



**RIVERDALE CITY COUNCIL AGENDA
CIVIC CENTER - 4600 S. WEBER RIVER DR.
TUESDAY – JANUARY 15, 2019**

5:30 p.m. – Work Session (City Council Conference Room)

No motions or decisions will be considered during this session, which is open to the public.

6:00 p.m. – Council Meeting (Council Chambers)

A. Welcome & Roll Call

B. Pledge of Allegiance

C. Moment of Silence

D. Public Comment

(This is an opportunity to address the City Council regarding your concerns or ideas. No action will be taken during public comment. Please try to limit your comments to three minutes.)

E. Presentations and Reports

1. Mayor's Report
2. Bonneville High School Students – Regarding Annual Senior Class Party
3. [City Administration Report](#)
 - a. Department Reports December
 - b. January Anniversaries Employee Recognition
 - c. Staffing Authorization Plans
 - d. Community Development Report
 - e. Finance Report
4. Annual Court Report

F. Consent Items

1. [Review of meeting minutes from:](#)
January 2, 2019 City Council Work Session
January 2, 2019 City Council Regular Session

G. Action Item

1. [Consideration and discussion to accept the financial audit for fiscal year 2018, as performed by Christensen, Palmer and Ambrose.](#)
Presenter: Jeff Ambrose, Christensen, Palmer & Ambrose
2. [Consideration of **Resolution 2019-01**, an Interlocal Agreement between Riverdale and Weber County relating to obligations required for general permit for discharges from small municipal separate storm sewer systems \(MS4's\) Permit No. UTR090000.](#)
3. [Consideration of **Ordinance 905**, amendments to Title 3 Chapter 2, Liquor Control.](#)
Presenter: Jackie Manning, City Recorder
4. [Consideration of **Resolution 2019-02**, multiple amendments to the consolidated fee schedule 1-12.](#)
Presenter: Jackie Manning, City Recorder

H. Closed Executive Session

(Roll Call Vote) Consideration of adjourning into a Closed Executive Session pursuant to the provisions of Section 52-4-205 of the Open and Public Meetings Act for the purpose of strategy sessions to discuss pending or reasonably imminent litigation.

I. Discretionary Items

J. Adjournment

In compliance with the Americans with Disabilities Act, persons in need of special accommodation should contact the City Offices (801) 394-5541 at least 48 hours in advance of the meeting.

Certificate of Posting

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Riverdale City limits on this 11th day of January, 2019 at the following locations: 1) Riverdale City Hall Noticing Board 2) the City website at <http://www.riverdalecity.com/> 3) the Public Notice Website: <http://www.utah.gov/pmn/index.html> and 4) A copy was also provided to the Standard-Examiner.

Jackie Manning
Riverdale City Recorder

**RIVERDALE CITY
CITY COUNCIL AGENDA
January 15, 2019**

AGENDA ITEM: E3

SUBJECT: City Administration Report

PRESENTER: Rodger Worthen, City Administrator

INFORMATION: [a. Department Reports - December](#)

[b. Staff Anniversaries – January](#)

[c. Staffing Authorization Plan](#)

[d. Community Development Report](#)

[e. Financial Report](#)

[BACK TO AGENDA](#)



Mayor & City Council Monthly Summary Report December 2018



City Administration:

1. Rodger Worthen:

- Held weekly update meetings with Community Dev Director and Mayor
- Met with developers on potential projects within the City
- RDA loan work
- Prepared for City Council meetings
- Met with new South Ogden City Administrator regarding ongoing Fire District discussion
- Meeting with Councilmember Arnold & staff on landscaping ideas around community
- Annual Christmas party and meeting with all staff for Qtr training
- Held weekly staff meetings
- Design Review Committee Meeting
- Joint Land Use Planning with HAFB – Meeting with Layton City
- Finalizing work on 500 west street RDA project
- Met with County Commissioners on issues with Paramedic services
- Met with City manager David Larson from South Weber City on police service ideas
- Staff assistance

2. Jackie Manning:

- Prepared, posted, noticed packet/agenda/minutes/recordings for RDA, City Council, and Planning Commission.
- Posted ordinances and resolutions according to State Code and sent to Sterling Codifiers to update city website
- Responded to various customer services pertaining to business licensing and records requests.
- Business License – new licensing, billing, accounting, tracking, annual renewals and billing
- Attended weekly staff meetings

Business Administration:

1. Stacey Comeau / HR:

New Hires: Ashton Cassidy Community Services

Terminations: Dave Ermer Fire

- Random drug testing for the month
- Attended NUHRA Board Meeting
- Attended NUHRA training luncheon
- Worked with Jeff Ambrose on financial audit
- Processed semimonthly payroll
- Responded to job inquiries
- Updated Staffing Authorization Plan
- Prepared Employee Recognition
- Completed monthly payroll reconciliation
- Conducted exit interview with terminating/retiring employees

- Notarized various documents
- Responded to requests for RDA loan payoff and verification of employment, both verbally and in writing
- Prepared RDA loan disbursements
- Responded to inquiries on Purchase Assistance Program and RDA Loan Program
- Worked with various personnel to resolve issues and concerns

2. Chris Stone:

- Created the employee composite picture to be handed out at the Christmas luncheon.
- Arranged to have four surplus Police vehicles sent to auction.
- Snow removal.
- Covered for part-time custodial staff off sick or on vacation.
- Set up and take down for regular City Council and Planning Commission meetings.
- Various updates to the city website and social media sites.
- Completed the city newsletter for January.
- Completed the employee newsletter for January.

Community Services:

Rich Taylor:

- Attended weekly staff meetings
- Planned and organized the employee Christmas Luncheon
- Met with RYC to plan Christmas activity
- Planned Roy Aquatic Center swim days
- Met with ETS to discuss replacement cameras
- Attended fashion show at Senior Center
- Collected food donations at community center and senior center for Live Fit
- Attended Senior Center Christmas dinner where we served 204 meals
- Attended Senior Board Meeting
- We served 1250 meals at the Senior Center
- We had 938 people attend open court and 46% were residents
- We had 251 people use the exercise room and 83% were residents
- We had 43 people attend group fitness classes and 81% were residents
- We had 565 people play pickleball and 22% were residents
- We had 9 private reservations in the meeting rooms

Police Department:

Police Chief Scott Brenkman:

Patrol Report December 2018

Suspicious person- This report is in reference to a warrant arrest. A male was called in as a suspicious person, he was walking in the middle of the road and stumbling around. The male was contacted and arrested on two outstanding warrants.

Warrant- Officers performed a traffic stop for a moving violation. The stop resulted in three warrants of arrest being found on a male passenger. The suspect refused to follow commands and exit the vehicle to be placed under arrest. The suspect was eventually arrested.

Evading- A male was observed operating his vehicle on a sidewalk at 4130 S. Riverdale Rd. Officers tried to stop the suspect, but he fled. The suspect was located by OPD and admitted to

running from police while also being under the influence of Methamphetamine. The suspect was booked at the Weber County jail.

Robbery- Patrol officers located a robbery suspect in the parking lot of Wal-Mart right after the suspect had committed a robbery. Several items of evidence were in plain view in the vehicle. The suspect confessed to multiple armed robberies.

Noise disturbance- At 5100 South 1050 West a complaint of loud music was made. It was found that a family was having a karaoke party and were singing a rendition of Feliz Navidad upon arrival. Unfortunately the neighbor did not appreciate their talents as much as the police officers. Police asked them to turn it down.

Abuse of psycho toxic chemical- A male was observed huffing dust off inside of McDonalds. The male vomited in the store and then walked over to Walmart, where he was located. Medical tended to the male. The male was cited and released.

Accident- A rollover accident was reported to have occurred and the vehicle was on the front lawn of a residence. Upon arrival, the vehicle was unoccupied and cold. No accident appeared to have occurred. The homeowner later called to advise that some friends had dropped the car off that way and no accident had occurred.

Drug arrest- Officers stopped a vehicle. Police were given consent to search the vehicle and found a small amount of marijuana, paraphernalia and cocaine. The driver was arrested and the passenger was cited.

Trespass/retail theft- Officers responded to Walmart for a trespass complaint. A female was observed in the store by loss prevention employees after having been trespassed. The female was located and taken into custody for an active arrest warrant. The female was found to be in possession of 5 hotdogs. It was discovered that Alexandria had taken the hot dogs from Walmart without paying for them.

Medical assist- Police were dispatched to the area of Green Hill Apartments in regards to an unknown medical. Police arrived and located two males in the parking lot. Both individuals stated they had consumed LSD and were hallucinating. Both males were transported to local hospitals by ambulance. No substance was located and this case will be closed.

Threats- This case is in reference to a threats complaint. A male was threatening another male over past sexual relations with his wife. Both parties were contacted and asked to stop contacting each other.

Theft/drugs- A female suspect left Target with a basket full of merchandise, but dropped it and fled on foot outside of the store. The vehicle she fled in was located and the driver and suspect were booked into jail for theft and a variety of meth and heroin related charges.

Disturbance- A female reported that her boyfriend was drunk spilling alcohol and burning a Cowboys t-shirt in their apartment. The boyfriend was arrested and booked into jail for outstanding warrants. The only damage was to a Dallas Cowboy shirt.

Suspicious person / agency assist- Officers located a male sitting in his car near Wendy's as he was reported as being suspicious. The suspect did not have a valid license so officers contacted his wife who advised she was in the hospital due to the suspect assaulting her at their home in Summit County. Officers contacted Summit County who requested the suspect be taken into custody, and

they then responded and took the suspect to jail.

Keep the peace / intox / drugs- A female requested police assist her in trying to get some papers for her brother. Upon arrival a witness stated that the brother was there trying to purchase an 8 ball of drugs. The suspect was contacted in the street. The suspect was very intoxicated. The suspect was questioned about the drugs. The suspect fled towards his trailer, but was apprehended on the porch. The suspect was arrested and booked for Intoxication, and resisting arrest. A black pouch was later located on the porch with drugs and paraphernalia inside of it, at which time charges were added.

Aggravated assault- A male allegedly drew a handgun and pointed it at a 15 year old male. The suspect was taken into custody and booked for multiple offenses. A search warrant was conducted on his room and discovered paraphernalia and a small amount of Cocaine.

Family disturbance- Officers responded to a family fight complaint. A male and female were arguing. Upon arrival, Officers found the two fighting. Both were intoxicated and uncooperative. A witness advised the two had been physically fighting one another. Both were arrested and booked for intoxication and DV assault.

Investigations Report December 2018

Check Forgery- Detectives followed up on a report of a female passing two fictitious checks at Wal-Mart. Each check was for \$500. Detectives identified the female suspect. The suspect was interviewed and confessed to cashing the fictitious checks because her boyfriend was abusive and made her. The female was charged with two counts of forgery.

Domestic Violence/Unlawful Detention- A 14 year old girl reported her boyfriend unlawfully detained her and indirectly threatened her with two guns. Detectives conducted follow up on the case. The suspect was charged with unlawful detention. The female was referred to the appropriate resources.

Theft by Deception- Detectives followed up on a theft by deception case where the suspect pawned a stolen drill at a local pawn shop. The suspect was charged with theft by deception for pawning the drill.

Theft by Deception- Detectives followed up on a report of a male stealing his brother's guitar and pawning it. A warrant was issued for the brother's arrest.

Prostitution Sting- Detectives conducted a prostitution/sexual oriented business sting at a local motel. Online escorts were contacted to arrange services. An escort was charged with operating within the city without a sexual oriented business license.

Robbery- Detectives followed up on an armed robbery that occurred at Subway. The suspect was identified through the follow up work they conducted. The suspect was arrested by patrol officers shortly after committing another armed robbery.

Sex Abuse- Several sex abuse cases were and are being investigated. Several arrests were made on these cases.

Fire Department:

Fire Chief Jared Sholly:

103 Calls for Service with 192 Vehicle Movements

Vehicle Fires

Riverdale

- Vehicle Fire

Roy

- Vehicle Fire Threatening Structure

Total: 2

Rescue & Emergency Medical Service Incidents

1	Rescue, EMS Incident
13	Medical assist, assist EMS crew
30	EMS call, excluding vehicle accident with injury
8	Motor vehicle accident with injuries
1	Motor vehicle/pedestrian accident
6	Motor vehicle accident with no injuries.

Total: 59

Hazardous Condition No Fire

1	Carbon Monoxide Incident
1	Building Collapse
1	Hazmat Clean-up

Total: 3

Service Call

4	Public Service
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Total: 4

Good Intent Call

29	Dispatched and cancelled en route
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Total: 29

False Alarm & False Call

6	False alarm or false call
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Total: 6

Highlighted Incidents:



Highlights:

- Santa Run
- Meeting with Staff
- Hazardous Materials Course
- Scout Tour
- Emergency Vehicle Operations Course
- Riverdale Fire Hosting Fire Inspector Course
- Meeting with South Ogden to Discuss Consolidation and Paramedic Fund

Public Works Department:

Shawn Douglas:

- Continued work on Landslide.
- Continued new well investigative work.
- Continued work with Weber Basin to discuss alternatives for them providing water additional water, instead of drilling well.
- Continued work on Storm Water Projects for 2018/2019.
- Continued work on Ritter Dr. Project.
- Continued work and inspections on Coleman Farms.
- Continued inspections on Greenhill.
- Continued Storm Water review to meet new state regulations.
- Continued work on 2019 Sanitary Sewer Projects
- Continued design work on 1050 W Ritter Dr. Roundabout.
- Installed Holiday Decorations.

Community Development Department:

Mike Eggett:

- America First Credit Union – Second floor remodel, sheet rock inspection
- Cycle Gear – Framing and sheet rock inspections
- 4202 S. Pacific Ave. Bldg – Wall, framing and above ceiling inspections
- Eye Mart – Re-final inspections
- Besst Realty – Gas meter inspection

- Coleman Farms Homes – Lot 10: Power inspection; Lot 9: Four-way, weather barrier, and power inspections; Lot 8: Four-way, weather barrier, and power inspections; Lot 7: Four-way and weather barrier inspections; Lot 12: Footings inspection; Lot 15: Footings, final, and re-final inspections; Lot 6: Four-way inspection; Lot 5: Footings inspection
- Home inspections for various projects on residential lots
- Inspections for various RDA home loan properties
- Inspections for telecommunications facility
- Meeting with property owners, contractors, and developers to discuss project plans
- Fire inspections, sprinkler inspections, and associated fire checks for businesses
- Building plan drawings and documents review
- Assist South Ogden City with building inspections
- Pick-up of various signs in violation of sign ordinance
- Design Review Committee meeting attendance re: America First Bldg
- Design Review Committee meeting attendance re: La-Z-Boy Furniture Gallery Store
- Conference call discussion with Jeff Randall and Dee Hansen re: 550 West/Riverdale RDA area progress update
- Meeting with Department member re: Krispy Kreme improvement concerns/costs
- Meeting with Boyer representatives re: Charter school property concepts
- Meeting with Weber County and FEMA team re: Update to Weber Area flood mapping
- Meeting with Nick Mason (Bach Homes) re: Conceptual development ideas
- Economic development opportunities update and discussion meetings
- Geographical Information Systems training participation by department member
- City emergency management meeting attendance by department members
- International Council of Shopping Centers webinar attendance by department member
- International Association of Electrical Inspectors (IAEI) board meeting attendance by department member
- Local Emergency Planning Committee (LEPC) meeting attendance by department member
- Weber County Emergency Managers meeting attendance by department member

Code Enforcement Report: **attached**

Legal Services Department:

Steve Brooks:

- Resolutions/Ordinances work–
- Legal work concerning - Records retention, Audit, GRAMA, Anderson, Land Slide, Personnel, Liquor ordin., Recycling, Housing, Gen. Plan, Interlocal, Internal controls, Pedraza, Dogs, RDA loans,
- Legal research/review –
- Legal Department meetings/work –
- Planning commission review/ordin/mtgs/minutes
- Walk-ins/Police reviews/Public records requests/Court/Court screenings/Court filings/Annual reviews
- Formal training attended-
- RSAC- Drug Court -
- Legal reviews of minutes/resolutions/ordinances
- Records request reviews

COURT MONTHLY REPORT

174 Total traffic cases	YTD 4211 (Jan. 2018 to December 2018)
1 DUI	70 Moving violations 0 FTA
0 Reckless/DUI red.	72 Non-moving violations 0 Other

30 License violations 1 Parking

55 Total Misdemeanor cases	YTD 650 (Jan. 2018 to Dec. 2018)	
0 Assault	0 Ill. sale Alc.	3 Dom. animal
14 Theft	5 Other liq. viol.	0 Wildlife
0 FTA	13 Contr. subst vio	0 Parks/rec.
1 Public intox	0 Bad checks	1 Planning zon./Fire/Health

214 Total cases disposed of this month	1838	Total number of cases disposed of for the year (June, 2018 to May, 2019)
226 Total offenses this month	2248	Total offenses for year (June, 2018 to May, 2019)

Small Claims	Total number of cases for the year (Jan. 2018 to Dec. 2018) --	Filed=95	Settled/Dismissed=89
5 Cases filed	1 Trials		
13 Settled/dismissed	0 Default judgment		

# CITATIONS BY AGENCY	YTD (June, 2018 to May, 2019)
Riverdale City 120	1271
UHP 64	533

<u>REVENUE/MISC.</u>	<u>YTD (June 2018 to May 2019)</u>
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Total Revenue collected	\$ 46,162.00	\$ 341,740.07
Revenue Retained	\$ 13,290.81	\$ 213,196.47
Warrant Revenue	\$ 65, 531.00	\$ 228,809.00
Issued warrants	84	382
Recalled warrants	78	489

RSAC MONTHLY REPORT

21 participants	118 drug tests given	2 walked away/warrants issued
0 orientations	2 in jail/violations	1 ordered to inpatient
3 new participant	14 positive UA's/tests/dilutes	0 other
4 graduates	2 incentive gifts	
0 terminated/quit	16 spice tests given	



CODE ENFORCEMENT REPORT

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
	1397	12/20/2018	1180 W 4600 S		OPEN		

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4565 S 1250 W	1396	12/20/2018	4565 S 1250 W	RCC 4-5-3(B)(18)	OPEN	Garbage can or refuse container in the street.	

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
	1395	12/20/2018	1211 W 4575 S		OPEN		
Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1394	12/31/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1393	12/27/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4949 S 900 W	1392	12/26/2018		41-1A-414(3)(A) V	CLOSED	ACCESSIBLE PARKING SPACE VIOLATION.	0

Violations

Violation	Notes
VIOLATION	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1391	12/26/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1390	12/26/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1389	12/26/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1388	12/20/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
1135 W Riverdale Road	1387	12/19/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1386	12/18/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
5600 S 1150 W	1385	12/18/2018		41-6A-1401(1)(B)(IV)	TRAFFIC COURT	PARK WITHIN 30 FEET UPON APPROACH TO TRAFFIC SIGN, SIGNAL	\$40.00
Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
5221 S 1050 W	1384	12/18/2018	PO BOX 294	RCC 4-5-3(B)(13) RCC 4-5 7-1-1:	CLOSED	Accumulation Of Junk Obstructions General Regulations:	

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4060 S RIVERDALE RD	1383	12/17/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION	\$340.00

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1382	12/13/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4949 S 900 W	1381	12/11/2018		41-1A-414(3)(A)	TRAFFIC COURT	ACCESSIBLE PARKING SPACE VIOLATION.	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1380	12/10/2018		41-1A-414	TRAFFIC COURT	Parking privileges for persons with disabilities	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4572 S 1250 W	1379	12/10/2018	4572 S 1250 W	RCC 4-5-3(B)(18)	OPEN	Garbage can or refuse container in the street.	

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4590 S 1250 W	1378	12/10/2018	4590 S 1250 W	RCC 4-5-3(B)(18)	CLOSED	Garbage can or refuse container in the street.	

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
1255 W 4600 S	1377	12/10/2018	1255 W 4600 S	RCC 4-5-3(B)(18)	CLOSED	Garbage can or refuse container in the street.	

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
1253 W 4600 S	1376	12/10/2018	369 N 200 E	RCC 4-5-3(B)(18)	CLOSED	Garbage can or refuse container in the street.	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
1178 W 4600 S	1375	12/10/2018	1178 W 4600 S	RCC 4-5-3(B)(18)	CLOSED	Garbage can or refuse container in the street.	

