are generally funded by charges for services, 100% of the revenues for business-type activities comes from charges for services. During the current reporting period charges for services more than funded expenses by a net $299,154. Individual funds cover expenses over revenues from reserves.

Financial Analysis of the Governments Funds

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

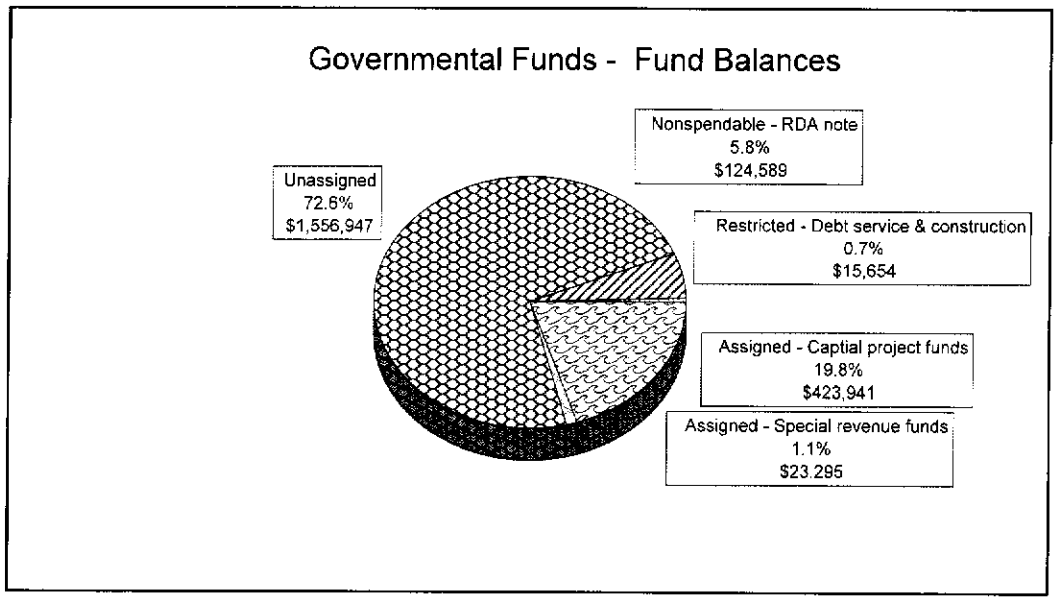
Governmental funds

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

At June 30, 2013, the City's governmental funds reported a combined ending fund balance of $2,144,426 an increase of $279,367, or 14.98% more than the prior period. The largest increase in balances is

Unassigned. The Unassigned balances increased by 77.39%, a total of $679,225. All of the Unassigned balances are in the General Fund. Assigned fund balances, that are restricted for a specific purpose, decreases from $646,809 to $447,236 prior period, or 30.86%. The Restricted Fund balances are not available for new spending as it has already been committed for a specific purpose or is unavailable for government operations, but are only $15,654 at June 30, 2013.

The following chart depicts the governmental fund restricted, assigned and unassigned fund balances.



The general fund is the primary operating fund of the City. At June 30, 2013 unassigned fund balance of the general fund was $1,556,947 an increase of $401895, or 34.76%. The total general fund balance was $1,681,536. Total fund balance increased by a total of $290,023 from the prior period. A comparison of the unassigned fund balance and the total fund balance to total fund expenditures is a measure of liquidity. Unassigned fund balance is equal to 18.15% of total general fund expenditures for the next fiscal year and total fund balance is equal to 20.00% of total general fund expenditures for the next fiscal year. The general fund has reserved, or nonspendable, fund balances for RDA note, $124,589 which was reduced by $110,872 as the RDA made a principal payment in that amount, and an interest payment on the note during the period.

The Arts Center capital project fund is a fund that is considered as a major governmental fund. This fund has been established for the construction of the Davis Cultural Arts Center. The project is funded by a Sales Tax revenue bond issued by Centerville City and contributions from the RDA and Davis County. This fund has a $0 fund balance. This balance was be funded by participation by the RDA.

Other Governmental funds had a total decrease in fund balances of $44,015, or 11.30%. This decrease is due to the change in balances in capital project funds.

Proprietary funds

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

Water fund

Total net position equaled $10,339,247 at June 30, 2013. Total net position increased by $413,023 or 4.16%, primarily from investment in capital assets.

Drainage Utility

Total net position at June 30, 2013 were $2,977,407. Total net assets increased by $136,283 or, 4.80%, primarily from investment in capital assets.

Other proprietary

Other non-major proprietary funds, Sanitation and Telecommunications, net position totaled $48,851 an increase of $27,719 or 131.17%, at June 30, 2013. These funds are intended to fund operations.

General fund budgetary highlights

During the fiscal year the general fund budget expenditures were amended from $7,754,196 ($7,379,909 expenditures and $374,287 transfers out) to $8,080,362 which included $7,732,739 expenditures and $347,623 transfers out. This reflects total increase of $326,166 or 4.21%. The largest budget change was for street projects, $222,429. The total budget actual has decreased the last five years. This period actual expenditures were $7,764,417, $8,173,276, $8,257,281, $8,782,742 respectively.

Total revenues had a negative variance between final amended budget to actual of 1.65%, or $128,393. The most significant category with a negative variance is taxes, $209,834 or 3.84%. Sales tax revenues were the most significant category, that had a budget deficiency of $1,23,836, or 3.79%. This reflects the slow recovery of the local and State economies. Franchise taxes collected on natural gas had a negative variance of $80,208 or 7.17%. Actual revenue increased from the prior period by $43,103. This type of revenue is subject to seasonal usage fluctuation. Taxes received from natural gas have been slow to increase with growth as prices have declined. Revenue categories that had variances between the final amended budget and actual; Licenses and Permits a positive $13,156, 3.75% above budget was a result of permits and charges for development in the City such as building permits. Intergovernmental revenues $136,133 or 26.98%, as the City received a grant for a portion of a project on a State of Utah roadway. Charges for services $91,238 or 59.49%, due to development related fees. Fines and Forfeiture ended with a $11,240 deficit. Fine revenue had been decreasing steadily over the last two years, but had a slight increase this year. Interest revenue was significantly under budget due to decreased cash reserves and low earning rate, and classification of revenues ,$117,207 under, or only 14.13% of budget.

The only one expenditure category had a negative variance from budget to actual was administration which was $7,025, or 1.76%. All categories combined had a positive variance of $630,125 8.15%. A large portion of which is due to timing of street projects. Expenditures including transfers, were exceeded by sources of funds by $492,939. Operating expenditures, not including transfers, decreased from the prior period by $352,446.

Capital Assets and Debt Administration

Centerville City's investment in capital assets for governmental and business-type activities at June 30, 2013 was $48,119,993 (net of depreciation). The investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, machinery and equipment, autos and trucks, furniture and fixtures. The City's total investment in capital assets increased by $1,430,659 or 3.08%. Governmental activities decreased capital assets (net of depreciation) $171,983 or .53% , to $32,020,634 of total assets (net of depreciation). Business type activities increased capital assets (net of depreciation) $1,605,579 or 11.08% to $16,099,296.

Major capital asset events during the current year were:

1) Governmental activities increased slightly in non-depreciated assets including by $36,061 to $7,591,481. There were slight increases in Buildings and Improvements. Infrastructure had the largest total increase of $498,285, 7.76%, during the year. Machinery and equipment increased only $16,549 .26%. Autos and trucks increased $84,654. 3.70%, but only a net of $38,854, 1.70%, with the addition of $84,654 in assets and retiring $45,800. Total accumulated depreciation increased $928,414, or 16.44%.

2) Investment of business type activities in water distribution systems and sub-drain systems increased by the amount of $1,605,579 (after depreciation), 11.08%. Prior to depreciation, Water distribution systems increased by $287,289, 2.40%; Storm Drain Systems increased by $243,905, 15.41%. Buildings and Wells, Reservoirs and Sub-drain systems had no change. Machinery and equipment had an increase of $148,795, 10.63%, and a net increase of $117,067, 8.36%, with the addition of $148,795 and the retirement of $31,728 in assets . Total accumulated depreciation increased by $438,078, or 7.36%.

Centerville City Capital Assets
(Net of depreciation)

	Governmental Activities 2013	Governmental Activities 2012	Business-Type Activities 2013	Business-Type Activities 2012	Total 2013	Total 2012
Land	$7,591,481	$7,444,402	$177,122	$177,122	$7,768,603	$7,621,524
Buildings	$15,920,867	$16,249,995	$1,708,179	$1,757,830	$17,629,046	$18,007,825
Improvements other than buildings	$3,940	$4,605	$48,617	$48,617	$52,557	$53,222
Machinery & equipment	$1,555,513	$1,726,680	$353,508	$276,920	$1,909,021	$2,003,600
Distribution & collection systems	$0	$0	$12,439,125	$12,233,228	$12,439,125	$12,233,228
Autos & trucks	$728,467	$806,815	$0	$0	$728,467	$806,815
Infrastructure	$6,149,061	$5,780,116	$0	$0	$6,149,061	$5,780,116
Furniture & fixtures	$71,305	$71,986	$0	$0	$71,305	$71,986
Construction in Process	$0	$111,018	$1,372,745	$0	$1,372,745	$111,018
Total	$32,020,634	$32,195,617	$16,099,296	$14,493,717	$48,119,930	$46,689,334

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

Long term debt

On June 30, 2013, the long term outstanding bonds payable of the City was $10,800,000. None of this amount is considered general obligation debt. This is a decrease from the prior period of $1,670,000, 13.39%. Governmental activities outstanding debt decreased by $1,260,000,15.39% and Business type activities decreased by $335,000, 7.96% . All of the debt is considered revenue bonds ($6,925,000 governmental activities and $3,875,000 business-type activities). For additional information on the City's long term debt, refer to the Detailed Notes for All Funds to the financial statements.

Centerville City Outstanding Long Term Debt

	Governmental Activities 2013	Governmental Activities 2012	Business-type Activities 2013	Business-type Activities 2012	Total 2013	Total 2012
Compensated Absences	$438,361	$457,806	$85,084	$78,457	$523,445	$536,263
Revenue bonds	$6,925,000	$8,260,000	$3,875,000	$4,210,000	$10,800,000	$12,470,000
Total	$7,363,361	$8,717,806	$3,960,084	$4,288,457	$11,323,445	$13,006,263

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

Economic Factors and Next Year's Budget and Rates

1. At the time the budget was adopted for the fiscal year ending June 30, 2013, the Utah and local economy was continuing to stay strong. Major downturn in the national economy and struggles in the financial markets, have affected the economy in the State of Utah. This has resulted in a considerable impact on the City revenues, in particular sales tax revenues, since 2008. Sales tax receipts have continued to increase since 2010. Sales tax receipts in the general fund still are less than fiscal year 2008. Unemployment continues to decrease to 4.3%, within Davis County which is better than the State or national rate. The construction and construction related industries were affected the most. The national and state economy are expected to continue a steady recovery in 2013-2014. Housing construction has rebounded somewhat in the State and locally. Commercial construction has an increased in recent months within the City and more anticipated with the construction of a commercial development, particularly in Legacy Crossing at Parrish Lane and Barnard Creek development areas.

2. Sales taxes are the largest single source of revenue for governmental operations of the City. The City experienced a 4.35% increase in sales tax revenue (general fund) from 2012, but still lags behind revenues received prior to the recession in 2008. Revenue from retail sales are expected to continue with a moderate increases in 2013-2014, perhaps 6-8%. The new retail space enhanced the City's sales tax base. The City has actually faired better in the economic downturn than most of the State. The City has completed a master plan of several hundred acres on its west side. Preliminary plans are contemplating light industrial and commercial offices. A major 14 screen movie complex was completed in 2009, which will spur additional commercial development in this area. Additional retail and office space is continuing to develop in this area. to The creation of two Community Development Areas on the west side of the City will assist in future development and revenue sources.

3. No tax increases are included in the fiscal year 2012-2013 budget. A 4% water rate increase was

implemented in the 2013-2014 budget, according to a three year plan to increase revenue and fund projects. The City issued water revenue bonds, and took advantage of historically low interest rates refinancing approximately $2.1 million of prior debt and $2.1 million of new construction funds. There are no major operating cost increases anticipated in the coming year. There is also a 5% increase in waste collection fees to keep up with increasing cost of operations.

Request for Information

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

CENTERVILLE CITY CORPORATION
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 764,362	$ 1,523,180	$ 2,287,542
Receivables:			
Property and other taxes	2,971,775	-	2,971,775
Accounts	30,409	319,530	349,939
Notes	228,235	-	228,235
Prepaids and other	-	42,634	42,634
Internal balances	1,744,528	(1,744,528)	-
Due from other governments	102,601	-	102,601
Restricted cash and cash equivalents	-	1,360,662	1,360,662
Water stock and rights	-	48,617	48,617
Land	7,591,481	177,122	7,768,603
Buildings	18,559,574	2,373,680	20,933,254
Improvements other than buildings	62,283	984,857	1,047,140
Machinery and equipment	2,983,447	1,517,429	4,500,876
Distribution and collection systems	-	15,995,267	15,995,267
Autos and trucks	2,329,562	-	2,329,562
Furniture and fixtures	111,575	-	111,575
Infrastructure	6,918,019	-	6,918,019
Construction in progress	-	1,372,745	1,372,745
Accumulated depreciation	(6,535,307)	(6,370,421)	(12,905,728)
Total assets	**37,862,544**	**17,600,774**	**55,463,318**
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on refunding	-	22,832	22,832
Total deferred outflows of resources	**-**	**22,832**	**22,832**
LIABILITIES			
Accounts payable	351,195	13,786	364,981
Accrued interest payable	41,574	36,521	78,095
Accrued liabilities	199,807	1,187	200,994
Unearned revenue	1,123	-	1,123
Deposits and bonds held	742,658	7,753	750,411
Non-current liabilities:			
Due within one year	1,598,790	390,686	1,989,476
Due in more than one year	6,081,438	3,808,168	9,889,606
Total liabilities	**9,016,585**	**4,258,101**	**13,274,686**
DEFERRED INFLOWS OF RESOURCES			
Deferred property tax revenue	2,174,466	-	2,174,466
Total deferred inflows of resources	**2,174,466**	**-**	**2,174,466**
NET POSITION			
Net investment in capital assets	25,095,634	10,802,629	35,898,263
Restricted for			
Debt service and construction	15,654	1,360,662	1,376,316
Unrestricted	1,560,205	1,202,214	2,762,419
Total net position	**$ 26,671,493**	**$ 13,365,505**	**$ 40,036,998**

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Activities
For the Year Ended June 30, 2013

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities	Net (Expense) Revenues and Changes in Net Position: Business-type Activities	Total
GOVERNMENTAL ACTIVTITIES							
General government	$ 2,091,826	$ 1,521,453	$ -	$ -	$ (570,373)		$ (570,373)
Public safety	3,087,683	-	-	-	(3,087,683)		(3,087,683)
Streets and public works	1,565,404	16,388	-	589,494	(959,522)		(959,522)
Parks and recreation	1,629,452	112,607	-	-	(1,516,845)		(1,516,845)
Community development	660,840	350,406	-	1,251,685	941,251		941,251
Interest on long-term debt	312,167	-	-	-	(312,167)		(312,167)
Total governmental activities	9,347,372	2,000,854	-	1,841,179	(5,505,339)		(5,505,339)
BUSINESS-TYPE ACTIVITIES							
Water	2,086,004	2,476,190	-	-		$ 390,186	390,186
Sanitation	906,971	880,454	-	54,100		27,583	27,583
Storm drain	629,638	564,987	-	199,350		134,699	134,699
Telecom	260,540	260,676	-	-		136	136
Total business-type activities	3,883,153	4,182,307	-	253,450		552,604	552,604
GENERAL REVENUES AND TRANSFERS							
General Revenues:							
Taxes:							
Property taxes					2,529,705	-	2,529,705
Franchise taxes					1,037,792	-	1,037,792
General sales taxes and highway sales taxes					3,129,208	-	3,129,208
Interest income					22,242	24,421	46,663
Miscellaneous					44,420	-	44,420
Total general revenues and transfers					6,763,367	24,421	6,787,788
Change in net position					1,258,028	577,025	1,835,053
Net position - beginning					25,413,465	12,788,480	38,201,945
Net position - ending					$ 26,671,493	$ 13,365,505	$ 40,036,998

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Balance Sheets – Governmental Funds
June 30, 2013

	General	Special Revenue Redevelopment Agency	Debt Service Arts Center	Other Governmental	Totals Governmental Funds
ASSETS					
Cash and cash equivalents	$ 234,215	$ 67,257	$ -	$ 462,890	$ 764,362
Receivables:					
Sales, property and franchise taxes	1,626,704	1,288,885	56,186	-	2,971,775
Accounts	30,409	-	-	-	30,409
Note receivable	-	-	-	228,235	228,235
Class C road funds	102,601	-	-	-	102,601
Due from other funds	1,800,714	-	-	-	1,800,714
Note receivable - interfund	124,589	-	-	-	124,589
Restricted cash and cash equivalents	-	-	-	-	-
Total assets	$ 3,919,232	$ 1,356,142	$ 56,186	$ 691,125	$ 6,022,685
LIABILITIES					
Liabilities:					
Accounts payable	$ 351,195	$ -	$ -	$ -	$ 351,195
Accrued liabilities	199,807	-	-	-	199,807
Deferred revenue - other	1,123	-	-	-	1,123
Due to other funds	-	-	56,186	-	56,186
Deposits/bonds held	742,658	-	-	-	742,658
Note payable - interfund	-	124,589	-	-	124,589
Total liabilities	1,294,783	124,589	56,186	-	1,475,558
DEFERRED INFLOWS OF RESOURCES					
Deferred property tax revenue	942,913	1,231,553	-	-	2,174,466
Deferred revenue - note receivable	-	-	-	228,235	228,235
Total deferred inflows of resources	942,913	1,231,553	-	228,235	2,402,701
FUND BALANCES					
Nonspendable					
RDA note	124,589	-	-	-	124,589
Total nonspendable	124,589	-	-	-	124,589
Restricted for:					
Debt service and construction	-	-	-	15,654	15,654
Total restricted	-	-	-	15,654	15,654
Assigned to:					
Special revenue funds	-	-	-	23,295	23,295
Capital projects funds	-	-	-	423,941	423,941
Total assigned	-	-	-	447,236	447,236
Unassigned	1,556,947	-	-	-	1,556,947
Total fund balances	1,681,536	-	-	462,890	2,144,426
Total liabilities, deferred inflows of resources, and fund balances	$ 3,919,232	$ 1,356,142	$ 56,186	$ 691,125	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					32,020,634
Long-term receivables are not available to pay for current-period expenditures and, therefore, are deferred in the funds.					228,235
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					(7,721,802)
Net position of governmental activities					$ 26,671,493

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenditures, and Change in Fund Balances – Governmental Funds
For the Year Ended June 30, 2013

	General	Special Revenue Redevelopment Agency	Debt Service Arts Center	Other Governmental	Total Governmental Funds
REVENUES					
Taxes	$ 5,248,247	$ 1,137,461	$ 310,997	$ -	$ 6,696,705
Special assessments	-	-	-	16,388	16,388
Licenses and permits	350,406	-	-	-	350,406
Intergovernmental	640,673	25,391	585,621	-	1,251,685
Charges for services	244,613	-	-	239,687	484,300
Fines and forfeitures	463,760	-	-	-	463,760
Charges for services - other funds	686,000	-	-	-	686,000
Interest	19,293	-	2,076	873	22,242
Miscellaneous	26,061	-	-	18,359	44,420
Total revenues	7,679,053	1,162,852	898,694	275,307	10,015,906
EXPENDITURES					
Current operating:					
General government	1,335,371	14,070	2,500	1,144	1,353,085
Public safety	3,111,317	-	-	-	3,111,317
Streets and public works	1,454,321	-	-	-	1,454,321
Community development	343,833	305,007	-	-	648,840
Parks and recreation	857,772	-	-	194,835	1,052,607
Capital outlay	-	-	-	23,778	23,778
Debt service:					
Principal retirement	-	-	1,260,000	75,000	1,335,000
Interest and fiscal charges	-	14,128	305,388	2,431	321,947
UTOPIA pledge payments	-	-	-	428,410	428,410
Total expenditures	7,102,614	333,205	1,567,888	725,598	9,729,305
Excess (deficiency) of revenues over expenditures	576,439	829,647	(669,194)	(450,291)	286,601
OTHER FINANCING SOURCES (USES)					
Transfers in	66,340	-	640,298	779,842	1,486,480
Sale of capital assets	4,766	-	-	-	4,766
Transfers out	(357,522)	(1,074,618)	-	(66,340)	(1,498,480)
Total other financing sources (uses)	(286,416)	(1,074,618)	640,298	713,502	(7,234)
Net change in fund balance	290,023	(244,971)	(28,896)	263,211	279,367
Fund balance - beginning of year	1,391,513	244,971	28,896	199,679	1,865,059
Fund balance - end of year	$ 1,681,536	$ -	$ -	$ 462,890	$ 2,144,426

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds To the Statement of Activities
For the Year Ended June 30, 2013

Amounts reported for governmental activities in the statement of activities (page 27) are different because:

Net change in fund balances - total governmental funds (page 29)	$	279,367
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays and capital contributions in the current period.		(168,656)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the payment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		1,153,644
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(6,327)
Change in net position of governmental activities (page 27)	$	1,258,028

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenditures, and Change in Fund Balances – Budget to Actual – General Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Taxes	$ 5,458,081	$ 5,458,081	$ 5,248,247	$ (209,834)
Licenses and permits	337,250	337,250	350,406	13,156
Intergovernmental	504,540	504,540	640,673	136,133
Charges for services	113,375	153,375	244,613	91,238
Fines and forfeitures	475,000	475,000	463,760	(11,240)
Charges for services - other funds	672,500	709,950	686,000	(23,950)
Interest	136,500	136,500	19,293	(117,207)
Miscellaneous	32,750	32,750	26,061	(6,689)
Total revenues	7,729,996	7,807,446	7,679,053	(128,393)
EXPENDITURES				
Current operating:				
General government:				
Administration	391,019	399,048	406,073	(7,025)
Municipal council	112,203	101,508	70,406	31,102
Finance	481,373	484,830	482,886	1,944
Legal	348,060	378,826	376,006	2,820
Total general government	1,332,655	1,364,212	1,335,371	28,841
Fire	783,477	794,172	794,172	-
Public safety	2,291,719	2,345,613	2,317,145	28,468
Streets and public works	1,648,834	1,871,263	1,454,321	416,942
Community development	400,059	398,926	343,833	55,093
Parks and recreation	923,165	958,553	857,772	100,781
Total expenditures	7,379,909	7,732,739	7,102,614	630,125
Excess (deficiency) of revenues over expenditures	350,087	74,707	576,439	501,732
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,000	66,340	16,340
Transfers out	(374,287)	(347,623)	(357,522)	(9,899)
Sale of capital assets	20,000	20,000	4,766	(15,234)
Total other financing sources (uses)	(354,287)	(277,623)	(286,416)	(8,793)
Net change in fund balance	(4,200)	(202,916)	290,023	492,939
Fund balance - beginning of year	1,391,513	1,391,513	1,391,513	-
Fund balance - end of year	$ 1,387,313	$ 1,188,597	$ 1,681,536	$ 492,939

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenditures, and Change in Fund Balances – Budget to Actual – Redevelopment Agency Special Revenue Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Taxes	$ 1,555,990	$ 1,555,990	$ 1,137,461	$ (418,529)
Intergovernmental	-	-	25,391	25,391
Total revenues	1,555,990	1,555,990	1,162,852	(393,138)
EXPENDITURES				
Current operating:				
General government	500	500	14,070	(13,570)
Community development	280,000	295,000	305,007	(10,007)
Debt service:				
Interest and fiscal charges	125,000	125,000	14,128	110,872
Total expenditures	405,500	420,500	333,205	87,295
Excess (deficiency) of revenues over expenditures	1,150,490	1,135,490	829,647	(305,843)
OTHER FINANCING SOURCES (USES)				
Transfers out	(955,990)	(955,990)	(1,074,618)	(118,628)
Total other financing sources (uses)	(955,990)	(955,990)	(1,074,618)	(118,628)
Net change in fund balance	194,500	179,500	(244,971)	(424,471)
Fund balance - beginning of year	244,971	244,971	244,971	-
Fund balance - end of year	$ 439,471	$ 424,471	$ -	$ (424,471)

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Net Position – Proprietary Funds
June 30, 2013

	Water Fund	Drainage Utility Fund	Other Proprietary Funds	Total Proprietary Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 970,038	$ 553,142	$ -	$ 1,523,180
Receivables:				
Accounts receivable, net	131,971	54,801	102,604	289,376
Unbilled receivables	30,154	-	-	30,154
Prepaid and other	42,634	-	-	42,634
Due from other funds	158,474	144,891	-	303,365
Total current assets	1,333,271	752,834	102,604	2,188,709
Noncurrent assets:				
Other assets:				
Restricted cash	1,360,662	-	-	1,360,662
Total other assets	1,360,662	-	-	1,360,662
Property, plant and equipment				
Water stock and rights	48,617	-	-	48,617
Land	177,122	-	-	177,122
Reservoirs	984,857	-	-	984,857
Water distribution system	12,228,527	-	-	12,228,527
Buildings and wells	2,373,680	-	-	2,373,680
Machinery and equipment	806,448	152,338	558,643	1,517,429
Sub-drain system	-	1,940,244	-	1,940,244
Storm drain system	-	1,826,496	-	1,826,496
Construction in Progress	1,372,745	-	-	1,372,745
Accumulated depreciation	(5,363,346)	(561,109)	(445,966)	(6,370,421)
Net property, plant and equipment	12,628,650	3,357,969	112,677	16,099,296
Total noncurrent assets	13,989,312	3,357,969	112,677	17,459,958
Total Assets	15,322,583	4,110,803	215,281	19,648,667
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	19,282	3,550	-	22,832
Total deferred outflows of resources	19,282	3,550	-	22,832
LIABILITIES				
Current liabilities:				
Accounts payable	-	-	13,786	13,786
Accrued interest payable	28,742	7,779	-	36,521
Compensated absences	19,089	-	-	19,089
Due to other funds	1,744,528	158,474	144,891	2,047,893
Bonds payable - current	331,597	40,000	-	371,597
Security deposits	-	-	7,753	7,753
Due to subdividers	1,187	-	-	1,187
Total current liabilities	2,125,143	206,253	166,430	2,497,826
Long-term liabilities:				
Bonds payable	2,811,480	930,693	-	3,742,173
Compensated absences	65,995	-	-	65,995
Total long-term liabilities	2,877,475	930,693	-	3,808,168
Total Liabilities	5,002,618	1,136,946	166,430	6,305,994
NET POSITION				
Net investment in capital assets	8,302,676	2,387,276	112,677	10,802,629
Restricted for debt service and development	1,360,662	-	-	1,360,662
Unrestricted	675,909	590,131	(63,826)	1,202,214
Total Net Position	$ 10,339,247	$ 2,977,407	$ 48,851	$ 13,365,505

