



HOOPER CITY
CITY COUNCIL AGENDA
JULY 20, 2023 7:00PM
COUNCIL CHAMBERS
5580 W. 4600 S.
Hooper, UT 84315

Notice is hereby given that the Hooper City Council will hold a work meeting at 6:30pm and their regularly scheduled meeting at 7pm on Thursday, July 20, 2023, at the Hooper Municipal Building located at 5580 W 4600 S Hooper, UT 84315.

Work Meeting – 6:30pm

1. Discussion on Agenda Items – City Council
2. Tomato Day Assignments

Regular Meeting – 7:00pm

1. Meeting Called to Order
2. Opening Ceremony
 - a. Pledge of Allegiance
 - b. Reverence
3. Public Comments on Agenda Items
4. Consent Items
 - a. Motion – Approval of Minutes dated July 6, 2023
5. Declarations of conflicts of interest or disclosures by council members
6. Discussion Items, Reports, and/or Presentations
 - a. April & May 2023 Financial Reports
 - b. Letter from Central Weber Sewer District
7. Action Items
 - a. Appointment and swearing in the new City Treasurer, Cami Moss
 - b. Motion – Subdivision Amendment for Cooke
8. Public Comments on items not on the agenda (*No action can or will be taken on any issue presented*)
9. Adjournment

Morghan Yeoman

Morghan Yeoman, City Recorder

**Please see notes regarding public comments and public hearings*

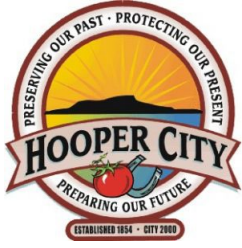
In compliance with the American with Disabilities Act, persons needing special accommodations, including auxiliary communicative aids and services, for this meeting should notify the city recorder at 801-732-1064 or admin@hoopercity.com at least 48 hours prior to the meeting.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Hooper City limits on this 20th day of July, 2023 at Hooper City Hall, on the City Hall Notice Board, on the Utah State Public Notice Website, and at <https://www.hoopercity.com/meetings>.

***NOTES REGARDING PUBLIC COMMENT AND PUBLIC HEARINGS**

- A. Time is made available for anyone in the audience to address the City Council during public comment and through public hearings.
 - a. When a member of the audience addresses the council, they will come to the podium and state their name and address.
 - b. Each person will be allotted three (3) minutes for their remarks/questions.
 - c. The City Recorder will inform the speaker when their allotted time is up.



**HOOPER CITY
CITY COUNCIL MEETING MINUTES
THURSDAY, JULY 6, 2023, 7:00PM
COUNCIL CHAMBERS
5580 W. 4600 S.
Hooper, UT 84315**

The Hooper City Council held a work meeting at 6:30pm and their regular meeting at 7pm on July 6, 2023, at the Hooper City Civic Center located at 5580 W. 4600 S, Hooper, UT 84315.

COUNCIL MEMBERS PRESENT:

Cindy Cox – Mayor Pro Tem
Dale Fowers – Mayor
Ryan Hill
Bryce Wilcox
Lisa Northrop
Debra Marigoni

CITY STAFF & PLANNING COMMISSION PRESENT:

Morghan Yeoman – City Recorder
Lt. Jefferies – Weber County Sheriff's Office

COUNCIL MEMBERS

EXCUSED:

AUDIENCE PRESENT:

See attached list.

6:30PM WORK MEETING

1. Discussion on Agenda Items

At 6:30pm the City Council held a work meeting where agenda items and accessory dwelling unit set backs were discussed.

7:00PM REGULAR MEETING

1. Meeting Called to Order – Mayor Dale Fowers

At 7:00pm Mayor Dale Fowers called the meeting to order.

2. Opening Ceremony

a. Pledge of Allegiance

Council Member Cox led in the Pledge of Allegiance.

b. Reverence

Council Member Wilcox offered reverence.

3. Citizen Comment(s) on Agenda Items

(Residents attending this meeting were allotted 3 minutes to express a concern or question about any issue that was ON THE AGENDA)

No public comments.

4. Consent Items

a. Motion – Approval of Minutes dated June 15th, 2023

COUNCIL MEMBER NORTHROP MOVED TO APPROVE THE MINUTES DATED JUNE 15, 2023.

COUNCIL MEMBER COX SECONDED THE MOTION. VOTING AS FOLLOWS:

COUNCIL MEMBER:

VOTE:

COX

AYE

HILL

AYE

WILCOX

AYE

MARIGONI

AYE

NORTHROP

AYE

MOTION PASSED.

5. Declarations on conflicts of interest or disclosures by council members

There were no declarations of conflicts of interest or disclosures by council members.

6. Discussion Items, Reports, and/or Presentations

a. Presentation/Discussion – Weber Fire District: AED Machine

- i. Cody Draheim from the Weber County Fire District came and presented the new AED Machine that will be placed in the Hooper city office. He explained that there were donations given towards the machine for it to be supplied.

b. Presentation – FFA Advisor at Fremont High School: Cassie Joiner for Junior Livestock Program

- i. Mayor Fowers invited up Cassie Joiner and the FFA advisors. Each of them introduced themselves and explained why they love the program. Cassie Joiner has asked for support from Hooper City and for a \$1000 donation to help continue to the program. Mayor Fowers asked where they keep their animals. Cassie explained that most kids can care for them at their personal homes, but there is also an agricultural building in plain city that the members are welcome to use.

7. Action Itemsa. Motion -Title X Changes

Mayor Fowers explained that the Planning Commission members have proposed to them what they would like to have done in the TITLE X Ordinance in regards to the accessory dwelling units. They explained in the work meeting that they wanted to discuss more on the setbacks of the ADU's.

COUNCIL MEMBER WILCOX MOVED TO TABLE THE MODIFICATIONS ON TITLE X UNTIL AUGUST 3, 2023. COUNCIL MEMBER MARIGONI SECONDED THE MOTION. VOTING AS FOLLOWS:

<u>COUNCIL MEMBER:</u>	<u>VOTE:</u>
COX	AYE
HILL	AYE
WILCOX	AYE
MARIGONI	AYE
NORTHROP	AYE

MOTION TABLED.

8. Public Comments on items not on the agenda.

No Public comments.

9. Adjournment

AT APPROXIMATELY 7:28 PM COUNCIL MEMBER COX MOVED TO ADJOURN THE MEETING. COUNCIL MEMBER HILL SECONDED THE MOTION. VOTING AS FOLLOWS:

<u>COUNCIL MEMBER:</u>	<u>VOTE:</u>
COX	AYE
HILL	AYE
WILCOX	AYE
MARIGONI	AYE
NORTHROP	AYE

MOTION PASSED.

Date Approved: _____

Morghan Yeoman, City Recorder

DRAFT

HOOPER CITY
MONTHLY FINANCIAL STATEMENTS
April 30, 2023

HOOPER CITY
10 MONTHS ENDED April 30, 2023
Comments and Recommendations from Child Richards CPAs & Advisors:

We are 10 months (83%) into the fiscal year.

General Fund

Overall, the revenues-to-date are over budget-to-date at a total of 86.1% and the expenditures-to-date are under budget-to-date at a total of 41.3%.

- Taxes (10-31-XXXX) has continued to exceeded the planned budget to date. There has been reasonable increases in sales tax, sales and use tax, and property tax. They are all above the percentage of revenues so far for the year.
- Licenses continue to be above the budgeted percentages. 85.2% of the budget has been collected in the 10 months.
- ARPA funds of \$541,573 (10-33-5700) were received. This is 100% of the budgeted funds. As budgeted \$491,573 will be transferred to the Utility fund.
- Interest income received \$270,263 (10-36-1000) to date. This is 822% of the budged funds for the year. This is due to an increase in interest rates in the economy. The is very much economy driven.
- General Government (10-41-XXXX) is only at 26.3% of the budgeted expenditures. This is mainly due to the budgeted \$541,573 of APRA funds that were budgeted for, but have not been spent. Without the ARPA funds computed 58.4% of the budgeted expenditures have been spent. Highways is only at 25.2% of the budgeted expenditures. This is due to the timing of various projects that are expected to have balances due during the last part of the year (Crackseal \$58,240, Surface Maintenance \$119,600, and Reclamation/Overlay \$194,480). Parks (10-45-XXXX) is at 59.1% of the budgeted expenditures. This is mainly due to the seasonality of this departments expenses.
- Recreation (10-43-XXXX) is at 77% of the total budgeted expenditures. However, this is due to the timing of various events throughout the year. Public Safety (10-42-XXXX) is at 86.6% due to timing of expenses due.
- All other general fund departments are close to or below the 83% of expenditures.

HOOPER CITY
10 MONTHS ENDED April 30, 2023
Comments and Recommendations from Child Richards CPAs & Advisors:

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January. In December, there was \$20 received in revenues and \$0 paid in expenses.

	REVENUE	EXPENSE	NET INCOME
2022 TOMATO DAYS	\$123,505.83	\$101,011.63	\$22,494.20
2023 TOMATO DAYS - TOTAL-TO-DATE	4,315.00	3,030.81	1,284.19
CURRENT FISCAL YEAR			NET
2022 TOMATO DAYS	108,555.83	91,613.70	16,942.13
2023 TOMATO DAYS	4,315.00	3,030.81	1,284.19
FINANCIAL STATEMENTS	\$112,870.83	\$94,644.51	\$ 18,226.32
	10-36-0050	10-43-9100	

Utility Fund

Overall, the revenues-to-date are under the budget-to-date at a total of 63.1% and the expenditures-to-date are under budget-to-date at a total of 62.3%.

- Garbage Expenses (20-45-XXXX) is under the planned budget to date. 77.9% of the budget has been spent for the total year.
- Within Sewer Expenses (20-46-XXXX) has several accounts that have exceeded the budgeted expenses to date. However, as a whole the department has spent 57.7% of the budget for the year.

Capital Projects

Overall, the revenues-to-date are under budgeted revenues at a total of 5.2% and the expenditures-to-date are under budget at a total of 28%.

- The property acquisition of \$550,815 was completed in August and this resulted in a larger % of the budgeted expenditures being used.
- The Shed Project, Infrastructure Upgrade, and City Hall Renovation have not been completed. Only 12% of the 5500 W project has been spent and only 9.3% of the community park upgrade has been spent.

C | R
CHILD RICHARDS
— CPAs & ADVISORS —

To the Mayor and Council and Management of
Hooper City
Hooper City, Utah

Management is responsible for the accompanying interim balance sheets of each major fund as of and for the ten months ended April 30, 2023 and the related statements of revenues with comparison to budget, and expenditures with comparison to budget for the period then ended in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

Child Richards CPAs & Advisors

Ogden, Utah
July 12, 2023

HOOPER CITY
COMBINED CASH INVESTMENT
APRIL 30, 2023

COMBINED CASH ACCOUNTS

01-101110	CASH IN CHECKING- BANK OF UTAH	561,718.17
01-101120	XPRESS DEPOSIT ACCOUNT	60,731.39
01-110750	UTILITY CASH CLEARING	(166,245.67)
	TOTAL COMBINED CASH	456,203.89
01-101010	CASH ALLOCATED TO OTHER FUNDS	(456,203.89)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	(2,750,051.63)
20	ALLOCATION TO UTILITY FUND	2,441,003.73
30	ALLOCATION TO CAPITAL PROJECTS	765,251.79
	TOTAL ALLOCATIONS TO OTHER FUNDS	456,203.89
	ALLOCATION FROM COMBINED CASH FUND - 01-101010	(456,203.89)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

HOOPER CITY
BALANCE SHEET
APRIL 30, 2023

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	(2,750,051.63)	
10-101030	PTIF 3865	9,163,298.22	
10-101220	PTIF - 4693 CEMETERY	116,588.25	
10-103005	PETTY CASH	311.08	
10-103010	OTHER RECEIVABLES	28,338.14	
10-103015	PREPAID EXPENSES	28,257.31	
10-103510	PROPERTY TAXES	1,787.56	
10-103520	PROPERTY TAXES DEFERRED	249,622.00	
10-103530	SALES TAX	286,771.44	
10-103540	ROAD FUNDS	108,635.94	
10-103560	DUE FROM OTHER GOVT	33,877.69	
TOTAL ASSETS			7,267,436.00