Violations

Violation	Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4978 S 1050 W	1374	12/6/2018		41-1A-414(3)(A)	TRAFFIC COURT	Parking privileges for persons with disabilities	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1373	12/5/2018		41-1A-414(3)(A)	TRAFFIC COURT	Parking privileges for persons with disabilities	\$340.00

Violations

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4848 S 900 W	1372	12/5/2018		41-1A-414	TRAFFIC COURT	Parking privileges for persons with disabilities	\$340.00
Site Address	Case #	Case Date	Owner Address	Code	Status	Description	Citation Amount
4949 S 900 W	1371	12/3/2018		41-1A-414	TRAFFIC COURT	Parking privileges for persons with disabilities	\$340.00

Violations

Violation	Notes
003. Sent to	

Total Records: 27

1/8/2019



Case Activity Report

Case #	Activity Date	Assigned To	Site Address	Activity Type	Code
1384	1/3/2019	Randy Koger	5221 S 1050 W	FOLLOW UP	RCC 4-5-3(B)(13) RCC 4-5 7-1-1:
1384	12/31/2018	Randy Koger	5221 S 1050 W	FOLLOW UP	RCC 4-5-3(B)(13) RCC 4-5 7-1-1:
1375	12/20/2018	Randy Koger	1178 W 4600 S	FOLLOW UP	RCC 4-5-3(B)(18)
1376	12/20/2018	Randy Koger	1253 W 4600 S	FOLLOW UP	RCC 4-5-3(B)(18)
1377	12/20/2018	Randy Koger	1255 W 4600 S	FOLLOW UP	RCC 4-5-3(B)(18)
1378	12/20/2018	Randy Koger	4590 S 1250 W	FOLLOW UP	RCC 4-5-3(B)(18)
1379	12/20/2018	Randy Koger	4572 S 1250 W	FOLLOW UP	RCC 4-5-3(B)(18)
1362	12/17/2018	Randy Koger	4949 S 900 W	FOLLOW UP	41-1A-414
1370	12/17/2018	Randy Koger	5760 S 1150 W	FOLLOW UP	See notes.

12/03/2018 Fire Inspection
12/04/2018 Fire Inspection
12/05/2018 Fire Inspection
12/10/2018 Fire Sprinkler Plan Review
12/11/2018 Month End Reports
12/12/2018 Fire Inspection
12/17/2018 Meeting with Boyer
12/17/2018 Bench Trial

RIVERDALE POLICE DEPARTMENT

CRIME BULLETIN

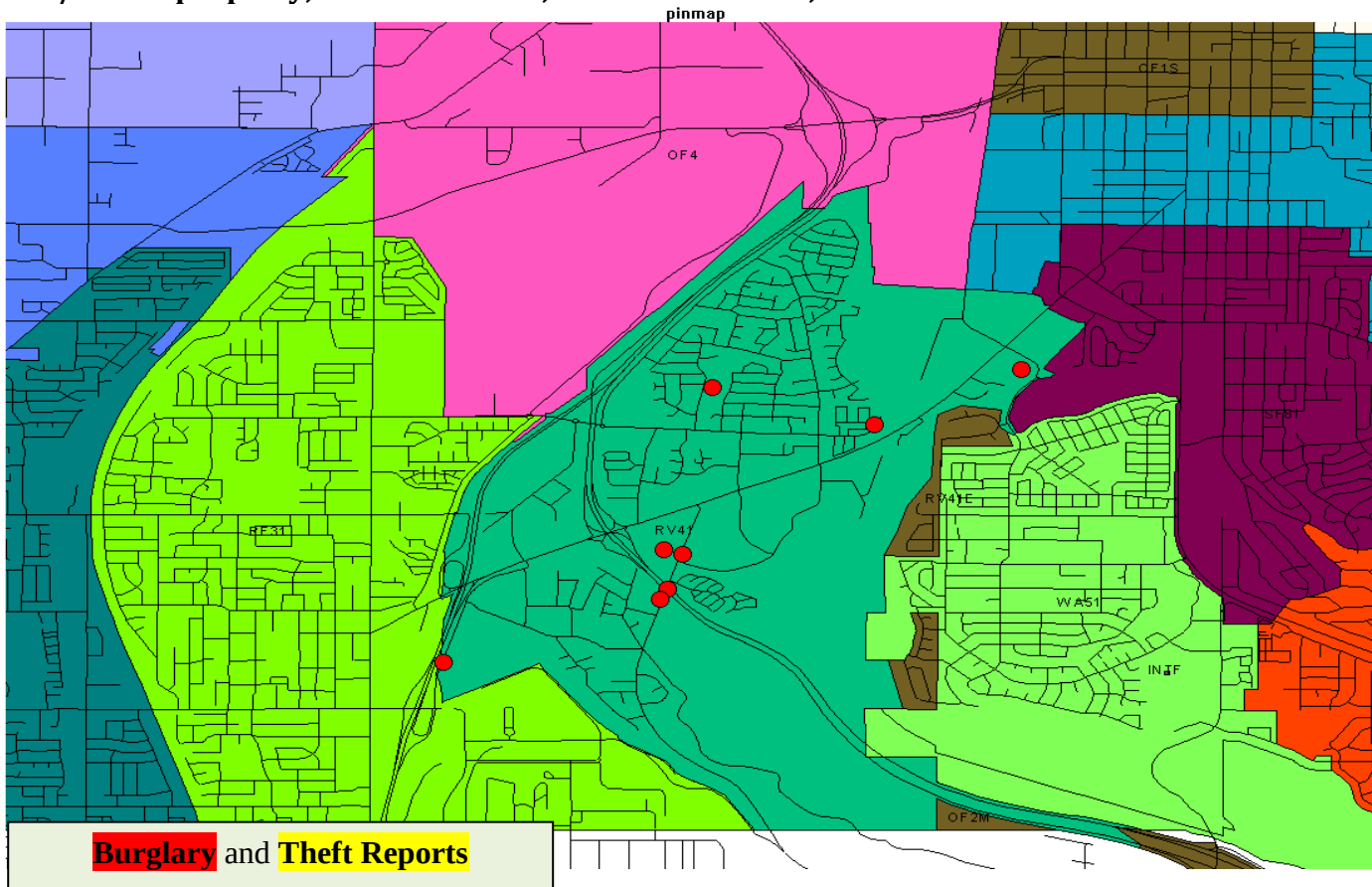
December 2018
Report #15-12

December Police Calls

- 1295 Calls for Service:
 - 22 Animal Complaints
 - 314 Crime Reports Written
 - 10 Forgery/Fraud
 - 29 Retail Thefts
 - 5 Assaults
 - 28 Drugs
 - 27 Family Offenses
 - 11 Burglary/Theft Complaints
 - 1 Stolen Vehicle Complaints
 - 5 Damaged Property
 - 68 Arrests



The remainder of calls involved disorderly Conduct, Suspicious Activities, Citizen Assists, Lost/Found property, Medical Assists, Warrant Services, etc.



POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

POLICE LINE - DO

FOR LAW ENFORCEMENT USE ONLY!

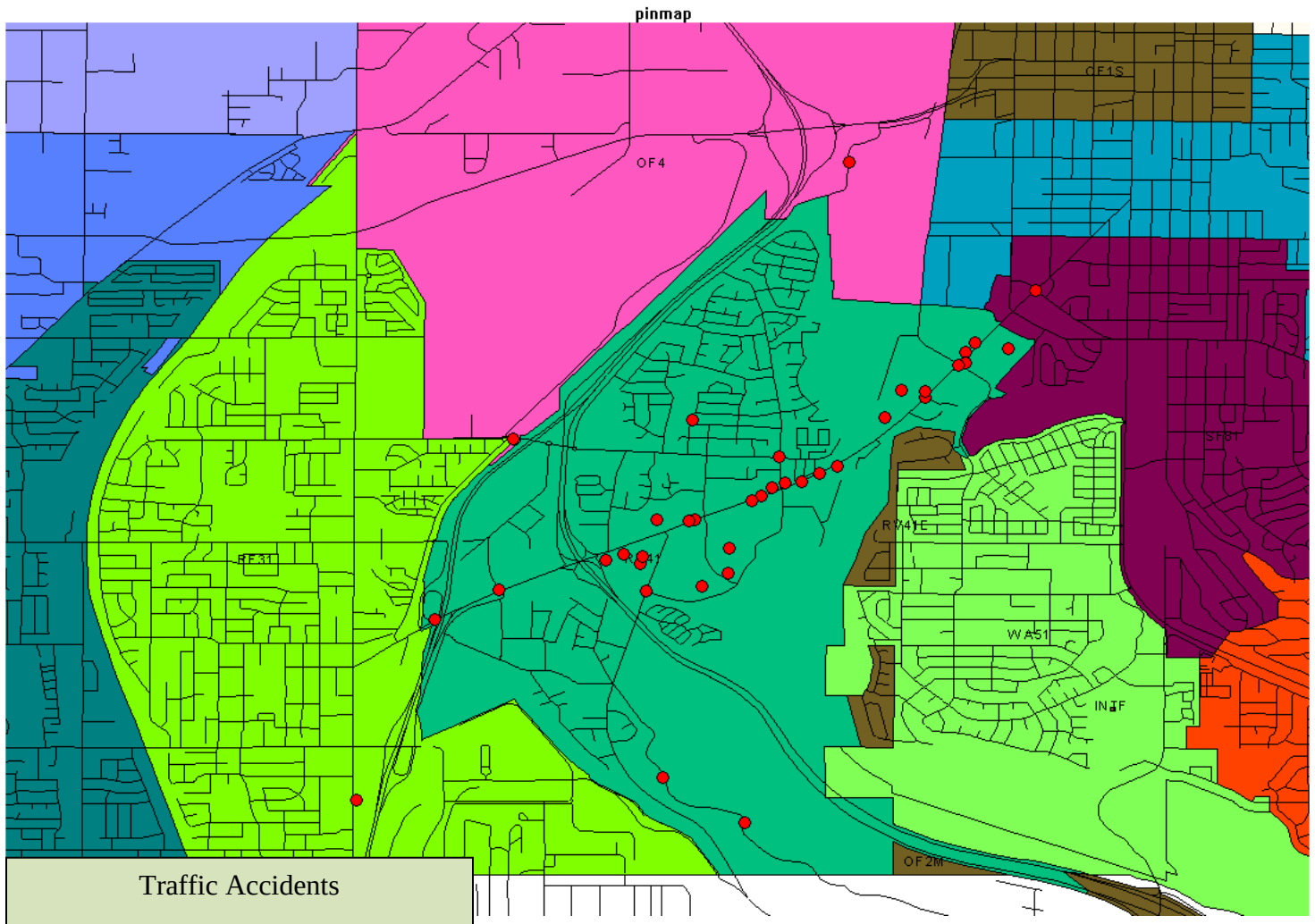
RIVERDALE POLICE DEPARTMENT

CRIME BULLETIN

December 2018
Report #15-12

Traffic Patrol and Enforcement

- **172 Traffic Stops resulting in:**
 - **116 Citations**
 - **180 Total Violations**
 - **56 Warnings Issued**
- **55 Traffic Accidents**



- **15 New Cases sent to Investigations**
- **12 Investigative Cases Closed**
- **Value Reported Stolen \$10,260.29**
- **Value Recovered \$3,020.28**

POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

POLICE LINE - DO

FOR LAW ENFORCEMENT USE ONLY!

**RIVERDALE CITY
MONTHLY UTILITY REPORT
FOR MAYOR & CITY COUNCIL
DECEMBER 2018**

Water Fund

	Total Gallons Used (in thousands)	Total Billings	Total Customers Billed	Average Gallons used Per Customer (in thousands)	Average Bill Per Customer
Residential	10,486	\$ 35,307	2,116	5	\$ 16.69
Commercial	12,836	\$ 24,401	247	52	\$ 98.79

Sewer Fund

	Total Billings	Total Customers Billed	Average Bill Per Customer
Residential	\$ 53,815	2,095	\$ 25.69
Commercial	\$ 43,728	214	\$ 204.34

Storm Water Fund

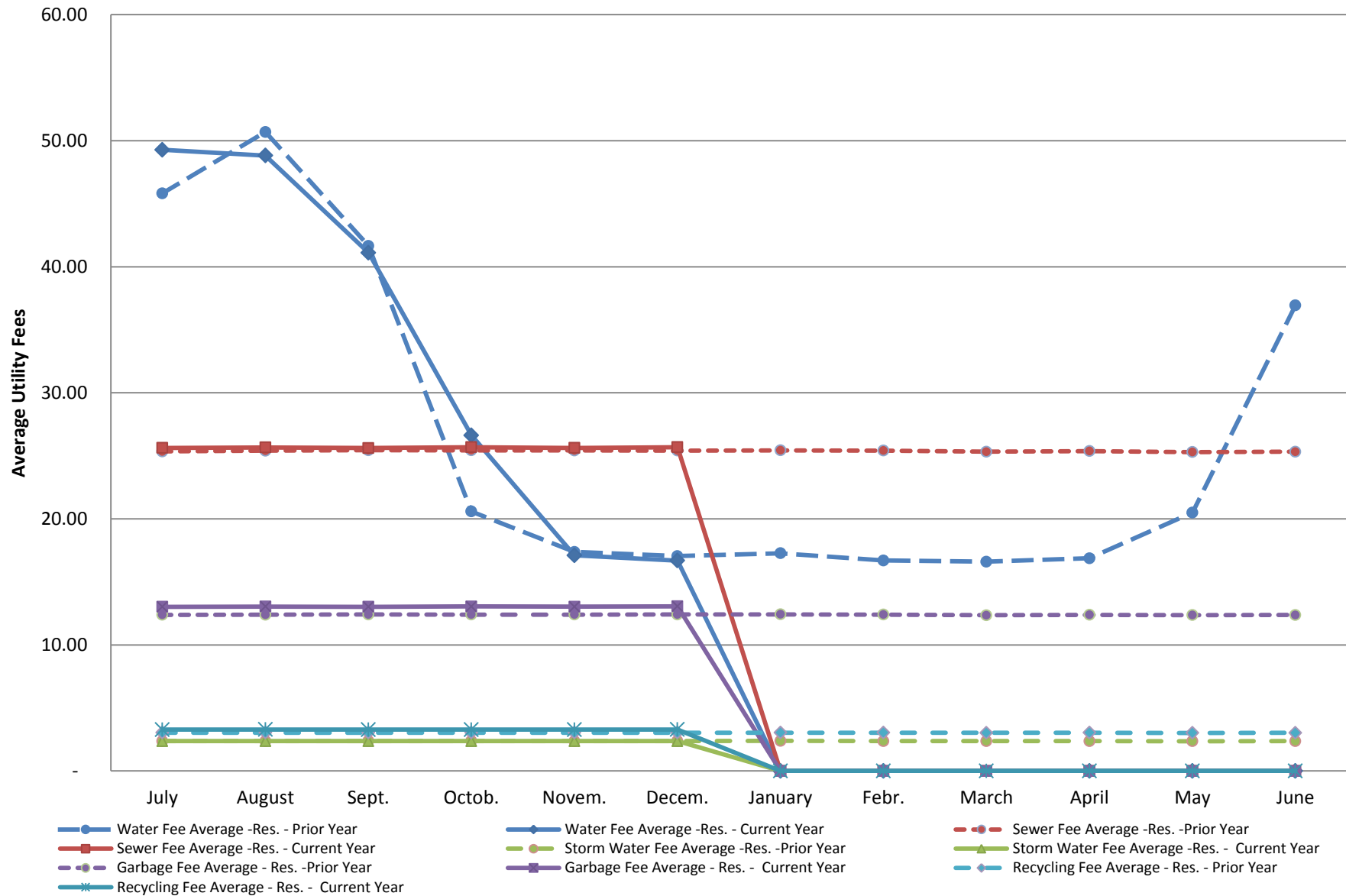
	Total Billings	Total Customers Billed	Average Bill Per Customer
Residential	\$ 5,006	2,114	\$ 2.37
Commercial	\$ 13,972	188	\$ 74.32

Garbage Fund

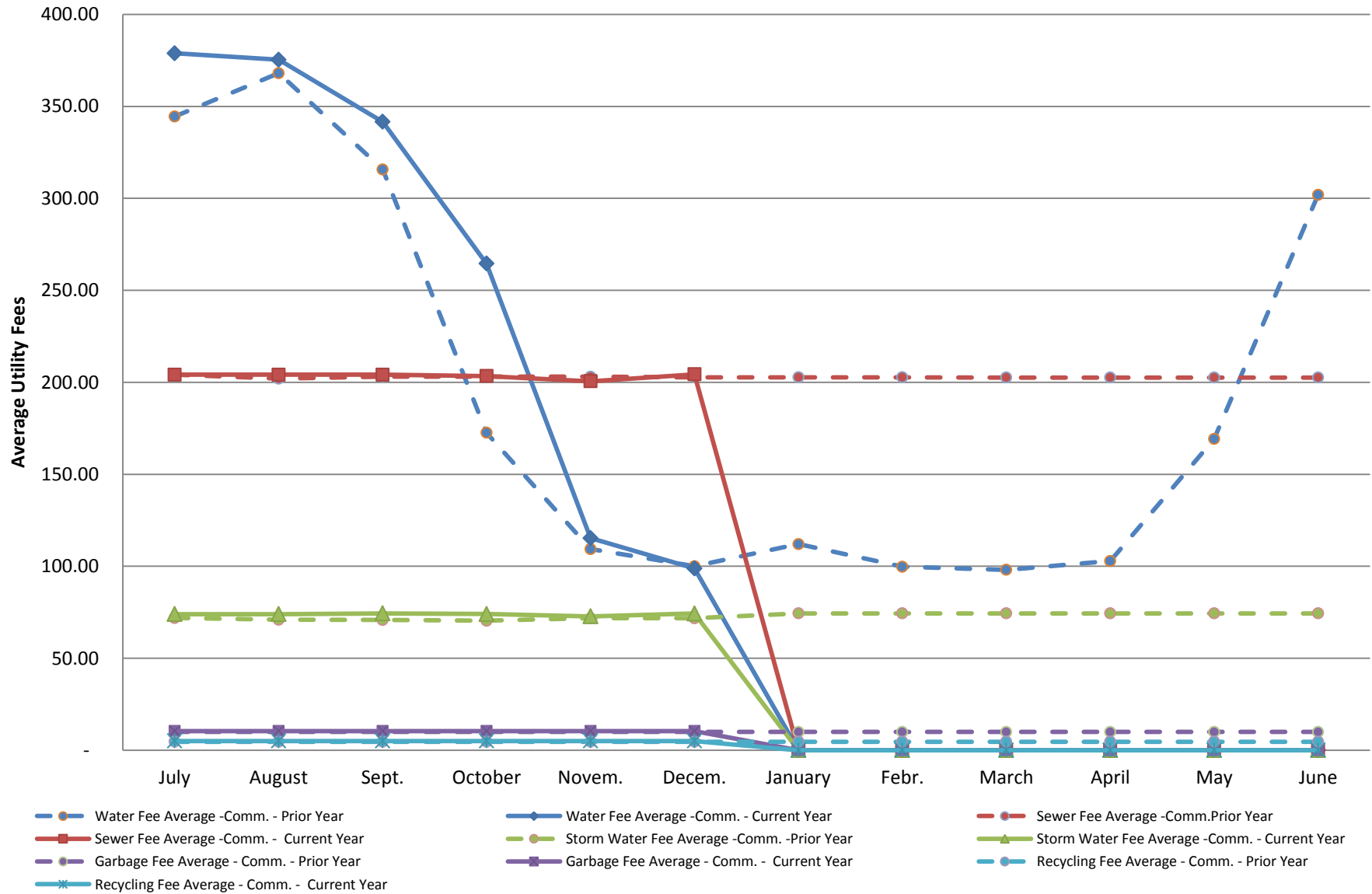
	Total Billings	Total Customers Billed	Average Bill Per Customer
Residential - Garbage	\$ 27,022	2,069	\$ 13.06 *
Residential - Recycling	\$ 5,866	1,787	\$ 3.28
Commercial - Garbage	\$ 42	4	\$ 10.42 *
Commercial - Recycling	\$ 25	5	\$ 4.99

* Some garbage utility customers have more than one garbage can, this is an average of all customers.