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
For the Year Ended June 30, 2013

	Water Fund	Drainage Utility Fund	Other Proprietary Funds	Total Proprietary Funds
OPERATING REVENUES				
Charges for services	$ 1,778,360	$ 564,987	$ 1,134,550	$ 3,477,897
Connection and servicing	27,844	-	6,320	34,164
Miscellaneous	437,491	-	260	437,751
Total operating revenues	2,243,695	564,987	1,141,130	3,949,812
OPERATING EXPENSES				
Salaries and wages	285,732	46,133	-	331,865
Employee benefits	132,574	26,897	-	159,471
Water purchases	70,930	-	-	70,930
Utility costs	102,286	1,358	-	103,644
Maintenance and supplies	511,946	129,876	162,170	803,992
Tipping fees and contractual services	-	4,428	682,469	686,897
Professional and technical services	45,462	53,297	264,588	363,347
Administration and overhead	416,181	237,381	42,447	696,009
Depreciation	445,833	113,782	15,837	575,452
Total operating expenses	2,010,944	613,152	1,167,511	3,791,607
Operating income (loss)	232,751	(48,165)	(26,381)	158,205
NON-OPERATING REVENUES (EXPENSES)				
Development and construction fees	232,495	-	-	232,495
Interest revenue	22,837	1,584	-	24,421
Interest expense	(75,060)	(16,486)	-	(91,546)
Total non-operating revenues (expenses)	180,272	(14,902)	-	165,370
Income before contributions	413,023	(63,067)	(26,381)	323,575
Developer contributions	-	199,350	54,100	253,450
Change in net position	413,023	136,283	27,719	577,025
Total net position, beginning of year	9,926,224	2,841,124	21,132	12,788,480
Total net position, end of year	$ 10,339,247	$ 2,977,407	$ 48,851	$ 13,365,505

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Cash Flows – Proprietary Funds
June 30, 2013

	Water Fund	Drainage Utility Fund	Other Proprietary Funds	Total Proprietary
Cash flows from operating activities				
Cash received from customers (including cash deposits)	$ 2,248,071	$ 563,514	$ 1,117,788	$ 3,929,373
Cash paid to suppliers	(1,148,185)	(426,340)	(1,146,671)	(2,721,196)
Cash paid to employees	(411,679)	(73,030)	-	(484,709)
Net cash provided (used) by operating activities	688,207	64,144	(28,883)	723,468
Cash flows from non-capital financing activities				
Increase (decrease) in amounts due to other funds	619,283	(144,891)	48,888	523,280
Net cash provided (used) by non-capital financing activities	619,283	(144,891)	48,888	523,280
Cash flow from capital and related financing activities				
Bond payments - principal	(313,619)	(36,518)	-	(350,137)
Bond payments - interest	(77,606)	(16,819)	-	(94,425)
Purchase of capital assets	(1,732,734)	(44,555)	(21,995)	(1,799,284)
Impact fees	232,495	-	-	232,495
Net cash provided (used) by capital and related financing activities	(1,882,387)	(97,892)	(21,995)	(2,002,274)
Cash flow from investing activities				
Interest earned on investments	22,837	1,584	-	24,421
Net cash provided by investing activities	22,837	1,584	-	24,421
Net increase (decrease) in cash and cash equivalents	(552,060)	(177,055)	(1,990)	(731,105)
Cash and cash equivalents at beginning of year	2,882,760	730,197	1,990	3,614,947
Cash and cash equivalents at end of year	$ 2,330,700	$ 553,142	$ -	$ 2,883,842
Reconciliation of operating income to net cash provided by operating activities				
Operating income (loss)	$ 232,751	$ (48,165)	$ (26,381)	158,205
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortization expense	445,833	113,782	15,837	575,452
Decrease (increase) in accounts receivable	6,441	(1,473)	(23,342)	(18,374)
Decrease (increase) in prepaid expenses	(2,065)	-	-	(2,065)
Increase (decrease) in accounts payable and accrued liabilities	(1,380)	-	5,003	3,623
Increase (decrease) in compensated absences	6,627	-	-	6,627
Total adjustments	455,456	112,309	(2,502)	565,263
Net cash provided (used) by operating activities	$ 688,207	$ 64,144	$ (28,883)	$ 723,468

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Net Position – Fiduciary Fund
June 30, 2013

	Trust Fund Total
ASSETS	
Cash and cash equivalents	$ 14,854
Total assets	14,854
NET POSITION	
Unrestricted	14,854
Total net position	$ 14,854

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Statement of Changes in Net Position – Fiduciary Fund
For the Year Ended June 30, 2013

	Trust Fund Total
ADDITIONS	
Miscellaneous:	
Interest income	$ 5
Donations	19,333
Rental income	1,190
Transfer in	12,000
Total additions	32,528
DEDUCTIONS	
Administrative	23,245
Total deductions	23,245
Change in net position	9,283
Net position - beginning	5,571
Net position - ending	$ 14,854

The accompanying notes are an integral part of this financial statement.

CENTERVILLE CITY CORPORATION
Notes to the Financial Statements
June 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The basic financial statements of Centerville City Corporation (the City) have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles.

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

The City of Centerville was incorporated in 1915. The City operates under a Mayor/ Council form of government. As required by GAAP, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization or there is a potential for that organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable for an organization if that organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). The component units discussed below are included as part of the City's reporting entity as blended component units.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The City reports the following major governmental funds:

- The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.
- The RDA Special Revenue Fund accounts for redevelopment activities of the City.
- The Arts Center Debt Service Fund accounts for the debt service for the bonds relating to the South Davis Performing Arts Center.

The City reports the following major proprietary funds:

- The Water Fund accounts for the activities of the City's water production, treatment and distribution operations.
- The Drainage Utility Fund accounts for storm drain collection activities in the City.

Additionally, the City reports a fiduciary fund to account for the activities of a pioneer home museum.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity

Cash, Deposits and Investments Cash includes cash on hand, demand deposits with banks and other financial institutions, and deposits in other types of accounts or cash management pools that have the general characteristics of demand deposit accounts. City policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the Utah Public Treasurer's Investment Fund and other investments allowed by the State of Utah's Money Management Act. Investments are reported at fair value. The State Treasurer's Investment Fund operates in accordance with state laws and regulations. The reported value of the Fund is the same as the fair value of the Fund shares.

Cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Investments with maturities of three months or less when purchased meet this definition.

Receivables and Payables Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to or due from other funds". In the Water, Sanitation, and Drainage Utility funds, the City records utility revenues billed to customers when meters are read on a monthly basis. Unbilled service accounts receivable at June 30, 2013 were estimated based on July billings and are included in the operating revenues and accounts receivable at year-end.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity (Continued)

Inventories and Prepaid Items Inventories of materials and supplies in the proprietary funds, consisting principally of materials used in the repair of the transmission, distribution, collection and treatment systems, are valued at cost and accounted for on a first-in, first-out basis (FIFO). Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an individual cost of more than $5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

As permitted by GASB Statement No. 34, the City has not retroactively recorded infrastructure assets.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	10 to 50 years
Infrastructure	20 to 50 years
Machinery and equipment	5 to 7 years
Furniture and fixtures	5 to 10 years
Reservoirs and wells	10 to 50 years

Compensated Absences For governmental funds amounts of vested or accumulated vacation leave and comp time that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net assets and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Vested or accumulated vacation leave and comp time of proprietary funds is recorded as an expense and a liability of those funds as the benefits accrue to the employees and are thus recorded in both the government-wide financial statements and the individual fund financial statements. Sick pay amounts are charged to expenditures when incurred. Employees may accumulate sick leave without limitation. Accumulated vacation and sick leave is paid to employees upon retirement, with a limitation of one third of accumulated hours in excess of 300 hours. Employees that are terminated for reasons other than retirement are not paid for accumulated sick leave.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity (Continued)

Long-Term Obligations In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums, discounts, and issuance costs are deferred and amortized over the life of the applicable debt. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Restricted Assets Restricted assets are comprised of cash restricted for future payments of principal and interest on debt service as well as unexpended portions of bonds issued for capital construction purposes.

Fund Equity GASB Statement No. 54 provided reporting categories for fund balance in governmental funds. The categories and descriptions are as follows:

Nonspendable Fund Balance – Prepaid expenditures and other similar assets not in a spendable form or that are contractually required to be maintained intact are classified as nonspendable fund balance.

Restricted Fund Balance – Assets that are constrained by externally imposed restrictions, or by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts formally designated by City Council through ordinance or resolution for a specific purpose that cannot be used for another purpose unless the City Council formally changes the use.

Assigned Fund Balance – Amounts constrained by City Council or City Management for a specific purpose normally through the appropriations process in establishing and amending budgets. Furthermore, funds in special revenue, capital project, and permanent funds are by their nature assigned to the purpose for which the resources are collected.

Unassigned Fund Balance – Amounts that may be used for any governmental purpose.

When an expenditure qualifies to be used from more than one fund balance classification identified above, it is the City's policy to use resources in the following order: restricted, committed, assigned, and then unassigned.

The City has not adopted a formal policy on minimum fund balance. However, state statute requires the City to maintain a minimum fund balance in the general fund of at least 5% of total revenues.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position or Equity (Continued)

Deferred Inflows and Outflows of Resources Deferred inflows and outflows of resources represent acquisitions or consumptions of net position that applies to a future period, and are therefore deferred until that time. Governmental funds report revenue that is unavailable as deferred inflows of resources, such as from property taxes and special assessments. These amounts are deferred and recognized as revenue in the period that the amounts become available. A deferred loss on refunding results from the difference in the carrying value of the refunded debt and the reacquisition price.

New Pronouncements The Governmental Accounting Standards Board issued Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." Although not required to do so, the City has elected to early adopt Statement No. 65 by the Board, "Items Previously Reported as Assets and Liabilities." The implementation of these statements has resulted in changes to the financial statement previously referred to as the Statement of Net Assets, now the Statement of Net Position, and the reclassification of certain asset and liability balances as deferred outflows and inflows and the elimination of previous bond issuance costs.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net assets of governmental activities as reported in the government-wide statement of net assets. This difference primarily results from the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheets.

Capital related items:

When capital assets (property, plant and equipment) that are to be used in governmental activities are purchased or constructed, the costs of those assets are reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the City as a whole.

Cost of capital assets	$ 38,555,941
Accumulated depreciation	(6,535,307)
Total difference	$ 32,020,634

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Net Assets (Continued)

Long-term debt transactions:

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities in the fund financials. All liabilities (both current and long-term) are reported in the statement of net assets. Balances at June 30, 2013 were:

Sales tax revenue bonds	$ 6,925,000
Bond issuance premium	316,867
Interest payable on long-term debt	41,574
Compensated absences	438,361
Total difference	$ 7,721,802

Explanation of Certain Differences Between Governmental Fund Operating Statements and the Statement of Net Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. The first element of this reconciliation states that capital outlays are reported in the governmental funds as expenditures while the government-wide statement of activities allocates these costs over the useful lives of the assets as depreciation. While shown in the reconciliation as the net difference, the elements of this difference are as follow:

Capital outlay	$ 170,264
Developer contributions	589,494
Depreciation expense	(928,414)
Net difference, as reported	$ (168,656)

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

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

Between May 1 and June 22, the City Council reviews and adjusts the proposed budget. On or before June 22, a public hearing is held and the budget is legally adopted through passage of a resolution.

After the budget is adopted, the City Manager may transfer any unencumbered or unexpended appropriation amount from one expenditure account to another within a department. The City Council may, be resolution, transfer any unencumbered or unexpended appropriation amount from one department in a fund to another department within the same fund.

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

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

Annual budgets for the General Fund, all Special Revenue Funds, all Debt Service Funds, and all Capital Projects Funds were legally adopted by the City and are prepared on the modified-accrual method of accounting.

Encumbrances (commitments related to unperformed purchase orders or contracts for goods or services) are used only as an internal management control device during the year. The City does not have any encumbrances outstanding at year end since appropriations lapse at year end. However, encumbered amounts are generally re-appropriated and honored as part of the following year's budget.

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

State law requires that departments or funds do not exceed the amounts appropriated in the final adopted budget. The City Hall Revenue Bond Debt Service Fund had expenditures in excess of budget of $556. The Arts Center Debt Service Fund had expenditures in excess of budget of $50,400.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Tax Revenues

Property taxes are collected by the Davis County Treasurer and remitted to the City in two to three installments in November, December, and January of each fiscal year and a final settlement by March 31st. Taxes are levied and are due and payable on November 1st and delinquent after November 30th of each year at which time they become liens if not paid. An accrual of delinquent current and prior year's property taxes beyond that which was received within 60 days after fiscal year end has not been made, as the amounts are not deemed to be material. An accrual for current year property taxes estimated to be collected the following November and December is made each year.

Sales taxes are collected by the Utah State Tax Commission and remitted to the City monthly. An accrual has been made for all taxes received by the State for the period ended June 30th and thus due and payable to the City.

Franchise taxes are charged to various utility companies doing business with the City including telephone, cable television, gas utility, and electric utility companies. The fees are remitted on a monthly, quarterly, semi-annual, or annual basis. An accrual has not been made for fees due and payable to the City at June 30th as the amounts are not deemed to be material.

4. DETAILED NOTES FOR ALL FUNDS

Cash and Investments

Deposits and investments for the City are governed by the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7, "the Act") and by rules of the Utah Money Management Council ("the Council"). Following are discussions of the City's exposure to various risks related to its cash management activities.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be recovered. The City's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of the City to be in a qualified depository, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Council. At times during the year, the City's bank balances may have exceeded insurable limits.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Credit Risk

Credit risk is the risk that the counterparty to an investment will not fulfill its obligations. The City's policy for limiting the credit risk of investments is to comply with the Money Management Act.

The City is authorized to invest in the Utah Public Treasurer's Investment fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participant's average daily balances.

As of June 30, 2013, the City had investments of $2,005,149 with the PTIF. The entire balance had a maturity less than one year. The PTIF pool has not been rated.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy for managing its exposure to declines in fair value loss from changes in interest rates is to follow the Money Management Act and only invest in instruments that mature in one year or less. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested.

The deposits and investments described above are included on the government-wide statement of net assets as follows:

Cash and cash equivalents	$ 2,287,542
Restricted cash and cash equivalents	1,360,662
	$ 3,648,204

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Receivables

Receivables as of the year end for the City's individual major funds and non-major funds, in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	RDA	Water	Drainage Utility	Nonmajor and Other Funds	Total
Receivables:						
Taxes	$ 1,626,704	$ 1,288,885	$ -	$ -	$ 56,186	$ 2,971,775
Accounts and other	30,409	-	186,574	56,801	108,604	382,388
Intergovernmental	102,601	-	-	-	-	102,601
Gross receivables	1,759,714	1,288,885	186,574	56,801	164,790	3,456,764
Less: allowance for uncollectibles	-	-	(24,449)	(2,000)	(6,000)	(32,449)
Net total receivables	$ 1,759,714	$ 1,288,885	$ 162,125	$ 54,801	$ 158,790	$ 3,424,315

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows of resources and unearned revenue reported in the government funds were as follows:

	Unavailable	Unearned
Property taxes receivable (General Fund)	$ 942,913	$ -
Property taxes receivable (RDA Fund)	1,231,553	-
Various prepayments received (General Fund)	-	1,123
Receivable from nonprofit organization (Arts Center Fund)	228,235	-
Total deferred inflows of resources/unearned revenue for governmental funds	$ 2,402,701	$ 1,123

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Capital Assets

Capital asset activity for the year ended June 30, 2013 was as follows:

	07/01/12	Increases	Decreases	06/30/13
Governmental activities				
Capital assets, not depreciated:				
Land	$ 7,444,402	$ 147,079	$ -	$ 7,591,481
Construction in progress	111,018	-	(111,018)	-
Total capital assets, not depreciated	7,555,420	147,079	(111,018)	7,591,481
Capital assets, depreciated:				
Buildings	18,435,365	124,209	-	18,559,574
Improvements	62,283	-	-	62,283
Infrastructure	6,419,734	498,285	-	6,918,019
Machinery and equipment	2,966,898	16,549	-	2,983,447
Autos and trucks	2,290,708	84,654	(45,800)	2,329,562
Furniture and fixtures	111,575	-	-	111,575
Total capital assets, depreciated	30,286,563	723,697	(45,800)	30,964,460
Less: accumulated depreciation:				
Buildings	(2,185,370)	(453,337)	-	(2,638,707)
Improvements	(57,678)	(665)	-	(58,343)
Infrastructure	(639,618)	(129,340)	-	(768,958)
Machinery and equipment	(1,240,218)	(187,716)	-	(1,427,934)
Autos and trucks	(1,483,893)	(156,675)	39,473	(1,601,095)
Furniture and fixtures	(39,589)	(681)	-	(40,270)
Total accumulated depreciation	(5,646,366)	(928,414)	39,473	(6,535,307)
Net governmental capital assets	$32,195,617	$ (57,638)	$ (117,345)	$32,020,634

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Capital Assets (Continued)

	07/01/12	Increases	Decreases	06/30/13
Business-type activities				
Capital assets, not depreciated:				
Water stock and rights	$ 48,617	$ -	$ -	$ 48,617
Land	177,122	-	-	177,122
Construction in progress	-	1,372,745	-	1,372,745
Total capital assets, not depreciated	225,739	1,372,745	-	1,598,484
Capital assets, depreciated:				
Reservoirs	984,857	-	-	984,857
Water distribution system	11,941,238	287,289	-	12,228,527
Sub-drain system	1,940,244	-	-	1,940,244
Storm drain system	1,582,591	243,905	-	1,826,496
Buildings and wells	2,373,680	-	-	2,373,680
Machinery and equipment	1,400,362	148,795	(31,728)	1,517,429
Total capital assets, depreciated	20,222,972	679,989	(31,728)	20,871,233
Less: accumulated depreciation:				
Reservoirs	(704,228)	(17,008)	-	(721,236)
Water distribution system	(3,130,917)	(237,797)	-	(3,368,714)
Sub-drain system	(232,786)	(38,805)	-	(271,591)
Storm drain system	(147,771)	(31,687)	-	(179,458)
Buildings and wells	(615,850)	(49,651)	-	(665,501)
Machinery and equipment	(1,123,442)	(63,130)	22,651	(1,163,921)
Total accumulated depreciation	(5,954,994)	(438,078)	22,651	(6,370,421)
Net business-type capital assets	$14,493,717	$ 1,614,656	$ (9,077)	$16,099,296

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Capital Assets (Continued)

In the government-wide financial statements depreciation was charged as follows by program or activity:

Governmental activities:	
General government	$ 115,067
Public safety	69,549
Highways and public improvements	166,953
Parks, recreation, and public property	576,845
Total depreciation expense - governmental activities	$ 928,414
Business-type activities:	
Water	$ 338,735
Drainage Utility	83,506
Sanitation	15,837
Total depreciation expense - business-type activities	$ 438,078

Interfund Receivable, Payables and Transfers

At June 30, 2013, interfund balances due to or from other funds was as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental funds	$ 56,186
General	Water	1,744,528
Drainage Utility	Sanitation Fund	135,018
Drainage Utility	Nonmajor proprietary fund	9,873
Water	Drainage Utility	158,474
		$ 2,104,079

Interfund balances are generally for funds temporarily borrowed from pooled cash.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Interfund Receivable, Payables and Transfers (Continued)

In addition to the above amounts which will be repaid by the respective funds, transfers were made which will not be repaid. Such amounts for the fiscal year ended June 30, 2013 were as follows:

Fund Transferring Out	Fund Receiving Transfer	Amount
General	Nonmajor Governmental Funds	$ 345,522
Redevelopment Agency	Nonmajor Governmental Funds	796,288
Redevelopment Agency	Arts Center	278,330
General	Fiduciary Fund	12,000
Nonmajor Governmental Funds	General	66,340
		$ 1,498,480

Transfers are generally for debt service of governmental funds, and for capital outlay in governmental funds.

Revenue Bonds

The City has issued bonds where the revenues and assets of the issuing fund are pledged as security for the bonds.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Revenue Bonds (Continued)

Revenue bonds outstanding at June 30, 2013 by issue are as follows:

Bond Description	Original Issue	Annual Principal	Interest Rate	Final Due Date	Amount
Sales Tax Revenue, Series 2009	11,655,000	$495,000 to $1,510,000	3.00% to 4.00%	5/1/2021	6,925,000
Water Series 2012	4,210,000	$100,000 to $425,000	2.00% to 4.00%	9/1/2031	3,875,000
	$ 15,865,000				$ 10,800,000

Revenue bond debt service requirements to maturity are as follows:

Year Ended June 30,	Principal	Interest	Totals
2014	$ 1,695,000	$ 361,000	$ 2,056,000
2015	1,785,000	300,200	2,085,200
2016	1,915,000	231,650	2,146,650
2017	920,000	169,163	1,089,163
2018	695,000	144,444	839,444
2019 - 2023	2,705,000	363,525	3,068,525
2024 - 2028	560,000	148,050	708,050
2029 - 2032	525,000	43,300	568,300
	$ 10,800,000	$ 1,761,332	$ 12,561,332

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2013 was as follows:

	07/01/12	Additions	Reductions	06/30/13	Due in One Year
Governmental activities					
Bonds payable:					
MBA lease revenue	$ 75,000	$ -	$ (75,000)	$ -	$ -
Sales tax revenue	8,185,000	-	(1,260,000)	6,925,000	1,340,000
Unamortized premium	356,476	-	(39,609)	316,867	39,609
Total bonds payable	8,616,476	-	(1,374,609)	7,241,867	1,379,609
Compensated absences	457,806	199,736	(219,181)	438,361	219,181
Governmental activity long-term liabilities	$ 9,074,282	$ 199,736	$ (1,593,790)	$ 7,680,228	$ 1,598,790
Business-type activities					
Bonds payable:					
Revenue bonds	$ 4,210,000	$ -	$ (335,000)	$ 3,875,000	$ 355,000
Plus: unamortized premiums	255,366	-	(16,596)	238,770	16,597
Total bonds payable	4,465,366	-	(351,596)	4,113,770	371,597
Compensated absences	78,457	25,716	(19,089)	85,084	19,089
Business-type activity long-term liabilities	$ 4,543,823	$ 25,716	$ (370,685)	$ 4,198,854	$ 390,686

Compensated absences for governmental activities are generally liquidated by the general fund.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Other Information

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

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

Redevelopment Agency In connection with the activities of the Redevelopment Agency (RDA), incremental tax revenues totaling $1,137,461 were generated. The RDA was not required to pay any portion of this revenue to other taxing agencies. There is $124,589 outstanding debt of the RDA at June 30, 2013 due to the General Fund.

During the year ended June 30, 2013, funds expended by the RDA were limited to the categories of debt service, capital outlay and administration costs. Administrative costs totaled $116,880, and capital outlay expenditures totaled $155,948 for the year.

Employee Retirement Systems and Pension Plans The City contributes to the Local Governmental Contributory Retirement System, Local Governmental Noncontributory Retirement System, and the Public Safety Retirement System for Employers with Social Security Coverage (hereafter referred to cumulatively as the Systems), which are cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems (URS). The Systems provide retirement benefits, annual cost of living adjustments, death benefits, and refunds to plan members and beneficiaries in accordance with retirement statues. Beginning July 1, 2011, the URS also created a Tier 2 plan within the Systems. All new employees hired on or after July 1, 2011 are automatically placed on the Tier 2 plan. Within the Tier 2 plan, employees have two options; one is the Hybrid Retirement System, which combines a pension and 401(k) plan. The other option is the Defined Contribution Plan, which is 401(k) only. All contributions were equal to the required contributions.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Other Information (Continued)

The Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953, as amended. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. URS issues a publicly available financial report that includes financial statements and required supplementary information for the Systems. A copy of the report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, UT 84102 or by calling 1-800-365-8772.

Under the URS plans, the City is required to contribute a percentage of the annual covered salary. The City makes both the employee and employer designated contribution in contributory type plans. The following were the actuarially determined contribution rates required for fiscal year ended June 30, 2012:

	Contribution Rates	
	Tier 1	Tier 2
Local Government Contributory Retirement System	12.03%	12.74%
Local Government Noncontributory Retirement System	16.04%	
Public Safety Retirement System, Noncontributory Division	30.45%	

The City made contributions equal to the required contributions for each fiscal year ended June 30 as noted below:

	2013	2012	2011
Local Governmental Contributory Retirement System	$ 37,470	$ 23,108	$ 22,240
Local Governmental Noncontributory Retirement System	264,948	221,536	213,011
Public Safety Retirements System for Employers with Social Security Coverage	236,283	203,387	197,131

Deferred Compensation Plan Under the URS, the City offers its employees a Deferred Compensation Plan (the Plan) in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The payment of deferred compensation is not available to employees until termination, retirement, death, or emergency. The City's contributions to the 457 Deferred Compensation Plan were $4,882, $5,978, and $5,163 for the years ended June 30, 2013, 2012 and 2011, respectively.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

Defined Contribution Plans The 401(k) plan provided by URS is a multiple-employer defined contribution plan. All employees of the City who participate in the URS contributory, noncontributory, or public safety system are eligible to participate in the plan. Employees are immediately 100 percent vested in their contributions to the plan. Employee contributions to the 401(k) plan and the Deferred Compensation Plan are voluntary. Employer contributions are also voluntary and are intended to standardize the contribution rates for all full time employees participating in the URS. The City's contributions to the 401(k) plan were $46,139, $42,792, and $44,789 for the years ended June 30, 2013, 2012 and 2011 respectively.

The City also provides through a third party administrator, a supplemental defined contribution plan for all full-time employees. The name of the Plan is Centerville City Corporation Money Purchase Pension Plan and Trust. The Plan was established in 1993 for the employees of Centerville City under Section 401(c) of the Internal Revenue Code. The investments of the Plan are administered by Principal Financial Group. The Plan may be amended by Centerville City. The Plan provides for an Advisory Committee, comprised of at least three eligible employees, appointed by the City Council.

The City contributes 4.01% of all wages earned, including overtime, for all eligible employees. Eligible employees must be at least 18 years of age, and complete one year of continuous service. The employee is eligible for enrollment on the next plan entry date (July 1st, October 1st, January 1st and April 1st). The plan year is from July 1, to June 30. The employee is 100% vested after five years of continuous service with the City. Prior to that date the employee has no vested rights in the employer's contributions. If an employee terminates employment prior to vesting, their employer contributions are distributed to all other enrolled employees based on a percentage of total employer investments. Eligible employees may make contributions to the Plan, in an amount not to exceed 10% of annual compensation. However, the employee is not required to make any contributions to be eligible. Employee contributions are accounted for separately from employer contributions. The City did not make a contribution to the supplemental defined contribution plan for the fiscal year ended June 30, 2013.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

InterLocal Agreements

Utah Telecommunications Open Infrastructure Network The City is one of 11 founding members of the Utah Telecommunications Open Infrastructure Network (UTOPIA), formed by an interlocal cooperative agreement organized under the laws of the State of Utah. UTOPIA was created to design, finance, build, operate and maintain an open, wholesale, public Telecommunication infrastructure that delivers high-speed connections to every home and business in the member communities. UTOPIA is jointly owned by the members. No equity investment has been recorded by the City since UTOPIA continues to report a net assets deficit. As of June 30, 2012 the net assets deficit was $132,651,908. The audited financial statements for UTOPIA as of June 30, 2013 have not been released; however, a significant net assets deficit is anticipated.