LIABILITIES AND EQUITY

LIABILITIES

10-201110	ACCOUNTS PAYABLE - GENERAL	113,609.84	
10-201210	SALARIES AND BENEFITS	1,662.23	
10-201212	FICA PAYABLE	340.25	
10-201213	FEDERAL TAX PAYABLE	240.37	
10-201215	STATE TAX PAYABLE	109.46	
10-201218	STATE RETIREMENT PAYABLE	334.38	
10-201219	HEALTH INSURANCE PAYABLE	(1,273.31)	
10-201230	IMPROVEMENT BONDS PAYABLE	233,283.00	
10-201330	ESCROW ACCOUNTS PAYABLE	515,102.03	
10-201361	PENROD SUBDIVISION	(.40)	
10-202140	CARES ACT/ARPA LIABILITY	541,572.50	
10-204010	PROPERTY TAXES	249,622.00	
10-204015	DEFERRED REVENUE	6,369.93	
TOTAL LIABILITIES			1,660,972.28

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-301000	RESTRICTED FOR ROAD FUNDS	1,235,378.00	
10-302000	RESTRICTED FOR LOCAL OPTION MT	1,225,293.00	
10-303000	RESTRICTED RAMP GRANT	(92,104.00)	
10-305000	UNASSIGNED GENERAL FUND BALANC	1,397,691.75	
	REVENUE OVER EXPENDITURES - YTD	1,840,204.97	
BALANCE - CURRENT DATE		5,606,463.72	
TOTAL FUND EQUITY			5,606,463.72
TOTAL LIABILITIES AND EQUITY			7,267,436.00

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000 PROPERTY TAXES	2,650.93	264,250.99	248,275.00	(15,975.99)	106.4
10-31-3000 SALES AND USE TAXES	124,145.64	1,399,252.33	1,448,000.00	48,747.67	96.6
10-31-4000 FRANCHISE	28,033.95	56,424.62	56,675.00	250.38	99.6
10-31-4100 TELECOMMUNICATIONS	1,539.77	20,041.27	25,172.00	5,130.73	79.6
10-31-5000 SALES TAX .25%	11,663.35	130,889.65	135,000.00	4,110.35	97.0
TOTAL TAXES	168,033.64	1,870,858.86	1,913,122.00	42,263.14	97.8
<u>LICENSES</u>					
10-32-1000 BUSINESS LICENSES	525.00	14,546.25	13,600.00	(946.25)	107.0
10-32-2010 EXCAVATION	350.00	14,984.05	18,250.00	3,265.95	82.1
10-32-2020 CONDITIONAL USE PERMITS	.00	3,149.00	3,500.00	351.00	90.0
10-32-2110 BUILDING PERMITS	4,813.74	135,155.08	157,900.00	22,744.92	85.6
10-32-2120 STATE FEE	(148.02)	(479.50)	265.00	744.50	(180.9)
10-32-2130 PLAN CHECK FEES	1,036.51	33,711.82	42,400.00	8,688.18	79.5
TOTAL LICENSES	6,577.23	201,066.70	235,915.00	34,848.30	85.2
<u>INTERGOVERNMENTAL</u>					
10-33-5600 CLASS "C" ROAD FUNDS	.00	410,144.90	471,120.00	60,975.10	87.1
10-33-5700 CARES ACT/ARPA	.00	541,572.50	541,573.00	.50	100.0
10-33-5800 LIQUOR FUNDS	.00	5,702.00	5,337.00	(365.00)	106.8
TOTAL INTERGOVERNMENTAL	.00	957,419.40	1,018,030.00	60,610.60	94.1
<u>CHARGES FOR SERVICES</u>					
10-34-1300 ZONING AND SUBDIVISION FEES	11,849.89	58,523.90	88,000.00	29,476.10	66.5
10-34-1400 CEMETERY LOT FEES	1,900.00	26,325.00	36,500.00	10,175.00	72.1
10-34-1410 CEMETERY SERVICES	3,600.00	29,175.00	35,500.00	6,325.00	82.2
10-34-7010 ARENA	.00	.00	1,000.00	1,000.00	.0
10-34-7020 BOWERY	375.00	1,410.00	900.00	(510.00)	156.7
10-34-7030 CIVIC CENTER	.00	25.00	500.00	475.00	5.0
TOTAL CHARGES FOR SERVICES	17,724.89	115,458.90	162,400.00	46,941.10	71.1
<u>FINES AND FORFEITURES</u>					
10-35-1000 FINES	1,452.06	15,123.05	9,500.00	(5,623.05)	159.2
TOTAL FINES AND FORFEITURES	1,452.06	15,123.05	9,500.00	(5,623.05)	159.2

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS</u>					
10-36-0050	TOMATO DAY RECEIPTS	3,360.00	108,555.83	108,000.00	(555.83)	100.5
10-36-1000	INTEREST	39,703.79	270,262.96	32,900.00	(237,362.96)	821.5
10-36-8000	OTHER	200.00	165.76	500.00	334.24	33.2
	TOTAL MISCELLANEOUS	43,263.79	378,984.55	141,400.00	(237,584.55)	268.0
	<u>OTHER SOURCES</u>					
10-38-9000	APPROPRIATION OF FUND BALANCE	.00	.00	139,125.00	139,125.00	.0
10-38-9500	APPROPRIATION OF ARPA FUNDS	.00	.00	491,573.00	491,573.00	.0
	TOTAL OTHER SOURCES	.00	.00	630,698.00	630,698.00	.0
	TOTAL FUND REVENUE	237,051.61	3,538,911.46	4,111,065.00	572,153.54	86.1

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	575.00	6,800.00	9,000.00	2,200.00	75.6
10-41-1200 COUNCIL TRAINING	.00	4,463.83	7,200.00	2,736.17	62.0
10-41-3100 EXECUTIVE	750.00	7,500.00	9,000.00	1,500.00	83.3
10-41-4100 AUDITOR	.00	3,625.00	3,625.00	.00	100.0
10-41-4300 ACCOUNTING	.00	7,882.50	10,350.00	2,467.50	76.2
10-41-4400 RECORDER	(28.00)	441.95	450.00	8.05	98.2
10-41-4500 ATTORNEY	1,870.00	15,655.00	16,300.00	645.00	96.0
10-41-4510 DONATIONS	.00	4,000.00	4,250.00	250.00	94.1
10-41-4520 CARES ACT/ARPA	.00	.00	541,573.00	541,573.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	93.07	1,357.92	3,000.00	1,642.08	45.3
10-41-5010 INTEREST EXPENSE	.00	54.60	.00	(54.60)	.0
10-41-5025 MERCHANT/BANK FEES	129.71	936.00	2,000.00	1,064.00	46.8
10-41-5050 ENGINEERING GENERAL	.00	58,474.21	86,000.00	27,525.79	68.0
10-41-5075 INFORMATION TECHNOLOGY	.00	14,423.05	17,650.00	3,226.95	81.7
10-41-5085 COMPUTER REPLACEMENT	.00	.00	2,000.00	2,000.00	.0
10-41-5100 MEMBERSHIPS	.00	6,247.74	6,715.00	467.26	93.0
10-41-6000 MAINTENANCE	225.00	2,098.60	6,000.00	3,901.40	35.0
10-41-6010 UTILITIES	49.41	9,133.84	10,900.00	1,766.16	83.8
10-41-6250 NEWSLETTER	454.44	930.13	2,500.00	1,569.87	37.2
10-41-6510 NEWSPAPER	.00	49.00	2,500.00	2,451.00	2.0
10-41-6520 ELECTIONS	.00	.00	11,000.00	11,000.00	.0
10-41-6530 TRAINING	468.36	3,750.94	6,900.00	3,149.06	54.4
10-41-6535 SPRING/FALL CLEANUP	.00	.00	5,000.00	5,000.00	.0
10-41-6540 POSTAGE	1,524.90	2,381.25	3,000.00	618.75	79.4
10-41-6545 SCHOOL CROSSING GUARDS	.00	14,350.00	29,560.00	15,210.00	48.6
10-41-6547 SIGNAGE	.00	.00	1,000.00	1,000.00	.0
10-41-6550 SMALL EQUIPMENT	.00	.00	4,900.00	4,900.00	.0
10-41-6560 SUPPLIES	.00	1,713.41	5,000.00	3,286.59	34.3
10-41-6565 LIABILITY INSURANCE	.00	12,641.14	20,000.00	7,358.86	63.2
10-41-6600 LIFE INSURANCE	4.85	25.89	90.00	64.11	28.8
10-41-6610 SALARIES AND WAGES	5,928.45	53,586.49	101,400.00	47,813.51	52.9
10-41-6615 FICA	583.60	6,231.75	8,170.00	1,938.25	76.3
10-41-6620 RETIREMENT	910.79	7,833.96	16,150.00	8,316.04	48.5
10-41-6625 HEALTH INSURANCE - ADMIN	48.05	1,735.38	8,250.00	6,514.62	21.0
10-41-6630 WORKERS' COMPENSATION	.00	(62.62)	230.00	292.62	(27.2)
10-41-8000 PLANNING COMMISSION	375.00	3,425.00	6,000.00	2,575.00	57.1
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	3,000.00	3,000.00	.0
10-41-8020 COMPUTER PROGRAMS	.00	7,172.92	9,200.00	2,027.08	78.0
 TOTAL GENERAL GOVERNMENT	 13,962.63	 258,858.88	 984,863.00	 726,004.12	 26.3

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PUBLIC SAFETY</u>					
10-42-1000	POLICE	.00	613,375.48	693,000.00	79,624.52	88.5
10-42-3000	CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300	ANIMAL CONTROL - SHELTER	.00	20,114.00	26,421.00	6,307.00	76.1
10-42-5310	ANIMAL CONTROL BOND	.00	6,565.00	8,757.00	2,192.00	75.0
10-42-5320	ANIMAL CONTROL-SERVICES	.00	20,413.00	27,616.00	7,203.00	73.9
	TOTAL PUBLIC SAFETY	.00	660,467.48	762,794.00	102,326.52	86.6
	<u>RECREATION</u>					
10-43-6700	YOUTH COUNCIL EXPENDITURES	.00	218.10	1,000.00	781.90	21.8
10-43-9000	EDUCATION AND COMMUNITY PROMOT	1,373.21	7,404.03	19,500.00	12,095.97	38.0
10-43-9100	TOMATO DAYS	.00	91,387.90	108,000.00	16,612.10	84.6
	TOTAL RECREATION	1,373.21	99,010.03	128,500.00	29,489.97	77.1

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	.00	11,120.82	13,800.00	2,679.18	80.6
10-44-1020 FUEL	912.98	8,911.31	11,150.00	2,238.69	79.9
10-44-1025 SPRAY & CHEMICAL	.00	.00	3,600.00	3,600.00	.0
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	1,247.50 (	1,090.13)	.00	1,090.13	.0
10-44-1510 CRACKSEAL - ROADS	.00	.00	58,240.00	58,240.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	.00	119,600.00	119,600.00	.0
10-44-1520 RECLAMATION/OVERLAY - ROADS	.00	.00	194,480.00	194,480.00	.0
10-44-1525 POT HOLES/PATCHING - ROADS	.00	3,174.90	15,600.00	12,425.10	20.4
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	57.20	8,605.90	18,720.00	10,114.10	46.0
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	.00	9,915.08	20,800.00	10,884.92	47.7
10-44-1540 SWEEPING - ROADS	.00	.00	2,080.00	2,080.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	.00	15,753.94	41,600.00	25,846.06	37.9
10-44-5000 ENGINEERING	.00	.00	10,000.00	10,000.00	.0
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	296.02	2,450.93	7,000.00	4,549.07	35.0
10-44-5600 TRAINING/CERT/TRAVEL	(67.00)	1,620.12	2,000.00	379.88	81.0
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	.00	7,000.00	7,000.00	.0
10-44-5800 STORM DRAIN PUMPS	.00	237.11	700.00	462.89	33.9
10-44-5900 SCHOOL CROSSINGS	.00	187.88	500.00	312.12	37.6
10-44-6000 GENERAL MAINTENANCE	.00	6,895.80	3,120.00 (	3,775.80)	221.0
10-44-6100 VEHICLES/EQUIP MAINTENANCE	21.98	10,568.89	13,000.00	2,431.11	81.3
10-44-6200 ROADSIDE MOWING	.00	.00	1,500.00	1,500.00	.0
10-44-6300 ROAD DUMP FEES	457.41	3,588.71	4,500.00	911.29	79.8
10-44-6600 LIFE INSURANCE	4.04	44.20	135.00	90.80	32.7
10-44-6610 SALARIES AND WAGES	6,991.25	90,432.95	162,760.00	72,327.05	55.6
10-44-6615 FICA	534.84	6,918.35	12,500.00	5,581.65	55.4
10-44-6620 RETIREMENT	1,109.84	13,046.94	26,600.00	13,553.06	49.1
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	709.98	7,014.92	29,800.00	22,785.08	23.5
10-44-6630 WORKERS' COMPENSATION	.00	4,051.76	6,950.00	2,898.24	58.3
10-44-9500 PUBLIC WORKS EQUIPMENT	.00	.00	20,000.00	20,000.00	.0
 TOTAL HIGHWAYS	 12,276.04	 203,450.38	 807,735.00	 604,284.62	 25.2