Residential Average User Fees Fiscal Year 2018 & 2019



Commercial Average User Fees Fiscal Year 2018 & 2019



Employee Recognition – January 2019 Anniversaries

Years	Employee		Department
24		Cindi Draper	Police
14		Stacey Comeau	Business Administration
2		Teral Tree	Legal
2		Letitia Toombs	Legal



Staffing Authorization Plan

As of December 31, 2005		
Department	FTE Authorization	FTE Actual
City Administration	3.00	3.00
Legal Services	5.50	5.50
Community Development	3.50	3.50
Bus Admin - Civic Center	5.75	5.50
Bus Admin - Comm Services	10.00	6.75
Public Works	12.00	11.00
Police	26.00	26.00
Fire	11.50	12.75
Total	77.25	74.00

As of December 31, 2018		
Department	FTE Authorization	FTE Actual
City Administration	2.00	2.00
Legal Services	4.50	4.50
Community Development	3.00	3.00
Business Administration	6.25	5.25
Community Services	9.00	9.00
Public Works	10.00	10.00
Police	22.75	22.75
Fire	15.50	13.75
Total	73.00	70.25

Staffing Reconciliation - Authorized to Actual		
Department	FTE Variance	Explanation
City Admin	0.00	
Legal Services	0.00	
Community Development	0.00	
Community Services	0.00	
Business Administration	(1.00)	Not filling Cody's position
Public Works	0.00	
Police	0.00	
Fire	(1.75)	PT Firefighters/Captain Unfilled
Totals	(2.75)	Staffing <u>under</u> authorization

Actual Full Time Employees	55.00
Actual Part Time Employees	53.00
Seasonal Employees	0.00

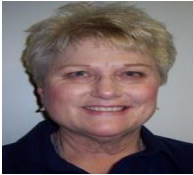
Riverdale City Staffing Authorization Plan

Department: Elected - Mayor & Council

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>Election</u>	<u>Term of Office</u>	<u>Authorized</u>	<u>Actual</u>
	Mayor			1.00	
	Norman Searle	2013	2018-2021		1.00
					
	Councilor / Mayor Pro Tem			1.00	
	Braden Mitchell	2015	2016-2019		1.00
					
	Councilor			4.00	
	Brent Ellis	2013	2018-2021		1.00
	Alan Arnold	2015	2016-2019		1.00
	Cody Hansen	2015	2016-2019		1.00
	Bart Stevens	2017	2018-2021		1.00
					
					
					
					
	Total			6.00	6.00

Riverdale City Staffing Authorization Plan

Department: Planning Commission

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOA-City</u>	<u>Term Apptm't</u>	<u>Authorized</u>	<u>Actual</u>
	Open Chairman Robert Wingfield	01/2016	01/2020	1.00	1.00
					
	Vice Chairman David Gailey	01/2015	01/2019	1.00	1.00
					
	Commissioner			5.00	
	Steve Hilton	01/2015	01/2019		1.00
	Blair Jones	01/2016	01/2020		1.00
	Rikard Hermann	12/2018	01/2021		1.00
	Kathy Eskelsen	02/2018	01/2022		1.00
	Amy Spiers	07/2018	01/2021		1.00
					
	Total			7.00	7.00

Riverdale City Staffing Authorization Plan

Department: City Administration

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
130/140	City Recorder Jackie Manning	6/29/2015	6/29/2015	1.00	1.00
					
125	City Administrator Rodger Worthen	3/17/2014	3/17/2014	1.00	1.00
					
Total				2.00	2.00

Riverdale City Staffing Authorization Plan

Department: Legal Services

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
1042	Court Clerk III Earlene Lee	11/29/1999	5/1/2005	1.00	1.00
					
1045	Court Outreach Coord. Joan Dailey	11/28/2005	11/28/2005	1.00	1.00
					
1040	Court Clerk II Francisca Olson	10/1/2018	10/1/2018	0.50	0.50
					
1070	Prosec. Attorney Teral Tree	1/30/2017	1/30/2017	0.50	0.25
	Letitia Toombs	1/30/2017	1/30/2017		0.25
					
					
XXX	Justice Court Judge Reuben Renstrom	10/1/2010	10/1/2010	0.50	0.50
					
1025	City Attorney / Dept Head Steve Brooks	11/1/2004	11/1/2004	1.00	1.00
					
Total				4.50	4.50

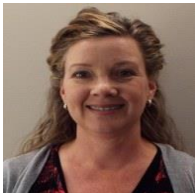
Riverdale City Staffing Authorization Plan

Department: Community Development

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
325/310	Building Official Jeff Woody	6/22/1992	6/1/2005	1.00	1.00
					
1710/330	Fire Insp./Code Enf. Randy Koger	7/9/1990	1/1/2012	1.00	1.00
					
345/380	Comm Dev Dir Michael Eggett	4/16/2013	4/16/2013	1.00	1.00
					
Total				3.00	3.00

Riverdale City Staffing Authorization Plan

Department: Business Administration - Civic Center Division

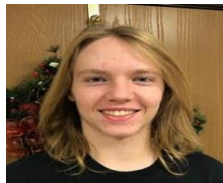
<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
600	PT Custodian			0.75	
	Neil Amidan	8/1/2013	8/1/2013		0.25
	Steve Hodges	7/6/2015	7/6/2015		0.25
	Brenda Green	10/5/2018	10/5/2018		0.25
					
760	Civic Center Service Clerk			1.00	
	Raelyn Boman	9/3/2013	4/6/2015		0.50
	Cami Jacobsen	9/5/2017	9/5/2017		0.50
					
720/200	Acctg. Clerk			0.50	
	Cindee Colby	9/2/2008	9/2/2008		0.50
					
730	Utility Billing Clerk			1.00	
	Angie Pierce	4/18/2016	4/18/2016		1.00
					
610	Fac. Custodial Coordinator/ Pub Comm Spec			1.00	
	Chris Stone	12/1/1992	12/1/1992		1.00
					

195/145	HR Manager/Treasurer Stacey Comeau	1/31/2005	1/31/2005	1.00	1.00
					
165/780	Business Administrator			1.00	0.00
	Total			6.25	5.25

Riverdale City Staffing Authorization Plan

Department: Business Administration - Community Services Division

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	FTE <u>Authorized</u>	FTE <u>Actual</u>
XXX	Rec Assistant			2.75	
	Allison Judkins	8/19/2016	8/19/2016		0.25
	Hannah Taylor	9/18/2017	9/18/2017		0.25
	Hyrum Stoddard	6/6/2016	6/6/2016		0.25
	Thomas Clarke	3/8/2018/	3/8/2018		0.25
	Kaleb Kasper	11/6/2017	11/6/2017		0.25
	Joshua Hansen	6/5/2018	6/5/2018		0.25
	Breklyn Choate	4/10/2018	4/10/2018		0.25
	Zachary Anderson	6/12/2018	6/12/2018		0.25
	Cameron Patterson	6/26/2018	6/26/2018		0.25
	Jorden Bennett	9/11/2018	9/11/2018		0.25
	Ashton Cassidy	12/3/2018	12/3/2018		0.25



XXX	Group Fitness Instructor			0.50	
	Heidi Jepps	7/27/2017	7/27/2017		Sub
	Sherilyn Taylor-Brown	7/27/2017	7/27/2017		0.25
	Kelly Skalsky	11/10/2016	11/10/2016		0.25



1266	Comm Services Cust Service Clerk			2.00	
	Karen Dille	9/13/1999	9/13/1999		0.50
	Colleen Winget	9/16/2003	9/16/2003		0.33
	Betty Wilson	9/2/2014	9/2/2014		0.33
	Amy Wright	4/10/2015	4/10/2015		0.33
	Baylee Cascaddan	8/31/2015	8/15/2017		0.33



1270

Rec Specialist

Samuel Smith

Elisa Anger

9/14/2015

6/17/2016

9/14/2015

8/1/2017

0.50

0.25

0.25



XXX	Sr. Center Worker RDA Daniel Pence	6/2/2015	6/2/2015	0.50	0.50
					
1570	Sr. Center Cook Wendy Turner	10/14/2010	1/16/2015	0.50	0.50
					
1424	Sr. Center Kitchen Aide Debbie Hall	8/9/2017	8/9/2017	0.25	0.25
					
225	Seniors Program Specialist Miranda Rizzi	3/20/2014	7/1/2017	1.00	1.00
					
340	Comm Services Director Rich Taylor	6/30/2014	6/30/2014	1.00	1.00
					
	Rounding				0.18
	Total			9.00	9.00

Riverdale City Staffing Authorization Plan

Department: Public Works

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
1230	Park Mtnc Specialist I			0.00	0.00
1235	Park Mtnc Specialist II			0.00	0.00
1240	Park Mtnc Specialist III			3.00	
	Travis Gibson	5/2/2011	5/2/2011		1.00
	Matthew Guymon	9/1/2017	1/16/2018		1.00
	John Flynn	10/2/2018	10/2/2018		1.00
					
1994	Mtnc Field Supervisor			1.00	
	Norm Farrell	8/17/1998	12/20/2004		1.00
					
2105	Utility Mtnc Operator I			0.00	0.00

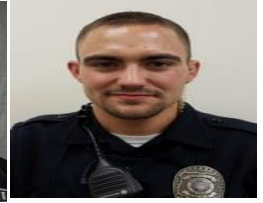
2110	Utility Mtnc Operator II			0.00	0.00
2115	Utility Mtnc Operator III			3.00	
	Bart Poll	8/24/1998	7/1/2004		1.00
	Jake Peterson	5/12/2014	5/12/2014		1.00
	Travis Dahle	7/18/2017	7/18/2017		1.00
					
1994	Mtnc Field Supervisor			1.00	
	Kirk Favero	11/3/1997	7/1/2005		1.00
					
2105/2000	Utility Mtnc Operator I/Equipment Mtnc Spec			1.00	
	Abraham Torres	5/9/2006	3/15/2016		1.00
					
2025	PW Director			1.00	
	Shawn Douglas	5/20/1991	10/16/2011		1.00
					
	Total			10.00	10.00

Riverdale City Staffing Authorization Plan

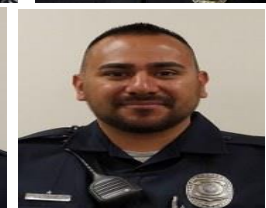
Department: Police

<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
XXX	School Crossing Guard Kathy Doxey Tamara Jones Frank White	8/10/2015 8/22/2007 9/23/2002	8/10/2015 8/22/2007 9/23/2002	0.75	0.25 0.25 0.25
	  				
1510	Animal Control Bonnie Jones	5/8/1998	5/8/1998	1.00	1.00
					
2335	Patrol Secretary/Receptionist Camille Tesch	3/8/2004	3/8/2004	1.00	1.00
					
2310	Administrative Executive Assistant Cindi Draper	1/30/1995	1/30/1995	1.00	1.00
					
1750	PT Police Officer I			0.00	0.00
1750	Pol Officer I			0.00	0.00

1755	Pol Officer II			5.00	
	Luigi Panunzio	5/26/2016	5/26/2016		1.00
	Matthew Phillips	6/16/2016	6/16/2016		1.00
	Robert Lovato	6/30/2016	6/30/2016		1.00
	Ryne Schofield	7/16/2016	7/16/2016		1.00
	Jacob Stanger	6/30/2018	6/30/2018		1.00



1760	Pol Officer III			8.00	
	Lynn Wright	7/1/2003	2/16/2004		1.00
	Joey Clark	12/6/2004	1/1/2005		1.00
	Ryan Bailey	9/30/2016	9/30/2016		1.00
	Jamie Boots	11/16/2016	11/16/2016		1.00
	Juan Torres	8/31/2016	8/31/2016		1.00
	Michael McNeely	2/16/2018	2/16/2018		1.00
	Tyrel Dalton	3/1/2018	3/1/2018		1.00
	Gerardo Vazquez	4/30/2018	4/30/2018		1.00



1765	Pol Sgt			4.00	
	Curtis Jones	4/16/2002	1/1/2006		1.00
	Derek Engstrom	11/16/2010	7/1/2015		1.00
	Joel Pippin	2/16/2004	7/1/2016		1.00
	Brandon Peterson	7/12/2002	7/16/2016		1.00



1745	Police Lt. Casey Warren	4/16/2004	7/1/2015	1.00	1.00
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1740	Police Chief Scott Brenkman	4/14/1999	7/1/2016	1.00	1.00
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	Total			22.75	22.75
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Riverdale City Staffing Authorization Plan

Department: Fire

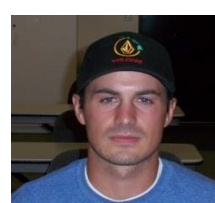
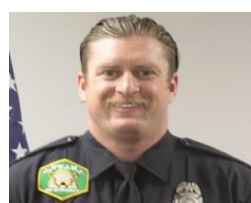
<u>Job Code</u>	<u>Job Title / Incumbent</u>	<u>DOH-City</u>	<u>DOH-Position</u>	<u>FTE Authorized</u>	<u>FTE Actual</u>
XXX	PT Firefighter			5.00	
	Noah Pincombe				0.25
	Darin Ryan	8/10/2010	8/10/2010		0.25
	Eddie Graham	10/22/1997	10/22/1997		0.25
	Joshua Wead	7/29/2014	7/29/2014		0.25



Dave Griggs	8/15/1994	8/15/1994	0.25
Kraig Cutkomp	8/9/2012	8/9/2012	0.25
Jered Hawkes	12/15/2008	15/15/2008	0.25
Michael Hadley	8/29/2007	8/29/2007	0.25



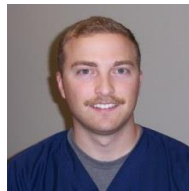
Mitchel Preator	5/1/2017	5/1/2017	0.25
Bret Bronson	12/20/2012	12/20/2012	0.25
Michael Payne	7/29/2014	7/29/2014	0.25
Jordan Cubbedge	7/29/2014	7/29/2014	0.25



Open			0.00
Benjamin Williams	3/1/2016	3/1/2016	0.25
Lance Beech	5/10/2017	5/10/2017	0.25
Maximilian Higley	7/2/2018	7/2/2018	0.25



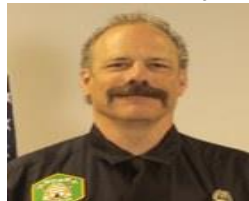
Shane Erisoty	7/19/2018	7/19/2018	0.25
Stephanie Fischer	7/30/2018	7/30/2018	0.25
Open			0.00
Open			0.00



2335	Fire Admin Secretary		0.50	
	Krystn Hinojosa	10/18/2004	10/18/2004	0.50



1695	FT Firefighter/EMT		6.00	
	Paul Flaig	4/4/1983	6/16/2011	1.00
	Dean Gallegos	8/21/1995	8/21/1995	1.00
	Matthew Slater	12/4/2001	6/16/2011	1.00
	Steven Whetton	7/29/2014	8/31/2016	1.00
	JR VanDyke	7/28/2017	7/28/2017	1.00
	Garrett Henry	9/21/2018	9/21/2018	1.00



1675	Fire Captain			3.00	
	Matthew Hennessy	12/5/2005	2/1/2012		1.00
	Open				0.00
	Nathan Tracy	11/6/2012	8/1/2018		1.00
	 				
1680	Fire Chief			1.00	
	Jared Sholly	10/21/2015	10/21/2015		1.00
					
	Rounding			0.00	0.00
	Total			15.50	13.75



COMMUNITY DEVELOPMENT PROJECTS STATUS REPORT

January 11, 2019

OPEN FOR BUSINESS



Eyemart Express has opened in the location of the former Blue Hills Dental building space at 4115 S. Riverdale Road.

ONGOING DEVELOPMENTS



La-Z-Boy will open a store next to At Home at 1136 W. Riverdale Road.



Cycle Gear has announced they will open a new store in the old Deseret Book space at 4151 S. Riverdale Road



Quick Quack Car Wash will build on the corner of 700 W. Riverdale Road. The final site plan has been approved by the Riverdale Planning Commission.



Besst Reality is planning to open an office in the former Johnny's Dairy building at 5098 South 1050 West.

REMODELS & IMPROVEMENTS



Good Earth Natural Foods continues their remodel at 1050 W. Riverdale Road. They are open during construction.



Monthly Financial Report

Riverdale City and Redevelopment Agency

Report as of November 30, 2018

	<u>Amount of Money on Hand</u>			<u>For the Month Reported</u>		<u>For the Fiscal Year To Date</u>		
	<u>Savings</u>	<u>Checking</u>	<u>Cash Drawers</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Difference</u>
General Fund	\$ 1,323,125	\$ 596,606	\$ 1,515	\$ 856,197	\$ 597,474	\$ 3,832,847	\$ 3,197,957	\$ 634,890
						Net of Class C Road Funds:		473,087
						Net of Local Option Sales Tax Highway/Transportation Funds:		314,955
Redevelopment Agency, RDA	3,732,646			48,613	25,957	148,674	87,932	60,742
Capital Projects Fund	3,895,036			8,490	14,374	38,614	100,531	(61,917)
Water Fund	2,898,244			75,722	52,045	796,350	284,926	511,424
Sewer Fund	1,710,847			102,085	306,428	512,281	590,445	(78,164)
Storm Water Fund	1,293,196			21,749	13,610	108,515	73,217	35,298
Garbage Fund	354,838			33,671	34,627	168,203	132,748	35,455
Motor Pool Fund	1,835,524			29,403	21,775	187,176	396,392	(209,216)
Information Technology Fund	224,714			10,674	9,994	53,294	80,471	(27,177)
Total	\$ 17,268,170	\$ 596,606	\$ 1,515	\$ 1,186,604	\$ 1,076,284	\$ 5,845,954	\$ 4,944,619	\$ 901,335

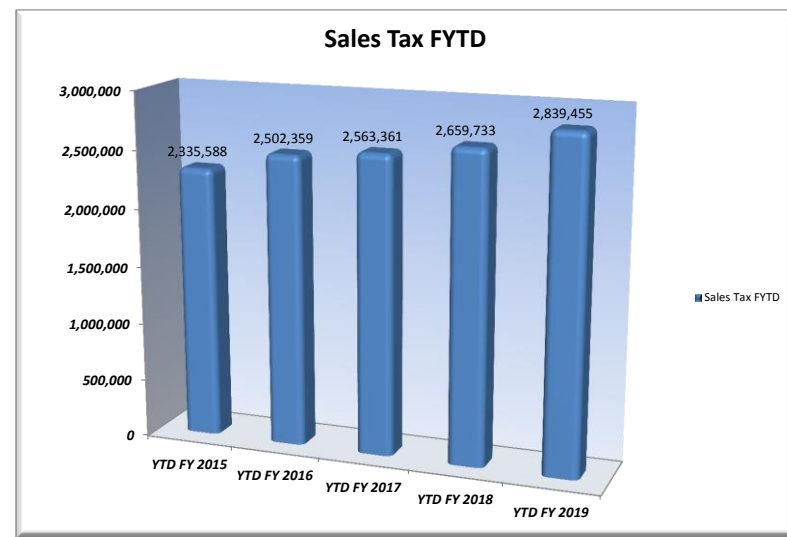
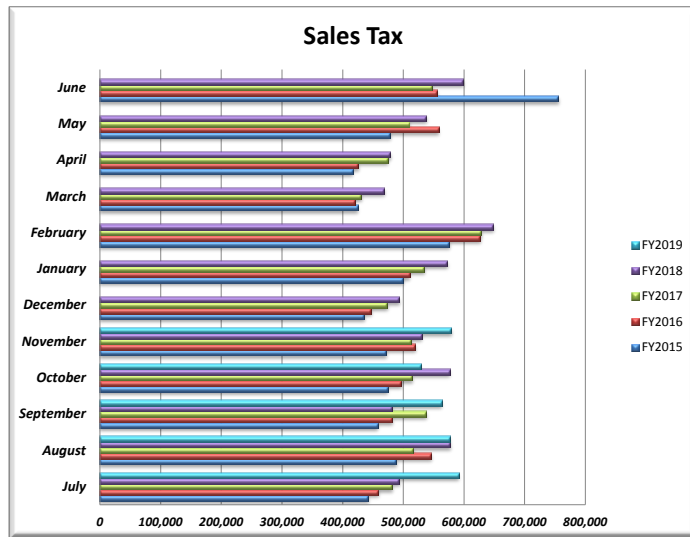
Cody Cardon
Child Richards CPAs and Advisors

Notes:

- 1) Savings are held in:
 - a) PTIF (Public Treasurer's Investment Fund), the most recent yield was 2.74%.
- 2) Checking consists of one account at Wells Fargo Bank: Accounts Payable
- 3) Cash Drawers are located at the Civic Center (\$600), Comm. Ctr.(\$300), Senior's (\$115), and Police (\$500).
- 4) Receipts for sales tax, property tax, road tax and liquor tax are deposited directly into the PTIF account by the paying agency of the State of Utah or Weber County.
- 5) Other receipts are handled through the counter cash drawers mentioned above.
- 6) All disbursements are paid through the checking accounts at Wells Fargo Bank except petty cash items.
- 7) Cash flow and all account balances are monitored daily, savings are transferred from the PTIF to the checking account to cover disbursements as necessary.
- 8) Check disbursements are normally made weekly through the accounts payable system.
- 9) A check register report is available for detailed review of each disbursement made by city and RDA funds.
- 10) Our independent auditors include their review of these accounts in their annual audit report.