The City is a pledging member and has pledged sales and use tax revenues to partially guarantee payment of UTOPIA's bonds. In return for the pledge, the City will be among the first cities to receive UTOPIA's services. In July 2008, UTOPIA issued $185,000,000 revenue bond. The first two years of bond payments will be made from a debt reserve fund. In December 2011, UTOPIA refinanced the bond. From that point on, until the bonds are due in July 2026, net revenues from UTOPIA will reimburse the debt service reserve fund for payments on the bond debt. To the extent that there are insufficient net revenues to pay the debt service, the 11 pledged members are required to reimburse the UTOPIA debt service fund of any shortfall by their respective percentages up to a specific dollar amount. Any amount paid by Pledging Members to UTOPIA to reimburse the debt service reserve fund will be a loan to be repaid by UTOPIA. As of June 30, 2013, the City's percentage of the Debt Service Reserve shortfall was 3.33% and totaled $428,400. Any bonds or debt issued or incurred by UTOPIA will not constitute debt of the City.

The City pledged sales and use tax revenue toward its share of any debt service fund shortfall was 3.33% in January 2013. The City's annual commitment increases 2% each year, and ranges from $427,697 in Fiscal Year 2013 to $730,030 in Fiscal Year 2040.

In January 2010, the Trustees of the UTOPIA bond funds notified the City that part of the UTOPIA Debt Service Reserve Fund was used to make required payments to the bondholders. Each month since then the City has received a similar notice. The City understands that these withdrawals will continue for an undetermined period of time and that replenishment payments will continue for the foreseeable future. The City is required to replenish its share of the amount withdrawn from the debt service reserve fund beginning January 2011. Monthly replenishment payments during the year ended June 30, 2013 totaled $428,410.

According to the Amended and Restated Pledge and Loan Agreement, the amounts withdrawn from the City's share of the debt service reserve fund become a loan to UTOPIA. A note receivable of $698,876 was recorded in the telecom fund during 2012, with an offsetting allowance for doubtful accounts of $698,876. The balances were increased to $1,171,828 as of June 30, 2013. It is currently unclear when UTOPIA will be in a position to repay the loan.

4. DETAILED NOTES FOR ALL FUNDS (CONTINUED)

InterLocal Agreements (Continued)

Utah Infrastructure Agency The City is one of eight member cities of the Utah Infrastructure Agency (UIA), formed by an interlocal cooperative agreement organized under the laws of the State of Utah. The UIA was established on July 6, 2010, for the purpose of financing, constructing, equipping, and operating an open, wholesale, advanced communications infrastructure utility system throughout the City and interconnection with other members of the UIA. The UIA issued debt of approximately $25 million in January 2011, and may issue an additional $34 million as stated benchmarks are reached. The City pledged sales and use tax revenue toward its share of any debt service fund shortfall. The anticipated pledge amount is 3.33% of the annual debt service fund shortfall. Any bonds or debt issued or incurred by UIA will not constitute debt of the City. Additionally, the City will bill and collect connection service fees from end users of UTOPIA located in the City on behalf of UIA. The City is entitled to 5% of the fee for administrative costs and the remaining 95% is due to UIA. The City becomes a signatory party to the end user agreement, along with UIA and the end user. The City is responsible for collection of the user fees stipulated in the agreement should the end user default. At June 30, 2013, the payable balance for services fees collected was $13,786.

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CENTERVILLE CITY CORPORATION
Combining Balance Sheet – Non-major Governmental Funds
June 30, 2013

	Special Revenue			Debt Service					
	Municipal Building Authority	Recreation	Arts Center	SID 400 West	City Hall Revenue	SID Guarantee	SID Chase Lane	SID Porter Lane	Land Purchase
ASSETS									
Cash and cash equivalents	$ 1,207	$ 22,088	$ -	$ 1,598	$ -	$ -	$ 13,472	$ 584	$ -
Receivables:									
Note receivable	-	-	228,235	-	-	-	-	-	-
Total assets	$ 1,207	$ 22,088	$ 228,235	$ 1,598	$ -	$ -	$ 13,472	$ 584	$ -
LIABILITIES									
Liabilities:									
Due to other funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total liabilities	-	-	-	-	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue - note receivable	-	-	228,235	-	-	-	-	-	-
Total deferred inflows of resources	-	-	228,235	-	-	-	-	-	-
FUND BALANCES									
Restricted for:									
Debt service	-	-	-	1,598	-	-	13,472	584	-
Assigned	1,207	22,088	-	-	-	-	-	-	-
Total fund balances	1,207	22,088	-	1,598	-	-	13,472	584	-
Total liabilities, deferred inflows of resources, and fund balances	$ 1,207	$ 22,088	$ 228,235	$ 1,598	$ -	$ -	$ 13,472	$ 584	$ -

(Continued)

CENTERVILLE CITY CORPORATION
Combining Balance Sheet – Non-major Governmental Funds (Continued)
June 30, 2013

	Capital Projects			
	Storm Drain	UTOPIA	Park Improvements Fund	Total Non-major Governmental Funds
ASSETS				
Cash and cash equivalents	$ 45,209	$ 42,296	$ 336,436	$ 462,890
Receivables:				
Sales, property, and franchise taxes	-	-	-	228,235
Total assets	$ 45,209	$ 42,296	$ 336,436	$ 691,125
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	$ -	$ -	$ -	$ -
Total liabilities	-	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - note receivable	-	-	-	228,235
Total deferred inflows of resources	-	-	-	228,235
Fund Balances:				
Restricted for:				
Debt service	-	-	-	15,654
Assigned	45,209	42,296	336,436	447,236
Total fund balances	45,209	42,296	336,436	462,890
Total liabilities, deferred inflows of resources, and fund balances	$ 45,209	$ 42,296	$ 336,436	$ 691,125

CENTERVILLE CITY CORPORATION
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances –
Non-major Governmental Funds
For the Year Ended June 30, 2013

	Special Revenue			Debt Service					
	Municipal Building Authority	Recreation	Arts Center	SID 400 West	City Hall Revenue	SID Gaurantee	SID Chase Lane	SID Porter Lane	Land Purchase
REVENUES									
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special assessments	-	-	-	-	-	-	16,238	150	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	105,777	-	-	-	-	-	-	-
Interest	-	-	-	4	-	-	27	-	-
Miscellaneous	-	18,359	-	-	-	-	-	-	-
Total revenues	-	124,136	-	4	-	-	16,265	150	-
EXPENDITURES									
Current operating:									
General government	1,144	-	-	-	-	-	-	-	-
Parks and recreation	-	158,646	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal retirement	-	-	-	-	75,000	-	-	-	-
Interest and fiscal charges	-	-	-	-	2,431	-	-	-	-
UTOPIA pledge payment	-	-	-	-	-	-	-	-	-
Total expenditures	1,144	158,646	-	-	77,431	-	-	-	-
Excess (deficiency) of revenues over expenditures	(1,144)	(34,510)	-	4	(77,431)	-	16,265	150	-
OTHER FINANCING SOURCES (USES)									
Transfers in	1,300	30,000	278,330	-	16,835	-	-	-	-
Transfers out	-	-	-	-	-	(3,640)	(7,500)	-	(5,200)
Total other financing sources	1,300	30,000	278,330	-	16,835	(3,640)	(7,500)	-	(5,200)
Net change in fund balance	156	(4,510)	278,330	4	(60,596)	(3,640)	8,765	150	(5,200)
Fund balance - beginning of year	1,051	26,598	(278,330)	1,594	60,596	3,640	4,707	434	5,200
Fund balance - end of year	$ 1,207	$ 22,088	$ -	$ 1,598	$ -	$ -	$ 13,472	$ 584	$ -

(Continued)

CENTERVILLE CITY CORPORATION
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds (Continued)
For the Year Ended June 30, 2013

	Capital Projects			Total Non-major Governmental Funds
	Storm Drain	UTOPIA	Park Improvements Fund	
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Special assessments	-	-	-	16,388
Intergovernmental	-	-	-	-
Charges for services	9,111	-	124,799	239,687
Interest	87	2	753	873
Miscellaneous	-	-	-	18,359
Total revenues	9,198	2	125,552	275,307
EXPENDITURES				
Current operating:				
General government	-	-	-	1,144
Parks and recreation	-	-	36,189	194,835
Capital outlay	-	23,778	-	23,778
Debt service:				
Principal retirement	-	-	-	75,000
Interest and fiscal charges	-	-	-	2,431
UTOPIA pledge payment	-	428,410	-	428,410
Total expenditures	-	452,188	36,189	725,598
Excess (deficiency) of revenues over expenditures	9,198	(452,186)	89,363	(450,291)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	453,377	-	779,842
Transfers out	-	-	(50,000)	(66,340)
Total other financing sources	-	453,377	(50,000)	713,502
Net change in fund balance	9,198	1,191	39,363	263,211
Fund balance - beginning of year	36,011	41,105	297,073	199,679
Fund balance - end of year	$ 45,209	$ 42,296	$ 336,436	$ 462,890

CENTERVILLE CITY CORPORATION
Combining Statement of Net Position –
Non-major Proprietary Funds
For the Year Ended June 30, 2013

	Sanitation	Telecom	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ -	$ -	$ -
Receivables:			
Accounts receivable, net	76,357	26,247	102,604
Total current assets	76,357	26,247	102,604
Noncurrent assets:			
Property, plant and equipment			
Machinery and equipment	558,643	-	558,643
Accumulated depreciation	(445,966)	-	(445,966)
Net property, plant and equipment	112,677	-	112,677
Total noncurrent assets	112,677	-	112,677
Total Assets	189,034	26,247	215,281
LIABILITIES			
Current liabilities:			
Accounts payable	-	13,786	13,786
Due to other funds	135,018	9,873	144,891
Security deposits	7,753	-	7,753
Total current liabilities	142,771	23,659	166,430
Total Liabilities	142,771	23,659	166,430
NET POSITION			
Net investment in capital assets	112,677	-	112,677
Unrestricted	(66,414)	2,588	(63,826)
Total Net Position	$ 46,263	$ 2,588	$ 48,851

CENTERVILLE CITY CORPORATION
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position –
Non-major Proprietary Funds
For the Year Ended June 30, 2013

	Sanitation	Telecom	Total
OPERATING REVENUES			
Charges for services	$ 873,874	$ 260,676	$ 1,134,550
Connection and servicing	6,320	-	6,320
Miscellaneous	260	-	260
Total operating revenues	880,454	260,676	1,141,130
OPERATING EXPENSES			
Maintenance and supplies	162,170	-	162,170
Tipping fees and contractual services	682,469	-	682,469
Professional and technical services	4,048	260,540	264,588
Administration and overhead	42,447	-	42,447
Depreciation	15,837	-	15,837
Total operating expenses	906,971	260,540	1,167,511
Operating income (loss)	(26,517)	136	(26,381)
Developer contributions	54,100	-	54,100
Change in net position	27,583	136	27,719
Total net position, beginning of year	18,680	2,452	21,132
Total net position, end of year	$ 46,263	$ 2,588	$ 48,851

CENTERVILLE CITY CORPORATION
Combining Statement of Cash Flows –
Non-major Proprietary Funds
For the Year Ended June 30, 2013

	Sanitation	Telecom	Total
Cash flows from operating activities			
Cash received from customers (including cash deposits)	$ 874,114	$ 243,674	$ 1,117,788
Cash paid to suppliers	(891,134)	(255,537)	(1,146,671)
Net cash provided (used) by operating activities	(17,020)	(11,863)	(28,883)
Cash flows from non-capital financing activities			
Increase (decrease) in amounts due to other funds	39,015	9,873	48,888
Net cash provided (used) by non-capital financing activities	39,015	9,873	48,888
Cash flow from capital and related financing activities			
Purchase of capital assets	(21,995)	-	(21,995)
Net cash provided (used) by capital and related financing activities	(21,995)	-	(21,995)
Net increase (decrease) in cash and cash equivalents	-	(1,990)	(1,990)
Cash and cash equivalents at beginning of year	-	1,990	1,990
Cash and cash equivalents at end of year	$ -	$ -	$ -
Reconciliation of operating income to net cash provided by operating activities			
Operating income (loss)	$ (26,517)	$ 136	$ (26,381)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization expense	15,837	-	15,837
Decrease (increase) in accounts receivable	(6,340)	(17,002)	(23,342)
Increase (decrease) in accounts payable and accrued liabilities	-	5,003	5,003
Total adjustments	9,497	(11,999)	(2,502)
Net cash provided (used) by operating activities	$ (17,020)	$ (11,863)	$ (28,883)

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Municipal Building Authority
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
EXPENDITURES				
General government	1,300	1,300	1,144	156
Total expenditures	1,300	1,300	1,144	156
Excess of revenues over expenditures	(1,300)	(1,300)	(1,144)	156
OTHER FINANCING SOURCES (USES)				
Transfers in	1,300	1,300	1,300	-
Net change in fund balance	-	-	156	156
Fund balance at beginning of year	1,051	1,051	1,051	-
Fund balance at end of year	$ 1,051	$ 1,051	$ 1,207	$ 156

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Recreation Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Recreation fees	$ 112,000	$ 112,000	$ 105,777	$ (6,223)
Field use agreement	-	-	4,167	4,167
Concession sales	30,000	30,000	14,192	(15,808)
Total revenues	142,000	142,000	124,136	(17,864)
EXPENDITURES				
Salaries and wages	82,800	82,800	68,655	14,145
Employee benefits	12,030	12,030	10,898	1,132
Materials, supplies and other	50,400	50,400	62,783	(12,383)
Youth baseball/softball	29,000	29,000	16,310	12,690
Total expenditures	174,230	174,230	158,646	15,584
Excess (deficiency) of revenues over (under) expenditures	(32,230)	(32,230)	(34,510)	(2,280)
OTHER FINANCING SOURCES (USES)				
Transfers in	30,000	30,000	30,000	-
Net change in fund balance	(2,230)	(2,230)	(4,510)	(2,280)
Fund balance, beginning of year	26,598	26,598	26,598	-
Fund balance, end of year	$ 24,368	$ 24,368	$ 22,088	$ (2,280)

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Arts Center Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Interest	$ -	$ -	$ -	$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES				
Transfers in	-	-	278,330	278,330
Total other financing sources	-	-	278,330	278,330
Net change in fund balance	-	-	278,330	278,330
Fund balance - beginning of year	(278,330)	(278,330)	(278,330)	-
Fund balance - end of year	$ (278,330)	$ (278,330)	$ -	$ 278,330

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement District 400 W. Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Special assessment	$ -	$ -	$ -	$ -
Interest	-	-	4	4
Total revenues	-	-	4	4
Expenditures	-	-	-	-
Net change in fund balance	-	-	4	4
Fund balance at beginning of year	1,594	1,594	1,594	-
Fund balance at end of year	$ 1,594	$ 1,594	$ 1,598	$ 4

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
City Hall Revenue Bond Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Interest	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
EXPENDITURES				
Principal retirement	75,000	75,000	75,000	-
Interest and fiscal charges	1,875	1,875	2,431	(556)
Total expenditures	76,875	76,875	77,431	(556)
Excess (deficiency) of revenues over (under) expenditures	(76,875)	(76,875)	(77,431)	(556)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	16,835	16,835
Net change in fund balance	(76,875)	(76,875)	(60,596)	16,279
Fund balance at beginning of year	60,596	60,596	60,596	-
Fund balance at end of year	$ (16,279)	$ (16,279)	$ -	$ 16,279

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement Guarantee Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Other financing sources (uses)				
Transfers out	-	(3,640)	(3,640)	-
Fund balance at beginning of year	3,640	3,640	3,640	-
Fund balance at end of year	$ 3,640	$ -	$ -	$ -

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement District Chase Lane Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Special assessment	$ 10,078	$ (10,078)	$ 16,238	$ 26,316
Interest	-	-	27	27
Total revenues	10,078	(10,078)	16,265	26,343
EXPENDITURES				
Principal retirement	8,291	8,291	-	8,291
Interest and fiscal charges	-	1,787	-	1,787
Total expenditures	8,291	10,078	-	10,078
Net change in fund balance	1,787	(20,156)	16,265	16,265
Other financing sources				
Transfers out	-	-	(7,500)	(7,500)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	1,787	(20,156)	8,765	8,765
Fund balance at beginning of year	4,707	4,707	4,707	-
Fund balance at end of year	$ 6,494	$ (15,449)	$ 13,472	$ 8,765

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Special Improvement District Porter Lane Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Special assessment	$ -	$ -	$ 150	$ 150
Expenditures	-	-	-	-
Net change in fund balance	-	-	150	-
Fund balance at beginning of year	434	434	434	-
Fund balance at end of year	$ 434	$ 434	$ 584	$ -

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Land Purchase Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	-
Net change in fund balance	-	-	-	-
Other financing sources (uses)				
Transfers out	-	(5,200)	(5,200)	-
Fund balance at beginning of year	-	5,200	5,200	-
Fund balance at end of year	$ -	$ -	$ -	$ -

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Arts Center Debt Service Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Taxes	$ 327,500	$ 327,500	$ 310,997	$ (16,503)
Intergovernmental	522,179	522,179	585,621	63,442
Interest	1,100	1,100	2,076	976
Total revenues	850,779	850,779	898,694	47,915
EXPENDITURES				
General government	2,500	2,500	2,500	-
Debt service:				
Principal retirement	1,260,000	1,260,000	1,260,000	-
Interest and fiscal charges	254,988	254,988	305,388	(50,400)
Total expenditures	1,517,488	1,517,488	1,567,888	(50,400)
Excess (deficiency) of revenues over (under) expenditures	(666,709)	(666,709)	(669,194)	(2,485)
OTHER FINANCING SOURCES				
Transfers in	666,709	666,709	640,298	(26,411)
Net change in fund balance	-	-	(28,896)	-
Fund balance at beginning of year	28,896	28,896	28,896	-
Fund balance at end of year	$ 28,896	$ 28,896	$ -	$ -

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Capital Projects Park Improvements Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Developer fees	$ 42,000	$ 95,000	$ 124,799	$ 29,799
Interest	-	-	753	753
Total revenues	42,000	95,000	125,552	30,552
EXPENDITURES				
Capital outlay	202,962	202,962	36,189	166,773
Total expenditures	202,962	202,962	36,189	166,773
Excess (deficiency) of revenues over (under) expenditures	(160,962)	(107,962)	89,363	197,325
OTHER FINANCING SOURCES (USES)				
Transfers out	-	(50,000)	(50,000)	-
Net change in fund balance	(160,962)	(157,962)	39,363	39,363
Fund balance at beginning of year	297,073	297,073	297,073	-
Fund balance at end of year	$ 136,111	$ 139,111	$ 336,436	$ 197,325

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Capital Projects Storm Drain Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Developer fees	$ 10,000	$ 10,000	$ 8,320	$ (1,680)
Contributions and grants	-	-	791	791
Interest on investments	75	75	87	12
Total revenues	10,075	10,075	9,198	(877)
EXPENDITURES				
Capital outlay	37,869	37,869	-	37,869
Total expenditures	37,869	37,869	-	37,869
Excess (deficiency) of revenues over (under) expenditures	(27,794)	(27,794)	9,198	36,992
Fund balance at beginning of year	36,011	36,011	36,011	-
Fund balance at end of year	$ 8,217	$ 8,217	$ 45,209	$ 36,992

CENTERVILLE CITY CORPORATION
Schedule of Revenue, Expenditures, and Changes in Fund Balances – Budget to Actual
Capital Projects UTOPIA Fund
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance With Final Budget - Positive (Negative)
REVENUES				
Interest	$ 500	$ 500	$ 2	$ (498)
Total revenues	500	500	2	(498)
EXPENDITURES				
Capital outlay	427,597	500,997	23,778	477,219
Debt Service - UTOPIA Pledge Payment	-	-	428,410	(428,410)
Total expenditures	427,597	500,997	452,188	48,809
Excess of revenues over expenditures	(427,097)	(500,497)	(452,186)	48,311
OTHER FINANCING SOURCES (USES)				
Transfer in	379,977	453,377	453,377	-
Net change in fund balance	(47,120)	(47,120)	1,191	48,311
Fund balance at beginning of year	41,105	41,105	41,105	-
Fund balance at end of year	$ (6,015)	$ (6,015)	$ 42,296	$ 48,311

Statistical Section

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	84
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources.	89
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	99
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	101
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	103

Sources: Unless otherwise noted the information in these schedules is derived from the Comprehensive Annual Financial Reports or Annual Financial Report for the relevant year. The City implemented GASB statement 34 in year ending June 30, 2004. Schedules presenting government-wide information includes information beginning in that year.

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Centerville City Corporation

Net Assets by Component
Last Ten Fiscal Years

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental Activities										
Invested in capital assets, net of related debt	$5,117,989	$8,650,016	$10,436,204	$12,769,032	$14,588,456	$16,749,627	$21,086,743	$23,157,489	$23,935,722	$25,095,634
Restricted	$58,474	$0	$0	$211,742	$209,375	$13,476,070	$6,014,400	$314,049	$105,067	$15,654
Unrestricted	$5,548,235	$6,004,708	$5,501,968	$5,837,901	$5,521,914	($8,166,577)	($3,330,811)	$1,628,503	$1,372,676	$1,560,205
Total governmental activities net assets	$10,724,698	$14,654,724	$15,938,172	$18,818,675	$20,319,745	$22,059,120	$23,770,332	$25,100,041	$25,413,465	$26,671,493
Business-type Activities										
Invested in capital assets, net of related debt	$6,995,904	$7,437,421	$8,198,814	$9,396,800	$10,164,608	$11,001,715	$11,361,031	$11,644,848	$10,052,642	$10,802,629
Restricted	$1,501,324	$1,535,871	$1,603,883	$1,677,008	$1,066,486	$1,086,077	$1,091,180	$1,106,719	$2,532,805	$1,360,662
Unrestricted	($156,336)	$94,741	($90,161)	($542,570)	($75,167)	($172,501)	($327,570)	($364,138)	$203,033	$1,202,214
Total business-type activities net assets	$8,340,892	$9,068,033	$9,712,536	$10,531,238	$11,155,927	$11,915,291	$12,124,641	$12,387,429	$12,788,480	$13,365,505
Primary Government										
Invested in capital assets, net of related debt	$12,113,893	$16,087,437	$18,635,018	$22,165,832	$24,753,064	$27,751,342	$32,447,774	$34,802,337	$33,988,364	$35,898,263
Restricted	$1,559,798	$1,535,871	$1,603,883	$1,888,750	$1,275,861	$14,562,147	$7,105,580	$1,420,768	$2,637,872	$1,376,316
Unrestricted	$5,391,899	$6,099,449	$5,411,807	$5,295,331	$5,446,747	($8,339,078)	($3,658,381)	$1,264,365	$1,575,709	$2,762,419
Total primary government net assets	$19,065,590	$23,722,757	$25,650,708	$29,349,913	$31,475,672	$33,974,411	$35,894,973	$37,487,470	$38,201,945	$40,036,998