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	.00	11,120.84	13,800.00	2,679.16	80.6
10-45-1015 FERTILIZER	.00	.00	7,000.00	7,000.00	.0
10-45-1020 FUEL	912.99	8,584.46	11,150.00	2,565.54	77.0
10-45-1025 SPRAY & CHEMICAL	.00	1,053.18	4,000.00	2,946.82	26.3
10-45-1030 GENERAL MAINT/CLEANING/MOWING	.00	2,032.28	12,000.00	9,967.72	16.9
10-45-1035 SPRINKLER PARTS & REPAIR	.00	4,332.07	5,600.00	1,267.93	77.4
10-45-1060 UTILITIES	55.48	12,806.15	10,200.00	(2,606.15)	125.6
10-45-1065 UTILITIES-SECONDARY WATER	.00	16,407.34	24,700.00	8,292.66	66.4
10-45-1070 CEMETERY EXP	26.35	4,681.88	15,000.00	10,318.12	31.2
10-45-5500 WEST HAVEN RECREATION FEES	.00	10.43	1,000.00	989.57	1.0
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	.00	2,106.91	7,000.00	4,893.09	30.1
10-45-5600 TRAINING/CERT/TRAVEL	.00	210.00	750.00	540.00	28.0
10-45-6100 VEHICLES/EQUIP MAINTENANCE	56.48	17,444.02	13,000.00	(4,444.02)	134.2
10-45-6105 VETERANS MEMORIAL MAINTENANCE	.00	.00	1,700.00	1,700.00	.0
10-45-6110 ARENA MAINTENANCE	.00	275.00	3,000.00	2,725.00	9.2
10-45-6120 PARK BUILDING MAINTENANCE	.00	97.47	5,000.00	4,902.53	2.0
10-45-6125 CEMETERY BUILDING MAINT	.00	.00	5,000.00	5,000.00	.0
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	1,757.00	10,000.00	8,243.00	17.6
10-45-6300 PARK DUMP FEES	471.96	3,607.24	4,500.00	892.76	80.2
10-45-6600 LIFE INSURANCE	9.69	104.14	255.00	150.86	40.8
10-45-6610 SALARIES AND WAGES	13,646.96	154,206.39	222,350.00	68,143.61	69.4
10-45-6611 PART-TIME WAGES	.00	240.00	.00	(240.00)	.0
10-45-6615 FICA	1,043.99	11,815.11	17,050.00	5,234.89	69.3
10-45-6620 RETIREMENT	1,927.04	20,357.74	26,800.00	6,442.26	76.0
10-45-6625 HEALTH INSURANCE - PARKS	1,828.90	19,584.22	42,750.00	23,165.78	45.8
10-45-6630 WORKERS' COMPENSATION	.00	3,258.10	5,450.00	2,191.90	59.8
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	.00	199.54	30,000.00	29,800.46	.7
TOTAL PARKS	19,979.84	296,291.51	501,055.00	204,763.49	59.1
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	4,989.94	5,000.00	10.06	99.8
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	74.00	74.00	500.00	426.00	14.8
10-46-6100 VEHICLE MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
10-46-6540 POSTAGE	252.00	252.00	300.00	48.00	84.0
10-46-6550 CONTRACT SERVICES	4,165.00	60,020.00	80,000.00	19,980.00	75.0
10-46-6560 SUPPLIES	.00	2,757.00	3,050.00	293.00	90.4
10-46-6600 LIFE INSURANCE	3.23	32.30	60.00	27.70	53.8
10-46-6610 SALARIES AND WAGES	7,051.54	74,957.90	94,650.00	19,692.10	79.2
10-46-6615 FICA	539.44	5,734.25	7,250.00	1,515.75	79.1
10-46-6620 RETIREMENT	1,141.66	12,135.85	15,325.00	3,189.15	79.2
10-46-6625 HEALTH INSURANCE	1,718.25	16,864.56	19,260.00	2,395.44	87.6
10-46-6630 WORKERS' COMPENSATION	.00	810.41	150.00	(660.41)	540.3
10-46-6700 ECONOMIC DEVELOPMENT	.00	2,000.00	2,000.00	.00	100.0
TOTAL COMMUNITY DEV/INSPECTIONS	14,945.12	180,628.21	234,545.00	53,916.79	77.0

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	.00	.00	200,000.00	200,000.00	.0
10-49-1200 TRANSFER OUT-UTILITY FUND	.00	.00	491,573.00	491,573.00	.0
TOTAL DEPARTMENT 49	.00	.00	691,573.00	691,573.00	.0
 TOTAL FUND EXPENDITURES	 62,536.84	 1,698,706.49	 4,111,065.00	 2,412,358.51	 41.3
 NET REVENUE OVER EXPENDITURES	 174,514.77	 1,840,204.97	 .00	 (1,840,204.97)	 .0

HOOPER CITY
BALANCE SHEET
APRIL 30, 2023

UTILITY FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,441,003.73	
20-101530	PTIF 5024 UDWQ LOAN SERVICING	452,645.34	
20-101535	PTIF 5025 REPLACEMENT RESERVE	646,961.10	
20-103000	ACCOUNTS RECEIVABLE-SEWER	(7,405.79)	
20-103005	ALLOWANCE FOR BAD DEBT SEWER	(4,165.73)	
20-103010	ACCOUNTS RECEIVABLE-GARBAGE	(6,902.35)	
20-103012	ACCOUNTS RECEIVABLE-STORM WATE	(5,209.83)	
20-103014	ALLOWANCE FOR BAD DEBT-STORMWA	(3.25)	
20-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	(1,611.82)	
20-103019	BUILDINGS	1,589,300.00	
20-103020	VEHICLES	46,683.00	
20-103025	MACHINERY & EQUIPMENT	3,567,546.75	
20-103030	LAND	170,497.95	
20-103035	INVENTORY	51,979.72	
20-103040	INFRASTRUCTURE SF	16,546,793.78	
20-103045	SEWER LIFT STATIONS	146,107.15	
20-103070	NET PENSION ASSET	36,763.00	
20-103075	DEFERRED OUTFLOW OF RESOURCES	26,743.00	
20-103100	ACCUMULATED DEPRECIATION	(7,302,469.54)	
TOTAL ASSETS			18,395,256.21

LIABILITIES AND EQUITY

LIABILITIES

20-201110	ACCOUNTS PAYABLE	71,081.16	
20-201150	NOTES PAYABLE	7,405,000.00	
20-201200	IMPACT FEES PAYABLE	5,266.00	
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46	
20-201215	RENTER UTILITY DEPOSITS	3,900.00	
20-201225	COMPENSATED ABSENCES PAYABLE	12,948.53	
20-201345	DEFERRED INFLOWS OF RESOURCES	57,118.00	
TOTAL LIABILITIES			7,585,126.15

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-301024	RESERVED FOR UDWQ LOAN SERVICI	315,000.00	
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00	
20-305000	UNRESERVED	9,946,690.24	
	REVENUE OVER EXPENDITURES - YTD	(51,560.18)	
BALANCE - CURRENT DATE			10,810,130.06
TOTAL FUND EQUITY			10,810,130.06
TOTAL LIABILITIES AND EQUITY			18,395,256.21

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEES</u>						
20-32-1000	IMPACT FEES - SEWER	8,042.00	120,630.00	201,050.00	80,420.00	60.0
	TOTAL IMPACT FEES	8,042.00	120,630.00	201,050.00	80,420.00	60.0
<u>SOURCE 33</u>						
20-33-4100	STORM WATER CHARGES	13,931.68	123,982.86	160,000.00	36,017.14	77.5
	TOTAL SOURCE 33	13,931.68	123,982.86	160,000.00	36,017.14	77.5
<u>CHARGES FOR SEWER SERVICES</u>						
20-34-4100	SEWER CHARGES	109,871.32	977,075.26	1,266,400.00	289,324.74	77.2
20-34-4110	FINANCE CHARGES-SEWER	1,589.00	14,087.00	16,280.00	2,193.00	86.5
20-34-4200	NEW SEWER CONNECTIONS	.00	3,410.00	10,000.00	6,590.00	34.1
	TOTAL CHARGES FOR SEWER SERVICES	111,460.32	994,572.26	1,292,680.00	298,107.74	76.9
<u>CHARGES FOR GARBAGE SERVICES</u>						
20-35-4100	GARBAGE CHARGES	44,026.60	391,085.64	501,200.00	110,114.36	78.0
20-35-4300	RECYCLING CHARGES	6,709.84	60,035.16	79,300.00	19,264.84	75.7
	TOTAL CHARGES FOR GARBAGE SERVICES	50,736.44	451,120.80	580,500.00	129,379.20	77.7
<u>OTHER REVENUES</u>						
20-36-1000	INTEREST	4,506.09	31,580.03	4,100.00	(27,480.03)	770.2
	TOTAL OTHER REVENUES	4,506.09	31,580.03	4,100.00	(27,480.03)	770.2
<u>SOURCE 39</u>						
20-39-1010	TRANSFER IN - UTILITY FUND	.00	.00	491,573.00	491,573.00	.0
	TOTAL SOURCE 39	.00	.00	491,573.00	491,573.00	.0
	TOTAL FUND REVENUE	188,676.53	1,721,885.95	2,729,903.00	1,008,017.05	63.1