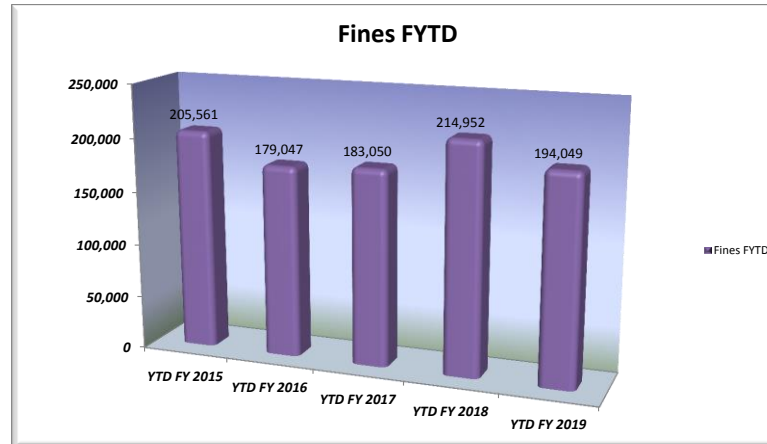
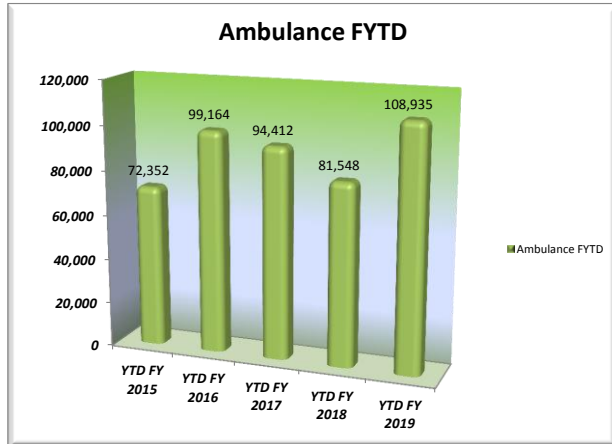
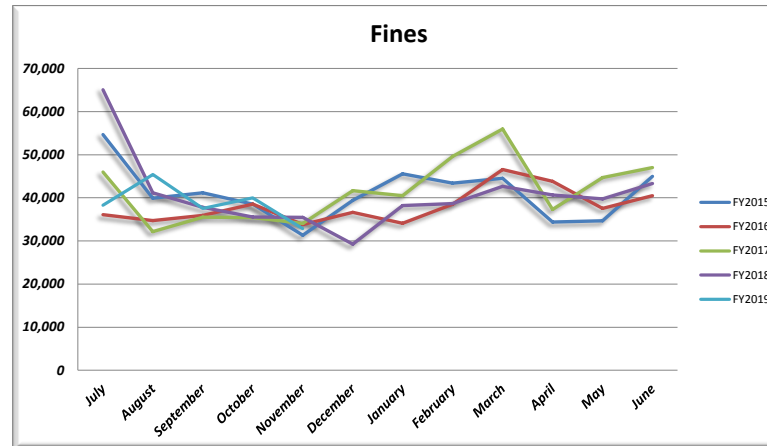
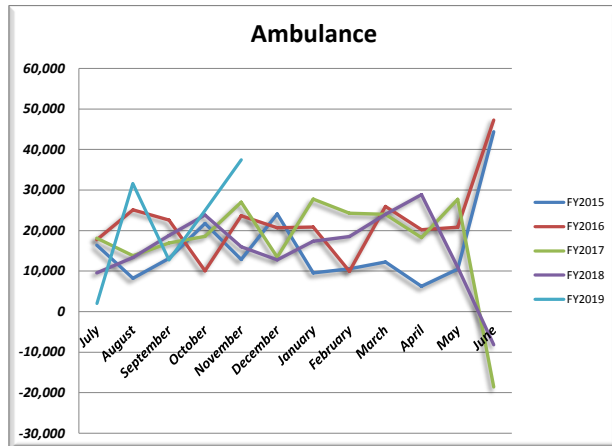
Monthly Financial Report
Riverdale City Redevelopment Agency
Report as of November 30, 2018

	<u>Amount of Money on Hand</u>			<u>For the Month Reported</u>		<u>For the Fiscal Year To Date</u>		
	<u>Savings</u>	<u>Checking</u>	<u>Cash Drawers</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Difference</u>
RDA General Fund	\$ 388,875			\$ 4,691	\$ 4,068	\$ 19,964	\$ 4,377	\$ 15,587
Riverdale Road RDA Fund	1,107,282			-	3,682	-	12,133	(12,133)
1050 West RDA Fund	(1,285)			-	-	-	-	-
550 West RDA Fund	339,506			12,505	-	20,296	4,667	15,629
West Bench RDA Fund	(53,993)			-	-	-	-	-
Statutory Housing RDA Fund	255,116			3,881	-	8,028	-	8,028
Housing RDA Fund	550,489			1,572	26	7,717	134	7,583
Senior Facility Fund	1,146,656			25,964	18,181	92,669	66,621	26,048
Total	\$ 3,732,646	\$ -	\$ -	\$ 48,613	\$ 25,957	\$ 148,674	\$ 87,932	\$ 60,742



Sales Tax	July	August	September	October	November	December	January	February	March	April	May	June	Totals
FY2015	442,569	488,430	458,153	474,267	472,170	435,446	499,970	575,391	424,999	416,396	478,215	755,204	5,921,208
FY2016	458,600	545,970	482,051	495,854	519,883	447,381	510,651	627,131	420,008	425,567	558,304	556,078	6,047,479
FY2017	481,004	516,215	538,062	514,769	513,312	473,968	533,991	628,904	430,061	474,567	510,239	547,592	6,162,684
FY2018	492,789	577,720	482,284	576,553	530,387	492,763	571,906	647,775	468,676	478,270	537,682	599,204	6,456,007
FY2019	591,419	576,907	563,499	528,836	578,794								2,839,455

Sales Tax FYTD	YTD FY 2015	YTD FY 2016	YTD FY 2017	YTD FY 2018	YTD FY 2019
	2,335,588	2,502,359	2,563,361	2,659,733	2,839,455



Ambulance	July	August	September	October	November	December	January	February	March	April	May	June	Totals
FY2015	16,388	8,217	13,143	21,750	12,854	24,072	9,549	10,562	12,254	6,254	10,466	44,398	189,908
FY2016	17,721	25,099	22,604	10,096	23,644	20,688	20,854	9,951	25,958	20,185	20,818	47,259	264,876
FY2017	18,113	13,801	16,941	18,559	26,998	13,443	27,761	24,284	23,992	18,246	27,714	-18,586	211,266
FY2018	9,538	13,360	18,798	23,832	16,020	12,787	17,382	18,535	24,015	28,880	10,955	-8,179	185,924
FY2019	2,046	31,645	12,774	24,987	37,483								108,935

Ambulance FYTD	YTD FY 2015	YTD FY 2016	YTD FY 2017	YTD FY 2018	YTD FY 2019
	72,352	99,164	94,412	81,548	108,935

Fines	July	August	September	October	November	December	January	February	March	April	May	June	Totals
FY2015	54,647	39,917	41,150	38,535	31,312	39,420	45,550	43,388	44,521	34,360	34,683	44,960	492,443
FY2016	36,066	34,724	35,927	38,538	33,792	36,609	34,078	38,481	46,559	43,787	37,534	40,484	456,579
FY2017	45,953	32,154	35,475	35,406	34,062	41,653	40,500	49,586	55,922	37,266	44,678	47,003	499,658
FY2018	65,050	41,139	37,772	35,553	35,439	29,244	38,177	38,658	42,644	40,636	39,749	43,306	487,366
FY2019	38,246	45,393	37,512	40,014	32,884								194,049

Fines FYTD	YTD FY 2015	YTD FY 2016	YTD FY 2017	YTD FY 2018	YTD FY 2019
	205,561	179,047	183,050	214,952	194,049

RIVERDALE CITY CORP.
FUND SUMMARY
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL FUND REVENUE</u>					
TAX REVENUE	616,332.83	2,916,338.04	7,135,000.00	4,218,661.96	40.9
LICENSES AND PERMITS	41,065.96	115,851.64	260,000.00	144,148.36	44.6
INTERGOVERNMENTAL REVENUE	100,124.07	363,443.31	881,750.00	518,306.69	41.2
CHARGES FOR SERVICES	46,183.36	160,244.44	361,800.00	201,555.56	44.3
FINES AND FORFEITURES	32,884.30	194,049.26	470,200.00	276,150.74	41.3
MISCELLANEOUS REVENUE	19,606.84	82,919.97	1,625,500.00	1,542,580.03	5.1
TOTAL FUND REVENUE	856,197.36	3,832,846.66	10,734,250.00	6,901,403.34	35.7
<u>RDA GENERAL FUND REVENUE</u>					
SOURCE 36	3,856.89	18,610.58	27,000.00	8,389.42	68.9
RDA REVENUE	833.66	1,353.10	15,000.00	13,646.90	9.0
TOTAL FUND REVENUE	4,690.55	19,963.68	42,000.00	22,036.32	47.5
<u>RIVERDALE ROAD RDA FUND REVENUE</u>					
MISCELLANEOUS REVENUE	.00	.00	470,000.00	470,000.00	.0
TOTAL FUND REVENUE	.00	.00	470,000.00	470,000.00	.0
<u>550 WEST RDA FUND REVENUE</u>					
TAX REVENUE	12,504.96	20,296.48	225,000.00	204,703.52	9.0
MISCELLANEOUS REVENUE	.00	.00	45,000.00	45,000.00	.0
TOTAL FUND REVENUE	12,504.96	20,296.48	270,000.00	249,703.52	7.5
<u>STATUTORY HOUSING FUND REVENUE</u>					
TAX REVENUE	3,334.66	5,412.41	60,000.00	54,587.59	9.0
MISCELLANEOUS REVENUE	546.79	2,615.85	2,850.00	234.15	91.8
TOTAL FUND REVENUE	3,881.45	8,028.26	62,850.00	54,821.74	12.8
<u>HOUSING RDA FUND REVENUE</u>					
MISCELLANEOUS REVENUE	1,571.69	7,717.07	18,000.00	10,282.93	42.9
TOTAL FUND REVENUE	1,571.69	7,717.07	18,000.00	10,282.93	42.9

RIVERDALE CITY CORP.
FUND SUMMARY
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR FACILITY RDA FUND REVENUE</u>					
TAX REVENUE	12,393.66	19,018.42	195,000.00	175,981.58	9.8
CHARGES FOR SERVICES	11,094.00	61,563.00	145,000.00	83,437.00	42.5
MISCELLANEOUS REVENUE	2,475.84	12,087.94	16,000.00	3,912.06	75.6
TOTAL FUND REVENUE	25,963.50	92,669.36	356,000.00	263,330.64	26.0
<u>CAPITAL PROJECTS FUND REVENUE</u>					
CAPITAL PROJECTS REVENUE	8,489.95	38,613.54	1,755,000.00	1,716,386.46	2.2
TOTAL FUND REVENUE	8,489.95	38,613.54	1,755,000.00	1,716,386.46	2.2
<u>WATER FUND REVENUE</u>					
WATER - INTEREST REVENUE	6,082.52	27,166.32	29,500.00	2,333.68	92.1
WATER REVENUE	69,639.23	769,183.81	1,155,000.00	385,816.19	66.6
TOTAL FUND REVENUE	75,721.75	796,350.13	1,184,500.00	388,149.87	67.2
<u>SEWER FUND REVENUE</u>					
SEWER REVENUE	102,084.95	512,281.22	1,182,350.00	670,068.78	43.3
TOTAL FUND REVENUE	102,084.95	512,281.22	1,182,350.00	670,068.78	43.3
<u>STORM WATER FUND REVENUE</u>					
STORM WATER REVENUE	21,749.37	108,514.53	244,000.00	135,485.47	44.5
TOTAL FUND REVENUE	21,749.37	108,514.53	244,000.00	135,485.47	44.5
<u>GARBAGE FUND REVENUE</u>					
GARBAGE REVENUE	33,670.64	168,202.87	395,800.00	227,597.13	42.5
TOTAL FUND REVENUE	33,670.64	168,202.87	395,800.00	227,597.13	42.5
<u>MOTOR POOL FUND REVENUE</u>					
MOTOR POOL REVENUE	29,402.89	187,176.31	569,139.00	381,962.69	32.9
TOTAL FUND REVENUE	29,402.89	187,176.31	569,139.00	381,962.69	32.9

RIVERDALE CITY CORP.
FUND SUMMARY
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INFORMATION TECH. FUND REVENUE</u>					
IT REVENUE	10,673.80	53,293.74	125,380.00	72,086.26	42.5
TOTAL FUND REVENUE	10,673.80	53,293.74	125,380.00	72,086.26	42.5

RIVERDALE CITY CORP.
FUND SUMMARY
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL FUND EXPENDITURES</u>					
MAYOR/COUNCIL	7,154.42	47,556.90	133,807.00	86,250.10	35.5
LEGAL	45,157.90	292,678.31	707,729.00	415,050.69	41.4
CITY ADMINISTRATION	22,311.20	115,128.83	288,272.00	173,143.17	39.9
BUSINESS ADMINISTRATION	41,531.93	238,998.90	630,827.00	391,828.10	37.9
NON DEPARTMENTAL	5,833.00	29,165.00	1,350,851.00	1,321,686.00	2.2
POLICE	229,889.60	1,190,992.34	3,028,244.00	1,837,251.66	39.3
FIRE	124,131.58	634,368.32	1,637,795.00	1,003,426.68	38.7
COMMUNITY DEVELOPMENT	32,453.47	166,267.45	437,085.00	270,817.55	38.0
STREETS	21,035.66	144,615.52	1,397,714.00	1,253,098.48	10.4
PARKS	25,663.80	139,606.02	530,863.00	391,256.98	26.3
COMMUNITY SERVICES	42,311.53	198,579.08	591,063.00	392,483.92	33.6
TOTAL FUND EXPENDITURES	597,474.09	3,197,956.67	10,734,250.00	7,536,293.33	29.8
<u>RDA GENERAL FUND EXPENDITURES</u>					
RDA EXPENSES	4,067.57	4,376.88	42,000.00	37,623.12	10.4
TOTAL FUND EXPENDITURES	4,067.57	4,376.88	42,000.00	37,623.12	10.4
<u>RIVERDALE ROAD RDA FUND EXPENDITURES</u>					
EXPENDITURES	3,682.40	12,132.60	470,000.00	457,867.40	2.6
TOTAL FUND EXPENDITURES	3,682.40	12,132.60	470,000.00	457,867.40	2.6
<u>550 WEST RDA FUND EXPENDITURES</u>					
EXPENDITURES	.00	4,666.91	270,000.00	265,333.09	1.7
TOTAL FUND EXPENDITURES	.00	4,666.91	270,000.00	265,333.09	1.7
<u>STATUTORY HOUSING FUND EXPENDITURES</u>					
EXPENDITURES	.00	.00	62,850.00	62,850.00	.0
TOTAL FUND EXPENDITURES	.00	.00	62,850.00	62,850.00	.0
<u>HOUSING RDA FUND EXPENDITURES</u>					
EXPENDITURES	25.90	133.90	18,000.00	17,866.10	.7
TOTAL FUND EXPENDITURES	25.90	133.90	18,000.00	17,866.10	.7

RIVERDALE CITY CORP.
FUND SUMMARY
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR FACILITY RDA FUND EXPENDITURES</u>					
EXPENDITURES	18,180.81	66,620.69	356,000.00	289,379.31	18.7
TOTAL FUND EXPENDITURES	18,180.81	66,620.69	356,000.00	289,379.31	18.7
<u>CAPITAL PROJECTS FUND EXPENDITURES</u>					
CAPITAL PROJECTS EXPENDITURES	14,373.75	100,530.63	1,755,000.00	1,654,469.37	5.7
TOTAL FUND EXPENDITURES	14,373.75	100,530.63	1,755,000.00	1,654,469.37	5.7
<u>WATER FUND EXPENDITURES</u>					
WATER EXPENSES	52,045.21	284,925.95	2,584,676.00	2,299,750.05	11.0
TOTAL FUND EXPENDITURES	52,045.21	284,925.95	2,584,676.00	2,299,750.05	11.0
<u>SEWER FUND EXPENDITURES</u>					
SEWER EXPENSES	306,427.77	590,444.93	2,710,780.00	2,120,335.07	21.8
TOTAL FUND EXPENDITURES	306,427.77	590,444.93	2,710,780.00	2,120,335.07	21.8
<u>STORM WATER FUND EXPENDITURES</u>					
STORM WATER EXPENSES	13,609.65	73,216.64	586,417.00	513,200.36	12.5
TOTAL FUND EXPENDITURES	13,609.65	73,216.64	586,417.00	513,200.36	12.5
<u>GARBAGE FUND EXPENDITURES</u>					
GARBAGE EXPENSES	34,626.86	132,748.39	398,688.00	265,939.61	33.3
TOTAL FUND EXPENDITURES	34,626.86	132,748.39	398,688.00	265,939.61	33.3
<u>MOTOR POOL FUND EXPENDITURES</u>					
MOTOR POOL EXPENSES	21,775.23	396,392.10	1,052,250.00	655,857.90	37.7
TOTAL FUND EXPENDITURES	21,775.23	396,392.10	1,052,250.00	655,857.90	37.7
<u>INFORMATION TECH. FUND EXPENDITURES</u>					
IT EXPENSES	9,993.52	80,470.96	197,000.00	116,529.04	40.9
TOTAL FUND EXPENDITURES	9,993.52	80,470.96	197,000.00	116,529.04	40.9

**RIVERDALE CITY
CITY COUNCIL AGENDA
January 15, 2019**

AGENDA ITEM: F

SUBJECT: Consideration to approve meeting minutes.

PRESENTER: Jackie Manning, City Recorder

INFORMATION: a. [December 18, 2018 City Council Work Session](#)
b. [December 18, 2018 City Council Regular Meeting](#)

[BACK TO AGENDA](#)

Minutes of the **Work Session** of the **Riverdale City Council & RDA** Tuesday, December 20, 2018 at 5:30 p.m., at the Civic Center in the Administrative Offices, 4600 S Weber River Dr., Riverdale City, Weber County, Utah.

Present:

City Council:	Norm Searle, Mayor Brent Ellis, Councilmember Alan Arnold, Councilmember Cody Hansen, Councilmember Bart Stevens, Councilmember
City Employees:	Rodger Worthen, City Administrator Steve Brooks, City Attorney Scott Brenkman, Police Chief Mike Eggett, Community Development Jackie Manning, City Recorder
Excused:	Rodger Worthen, City Administrator Braden Mitchell, Councilmember

CITY COUNCIL AGENDA

The Work Session meeting began 5:30 p.m. Mayor Searle welcomed the Council Members stating for the record that all were in attendance with the exception of Rodger Worthen, the City Administrator and Councilmember Braden Mitchell, who were both excused. It was noted Councilmember Mitchell could potentially arrive in time for the regular meeting.

Public Comment:

There were no known public comments.

Presentations and Reports:

Mayor Searle stated he will give his full report during the regular portion of the meeting. Mayor Searle invited comments and questions regarding the administration report, to which there were none.

Consent Items:

Mayor Searle invited any corrections or comments for the work session and regular meeting minutes for the City Council Meeting held on December 4, 2018. There were no requested changes.

Mayor Searle invited discussion regarding the second consent item, notification and update regarding the prosecuting software. Steve Brooks, the City Attorney, explained there was no cost for this software as it was purchased with grant funds. The only obligation to the city with acquiring this software will be for staff to attend training. This program syncs with the police department software. Funds for this software will be good for the next 5 years, at which point other funding options will need to be explored.

Action Items:

Mayor Searle invited discussion regarding the first action item, consideration of Resolution 2018-28, amendment to the General Plan, located within the housing policies section. Mike Eggett in Community Development, summarized the executive summary and invited questions. Councilmember Hansen noted the data within the report was collected from 2016 or earlier and asked why there wasn't more current data listed. Mr. Eggett explained this data is the most current data available from the Census Bureau.

Discretionary:

There was a brief discussion regarding the land use study currently being conducted by Hill Air Force Base (HAFB) to help mitigate the local impact to surrounding cities in anticipation of the future job growth at HAFB. There was a brief discussion regarding Riverdale City Boundaries with an emphasis on Falcon Hill, located within HAFB.