Centerville City Corporation

Change in Net Assets
Last Ten Fiscal Years

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental Activities										
General government	$1,225,184	$1,210,438	$1,344,814	$1,294,987	$1,448,978	$1,209,582	$1,529,197	$1,741,872	$2,095,247	$2,091,826
Public Safety	$2,104,381	$2,223,122	$2,368,844	$2,493,972	$2,613,890	$2,366,183	$2,865,721	$2,763,931	$2,976,846	$3,087,683
Streets and public works	$1,327,423	$1,307,744	$1,146,997	$1,873,984	$1,715,647	$1,948,185	$1,937,663	$1,694,141	$1,620,465	$1,565,404
Parks & recreation	$991,715	$861,866	$1,009,363	$1,119,172	$1,154,243	$1,330,148	$1,200,377	$1,217,390	$1,684,043	$1,629,452
Community development	$292,154	$322,135	$396,376	$765,077	$756,662	$1,026,745	$642,469	$927,596	$1,124,270	$860,840
Interest on long-term debt	$358,568	$161,735	$153,444	$161,453	$85,852	$152,369	$493,361	$450,822	$370,904	$312,167
Total governmental activities expenses	$6,299,425	$6,087,040	$6,419,838	$7,708,645	$7,775,272	$8,033,212	$8,668,788	$8,795,752	$9,871,775	$9,347,372
Business-type activities										
Water	$2,836,098	$1,179,885	$1,167,370	$1,526,483	$1,765,049	$1,601,430	$1,674,851	$1,573,410	$1,690,109	$2,086,004
Sanitation	$657,062	$622,042	$623,259	$637,035	$649,850	$655,091	$818,314	$881,683	$868,350	$906,971
Storm drain	$320,222	$452,361	$348,444	$463,475	$475,445	$382,484	$483,127	$575,251	$517,346	$629,638
Telecom	-	-	-	-	-	-	-	-	$37,747	$260,540
Total business-type activities expenses	$3,813,382	$2,254,288	$2,139,073	$2,626,993	$2,890,344	$2,639,005	$2,976,292	$3,030,344	$3,113,552	$3,883,153
Total primary government expenses	$10,112,807	$8,341,328	$8,558,911	$10,335,638	$10,665,616	$10,672,217	$11,645,080	$11,826,096	$12,985,327	$13,230,525
Program Revenues										
Governmental activities										
Charges for services										
General government	$620,063	$607,734	$673,186	$1,282,437	$1,270,564	$1,447,637	$1,182,108	$1,478,655	$1,549,029	$1,521,453
Streets and public works	$78,798	$127,773	$17,211	$290,260	$52,887	$8,009	$10,551	$7,186	$12,993	$16,388
Parks and recreation	$168,502	$238,975	$194,926	$108,473	$220,092	$115,714	$96,152	$114,825	$112,501	$112,607
Community development	$324,721	$443,083	$570,739	$477,875	$500,852	$283,527	$242,284	$338,196	$548,812	$350,406
Operating grants and contributions	$23,566	$42,682	$115,683	$243,090	$89,310	$32,287	$0	$0	$0	$0
Capital grants and contributions	$71,155	$2,458,208	$875,000	$100,000	$186,500	$1,701,527	$2,256,903	$1,202,285	$1,170,455	$1,841,179
Total governmental activities program revenues	$1,286,805	$3,918,455	$2,446,745	$2,502,135	$2,320,205	$3,588,701	$3,787,998	$3,141,147	$3,393,790	$3,842,033
Business-type activities										
Charges for services										
Water fees	$1,755,100	$1,774,208	$1,864,538	$2,233,905	$2,283,281	$1,654,905	$1,642,409	$1,972,977	$2,111,193	$2,476,190
Sanitation	$717,913	$691,892	$688,237	$641,393	$611,679	$623,054	$758,206	$796,831	$821,464	$880,454
Storm drain	$480,816	$492,807	$553,441	$507,974	$579,744	$542,718	$591,537	$549,545	$555,681	$564,987
Telecom	-	-	-	-	-	-	-	-	$40,199	$260,676
Operating grants and contributions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capital grants and contributions	$0	$410,000	$34,250	$0	$0	$0	$350,000	$12,000	$0	$253,450
Total business-type activities program revenues	$2,953,829	$3,368,907	$3,140,466	$3,383,272	$3,474,704	$2,820,677	$3,342,152	$3,331,353	$3,528,537	$4,435,757
Total primary government program revenues	$4,240,634	$7,287,362	$5,587,211	$5,885,407	$5,794,909	$6,409,378	$7,130,150	$6,472,500	$6,922,327	$8,277,790
Net (expense) revenue										
Government activities	($5,012,620)	($2,168,585)	($3,973,093)	($5,206,510)	($5,455,067)	($4,444,511)	($4,880,790)	($5,654,605)	($6,477,985)	($5,505,339)
Business-type activities	($859,553)	$1,114,619	$1,001,393	$756,279	$584,360	$181,672	$365,860	$301,009	$414,985	$552,604
Total primary government net expenses	($5,872,173)	($1,053,966)	($2,971,700)	($4,450,231)	($4,870,707)	($4,262,839)	($4,514,930)	($5,353,596)	($6,063,000)	($4,952,735)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Revenues and Other Changes In Net Assets										
Governmental activities										
Property tax and uniform vehicle fees	$1,504,549	$1,667,607	$1,878,705	$1,653,574	$1,790,943	$1,933,965	$2,385,839	$2,423,442	$2,555,160	$2,529,705
Franchise, telecommunication, & energy sales taxes	$700,001	$809,720	$901,116	$869,898	$933,916	$964,201	$966,412	$970,297	$994,689	$1,037,792
General & Highway Sales Tax	$2,810,739	$2,888,887	$3,229,740	$3,427,874	$3,784,263	$3,579,903	$2,732,936	$2,830,732	$3,005,090	$3,129,208
Gain on Sale of Capital Assets	$0	$0	$0	$1,590,238	$12,370	($20,408)	$3,131	$0	$0	$0
Other	$771,953	$290,599	$371,281	$495,343	$385,430	$291,996	$329,497	$706,511	$216,705	$66,662
Transfers	$433,696	$441,798	$449,065	$50,086	$49,215	($549,751)	$174,187	$53,332	$19,765	$0
Total governmental activities	$6,220,938	$6,098,611	$6,829,907	$8,087,013	$6,956,137	$6,199,906	$6,592,002	$6,984,314	$6,791,409	$6,763,367
Business-type activities										
Other	$20,039	$54,320	$92,175	$112,509	$89,544	$27,941	$17,677	$15,111	$5,831	$24,421
Transfers	($433,696)	($441,798)	($449,065)	($50,086)	($49,215)	$549,751	($174,187)	($53,332)	($19,765)	$0
Total business-type activities	($413,657)	($387,478)	($356,890)	$62,423	$40,329	$577,692	($156,510)	($38,221)	($13,934)	$24,421
Total primary government	$5,807,281	$5,711,133	$6,473,017	$8,149,436	$6,996,466	$6,777,598	$6,435,492	$6,946,093	$6,777,475	$6,787,788
Change In Net Assets										
Governmental activities	$1,208,318	$3,930,026	$2,856,814	$2,880,503	$1,501,070	$1,739,375	$1,711,212	$1,329,709	$313,424	$1,258,028
Business-type activities	($1,273,210)	$727,141	$644,503	$818,702	$624,689	$759,364	$209,350	$262,788	$401,051	$577,025
Total primary government	($64,892)	$4,657,167	$3,501,317	$3,699,205	$2,125,759	$2,498,739	$1,920,562	$1,592,497	$714,475	$1,835,053

Centerville City Corporation

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Taxes	$4,487,803	$4,837,131	$5,448,434	$5,458,844	$5,999,136	$6,031,356	$6,085,187	$6,224,471	$6,554,939	$6,696,705
Special Assessments	$13,536	$7,630	$3,129	$13,020	$3,707	$8,009	$10,551	$7,186	$12,993	$16,388
Licenses & Permits	$216,432	$350,931	$446,572	$424,347	$504,672	$283,527	$242,284	$338,196	$548,812	$350,406
Intergovernmental	$607,233	$426,605	$569,187	$835,592	$599,296	$1,773,027	$1,176,903	$1,202,285	$1,170,455	$1,251,685
Charges for Services	$473,622	$547,574	$472,336	$719,931	$510,426	$529,684	$381,139	$389,770	$589,965	$484,300
Charges for Services - Other Funds	-	-	-	$503,905	$509,898	$503,900	$503,900	$709,085	$611,000	$686,000
Fines & Forfeitures	$489,947	$511,430	$534,025	$557,842	$575,692	$573,747	$576,948	$494,625	$460,565	$463,760
Interest	$314,814	$172,109	$241,381	$338,479	$283,791	$129,251	$121,520	$52,788	$30,319	$22,242
Miscellaneous	$196,797	$121,490	$132,900	$168,714	$119,139	$162,745	$207,977	$375,393	$236,481	$44,420
Total Revenues	$6,800,184	$6,974,900	$7,847,964	$9,020,674	$9,105,757	$9,995,246	$9,306,409	$9,793,799	$10,215,529	$10,015,906
Expenditures										
General Government	$1,543,349	$1,705,878	$1,223,842	$1,245,626	$1,308,521	$1,352,055	$1,374,996	$1,349,002	$1,397,310	$1,353,085
Public Safety	$1,557,368	$1,634,497	$2,460,052	$2,535,540	$2,641,150	$2,749,920	$2,837,137	$2,879,202	$3,119,574	$3,111,317
Street & Public Works	$1,455,501	$1,766,837	$1,270,520	$2,276,266	$2,016,653	$1,930,929	$1,813,865	$2,017,916	$1,465,215	$1,454,321
Community Development	$292,154	$342,089	$393,524	$822,225	$812,208	$1,172,949	$598,034	$912,744	$1,063,826	$648,840
Parks & Recreation	$870,751	$852,385	$959,585	$3,182,537	$2,059,249	$1,281,932	$1,040,316	$1,050,792	$1,107,049	$1,052,607
Capital Outlay	$118,670	$452,487	$691,711	$141,150	$264,746	$1,210,577	$7,744,284	$6,046,231	$276,967	$23,778
Debt Service										
Principal retirement	$274,000	$214,000	$159,000	$172,598	$278,028	$288,154	$1,418,953	$1,474,093	$1,385,000	$1,335,000
Interest & fiscal charges	$362,307	$164,650	$156,286	$136,698	$98,936	$88,997	$492,486	$452,226	$382,716	$321,947
Contractual Payments (UTOPIA)							$183,727	$278,368	$449,346	$428,410
Total Expenditures	$6,474,100	$7,132,823	$7,314,520	$10,512,640	$9,479,491	$10,075,513	$17,503,798	$16,460,574	$10,647,003	$9,729,305
Excess (deficiency) of Revenues Over Expenditures	$326,084	($157,923)	$533,444	($1,491,966)	($373,734)	($80,267)	($8,197,389)	($6,666,775)	($431,474)	$286,601
Other Financing Sources (uses)										
Transfers in	$790,777	$1,432,906	$804,713	$3,015,213	$1,017,754	$2,739,137	$1,902,996	$1,405,555	$1,285,494	$1,486,480
Transfers out	($360,081)	($994,108)	($358,648)	($2,976,977)	($986,039)	($3,312,388)	($2,392,049)	($1,364,223)	($1,323,329)	($1,498,480)
Sale of capital assets	$263,342	-	-	$1,630,773	$19,282	$28,631	$9,326	$12,178	$39,694	$4,766
Bond Proceeds	-	-	-	$416,000	$0	$12,130,303	$0	$0		$0
Total Other Sources	$694,038	$438,798	$446,065	$2,085,009	$50,997	$11,585,683	($479,727)	$53,510	$1,859	($7,234)
Net Change in Fund Balance	$1,020,122	$280,875	$979,509	$593,043	($322,737)	$11,505,416	($8,677,116)	($6,613,265)	($429,615)	$279,367
Fund Balance Beginning of Year	$3,528,827	$4,548,949	$4,829,824	$5,809,333	$6,402,376	$6,079,639	$17,585,055	$8,907,939	$2,294,674	$1,865,059
Fund Balance End of Year	$4,548,949	$4,829,824	$5,809,333	$6,402,376	$6,079,639	$17,585,055	$8,907,939	$2,294,674	$1,865,059	$2,144,426
Debt service as a percentage of non-capital expenditures	10.01%	5.67%	4.76%	2.98%	4.09%	4.25%	21.03%	19.95%	17.24%	17.07%

Centerville City Corporation

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Fund										
Nonspendabble	-	-	-	-	-	-	-	-	$235,461	$124,589
Restricted	$1,698,031	$1,612,930	$2,152,006	$1,036,621	$1,007,024	$919,203	$642,385	$450,214	-	-
Unassigned	$1,779,866	$1,097,318	$1,566,642	$1,582,676	$1,541,183	$1,211,929	$1,341,737	$1,102,412	$1,156,052	$1,556,947
Total general fund	$3,477,897	$2,710,248	$3,718,648	$2,619,297	$2,548,207	$2,131,132	$1,984,122	$1,552,626	$1,391,513	$1,681,536
All other Governmental Funds										
Restricted	$1,478,402	$1,478,404	$1,474,063	$820,031	$817,664	$14,084,359	$5,810,749	$203,893	$105,067	$15,654
Assigned reported in:										
Special revenue funds	($4,857)	$54	($8,688)	($10,118)	$22,581	$46,802	$46,964	$56,221	$27,649	$23,295
Capital project funds	$208,801	$814,264	$357,469	$1,897,370	$1,357,209	$563,971	$104,755	$100,242	$374,189	$423,941
Redevelopment Agency Fund	($611,294)	($173,146)	$267,841	$1,075,796	$1,333,978	$758,791	$961,349	$553,564	$244,971	$0
Unassigned reported in:										
Special Revenue								($171,872)	($278,330)	-
Total all other governmental funds	$1,071,052	$2,119,576	$2,090,685	$3,783,079	$3,531,432	$15,453,923	$6,923,817	$742,048	$473,546	$462,890

Centerville City Corporation

Governmental Activities Taxes and Special Assessment Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Property & Uniform Vehicle Taxes	Sales & Use Taxes	Highway Taxes	Franchise, Telecommunication & Energy Taxes	Special Assessments	Total Tax Revenue
2004	$1,495,609	$2,298,227	$512,511	$700,001	$8,850	$5,015,198
2005	$1,664,306	$2,504,964	$383,923	$809,720	$3,301	$5,366,214
2006	$1,875,576	$2,776,236	$453,504	$901,116	$3,129	$6,009,561
2007	$1,640,554	$2,935,372	$492,501	$869,898	$13,020	$5,951,345
2008	$1,790,944	$3,198,415	$509,985	$933,915	$3,707	$6,436,966
2009	$1,933,965	$2,872,183	$417,008	$964,201	$8,009	$6,195,366
2010	$2,385,839	$2,732,936	$482,701	$966,412	$10,551	$6,578,439
2011	$2,423,442	$2,830,732	$474,530	$970,297	$7,186	$6,706,187
2012	$2,555,160	$3,005,090	$464,392	$994,689	$12,993	$7,032,324
2013	$2,529,705	$3,129,208	$478,990	$1,037,792	$16,388	$7,192,083

Centerville City Corporation

Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Year	City	County	State	Mass Transit	Total
2004	1.00%	0.25%	4.75%	0.50%	6.50%
2005	1.00%	0.25%	4.75%	0.50%	6.50%
2006	1.00%	0.25%	4.75%	0.50%	6.50%
2007	1.00%	0.25%	4.75%	0.50%	6.50%
2008	1.10%	0.25%	4.65%	0.50%	6.50%
2009	1.10%	0.25%	4.65%	0.50%	6.50%
2010	1.10%	0.25%	4.65%	0.50%	6.50%
2011	1.10%	0.25%	4.65%	0.50%	6.50%
2012	1.10%	0.25%	4.65%	0.50%	6.50%
2013	1.10%	0.25%	4.65%	0.50%	6.50%

Source: Utah State Tax Commission

Centerville City Corporation

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

Tax Year	Taxable Value	Estimated Actual	Ratio of Taxable to Estimated Actual value
2003	$596,312	$933,196	63.90%
2004	$610,355	$961,189	63.50%
2005	$675,189	$1,048,430	64.40%
2006	$677,113	$1,110,021	61.00%
2007	$734,544	$1,162,253	63.20%
2008	$784,307	$1,256,902	62.40%
2009	$872,676	$1,360,580	64.14%
2010	$952,197	$1,438,364	66.20%
2011	$919,819	$1,406,236	65.41%
2012	$940,518	$1,452,866	64.74%

Tax year 2012

	Residential	Commercial	Other	Total
Real Estate Assessed Value	$202,416,699	$99,574,860	$17,793,805	$319,785,364
Buildings	$426,501,566	$118,753,806	$3,928	$545,259,300
Personal Property	$277,133	$42,647,326	$0	$42,924,459
Centrally Assessed	-	-	-	$32,549,306
Total	$629,195,398	$260,975,992	$17,797,733	$940,518,429

Source: Utah State Tax Commission

Primary residences have a taxable value of 45% of actual value
Commercial and non-primary residences are taxed at 100% of actual value
The rate applied by the City is .001141%
The rate applied by all governmental entities is 1.3582%

Centerville City Corporation

Property Tax Levies and Collections
Last Ten Calendar Years
(amounts expressed in thousands)

Calendar Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collection	Subsequent Collections	Total Tax Collections	Total Collections as Percent of Levy
2003	$814,784	$779,167	95.63%	$35,459	$814,626	99.98%
2004	$820,731	$779,287	94.66%	$25,969	$804,916	98.07%
2005	$821,858	$780,025	94.91%	$34,390	$814,415	99.09%
2006	$849,703	$815,006	95.92%	$31,756	$846,762	99.65%
2007	$892,461	$842,662	94.42%	$33,812	$876,474	98.21%
2008	$907,846	$837,435	92.24%	$35,892	$873,327	96.20%
2009	$921,737	$874,583	94.88%	$47,779	$922,362	100.07%
2010	$946,840	$906,992	95.79%	$38,623	$945,615	99.87%
2011	$972,804	$909,269	93.47%	$33,508	$942,777	96.91%
2012	$994,821	$944,660	94.96%	$40,674	$985,334	99.05%

Source: Utah State Tax Commission

Centerville City Corporation

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

Tax Year	Centerville City	Davis County	Davis School District	Special Taxing Districts	Total Levy
2003	0.1470%	0.2388%	0.7731%	0.0654%	1.2243%
2004	0.1459%	0.2380%	0.7821%	0.0651%	1.2311%
2005	0.1436%	0.2347%	0.7684%	0.1603%	1.3070%
2006	0.1349%	0.2142%	0.7305%	0.1045%	1.1841%
2007	0.1233%	0.2564%	0.7176%	0.1369%	1.2342%
2008	0.0923%	0.2329%	0.6764%	0.0879%	1.0895%
2009	0.1102%	0.2576%	0.7860%	0.0998%	1.2536%
2010	0.1173%	0.2775%	0.8861%	0.1187%	1.3996%
2011	0.1165%	0.2391%	0.8941%	0.1445%	1.3942%
2012	0.1141%	0.2331%	0.8710%	0.1400%	1.3582%

Source: Utah State Tax Commission

Centerville City Corporation

Principal Taxpayers
Current Year and 10 years Ago

	Tax Year 2012 (current)			
Taxpayer	Rank	Type of Business	Taxable Value	Percentage of Total Taxable Value
Pacificorp	1	Electric Utility	$20,253,669	2.15%
Walmart	2	Retail	$18,489,057	1.97%
Legacy Crossing	3	Commercial Real Estate	$17,254,883	1.83%
Dayton West LLC	4	Commercial Real Estate	$14,875,382	1.58%
Target	5	Retail	$10,553,182	1.12%
Centerville Marketplace LLC	6	Retail	$9,180,000	0.98%
HD Development	7	Retail	$7,816,182	0.83%
SDCKP LLC	8	Retail	$6,648,054	0.69%
JGNK Investments LLC	9	Commercial Investments	$6,350,000	0.68%
Syro Steel	10	Manufacturing	$5,590,151	0.59%
Megaplex at Legacy Crossing	11	Entertainment	$5,068,053	0.54%
Hogan & Associates	12	Construction	$4,482,629	0.48%
Dick's Market	13	Grocery	$4,330,995	0.46%
		Total	$130,892,237	13.90%

	Tax Year 2002			
Taxpayer	Rank	Type of Business	Taxable Value	Percentage of Total Taxable Value
Dayton Hudson Corporation (Target)	1	Retail	$14,534,606	2.43%
Home Depot	2	Retail	$9,669,169	1.62%
Dayton West, LLC	3	Commercial Real Estate	$6,800,000	1.14%
Pacificorp	4	Electrical Utility	$6,550,998	1.09%
Albertson's	5	Grocery	$5,453,510	0.91%
Syro Steel	6	Manufacturing	$4,135,072	0.69%
Hale Industries	7	Commercial	$3,028,326	0.58%
Management & Training Corp	8	Corporate	$2,917,274	0.49%
Hale Industries	9	Retail	$2,831,420	0.47%
America First Credit Union	10	Financial	$2,808,606	0.45%
Air Products and Chemical	11	Manufacturing/Distribution	$2,672,233	0.41%
DIKA Properties	12	Commecial Real Estate	$2,429,800	0.39%
Land Rover of Centerville	13	Vehicle Sales	$2,340,191	0.38%
		Total	$66,171,205	11.05%

Source: Davis County Clerk/Auditors Office

Centerville City Corporation

Property Value and Construction
Last Ten Calendar Years

Calendar Year	Non-residential Construction No of Units	Value	Residential Construction No of Units	Value	Total New Construction Value	Estimated Total Property Value
2003	28	$4,010,883	27	$5,483,239	$9,494,122	$933,894,000
2004	18	$1,767,530	72	$19,088,000	$20,855,530	$961,189,000
2005	28	$6,392,090	86	$17,573,000	$23,965,090	$1,048,430,000
2006	31	$18,788,500	84	$20,606,000	$39,394,500	$1,110,021,000
2007	26	$13,642,750	75	$18,360,000	$32,002,750	$1,162,253,000
2008	20	$6,714,400	64	$16,920,000	$23,634,400	$1,185,902,000
2009	15	$18,182,300	31	$6,434,514	$24,616,814	$965,844,000
2010	19	$33,579,772	52	$43,939,807	$77,519,579	$1,043,363,579
2011	23	$2,720,621	212	$30,472,703	$33,193,324	$1,076,556,903
2012	15	$3,085,747	139	$22,988,889	$26,074,636	$1,102,631,539

Source: Centerville City Community Development Department

Centerville City Corporation

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities						Business-type Activities			
Fiscal Year	MBA Lease Revenue Bonds	Sales Tax Revenue Bonds	Notes Payable	Capital Lease	Special Revenue Bonds	Special Assessment Bonds	Water Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2004	$1,455,000			$12,950	$65,000	$12,000	$4,012,000	$5,556,950	1.36%	$366
2005	$1,310,000			$8,696	$0	$8,000	$3,857,000	$5,183,696	1.23%	$333
2006	$1,155,000			$4,247		$4,000	$3,696,000	$4,859,247	1.06%	$306
2007	$995,000			$0		$0	$3,522,000	$4,517,000	0.95%	$283
2008	$830,000		$312,000				$3,341,000	$4,483,000	0.93%	$238
2009	$655,000	$12,130,303	$208,000				$3,154,000	$16,147,303	3.29%	$1,058
2010	$470,000	$10,970,694	$104,000				$2,949,000	$14,493,694	2.86%	$945
2011	$275,000	$9,766,085	$0				$2,731,000	$12,772,085	2.45%	$827
2012	$75,000	$8,541,476					$4,465,366	$13,081,842	2.31%	$807
2013	$0	$7,241,867					$4,113,770	$11,355,637	0.18%	$701

Centerville City Corporation

Direct and Overlapping Governmental Activities Debt
June 30, 2013

Governmental Unit	Outstanding Debt	Estimated Percentage Applicable (1)	Estimated Share of Overlapping
Debt repaid with property taxes			
Davis County	$20,555,240	5.10%	$1,048,317
Davis School District	$419,175,000	5.10%	$21,377,925
Weber Basin Water Conservancy	$26,749,999	2.27%	$607,225
State of Utah	$3,225,435,000	0.55%	$17,855,847
South Davis Recreation District	$14,185,000	15.77%	$2,236,975
Other Debt - Davis County			
Sales tax revenue bonds	$38,846,199	11.23%	$4,362,428
MBA lease revenue bonds	$21,371,941	5.10%	$1,089,969
Total Overlapping Debt	$3,766,318,379		$48,578,686
Direct Debt - Centerville City			
Sales Tax Revenue Bonds	$7,241,867	100.00%	$7,241,867
Total Direct and Overlapping Debt	$3,773,560,246		$55,820,553

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

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

Centerville City Corporation

Legal Debt Margin
Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt Limit	$21,125,317	$21,727,714	$23,293,501	$26,048,852	$35,971,172	$34,500,403	$32,209,898	$30,499,924	$31,078,256	$37,623,137
Total net applicable debt	$12,000	$8,000	$4,000	$0	$0	$0	$0	$0	$0	$0
Legal debt margin	$21,113,317	$21,719,714	$23,289,501	$26,048,852	$35,971,172	$34,500,403	$32,209,898	$30,499,924	$31,078,256	$37,623,137
Total net debt applicable to limit as a percentage of debt limit	0.06%	0.04%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for Fiscal Year 2013

Assessed Value	$940,578,429
Debt Limit (4% of assessed value)	$37,623,137
Less Applicable Debt	$0
Legal Debt Margin	$37,623,137

Centerville City Corporation

Sales Tax Bond Coverage
Last Four Years

Sales Tax Revenue Bonds series 2009

Fiscal Year	Sales & Use Tax Revenue	Principal	Interest & Fiscal Charges	Total	Coverage
2010	$2,732,936	$1,120,000	$422,258	$1,542,258	1.77
2011	$2,830,732	$1,165,000	$401,888	$1,566,888	1.81
2012	$3,005,090	$1,185,000	$355,288	$1,540,288	1.95
2013	$3,129,208	$1,260,000	$254,988	$1,514,988	2.07

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

Centerville City Corporation

Revenue Bond Coverage
Last Ten Fiscal Years

Water Revenue Bonds

Fiscal Year	Gross Revenue	Operating Transfers	Expenses net of Depreciation	Net Available Revenue	Principal	Interest	Total	Coverage
2004(1)	$2,252,226	($369,040)	($1,047,186)	$836,000	$155,000	$158,996	$313,996	2.66
2005	$2,316,108	($373,793)	($1,175,166)	$767,149	$161,000	$154,490	$315,490	2.43
2006	$2,499,361	($381,060)	($1,033,867)	$1,084,434	$174,000	$147,860	$321,860	3.37
2007	$2,843,981	($63,276)	($1,661,175)	$1,119,530	$182,000	$170,606	$352,606	3.18
2008	$2,944,790	($49,215)	($1,892,103)	$1,003,472	$181,000	$141,918	$322,918	3.11
2009	$2,222,061	($73,500)	($1,519,205)	$629,356	$187,000	$107,317	$294,317	2.14
2010	$2,250,986	($183,913)	($1,611,166)	$455,907	$205,000	$137,413	$342,413	1.33
2011	$2,537,339	($82,220)	($1,611,315)	$843,804	$218,000	$134,742	$352,742	2.39
2012(2)	$2,672,694	($19,765)	($1,624,593)	$1,028,336	$236,000	$110,135	$346,135	2.97
2013	$2,600,263	$0	($2,064,481)	$535,782	$313,619	$77,606	$391,225	1.37

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

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

Centerville City Corporation

Demographic and Economic statistics

Calendar Year	Population (1)	Per Capita Income (2)	Personal Income	Unemployment Rate (3)	Median Age (4)	Average Size of Household (4)
2003	14,810	$26,943	$399,025,830	5.20%	27.3	3.52
2004	14,885	$27,418	$408,116,930	4.40%	27.3	3.52
2005	14,960	$28,081	$420,091,760	3.70%	27.3	3.52
2006	15,035	$30,577	$459,725,195	3.10%	27.3	3.52
2007	15,110	$31,518	$476,236,980	3.70%	27.3	3.52
2008	15,185	$31,915	$484,629,275	5.40%	27.3	3.52
2009	15,260	$32,115	$490,074,900	5.90%	27.3	3.52
2010	15,335	$33,104	$507,649,840	6.70%	31.7	3.21
2011	15,440	$33,817	$522,134,480	5.20%	31.7	3.21
2012	16,203	$37,124	$601,520,172	4.30%	31.7	3.21

(1) Years 2002-20009, 2000 United States Census Report and estimates average growth; 2010, 2010 Census and 2011, 2012 State of Utah

(2) U.S. Department of Commerce.

(3) Utah Department of Workforce Services

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

Centerville City Corporation

Principal Employers

	Current Year		
Employer	Type of Business	Employees	Rank
Management & Training Corporation	Job Training Services	500-999	1
Walmart	General Mechandise	250-499	2
Target	General Mechandise	100-249	3
Dicks Market	Grocery Store	100-249	4
Deseret Industries	Retail Trade	100-249	5
Hogan & Associates	General Contractor	100-249	6
Home Depot	Retail Trade	100-249	7
Varsity Contractors	Admin. Support	100-249	8

	Prior Year		
Employer	Type of Business	Employees	Rank
Management & Training Corporation	Job Training Services	500-999	1
Walmart	General Mechandise	250-499	2
Target	General Mechandise	100-249	3
Dicks Market	Grocery Store	100-249	4
Deseret Industries	Retail Trade	100-249	5
Hogan & Associates	General Contractor	100-249	6
Home Depot	Retail Trade	100-249	7
Varsity Contractors	Admin. Support	100-249	8

Source: Division of Workforce Services

Percent of total employment is not available
Other employers are less than 100 employees.