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER EXPENSES</u>					
20-44-1000 STORM WATER EXPENSE	3,653.99	116,998.32	160,000.00	43,001.68	73.1
TOTAL STORM WATER EXPENSES	3,653.99	116,998.32	160,000.00	43,001.68	73.1
<u>GARBAGE EXPENDITURES</u>					
20-45-1000 GARBAGE CONTRACT FEE	.00	197,975.48	237,100.00	39,124.52	83.5
20-45-1300 RECYCLE CONTRACT FEE	.00	77,426.17	104,800.00	27,373.83	73.9
20-45-5500 TIPPING FEE	.00	124,627.21	173,600.00	48,972.79	71.8
20-45-6560 SUPPLIES/POSTAGE	541.44	6,064.39	5,700.00	(364.39)	106.4
TOTAL GARBAGE EXPENDITURES	541.44	406,093.25	521,200.00	115,106.75	77.9
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	9,196.86	459,519.09	615,800.00	156,280.91	74.6
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	7,083.34	7,000.00	(83.34)	101.2
20-46-1020 FUEL	912.98	8,708.36	11,150.00	2,441.64	78.1
20-46-1040 DEPRECIATION	.00	360,000.00	480,000.00	120,000.00	75.0
20-46-3000 SEWER ADMINISTRATION	1,919.41	36,326.36	36,000.00	(326.36)	100.9
20-46-4520 ARPA	.00	.00	491,573.00	491,573.00	.0
20-46-5000 ENGINEERING	.00	32,105.40	20,000.00	(12,105.40)	160.5
20-46-5025 MERCHANT FEES	1,426.30	13,474.48	14,400.00	925.52	93.6
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	.00	6,990.00	10,000.00	3,010.00	69.9
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	12.26	381.51	3,200.00	2,818.49	11.9
20-46-5600 TRAINING/CERT/TRAVEL	.00	3,485.89	3,000.00	(485.89)	116.2
20-46-5650 SOFTWARE SUPPORT	.00	1,966.50	2,500.00	533.50	78.7
20-46-6000 SEWER GENERAL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
20-46-6010 VACUUM SYSTEM MAINTENANCE	996.75	65,710.91	105,000.00	39,289.09	62.6
20-46-6030 GRAVITY SYSTEM MAINTENANCE	2,354.35	51,234.26	50,000.00	(1,234.26)	102.5
20-46-6050 BLUE STAKES	74.72	774.08	2,000.00	1,225.92	38.7
20-46-6100 VEHICLES/EQUIP MAINTENANCE	.00	1,675.69	20,000.00	18,324.31	8.4
20-46-6550 SEWER EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
20-46-6560 SUPPLIES/POSTAGE	542.19	7,275.49	7,400.00	124.51	98.3
20-46-6565 LIABILITY INSURANCE	.00	12,152.50	20,000.00	7,847.50	60.8
20-46-6575 GENERATOR FUEL	.00	.00	2,500.00	2,500.00	.0
20-46-6600 LIFE INSURANCE	7.26	80.94	171.00	90.06	47.3
20-46-6610 SALARIES AND WAGES - SEWER	11,561.60	138,772.50	181,450.00	42,677.50	76.5
20-46-6615 FICA	884.44	10,615.72	13,900.00	3,284.28	76.4
20-46-6620 RETIREMENT	1,792.29	19,710.76	27,600.00	7,889.24	71.4
20-46-6625 HEALTH INSURANCE - SEWER	1,328.82	11,493.72	20,950.00	9,456.28	54.9
20-46-6630 WORKER'S COMPENSATION	.00	817.06	6,800.00	5,982.94	12.0
TOTAL SEWER EXPENDITURES	33,010.23	1,250,354.56	2,166,894.00	916,539.44	57.7

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	37,205.66	1,773,446.13	2,848,094.00	1,074,647.87	62.3
NET REVENUE OVER EXPENDITURES	151,470.87	(51,560.18)	(118,191.00)	(66,630.82)	(43.6)

HOOPER CITY
BALANCE SHEET
APRIL 30, 2023

CAPITAL PROJECTS

ASSETS

30-101010	CASH IN COMBINED FUND	765,251.79	
	TOTAL ASSETS		765,251.79

LIABILITIES AND EQUITY

LIABILITIES

30-201110	ACCOUNTS PAYABLE - CAPITAL PRO	2,875.00	
	TOTAL LIABILITIES		2,875.00

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
30-301020	RESTRICTED FOR PARK IMPACT FEE	557,325.00	
30-301040	RESTRICTED FOR RAMP GRANT	131,579.00	
30-305000	ASSIGNED FOR CAPITAL PROJECTS	769,752.16	
	REVENUE OVER EXPENDITURES - YTD	(696,279.37)	
	BALANCE - CURRENT DATE	762,376.79	
	TOTAL FUND EQUITY		762,376.79
	TOTAL LIABILITIES AND EQUITY		765,251.79

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUE</u>					
30-32-1100	IMPACT FEE: PARKS	2,434.00	40,161.00	60,850.00	20,689.00	66.0
30-32-1400	RAMP GRANTS (YEARLY)	9,087.00	49,261.00	504,317.00	455,056.00	9.8
30-32-1710	5500 W PROJECT	.00	68,936.72	1,324,266.00	1,255,329.28	5.2
	TOTAL REVENUE	11,521.00	158,358.72	1,889,433.00	1,731,074.28	8.4
	<u>MISCELLANEOUS</u>					
30-36-1000	INTEREST	.00	.00	14,000.00	14,000.00	.0
	TOTAL MISCELLANEOUS	.00	.00	14,000.00	14,000.00	.0
	<u>SOURCE 38</u>					
30-38-8000	APPROPRIATION OF FUND BALANCE	.00	.00	948,158.00	948,158.00	.0
	TOTAL SOURCE 38	.00	.00	948,158.00	948,158.00	.0
	<u>SOURCE 39</u>					
30-39-1010	TRANSFER IN - CAPITAL PROJECTS	.00	.00	200,000.00	200,000.00	.0
	TOTAL SOURCE 39	.00	.00	200,000.00	200,000.00	.0
	TOTAL FUND REVENUE	11,521.00	158,358.72	3,051,591.00	2,893,232.28	5.2

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING APRIL 30, 2023

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000 PARKS AND TRAILS	.00	84,017.80	387,000.00	302,982.20	21.7
30-44-2310 SHED PROJECT	.00	.00	45,000.00	45,000.00	.0
30-44-2330 INFRASTRUCTURE UPGRADE	.00	.00	10,000.00	10,000.00	.0
30-44-2335 5500 W PROJECT	28,600.00	161,023.75	1,324,266.00	1,163,242.25	12.2
30-44-3030 PROPERTY AQUISITION	.00	550,835.00	550,000.00	(835.00)	100.2
30-44-3040 CITY HALL RENOVATION	.00	.00	100,000.00	100,000.00	.0
30-44-3045 COMMUNITY PARK UPGRADES	.00	58,761.54	635,325.00	576,563.46	9.3
TOTAL CAPITAL IMPROVEMENTS	28,600.00	854,638.09	3,051,591.00	2,196,952.91	28.0
TOTAL FUND EXPENDITURES	28,600.00	854,638.09	3,051,591.00	2,196,952.91	28.0
NET REVENUE OVER EXPENDITURES	(17,079.00)	(696,279.37)	.00	696,279.37	.0

HOOPER CITY
MONTHLY FINANCIAL STATEMENTS
May 31, 2023

HOOPER CITY
11 MONTHS ENDED May 31, 2023
Comments and Recommendations from Child Richards CPAs & Advisors:

We are 11 months (92%) into the fiscal year.

General Fund

Overall, the revenues-to-date are over budget-to-date at a total of 82.3% and the expenditures-to-date are under budget-to-date at a total of 50.2%.

- Taxes (10-31-XXXX) has continued to exceeded the planned budget to date (92.4% after amended budget). There has been reasonable increases in sales tax, sales and use tax, and property tax. They are all above the percentage of revenues so far for the year.
- Licenses continue to be above the budgeted percentages. 92.5% of the budget has been collected in the 11 months.
- ARPA funds of \$541,573 (10-33-5700) were received. This is 100% of the budgeted funds. As budgeted \$491,573 will be transferred to the Utility fund.
- Interest income received \$310,024 (10-36-1000) to date. This is 106.9% of the amended budget funds for the year. This is due to an increase in interest rates in the economy. The is very much economy driven.
- General Government (10-41-XXXX) is only at 29.6% of the budgeted expenditures. This is mainly due to the budgeted \$541,573 of APRA funds that were budgeted for, but have not been spent. Without the ARPA funds computed 64.84% of the budgeted expenditures have been spent. Highways is only at 33.6% of the budgeted expenditures. This is due to the timing of various projects that are expected to have balances due during the last part of the year (Crackseal \$58,240, Surface Maintenance \$119,600, and Reclamation/Overlay \$194,480). Parks (10-45-XXXX) is at 66.3% of the budgeted expenditures. This is mainly due to the seasonality of this department's expenses.
- Recreation (10-43-XXXX) is at 77.5% of the total budgeted expenditures. However, this is due to the timing of various events throughout the year. Public Safety (10-42-XXXX) is at 86.6% due to timing of expenses due.
- All other general fund departments are close to or below the 92% of expenditures.

HOOPER CITY

11 MONTHS ENDED May 31, 2023

Comments and Recommendations from Child Richards CPAs & Advisors:

Tomato Days

The revenue and expense for each event runs from January to December. The sponsors typically begin paying starting in January. In December, there was \$20 received in revenues and \$0 paid in expenses.

	REVENUE	EXPENSE	NET INCOME
2022 TOMATO DAYS	\$123,505.83	\$101,011.63	\$22,494.20
2023 TOMATO DAYS - TOTAL-TO-DATE	9,120.00	3,412.24	5,707.76
CURRENT FISCAL YEAR			NET
2022 TOMATO DAYS	113,360.83	91,995.13	21,365.70
2023 TOMATO DAYS	9,120.00	3,412.24	5,707.76
FINANCIAL STATEMENTS	\$122,480.83	\$95,407.37	\$27,073.46
	10-36-0050	10-43-9100	

Utility Fund

Overall, the revenues-to-date are under the budget-to-date at a total of 87% and the expenditures-to-date are under budget-to-date at a total of 71.3%.

- Garbage Expenses (20-45-XXXX) is under the planned budget to date. 89.7% of the budget has been spent for the total year.
- Within Sewer Expenses (20-46-XXXX) has several accounts that have exceeded the budgeted expenses to date. However, as a whole the department has spent 63.5% of the budget for the year.

Capital Projects

Overall, the revenues-to-date are under budgeted revenues at a total of 7.1% and the expenditures-to-date are under budget at a total of 58.8%.

- The property acquisition of \$550,815 was completed in August and this resulted in a larger % of the budgeted expenditures being used.
- The Infrastructure Upgrade, and City Hall Renovation have not been completed. Only 39.7% of the 5500 W project and 21.8% of the Parks and Trails have been spent. 93.7% of the community park upgrade has been spent.

C|R
CHILD RICHARDS
— CPAs & ADVISORS —

To the Mayor and Council and Management of
Hooper City
Hooper City, Utah

Management is responsible for the accompanying interim balance sheets of each major fund as of and for the eleven months ended May 31, 2023 and the related statements of revenues with comparison to budget, and expenditures with comparison to budget for the period then ended in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the interim financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these interim financial statements.

Management has elected to omit substantially all of the disclosures, the government-wide financial statements, and the statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statements were included in the interim financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the interim financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the City.

Child Richards CPAs & Advisors

Ogden, Utah
July 12, 2023

HOOPER CITY
COMBINED CASH INVESTMENT
MAY 31, 2023

COMBINED CASH ACCOUNTS

01-101110	CASH IN CHECKING- BANK OF UTAH	552,877.60
01-101120	XPRESS DEPOSIT ACCOUNT	71,398.63
01-110750	UTILITY CASH CLEARING	(166,245.67)
	TOTAL COMBINED CASH	458,030.56
01-101010	CASH ALLOCATED TO OTHER FUNDS	(458,030.56)
TOTAL UNALLOCATED CASH		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	(2,195,821.08)
20	ALLOCATION TO UTILITY FUND	2,768,808.77
30	ALLOCATION TO CAPITAL PROJECTS	(114,957.13)
	TOTAL ALLOCATIONS TO OTHER FUNDS	458,030.56
	ALLOCATION FROM COMBINED CASH FUND - 01-101010	(458,030.56)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

HOOPER CITY
BALANCE SHEET
MAY 31, 2023

GENERAL FUND

ASSETS

10-101010	CASH IN COMBINED FUND	(	2,195,821.08)	
10-101030	PTIF 3865		8,303,375.86	
10-101220	PTIF - 4693 CEMETERY		117,089.49	
10-103005	PETTY CASH		311.08	
10-103010	OTHER RECEIVABLES		28,338.14	
10-103015	PREPAID EXPENSES		28,257.31	
10-103510	PROPERTY TAXES		1,787.56	
10-103520	PROPERTY TAXES DEFERRED		249,622.00	
10-103530	SALES TAX		286,771.44	
10-103540	ROAD FUNDS		108,635.94	
10-103560	DUE FROM OTHER GOVT		33,877.69	
TOTAL ASSETS				6,962,245.43

LIABILITIES AND EQUITY

LIABILITIES

10-201110	ACCOUNTS PAYABLE - GENERAL		113,609.84	
10-201210	SALARIES AND BENEFITS		20,502.32	
10-201212	FICA PAYABLE		4,020.75	
10-201213	FEDERAL TAX PAYABLE		2,254.37	
10-201215	STATE TAX PAYABLE		1,219.02	
10-201218	STATE RETIREMENT PAYABLE		3,743.65	
10-201219	HEALTH INSURANCE PAYABLE	(	1,273.31)	
10-201230	IMPROVEMENT BONDS PAYABLE		228,283.00	
10-201330	ESCROW ACCOUNTS PAYABLE		515,102.03	
10-201361	PENROD SUBDIVISION	(	.40)	
10-204010	PROPERTY TAXES		249,622.00	
10-204015	DEFERRED REVENUE		6,369.93	
10-204020	OTHER		146.98	
TOTAL LIABILITIES				1,143,600.18