RDA AGENDA Items

Consent Items:

Mayor Searle invited discussion or corrections to the meeting minutes for the RDA Meeting that was held on November 20, 2018. There were no requested changes. There was no discussion regarding the annual meeting calendar.

Discretionary Items:

There were no RDA discretionary items.

Adjournment:

Having no further business to discuss the Council adjourned at 5:48 p.m. to convene into their Regular City Council Meeting.

Minutes of the Regular Meeting of the Riverdale City Council held Tuesday, December 18, 2018, at 6:00 p.m., at the Civic Center, 4600 S Weber River Dr., Riverdale City, Weber County, Utah.

Present: City Council: Norm Searle, Mayor
Brent Ellis, Councilmember
Alan Arnold, Councilmember
Cody Hansen, Councilmember
Bart Stevens, Councilmember

City Employees: Steve Brooks, City Attorney
Mike Eggett, Community Development
Scott Brenkman, Police Chief
Jackie Manning, City Recorder

Excused: Rodger Worthen, City Administrator
Braden Mitchell, Councilmember

Visitors: Dave Leahy Chuck Kerkvliet

A. Welcome & Roll Call

The City Council meeting began at 6:00 p.m. Mayor Searle called the meeting to order and welcomed all in attendance, then excused Rodger Worthen, the City Administrator, and Councilmember Mitchell from tonight's meeting.

B. Pledge of Allegiance

Mayor Searle invited Councilmember Stevens to lead the Pledge of Allegiance.

C. Moment of Silence

Mayor Searle called for a moment of silence and asked everyone to remember our police officers, fire fighters, U.S. Military service members, and members of the City Council as they make decisions this evening.

D. Public Comment

Mayor Searle invited any member of the public with questions or concerns to address the Council and asked that they keep their comments to approximately three minutes. No action will be taken during public comment. There were no public comments.

E. Presentations and Reports

1. Mayors Report

Mayor Searle reported the central weber sewer district will be increasing their sewer fees by 2 percent in the upcoming year.

2. City Administration Report

The city administration report outlines staff anniversaries, full time employee (fte) allocation, community development (i.e. new businesses coming into the community or existing business remodels), individual staff monthly progress reports, and the condition of the treasury. It was noted Jared Hawkes has 10 years of service to the city.

F. Consent Items

1. Consideration to approve the City Council meeting minutes from: December 4, 2018 Work Session and Regular Session.

Mayor Searle invited any corrections or comments regarding the above referenced meeting minutes. There were no requested changes.

2. Notification and update regarding the prosecuting software.

Mr. Brooks explained the prosecuting software was purchased with grant funds. This software is at no cost to the city for the next 5 years. This software syncs with police software making it easier for prosecutors to obtain the information they need. The only obligation for this software will be for staff to attend trainings. At the end of 5 years if no grants can be

obtained Mr. Brooks will present funding options to the city council. Councilmember Stevens asked if other municipalities use this system. Mr. Brooks was unsure. There was a brief discussion regarding the available software various municipalities use for their police and court departments.

MOTION: Councilmember Ellis moved to approve the consent items as proposed. Councilmember Stevens seconded the motion. There was not any discussion regarding this motion. The motion passed unanimously in favor.

G. Action Items

1. Consideration of Resolution 2018-28, amendment to the General Plan, located within the housing policies section.

Mike Eggett, in Community Development, summarized the executive summary which explained:

Per State Code requirements, Riverdale City is expected to prepare a five-year update to the Housing Policies (Element) of the Riverdale General Plan. The last time this component was updated was over five years ago and, for this reason, we are required to review and then officially update this component in the General Plan with new statistical data and other information currently applicable to the Riverdale community. The State requires that these policies be reviewed and approved with a resolution supporting updated changes to community housing policies found within the General Plan.

The proposed updated language is attached in order to allow for a review of these proposed amendments to Housing Policies of the General Plan. Any proposed amendments to the General Plan require a public hearing to be held. A public hearing was appropriately noticed, according to State Code, and copies of this notice are found within your packet. A public hearing was held before the Planning Commission on December 11, 2018 and no comments were provided by members of the public. Following review and discussion of the proposed amendments, the Planning Commission approved a favorable motion to recommend City Council approval of the attached language amendment for the Housing Policies section of the General Plan.

Following review and discussion of this matter, the City Council may make a motion to approve the proposed General Plan changes to the Housing Policies section, approve the proposed language with any proposed changes to the updated language, table the matter to allow for additional future discussion, or not approve the proposed General Plan language changes as provided herein, with sufficient findings of fact noted to justify the decision.

Should this matter receive an approval of the resolution by City Council, the updated Housing Policies section of the General Plan would be forwarded to the Utah State Housing and Community Development department along with the resolution reflecting approval of these proposed amendments.

Title 10 Ordinance Guidelines (Code Reference)
This General Plan amendment review is regulated under City Code 10-1 "General", specifically 10-1-5 "Changes and Amendments", and the Utah State Code Annotated 10-9a-400 series of codes.

Changes made to the Housing Policies of the General Plan were made in conjunction with updated data that was provided by the Utah State Housing and Community Development Department and the U.S. Census Bureau databases. These updated statistics were utilized in the updated biennial moderate income housing report that has been already submitted to the Utah State Housing and Community Development Department and hereafter has been asked by this Department.

For the City Council's convenience, City Staff has provided the previous version of the Housing Policies section of the General Plan and an amended completed version of the Housing Policies section of the General Plan.

Following review and discussion of this matter, the City Council may make a motion to approve the proposed General Plan changes to the Housing Policies section, approve the proposed language with any proposed changes to the updated language, table the matter to allow for additional future discussion, or not approve the proposed General Plan language changes as provided herein, with sufficient findings of fact noted to justify the decision.

General Plan Guidance (Section Reference)
The Housing Policies section of the General Plan is being proposed for amendment to fulfill Utah State Moderate Income Housing reporting requirements.

There were no questions regarding this item.

MOTION: Councilmember Arnold moved to approve Resolution 2018-28, amendment to the General Plan, located within the housing policies section. Councilmember Hansen seconded the motion.

Mayor Searle invited discussion regarding the motion. There was not a discussion.

ROLL CALL VOTE: Councilmembers Arnold, Hansen, Stevens and Ellis all voted in favor of the motion.

H. Discretionary Items

There were no discretionary items.

I. Adjournment.

MOTION: Having no further business to discuss, Councilmember Arnold made a motion to adjourn. The motion was seconded by Councilmember Ellis; all voted in favor. The meeting was adjourned at 6:12 p.m.

Norm Searle, Mayor

Jackie Manning, City Recorder

Date Approved:

**RIVERDALE CITY
CITY COUNCIL AGENDA
January 15, 2019**

AGENDA ITEM: G1

SUBJECT: Consideration and discussion to accept the financial audit for fiscal year 2018, as performed by Christensen, Palmer and Ambrose.

PRESENTER: Jeff Ambrose, Christensen, Palmer & Ambrose

INFORMATION: [a. Executive Summary](#)
[b. Audit Report](#)

[BACK TO AGENDA](#)



City Council Executive Summary

For the Council meeting on: January 15, 2019

Petitioner:
Stacey Comeau, Treasurer

Summary of Proposed Action

City Council consideration of accepting the City's Annual Financial Statement Audit for the fiscal year ended June 30, 2018 as performed by Christensen, Palmer & Ambrose Certified Public Accountants and presented by Jeff Ambrose.

Summary of Supporting Facts & Options

The City is required to undergo an annual fiscal year financial and Utah State Compliance audit performed by an independent certified public accounting firm. After this audit is completed the results are presented to the Mayor and City Council for acceptance and the financial statements are required to be submitted to the State of Utah.

Please find the City's audited financial statement for the fiscal year ending June 30, 2018 following this executive summary.

Legal Comments - City Attorney

Steve Brooks

Steve Brooks
City Attorney

Fiscal Comments - Finance Director

Cody Cardon

Cody Cardon
Finance Director

Administrative Comments - City Administrator

Rodger Worthen

Rodger Worthen
City Administrator

Signatures were added electronically. Any comments are reflected accordingly.

**RIVERDALE CITY
BASIC FINANCIAL STATEMENTS AND
REQUIRED SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITOR'S REPORTS
YEAR ENDED JUNE 30, 2018**

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Independent Auditor's Report

To the Mayor and City Council
Riverdale City

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 Riverdale City (the City), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprises the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 3-10 and 47-52 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 basic financial statements. The combining financial statements on pages 53 - 55 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements on pages 53 - 55 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2018, 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, 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* in considering the City's internal control over financial reporting and compliance.

Christensen, Palmer & Ambrose P.C.

MANAGEMENT'S DISCUSSION AND ANALYSIS

RIVERDALE CITY MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDING JUNE 30, 2018

INTRODUCTION

The following is a discussion and analysis of Riverdale City's financial performance and activities for the fiscal year ending June 30, 2018. Beginning in fiscal year 2004, the City implemented financial reporting standards established by GASB (the Governmental Accounting Standards Board). These standards significantly changed the content and structure of the financial statements.

HIGHLIGHTS

Wood Creations, Hobby Lobby, Wing Stop, Chipotle Mexican Grill, Mod Pizza, Sleep Number, AT&T Store, Jersey Mike's Subs, Floor & Décor, Lumber Liquidators, and Lady Janes Haircuts for Men all joined the City during this fiscal year. New residential construction numbers were lower than the previous year. Permits for single family dwelling homes were four for the current year and twelve for the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the City's Basic Financial Statements. The Basic Financial Statements includes three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information.

The government-wide financial statements are comprised of: 1) the Statement of Net Assets, and 2) the Statement of Activities. These two statements provide a broad overview of the City's finances. The Statement of Net Assets shows the overall net assets of the City. Over time, increases and decreases in net assets are one indicator of the City's overall financial condition. The Statement of Activities helps to identify functions of the City that are principally supported by taxes and other general revenues (governmental activities) along with other functions that are intended to recover all or most of their costs through user fees and charges (business-type activities).

Riverdale City's business type activities include water, sewer, garbage and storm water operations.

The fund financial statements provide detailed information about individual major funds and not the City as a whole. A fund is a group of related accounts that the City uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the City's funds are divided into two types, each of which uses a different accounting approach. The two types are 1) Governmental Funds and 2) Proprietary Funds.

Governmental Funds – Most of the City's basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide financial statements.

RIVERDALE CITY MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Proprietary Funds – Riverdale City uses two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Riverdale City has four enterprise funds – water, sewer, garbage, and storm water. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City maintains two internal service funds to account for its fleet and information technology systems activities. Because these services predominantly benefit government rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

Differences between Government-Wide and Fund Statements

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements but are deferred revenue on the governmental fund statements.

Notes to the Financial Statements

The notes found within these financial statements provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

RIVERDALE CITY MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDING JUNE 30, 2018

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The largest component of the City's net position, 63.9 percent, reflects investments in capital assets (land, buildings, equipment, roads, parks, trails and other infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities.

Restricted net position comprises 9.6 percent of total net position and is subject to external restrictions on how they may be used. The remaining 26.5 percent of net position is unrestricted and may be used at the City's discretion to meet its ongoing obligations to citizens and creditors.

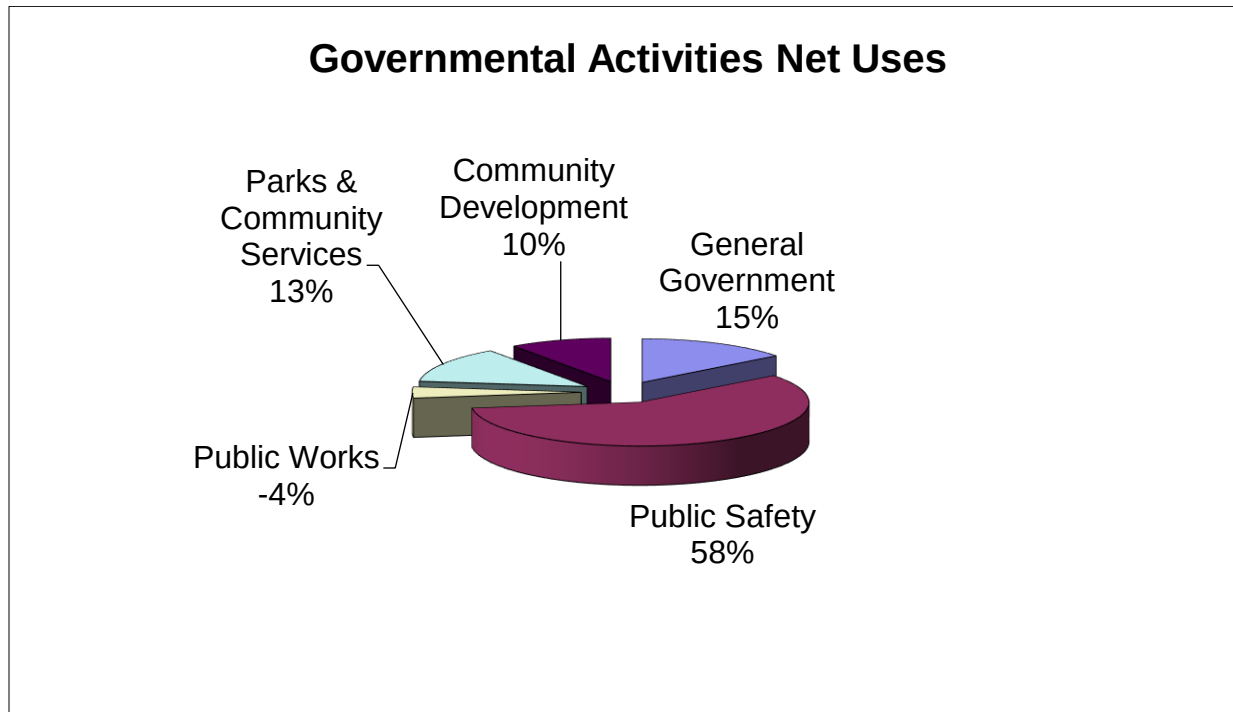
Riverdale City Statement of Net Position Comparative

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and Other Assets	\$14,643,728	\$13,743,096	\$ 7,081,590	\$ 6,452,446	\$21,725,318	\$20,195,542
Capital Assets (Net)	18,967,585	18,145,992	12,674,583	12,508,121	31,642,168	30,654,113
Total Assets	33,611,313	31,889,088	19,756,173	18,960,567	53,367,486	50,849,655
Deferred Outflows	1,676,617	1,495,747	135,175	120,874	1,811,792	1,616,621
Current Liabilities	862,841	793,919	271,968	114,683	1,134,809	908,602
Noncurrent Liabilities	2,671,013	3,720,451	1,249,315	1,375,451	3,920,328	5,095,902
Total Liabilities	3,533,854	4,514,370	1,521,283	1,490,134	5,055,137	6,004,504
Deferred Inflows	2,137,825	540,744	113,556	41,175	2,251,381	581,919
Net Position:						
Net Investment in Capital Assets	18,967,585	17,690,992	11,612,143	11,378,681	30,579,728	29,069,673
Restricted	4,596,005	8,577,788	-	-	4,596,005	8,577,788
Unrestricted	6,052,661	2,060,941	6,644,366	6,171,451	12,697,027	8,232,392
Total Net Position	\$29,616,251	\$28,329,721	\$18,256,509	\$17,550,132	\$47,872,760	\$45,879,853

**RIVERDALE CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

Governmental Activities

The activities in the governmental funds resulted in an increase in net position of \$1,286,530 for the year. The following chart shows by percentage the relative net uses (expenses minus any revenue directly attributed to that particular function) for governmental activities for each of the functions shown on the Statement of Activities.



RIVERDALE CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

Riverdale City

Changes in Net Position

Comparative

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Revenues:						
Charges for Services	\$1,123,179	\$1,238,765	\$3,018,276	\$2,984,066	\$4,141,455	\$4,222,831
Operating Grants & Contributions	783,042	1,194,620	-	-	783,042	1,194,620
Capital Grants & Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	1,244,697	1,609,634	-	-	1,244,697	1,609,634
Sales Tax	6,456,007	6,177,265	-	-	6,456,007	6,177,265
Unrestricted interest earned	194,283	93,352	112,302	54,860	306,585	148,212
Miscellaneous	152,340	372,420	-	-	152,340	372,420
Transfers - internal activities	-	-	-	-	-	-
Total Revenues	9,953,548	10,686,056	3,130,578	3,038,926	13,084,126	13,724,982
Expenses:						
General Government	1,750,830	1,796,177	-	-	1,750,830	1,796,177
Public Safety	4,486,366	4,035,563	-	-	4,486,366	4,035,563
Streets and Public Works	491,081	497,246	-	-	491,081	497,246
Parks & Community Services	1,097,042	1,054,193	-	-	1,097,042	1,054,193
Community Development	841,699	966,649	-	-	841,699	966,649
Interest on long-term debt	-	-	-	-	-	-
Water Fund	-	-	882,153	892,353	882,153	892,353
Sewer Fund	-	-	1,000,786	987,080	1,000,786	987,080
Storm Water Fund	-	-	182,657	193,669	182,657	193,669
Garbage Fund	-	-	358,605	336,360	358,605	336,360
Total Expenses	8,667,018	8,349,828	2,424,201	2,409,462	11,091,219	10,759,290
Increase in Net Position before Transfers	1,286,530	2,336,228	706,377	629,464	1,992,907	2,965,692
Transfers	-	-	-	-	-	-
Increase (Decrease) in Net Position	1,286,530	2,336,228	706,377	629,464	1,992,907	2,965,692
Net Position Beginning - restated	28,329,721	25,993,493	17,550,132	16,920,668	45,879,853	42,914,161
Net Position Ending	<u>\$29,616,251</u>	<u>\$28,329,721</u>	<u>\$18,256,509</u>	<u>\$17,550,132</u>	<u>\$47,872,760</u>	<u>\$45,879,853</u>

**RIVERDALE CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

The table below shows to what extent the City's governmental activities relied on taxes and other general revenue to cover all of their costs. These programs generated revenues of \$1,906,221 or 22.0 percent of their total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 78.0 percent of expenses.

Activities	Total Program Expenses	Less Program Revenues	Net Program Costs	Program Revenues as a Percentage of Total Expense
General Government	\$ 1,750,830	\$ 678,950	\$ (1,071,880)	38.8%
Public Safety	4,486,366	193,578	(4,292,788)	4.3%
Streets & Public Works	491,081	792,608	301,527	161.4%
Parks & Community Services	1,097,042	115,017	(982,025)	10.5%
Community Development	841,699	126,068	(715,631)	15.0%
Totals	<u>\$ 8,667,018</u>	<u>\$ 1,906,221</u>	<u>\$ (6,760,797)</u>	<u>22.0%</u>

Business-Type Activities

The business-type activities (water, sewer, storm-water, and garbage) are generating sufficient revenue to cover operating costs and provide varying amounts of reserves for future capital projects.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

Riverdale City's governmental and business-type activities net capital assets increased by \$988,055 during the fiscal year – added \$1,524,469 in infrastructure, \$87,745 in improvements, \$31,940 in buildings, and \$844,374 in machinery and equipment. The City had an increase of \$1,163,375 in land and decrease of \$1,183,874 in land. The City also subtracted \$300,270 in equipment and other assets. Accumulated depreciation on the assets increased by \$1,324,404.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Fund Balances

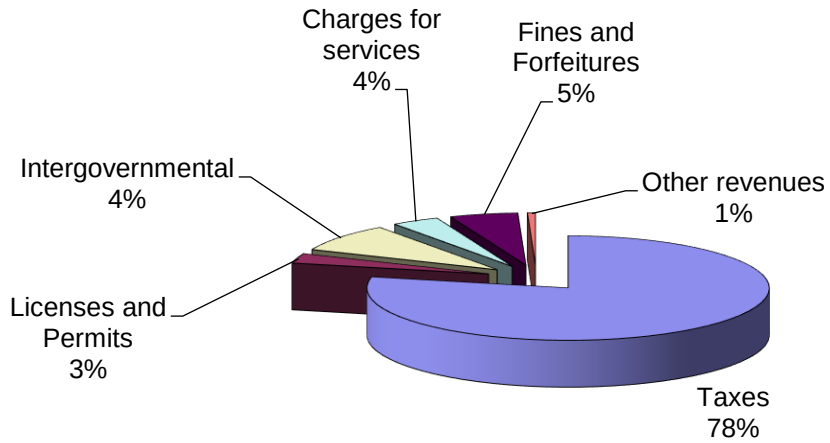
At June 30, 2018, Riverdale City's governmental funds reported combined fund balances of \$10,836,984. Of this amount, \$4,596,005 or 42.4% is restricted for specific purposes and projects. \$3,956,953 or 36.5% is assigned to Capital Projects and the remaining \$2,284,026 or 21.1% is unreserved.