Centerville City Corporation

Full Time Equivalent City Government Employees by Function
Last Ten Fiscal Years

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government										
Administration	3	3	3	3	3	3	3	3	3	3
Finance	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Justice Court	3.5	3.75	3.75	3.75	3.75	3.75	3.75	2.75	2.5	2.5
Total General Govenment	10	10.25	10.25	10.25	10.25	10.25	10.25	9.25	9	9
Police	25	25	25	25	25	25	25	25	25	25
Community Development	3	3	4	4	4	4	3	3	3	3
Public Works										
Administration	2.5	3	4	4	4	4	4	4	4	4
Streets	4	4	4	4	4	4	4	4	4	4
Water	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Drainage	1	1	1	1	1	1	1	1	1	1
Total Public Works	13	13.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
Parks & Recreation										
Parks	7	7.5	8.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5
Recreation	6.5	6.75	6.25	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Museum	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Building Maintenance	0.5	0.5	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total Parks & Recreation	14	15.25	16	17.25	17.25	17.25	17.25	17.25	17.25	17.25
Total Primary Government	65	67	69.75	71	71	71	70	69	68.75	68.75

Sources: Centerville City Payroll.

Centerville City Corporation

General Fund Expenditures by Function
Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Community Development	Parks & Recreation	Total
2004	$1,003,973	$2,095,514	$1,455,501	$266,688	$726,036	$5,547,712
2005	$1,124,793	$2,214,855	$1,766,837	$307,930	$719,921	$6,134,336
2006	$1,219,986	$2,460,052	$1,270,520	$366,249	$810,696	$6,127,503
2007	$1,243,498	$2,535,540	$2,276,266	$386,775	$983,066	$7,425,145
2008	$1,307,209	$2,641,150	$2,016,653	$408,839	$927,602	$7,301,453
2009	$1,350,747	$2,749,920	$1,930,929	$383,636	$1,043,428	$7,458,660
2010	$1,308,162	$2,837,137	$1,813,865	$342,511	$860,195	$7,161,870
2011	$1,320,672	$2,879,202	$2,017,916	$375,609	$884,478	$7,477,877
2012	$1,392,886	$3,119,574	$1,465,215	$451,462	$915,767	$7,344,904
2013	$1,335,371	$3,111,317	$1,454,321	$343,833	$857,772	$7,102,614

Centerville City Corporation

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

Function	2007	2008	2009	2010	2011	2012
Community Development						
Single Dwelling permits	43	14	7	10	32	40
Double Dwelling permits	8	48	24	8	22	40
Multi-family Dwelling permits	24	24	0	0	3	1
Commercial permits	26	20	15	7	23	15
Demolition permits	12	7	6	2	0	2
Occupancy permits						
Residential	84	79	42	27	57	91
Commercial	31	23	17	19	23	15
Permit process time	7 days	7 days	7 days	7 days	5 days	5 days
Parks, Recreation and Trails						
Developed Acreage	88	88	88	88	88	88
Undeveloped Acreage	35	35	35	35	35	35
Youth in Recreation Programs	2,970	2,658	2,732	2,446	2,510	2,374
Police Services						
Expenditures per officer	$103,968	$113,688	$119,140	$119,140	$125,047	$136,302
Average response time (minutes)	3.5 to 4	1.23 to 6.52	.80 to 2.93	3.32	3.63	3.45
Police reports per officer	201	135	143	124	130	138
Water						
Gallons billed	449,896,786	476,933,000	492,084,000	530,025,000	5,318,442	5,250,000
Residential connections	3,995	4,041	4,093	4,110	4,114	4,211
Other connections	452	459	461	463	465	467
Taxes						
Taxable sales per capita (local option)	$20,747	$21,761	$19,856	$20,954	$22,136	$22,930
Sales tax revenue per capita (local option)	$194.27	$210.63	$188.22	$178.22	$193.51	$197.30
Indexed to State average (less resort cities)	103.00%	115.10%	111.37%	109.34%	N/A	N/A
Property tax revenue per capita (non RDA)	$56.68	$57.99	$57.36	$62.45	$60.35	$60.82
Indexed to State average (less resort cities)	80.20%	78.36%	59.13%	63.72%	N/A	N/A
Franchise tax per capita	$57.58	$61.51	$63.19	$63.02	$64.05	$64.05
Indexed to State average (less resort cities)	163.16%	384.44%	210.63%	233.41%	N/A	N/A
Total tax revenue per capita	$308.53	$330.13	$308.77	$303.69	$317.91	$323.91
Indexed to State average (less resort cities)	104.80%	120.93%	104.31%	105.45%	N/A	N/A
General Fund revenues per capita	$456	$426	$428	$485	$483.03	$473.93
General Fund expenditures per capita	$407	$444	$446	$493	$490.52	$438.36
Capital improvement expenditures per capita	$123	$72	$101	$394	$391.60	$112.52

Sources: Utah State Tax Commission. UCMA Benchmarking report.

Centerville City Corporation

Capital Asset & Statistical Information by Function
Last Ten Fiscal Years

Date of Incorporation	May 17, 1915									
Area of City	7.5 square miles									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Population Estimate(1)	14,885	14,960	15,035	15,110	15,185	15,260	15,335	15,440	15,530	16,203
City Hall and Justice Court	1	1	1	1	1	1	1	1	1	1
Museum	1	1	1	1	1	1	1	1	1	1
Streets & Public Works										
Miles of Streets	57	58	59	59	61	62	62	64	64	64
Number of Street Lights	706	710	717	729	733	715	715	725	728	733
Public Works Office, Maintenance, Storage	2	2	2	2	2	2	2	2	2	2
Number of Police Stations (included in City Hall)	1	1	1	1	1	1	1	1	1	1
Number of Police Officers	16	16	16	17	17	17	17	17	17	17
Municipal Water										
Number of Customers	4,257	4,273	4,366	4,401	4,499	4,523	4,541	4,589	4,624	4,699
Miles of Water Mains	68	69	70	71	72	72	72	74	77.29	77.71
Number of Culinary Water Wells	8	8	8	8	8	8	8	8	8	8
Number of Culinary Water Storage Tanks	6	6	6	6	6	6	6	6	6	6
Waste Collection										
Number of primary residential customers	n/a	n/a	n/a	n/a	n/a	n/a	3,983	4,024	4,127	4,152
Number of recycling customers	n/a	n/a	n/a	n/a	n/a	n/a	3,272	3,416	3,546	3,582
Number of green waste customers	n/a	n/a	n/a	n/a	n/a	n/a	n/a	905	1,066	1,075
Building Permits Issued (new construction, includes remodel)	90	58	114	115	115	55	46	98	80	96
Parks & Recreation										
Office, Maintenance, Storage Buildings	1	1	1	1	1	1	1	1	1	1
Developed Parks	4	5	5	7	7	7	7	7	7	7
Undeveloped Parks and Trails	3	2	2	0	5	5	5	5	5	5
Pavillions	5	5	5	7	7	7	7	7	7	7
Tennis Courts	4	4	4	4	4	4	4	4	4	4
Baseball Fields	4	4	4	4	4	4	4	4	4	4

Sources: Centerville City Public Works, Parks, Police, Community Development, and Administration departments.
(1) Years 2003-2009, based on 2000 Census and subsequent years are estimated on new construction. 2010-12 is 2010 Census, following years are estimated from new construction.

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CENTERVILLE CITY CORPORATION
CENTERVILLE, UTAH

REPORTS ON COMPLIANCE AND INTERNAL CONTROL INCLUDING STATE LEGAL COMPLIANCE REPORT

YEAR ENDED JUNE 30, 2013

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor & Members of the City Council
Centerville City Corporation, Utah

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Centerville City Corporation, Utah ("the City"), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated December 23, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Hansen, Bradshaw, Malmrose & Erickson, P.C.

December 23, 2013

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation

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Members of the Private Company Practice Section

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE *STATE OF UTAH LEGAL COMPLIANCE AUDIT GUIDE*

INDEPENDENT AUDTORS' REPORT

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

Compliance

We have audited the Centerville City Corporation, Utah's ("the City") compliance with the general and major state program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2013.

C Road Funds (Department of Transportation)

The general compliance requirements applicable to the City are identified as follows:

Cash Management	Transfers from Utility Enterprise Funds
Budgetary Compliance	Locally Generated Taxes and Fees
Fund Balance	Government Records Access Management Act
Justice Courts	Conflicts of Interest
Impact Fees	Open and Public Meetings Act
Utah Retirement Systems Compliance	

The City received the following major assistance programs from the State of Utah:

C Road Funds (Department of Transportation)

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the City's management.

Auditors' Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the City and its major programs occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements.

We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion

In our opinion, the City complied, in all material respects, with the general compliance requirements identified above and the compliance requirements that are applicable to each of its major state programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State of Utah Legal Compliance Audit Guide* and which are described in the accompanying Schedule of Findings.

Internal Control over Financial Reporting

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

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

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

Management's Responses to Findings

Management's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. Management's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Purpose of This Report

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

Hansen, Bradshaw, Malmrose & Erickson, P.C.

December 23, 2013

CENTERVILLE CITY CORPORATION
Schedule of Findings
For the Year Ended June 30, 2013

Requirement / Program	Current Year Findings

1. Budgetary Compliance

Finding: Utah State Law requires that officers and employees of an entity shall not incur expenditures or encumbrances in excess of the total appropriation for any department. For the year ended June 30, 2013, expenditures exceeded budgeted amounts in the following funds or departments:

Fund	Department	Amount Over Budget
City Hall Revenue Bond Debt Service Fund	Total expenditures	$556
Arts Center Debt Service Fund	Total expenditures	50,400

Recommendation: The City should monitor the status over expenditures as compared to the budget through the end of the year and amend the budget as necessary.

Management's Response: City Hall Revenue Bond Debt Service Fund – The final payment on this bond was made during this fiscal year. Some minor additional expenditures were incurred in this fund that were not anticipated as part of the closing of the account. Staff will monitor such transactions in the future.

Arts Center Debt Service Fund – To be able to bring this fund in to balance, which should be $0, staff made an expenditure adjustment to this fund that was not adjusted for in the budget. Staff will monitor such transactions in the future and provide adjustment recommendations to the budget.

Hansen, Bradshaw, Malmrose & Erickson

A Professional Corporation
CERTIFIED PUBLIC ACCOUNTANTS

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Jeffrey B. Miles, CPA

Members of the American Institute of Certified Public Accountants

Members of the Private Company Practice Section

December 30, 2013

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

We have audited the financial statements of Centerville City Corporation as of and for the year ended June 30, 2013 and have issued our report thereon dated December 30, 2013. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 25, 2013, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Centerville City Corporation solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our firm as appropriate, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Centerville City Corporation is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the City changed its method of accounting for deferred inflows and outflows of resources recognition by adopting Governmental Accounting Standards Board (GASB) Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and also early adopting GASB No. 65, "Items Previously Reported as Assets and Liabilities." Accordingly, the cumulative effect of the accounting change as of the beginning of the year has been reported in the Statement of Activities and Statement of Revenues, Expenses, and Changes in Net Position. No matters have come to our attention that would require us, under professional standards, to inform you about the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. We noted no accounting estimates that we considered to be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. We noted no financial statement disclosures that we considered to be particularly sensitive because of their significance to the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatments.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our procedures are corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Centerville City Corporation's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated December 23, 2013.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Centerville City Corporation, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Centerville City Corporation's auditors.

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

Very truly yours,

Hansen, Bradshaw, Malmrose & Erickson, P.C.

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 4.

Short Title: Appointments to various boards and committees

Initiated By:

Scheduled Time: 8:00

SUBJECT

a. Appointment of elected officials to represent City on various boards
b. Appointment of citizens on various City boards and committees

RECOMMENDATION

a. Consider the Mayor's recommendations for appointment of elected officials to represent the City on various boards.
b. Consider the Mayor's recommendations for appointment of citizens to various boards and committees.

BACKGROUND

Mayor-elect Cutler prepared the attached document with his recommendations for various appointments. This document is provided only to the City Council in advance of the Council meeting. Some of the names recommended may change based on feedback received by Cutler before the meeting. Appointments will be made public at the meeting upon approval by the City Council.

ATTACHMENTS:

Description

- Paul Cutler email re appointments
- Resolution No. 2014-01 (Rec District)
- Resolution No. 2014-02 (Fire District Board)
- Resolution No. 2014-03 (Waste Management)
- Resolution No. 2014-04 (UIA appointment)
- Resolution No. 2014-05 (ACB appointment)

#4

Steve Thacker

From: Paul Cutler <paulcutler@gmail.com>
Sent: Wednesday, January 01, 2014 10:26 AM
To: Ken Averett; Tami Fillmore; Stephanie Ivie; John Higginson; L Wright
Cc: Marsha Morrow; Steve Thacker; Blaine Lutz
Subject: Committee Assignments
Attachments: Gina Hirst -Centerville City Planning Commission Application.pdf; Logan Johnson - Statement of Interest.pdf

Dear City Council,

Happy New Year! I look forward to working with each of you this next year as we go about the people's business. We have a talented group of people on the City Council who care passionately about our City.

As you are aware, the Mayor is responsible for appointing committee and commission members with the consent and approval of the City Council. We have a number of open assignments that I would welcome your feedback on. In addition, I would recommend that at the first of each year we re-evaluate the assignments of elected and appointed City officials to the various boards or committees. Below is a list with some of my thoughts and comments. You will note that we are still trying to determine if some people are willing to be reappointed for an additional term.

Planning Commission (3 yr term): 2 seats open (replace Steve Markham & Tami Filmore)
I recommend Logan Johnson and Gina Hirst to fill the open seats.
Logan Johnson is Jolene & Steve Johnson's son. He has a masters in planning from Auburn University and a BS in Econ. He spend time as an intern for WFRC, but now works in his father's business TruGolf (Centerville Business).
Gina Hirst is a long time Centerville resident (daughter of Dee Hansen, Centerville's representative to the Sewer District). She has a BS in Engineering and is a P.E. She formerly worked for the State as engineer on water related projects.

My understanding is that the Planning Commission is scheduled to meet on January 8th, only one day after the City Council meeting, so it would be helpful to know if there is support for appointing these two individuals to the planning commission so that they can start to prepare ahead of time for the Jan 8th meeting. If you have any serious concerns about these individuals, please get back to me before Friday Jan 2nd.

Board of Adjustments (5 year term): 1 seat open (replace Dave Hirschi)
I would recommend Steve Markham for this position. Steve served on the planning commission for 2 terms and is willing to continue to serve the city in whatever capacity is needed. Steve has a structural engineering background and works for the LDS Church.

Parks & Recreation Committee (3 yr term): 2 seats open (replace Margo Thompson & Brendon Call)
I am looking for suggestions on citizens who would be willing to serve. Please share any suggestions that you have with me or with chair Gary Goff, or encourage individuals to submit a statement of interest.

Landmarks Commission (Historic Sites Committee) (3 yr term): 1 or 2 seats open (replace Tim Hawkes & maybe Michelle Powers?)
I am looking for suggestions on citizens who would be willing to serve. Please share any suggestions that you have, or encourage individuals to submit a statement of interest.

Whitaker Museum Board (3 yr term): 1-3 seats open (replace Paul Smith plus Board can have additional members if desired)
I have asked Board Chair Spence Packer to suggest names of those he would recommend to serve. I am looking for suggestions on citizens who would be willing to serve.

Centerville Community Foundation (2 year term): (Replace Paul Cutler)
I would recommend Jack Dellastatious for this position. Jack originally organized the Community Foundation to accept tax deductible gifts to the city, so I'd like to ask him to serve again.

City Representatives:
Mayor Pro Tem — I recommend Ken Averett to serve as Mayor Pro Tem in 2014
Trails Committee — John Higginson has been the City Council Liaison <-- continue or time for a change?
Parks & Rec Committee — Justin Allen has been the City Council Liaison <--we need a replacement
Landmarks Commission — Ken Averett has been the City Council Liaison <-- I recommend Stephanie be the liaison for the Council
Whitaker Museum — Larry Wright has been the City Council Liaison <-- continue or time for a change?
Emergency Management — Larry Wright has been the City Council Liaison <-- I would like Larry to continue this assignment
Davis Chamber of Commerce -- Ken Averett has been the City Council Liaison <-- continue or time for a change?
Davis County Council of Governments (COG) — Mayor Russell has been the rep, <--I plan to fulfill this assignment as Mayor
Davis County Mosquito Abatement Board — John Higginson has been the City Representative <--I would like John to continue this assignment
Wasatch Integrated Waste Management — Sherri Lindstrom has been the City Representative <--I would like Sherri to continue this assignment for 2014 (she is willing to serve), then turn this over to a Council Member in 2015
South Davis Metro Fire — Mayor Russell has been the City Representative, Larry Wright is the Alternate <--I plan to fulfill this assignment as Mayor, and I'd like Larry to continue as the alternate.
South Davis Recreation District — Mayor Russell has been the City Representative <--I plan to fulfill this assignment as Mayor, but would be willing to allow someone else to take this on if someone feels strongly about the assignment
South Davis Sewer — Dee Hansen has been the City Representative <--I would recommend we allow Dee to continue this assignment
UTOPIA Board — Blaine Lutz has been the City Representative <-- Blaine is willing to continue to serve or is willing to allow a council member to take his place (Blaine would remain a member of the UTOPIA finance committee). I would like to ask Larry to take on this assignment.
UIA Board— Mayor Russell has been the City Representative <--I am willing to fulfill this assignment as Mayor
Centerpoint Board — Mayor Russell has been the City Representative <--It's not clear yet if we will replace this position yet (I need to speak to Mayor Russell)
Davis Center for the Performing Arts (Administrative Control Board) -- need 2 City Council Representatives and 2 RDA Representatives <-- I recommend Cutler/Wright/Averett/Higginson for these 4 spots.

Again, along with any recommendations for the volunteer boards above, please share with me any preference you have for changing City Council assignments or for accepting new assignments. You are welcome to share preferences via email, phone, or in person during next Tuesday's Council meeting (committee assignments will be on the agenda).

Thanks,
/Paul

Paul Cutler
801-390-3444
paulcutler@gmail.com

RESOLUTION NO. 2014-01

A RESOLUTION APPOINTING (insert Mayor or Council member) AS A MEMBER OF THE SOUTH DAVIS RECREATION DISTRICT ADMINISTRATIVE CONTROL BOARD REPRESENTING CENTERVILLE CITY.

WHEREAS, the South Davis Recreation Special Service District has been established; and

WHEREAS, the City is entitled to appoint a member of the Administrative Control Board of the South Davis Recreation District for the purpose of representing the City on said Board.

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

Section 1. Appointment. The governing body of Centerville City hereby appoints (insert Mayor or Council member) to the South Davis Recreation District Administrative Control Board to serve at the pleasure of the governing body for the remaining two years of a four-year term.

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF CENTERVILLE CITY, STATE OF UTAH, on this 7th day of January, 2014.

CENTERVILLE CITY

BY: _____
Paul A. Cutler, Mayor

ATTEST:

_____
Marsha L. Morrow, City Recorder

RESOLUTION NO. 2014-02

A RESOLUTION APPOINTING MAYOR PAUL A. CUTLER AS A MEMBER OF THE BOARD OF DIRECTORS OF THE SOUTH DAVIS METRO FIRE AGENCY REPRESENTING CENTERVILLE CITY

WHEREAS, the South Davis Metro Fire Agency has been created and established pursuant to an Interlocal Agreement among Bountiful City, Centerville City, Davis County, North Salt Lake City, West Bountiful City and Woods Cross City; and

WHEREAS, the City is entitled to appoint a member to the Board of Directors of the Agency for the purpose of representing the City on said Board; and

WHEREAS, the City Council now desires to appoint Paul A. Cutler as the City's member on the Board of Directors.

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

Section 1. **Amendment.** Mayor Paul A. Cutler is hereby appointed as Centerville City's representative on and member of the Board of Directors of the South Davis Metro Fire Agency to serve at the pleasure of the governing body of the City. Councilman Lawrence Wright will serve as the alternate member of the South Davis Metro Fire Agency Board of Directors.

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 7th DAY OF JANUARY, 2014.

CENTERVILLE CITY

By: _____
Paul A. Cutler, Mayor

ATTEST:

_____
Marsha L. Morrow, City Recorder

RESOLUTION NO. 2014-03

A RESOLUTION APPOINTING A MEMBER TO THE ADMINISTRATIVE CONTROL BOARD OF WASATCH INTEGRATED WASTE MANAGEMENT DISTRICT

WHEREAS, Centerville City, Utah (the "City") is within the district boundaries of Wasatch Integrated Waste Management District (the "District") and desires to appoint a member to the Administrative Control Board of the District (the "Board");

WHEREAS, the City Council (the "Governing Body") of the City is the "appointing authority" for such members of the Board under Section 17A -1-101(1), Utah Code Annotated 1953, as amended; and

WHEREAS, all actions required by law in connection with the appointment made by this resolution have been taken, including all actions required under Title 17A, Chapter 1, Part 3, Utah Code Annotated 1953, as amended;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Centerville City, Utah as follows:

Section 1. Appointment of Board Member. *(insert name)* is hereby appointed by the Governing Body as a member of the Board of Wasatch Integrated Waste Management District. Such appointment shall be for a four-year term commencing on January 7, 2014 and ending January 7, 2017 or, if earlier, ending on the date of the resignation or removal of such individual as the member of the Board.

Section 2. **Miscellaneous; Effective Date.** All previous acts and resolutions in conflict with this resolution or any part hereof are hereby repealed to the extent of such conflict. This resolution shall take effect immediately upon its adoption and approval.

ADOPTED AND APPROVED this 7th day of January, 2014.

CENTERVILLE CITY, UTAH

_____

Paul A. Cutler, Mayor

ATTEST:

_____

Marsha L. Morrow, City Recorder

(SEAL)

STATE OF UTAH)
)
COUNTY OF DAVIS)

I, the duly chosen, qualified and acting City Recorder of Centerville City, Utah, do hereby certify that the foregoing constitutes a true, correct and complete copy of a resolution duly adopted at a regular public meeting of the City Council (the "Governing Body") of the City held at the regular meeting place of the Governing Body on January 7, 2014 (the "Meeting"); that said resolution has been filed in the official records of the Governing Body kept in my office; that a quorum of the Governing Body was present and acted throughout the Meeting; that said resolution was adopted and approved by a vote of at least a majority of the members of the Governing Body present and voting at the Meeting; that public notice of the Meeting was given as required by the laws of the State of Utah; that all Members of the Governing Body were given due, legal and timely notice of the Meeting, and that the Meeting was in all respects called, held and conducted in accordance with law.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of Centerville City, Utah, this _____day, January 2014.

Marsha L. Morrow, City Recorder
Centerville City

(SEAL)

RESOLUTION NO. 2014-04

A RESOLUTION APPOINTING PAUL A. CUTLER AS CENTERVILLE CITY'S REPRESENTATIVE TO THE BOARD OF DIRECTORS OF THE UTAH INFRASTRUCTURE AGENCY

WHEREAS, Centerville City is a member of the Utah Infrastructure Agency, an interlocal entity created pursuant to the Utah Interlocal Cooperation Act, as set forth in *Utah Code Ann.* §§ 11-13-101, *et seq.*, as amended;

WHEREAS, Centerville City is authorized to appoint a current elected official or employee of the City as the City's representative to the Board of Directors of the Utah Infrastructure Agency; and

WHEREAS, the City Council desires to appoint Paul A. Cutler as the City's representative to the Board of Directors of the Utah Infrastructure Agency to perform the duties and responsibilities of such appointment.

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

Section 1. **Appointment.** Paul A. Cutler is hereby appointed as the City's representative to the Board of Directors of the Utah Infrastructure Agency to perform the duties and responsibilities of such appointment. Paul A. Cutler shall serve as the City's representative to the Board of Directors of the Utah Infrastructure Agency for an undefined term and shall serve until a qualified successor is appointed.

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 7th DAY OF JANUARY, 2014.

CENTEVILLE CITY

By:_____
Mayor Paul A. Cutler

ATTEST:

_____
Marsha L. Morrow, City Recorder

RESOLUTION NO. 2014-05

A RESOLUTION APPOINTING MAYOR PAUL A. CUTLER AND COUNCILMAN LAWRENCE WRIGHT AS CENTERVILLE CITY'S REPRESENTATIVES ON THE ADMINISTRATAIVE CONTROL BOARD FOR THE DAVIS CENTER FOR THE PERFORMING ARTS

WHEREAS, Centerville City, Bountiful City, and the Redevelopment Agency of Centerville City entered into an agreement pursuant to the Interlocal Cooperation Act to provide for cooperative construction and operation of a performing arts center; and

WHEREAS, the City is entitled to appoint representatives to the Administrative Control Board for the purpose of representing the City on said Board; and

WHEREAS, the City Council now desires to appoint Mayor Paul A. Cutler and Councilman Lawrence Wright as the City's representatives on the Administrative Control Board.

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

Section 1. **Amendment.** Mayor Paul A. Cutler is hereby appointed as Centerville City's representative on and member of the Administrative Control Board of the Davis Center for the Performing Arts to a 4-year term and Councilman Lawrence Wright to serve a 2-year term at the pleasure of the governing body of the City.

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 7th DAY OF JANUARY, 2014.

CENTERVILLE CITY

By: _____
Paul A. Cutler, Mayor

ATTEST:

_____
Marsha L. Morrow, City Recorder

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 5.

Short Title: Discuss policies and guidelines for conducting Council business and interactions with staff

Initiated By: Mayor Cutler and City Manager

Scheduled Time: 8:15

SUBJECT

RECOMMENDATION

Review and approve policies and guidelines pertaining to the conduct of City Council business.

BACKGROUND

Traditionally, upon each new City Council beginning their term, they have reviewed and agreed upon policies and guidelines affecting their actions. Some of these are established by current Resolutions and others are recommended by the Mayor or City Manager. The topics to be addressed include the following:

* Procedure for getting business items on the City Council agenda;
* Minutes approval policy (attached) and recommendation for making revisions to minutes;
* Electronic Meeting policy (attached);
* Guidelines for dealing with news media;
* Guidelines for Council/Staff Relations (attached)

In addition, Mayor Cutler has asked Lisa Romney, City Attorney, to propose a list of training topics that could be provided in the coming months. Lisa has prepared the attached list and recommended priorities. The City Council will be asked to select training topics, identify priorities and agree on frequency of training. Lisa has also attached a list of training she provided to the City Council and Planning Commission in 2013.

ATTACHMENTS:

Description

- Minutes Policy
- Electronic Meeting Policy
- Council relations
- Proposed City Attorney Training Topics
- Completed Training for 2013

CENTERVILLE CITY
APPROVAL OF MINUTES POLICY

1. **Utah Open and Public Meetings Act.**

   a. The Utah Legislature has adopted the Open and Public Meetings Act, as set forth in *Utah Code Ann.* §§ 52-4-101, *et seq.*, as amended, regarding the conduct of public meetings by public bodies of the State or its political subdivisions.

   b. Each public body of the City is subject to the requirements of the Utah Open Meetings Act and shall comply with the provisions of this Policy regarding the approval of minutes for public meetings.