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
10-301000	RESTRICTED FOR ROAD FUNDS		1,235,378.00	
10-302000	RESTRICTED FOR LOCAL OPTION MT		1,225,293.00	
10-303000	RESTRICTED RAMP GRANT	(	92,104.00)	
10-303010	RESTRICTED ARPA		541,572.50	
10-305000	UNASSIGNED GENERAL FUND BALANC		1,397,691.75	
	REVENUE OVER EXPENDITURES - YTD		1,510,814.00	
BALANCE - CURRENT DATE			5,818,645.25	
TOTAL FUND EQUITY				5,818,645.25
TOTAL LIABILITIES AND EQUITY				6,962,245.43

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-1000 PROPERTY TAXES	3,175.95	267,426.94	265,000.00	(2,426.94)	100.9
10-31-3000 SALES AND USE TAXES	157,905.06	1,557,157.39	1,710,000.00	152,842.61	91.1
10-31-4000 FRANCHISE	.00	56,424.62	56,675.00	250.38	99.6
10-31-4100 TELECOMMUNICATIONS	2,233.63	22,274.90	25,172.00	2,897.10	88.5
10-31-5000 SALES TAX .25%	14,849.85	145,739.50	160,000.00	14,260.50	91.1
TOTAL TAXES	178,164.49	2,049,023.35	2,216,847.00	167,823.65	92.4
<u>LICENSES</u>					
10-32-1000 BUSINESS LICENSES	150.00	14,696.25	13,600.00	(1,096.25)	108.1
10-32-2010 EXCAVATION	875.00	15,859.05	18,250.00	2,390.95	86.9
10-32-2020 CONDITIONAL USE PERMITS	1,185.00	4,334.00	3,500.00	(834.00)	123.8
10-32-2110 BUILDING PERMITS	12,047.43	147,202.51	157,900.00	10,697.49	93.2
10-32-2120 STATE FEE	120.47	(359.03)	265.00	624.03	(135.5)
10-32-2130 PLAN CHECK FEES	2,715.18	36,427.00	42,400.00	5,973.00	85.9
TOTAL LICENSES	17,093.08	218,159.78	235,915.00	17,755.22	92.5
<u>INTERGOVERNMENTAL</u>					
10-33-5600 CLASS "C" ROAD FUNDS	91,455.92	501,600.82	501,600.00	(.82)	100.0
10-33-5700 CARES ACT/ARPA	.00	541,572.50	541,573.00	.50	100.0
10-33-5800 LIQUOR FUNDS	.00	5,702.00	5,337.00	(365.00)	106.8
TOTAL INTERGOVERNMENTAL	91,455.92	1,048,875.32	1,048,510.00	(365.32)	100.0
<u>CHARGES FOR SERVICES</u>					
10-34-1300 ZONING AND SUBDIVISION FEES	200.00	58,723.90	88,000.00	29,276.10	66.7
10-34-1400 CEMETERY LOT FEES	.00	26,325.00	36,500.00	10,175.00	72.1
10-34-1410 CEMETERY SERVICES	3,700.00	32,875.00	35,500.00	2,625.00	92.6
10-34-7010 ARENA	(50.40)	(50.40)	1,000.00	1,050.40	(5.0)
10-34-7020 BOWERY	720.00	2,130.00	900.00	(1,230.00)	236.7
10-34-7030 CIVIC CENTER	.00	25.00	500.00	475.00	5.0
TOTAL CHARGES FOR SERVICES	4,569.60	120,028.50	162,400.00	42,371.50	73.9
<u>FINES AND FORFEITURES</u>					
10-35-1000 FINES	1,198.88	16,321.93	9,500.00	(6,821.93)	171.8
TOTAL FINES AND FORFEITURES	1,198.88	16,321.93	9,500.00	(6,821.93)	171.8

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>MISCELLANEOUS</u>					
10-36-0050	TOMATO DAY RECEIPTS	4,805.00	113,360.83	115,000.00	1,639.17	98.6
10-36-1000	INTEREST	39,760.65	310,023.61	290,000.00	(20,023.61)	106.9
10-36-8000	OTHER	.00	165.76	500.00	334.24	33.2
	TOTAL MISCELLANEOUS	44,565.65	423,550.20	405,500.00	(18,050.20)	104.5
	<u>OTHER SOURCES</u>					
10-38-9000	APPROPRIATION OF FUND BALANCE	.00	.00	139,125.00	139,125.00	.0
10-38-9500	APPROPRIATION OF ARPA FUNDS	.00	.00	491,573.00	491,573.00	.0
	TOTAL OTHER SOURCES	.00	.00	630,698.00	630,698.00	.0
	TOTAL FUND REVENUE	337,047.62	3,875,959.08	4,709,370.00	833,410.92	82.3

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
10-41-1100 COUNCIL	725.00	7,525.00	9,000.00	1,475.00	83.6
10-41-1200 COUNCIL TRAINING	1,439.79	5,903.62	7,200.00	1,296.38	82.0
10-41-3100 EXECUTIVE	750.00	8,250.00	9,000.00	750.00	91.7
10-41-4100 AUDITOR	.00	3,625.00	3,625.00	.00	100.0
10-41-4300 ACCOUNTING	.00	7,882.50	10,350.00	2,467.50	76.2
10-41-4400 RECORDER	.00	441.95	450.00	8.05	98.2
10-41-4500 ATTORNEY	1,232.50	16,887.50	24,000.00	7,112.50	70.4
10-41-4510 DONATIONS	.00	4,000.00	4,250.00	250.00	94.1
10-41-4520 CARES ACT/ARPA	.00	.00	541,573.00	541,573.00	.0
10-41-4600 INSPECTION INFRA FEE	.00	.00	5,000.00	5,000.00	.0
10-41-5000 MISCELLANEOUS	131.13	1,489.05	3,000.00	1,510.95	49.6
10-41-5010 INTEREST EXPENSE	.00	54.60	.00	(54.60)	.0
10-41-5025 MERCHANT/BANK FEES	57.77	993.77	2,000.00	1,006.23	49.7
10-41-5050 ENGINEERING GENERAL	7,513.90	65,988.11	86,000.00	20,011.89	76.7
10-41-5075 INFORMATION TECHNOLOGY	.00	14,423.05	17,650.00	3,226.95	81.7
10-41-5085 COMPUTER REPLACEMENT	.00	.00	2,000.00	2,000.00	.0
10-41-5100 MEMBERSHIPS	.00	6,247.74	6,715.00	467.26	93.0
10-41-6000 MAINTENANCE	150.00	2,248.60	6,000.00	3,751.40	37.5
10-41-6010 UTILITIES	1,167.40	10,301.24	14,000.00	3,698.76	73.6
10-41-6250 NEWSLETTER	.00	930.13	2,500.00	1,569.87	37.2
10-41-6510 NEWSPAPER	.00	49.00	2,500.00	2,451.00	2.0
10-41-6520 ELECTIONS	.00	.00	11,000.00	11,000.00	.0
10-41-6530 TRAINING	.00	3,750.94	6,900.00	3,149.06	54.4
10-41-6535 SPRING/FALL CLEANUP	2,722.32	2,722.32	5,000.00	2,277.68	54.5
10-41-6540 POSTAGE	6.37	2,387.62	3,000.00	612.38	79.6
10-41-6545 SCHOOL CROSSING GUARDS	.00	14,350.00	29,560.00	15,210.00	48.6
10-41-6547 SIGNAGE	.00	.00	1,000.00	1,000.00	.0
10-41-6550 SMALL EQUIPMENT	.00	.00	4,900.00	4,900.00	.0
10-41-6560 SUPPLIES	491.05	2,204.46	5,000.00	2,795.54	44.1
10-41-6565 LIABILITY INSURANCE	.00	12,641.14	20,000.00	7,358.86	63.2
10-41-6600 LIFE INSURANCE	4.85	30.74	90.00	59.26	34.2
10-41-6610 SALARIES AND WAGES	8,216.22	61,802.71	101,400.00	39,597.29	61.0
10-41-6615 FICA	764.38	6,996.13	8,170.00	1,173.87	85.6
10-41-6620 RETIREMENT	1,281.17	9,115.13	16,150.00	7,034.87	56.4
10-41-6625 HEALTH INSURANCE - ADMIN	8,149.95	9,885.33	8,250.00	(1,635.33)	119.8
10-41-6630 WORKERS' COMPENSATION	319.92	257.30	230.00	(27.30)	111.9
10-41-8000 PLANNING COMMISSION	300.00	3,725.00	6,000.00	2,275.00	62.1
10-41-8010 PLANNING COMMISSION TRAINING	.00	.00	3,000.00	3,000.00	.0
10-41-8020 COMPUTER PROGRAMS	149.90	7,322.82	9,200.00	1,877.18	79.6
 TOTAL GENERAL GOVERNMENT	 35,573.62	 294,432.50	 995,663.00	 701,230.50	 29.6

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>PUBLIC SAFETY</u>					
10-42-1000	POLICE	.00	613,375.48	693,000.00	79,624.52	88.5
10-42-3000	CODE ENFORCEMENT	.00	.00	7,000.00	7,000.00	.0
10-42-5300	ANIMAL CONTROL - SHELTER	.00	20,114.00	26,421.00	6,307.00	76.1
10-42-5310	ANIMAL CONTROL BOND	.00	6,565.00	8,757.00	2,192.00	75.0
10-42-5320	ANIMAL CONTROL-SERVICES	.00	20,413.00	27,616.00	7,203.00	73.9
	<u>TOTAL PUBLIC SAFETY</u>	<u>.00</u>	<u>660,467.48</u>	<u>762,794.00</u>	<u>102,326.52</u>	<u>86.6</u>
	<u>RECREATION</u>					
10-43-6700	YOUTH COUNCIL EXPENDITURES	.00	218.10	1,000.00	781.90	21.8
10-43-9000	EDUCATION AND COMMUNITY PROMOT	22.38	7,426.41	19,500.00	12,073.59	38.1
10-43-9100	TOMATO DAYS	607.23	91,995.13	108,000.00	16,004.87	85.2
	<u>TOTAL RECREATION</u>	<u>629.61</u>	<u>99,639.64</u>	<u>128,500.00</u>	<u>28,860.36</u>	<u>77.5</u>