General Fund

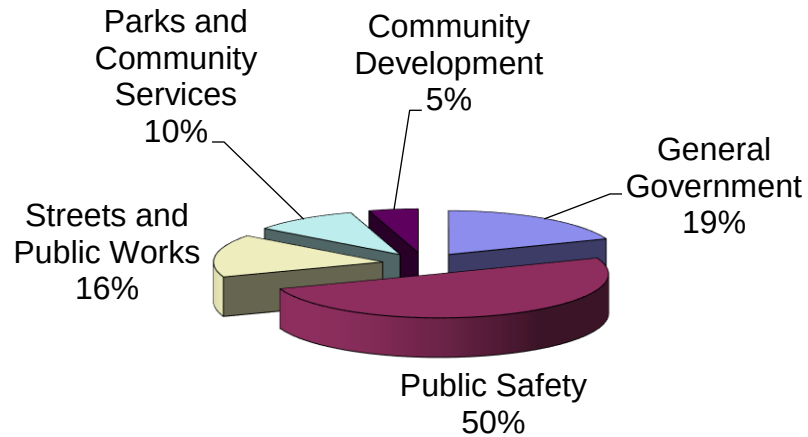
During 2018, the fund balance in the general fund increased by \$658,773. Taxes increased \$337,666, a 4.9% increase from the previous year. Total general fund revenues were up \$216,188, a 2.4% increase from the previous year. Total general fund expenditures (excluding transfers) were up \$1,110,417 or 14.4%.

**RIVERDALE CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

General Fund Revenue Sources



General Fund Expenditures



**RIVERDALE CITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDING JUNE 30, 2018**

General Fund Budgetary Highlights

Riverdale City prepares its budget according to state statutes. The most significant budget is the General Fund. The City made amendments to the General Fund this year. The budget was increased by \$1,425,000.

Actual General Fund revenues were \$291,899 or 3.3% above the budget. Actual expenditures were \$541,375 or 5.8% below the amended budget or \$316,375 or 3.5% below the original budget. The City was not required to draw upon existing fund balance in the General Fund this year to cover its expenditures.

RDA Fund

During the fiscal year, the fund balance in the Redevelopment Agency Fund decreased \$195,705.

The City made amendments to the RDA budget during this year.

Capital Projects Fund

During the fiscal year, the fund balance in the Capital Projects Fund increased \$544,096.

Enterprise Funds

The combined change in net position of the enterprise funds shows an increase of \$706,377. This is \$76,913 higher than the previous year.

OTHER MATTERS

Current and Future Projects

The City is considering improving parking lots and lighting at several of its buildings. The Redevelopment Agency is planning to work with a developer to improve land in the Riverdale Road and 550 W RDA areas. The City's water department has budgeted \$1,545,000 in various projects, and sewer replacement/repair projects in the amount of \$503,500 in the coming fiscal year. The City will also be working on possible storm water projects in the amount of \$325,000. The City has also budgeted to pay off its Series 2009 Sewer Bonds during the coming fiscal year.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of Riverdale City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information in this report or any other matters related to the City's finances should be addressed to Riverdale City, 4600 S. Weber River Dr., Riverdale, UT 84405.

BASIC FINANCIAL STATEMENTS

RIVERDALE CITY
STATEMENT OF NET POSITION
JUNE 30, 2018

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	\$ 7,830,367	\$ 6,752,914	\$ 14,583,281
Restricted cash	4,025,600	-	4,025,600
Accounts receivable	90,721	321,724	412,445
Due from other governmental units	2,001,442	-	2,001,442
Housing loans receivable	588,669	-	
Net pension asset	106,929	6,952	113,881
Capital assets (net of accumulated depreciation):			
Land	5,427,613	755	5,428,368
Construction in progress	-	-	-
Infrastructure	4,561,960	11,977,257	16,539,217
Buildings	5,522,281	420,241	5,942,522
Improvements	1,403,647	-	1,403,647
Machinery and equipment	2,052,084	131,865	2,183,949
Water rights	-	144,465	144,465
TOTAL ASSETS	<u>33,611,313</u>	<u>19,756,173</u>	<u>52,778,817</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources relating to pensions	<u>1,676,617</u>	<u>135,175</u>	<u>1,811,792</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>35,287,930</u>	<u>19,891,348</u>	<u>54,590,609</u>
LIABILITIES			
Accounts payable and accrued expenses	779,258	202,968	982,226
Deposits	83,583	-	83,583
Non-current liabilities:			
Due within one year	-	69,000	69,000
Due in more than one year	<u>2,671,013</u>	<u>1,249,315</u>	<u>3,920,328</u>
TOTAL LIABILITIES	<u>3,533,854</u>	<u>1,521,283</u>	<u>5,055,137</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	671,593	-	671,593
Deferred inflows of resources related to pensions	<u>1,466,232</u>	<u>113,556</u>	<u>1,579,788</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,137,825</u>	<u>113,556</u>	<u>2,251,381</u>
NET POSITION			
Net investment in capital assets	18,967,585	11,612,143	30,579,728
Restricted for:			
Redevelopment Agency	4,301,559	-	4,301,559
Local Option Highway and Transportation	294,446	-	294,446
Unrestricted	<u>6,052,661</u>	<u>6,644,366</u>	<u>12,697,027</u>
TOTAL NET POSITION	<u>\$ 29,616,251</u>	<u>\$ 18,256,509</u>	<u>\$ 47,872,760</u>

The accompanying notes are an integral part of these statements.

RIVERDALE CITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
PRIMARY GOVERNMENT:							
Governmental activities:							
General government	\$ 1,750,830	\$ 678,950	\$ -	\$ -	\$ (1,071,880)	\$ -	\$ (1,071,880)
Public safety	4,486,366	193,578	-	-	(4,292,788)	-	(4,292,788)
Streets and public works	491,081	9,566	783,042	-	301,527	-	301,527
Parks and community services	1,097,042	115,017	-	-	(982,025)	-	(982,025)
Community development	841,699	126,068	-	-	(715,631)	-	(715,631)
Total governmental activities	8,667,018	1,123,179	783,042	-	(6,760,797)	-	(6,760,797)
Business-type activities:							
Water	882,153	1,266,336	-	-	-	384,183	384,183
Sewer	1,000,786	1,153,380	-	-	-	152,594	152,594
Storm water	182,657	226,327	-	-	-	43,670	43,670
Garbage	358,605	372,233	-	-	-	13,628	13,628
Total business-type activities	2,424,201	3,018,276	-	-	-	594,075	594,075
Total primary government	\$ 11,091,219	\$ 4,141,455	\$ 783,042	\$ -	(6,760,797)	594,075	(6,166,722)
General revenues:							
Property taxes					1,244,697	-	1,244,697
Sales taxes					6,456,007	-	6,456,007
Transient room tax					14,839	-	14,839
Fees-in-lieu of taxes					47,009	-	47,009
Miscellaneous					90,492	-	90,492
Interest earnings					194,283	112,302	306,585
Total general revenues and transfers					8,047,327	112,302	8,159,629
Change in net position					1,286,530	706,377	1,992,907
Net position - beginning					28,329,721	17,550,132	45,879,853
Net position - ending					\$ 29,616,251	\$ 18,256,509	\$ 47,872,760

The accompanying notes are an integral part of these statements.

**RIVERDALE CITY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General Fund	Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,673,625	\$ -	\$ 3,989,451	\$ 5,663,076
Restricted cash	294,446	3,731,154	-	4,025,600
Accounts receivable	90,069	652	-	90,721
Due from other governmental units	1,994,109	7,333	-	2,001,442
Housing loans receivable	-	588,669	-	588,669
Total assets	<u>\$ 4,052,249</u>	<u>\$ 4,327,808</u>	<u>\$ 3,989,451</u>	<u>\$ 12,369,508</u>
LIABILITIES				
Accounts payable	\$ 698,280	\$ 17,846	\$ 32,498	\$ 748,624
Accrued liabilities	28,724	-	-	28,724
Deposits	75,180	8,403	-	83,583
Total liabilities	<u>802,184</u>	<u>26,249</u>	<u>32,498</u>	<u>860,931</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - Property Taxes	671,593	-	-	671,593
Total deferred inflows of resources	<u>671,593</u>	<u>-</u>	<u>-</u>	<u>671,593</u>
FUND BALANCES				
Restricted for:				
Class "C" roads	-	-	-	-
Local option highway & transportation	294,446	-	-	294,446
Redevelopment agency	-	4,301,559	-	4,301,559
Assigned to:				
Capital projects	-	-	3,956,953	3,956,953
Unassigned	2,284,026	-	-	2,284,026
Total fund balances	<u>2,578,472</u>	<u>4,301,559</u>	<u>3,956,953</u>	<u>10,836,984</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,052,249</u>	<u>\$ 4,327,808</u>	<u>\$ 3,989,451</u>	<u>\$ 12,369,508</u>

The accompanying notes are an integral part of these statements.

RIVERDALE CITY
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2018

Total fund balances - governmental funds:		\$ 10,836,984
Amounts reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Land	\$ 5,427,613	
Construction in progress	-	
Infrastructure	6,528,462	
Buildings	9,720,912	
Improvements	3,014,301	
Machinery and equipment	5,475,659	
Accumulated depreciation	<u>(11,199,362)</u>	
		18,967,585
Internal Service Funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of those internal service funds that primarily benefit governmental entities are included with activities in the statement of net position. (Net of capital assets included above.)		2,165,381
Net pension assets used in governmental activities are not financial resources and , therefore, are not reported in the funds.		106,929
Deferred outflows of resources, a consumption of net position that applies to future periods, is not shown in the fund statements.		1,676,617
Deferred inflows of resources, a use of net position that applies to future periods, is not shown in the fund statements.		(1,466,232)
Long-term liabilities, including compensated absences are not due and payable in the current period and therefore are not reported in the governmental funds, but they are reported in the Statement of Net Position.		
Net pension liability	(1,849,399)	
Compensated absences	<u>(821,614)</u>	
		<u>(2,671,013)</u>
Net position of governmental activities		<u><u>\$ 29,616,251</u></u>

The accompanying notes are an integral part of these statements.

RIVERDALE CITY
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Taxes				
Property taxes	\$ 657,785	\$ 586,912	\$ -	\$ 1,244,697
Sales taxes	6,456,007	-	-	6,456,007
Transient room tax	14,839	-	-	14,839
Fees-in-lieu of taxes	47,009	-	-	47,009
Licenses and permits	271,875	-	-	271,875
Intergovernmental	798,233	-	19,304	817,537
Charges for services	350,507	-	-	350,507
Fines and forfeitures	500,797	-	-	500,797
Interest	29,127	69,614	59,067	157,808
Other revenues	29,920	1,233,779	-	1,263,699
Total revenues	<u>9,156,099</u>	<u>1,890,305</u>	<u>78,371</u>	<u>11,124,775</u>
EXPENDITURES				
Current				
General government	1,686,446	-	94,300	1,780,746
Public safety	4,390,812	-	-	4,390,812
Streets and public works	222,692	-	-	222,692
Parks and community services	886,712	-	12,167	898,879
Community development	408,436	431,543	-	839,979
Capital outlay				
General government	2,854	-	13,830	16,684
Public safety	46,340	-	31,825	78,165
Streets and public works	1,164,089	-	-	1,164,089
Parks and community services	3,264	-	38,303	41,567
Community development	7,477	1,198,117	-	1,205,594
Debt service				
Principal	-	455,000	-	455,000
Interest and fees	-	1,350	-	1,350
Total expenditures	<u>8,819,122</u>	<u>2,086,010</u>	<u>190,425</u>	<u>11,095,557</u>
Excess (deficiency) of revenues over expenditures	<u>336,977</u>	<u>(195,705)</u>	<u>(112,054)</u>	<u>29,218</u>
Other financing sources (uses)				
Transfers in	-	-	656,150	656,150
Transfers out	(656,150)	-	-	(656,150)
Total other financing sources and uses	<u>(656,150)</u>	<u>-</u>	<u>656,150</u>	<u>-</u>
Net change in fund balances	(319,173)	(195,705)	544,096	29,218
Fund balances - beginning of year	<u>2,897,645</u>	<u>4,497,264</u>	<u>3,412,857</u>	<u>10,807,766</u>
Fund balances - end of year	<u>\$ 2,578,472</u>	<u>\$ 4,301,559</u>	<u>\$ 3,956,953</u>	<u>\$ 10,836,984</u>

The accompanying notes are an integral part of these statements.

RIVERDALE CITY

**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, 2018**

Amounts reported for governmental activities in the Statement of

Activities are different because:

Net changes in fund balances - total governmental funds	\$	29,218
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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 the capital outlays in the current period.

Capital outlays	\$ 2,506,099	
Depreciation expense	<u>(712,568)</u>	1,793,531

Donations of capital assets increase net position in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources.

Infrastructure		-
----------------	--	---

The Statement of Activities includes the net pension benefit (expense from the adoption of GASB 68, which is not included in the fund financial statements).		(22,104)
--	--	----------

Internal Service Funds are used by management to charge the costs of fleet management to individual funds. The net income of certain activities of the Internal Service Fund is reported with governmental activities.		133,436
--	--	---------

The disposition of capital assets results in the reporting of proceeds in the fund financial statements, but the net book value of the asset is reduced in the statement of activities.		(1,169,399)
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The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items is as follows:

Issuance of debt	-	
Repayment of bond principal	<u>455,000</u>	455,000

Some expenses reported in the Statement of Activities do not require use of current financial resources and therefore, are not reported as expenditures in governmental funds.

		<u>66,848</u>
Change in net position of governmental activities	\$	<u><u>1,286,530</u></u>

The accompanying notes are an integral part of these statements.

RIVERDALE CITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2018

	Business-Type Activities -	
	Water	Sewer
ASSETS AND DEFERRED OUTFLOWS		
Current assets:		
Cash and cash equivalents	\$ 2,425,859	\$ 2,679,577
Accounts receivable	142,804	118,249
Total current assets	2,568,663	2,797,826
Noncurrent assets:		
Net pension asset	4,046	1,585
Land	755	-
Buildings	797,776	-
Water and canal stock	144,465	-
Infrastructure	8,669,556	6,767,685
Machinery and equipment	125,693	51,322
Less: accumulated depreciation	(4,042,817)	(2,678,688)
Total noncurrent assets	5,699,474	4,141,904
Total assets	8,268,137	6,939,730
Deferred outflows of resources - pension	84,158	29,911
Total assets and deferred outflows of resources	8,352,295	6,969,641
LIABILITIES AND DEFERRED INFLOWS		
Current liabilities:		
Accounts payable	38,224	6,790
Bonds payable - current	-	69,000
Total current liabilities	38,224	75,790
Noncurrent liabilities:		
Net pension liability	98,016	24,728
Compensated absences	36,337	46,324
Bonds payable - noncurrent	-	993,440
Total noncurrent liabilities	134,353	1,064,492
Deferred inflows of resources - pension	63,570	27,682
Total liabilities and deferred inflows of resources	236,147	1,167,964
NET POSITION		
Net investment in capital assets	5,695,428	3,077,879
Unrestricted	2,420,720	2,723,798
Total net position	\$ 8,116,148	\$ 5,801,677

The accompanying notes are an integral part of these statements.

Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
Storm Water	Garbage	Total	
\$ 1,337,595	\$ 309,883	\$ 6,752,914	\$ 2,167,291
23,326	37,345	321,724	-
1,360,921	347,228	7,074,638	2,167,291
1,135	186	6,952	-
-	-	755	-
65,206	-	862,982	-
-	-	144,465	-
3,314,087	-	18,751,328	-
52,085	-	229,100	3,829,970
(592,542)	-	(7,314,047)	(2,210,257)
2,839,971	186	12,681,535	1,619,713
4,200,892	347,414	19,756,173	3,787,004
19,881	1,225	135,175	-
4,220,773	348,639	19,891,348	3,787,004
130,109	27,845	202,968	1,910
-	-	69,000	-
130,109	27,845	271,968	1,910
15,164	(1,126)	136,782	-
34,642	1,790	119,093	-
-	-	993,440	-
49,806	664	1,249,315	-
19,459	2,845	113,556	-
199,374	31,354	1,634,839	1,910
2,838,836	-	12,674,583	1,619,713
1,182,563	317,285	6,644,366	2,165,381
<u>\$ 4,021,399</u>	<u>\$ 317,285</u>	<u>18,256,509</u>	<u>\$ 3,785,094</u>

RIVERDALE CITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Business-Type Activities -	
	Water	Sewer
OPERATING REVENUE		
Charges for service	\$ 1,263,494	\$ 1,153,380
Other	2,842	-
Total operating revenue	1,266,336	1,153,380
OPERATING EXPENSES		
Personnel services	245,456	134,170
Contractual services	258,751	701,535
Materials and supplies	44,776	11,988
Depreciation	240,071	129,664
Utilities	90,652	622
Bad debts	2,447	-
Total operating expenses	882,153	977,979
Operating income (loss)	384,183	175,401
NONOPERATING REVENUE (EXPENSES)		
Interest revenue	36,551	46,769
Interest expense	-	(22,807)
Gain on sale	-	-
Total nonoperating revenue	36,551	23,962
Income (loss) before contributions	420,734	199,363
Capital contributions	-	-
Change in net position	420,734	199,363
Net position - beginning	7,695,414	5,602,314
Net position - ending	\$ 8,116,148	\$ 5,801,677

The accompanying notes are an integral part of these statements.

Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
Storm Water	Garbage	Total	
\$ 226,327	\$ 372,233	\$ 3,015,434	\$ 479,316
-	-	2,842	-
226,327	372,233	3,018,276	479,316
89,328	15,739	484,693	-
16,248	328,323	1,304,857	-
9,370	14,543	80,677	56,445
67,711	-	437,446	340,995
-	-	91,274	11,027
-	-	2,447	-
182,657	358,605	2,401,394	408,467
43,670	13,628	616,882	70,849
23,108	5,874	112,302	36,475
-	-	(22,807)	-
-	-	-	26,112
23,108	5,874	89,495	62,587
66,778	19,502	706,377	133,436
-	-	-	-
66,778	19,502	706,377	133,436
3,954,621	297,783	17,550,132	3,651,658
\$ 4,021,399	\$ 317,285	\$ 18,256,509	\$ 3,785,094

RIVERDALE CITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Business-Type Activities -	
	Water	Sewer
Cash Flows From Operating Activities		
Receipts from customers	\$ 1,237,073	\$ 1,146,338
Interfund services provided	-	-
Payments to employees	(254,404)	(129,557)
Payments to suppliers	(352,774)	(701,771)
Payments for interfund services used	(18,768)	(11,592)
Net cash from operating activities	611,127	303,418
Cash Flows From Noncapital Financing Activities		
Interfund loan	-	-
Net cash from noncapital financing activities	-	-
Cash Flows From Capital and Related Financing Activities		
Interest paid on debt	-	(22,807)
Principal paid on debt	-	(67,000)
Purchases of capital assets	(206,950)	(63,640)
Proceeds from sale of assets	-	-
Net cash from capital and related financing	(206,950)	(153,447)
Cash Flows From Investing Activities		
Interest and dividends received	36,551	46,769
Net cash from investing activities	36,551	46,769
Net increase (decrease in cash and cash equivalents)	440,728	196,740
Cash and cash equivalents, July 1	1,985,131	2,482,837
Cash and cash equivalents, June 30	\$ 2,425,859	\$ 2,679,577
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:		
Operating income (loss)	\$ 384,183	\$ 175,401
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expenses	240,071	129,664
(Increase) decrease in accounts receivable	(29,263)	(7,042)
Increase (decrease) in accounts payable	25,084	782
Increase (decrease) in compensated absences	(9,837)	4,153
Increase (decrease) in net pension liability	889	460
Total adjustments	226,944	128,017
Net cash provided (used) by operating activities	\$ 611,127	\$ 303,418
Noncash Investing, Capital and Financing Activities:		
Contributed capital assets from developers	\$ -	\$ -

The accompanying notes are an integral part of these statements.

Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
Storm Water	Garbage	Total	
\$ 225,582	\$ 372,216	\$ 2,981,209	\$ -
-	-	-	479,316
(87,690)	(15,622)	(487,273)	-
105,438	(340,401)	(1,289,508)	(67,307)
(7,104)	-	(37,464)	-
236,226	16,193	1,166,964	412,009
-	-	-	-
-	-	-	-
-	-	(22,807)	-
-	-	(67,000)	-
(188,850)	-	(459,440)	(823,021)
-	-	-	160,004
(188,850)	-	(549,247)	(663,017)
23,108	5,874	112,302	36,475
23,108	5,874	112,302	36,475
70,484	22,067	730,019	(214,533)
1,267,111	287,816	6,022,895	2,381,824
\$ 1,337,595	\$ 309,883	\$ 6,752,914	2,167,291
\$ 43,670	\$ 13,628	\$ 616,882	\$ 70,849
67,711	-	437,446	340,995
(745)	(17)	(37,067)	-
123,952	2,465	152,283	165
1,306	58	(4,320)	-
332	59	1,740	-
192,556	2,565	550,082	341,160
\$ 236,226	\$ 16,193	\$ 1,166,964	\$ 412,009
\$ -	\$ -	\$ -	\$ -

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Riverdale City, Utah conform in all material respects to generally accepted accounting principles (GAAP) as applicable to governments. The City has adopted the provisions of the Governmental Accounting Standards Board (GASB). Preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements.

The following is a summary of the more significant policies and is presented to assist the reader in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

A. Reporting Entity

Riverdale City was incorporated on March 4, 1946 in the State of Utah. The City operates under a Council/Mayor form of government and provides the following services as authorized by its charter: public safety, public utilities, highways and streets, social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

The criteria set forth by generally accepted accounting principles (GAAP) was used to determine which entities to include in this report. GASB Concepts Statement-1 (Objectives of Financial Reporting) concludes that the basic foundation for governmental financial reporting is accountability. The Concepts Statement asserts that accountability requires governments to answer to the citizenry - to justify the raising of public resources and the purposes for which they are used. In turn, the concept of accountability becomes the basis for defining the financial reporting entity.

In defining the government, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth by the Governmental Accounting Standards board (GASB). Under GASB Statement No. 61, *The Financial Reporting Entity*, the financial reporting entity consists of the primary government and the following component units:

Blended component units: Blended component units, although legally separate entities, are in substance part of the government's operations. They are reported as part of the primary government and blended with the appropriate funds. The City has the following component units.

The Riverdale Redevelopment Agency (RDA) is governed by a board of directors comprised of the Mayor and City Council of Riverdale City. Although it is legally separate from the City, the RDA is reported as if it were part of the primary government because its principal purpose is removing blight by redeveloping areas within the City thereby raising additional property tax and sales tax.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The City has adopted GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance*. Accordingly, the City has elected to apply all applicable GASB pronouncements and codified accounting standards issued by GASB. The more significant accounting policies established in GAAP and used by the City are discussed below.

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds.

Government-wide Financial Statements

The government-wide statements present information on all non-fiduciary activities of the primary government. Primary government activities are distinguished between *governmental* and *business-type* activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The *Statement of Net Position* presents the City's non-fiduciary assets and liabilities, with the difference reported as net position. Net position are restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. 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 that are clearly identifiable within a specific function. The City does not allocate general government (indirect) expenses to other functions. 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; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

Fund Financial Statements

The financial transactions of the City are recorded in individual funds. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is used to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Statements are provided for *governmental funds* and for *proprietary funds*. For governmental and proprietary funds, the emphasis is on *major funds*, with each displayed in a separate column.

The City reports the following major governmental funds:

General Fund - This fund is the principal operating fund of the City. It is used to account for all financial resources not required to be accounted for in another fund.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. The City's Redevelopment Agency is reported as a major special revenue fund.

Capital Projects Fund - The Capital Projects fund accounts for the accumulation of resources to be used in capital projects of the City, which usually extend beyond one year.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

The City reports the following major proprietary funds:

Water Fund - The water fund is used to account for operations of the water system, (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Sewer Fund - The sewer fund is used to account for operations of the sewer system, (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Storm Water Fund - The storm water fund is used to account for operations of the storm water system, (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Garbage Fund - The garbage fund is used to account for operations of the garbage and recycling system, (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Additionally, the City reports the following fund type:

Internal Service Funds - The internal service funds are used to account for the operating costs of vehicles and equipment and information technology services charged to the other departments or funds. The internal service funds primarily benefit the governmental funds and are included as part of governmental-type activities in the government-wide financial statements. The net profit or loss on the internal service funds operations is allocated to the functions that benefited from the goods or services provided on the basis of their proportionate benefit. This technique is commonly known as the look-back approach to internal service fund consolidations on the government-wide financial statements.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the related liability is incurred, regardless of the timing of the cash flows. Taxes and fees are recognized in the year in which the related sales or other activity has occurred. Grants and similar items are recognized as revenue when all eligibility requirements have been met.

The governmental fund financial statements are prepared and reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Expenditures are generally recorded when the related liability is incurred.

Proprietary funds separate operating and non-operating revenues and expenses. Operating revenues and expenses normally arise from providing goods and services in connection with the fund's normal ongoing operations. The principal sources of operating revenues for the proprietary funds are charges to customers for goods and services. Operating expenses include the cost of sales and services, administrative overhead expenses and depreciation on capital assets. All other revenues or expenses are recorded as non-operating.

D. Assets, Liabilities, and Fund Balances/Net Position

The following are the City's significant policies regarding recognition and reporting of certain assets, liabilities, and equity.

Pooled Cash and Temporary Investments

Cash and Cash Equivalents are generally considered short-term, highly liquid investments with a maturity of three months or less from the purchase date.

Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Fund Balances/Net Position (Continued)

Inventories

No significant inventories are maintained by the City, therefore none are reflected in these statements.

Restricted Assets

Certain resources set aside as reserves in accordance with council resolutions and State statutes are classified as restricted assets on the balance sheet because their use is limited.

Capital Assets

General capital assets are not capitalized in the governmental funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures.

Capital assets are reported in the governmental column in the government-wide financial statements. All purchased fixed assets are valued at cost or estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Capital assets are defined as assets with an initial, individual cost of more than \$2,000.

Infrastructure capital assets which are newly constructed are capitalized. The City currently has infrastructure assets recorded.

Depreciation of all exhaustible capital assets is charged as an expense in the related program. Accumulated depreciation is reported on the Statement of Net Position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	40 years
Wells	50 years
Water distribution system	50 years
Sewer collection system	50 years
Equipment and machinery	5-15 years
Infrastructure and improvements	20-50 years
Other improvements	10-30 years

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Fund Balances/Net Position (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

Pensions

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

Long-term Obligations

In the government-wide statements, long-term debt obligations are reported as liabilities.

The face amount of debt issued is reported as other financing sources in the governmental fund financial statements.

Equity

Fund financial statements

In February 2009, GASB issued Statement No. 54 on Fund Balance Reporting and Governmental Fund Type Definitions. The statement is effective for years beginning after June 15, 2010. The statement applies only to governmental fund financial statements and not to government-wide statements or proprietary fund statements. Proprietary fund equity is classified the same as in the government-wide statements. The governmental fund balances may be classified as follows:

- a. Non-spendable - Fund balances that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted fund balance - Fund balances are reported as restricted when they are constrained by externally imposed legal restrictions, by law through constitutional provision or enabling legislation, or restrictions set by creditors, grantors, or contributors.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Fund Balances/Net Position (Continued)

Equity

- c. Committed fund balance - Fund balances are reported as committed when the Council formally designates the use of resources by ordinance or resolution for a specific purpose and cannot be used for any other purpose unless the City Council likewise formally changes the use.
- d. Assigned fund balance - Fund balances are reported as assigned when the City Council or Management intends to use funds for a specific purpose. Normally funds are assigned by the appropriation process of setting the budget. Additionally, funds in special revenue, debt service, and capital project funds are by their nature assigned to the purpose of those respective funds.
- e. Unassigned fund balance - Fund balances in the general fund are reported as unassigned when they are neither restricted, committed, nor assigned. They may be used for any governmental purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed unless City Council has provided otherwise in its commitment or assignment actions.

Government-wide statements:

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

It is City's policy to first apply restricted resources when the expense is incurred for purposes for which both restricted and unrestricted net position are available.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Revenues and Expenditures

The following are the City's significant policies related to recognition and reporting of certain revenues, expenditures, and interfund activity.

Revenue Availability

Under the modified accrual basis of accounting, revenues are considered to be "available" when they are collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The City considers property tax revenues to be available if they are collected within 60 days after the end of the current year. Grants and similar items are recognized as revenue when all eligibility requirements have been met. All other revenues are considered to be available if they are collected within 60 days after year-end.

Statement of Governmental Accounting Standards (SGAS) No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*, defines a non-exchange transaction as one in which "a government either gives value to another party without directly receiving equal value in exchange or receives value from another party without directly giving equal value in exchange." For property taxes, at January 1 of each year (the assessment date), the City has the legal right to collect the taxes, and in accordance with the provisions of the new statement, has now recorded a receivable and a corresponding deferred inflows or resources for the assessed amount of those property taxes as of January 1 of the current year.

Expenditure Recognition

In governmental funds, expenditures are generally recorded when the related liability is incurred. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures, and proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all governmental fund types. All annual appropriations lapse at the fiscal year end. Encumbrance accounting is not used by the City. Summary of City Budget Procedures and Calendar:

1. The City Council can amend the budget to any extent, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance.
2. Budgets are required by the State of Utah for both the General and Special Revenue Funds.
3. Each year the City publishes a separate budget document prepared according to this legal level of control.
4. The City's budget is a Financial Plan of all estimated revenues and all appropriations for expenditures. Revenues and Expenditures must balance for the funds required by the State Code as indicated in item 2 above.
5. A tentative budget is presented by the Mayor to the City Council by the first regularly scheduled council meeting in May. The tentative budget is reviewed and tentatively adopted by the Council no later than June 22.
6. The tentative budget is a public record and is available for inspection at the City offices for at least ten days prior to adoption of the final budget.
7. Notice of public hearing on adoption of the final budget is published seven days prior to the public hearing.
8. The public hearing on the tentatively adopted budget is held no later than June 22. Final adjustments are made to the tentative budget by the Council after the public hearing.
9. Occasionally the City Council will exercise their option to open the budget to indicate additional financing sources that become available.
10. The final budget is adopted by ordinance before June 22 and a copy of the budget certified by the Budget Officer is filed with the State Auditor within thirty days of adoption.
11. In connection with budget adoption:
 - a. An annual tax ordinance establishing the property tax rate is adopted before June 22.
 - b. The City Treasurer is to certify the property tax rate to the County Auditor before June 22.
12. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Summary of Action Required for Budget Changes:

The Council may, by resolution, transfer unexpended appropriations from one department to another department within the same fund. The budget appropriation for any department may be reduced by resolution.

Fund budgets may be increased by resolution after a public hearing.

G. Contributions

Certain proprietary fund types receive contributions for aid in construction from various sources. With the adoption of GASB No. 33, these contributions that were formerly credited directly to contributed capital accounts are now reflected as non-operating revenue.

H. Compensated Absences

City policy provides for vested or accumulated vacation leave. All compensated absences are accrued when incurred in the government-wide and proprietary financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Use of Estimates

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Restricted Resources

The City's policy is to use restricted resources first to fund appropriations when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

NOTE 2 - DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Cash includes amounts in demand deposits as well as time deposits. Investments are stated at cost or amortized cost, which approximates fair value. Each fund's portion of this pool is displayed as "Cash and Cash Equivalents" which also includes cash accounts that are separately held by some of the City's funds. Deposits are not collateralized nor are they required to be by State statute.

The City follows the requirements of the Utah Money Management Act (*Utah Code*, Section 51, Chapter 7) in handling its depository and investment transactions. This Act requires the depositing of City funds in a "qualified depository".

The Act defines a "qualified depository" as any financial institution whose deposits are insured by an agency of the Federal government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the City deposits may not be returned to it. The City does not have a formal deposit policy for custodial credit risk. As of June 30, 2018, \$130,930 of the City's bank balances of \$380,930 was uninsured and uncollateralized.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the state, and review the rules adopted under the authority of the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (*Utah Code*, Title 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of City funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act defines the types of securities authorized as appropriate investments for the City's funds and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper that is classified as "first tier" by two nationally recognized statistical rating organizations; bankers' acceptances; obligations of the United States Treasury including bills, notes, and bonds; obligations, other than mortgage derivative products, issued by U.S. government sponsored enterprises (U.S. Agencies) such as the Federal Home Loan Bank System, Federal Home Loan Mortgage Corporation (Freddie Mac), and Federal National Mortgage Association (Fannie Mae); bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated "A" or higher, or the equivalent of "A" or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Money Management Act; and the Utah State Public Treasurers' Investment Fund.

The Utah State Treasurer's Office operates the Public Treasurers' Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer and is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act (*Utah Code*, Title 51, Chapter 7). The Act established the Money Management Council which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses of the PTIF, net of administration fees, are allocated based upon the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Fair Value of Investments

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

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

At June 30, 2018, the City had the following recurring fair value measurements.

	Fair Value Measurements Using			
	Total	Level 1	Level 2	Level 3
Investments by fair value level				
Debt securities:				
Utah Public Treasurer's Investment Fund	\$ 18,525,201	\$ -	\$ 18,525,201	\$ -
Total debt securities	<u>\$ 18,525,201</u>	<u>\$ -</u>	<u>\$ 18,525,201</u>	<u>\$ -</u>

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in Level 2 are valued using the following approaches:

- U.S. Treasuries, U.S. Agencies, and Commercial Paper: quoted prices for identical securities in markets that are not active;
- Corporate and Municipal Bonds: quoted prices for similar securities in active markets;
- Money Market, Bond, and Equity Mutual Funds: published fair value per share (unit) for each fund;
- Utah Public Treasurers' Investment Fund: application of the June 30, 2018 fair value factor, as calculated by the Utah State Treasurer, to the City's average daily balance in the Fund.

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 fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Money Management Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270 days - 15 months or less. The Act further limits the remaining term to maturity on all investments in obligations of the United States Treasury; obligations issued by U.S. government sponsored enterprises; and bonds, notes, and other evidence of indebtedness of political subdivisions of the State to 5 years. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 3 years.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

As of June 30, 2018, the City's investments had the following maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More than 10
PTIF Investments	\$18,525,201	\$ 18,525,201	\$ -	\$ -	\$ -
	\$18,525,201	\$ 18,525,201	\$ -	\$ -	\$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City's policy for reducing its exposure to credit risk is to comply with the State's Money Management Act, as previously discussed.

At June 30, 2018, the City's investments had the following quality ratings:

Investment Type	Fair Value	Quality Ratings			
		AAA	AA	A	Unrated
PTIF Investments	\$18,525,201	\$ -	\$ -	\$ -	\$ 18,525,201
	\$18,525,201	\$ -	\$ -	\$ -	\$ 18,525,201

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy for reducing this risk of loss is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

Custodial credit risk (investments) – For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

The City's investment in the Utah Public Treasurer's Investment Fund has no custodial credit risk.

Cash on hand and on deposit:	
Cash on deposit	\$ 82,165
Petty cash	1,515
PTIF investment	<u>18,525,201</u>
Total cash and investments	<u><u>\$ 18,608,881</u></u>

Cash and investments are included in the accompanying combined statement of net position as follows:

Unrestricted Cash	\$ 14,583,281
Restricted Cash for:	
Local Option Highway and Transportation	294,446
RDA Fund	<u>3,731,154</u>
Total cash and investments	<u><u>\$ 18,608,881</u></u>

Deposit and Investment Risk Disclosure. Deposits and investments for Riverdale City are governed by the Utah Money Management Act (Utah Code Annotated, Title 51, Chapter 7, "the Act") and by rules of the Utah

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 3 – DISAGGREGATED RECEIVABLES AND PAYABLES

The table below disaggregates the balances due from other government units and amounts reported as accounts receivable on the statement of net position under governmental activities. The receivables in the business-type activities are all due from customers for utility services provided.

Governmental Activities:	Due from government units	Accounts Receivable	Total
Receivables:			
Housing Loans Receivable	\$ -	\$ 588,669	\$ 588,669
Ambulance Billing Service Provider	-	154,497	154,497
Customers	-	35,224	35,224
Utah State Tax Commission	1,250,490	-	1,250,490
Utah Department of Transportation	56,409	-	56,409
County - Current Property Taxes	22,949	-	22,949
Taxpayers - Unavailable Taxes	671,593	-	671,593
State Grants	-	-	-
Gross receivables	2,001,441	778,390	2,779,831
Less: Allowance for uncollectibles	-	(98,999)	(98,999)
Net total receivables	<u>\$ 2,001,441</u>	<u>\$ 679,391</u>	<u>\$ 2,680,832</u>

	Accounts Payable Due To:		
	Other Governments	Vendors	Total
General Fund	\$ 27,126	\$ 671,154	\$ 698,280
Redevelopment Agency Fund	-	17,846	17,846
Capital Projects Fund	-	32,498	32,498
Water Fund	-	38,224	38,224
Sewer Fund	-	6,790	6,790
Storm Water Fund	-	130,109	130,109
Garbage Fund	-	27,845	27,845
Internal Service Fund	-	1,910	1,910
Total	<u>\$ 27,126</u>	<u>\$ 926,376</u>	<u>\$ 953,502</u>

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2018, was as follows:

	Balance June 30, 2017	Additions	(Deletions)	Balance June 30, 2018
GOVERNMENTAL ACTIVITIES				
Nondepreciated Assets				
Land	\$ 5,448,112	\$ 1,163,375	\$ (1,183,874)	\$ 5,427,613
Construction in progress	-	-	-	-
Total nondepreciated assets	5,448,112	1,163,375	(1,183,874)	5,427,613
Depreciated Assets				
Infrastructure	5,366,909	1,161,553	-	6,528,462
Improvements	2,926,556	87,745	-	3,014,301
Buildings	9,688,972	31,940	-	9,720,912
Machinery and equipment	5,028,080	747,849	(300,270)	5,475,659
Total depreciated assets	23,010,517	2,029,087	(300,270)	24,739,334
Less accumulated depreciation				
Infrastructure	(1,720,727)	(245,775)	-	(1,966,502)
Improvements	(1,468,449)	(142,205)	-	(1,610,654)
Buildings	(3,945,735)	(252,896)	-	(4,198,631)
Machinery and equipment	(3,177,493)	(412,687)	166,605	(3,423,575)
Total accumulated depreciation	(10,312,404)	(1,053,563)	166,605	(11,199,362)
Net assets depreciated	12,698,113	975,524	(133,665)	13,539,972
Governmental activities capital assets, net	<u>\$ 18,146,225</u>	<u>\$ 2,597,306</u>	<u>\$ (1,775,946)</u>	<u>\$ 18,967,585</u>

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS (CONTINUED)

	Balance June 30, 2017	Additions	(Deletions)	Balance June 30, 2018
BUSINESS-TYPE ACTIVITIES				
Nondepreciated Assets				
Land	\$ 755	-	\$ -	\$ 755
Construction in progress	-	-	-	-
Water rights	144,465	-	-	144,465
	<u>145,220</u>	<u>-</u>	<u>-</u>	<u>145,220</u>
Depreciated Assets				
Infrastructure	18,388,412	362,916	-	18,751,328
Buildings	862,982	-	-	862,982
Machinery and equipment	132,575	96,525	-	229,100
Total depreciated assets	<u>19,383,969</u>	<u>459,441</u>	<u>-</u>	<u>19,843,410</u>
Less accumulated depreciation				
Infrastructure	(6,360,165)	(413,906)	-	(6,774,071)
Buildings	(427,988)	(14,753)	-	(442,741)
Machinery and equipment	(88,448)	(8,787)	-	(97,235)
Total	<u>(6,876,601)</u>	<u>(437,446)</u>	<u>-</u>	<u>(7,314,047)</u>
Net assets depreciated	<u>12,507,368</u>	<u>21,995</u>	<u>-</u>	<u>12,529,363</u>
Business-type activities capital assets, net	<u>\$ 12,652,588</u>	<u>\$ 21,995</u>	<u>\$ -</u>	<u>\$ 12,674,583</u>

	Governmental Types	Business Types	Totals
General government	\$ 165,431	\$ -	\$ 165,431
Public Safety	82,883	-	82,883
Streets and public works	267,960	-	267,960
Parks and community services	195,781	-	195,781
Community development	513	-	513
Internal service*	340,995	-	340,995
Water system	-	240,071	240,071
Sewer system	-	129,664	129,664
Storm water system	-	67,711	67,711
TOTAL	<u>\$ 1,053,563</u>	<u>\$ 437,446</u>	<u>\$ 1,491,009</u>

* Depreciation expense on capital assets held by the internal service fund is charged to the various functions based on their usage of the assets.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2018, were as follows:

Description	Long-term debt payable 6/30/2017	Additions	Deletions	Long-term debt payable 6/30/2018	Due Within One Year
GOVERNMENTAL ACTIVITIES					
Redevelopment Agency Tax Increment					
Revenue Bonds Series 2006	\$ 455,000	\$ -	\$ 455,000	\$ -	\$ -
Compensated Absences	888,462	-	66,848	821,614	N/A
Net Pension Liability	2,481,989	-	632,590	1,849,399	N/A
Governmental Activities Total					
Long-term Liabilities	<u>\$ 3,825,451</u>	<u>\$ -</u>	<u>\$ 1,154,438</u>	<u>\$ 2,671,013</u>	<u>\$ -</u>
BUSINESS-TYPE ACTIVITIES					
Series 2009 Sewer Revenue Bonds	\$ 1,129,440	\$ -	\$ 67,000	\$ 1,062,440	\$ 69,000
Compensated Absences	123,413	-	4,320	119,093	N/A
Net Pension Liability	186,598	-	49,816	136,782	N/A
Business-type Activities Total					
Long-term Liabilities	<u>\$ 1,439,451</u>	<u>\$ -</u>	<u>\$ 121,136</u>	<u>\$ 1,318,315</u>	<u>\$ 69,000</u>

The General Fund and all Enterprise Funds typically liquidate the liability for compensated absences.