2. **Definitions.**

   a. As set forth in *Utah Code Ann.* § 52-4-103, as amended, "public body" means, and this Policy is applicable to, any administrative, advisory, executive, or legislative body of the City that: (1) is created by the Utah Constitution, statute, rule, ordinance, or resolution; (2) consists of two or more persons; (3) expends, disburses, or is supported in whole or in part by tax revenue; and (4) is vested with the authority to make decisions regarding the public's business.

   b. For purposes of this Policy, all other terms and definitions set forth in *Utah Code Ann.* § 52-4-103, as amended, are adopted herein by this reference.

3. **Written Minutes and Recording of Meetings Required.**

   Except as otherwise provided by law, written minutes and a recording shall be kept of all open meetings of the public bodies of the City.

4. **Recording of Meetings.**

   a. Except as otherwise provided by law, a recording of an open meeting shall be a complete and unedited record of all open portions of the meeting from the commencement of the meeting through adjournment of the meeting.

   b. All recordings shall be properly labeled or identified with the date, time and place of the meeting.

   c. Pursuant to *Utah Code Ann.* § 52-4-203, as amended, a recording of an open meeting of a public body of the City shall be available to the public for listening within three (3) business days after the end of the meeting.

5. **Substance of Minutes.**

Pursuant to *Utah Code Ann.* § 52-4-203, as amended, written minutes of the meetings of public bodies of the City shall include the following:

a. The date, time and place of the meeting;

b. The names of the members present and absent;

c. The substance of all matters proposed, discussed, or decided by the public body which may include a summary of comments made by members of the public body;

d. A record, by individual member, of each vote taken by the public body;

e. The name of each person who is not a member of the public body, and after being recognized by the public body, provided testimony or comments to the public body;

f. The substance in brief of the testimony or comments provided by the public to the public body; and

g. Any other information that is a record of the proceedings of the meeting that any member requests be entered in the minutes or recording of the meeting.

6. **Reasonable Time -- Exceptions.**

a. Pursuant to the Utah Open and Public Meetings Act, written minutes are to be available to the public within a reasonable time after the end of the meetings.

b. The Utah Supreme Court, in interpreting and applying the provisions of the Open and Public Meetings Act has noted that what is a reasonable time to prepare written minutes of a public body depends on the facts of each case and varies with the exigencies of the particular case. *Conover v. Board of Education of Nebo School Dist.*, 267 P.2d 768 (Utah 1954). In *Conover,* the Court further noted that the time for preparation and dissemination of written minutes of a meeting is directly proportional to the importance of the action taken.

c. Notwithstanding any provision of this Policy to the contrary, written minutes of the meetings of the public bodies of the City shall be prepared, approved and available for public inspection within a reasonable time from the date of the meeting. What is a reasonable time for the preparation, approval and/or public inspection of minutes will depend on the applicable facts and circumstances.

d. The City is encouraged to prepare, approve and make available for public inspection written minutes of meetings as soon as reasonably practicable. Based

on certain circumstances, such as appeal proceedings, effective date of action, etc., draft minutes in final form may be made available to the public sooner than the dates and time frames set forth in this Policy.

e. Based on certain circumstances, such as the length of the meeting, the amount of public comment, the importance of the action taken, etc., draft minutes in final form may not be made available to the public within the dates and time frames set forth in this Policy, but shall be prepared and made available within a reasonable time from the date of the meeting.

7. Approval of Minutes by City Council.

a. Except as otherwise provided by law, written minutes shall be prepared for all public meetings of the City Council.

b. Draft written minutes in final form shall be prepared by the City within ten (10) days from the date of the City Council meeting.

c. Draft written minutes in final form shall be clearly labeled as draft, preliminary, unapproved, or with some other appropriate language indicating that the written minutes are in draft form and are subject to change until formally approved by the City Council.

d. The City Council shall consider the draft minutes for approval at the next regularly scheduled City Council meeting following the completion of the draft minutes in final form.

e. The City Council shall approve the minutes as presented, approve the minutes with amendments, or table action on the minutes for further review and/or corrections. Any draft minutes that are tabled for further review and/or corrections shall be scheduled on the next regularly scheduled City Council meeting agenda for final action.

f. Once the meeting minutes are approved by the City Council, the City Recorder shall prepare, execute, and file the final version of the meeting minutes in the official records of the City.

8. Approval of Minutes by Planning Commission.

a. Except as otherwise provided by law, written minutes shall be prepared for all public meetings of the Planning Commission.

b. Draft written minutes in final form shall be prepared by the City within ten (10) days from the date of the Planning Commission meeting.

c. The draft written minutes in final form shall be clearly labeled as draft, preliminary, unapproved, or with some other appropriate language indicating that the written minutes are in draft form and are subject to change until formally approved by the Planning Commission.

d. The Planning Commission shall consider the draft minutes for approval at the next regularly scheduled Planning Commission meeting following the completion of the draft minutes in final form.

e. The Planning Commission shall approve the minutes as presented, approve the minutes with amendments, or table action on the minutes for further review and/or corrections. Any draft minutes that are tabled for further review and/or corrections shall be scheduled on the next regularly scheduled Planning Commission meeting agenda for final action.

f. Once the meeting minutes are approved by the Planning Commission, the City Recorder shall prepare, execute, and file the final version of the meeting minutes in the official records of the City.

9. Approval of Minutes by Other Public Bodies.

a. Except as otherwise provided by law, written minutes shall be prepared for all public meetings of other public bodies of the City (i.e., all public bodies of the City other than the City Council and the Planning Commission).

b. The policies and procedures set forth in this Section for the approval of minutes for other public bodies is necessary due to the fact that such other bodies of the City do not meet on a regularly scheduled basis or meet less often than once a month. Given the significant time period between meetings of these other bodies, a more efficient and timely policy is necessary for the approval of written minutes.

c. Draft minutes in final form shall be prepared by the City within ten (10) days from the date of the meeting of the public body.

d. Draft minutes in final form shall be clearly labeled as draft, preliminary, unapproved, or with some other appropriate language indicating that the written minutes are in draft form and are subject to change until formally approved by the public body.

e. If the public body has a meeting scheduled within thirty-five (35) days following the completion of the draft minutes in final form, the public body shall consider the draft minutes for approval at such next immediately scheduled meeting.

f. If presented at the next immediately scheduled meeting, the public body shall approve the minutes as presented, approve the minutes with amendments, or table action on the minutes for further review and/or corrections. Any draft minutes that are tabled for further review and/or corrections shall be approved within thirty-five (35) days from the date of such action to table in accordance with the provisions of this Section.

g. If the public body does not have a meeting scheduled within thirty-five (35) days following the completion of the draft minutes in final form, the City Recorder or other designee, shall provide each member of the public body with a copy of the minutes for review. Such draft minutes may be provided to the members of the public body electronically or by hard copy, as determined by the City.

h. Members of the public body shall have seven (7) days to review and provide the City Recorder with any corrections to the minutes. If corrections to the draft minutes are made by any member, a new revised draft version shall be sent out to the members, who shall have another seven (7) days to review and revise the draft minutes.

i. If the City Recorder does not hear back from any members of the public body with corrections to the draft minutes, or revised draft minutes, the draft minutes shall be deemed approved by the public body and shall thereafter become the official record of the meeting.

j. Once approved or deemed approved, the City Recorder shall prepare, execute, and file the final version of the meeting minutes in the official records of the City.

10. Minutes as Government Record.

a. Written minutes and recording of an open meeting are public records under the Utah Government Records Access and Management Act, as set forth in *Utah Code Ann.* §§ 63G-2-101, *et seq.*, as amended. Minutes shall be retained, classified, managed and accessed in accordance with applicable provisions of the Utah Government Records Access and Management Act and the Utah Open and Public Meetings Act.

b. Pursuant to *Utah Code Ann.* § 52-4-203, as amended, written minutes that have been prepared in final draft form awaiting only formal approval by the public body are a public record. Thus, once draft minutes have been prepared by the City in final form, the minutes shall be deemed a public record and shall be made available to the public even though they have not yet been formally approved by the public body. Such draft minutes must be properly labeled as such in accordance with the provisions of this Policy prior to release to the public.

c. Once approved or deemed approved and accepted, written minutes are the official record of action taken by the public body at the meeting.

11. No Separate Right of Action.

The Provisions of this Policy are intended to provide guidelines for the preparation and approval of minutes by the public bodies of the City in accordance with applicable law and shall not create a separate right of action by any third party for failure of the City or its public bodies to comply with the same.

CENTERVILLE CITY
ELECTRONIC MEETINGS POLICY

1. Purpose. The purpose of this Policy is to establish written procedures governing electronic meetings in accordance with *Utah Code Ann.* § 52-4-207, as amended, permitting a public meeting held by the City Council, Planning Commission or Board of Adjustment to be convened or conducted by means of a conference using electronic communications.

2. Definitions. As used in this Policy, the following terms shall have the meaning set forth as follows:

(a) "Anchor location" means the physical location from which the electronic meeting originates or from which the participants are connected.

(b) "Electronic meeting" means a meeting of a public body convened or conducted by means of a conference using electronic communications.

(c) "Participate" means the ability to communicate with all of the members of a public body, either verbally or electronically, so that each member of the public body can hear or observe the communications.

(d) "Public body" means the Centerville City Council, Planning Commission or Board of Adjustment.

(e) "Public hearing" means a portion of a meeting at which comments from the public will be accepted.

(f) "Public statement" means a statement made in the ordinary course of business of the public body with the intent that all other members of the public body receive it.

3. Notice. The public body may, by following the procedures and requirements of this Policy, convene and conduct an electronic meeting. The public body convening or conducting an electronic meeting shall:

(a) Give public notice of the meeting in accordance with *Utah Code Ann.* § 52-4-202, as amended, and other applicable provisions of the Utah State Code;

(b) Post written notice at the anchor location;

(c) Provide notice of the electronic meeting to the members of the public body at least 24 hours before the meeting so that they may participate in and be counted as present for all purposes, including the determination that a quorum is present; and

(d) Provide a description of how the members will be connected to the electronic meeting.

4. Emergency Meeting. Pursuant to *Utah Code Ann.* § 52-4-202(5), as amended, certain noticing requirements may be disregarded if because of unforeseen circumstances it is necessary for a public body to hold an emergency meeting to consider matters of an emergency or urgent nature. In the event of an emergency meeting, the public body shall comply with the requirements of *Utah Code Ann.* § 52-4-202(5), as amended.

5. Location. The Centerville City Offices, located at 250 North Main, Centerville, Utah, 84014, shall be considered the anchor location for purposes of this Policy. Space and facilities shall be provided at the anchor location so that interested persons and the public may attend and monitor the open portions of the meeting. If the meeting is a public hearing, space and facilities shall be provided at the anchor location so that interested persons and the public may attend, monitor and participate in the open portions of the meeting.

6. Procedures Governing Electronic Meeting. The procedures to be followed at the electronic meeting shall be the same as those followed by the public body in a non-electronic open and public meeting of the public body. The meeting shall be held pursuant to the agenda posted for that meeting. Prior to commencing the electronic meeting, an electronic link shall be established with all participants and the anchor location. The chair of the meeting shall confirm that the non-present members are connected via electronic means. Minutes shall be kept for the meeting in accordance with the requirements of the Open Meetings Law. If voting is required for any action, a roll call vote shall be taken so that the non-present member(s) vote may be counted and heard. Following passage of a motion to adjourn, the electronic link shall be terminated and the meeting shall be deemed concluded.

7. Participation. All interested parties shall be able to either hear public statements made by all members of the public body participating in the meeting, or be able to view and hear all members participating in the meeting. In addition, all interested parties shall be able to participate in a public hearing by having their voices or their voices and images conveyed live to all members of the public body. Care should be taken to ensure that participants verbalize their statements and responses so that non-present members may hear them. In addition, any and all visual aids and written material not available to the non-participating members should be verbally described. Nothing in this policy may be construed to interfere with accommodations made under the Americans With Disabilities Act.

8. Statement. Each agenda for an electronic meeting shall include the following statement:

> *Meetings of the Centerville City Council [Planning Commission or Board of Adjustment] 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.*

GUIDELINES FOR COUNCIL/STAFF RELATIONS

Proposed by Steve Thacker, City Manager

January 3, 2012

1. The Council should feel free to contact department heads and request information that is readily available. However, please do not give direction to staff beyond asking for information. If the information requested is not readily available, please discuss the request with me. When appropriate, this same information will be given to all council members.

2. The Council should feel free to make individual requests of me as the City Manager. However, if I feel the request will take considerable time or resources or may not be consistent with the desire of the majority of the Council, I will seek direction of the full Council before proceeding.

3. When a Council member hears a complaint, I ask to be informed so that I may deal with the complaint and hold someone accountable for its solution (rather than have the Council member come to me later saying that a department head had not responded to his complaint). The exception would be routine complaints-such as potholes, water pressure, garbage pickup, etc.—which you may call in directly to the appropriate department (or suggest the complainant make the call).

4. When a Council member has a concern about the performance of a City employee, I ask to be informed privately and given a chance to resolve the issue with the employee. If we fail to do so in a reasonable time, then it is fair to discuss the issue with the rest of the Council, preferably in a closed meeting, but with prior notice to the City Manager.

5. I suggest the Council not place staff in the position of having to respond off the cuff to questions or issues not related to agenda topics but raised by the Council members or citizens at public meetings, unless the question is fairly routine or harmless. I may need some time to look into the matter so that I can provide a reliable response. If the matter requires Council discussion but is not related to an agenda topic, it should be scheduled for discussion at a later meeting.

6. The Mayor or City Manager should be the only ones to ask for legal advice/opinions from the City Attorney outside of Council meetings, unless they direct staff or individual Council members to do so. The Council, however, could collectively ask for a legal opinion.

CENTERVILLE CITY ATTORNEY'S OFFICE

250 North Main Street
Centerville, Utah 84014
801.335.8842

MEMORANDUM

TO: City Council

FROM: Lisa G. Romney, City Attorney

DATE: January 3, 2014

RE: Proposed Training Topics for 2014

It has been proposed that I provide the City Council with topic specific training for the upcoming calendar year. I am happy to provide such training on a quarterly basis or other schedule as desired by the City Council. Some training is mandated by statute, such as the open meetings training required by the Utah Open Meetings Act. Other training is merely advisory as necessary to ensure that decisions of the City Council are legal and supported by legitimate findings based on lawful grounds in accordance with applicable ordinances. The following is a list of proposed topics for training for the City Council for 2014. You may also suggest additional topics as desired. Please consider these topics and be prepared to select 3-4 of these (or others) for the 2014 training schedule.

- Open Meetings (Utah Open Meetings Act)
- Conflicts of Interest (Utah Municipal Officers' and Employees' Ethics Act)
- Legislative vs. Administrative Decisions
- Parliamentary Procedure (Robert's Rules of Order)
- Legislative Update (2014 General Session of the Utah Legislature)
- Land Use and Zoning Decisions

CENTERVILLE CITY ATTORNEY'S OFFICE

250 North Main Street
Centerville, Utah 84014
801.335.8842

MEMORANDUM

TO: Steve Thacker, City Manager

FROM: Lisa G. Romney, City Attorney

DATE: January 3, 2014

RE: Completed Training for 2013

As we prepare our proposed training topics for 2014, I thought it would be helpful to summarize the training topics that were provided to the City Council and Planning Commission for 2013. This list will also be helpful to provide to URMMA to satisfy our training requirements. In total, I provided three training sessions for the Council and six trainings for the Planning Commission during 2013.

02/05/2013	City Council - Code Enforcement Analysis and Procedures
02/19/2013	City Council - Ethics and Civility Training
02/26/2013	Planning Commission – General Plan Training
03/27/2013	Planning Commission – Zoning Map Amendment (Rezone) Training
04/24/2013	Planning Commission – Zoning Ordinance Text Amendments
06/19/2013	City Council – Legislative Update 2013
06/26/2013	Planning Commission – Legislative Update 2013
10/09/2013	Planning Commission – Nonconforming Uses, Special Exceptions and Variance
11/13/2013	Planning Commission – Noticing and Public Hearing Requirements

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 6.

Short Title: Discuss proposal to create a Transportation Committee

Initiated By: Mayor Cutler

Scheduled Time: 8:35

SUBJECT

RECOMMENDATION

Discuss the attached proposal from Mayor Paul Cutler to create a Transportation Advisory Committee. If the Council agrees to create this committee, give staff pertinent direction necessary to prepare an ordinance for a later Council meeting.

BACKGROUND

Mayor Cutler believes the work of this committee will enhance the planning and design of transportation improvements and services in Centerville, as explained in his attached proposal, and will encourage more citizen involvement in those important decisions.

ATTACHMENTS:

Description

- Proposal for Transportation Advisory Committee

JANUARY 2014 PROPOSAL FOR A CENTERVILLE CITY TRANSPORTATION ADVISORY COMMITTEE

Need for the Committee:
Transportation choices are crucial to the economic, social, aesthetic, and environmental vitality of our community and greatly affect the quality of life of Centerville citizens. Close attention needs to be paid to our transportation networks to maintain safe, convenient, inviting and efficient conditions for all who use them. All modes of travel and how these modes connect to one another in our city needs to be evaluated and thoroughly planned.

Purposes of Transportation Committee:

- Engage in regional training/projects regarding long range transportation planning and needs.
    - Research and understand regional transportation needs and suggest how those would best be implemented within the boundaries of Centerville City
    - Recommend to the City Council preferred transit mode/corridor/connectivity options to be brought forward for discussion at regional planning processes
- Work with trails committee-to create a long term "20 year" city-wide trails/connectivity plan for bikers and walkers for review by the Planning Commission & City Council
- Develop options for the Main Street Public Space Strategic Plan to be passed on to the Planning Commission
- Update general plan to reflect research done, and/or write a "Transportation Chapter" for the General Plan
- Review ordinances and find areas that need strengthening to implement desires stated in General Plan
- Advise the City Council & Planning Commission on issues such as:
    - Safety related design changes and prioritization of limited funding for such changes.
    - Design changes/road improvements to improve efficiency
    - UTA Route, Bus Stop / Park & Ride improvements
    - Prioritization of transportation related projects for regional planning processes
    - Recommendations related to a potential future UTA Frontrunner stop near the LH Miller Theater in West Centerville, including planning for a transit-oriented development.
- The Committee will focus on transportation planning and design issues. Traffic control decisions governed by the Manual on Uniform Traffic Control Devices (MUTCD) will normally be made by staff based on the MUTCD and in consultation with traffic control professionals as needed.

Suggested Make-up of Transportation Committee (5-7):

1 City Council
1 Planning Commission
1 Trails Committee
Citizens with varied interests:

- Bicyclist/Walker/Runner
- Driver
- Transit User
- East & West side Centerville Business Owners

- City Staff Support: Community Development Director (with other staff assisting depending on agenda items and direction/information needed)
  Note: Kevin Campbell, City Engineer, has volunteered to serve as a Citizen (without compensation)

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 7.

Short Title: Mayor's Report

Initiated By:

Scheduled Time: 8:45

SUBJECT

RECOMMENDATION

BACKGROUND

Mayor Cutler may want to report on a few matters under this heading.

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 8.

Short Title: City Manager's Report

Initiated By:

Scheduled Time: 8:55

SUBJECT

a. February 4 Transportation Open House
b. Main & Parrish Intersection Project update
c. UTOPIA update

RECOMMENDATION

BACKGROUND

a. The City Manager will seek further direction from the City Council regarding the specific topics or issues they would like the UTA/WFRC/UDOT representatives to address in the Feb. 4 public open house (6 to 7 p.m.) and regular City Council meeting presentation (7 p.m.). The mass transit section of the Draft 2015-2040 Regional Transportation Plan will be the main topic, but Mayor Cutler has asked that someone (presumably from UDOT) be present to explain the I-15 Express Lane Project and the inclusion of a pedestrian walkway.
b. The City Manager will provide an update of the Parrish & Main Intersection Project. Mayor Cutler met with Kris Peterson, UDOT Region One Director, in December to be briefed on transportation matters affecting Centerville. At that time Mayor Cutler asked Mr. Peterson to answer the question of whether the City would have an obligation to repay expended project funds if this project does not move forward. Mr. Peterson's response is contained in his attached email. In January the UDOT Project Manager will put together a recap of what has been spent to date, but the City Manager estimates it is in the range of $500,000.
c. At the December 17 meeting, a request was made for a UTOPIA update at the next meeting. Blaine Lutz will provide that update and answer questions at the meeting.

ATTACHMENTS:

Description

- Email from UDOT Region One Director re Item 8b

Steve Thacker

From: Kris Peterson <krispeterson@utah.gov>
Sent: Wednesday, December 18, 2013 9:16 AM
To: Steve Thacker
Cc: Judie McDermott; Brett Slater
Subject: Fwd: FFA Agreement on Centerville Project
Attachments: FFA Agreement on 7194.pdf

Steve,

It was a pleasure for UDOT to meet yesterday with your Mayor Elect, Paul Cutler. During our visit, he inquired about the potential financial impact to the City if your were to decide to stop the project and asked that I send clarification. I do not have the Mayor Elect's email address, could you please forward this information to him.

If the City determined to terminate the project, the City would be responsible to reimburse to UDOT/WFRC Federal funds expended prior to the date of the City's notice of termination.

As can be noted in the attached agreement between UDOT and Centerville City, the City is responsible for all costs not reimbursed by FHWA. FHWA will not reimburse costs for an uncompleted project. There are multiple locations within this agreement that so indicate the City's commitment and obligations

If you have any questions, please feel free to contact me at your convenience at 801-791-1499,

Sincerely,

Kris

--

Kris T. Peterson, P.E. | Region One Director
UTAH DEPARTMENT OF TRANSPORTATION
166 W Southwell St., Ogden, UT 84404
801-620-1640 | krispeterson@utah.gov

UDOT CONNECTING COMMUNITIES

State of Utah
Department of Transportation

Federal Aid Agreement for Local Agency Project CFDA No. 20.205	Centerville City - Steve Thacker 16019	Maximum Project Value Authorized $1,634,861
PIN Number 7194 FINET Number 52764 FMIS Number F005695	Project Number F-0106(11)3 Project Location SR-106 MAIN STREET & PARRISH LANE	Agreement Number (Assigned By Comptrollers) 128644 Date Executed 2-9-12

The Utah Department of Transportation (UDOT) will authorize the Local Agency to proceed on the project upon execution of this agreement providing the Local Agency has complied, or hereby agreed to comply, with the terms and conditions set forth in (1) Title 23, U.S. Code Highways, (2) the regulations issued pursuant thereto, (3) Office of Management and Budget Circulars A-102, A-87, and A-133, (4) Utah State Code, (5) Utah Department of Transportation Local Government and State Aid Project Guide, (6) the Federal Aid Project Agreement entered into between UDOT and the Federal Highway Administration (FHWA), relative to the above project. Federal funds which are to be obligated for the project may not exceed the amount shown herein, without written authority by UDOT, subject to the approval of FHWA. All project costs not reimbursed by FHWA shall be the responsibility of the Local Agency. The Local Agency is responsible for all increased costs to UDOT if the Local Agency decides not to proceed after signing this agreement. No costs are eligible for federal-aid reimbursement until authorized by the FHWA through Form R-709, Request for Federal Aid Project Approval, separate from this Local Agency Agreement.

State Wide Transportation Improvement Program STIP 2012 - 2015

Fund*	Prior	2012	2013	2014	2015	Total	Fed Aid	State	Other	Pct
CMAQ WFRC	$67,161	$1,217,700	$0	$0	$0	$1,284,861	$1,197,876	$0	$86,985	6.77%
ST SIGNALS	$350,000	$0	$0	$0	$0	$350,000	$0	$350,000	$0	00%
Total:	$417,161	$1,217,700	$0	$0	$0	$1,634,861	$1,197,876	$350,000	$86,985	5.32%

*http://www.udot.utah.gov/stip/stip.php

Upon signing this agreement the Local Agency agrees to pay its estimated matching share in phases when requested by UDOT. Phases typically include environmental, design, right-of-way and construction. The local match for this project is represented by the percentages of the Total Project Value shown above. In addition the Local Agency agrees to pay 100% of the overruns that exceed $1,634,861 and any ineligible costs when requested by UDOT.

UDOT will request payment of matching shares and overruns through an email that will be sent to Steve Thacker at STEVET@CENTERVILLEUT.COM the Local Agency Contact. The Local Agency shall pay within 30 days after each payment request. The Local Agency shall make the check payable to the Utah Department of Transportation referencing the project number above and mail to UDOT Comptroller's Office, 4501 South 2700 West, Box 1415010, Salt Lake City, Utah 84114-1510.

Centerville City Official

By _____ Date 1/31/12
Mayor Ron Russell

Utah Department of Transportation

By _____ Date 2-6-12
Region Director

By _____ Date 2-9-12
Comptroller's Office

Revised 11-7-11

Provisions

I. Roles and Responsibilities:
In accordance with 23 U.S.C. 106© and 23 CFR 635.105 the Utah Department of Transportation is responsible for acting on behalf of the Federal Highway Administration in the determination of federal-aid eligibility on all Local Agency Federal-aid projects as described in Appendix C of the FHWA-UDOT Stewardship Oversight Agreement.

II. Project Authorization for Federal-aid:
The Local Agency, through UDOT, must obtain an Authorization to proceed from FHWA before beginning work on any Federal-aid project. Federal funds shall not participate in costs incurred prior to the date of Authorization except as provided by 23 CFR 1.9(b).

III. Agreement provisions:
The Local Agency accepts and agrees to comply with the applicable terms and conditions set forth in title 23, U.S.C., the regulations issued pursuant thereto, the policies and procedures promulgated by FHWA relative to the designated project covered by the agreement, and all other applicable Federal laws and regulations.

IV. Liability:
Local Agency agrees to hold harmless and indemnify UDOT, its officers, employees and agents (Indemnities) from and against all claims, suits and costs, including attorneys' fees for injury or damage of any kind, arising out of the Local Agency's negligent acts, errors or omissions in the performance of this project, and from and against all claims, suits and costs, including attorneys' fees for injury or damage of any kind, arising out of Indemnities' failure to inspect, discover, correct, or otherwise address any defect, dangerous condition or other condition created by or resulting from Local Agency's negligent acts, errors or omissions in the performance of this project.

Any periodic plan and specification review or construction inspection performed by UDOT arising out of the performance of the project does not relieve the Local Agency of its duty in the performance of this project or to ensure compliance with acceptable standards.

V. Termination:
This agreement may be terminated as follows:

a. By mutual agreement of the parties, in writing

b. By either UDOT or the Local Agency for failure of the other party to fulfill their obligations as set forth in the provisions of this agreement. Reasonable allowances will be made for circumstances beyond the control of the parties. Written notice of intent to terminate is required and shall specify the reasons for termination.

c. By UDOT for the convenience of the State upon written notice to the Local Agency.

d. Upon satisfactory completion of the provisions of this agreement.

e. By UDOT, in the event that construction of the project for which this design engineering is undertaken is not started by the close of the fifth fiscal year following the fiscal year in which this agreement is executed.