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAYS</u>					
10-44-1010 EQUIPMENT RENTAL	1,725.00	12,845.82	13,800.00	954.18	93.1
10-44-1020 FUEL	458.55	9,369.86	11,150.00	1,780.14	84.0
10-44-1025 SPRAY & CHEMICAL	1,859.74	1,859.74	3,600.00	1,740.26	51.7
10-44-1505 HA5 - DEVELOPER REIMBURSEMENT	.00	(1,090.13)	.00	1,090.13	.0
10-44-1510 CRACKSEAL - ROADS	.00	.00	58,240.00	58,240.00	.0
10-44-1515 SURFACE MAINTENANCE - ROADS	.00	.00	119,600.00	119,600.00	.0
10-44-1520 RECLAMATION/OVERLAY - ROADS	12,140.21	12,140.21	194,480.00	182,339.79	6.2
10-44-1525 POT HOLES/PATCHING - ROADS	.00	3,174.90	15,600.00	12,425.10	20.4
10-44-1530 STRIPING/SIGNAGE/POSTS - ROADS	460.00	9,065.90	18,720.00	9,654.10	48.4
10-44-1535 SNOW REMOVAL/SALT/BLADES-ROADS	15,350.22	25,265.30	26,000.00	734.70	97.2
10-44-1540 SWEEPING - ROADS	.00	.00	2,080.00	2,080.00	.0
10-44-1545 STREET LIGHT MAINT - ROADS	3,420.89	19,174.83	41,600.00	22,425.17	46.1
10-44-5000 ENGINEERING	10,000.00	10,000.00	10,000.00	.00	100.0
10-44-5550 SHOP - TOOLS/SUPPLIES/CONSUM	483.25	2,934.18	7,000.00	4,065.82	41.9
10-44-5600 TRAINING/CERT/TRAVEL	.00	1,620.12	2,000.00	379.88	81.0
10-44-5700 STORM DRAIN MAINT/CLEAN	.00	.00	7,000.00	7,000.00	.0
10-44-5800 STORM DRAIN PUMPS	117.45	354.56	700.00	345.44	50.7
10-44-5900 SCHOOL CROSSINGS	41.24	229.12	500.00	270.88	45.8
10-44-6000 GENERAL MAINTENANCE	.00	6,895.80	7,000.00	104.20	98.5
10-44-6100 VEHICLES/EQUIP MAINTENANCE	350.00	10,918.89	13,000.00	2,081.11	84.0
10-44-6200 ROADSIDE MOWING	.00	.00	1,500.00	1,500.00	.0
10-44-6300 ROAD DUMP FEES	.00	3,588.71	4,500.00	911.29	79.8
10-44-6600 LIFE INSURANCE	4.04	48.24	135.00	86.76	35.7
10-44-6610 SALARIES AND WAGES	10,443.88	100,876.83	162,760.00	61,883.17	62.0
10-44-6615 FICA	798.97	7,717.32	12,500.00	4,782.68	61.7
10-44-6620 RETIREMENT	1,711.94	14,758.88	26,600.00	11,841.12	55.5
10-44-6625 HEALTH INSURANCE - PUBLIC WORK	709.98	7,724.90	29,800.00	22,075.10	25.9
10-44-6630 WORKERS' COMPENSATION	596.41	4,648.17	6,950.00	2,301.83	66.9
10-44-9500 PUBLIC WORKS EQUIPMENT	10,254.00	10,254.00	20,000.00	9,746.00	51.3
 TOTAL HIGHWAYS	 70,925.77	 274,376.15	 816,815.00	 542,438.85	 33.6

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-45-1010 EQUIPMENT RENTAL	1,725.00	12,845.84	13,800.00	954.16	93.1
10-45-1015 FERTILIZER	.00	.00	7,000.00	7,000.00	.0
10-45-1020 FUEL	458.55	9,043.01	11,150.00	2,106.99	81.1
10-45-1025 SPRAY & CHEMICAL	2,530.40	3,583.58	4,000.00	416.42	89.6
10-45-1030 GENERAL MAINT/CLEANING/MOWING	.00	2,032.28	12,000.00	9,967.72	16.9
10-45-1035 SPRINKLER PARTS & REPAIR	329.76	4,661.83	5,600.00	938.17	83.3
10-45-1060 UTILITIES	2,323.07	15,129.22	20,000.00	4,870.78	75.7
10-45-1065 UTILITIES-SECONDARY WATER	.00	16,407.34	24,700.00	8,292.66	66.4
10-45-1070 CEMETERY EXP	1,096.24	5,778.12	15,000.00	9,221.88	38.5
10-45-5500 WEST HAVEN RECREATION FEES	.00	10.43	1,000.00	989.57	1.0
10-45-5550 SHOP - TOOLS/SUPPLIES/CONSUM	1,133.94	3,240.85	7,000.00	3,759.15	46.3
10-45-5600 TRAINING/CERT/TRAVEL	.00	210.00	750.00	540.00	28.0
10-45-6100 VEHICLES/EQUIP MAINTENANCE	2,822.42	20,266.44	22,000.00	1,733.56	92.1
10-45-6105 VETERANS MEMORIAL MAINTENCE	.00	.00	1,700.00	1,700.00	.0
10-45-6110 ARENA MAINTENANCE	.00	275.00	3,000.00	2,725.00	9.2
10-45-6120 PARK BUILDING MAINTENANCE	.00	97.47	5,000.00	4,902.53	2.0
10-45-6125 CEMETERY BUILDING MAINT	.00	.00	5,000.00	5,000.00	.0
10-45-6130 TRAIL MAINTENANCE-LOCAL OPTION	.00	1,757.00	10,000.00	8,243.00	17.6
10-45-6300 PARK DUMP FEES	.00	3,607.24	4,500.00	892.76	80.2
10-45-6600 LIFE INSURANCE	9.41	113.55	255.00	141.45	44.5
10-45-6610 SALARIES AND WAGES	24,580.68	178,787.07	222,350.00	43,562.93	80.4
10-45-6611 PART-TIME WAGES	(240.00)	.00	.00	.00	.0
10-45-6615 FICA	1,862.06	13,677.17	17,050.00	3,372.83	80.2
10-45-6620 RETIREMENT	2,728.64	23,086.38	26,800.00	3,713.62	86.1
10-45-6625 HEALTH INSURANCE - PARKS	1,779.35	21,363.57	42,750.00	21,386.43	50.0
10-45-6630 WORKERS' COMPENSATION	433.30	3,691.40	5,450.00	1,758.60	67.7
10-45-8500 UNEMPLOYMENT COSTS	.00	.00	2,000.00	2,000.00	.0
10-45-9000 PARKS EQUIPMENT	5,015.00	5,214.54	30,000.00	24,785.46	17.4
TOTAL PARKS	48,587.82	344,879.33	519,855.00	174,975.67	66.3
<u>COMMUNITY DEV/INSPECTIONS</u>					
10-46-5075 HOOPER PLUS SOFTWARE	.00	4,989.94	5,000.00	10.06	99.8
10-46-5600 TRAINING/CERT/TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-46-5660 MEMBERSHIPS	.00	74.00	500.00	426.00	14.8
10-46-6100 VEHICLE MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
10-46-6540 POSTAGE	.00	252.00	300.00	48.00	84.0
10-46-6550 CONTRACT SERVICES	3,620.00	63,640.00	80,000.00	16,360.00	79.6
10-46-6560 SUPPLIES	.00	2,757.00	3,050.00	293.00	90.4
10-46-6600 LIFE INSURANCE	3.23	35.53	60.00	24.47	59.2
10-46-6610 SALARIES AND WAGES	10,577.31	85,535.21	94,650.00	9,114.79	90.4
10-46-6615 FICA	809.16	6,543.41	7,250.00	706.59	90.3
10-46-6620 RETIREMENT	1,712.49	13,848.34	15,325.00	1,476.66	90.4
10-46-6625 HEALTH INSURANCE	1,718.25	18,582.81	19,260.00	677.19	96.5
10-46-6630 WORKERS' COMPENSATION	108.33	918.74	150.00	(768.74)	612.5
10-46-6700 ECONOMIC DEVELOPMENT	600.00	2,600.00	2,000.00	(600.00)	130.0
TOTAL COMMUNITY DEV/INSPECTIONS	19,148.77	199,776.98	234,545.00	34,768.02	85.2

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 48</u>					
10-48-8000 INCREASE IN FUND BALANCE	.00	.00	559,625.00	559,625.00	.0
TOTAL DEPARTMENT 48	.00	.00	559,625.00	559,625.00	.0
<u>DEPARTMENT 49</u>					
10-49-1000 TRANSFER OUT-GENERAL FUND	.00	.00	200,000.00	200,000.00	.0
10-49-1200 TRANSFER OUT-UTILITY FUND	491,573.00	491,573.00	491,573.00	.00	100.0
TOTAL DEPARTMENT 49	491,573.00	491,573.00	691,573.00	200,000.00	71.1
TOTAL FUND EXPENDITURES	666,438.59	2,365,145.08	4,709,370.00	2,344,224.92	50.2
NET REVENUE OVER EXPENDITURES	(329,390.97)	1,510,814.00	.00	(1,510,814.00)	.0

HOOPER CITY
BALANCE SHEET
MAY 31, 2023

UTILITY FUND

ASSETS

20-101010	CASH IN COMBINED FUND	2,768,808.77	
20-101530	PTIF 5024 UDWQ LOAN SERVICING	454,591.37	
20-101535	PTIF 5025 REPLACEMENT RESERVE	649,742.54	
20-103000	ACCOUNTS RECEIVABLE-SEWER	(10,177.20)	
20-103005	ALLOWANCE FOR BAD DEBT SEWER	(4,165.73)	
20-103010	ACCOUNTS RECEIVABLE-GARBAGE	(7,660.67)	
20-103012	ACCOUNTS RECEIVABLE-STORM WATE	(5,446.89)	
20-103014	ALLOWANCE FOR BAD DEBT-STORMWA	(3.25)	
20-103015	ALLOWANCE FOR BAD DEBT-GARBAGE	(1,611.82)	
20-103019	BUILDINGS	1,589,300.00	
20-103020	VEHICLES	46,683.00	
20-103025	MACHINERY & EQUIPMENT	3,567,546.75	
20-103030	LAND	170,497.95	
20-103035	INVENTORY	51,979.72	
20-103040	INFRASTRUCTURE SF	16,546,793.78	
20-103045	SEWER LIFT STATIONS	146,107.15	
20-103070	NET PENSION ASSET	36,763.00	
20-103075	DEFERRED OUTFLOW OF RESOURCES	26,743.00	
20-103100	ACCUMULATED DEPRECIATION	(7,302,469.54)	
TOTAL ASSETS			18,724,021.93

LIABILITIES AND EQUITY

LIABILITIES

20-201110	ACCOUNTS PAYABLE	71,081.16	
20-201150	NOTES PAYABLE	7,405,000.00	
20-201200	IMPACT FEES PAYABLE	10,422.00	
20-201210	SEWER IMPACT FEES-STATIONS	29,812.46	
20-201215	RENTER UTILITY DEPOSITS	3,900.00	
20-201225	COMPENSATED ABSENCES PAYABLE	12,948.53	
20-201345	DEFERRED INFLOWS OF RESOURCES	57,118.00	
TOTAL LIABILITIES			7,590,282.15

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-301024	RESERVED FOR UDWQ LOAN SERVICI	315,000.00	
20-301025	RESERVED FOR REPLACEMENT RESER	600,000.00	
20-301026	RESTRICTED ARPA	491,573.00	
20-305000	UNRESERVED	9,455,117.24	
	REVENUE OVER EXPENDITURES - YTD	272,049.54	
BALANCE - CURRENT DATE		11,133,739.78	
TOTAL FUND EQUITY			11,133,739.78
TOTAL LIABILITIES AND EQUITY			18,724,021.93

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

UTILITY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>IMPACT FEES</u>					
20-32-1000	IMPACT FEES - SEWER	8,042.00	128,672.00	201,050.00	72,378.00	64.0
	TOTAL IMPACT FEES	8,042.00	128,672.00	201,050.00	72,378.00	64.0
	<u>SOURCE 33</u>					
20-33-4100	STORM WATER CHARGES	13,929.16	137,912.02	160,000.00	22,087.98	86.2
	TOTAL SOURCE 33	13,929.16	137,912.02	160,000.00	22,087.98	86.2
	<u>CHARGES FOR SEWER SERVICES</u>					
20-34-4100	SEWER CHARGES	109,845.62	1,086,920.88	1,266,400.00	179,479.12	85.8
20-34-4110	FINANCE CHARGES-SEWER	1,239.96	15,326.96	16,280.00	953.04	94.2
20-34-4200	NEW SEWER CONNECTIONS	.00	3,410.00	10,000.00	6,590.00	34.1
	TOTAL CHARGES FOR SEWER SERVICES	111,085.58	1,105,657.84	1,292,680.00	187,022.16	85.5
	<u>CHARGES FOR GARBAGE SERVICES</u>					
20-35-4100	GARBAGE CHARGES	44,062.91	435,148.55	501,200.00	66,051.45	86.8
20-35-4300	RECYCLING CHARGES	6,695.00	66,730.16	79,300.00	12,569.84	84.2
	TOTAL CHARGES FOR GARBAGE SERVICES	50,757.91	501,878.71	580,500.00	78,621.29	86.5
	<u>OTHER REVENUES</u>					
20-36-1000	INTEREST	4,727.47	36,307.50	36,000.00	(307.50)	100.9
	TOTAL OTHER REVENUES	4,727.47	36,307.50	36,000.00	(307.50)	100.9
	<u>SOURCE 39</u>					
20-39-1010	TRANSFER IN - UTILITY FUND	491,573.00	491,573.00	491,573.00	.00	100.0
	TOTAL SOURCE 39	491,573.00	491,573.00	491,573.00	.00	100.0
	TOTAL FUND REVENUE	680,115.12	2,402,001.07	2,761,803.00	359,801.93	87.0

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM WATER EXPENSES</u>					
20-44-1000 STORM WATER EXPENSE	129,924.76	246,923.08	250,000.00	3,076.92	98.8
TOTAL STORM WATER EXPENSES	129,924.76	246,923.08	250,000.00	3,076.92	98.8
<u>GARBAGE EXPENDITURES</u>					
20-45-1000 GARBAGE CONTRACT FEE	45,467.85	243,443.33	267,000.00	23,556.67	91.2
20-45-1300 RECYCLE CONTRACT FEE	17,146.40	94,572.57	104,800.00	10,227.43	90.2
20-45-5500 TIPPING FEE	25,304.18	149,931.39	173,600.00	23,668.61	86.4
20-45-6560 SUPPLIES/POSTAGE	542.16	6,606.55	5,700.00	(906.55)	115.9
TOTAL GARBAGE EXPENDITURES	88,460.59	494,553.84	551,100.00	56,546.16	89.7
<u>SEWER EXPENDITURES</u>					
20-46-1000 UTILITIES	13,485.96	473,005.05	615,800.00	142,794.95	76.8
20-46-1005 BAD DEBT EXPENSE	.00	.00	1,500.00	1,500.00	.0
20-46-1010 EQUIPMENT RENTAL	.00	7,083.34	7,000.00	(83.34)	101.2
20-46-1020 FUEL	458.55	9,166.91	11,150.00	1,983.09	82.2
20-46-1040 DEPRECIATION	.00	360,000.00	480,000.00	120,000.00	75.0
20-46-3000 SEWER ADMINISTRATION	2,399.90	38,726.26	36,000.00	(2,726.26)	107.6
20-46-4520 ARPA	76,060.48	76,060.48	491,573.00	415,512.52	15.5
20-46-5000 ENGINEERING	2,279.38	34,384.78	40,000.00	5,615.22	86.0
20-46-5025 MERCHANT FEES	1,341.65	14,816.13	14,400.00	(416.13)	102.9
20-46-5075 INFORMATION TECHNOLOGY	.00	.00	1,000.00	1,000.00	.0
20-46-5500 NEW CONNECTION EXPENSES	.00	6,990.00	10,000.00	3,010.00	69.9
20-46-5550 SHOP - TOOLS/SUPPLIES/CONSUM	1,261.57	1,643.08	3,200.00	1,556.92	51.4
20-46-5600 TRAINING/CERT/TRAVEL	.00	3,485.89	3,000.00	(485.89)	116.2
20-46-5650 SOFTWARE SUPPORT	.00	1,966.50	2,500.00	533.50	78.7
20-46-6000 SEWER GENERAL MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
20-46-6010 VACUUM SYSTEM MAINTENANCE	18,244.73	83,955.64	105,000.00	21,044.36	80.0
20-46-6030 GRAVITY SYSTEM MAINTENANCE	.00	51,234.26	50,000.00	(1,234.26)	102.5
20-46-6050 BLUE STAKES	99.96	874.04	2,000.00	1,125.96	43.7
20-46-6100 VEHICLES/EQUIP MAINTENANCE	.00	1,675.69	20,000.00	18,324.31	8.4
20-46-6550 SEWER EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
20-46-6560 SUPPLIES/POSTAGE	546.60	7,822.09	7,400.00	(422.09)	105.7
20-46-6565 LIABILITY INSURANCE	.00	12,152.50	20,000.00	7,847.50	60.8
20-46-6575 GENERATOR FUEL	.00	.00	2,500.00	2,500.00	.0
20-46-6600 LIFE INSURANCE	7.54	88.48	171.00	82.52	51.7
20-46-6610 SALARIES AND WAGES - SEWER	16,593.09	155,365.59	181,450.00	26,084.41	85.6
20-46-6615 FICA	1,269.33	11,885.05	13,900.00	2,014.95	85.5
20-46-6620 RETIREMENT	2,605.38	22,316.14	27,600.00	5,283.86	80.9
20-46-6625 HEALTH INSURANCE - SEWER	1,378.78	12,872.50	20,950.00	8,077.50	61.4
20-46-6630 WORKER'S COMPENSATION	87.15	904.21	6,800.00	5,895.79	13.3
TOTAL SEWER EXPENDITURES	138,120.05	1,388,474.61	2,186,894.00	798,419.39	63.5

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	356,505.40	2,129,951.53	2,987,994.00	858,042.47	71.3
NET REVENUE OVER EXPENDITURES	323,609.72	272,049.54	(226,191.00)	(498,240.54)	120.3

HOOPER CITY
BALANCE SHEET
MAY 31, 2023

CAPITAL PROJECTS

ASSETS

30-101010	CASH IN COMBINED FUND	(	114,957.13)	
TOTAL ASSETS			(	114,957.13)

LIABILITIES AND EQUITY

LIABILITIES

30-201110	ACCOUNTS PAYABLE - CAPITAL PRO		2,875.00	
TOTAL LIABILITIES				2,875.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
30-301020	RESTRICTED FOR PARK IMPACT FEE	557,325.00		
30-301040	RESTRICTED FOR RAMP GRANT	131,579.00		
30-305000	ASSIGNED FOR CAPITAL PROJECTS	769,752.16		
	REVENUE OVER EXPENDITURES - YTD	(	1,576,488.29)	
BALANCE - CURRENT DATE		(	117,832.13)	
TOTAL FUND EQUITY			(	117,832.13)
TOTAL LIABILITIES AND EQUITY			(	114,957.13)

HOOPER CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

CAPITAL PROJECTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>REVENUE</u>					
30-32-1100	IMPACT FEE: PARKS	2,434.00	42,595.00	60,850.00	18,255.00	70.0
30-32-1400	RAMP GRANTS (YEARLY)	.00	49,261.00	504,317.00	455,056.00	9.8
30-32-1710	5500 W PROJECT	56,657.52	125,594.24	1,324,266.00	1,198,671.76	9.5
	TOTAL REVENUE	59,091.52	217,450.24	1,889,433.00	1,671,982.76	11.5
	<u>MISCELLANEOUS</u>					
30-36-1000	INTEREST	.00	.00	14,000.00	14,000.00	.0
	TOTAL MISCELLANEOUS	.00	.00	14,000.00	14,000.00	.0
	<u>SOURCE 38</u>					
30-38-8000	APPROPRIATION OF FUND BALANCE	.00	.00	948,158.00	948,158.00	.0
	TOTAL SOURCE 38	.00	.00	948,158.00	948,158.00	.0
	<u>SOURCE 39</u>					
30-39-1010	TRANSFER IN - CAPITAL PROJECTS	.00	.00	200,000.00	200,000.00	.0
	TOTAL SOURCE 39	.00	.00	200,000.00	200,000.00	.0
	TOTAL FUND REVENUE	59,091.52	217,450.24	3,051,591.00	2,834,140.76	7.1

HOOPER CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2023

CAPITAL PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
30-44-2000 PARKS AND TRAILS	505.00	84,522.80	387,000.00	302,477.20	21.8
30-44-2310 SHED PROJECT	37,361.90	37,361.90	45,000.00	7,638.10	83.0
30-44-2330 INFRASTRUCTURE UPGRADE	.00	.00	10,000.00	10,000.00	.0
30-44-2335 5500 W PROJECT	364,961.58	525,985.33	1,324,266.00	798,280.67	39.7
30-44-3030 PROPERTY AQUISITION	.00	550,835.00	550,000.00	(835.00)	100.2
30-44-3040 CITY HALL RENOVATION	.00	.00	100,000.00	100,000.00	.0
30-44-3045 COMMUNITY PARK UPGRADES	536,471.96	595,233.50	635,325.00	40,091.50	93.7
TOTAL CAPITAL IMPROVEMENTS	939,300.44	1,793,938.53	3,051,591.00	1,257,652.47	58.8
TOTAL FUND EXPENDITURES	939,300.44	1,793,938.53	3,051,591.00	1,257,652.47	58.8
NET REVENUE OVER EXPENDITURES	(880,208.92)	(1,576,488.29)	.00	1,576,488.29	.0

Memo

To: Board of Trustees
From: Kevin Hall & Camille Cook
Date: June 21, 2023
Subject: Legislative Reporting Criteria

On June 12, 2023, the Central Weber Sewer Improvement District (District) Board of Trustees declared an intent to increase property tax above the certified rate. During this discussion, a request was made of Trustees to report to their legislative bodies. This report is intended to comply with a recent addition to Utah Code (17B-1-1003). To be compliant, this report should be heard before July 31, 2023. The notice attached to this memo contains the required elements of this report.

In addition, some of you requested that we include supporting information that was shared with you during the meeting. This may be helpful in making your reports.

Supporting Information

The District treats wastewater from 16 municipal entities, which collectively produced 30 million gallons per day (30 MGD) in 2023. There are 4 comparable District's along the Wasatch Front with a similar scope of responsibility. A recent comparison of the District to these peers is shown in Table 1. The District seeks to convey and treat wastewater from member entities in a cost efficient manner. The District has lower than average operating expenses when compared to these peer facilities.

The District went through the truth in taxation process in 2021, but due to increased property valuations, the District has not increased the property tax rate since 2012 and has sought to continue to operate efficiently but must respond to increasing operating expenses due to inflation in the cost of essential operating inputs such as chlorine which has increased 184% since June of 2021 and natural gas, which has increased 13.74% over the past year.

Table 1. Comparison to other Facilities

Facility	Miles of Collection Pipe	Average Flow, MGD	Number of FTEs	Employees per MG	Total Operating Expenses	\$ Per MG
Central Weber Sewer Improvement District	57	30.7	34	1.1	\$17,476,000	\$569,251
Average	36.7	27.4	54	2.0	\$21,878,797	\$896,422

NOTICE OF PROPOSED TAX INCREASE

Central Weber Sewer Improvement District

The Central Weber Sewer Improvement District is proposing to consider increasing its property tax revenue.

The Central Weber Sewer Improvement District tax on a \$477,000 residence would increase from \$126.19 to \$142.19, which is \$16.00 per year.

The Central Weber Sewer Improvement District tax on a \$477,000 business would increase from \$229.44 to \$258.53, which is \$29.09 per year.

If the proposed budget is approved, Central Weber Sewer Improvement District would increase its property tax budgeted revenue by 12.87% or \$1,355,000 above last year's property tax budgeted revenue excluding eligible new growth.

All concerned citizens or legislative entity representatives are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: 08/14/2023 at 6:00 p.m.

Location: Admin Building, District Offices
2618 West Pioneer Road
Marriott-Slaterville, UT.

To obtain more information regarding the tax increase, citizens may contact Central Weber Sewer Improvement District at 801-731-3011 or visit www.centralweber.com.