VI. Single Audit Act:
The Local Agency, as a sub-recipient of federal funds, shall adhere to the Federal Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, http://www.whitehouse.gov/omb/circulars/a133/a133.html. A sub-recipient who expends $500,000 or more in federal awards from all sources during a given fiscal year shall have a single or program-specific audit performed for that year in accordance with the provision of OMB Circular A-133. Upon conclusion of the A-133 audit, the Local Agency shall be responsible for ensuring that a copy of the report is transmitted to the Utah Department of Transportation, Internal Audit, 4501 S 2700 W, Box 148230, Salt Lake City, Utah 84114-8230.

VII. Maintenance:
The Local Agency shall properly maintain and restore each type of roadway, structure and facility as nearly as possible in its original condition as constructed or improved in accordance with State and Federal requirements. Future utility installations will be made according to UDOT's "Regulations for the Accommodation of Utilities on Federal-aid and Non Federal-aid Highway Right-of-Way."

VIII. Availability of Records:
For a period not less then three (3) years from the date of final project close out with Federal Government, the Local Agency accounting records pertaining to the federal aid project are to be kept available for inspection and audit by the State and Federal Government, or furnished upon request.

IX. Payment and Reimbursement to UDOT:
UDOT shall not be ultimately responsible for any of the cost of the project. The Local Agency shall be responsible for all costs associated with the project which are not reimbursed by the Federal Government. For a Joint Highway Committee project, the federal participation for construction engineering costs is limited to 20 percent of the construction contract costs.

Funds requested beyond the amount set forth will require execution of a Supplemental Financial Agreement.

If the project overruns in costs, the Local Agency shall pay the additional amount required within 30 days of receiving the invoice. Should the Local Agency fail to reimburse UDOT for costs that exceed the federal reimbursement, federal funding for other Local Agency projects or B&C road funds may be withheld until payment is made.

If the advanced amount exceeds the Local Agency's share of project cost, UDOT will return the amount of overpayment to the Local Agency upon financial close out of the project.

UDOT shall provide the Local Agency with a quarterly statement reflecting a cost summary of project costs.

X. Reimbursement Claims by Local Agency:

The Local Agency shall bill UDOT for eligible federal aid project cost incurred after FHWA approval for authorization to proceed (form R709) and in conformity with applicable federal and state laws. Authorized Local Agency reimbursement claims should be submitted to UDOT Project Manager. Reimbursements to the Local Agency for right of way claims are classified as a pass-through of Federal funds from UDOT to the Local Agency. Expenditures by the Local Agency for general administration, supervision, and other overhead shall not be eligible for federal participation unless an indirect cost plan has been approved by the Federal government.

XI. Right of Way:

The Local Agency shall comply with 23 CFR 710.203 for FHWA reimbursement requests of real property acquisitions. A Local Agency shall not request reimbursement for excess acquisitions which are not eligible for FHWA reimbursement under 23 CFR 710.203 http://www.gpoaccess.gov/cfr/retrieve.html (6) Property not incorporated into a project funded under title 23 of the United States Code.

For real property disposals the Local Agency shall comply with 23 CFR 710.409 and 710.403. The Local Agency should have property management records, which identify inventories of real property considered excess to project needs. If a Local Agency determines that real property initially acquired as part of the project is declared excess and disposed of the Local Agency must comply with 23 CFR 710.409 and 710.403. This requires that the Federal share of net income from the sale or lease of real property acquired with Federal assistance be used for Title 23 eligible projects. Refer to http://www.gpoaccess.gov/cfr/retrieve.html for additional information. The Local Agency shall deposit the net proceeds from the sale or lease with UDOT to be applied towards a Title 23 eligible project as authorized by the appropriate Metropolitan Planning Organization or the Joint Highway Committee.

For UDOT right-of-way certifications required for advertising access the following: http://www.udot.utah.gov/main/f?p=100:pg::::1:T,V:808,34728

XII. Change in Scope and Schedule:

Local Agency recognizes that if a project scope changes from the original intent of the project application, the project will need to be re-evaluated by the responsible agency that programmed the project. Such a review may result in approval of the scope change, removal from the program, or adjustment in the federal aid funds programmed for the project.

Local Agency is responsible for the schedule of the project. If the project cannot progress as programmed, the responsible programming agency may advance other projects and require the project to wait for next available funding.

Any change orders required to meet the terms and conditions of the construction contract will be initiated by UDOT. UDOT will notify the Local Agency of any such change orders.

At the Local Agency's request, UDOT will initiate change orders that cover betterments.

The Local Agency agrees they will be responsible for 100% of the costs of all change orders on the project not reimbursed by FHWA.

XIII. UDOT Service Costs:

UDOT may provide expertise in project management, contract preparation, design plan reviews, advertising, construction materials verification/certification, technical assistance, engineering services or other services as needed. Appropriate charges for these costs will be included in invoices to the Local Agency.

XIV. H.B. 296 (UCA 72-6-108.5. Class B and C Roads – Federal-aid Highway Construction Contracts):

If the local authority desires to participate as provided in H.B. 296 (General Session 2011) to be an additional contracting party and included as an additional bondholder or obligee on the performance bond, a signed letter is to be included as an attachment to this Federal Aid Agreement. This letter must be on Local Agency letterhead and signed by the same individual that has signed the first page of this Federal Aid Agreement. This provision applies only to Federally Funded projects and only on B and C roads. *(Provision added November 7, 2011.)*

XV. Content Review

Language content was reviewed and approved by the Utah AG's office on November 7, 2011.

GENERAL (FHWA) PROVISIONS FOR FEDERAL-AID AGREEMENT

1. **General Provisions:** The Grantee will comply with all Federal laws and requirements which are applicable to grant agreements, and imposed by the Federal Highway Administration (FHWA) concerning special requirements of law, program requirements, and other administrative requirements.

2. **Modification:** This agreement may be amended at any time by a written modification properly executed by both the FHWA and the Grantee.

3. **Retention and Custodial for Records:**
   (a) Financial records, supporting documents, statistical records, and all other records pertinent to this instrument shall be retained for a period of three (3) years, with the following exception:

   (1) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records shall be retained until all litigation claims, or audit findings involving the records have been resolved.

   (2) Records for non-expendable property, if any, required with Federal funds shall be retained for three years after its final disposition.

   (3) When records are transferred to or maintained by FHWA, the 3-year retention requirement is not applicable to the recipient.

   (b) The retention period starts from the date of the submission of the final expenditure report.

   (c) The Secretary of Transportation and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any pertinent books, documents, papers, and records of the recipient, and its contractors and subcontractors, to make audits, examinations, excerpts, and transcripts.

4. **Equal Employment Opportunity:**
   (a) The application/recipient agrees to incorporate in all contracts having a value of over $10,000, the provisions requiring compliance with Executive Order 11246, as amended, and implementing regulations of the United States Department of Labor at 41 CFR 60, the provisions of which, other than the standard EEO clause and applicable goals for employment of minorities and women, may be incorporated by reference.

   (b) The application/recipient agrees to ensure that its contractors and subcontractors, regardless of tier, awarding contracts and/or issuing purchase orders for material, supplies, or equipment over $10,000 in value will incorporate the required EEO provisions in such contracts and purchase orders.

   (c) The applicant/recipient further agrees that its own employment policies and practices will be without discrimination based on race, color, religion, sex, national origin, handicap or age; and that it has or will develop and submit to FHWA by August 1 an affirmative action plan consistent with the Uniform Guidelines on Employee Section Procedures, 29 CFR 1607, and the Affirmative Action Guidelines, 29 CFR 1608.

5. **Copeland Act:** All contracts in excess of $2,000 for construction or repair awarded by recipient and its contractors or subcontractors shall include a provision for compliance with the Copeland "Anti-Kick Back" Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR, Part 3). This act provides that each contractor or subcontractor shall be prohibited from inducing, by any means, and person employed in the construction, completion, or repair of public work, or give up any part of the compensation to which he is otherwise entitled. The recipient shall report all suspected or reported violations to FHWA.

6. **Davis-Bacon Act:** When required by the Federal program legislation, all construction contracts awarded by the recipient and its contractors or subcontractors of more than $2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR, Part 5). Under this act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. The recipient shall place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The recipient shall report all suspected or reported violations to the G/CAO.

7. **Contract Work Hours and Safety Standards Act:** Where applicable, all contracts awarded by recipient in excess of $2,500 that involve the employment of mechanics or laborers, shall include a provision for compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by Department of Labor regulation (29 CFR, Part 5). Under section 103 of the Act, each contractor shall be required to compute the wages or every mechanic and laborer on the basis of a standard workday of 8 hours and a standard workweek of 40 hours. Work in excess of the standard workday or workweek is permissible provided that the worker is compensated at a rate of not less than 1-2 times the basic rate of pay for all hours worked in excess of 8 hours in any calendar day or 40 hours in the workweek. Section 107 of the Act if applicable to construction work provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous to his health and safety as determined under construction safety and health standards promulgated by the Secretary of Labor. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

8. **Access to Records:** All negotiated contracts (except those of $10,000 or less) awarded by recipients shall include a provision to the effect that the recipient, FHWA, the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of the contractor which are directly pertinent to a specific program for the purpose of making audits, examinations, excerpts, and transcriptions.

9. **Civil Rights Act:** The recipient shall comply with Title VI of the Civil Rights Act of 1964 (P.L. 88-352), and in accordance with Title VI of that Act, no person in the United States shall on the ground of race, color, or national origin, be excluded from participation in, be denied that benefits of, or be otherwise subjected to discrimination under any program or activity for which the recipient received Federal financial assistance and shall immediately take any measures necessary to effectuate this Agreement. It shall comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d) prohibiting employment discrimination where:

   (a) The primary purpose of and instrument is to provide employment, or

   (b) Discriminatory employment practices will result in unequal treatment of persons who are or should be benefitting from the grant-aided activity.

10. **Nondiscrimination:** The applicant/recipient hereby agrees that, as a condition to receiving any Federal financial assistance from the Department of Transportation, it will comply with Title VI of the Civil Rights Act of 1964 (78 Stat. 252, 42 U.S.C. 2000d), related nondiscrimination statutes, and applicable regulatory requirements to the end that no person in the United States shall, on the grounds of race, color, national origin, sex, handicap or age, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity for which the applicant/recipient receives Federal financial assistance. The specific requirements of the United States Department of Transportation standard Civil Rights assurances with regard to the States' highway safety programs (required by 49 CFR 21.7 and on file with the U.S. DOT) are incorporated in this grant agreement.

11. **Rehabilitation Act:** The recipient shall comply with Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794, P.L. 93-112), and all requirements imposed by or pursuant to the regulations of the Department of Health, Education, and Welfare (45 CFR, Parts 80, 81, and 84), promulgated under the foregoing statute. It agrees that, in accordance with the foregoing requirements, no otherwise qualified handicapped person, by reason of handicap, shall be excluded from participation in, be denied the benefit of, or be subjected to discrimination under any program or activity receiving Federal financial assistance, and that it shall take any measures necessary to effectuate this Agreement.

12. **Government Rights (Unlimited):** FHWA shall have unlimited rights for the benefit of the Government in all other work developed in the performance of this Agreement, including the right to use same on any other Government work without additional cost to FHWA.

13. Accountability of equipment acquired in prior years wil be transferred to the current year Grant. An updated inventory list will be provided by FHWA.

14. This Grant is subject to the conditions specified in the enclosed Negotiation Document.

15. **Drug-Free Workplace:** By signing this agreement, the recipient certifies that it is in compliance with the Drug-Free Workplace Act (41 U.S.C. Sec. 701 et seq.) And implementing regulations (49 CFR Part 29), which require, in part, that grantees prohibit drug use in the workplace, notify the FHWA of employee convictions for violations of criminal drug laws occurring in the workplace, and take appropriate personnel action against a convicted employee or require the employee to participate in a drug abuse assistance program.

16. **Limitation on Use of Federal Funds for Lobbying for Grants in Excess of $100,000:** By signing this agreement the recipient declares that it is in compliance with 31 U.S.C. Sec. 1352, which prohibits the use of Federally appropriated funds to influence a Federal employee, officer, or Member of Congress in connection with the making or modification of any Federal grant, loan, contract, or cooperative agreement. Unless the payment of funds is otherwise reported to FHWA, signing this agreement constitutes a declaration that no funds, including funds not Federally appropriated, were used or agreed to be used to influence this grant. Recipients of subgrants in excess of $100,000 must make the same declarations to the grant recipient. With respect to the payment of funds not Federally appropriated by the recipient and sub-recipients, the recipient must report to the FHWA the name and address of each person paid or performing services for which payment is made, the amount paid, and the activity for which the person was paid.

50036.2-M-34b

Form FHWA-1273 (Rev. 3-94)

Revised 11-7-11

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 9.

Short Title: Miscellaneous Business

Initiated By:

Scheduled Time: 9:05

SUBJECT

a. ULCT Local Officials Day at the Legislature on January 29, 2014
b. Accept UDOT offer to purchase City property needed for Main & Parrish Intersection Project

RECOMMENDATION

b. Authorize Mayor to sign documents pertaining to the sale of City property to UDOT for the Parrish & Main Intersection Project, for the total compensation of $17,550.

BACKGROUND

a. The annual Local Officials Day at the Legislature sponsored by the Utah League of Cities and Towns is scheduled for January 29. Registration deadline is January 23. Therefore, Council members need to either bring their completed registration form and leave on the dais at Tuesday night's meeting or let Marsha know no later than January 21 if they wish to attend. The City Manager is assuming the City Council will also continue the tradition of allowing the high school seniors on the Centerville Youth Council to attend, if they wish, at the City's expense.

b. Centerville City owns a narrow strip of property along the frontage of the three homes north of Wells Fargo Bank on Main Street. The roadway improvements will encroach somewhat on the first homesite, but will not affect the front yards of the second and third homes--other than an easement for a guideline to support a power pole. UDOT has decided, however, that this 7-foot-wide strip along these three homes should be owned by UDOT--instead of Centerville--as a part of the Main Street right-of-way, and is willing to purchase such from the City. The value assigned to this property--$6.25 per square foot--is the same as assigned to the property purchased for this project from the first homeowner, Doug Parrish (family trust). In light of this, the City Manager believes the offer is reasonable. The attached documents show how the total compensation offer of $17,550 was determined, including "cost-to-cure" items and payment for existing "improvements".

ATTACHMENTS:

Description

- Local Officials Day at the Legislature on January 29, 2014
- Right of Way Purchase from Centerville City
- Aerial Photo of Project

Local Officials Day at the Legislature

JANUARY 29, 2014

REGISTRATION DEADLINE JANUARY 23, 2014

Name _____

Please indicate: ☐ Delegate–$70.00 ☐ Youth City Council Member–$55.00

Registrations received after January 24 must add a $10.00 late fee ☐ Late fee–$10.00

Total payment due $ _____ Position _____ City/Town _____

Address _____ City/Town _____ Zip _____

Phone number _____ Email (required for confirmation) _____

☐ Please check for non-meat meal In compliance with ADA, arrangements can be made for those with special needs

Payment method: ☐ Check Credit card (please check one): ☐ Visa ☐ MasterCard ☐ American Express

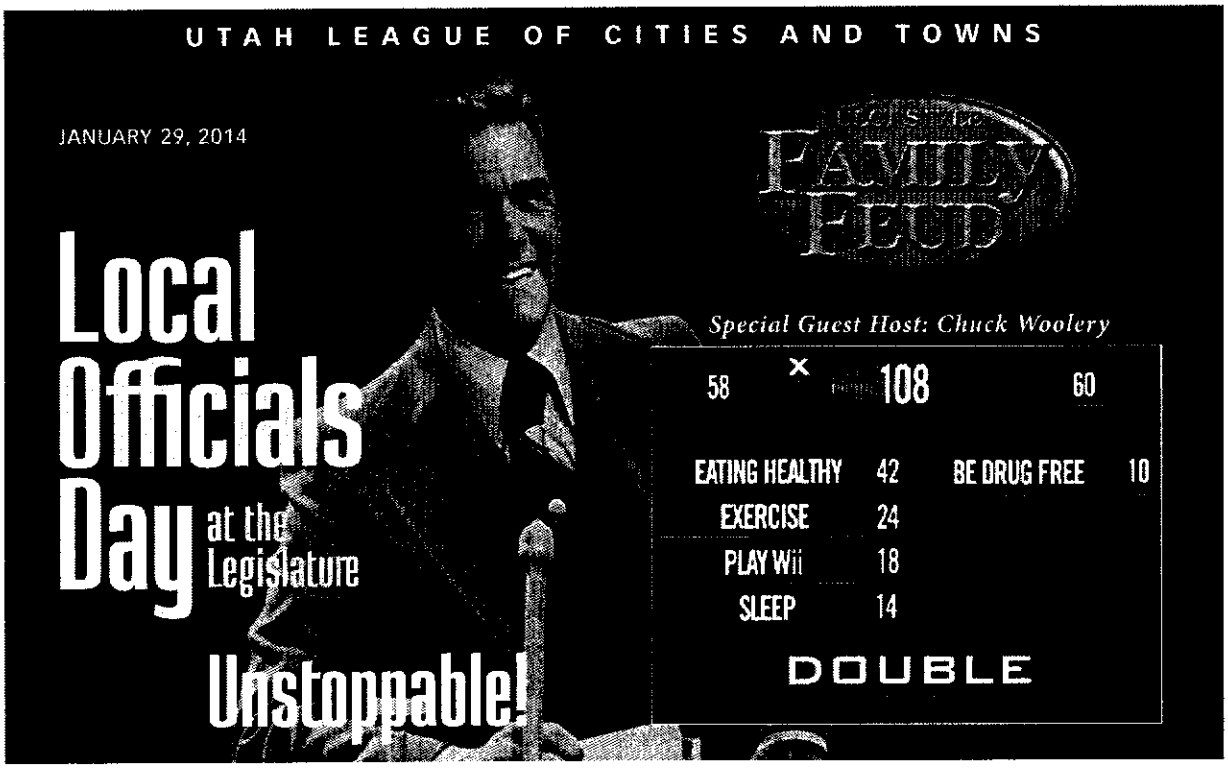
Credit card number _____ Expires _____ Signature _____

Please remit with payment to: ***Utah League of Cities and Towns,*** 50 South 600 East, Suite 150, Salt Lake City, Utah 84102
or fax your credit card payment to 801-531-1872 | You can also register online at: ***WWW.ulct.org***

Utah League of Cities and Towns
50 South 600 East, Suite 150
Salt Lake City, Utah 84102

Each January as the Utah Legislative session begins, youth from cities throughout Utah converge on the state Capitol for Local Officials Day at the Legislature. They enjoy words of experience from decision-makers who have played key roles in their communities. They see inside the chambers of the state capitol where state policy is made and meet those who represent them in state government. They also learn, first hand, how vital and controversial issues are debated.

We invite municipal leaders and members of youth councils from throughout the state to join us in an unforgettable event, the Utah League of Cities and Towns 2014 Local Officials Day at the Legislature on January 29, 2014.



Local Officials Day at the Legislature

JANUARY 29, 2014

YOUTH AGENDA

SPONSORED IN PART BY UAMPS AND ZIONS BANK

Utah State Capitol

Hall of Governors, Lower Level

7:00 a.m. – 8:00 a.m. Registration and Continental breakfast

8:00 a.m. – 9:30 a.m. Mock Committee Hearings "Technology in Utah Schools" *Rooms to be assigned at registration*

9:30 a.m. – 10:30 a.m. Meet with Legislators or take Self-Guided Capitol Tour and travel to Salt Lake Marriott Downtown, 75 South West Temple

Salt Lake Marriott Downtown at City Creek

Ballroom E

10:45 a.m. – 12:00 noon Anthony Robles "Unstoppable!" *Sponsored by Zions Bank*

12:00 noon Walk across the street to the Salt Palace

Salt Palace Convention Center

Grand Ballroom

12:15 p.m. – 2:00 p.m Lunch with Legislators *Sponsored by Utah Associated Municipal Power Systems*
ULCT Style–Family Feud featuring Utah's Speaker of the House, President of the Senate and other elected officials
Hosted by: Chuck Woolery

AGENDA FOR MUNICIPAL ELECTED OFFICIALS WILL BE PROVIDED UPON ARRIVAL

Capitol Parking: Parking can be very difficult around the Capitol complex while the Legislature is in session. We encourage you to arrive early.

Hotel & Salt Palace Parking: Parking will be validated at both the Marriott Hotel and the Salt Palace. Validations will be provided at the lunch.

ULCT-Style Family Feud!

When it comes to television game shows, a few key names come to mind. And when you throw in the title, "Love Connection," you, no doubt, think of Chuck Woolery. The American Game Show Host of numerous hit television shows will host our own ULCT-style "Family Feud." With questions, categories and responses directly from Utah's youth, members of the Utah House and Senate face off in a quest to select the "number one answer!"

Contestants:

TEAM SENATE:
Senate President Wayne Niederhauser and members of the Utah Senate

TEAM HOUSE:
Speaker of the House Rebecca Lockhart and members of the Utah House

Youth Council Mock Committee Hearings

Technology in our Schools: Devices, Privacy, Cyber-bullying, Access

Where should schools draw the line as to what students are allowed to access on school grounds? When do administrators go too far in monitoring students on-line activities, such as cyber-bullying? How should students use mobile devices in school? Utah students debate their own proposed legislation as they separate into three groups to debate potential amendments to present Utah Law.

In past years, the arguments students present in our ULCT Youth Council Hearings have become pertinent points of discussion among important committees on Capitol Hill. Hear students share valuable ideas on this key issue affecting Utah's youth.

Anthony Robles

Mr. Robles' presentation is part of the
Zions Bank | ULCT Speaker Series

"UNSTOPPABLE," Anthony Robles, 2010-2011 NCAA Wrestling Champion

This published author and inductee to the National Wrestling Hall of Fame has some deeply profound observations to share about finding the strength to take on mastering any challenge. Anthony Robles was born without a leg, yet went onto become one of wrestling's most admired champions on the mat. Robles says, "We wrestle with our own opponents on a daily basis. These challengers can come in numerous forms whether it be a physical challenge, emotional, or even relational issues that can overtake us." Hear Robles describe the mindset required to become *"UNSTOPPABLE."*

Utah Department of Transportation
Right of Way Contract
Fee Simple Acquisition

Project No: F-0106(11)3 Parcel No.(s): 8B:T

Job/Proj / Auth No: 52764 Pin No: 7194
Project Location: SR-106; MAIN STREET & PARRISH LANE
County of Property: DAVIS Tax ID / Sidwell No: Davis
Property Address: CENTERVILLE UT, 84014
Owner's Address: 250 North Main Street,Centerville,UT,84014
Primary Phone: Owner's Home Phone: Owner's Work Phone:
Owner / Grantor (s): Centerville City Corporation

IN CONSIDERATION of the foregoing and other considerations hereinafter set forth, it is mutually agreed by the parties as follows:
The Grantor hereby agrees to convey and sell by Quit Claim a parcel(s) of land known as parcel number(s) 8B:T for transportation purposes. This contract is to be returned to: William B Cook (Consultant), Right of Way Agent c/o Utah Department of Transportation, 4501 SOUTH 2700 WEST, SALT LAKE CITY, UT 841190000.

1. Grantor will transfer property free of all liens and encumbrances except recorded easements.
2. Grantor agrees to transfer property free of all debris and any hazardous materials (including paint or other household products.)
3. Grantor shall leave the property in the same condition, as it was when this contract was signed. No work, improvement, or alteration will be done to the property other than what is provided for in this agreement. Grantor agrees to maintain the property until the Department takes possession.
4. If this acquisition is a total purchase, a key deposit will be retained in the amount of 1% or a negotiated amount until the keys are delivered to the Department. If delivered to the Department in an unacceptable condition, the amount to correct the condition shall be used from the deposit to cover the cost of clean up or necessary repairs.
5. All fixtures are to remain with the property including lighting, plumbing, heating, and air conditioning.
6. Grantor agrees to pay any and all taxes assessed against this property to the date of closing.
7. The Department shall pay the Grantor and or other parties of interest for the real property in the deed(s) and/or easement(s) referenced above.
8. "Transportation Purposes" is defined as follows: The public use for which the property or property right is being acquired herein, may include but is not limited to the following possible uses: the construction and improvement of a highway, which may include interchanges, entry and exit ramps, frontage roads, bridges, overpasses, rest areas, buildings, signs and traffic control devices, placement of utilities, clear zones, maintenance facilities, detention or retention ponds, environmental mitigation, maintenance stations, material storage, bio fuel production, slope protections, drainage appurtenance, noise abatement, landscaping, transit, project caused statutory relocations, and other related transportation uses.
9. The Grantor(s) is aware that Utah Code Ann. Sect. 78B-6-520.3 provides that in certain circumstances, the seller of property which is being acquired for a particular public use, is entitled to receive an offer to repurchase the property at the same price that the seller received, before the property can be put to a different use. Grantor(s) waives any right grantor may have to repurchase the property being acquired herein, and waives any rights Grantor(s) may have under Utah Code Ann. Sect. 78B-6-520.3.
10. Grantor shall indemnify and hold harmless Grantee from and against any and all claims, demands and actions, including costs, from lien holders or lessees of the property.
11. Upon execution of this contract by the parties, Grantor grants UDOT, its contractors, permitees, and assigns, including but not limited to, utilities and their contractors, the right to immediately occupy and commence construction or other necessary activity on the property acquired for the state transportation project.

Additional Terms:
Grantor has been paid $5,901 for improvements acquired consisting of 420 sf of concrete driveway, and $1,267 sf of sod, sprinkler and hedge. He has also been paid $1,100 as a cost to cure for 2 mailbox relocations and a fee to re-configure sprinkler system.

CONFIRMATION OF AGENCY DISCLOSURE. Buyer and Seller acknowledge prior written receipt of agency disclosure provided by their respective agent that has disclosed the agency relationships confirmed below. At the signing of the Purchase Contract;

Seller's Agent N/A, represents seller.
Seller's Brokerage _____, represents seller.
Buyer's Agent _____, represents purchaser.
Buyer's Brokerage _____, represents purchaser.

Total Selling Price $17,550.00

Grantor's Initials

Utah Department of Transportation
Right of Way Contract
Fee Simple Acquisition

Project No: F-0106(11)3 Parcel No.(s): 8B:T

Job/Proj / Auth No: 52764 Pin No: 7194
Project Location: SR-106; MAIN STREET & PARRISH LANE
County of Property: DAVIS Tax ID / Sidwell No: Davis
Property Address: CENTERVILLE UT, 84014
Owner's Address: 250 North Main Street,Centerville,UT,84014
Primary Phone: Owner's Home Phone: Owner's Work Phone:
Owner / Grantor (s): Centerville City Corporation

Grantor's Initials

Grantor understands this agreement is an option until approved by the Director of Right of Way.
Grantors acknowledge and accept the percent of ownership listed below and agree that the portion of the total selling price they each receive, will correspond with their respective percent of ownership.
This Contract may be signed in counterparts by use of counterpart signature pages, and each counterpart signature page shall constitute a part of this Contract as if all Grantors signed on the same page.