Hadley Valley Lot 21

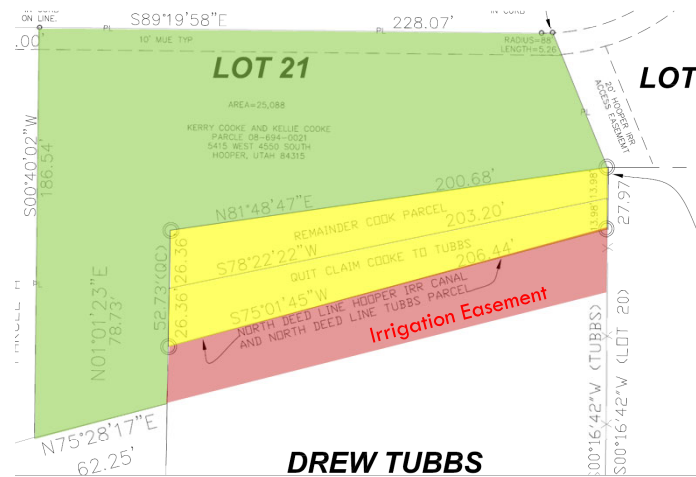
5415 W 4550 S



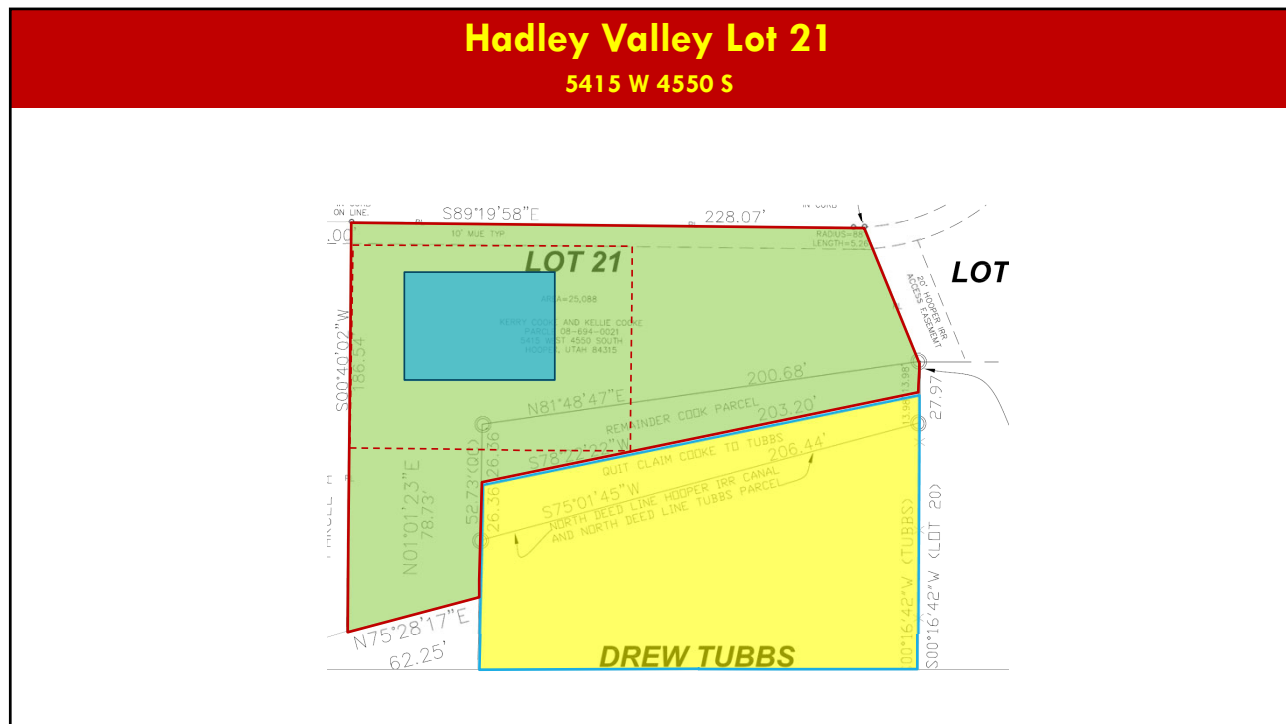
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Hadley Valley Lot 21

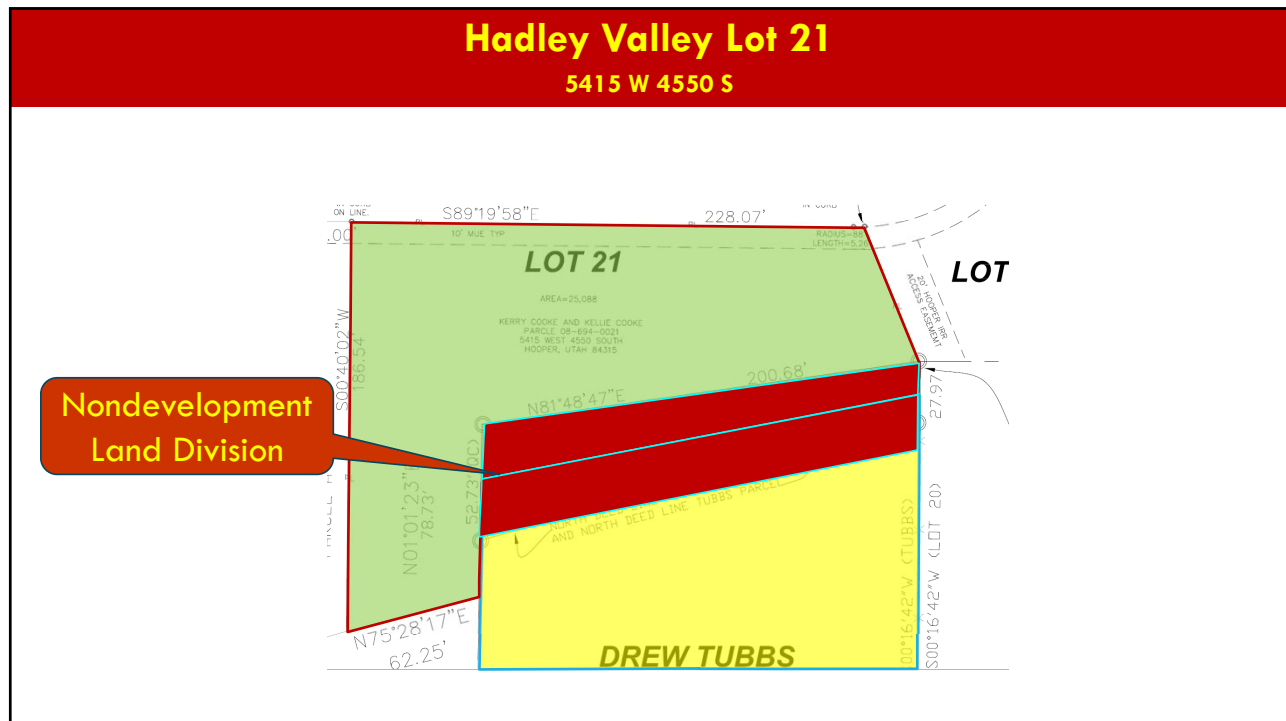
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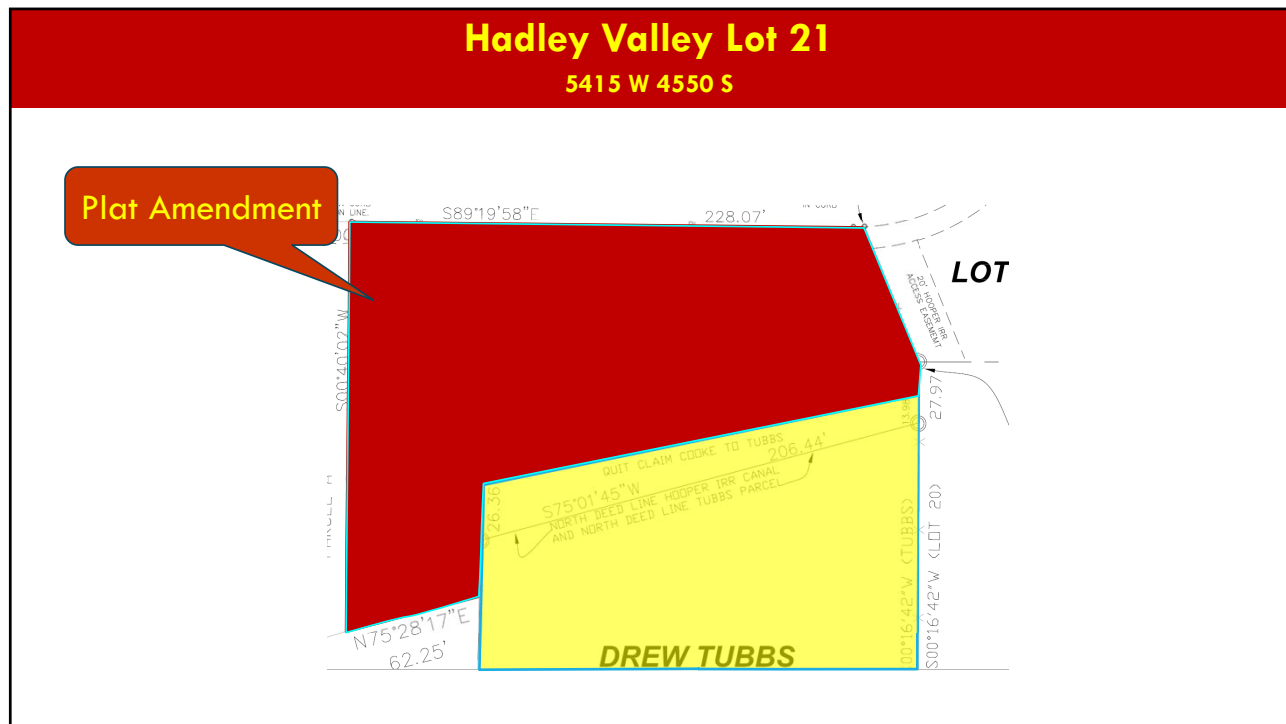
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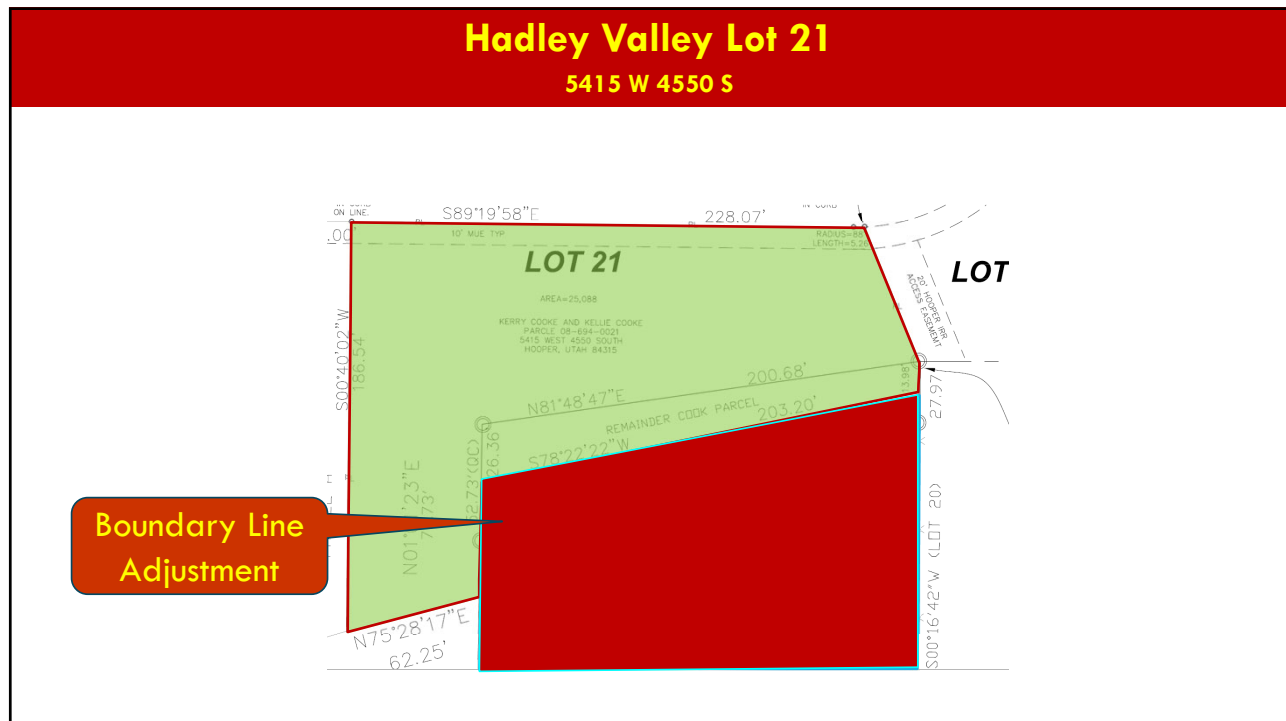
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Hadley Valley Lot 21**5415 W 4550 S****Key Issues:**

1. Action items being addressed (can occur simultaneously)
 - Nondevelopment Land Division
 - Plat amendment
 - Boundary line adjustment
2. City staff's comments have been adequately addressed
 - Note: no letters required as no new services are being installed

**Recommendation to approve land division,
plat amendment and boundary line adjustment**