	Percent		**Date**
_____	100%	Centerville City Corporation	

Right of Way Agents

William B Cook (Consultant) / Acquisition Agent — 12/2/13

William (Bill) Lovelace / Team Leader

Approved by Director of Right of Way

Utah Department of Transportation
Administrative Compensation Estimate

Project No: F-0106(11)3 Parcel No.(s): 8B:T
Job/Proj / Auth No: 52764 Pin No: 7194
Project Location: SR-106; MAIN STREET & PARRISH LANE
County of Property: DAVIS Tax ID / Sidwell No: Davis
Property Address: CENTERVILLE UT, 84014
Owner / Grantor (s): Centerville City Corporation
Owner's Address: 250 North Main Street,Centerville,UT,84014
Owner's Home Phone: Owner's Work Phone:

Parcel No.	Type	Size	Units	Price per Unit	%	PROPERTY USE	HBU	PARCEL ZONING Zoning	Jurisdiction
8B:T	Land	1687	SQFT	$6.25	100	Residential			DAVIS

VALUE OF THE TAKING

						Factor		
8B:T	--------->	1687 SQFT	$6.25	100	x	1	=	$10,543.00

IMPROVEMENTS

8B:T	Cost-to-Cure:Replacement	$1,100.00

OTHER COSTS

8B:T	Improvements	$5,901.00
8B:T	Rounding	$6.00

TOTAL COMPENSATION: **$17,550.00**

ACKNOWLEDGEMENTS

The Compensation Estimate is an appraisal waiver program that administrates an estimate of just compensation for the impacted subject property. Though this form is not an appraisal, the estimated just compensation is derived from market data and information contained within the project file. An inspection with the property owner is recommended, but not required. This form is for internal R/W purposes only. The exempting authority for the Appraisal Waiver Program is found in 49 C.F.R. 24(c) for Federal requirements and in R933-1-1 for State of Utah requirements.

ADMINISTRATIVE APPROVAL

NAME

DATE OF APPROVAL

William B Cook (Consultant)

APPRAISAL REVIEWER (CONSULTANT)
TITLE

December 27, 2013
DATE OF ESTIMATE

CENTERVILLE - SR-106 & PARRISH LANE INTERSECTION

PROJECT #F-0106(11)3 PIN 7194

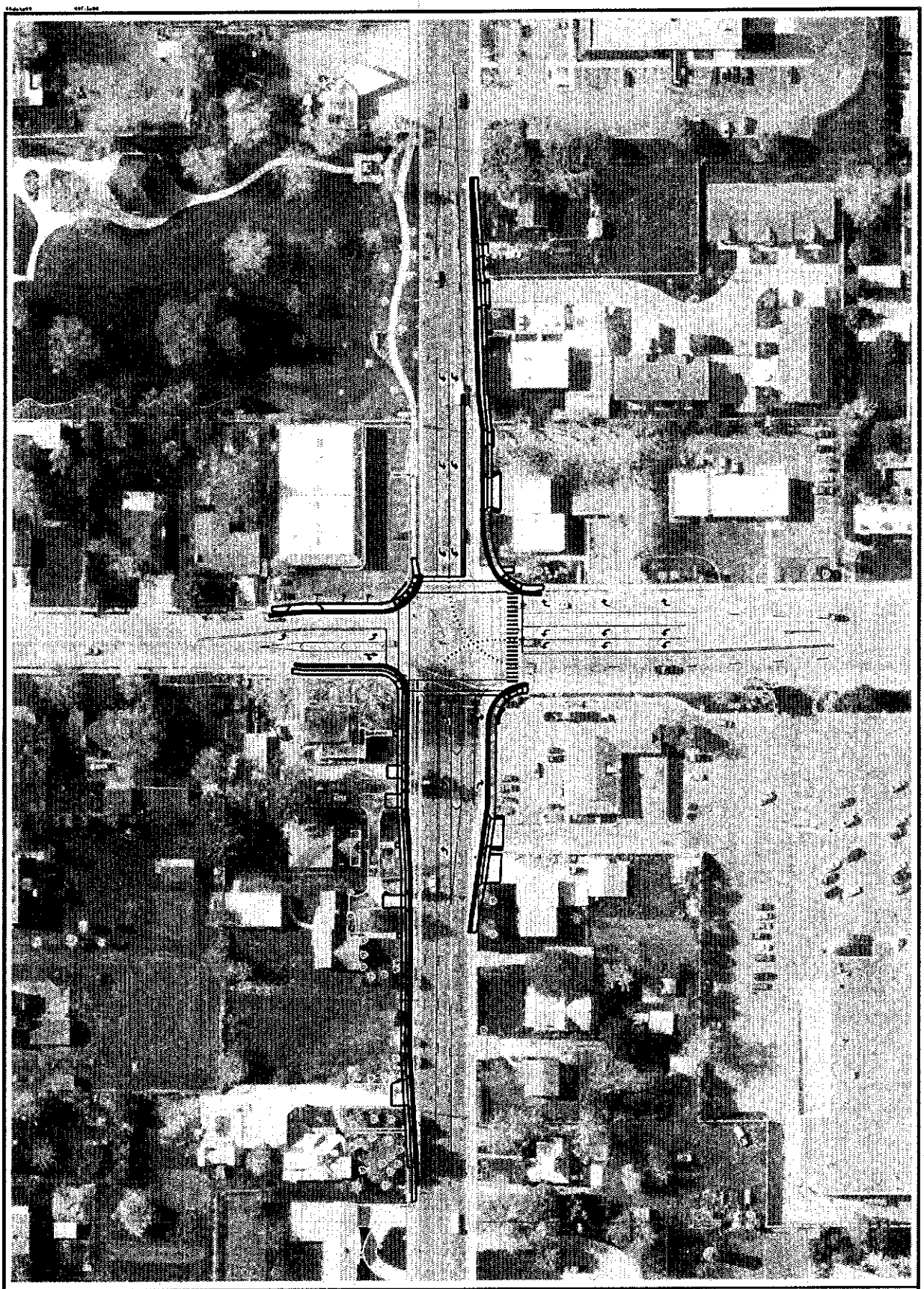
Compensation Estimate for Parcel 8B:T

Centerville City Corporation

William B. Cook 12/23/2013

Zoned Agricultural 1,687sf .039ac

PARCEL	TYPE	TAKE(S) SF	EASEMENT(S) SF	$/SF	FACTOR	FACTOR	TOTAL
8B:T	TAKE	1,687		$6.25			$10,543.00
IMPROVEMENTS ACQUIRED:							
Concrete Driveway		420		$ 5.00			$ 2,100.00
Sod/Sprinkler/Hedge		1,267		$ 3.00			$ 3,801.00
						Subtotal:	$ 16,444.00
COST TO CURE ITEMS:							
Mailbox Relocate		2		$ 300.00			$ 600.00
Sprinkler Reconfigure		1		$ 500.00			$ 500.00
						Subtotal:	$ 1,100.00
Subtotal:							**$ 17,544.00**
Rounding:							$ 6.00
TOTAL ESTIMATE OF JUST COMPENSATION:							**$ 17,550.00**



SHEET NO.	PROJECT	SR-106; MAIN ST. & PARRISH LANE	UTAH DEPARTMENT OF TRANSPORTATION		REVISIONS
		CENTERVILLE	ROADWAY		
	PROJECT NUMBER	F-0106(11)3 PIN 7194	APPROVED	DRAWN BY	
			PROFESSIONAL LAND SURVEYOR — DATE	QC CHECKED BY	NO. DATE APPROVED BY REMARKS

ESI Project No. 11-136

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No. 10.

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

Initiated By:

Scheduled Time: 9:15

SUBJECT

RECOMMENDATION

A closed meeting may not be needed, but the agenda allows for this possibility. If the Council wishes to discuss the reasonableness of UDOT's offer for purchasing the City property mentioned in agenda item 9.b., the Council could go into closed session for this purpose.

BACKGROUND

CENTERVILLE CITY COUNCIL

Staff Backup Report
1/7/2014

Item No.

Short Title: Items of Interest (i.e., newspaper articles, not items on agenda)

Initiated By:

Scheduled Time:

SUBJECT

RECOMMENDATION

BACKGROUND

ATTACHMENTS:

Description

- Newspaper articles re UTOPIA agreement
- Newspaper article re UTA budget
- Newspaper article re Sales tax hike for mass transit proposed

Studies still needed in UTOPIA agreement

BY JENNIFFER WARDELL
Clipper Staff Writer

LAYTON — Though the first agreement has been signed, there's a lot more work to do before UTOPIA's partnership with the Australian investment group is finalized.

The fiber-optic network signed a preliminary development agreement with Macquarie Capital Group, a Sydney-based investment firm looking to ensure build-out on the network and then lease it for the next 30 years. The agreement, however, is only the first step in the potential partnership, and the company is currently conducting feasibility studies of both UTOPIA and the Utah market.

"The agreement has a whole bunch of off-ramps for both parties," said Layton City Attorney Gary Crane, who has been working on the agreement deal. "It's kind of like a dating period. You get to go out and see if you like each other."

In addition to an engineering and feasibility study, Macquarie will also be conducting polls to determine whether the Utah market would take advantage of the network.

"They want to know how savvy Utah is in the use of technology," Crane said. "Their thought now is that Utah has a very educated population."

He added that Google's involvement in Provo serves as evidence of this savvy. The company took over the city fiber optic network built by Provo.

"Google analyzes the market very carefully," he said.

Macquarie is also looking at the specific dollar amount that would be required to build out the network. Current estimates place the total at $300 million, but analysis would need to be done before the amount could be finalized.

Though the participating cities would not be responsible for repaying the investment money, they would still be responsible for paying off their original UTOPIA-related debts. Still, build-out is a vital step to ensuring the network's success.

"We've had a lot of interest from carriers who would want to ride the network if it was in the ground," said Crane.

Beyond that, he feels the partnership would help ensure the dream that inspired UTOPIA in the first place.

"It would still be an open infrastructure network, just like we've always wanted," he said. "For the 11 cities, it's a great day."

All about Macquarie:

- **The company employs 13,900 people in 28 countries.**
- **They describe themselves as a "a global provider of banking, financial, advisory, investment and funds-management services"**

The Salt Lake Tribune

Has Utah's UTOPIA network found a savior?

Technology • Australian firm may take over the project that has left Utah cities saddled with debt.

BY VINCE HORIUCHI

AND TONY SEMERAD

THE SALT LAKE TRIBUNE

PUBLISHED: DECEMBER 20, 2013 12:16PM

UPDATED: DECEMBER 20, 2013 08:36AM

A large but little-known Australian investment company could pump millions of dollars in capital and expertise into finishing construction of the long-troubled fiber-optic network known as UTOPIA.

Al Hartmann | The Salt Lake Tribune UTOPIA director of network engineering Roger Timmerman shows the company's fiber-optic hardware at their corporate office Tuesday June 12. Utah has the fastest broadband Internet speeds of any Western state and one of the fastest in the whole country, according to the latest report from Internet content delivery network, Akamai Technologies. UTOPIA is one of the few municipal Internet networks in the country that offers 1 gigabit of speeds to consumers.

Macquarie Capital Group, a Sydney-based firm that advises and invests in public projects around the world, announced Thursday it will launch an engineering and feasibility study of completing and operating the controversial high-speed public network, which has struggled with debt, mismanagement and remains unfinished in all but of a few of 11 Utah cities involved.

The goal, according to a senior Macquarie executive, would be to develop a private-public partnership with any of the UTOPIA cities that wanted to participate, with Macquarie paying to build out the municipal Internet grid and then running it under a 30-year revenue-sharing contract. The cities, which are saddled with millions of dollars in debt to build UTOPIA to this point, still will have to pay that off on their own.

The firm's study over three to four months will determine the engineering hurdles to build out, the costs, possible service levels and the feasibility of making it profitable, said Nick Hann, senior managing director with Macquarie.

"We're excited by the opportunity that Utah presents because we think the environment and level of education, the work force, the fiscal responsibility in Utah is a very attractive long-term investment," Hann said Thursday. "UTOPIA has created a good base."

Utah officials, meanwhile, said Macquarie's interest was a hopeful sign for UTOPIA, as it slowly gained financial stability after years of problems.

"The issue is all about scale and getting the network built out, and this [Macquarie's proposal] is potentially the best way to do that," said Wayne Pyle, West Valley's city manager and chairman of UTOPIA's board.

A key player on Utah's Capitol Hill, Sen. John Valentine, was briefed on the deal Thursday as Macquarie officials reached out to several state and city officials. Valentine, an Orem Republican who has at times criticized UTOPIA's financial practices, called the idea of exploring an equity partner "intriguing."

"It's a step in the right direction," Valentine said, "but there are obviously a lot of details to work out."

UTOPIA was created 11 years ago to deliver high-speed access to businesses and homes in select cities from Brigham City to Payson, at speeds of one gigabit per second for both downloads and uploads, up to 200 times faster than those available from private vendors such as Comcast.

The network known as UTOPIA — short for the Utah Telecommunications Open Infrastructure Agency — has struggled with problems over its construction, management, poor decisions and sour deals with various vendors.

In order to pay for the network, the cities have issued two rounds of bonds putting them on the hook for up to $500 million in debt, backed by tax money but meant to be paid off with revenue from customers drawn to the network's light speeds.

At last report, UTOPIA had signed up nearly 11,200 subscribers — well short of the original potential — and many of the neighborhoods in its cities have not been wired for the service. That, in turn, has put millions of taxpayer dollars from city sales and franchise taxes on the line, in some cases, drawing voter protests, tax hike proposals and eating into budgets for other city services.

Known primarily for transportation projects, Macquarie Capital Group is a subsidiary of Macquarie Group Limited, an Australian investment and management firm with 70 offices in 28 countries and employing 13,900 people globally. The company has a market capitalization of $14 billion and has invested $1 billion in U.S. projects alone.

Macquarie has invested in or advised on 114 businesses globally including airports, roads, bridges, rail projects, sea ports, water and gas projects, and communications businesses in television, telephone and radio.

Macquarie Capital advises on and invests in corporate and government services such as infrastructure and utilities projects. If Macquarie were to buy and take over the build-out of UTOPIA, it would be the company's first investment in a fiber-optic network.

Hann said Macquarie offered a proven track record of bringing projects in at a specified cost, on deadline while shifting risk from the public to the private sector.

Macquarie's investors — including pension funds, large insurance firms and private endowments — were seeking to develop stable, long-term investment opportunities and were drawn to technology-based projects, Hann said.

If the feasibility study proves fruitful and Macquarie agrees to take over the network, it likely will entail a deal in which the firm would assume management of the network for 30 years and invest in building out and upgrading the rest of the lines to neighborhood homes, Hann said.

The network would remain an open-access network and Macquarie would partner with third-party Internet service providers, he said.

Macquarie would assume all risks with any new debts incurred in finishing the network, Hann said, but the cities would still be responsible for paying off the original debt. Member cities would continue to own the full network and they would receive an as-yet-undecided percentage of any profits it generated, he said.

Pyle, in West Valley City, said he believes UTOPIA's outstanding debt can be covered by existing tax revenues. But his biggest concern, he said, is ensuring the network is completed so it can take on more subscribers.

Hann said his company viewed network completion as "the fundamental issue" in UTOPIA's future financial solvency.

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Who is Macquarie Capital?

Macquarie Capital is a Sydney, Australia-based investment and management firm that specializes in private-public partnerships with governments. It invests in and manages projects such as roads, bridges, cellphone towers, seaports, and gas, water and electricity projects.

Offices • The parent company, Macquarie Group, has 70 offices in 28 countries. It employs 13,900 people.

U.S. projects it has backed • Chicago Skyway, Dulles Greenway, Hawaii Gas, Elizabeth River Tunnels, and Penn Terminals.

Types of projects • Hospitals, prisons, courthouses, airports, ferries, light rail, cell towers, broadcast-transmission towers, fiber-optic trunk lines

Market capitalization • $14 billion

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The proposal

Macquarie Capital is conducting a feasibility study to see if it makes sense to invest in and take over the UTOPIA high-speed fiber-optic network.

If the firm agrees to assume responsibility for UTOPIA, it would pay for and manage the completion of the network to homes and businesses for 30 years. The 11 cities that are members of UTOPIA, however, would still have to pay off the initial debt from two rounds of bonds, which could total around $500 million.

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UTOPIA announces partnership with private capital company

DECEMBER 20, 2013 12:35 AM • GENELLE PUGMIRE - DAILY HERALD

OREM — Macquarie Capital, a worldwide capital investment group, announced Thursday it has signed a pre-development agreement with the Utah Telecommunications Open Infrastructure Agency (UTOPIA).

The ramifications of the agreement could lead to a public/private partnership the would finish the build-out of the network with none of the future debt accruing on the backs of the taxpayers or UTOPIA cities.

"Macquarie is excited by the opportunity to bring our development and investment expertise to complete the build-out of the UTOPIA network," said Nicholas Hann, representing Macquarie Capital. "We believe there is an opportunity to create a model for access to a citywide broadband network open to all service providers which may be copied by cities across the country"

Wayne Pyle, West Valley City manager and UTOPIA chairman, said a fiber network to serve residents is more of a necessity every day.

"All aspects of our lives, from entertainment, to education, to health care, to work productivity are affected by our access to the better levels of connectivity fiber optic networks make possible," Pyle said. "Having a private partner invest in our state and our network is a natural win for Utah and our communities."

Orem and its 15 partner cities have had rigorous community debates on the validity, expense and need for UTOPIA. Naysayers have said they would like to see it just go away. But financial agreements and contracts, plus current infrastructure in place would render those desires costly and legally unsound.

UTOPIA has been reaching out globally to companies that may desire a partnership.

Macqaurie and UTOPIA may have met at the right place and time.

Macqaurie Capital manages a number of public/private partnerships globally including airports, roads, rail, ferries, sea ports, communications (i.e. TV, telephone, radio) infrastructure, gas fields, water, electricity, retirement communities and more. It has more than 70,000 employees worldwide and is the number one infrastructure investment company in the world.

"The City of Orem has long sought the opportunity to develop a relationship with a private partner in extending the reach of the city's municipal fiber network," said Jamie Davidson, city manager. "Today's announcement by Macquarie of its interest in evaluating a

partnership with cities of the UTOPIA network is an opportunity that may allow the City of Orem to reach its goal of extending fiber to every home in the community."

Macquarie would be involved with outside infusions of money, design, build out, finance and maintenance. UTOPIA would determine performance requirements and standards. The company also would determine the risks borne by Macquarie.

For the next three to five months, Macquarie will be working with UTOPIA with the ultimate goal of solidifying the partnership. That would move the build-out of UTOPIA and its future potential up substantially.

"Macquarie is a trusted partner for governments in ensuring core public infrastructure and services are delivered on time, on budget and to a high standard of quality and service," Hann said.

"We are very excited about the prospect," Pyle said. "Macquarie Capital is a worldwide, experienced and financially huge partner with which to build this project. The quality network we as UTOPIA cities have built is a great base from which to expand the connections we can provide to our citizens."

Orem councilwoman Mary Street has worked on the UTOPIA board for the past four years. The potential for a public/private partnership has been on her to-do list as UTOPIA sought ways to complete the telecommunications infrastructure.

"Very few people in the general public will know how monumental today's announcement is," Street said. "I am thrilled that Macquarie has interest in working with UTOPIA to complete our fiber infrastructure. (The company is) a world leader in public/private infrastructure projects. This partnership could help meet or exceed original expectations for the network."

Mayor Jim Evans has worked vigorously with UTOPIA players to bring the partnership to fruition.

"The most common question that I have received from citizens about UTOPIA during my tenure as mayor has been 'when will I be able to get hooked up?' " Evans said. "Today's announcement is the next step in answering this question for our Orem residents. A lot of good people have been working non-stop on a solution to move UTOPIA ahead and partnering with a top-notch private company like Macquarie will accelerate the success of the entire system.

"I'm optimistic that others in our community will soon be able to enjoy the great services of UTOPIA that I currently have access to."

"As a publicly-traded company, Macquarie is an organization with a proven track record of building and operating successful infrastructure projects across the world," Davidson said. "The City of Orem welcomes an opportunity to sit down with them and discuss how we may be able to work together going forward."

The Salt Lake Tribune

UTA passes budget without plans for fare increase

Transportation • The agency projects expanded rail and bus services.

BY LEE DAVIDSON

THE SALT LAKE TRIBUNE

PUBLISHED: DECEMBER 18, 2013 06:40PM

UPDATED: DECEMBER 18, 2013 10:14PM

Scott Sommerdorf | The Salt Lake Tribune Riders prepare to board the TRAX train at North Temple Bridge Station as it heads west on North Temple on its way to the airport on Saturday, April 13, 2013.

The Utah Transit Authority board unanimously passed a 2014 budget Wednesday that envisions no fare increases next year — but still expands bus service hours by 4 percent and rail service by 16 percent, as several new lines will be operating for their first full year.

Funding for that expansion is expected to come from growth in ridership and sales-tax revenue.

The budget also funds efforts to allow:

• switching soon to a system that charges fares based on the length of trip, instead of a flat-fee for rides of any length

• using more buses powered by natural gas

• speeding up payments on UTA's debts after building five new major rail lines in five years.

The UTA last raised its fares in April, when a basic one-way fare rose from $2.35 to $2.50. The Salt Lake Tribune found then that UTA fares are among the highest in the nation — although UTA says they are comparable to systems most similar to it.

Even without another fare increase planned for next year, UTA is projecting a $15.7 million increase in revenue — from $309.8 million to $325.5 million. Most of that comes from sales taxes that it projects to increase in an improving economy. UTA also anticipates a 9.6 percent increase in revenue from fares from anticipated growth in ridership.

Robert Biles, UTA chief financial officer, earlier explained to board committees that projections include a 16.3 percent increase for rail services, reflecting the first full year of operations for three new rail lines — the airport TRAX extension that opened in April, the Draper TRAX extension that opened in August and the Sugar House Streetcar that began service this month.

UTA also projects a 3.8 percent increase in bus hours, as the agency is shifting focus from building new rail lines to trying to restore some of the bus service that had been cut to help fund the rail services.

Biles said the budget includes $2 million in work toward switching to a distance-based fare system, such as improving GPS systems showing where vehicles are (and length of trips taken) and electronic fare collection systems.

As UTA looks to use more buses powered by natural gas — because that fuel is cheaper than diesel and produces less pollution — UTA is spending $13.5 million for a depot in Salt Lake City that will service those buses and provide a refueling center for them. It also budgeted $8.87 million to buy 20 more natural-gas buses.

Biles said UTA budgeted another $1 million to speed up payments on money it borrowed to build new rail lines.

The budget includes $2.8 million for continued planning for a new "bus rapid transit" route between Provo and Orem, sort of a TRAX on rubber wheels where buses will have a dedicated lane and the ability to change traffic signals in their favor. It also includes $2.6 in planning for Wasatch Canyon transportation studies.

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The Salt Lake Tribune

Sales tax hike for mass transit proposed

67 percent • Sponsor says it is needed to help reduce smog.

BY LEE DAVIDSON

THE SALT LAKE TRIBUNE

PUBLISHED: DECEMBER 19, 2013 07:34AM

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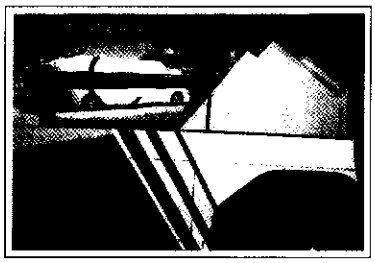

Leah Hogsten | Tribune file photo The Utah Transit Authority would receive a 67 percent boost in its sales tax rate under a proposal by state Rep. Joel Briscoe, D-Salt Lake City. Briscoe says he believes a funding bump -- especially aimed at increasing bus service and ridership -- could have a significant effect on Utah's smoggy air during inversions.

Rep. Joel Briscoe, D-Salt Lake City, wants lawmakers to do something risky during the upcoming election year: debate whether to allow local governments to raise sales tax for mass transit by about 67 percent.

"We can't solve air pollution and [smoggy] inversions without it," he says.

He hopes to help pay to restore Utah Transit Authority bus service — cut amid the recession and high-cost construction of new rail projects — to encourage more people to leave cars at home. Expanding bus service is a cheap and effective way, he says, to help "the average person who wants to get out of the car a few days, or for several days during an inversion."

Briscoe is drafting legislation to raise the combined caps on sales taxes for transit to about 1 cent per dollar purchase. Areas served by the UTA now charge an average 0.6 cent per dollar, ranging from 0.69 percent in Salt Lake County to 0.53 percent in Utah County.

UTA officials told the Legislature earlier this year they would need a tax hike of that amount to fund transit improvements included in a statewide transportation plan for the next 30 years. The UTA Board also recently adopted as a top goal achieving full funding for that plan.

But UTA spokesman Remi Barron said, "UTA has not sought out any legislation seeking an increase in the sales-tax cap. Rather, UTA sees its role ... as one of listening to the community through its elected representatives and providing them with information. For this reason, we support Utah's Unified Transportation Plan which looks well into the future for both transit needs and revenue sources."

Briscoe says he is not seeking the bill at the behest of UTA. He explains that discussion of other tax hikes for transportation is possible in the upcoming legislative session, "and we need to talk about transit" because of its importance to reduce air pollution.

Among other transportation tax hikes being pushed, counties are seeking legislative permission to hike local gasoline taxes by 3 cents per dollar to provide more money for local roads. Rep. Jim Nielson, R-Bountiful, is proposing a bill to raise gasoline taxes by 1.5 cents a year for five years — 7.5 cents total — for state highway needs.

However, Rep. Johnny Anderson, R-Taylorsville, House chairman of the Transportation Interim Committee, has said legislative leaders want the committee to take another year to figure out how to fund state transportation needs — and focus now on identifying what those needs are.

Next year is an election year for all House members and half the Senate and lawmakers often avoid discussion of tax hikes close to elections. But Briscoe says it sometimes takes years to build support for tax increases, and "it takes some perseverance to pay off."

UTA officials told the Legislature earlier this year that to afford recent expansions to its TRAX and FrontRunner rail systems to expand future capacity, it had to cut bus services — especially at night and on weekends. It said sales-tax increases could help restore those, as well as fund new rail or "bus rapid transit" projects in the future.

Briscoe said he is not interested in funding fancy rail projects. He believes busescould more economically expand services to more areas and increase frequency.

"Sometimes [bus] transit is the cousin in the closet you don't want to talk about. We love to talk about our roads," he said. "We love talking about our fixed rail system, but buses aren't very sexy. But they can be put in place for much less money. They can be very effective. I'd like to bring back some of those bus services we cut and add more."

He says the main reason for him is to cut air pollution.

"I'm happy the that governor and a lot of other people are talking about how to clean the air. I want transit to have a seat at the table," he said.

Briscoe last year unsuccessfully sought funding to allow experimental free fares on transit during the two worst air pollution months of the year: January and July. He said he also hopes transit agencies might use part of a tax hike to help reduce fares or implement other programs to increase ridership in bad-air months.