For the year ended June 30, 2018, \$1,350 of interest was charged as a direct expense on the *Statement of Activities* for Governmental Activities and \$22,807 of interest was charged to expense in the Business-type Activities. No interest was capitalized for the year ended June 30, 2018 in Governmental or Business-type Activities.

Governmental Activities:

Redevelopment Agency Tax Increment Revenue Bonds Series 2006

The Redevelopment Agency of Riverdale City issued redevelopment agency property tax increment revenue bonds series 2006 payable in annual installment of \$90,000 to \$125,000 through 2021. These bonds were issued with an interest rate of 3%.

The total Redevelopment Agency Tax Increment Revenue Bonds Series 2006 debt was paid off on September 1, 2017.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Business-type Activities:

Series 2009 Sewer Revenue Bonds

On October 20, 2009 the City authorized the issuance of up to \$1,502,000 in sewer revenue bonds. The bonds carry an interest rate of 3.0% and payments on the bonds began on December 1, 2011. As of June 30, 2018, the City had been advanced the entire \$1,502,000 of these bonds.

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	3.00%	\$ 69,000	\$ 34,440	\$ 103,440
2020	3.00%	69,000	32,430	101,430
2021	3.00%	70,000	30,360	100,360
2022	3.00%	72,000	28,230	100,230
2023	3.00%	74,000	26,040	100,040
2024-2028	3.00%	404,000	94,710	498,710
2029-2032	3.00%	304,440	28,800	333,240
		<u>\$ 1,062,440</u>	<u>\$ 275,010</u>	<u>\$ 1,337,450</u>

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS

General Information about the Pension Plan

Plan Description:

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefits Plans

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

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

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS (Continued)

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: www.urs.org.

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

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending on employer
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighters System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

* with actuarial reductions

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

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS (Continued)

Contribution Rate Summary:

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates as of June 30, 2018 are as follows:

	Employee Paid	Employer Contribution Rates	Employer rate for 401(k) Plan
Contributory System			
11 - Local Governmental Division Tier 1	6.00%	14.46%	N/A
111 - Local Government Division Tier 2	N/A	15.11%	1.58%
Noncontributory System			
15 - Local Government Division Tier 1	N/A	18.47%	N/A
Public Safety System			
Contributory			
122 - Other Division A Contributory Tier 2	N/A	23.73%	1.26%
Noncontributory			
75 - Other Div A with 4% COLA	N/A	35.71%	N/A
Firefighters Retirement System			
31 - Other Division A	15.05%	3.93%	N/A
132 - Tier 2 DB Hybrid Firefighters	N/A	10.82%	1.26%
Tier 2 DC Only			
211 - Local Government	N/A	6.69%	10.00%
222 Public Safety	N/A	12.99%	12.00%
232 Firefighters	N/A	0.08%	12.00%

***Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For fiscal year ended June 30, 2018, the employer and employee contributions to the Systems were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	\$ 302,415	N/A
Public Safety System	370,781	-
Firefighters System	20,292	-
Tier 2 Public Employees System	47,999	-
Tier 2 Public Safety and Firefighter	46,085	-
Tier 2 DC Only System	3,477	N/A
Tier 2 DC Public Safety and Firefighter	6,150	N/A
Total Contributions	\$ 797,199	\$ -

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

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS (Continued)

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

At June 30, 2018, we reported a net pension asset of \$113,882 and a net pension liability of \$1,986,185.

	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2016	Increase (Decrease)
Noncontributory System	\$ -	\$ 836,419	0.1909065%	0.1873130%	0.0035935%
Contributory System	-	-	0.0000000%	0.0974195%	-0.0974195%
Public Safety System	-	1,147,547	0.7315468%	0.7054406%	0.0261062%
Firefighters System	111,323	-	1.7824474%	1.9791597%	-0.1967123%
Tier 2 Public Employees System	-	2,219	0.0251689%	0.0207374%	0.0044315%
Tier 2 Public Safety and Firefighter	2,559	-	0.2211644%	0.1467836%	0.0743808%
	<u>\$ 113,882</u>	<u>\$ 1,986,185</u>			

The net pension asset and liability was measure as of December 31, 2017, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2017 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2018, we recognized pension expense of \$813,646.

At June 30, 2018 we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,075	\$ 274,134
Changes in assumptions	883,538	71,653
Net difference between projected and actual earnings on pension plan investments	460,755	1,201,822
Changes in proportion and differences between contributions and proportionate share of contributions	56,365	32,178
Contributions subsequent to the measurement date	391,059	-
Total	<u>\$ 1,811,792</u>	<u>\$ 1,579,787</u>

\$391,059 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2016.

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS (Continued)

These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2018	\$ 104,498
2019	153,490
2020	(202,245)
2021	(250,438)
2022	22,894
Thereafter	\$ 12,748

Actuarial assumptions:

The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25 - 9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the January 1, 2017 valuation were based on the results of an actuarial experience study for the five-year period ending December 31, 2016.

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

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS (Continued)

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	40%	6.15%	2.46%
Debt Securities	20%	0.40%	0.08%
Real Assets	15%	5.75%	0.86%
Private Equity	9%	9.95%	0.89%
Absolute Return	16%	2.85%	0.46%
Cash and Cash Equivalents	0.00%	0.00%	0.00%
Totals	100.00%		4.75%
	Inflation		2.50%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.45% that is net of investment expense.

Discount Rate:

The discount rate used to measure the total pension liability was 6.95 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

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

The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95percent) or 1-percentage-point higher (7.95 percent) than the current rate:

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 - PENSION PLANS AND RETIREMENT BENEFITS (Continued)

System	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Noncontributory System	\$ 2,262,069	\$ 836,419	\$ (348,939)
Public Safety System	2,891,302	1,147,547	(265,747)
Firefighters System	474,983	(111,323)	(585,068)
Tier 2 Public Employees System	26,129	2,219	(16,219)
Tier 2 Public Safety and Firefighter	22,662	(2,559)	(21,828)
Total	\$ 5,677,145	\$ 1,872,303	\$(1,237,801)

***Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued URS financial report.

Defined Contribution Savings Plans:

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

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

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

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

401(k) Plan	2018	2017	2016
Employer Contributions	\$ 19,179	\$ 20,655	\$ 22,998
Employee Contributions	12,577	8,797	52,338
457 Plan			
Employer Contributions	-	-	-
Employee Contributions	8,279	5,369	29
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	\$ 4,225	\$ 3,100	\$ 1,200

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 – DEFERRED COMPENSATION PLAN

The City also provides through ICMA a 457 Deferred Compensation Plan to City employees and elected officials. The plan was created in accordance with Internal Revenue Code Section 457 and allows City employees and elected officials to defer a portion of their salary until future years.

NOTE 8 - RISK MANAGEMENT

Riverdale City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. The City maintains comprehensive insurance coverage in aggregate amounts sufficient to protect against all reasonably foreseeable liability risks. Specific liability policies purchased include automobile, general liability, property, bond (employee dishonesty), treasurer, public officials and officers, excess liability, and workman's compensation. As of June 30, 2018, there is no anticipation of unpaid claims. Therefore, a liability is not accrued. Settlement amounts have not exceeded coverage for the current year or the three prior years.

NOTE 9 - INTER-FUND TRANSFERS AND BALANCES

Occasionally money is reallocated from one fund to another fund in order for the money to be used as it was originally intended. The transfers below took place for that very purpose and will not be repaid. Such amounts for the fiscal year ended June 30, 2018 were as follows:

	<u>Transfers In</u>	
<u>Transfers Out</u>	<u>Capital Projects</u>	<u>Total</u>
General Fund	\$ 656,150	\$ 656,150
Totals	<u>\$ 656,150</u>	<u>\$ 656,150</u>

At year end the Sewer Fund had an outstanding receivable from the Internal Service Fund in the amount of \$34,782. This loan is expected to be paid back within one year.

NOTE 10 - REDEVELOPMENT AGENCY

The Redevelopment Agency (RDA) collected tax increments of \$339,133 for the 550 West area and \$247,779 for the 1050 West area. There were no tax increments paid to any other taxing agency. The RDA had outstanding bonds of \$455,000 associated with a senior housing project which were paid off in full during the year ended June 30, 2018. The RDA has entered into certain agreements with certain developers that require continuing payments to those developer from the RDA through fiscal year 2023.

The RDA expended funds in the following area:

Development payments	\$ 198,528
Administrative costs	233,015
Debt service	456,350
Capital outlay	1,198,117

RIVERDALE CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11 - CONTINGENT LIABILITIES

Amount received or receivables from grantor agencies are subject to audit and adjustment by those grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

NOTE 12 - PROPERTY TAX CALENDAR

Lien date	Jan. 1
Taxing entity notifies the county of date, time, and place of public hearing	Mar. 1
Budget officer of the entity prepares and files with the City Council a tentative budget for the next fiscal year	1 st scheduled council meeting in May
County auditor sends valuation certified tax rate and levy worksheets to each taxing entity	Jun. 8
Taxing entity must adopt a proposed tax rate, certify the rate and levy, and submit to the county auditor	Before Jun. 22
Taxing entity adopts a final tax rate if there is no increase in certified tax rate	Jun.22
Taxing entity adopts final budget if there is no increase in certified tax rate	Jun. 22
Copy of the budget is submitted to state auditor within 30 days of adoption Payment and delinquency date	Nov. 30

NOTE 13 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The City is required to keep actual expenditures below budget appropriations by fund. For the year ended June 30, 2018 all funds maintained expenditures below their appropriations.

The City is also required to maintain positive fund balances in each fund and has complied with this requirement.

NOTE 14 – SUBSEQUENT EVENTS

On July 17, 2018 the City paid off the Series 2009 Sewer Revenue Bonds with a remaining outstanding principal balance of \$1,062,440. This was a budgeted item that the City felt was in the best interest of future operations of the City.

REQUIRED SUPPLEMENTARY INFORMATION

RIVERDALE CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 657,755	\$ 657,755	\$ 657,785	\$ 30
Fee in lieu	48,000	48,000	47,009	(991)
Sales taxes	6,183,745	6,183,745	6,456,007	272,262
Transient room tax	12,000	12,000	14,839	2,839
Total taxes	6,901,500	6,901,500	7,175,640	274,140
Licenses and permits:				
Business licenses	135,000	135,000	138,153	3,153
Building permits	50,000	50,000	77,613	27,613
Building plan/development fees	30,000	30,000	48,455	18,455
Animal licenses	10,000	10,000	7,654	(2,346)
Total licenses and permits	225,000	225,000	271,875	46,875
Intergovernmental revenue:				
Grants	109,500	109,500	15,820	(93,680)
Other local governments	404,100	404,100	444,245	40,145
Class "C" roads	316,200	316,200	319,493	3,293
State liquor allotment	19,500	19,500	18,675	(825)
Total intergovernmental revenue	849,300	849,300	798,233	(51,067)
Charges for services				
Ambulance fees	220,000	220,000	185,924	(34,076)
Recreation and user fees	62,500	62,500	70,159	7,659
Senior programs	45,000	45,000	44,858	(142)
Interfund services	40,000	40,000	40,000	-
Other charges for services	3,000	3,000	9,566	6,566
Total charges for services	370,500	370,500	350,507	(19,993)
Fines and forfeitures	470,200	470,200	500,797	30,597
Other revenues:				
Lease revenue	-	-	-	-
Interest revenue	19,200	19,200	29,127	9,927
Sale of assets	2,000	2,000	482	(1,518)
Miscellaneous	26,500	26,500	29,438	2,938
Total other revenues	47,700	47,700	59,047	11,347
TOTAL REVENUES	8,864,200	8,864,200	9,156,099	291,899

RIVERDALE CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES -
BUDGET AND ACTUAL (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

EXPENDITURES	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
General government:				
Legislative	119,966	119,966	111,138	8,828
Judicial	608,615	608,615	559,110	49,505
City administration	406,564	406,564	384,311	22,253
Business administration	597,234	597,234	565,741	31,493
Non-departmental	69,000	69,000	69,000	-
Total general government	1,801,379	1,801,379	1,689,300	112,079
Public safety:				
Police department	2,949,482	2,974,482	2,924,341	50,141
Fire department	1,523,210	1,523,210	1,512,811	10,399
Total public safety	4,472,692	4,497,692	4,437,152	60,540
Streets and public works	1,336,852	1,536,852	1,386,781	150,071
Parks and community services:				
Parks department	\$ 524,653	\$ 524,653	\$ 356,019	\$ 168,634
Community services	568,215	568,215	533,957	34,258
Total parks and community services	1,092,868	1,092,868	889,976	202,892
Community development	431,706	431,706	415,913	15,793
TOTAL EXPENDITURES	9,135,497	9,360,497	8,819,122	541,375
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	(271,297)	(496,297)	336,977	833,274
OTHER FINANCING SOURCES (USES)				
Appropriations from fund balance	271,297	1,696,297	-	(1,696,297)
Operating transfers in	-	-	-	-
Operating transfers out	-	(1,200,000)	(656,150)	543,850
TOTAL OTHER FINANCING SOURCES (USES)	271,297	496,297	(656,150)	(1,152,447)
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	(319,173)	(319,173)
Fund balance - July 1	2,897,645	2,897,645	2,897,645	-
Fund balance - June 30	<u>\$ 2,897,645</u>	<u>\$ 2,897,645</u>	<u>\$ 2,578,472</u>	<u>\$ (319,173)</u>

RIVERDALE CITY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES TO FUND BALANCES -
BUDGET AND ACTUAL
REDEVELOPMENT AGENCY SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Property taxes	\$ 949,250	\$ 989,250	\$ 586,912	\$ (402,338)
Rents	145,000	145,000	145,779	779
Sundry	-	1,100,000	1,088,000	(12,000)
Interest	43,935	42,550	69,614	27,064
TOTAL REVENUES	<u>1,138,185</u>	<u>2,276,800</u>	<u>1,890,305</u>	<u>(386,495)</u>
EXPENDITURES				
Community development	468,913	2,928,800	1,629,660	(1,299,140)
Debt service:				
Principal	600,000	600,000	455,000	(145,000)
Interest and fees	-	-	1,350	1,350
TOTAL EXPENDITURES	<u>1,068,913</u>	<u>3,528,800</u>	<u>2,086,010</u>	<u>(1,442,790)</u>
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	<u>69,272</u>	<u>(1,252,000)</u>	<u>(195,705)</u>	<u>1,056,295</u>
OTHER FINANCING SOURCES (USES)				
Appropriations from fund balance	(69,272)	1,252,000	-	(1,252,000)
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(69,272)</u>	<u>1,252,000</u>	<u>-</u>	<u>(1,252,000)</u>
EXCESS (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-</u>	<u>-</u>	<u>(195,705)</u>	<u>(195,705)</u>
Fund balance - July 1	<u>4,497,264</u>	<u>4,497,264</u>	<u>4,497,264</u>	<u>-</u>
Fund balance - June 30	<u>\$ 4,497,264</u>	<u>\$ 4,497,264</u>	<u>\$ 4,301,559</u>	<u>\$ (195,705)</u>

RIVERDALE CITY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
UTAH RETIREMENT SYSTEMS
JUNE 30, 2018

		Noncontributory System	Contributory Retirement System	Public Safety System	Firefighters Retirement System	Tier 2 Public Employees Retirement System	Tier 2 Public Safety and Firefighters Retirement
Proportion of the net pension liability (asset)	2018	0.1909065%	0.0000000%	0.7315468%	1.7824474%	0.02516890%	0.2211644%
	2017	0.1873130%	0.0974195%	0.7054406%	1.9791597%	0.02073740%	0.1467836%
	2016	0.1888669%	0.1099487%	0.7300668%	2.0532168%	0.00470960%	0.0668458%
	2015	0.1862885%	0.1108293%	0.7481631%	2.1517438%	0.00812480%	0.0915134%
Proportion share of the net pension liability (asset)	2018	\$ 836,419	\$ -	\$ 1,147,547	\$ (111,323)	\$ 2,219	\$ (2,559)
	2017	1,202,779	31,964	1,431,534	(15,603)	2,313	(1,274)
	2016	1,068,701	77,278	1,307,753	(37,188)	(1,010)	(977)
	2015	808,908	31,968	940,877	(122,787)	(246)	(1,354)
Covered employee payroll	2018	\$ 1,661,467	\$ -	\$ 1,023,780	\$ 521,492	\$ 245,884	\$ 233,417
	2017	1,636,759	23,375	1,059,333	555,688	170,063	121,277
	2016	1,654,141	46,848	1,161,250	552,574	30,431	39,775
	2015	1,647,872	59,870	1,159,107	563,736	39,676	37,806
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	2018	50.34%	0.00%	112.09%	-21.35%	0.90%	-1.10%
	2017	73.50%	136.70%	135.10%	-2.80%	1.36%	-1.00%
	2016	165.00%	164.90%	112.60%	-6.73%	-0.03%	-2.50%
	2015	49.1%	53.4%	81.2%	-21.8%	-0.6%	-3.6%
Plan fiduciary net position as a percentage of the total pension liability	2018	91.9%	98.2%	90.2%	103.0%	97.4%	103.0%
	2017	87.3%	92.9%	86.5%	100.4%	95.1%	103.6%
	2016	87.8%	85.7%	87.1%	101.0%	100.2%	110.7%
	2015	90.2%	94.0%	90.5%	103.5%	103.5%	103.5%

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

**RIVERDALE CITY
SCHEDULE OF CONTRIBUTIONS
UTAH RETIREMENT SYSTEMS
JUNE 30, 2018**

	As of fiscal year ended June 30,	Actuarial Determined Contributions	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered employee payroll
Noncontributory System	2014	\$ 262,775	\$ 262,775	\$ -	\$ 1,563,026	16.81%
	2015	308,465	308,465	-	1,687,618	18.28%
	2016	300,490	300,490	-	1,628,476	18.45%
	2017	307,659	307,659	-	1,665,725	18.47%
	2018	302,415	302,415	-	1,643,262	18.40%
Contributory System	2014	\$ 11,815	\$ 11,815	\$ -	\$ 89,368	13.22%
	2015	6,640	6,640	-	45,918	14.46%
	2016	6,860	6,860	-	47,438	14.46%
	2017	-	-	-	-	0.00%
	2018	-	-	-	-	0.00%
Public Safety System	2014	\$ 347,200	\$ 347,200	\$ -	\$ 1,119,275	31.02%
	2015	373,565	373,565	-	1,153,983	32.37%
	2016	381,657	381,657	-	1,185,471	32.19%
	2017	349,317	347,317	-	978,205	35.71%
	2018	370,781	370,781	-	1,038,313	35.71%
Firefighters System	2014	\$ 16,240	\$ 16,240	\$ -	\$ 550,953	2.95%
	2015	21,886	21,886	-	572,951	3.82%
	2016	22,099	22,099	-	553,855	3.99%
	2017	20,663	20,663	-	531,169	3.89%
	2018	20,292	20,292	-	516,343	3.93%
Tier 2 Public Employees System**	2014	\$ 7,396	\$ 7,396	\$ -	\$ 53,293	13.88%
	2015	7,202	7,202	-	47,809	15.07%
	2016	13,225	13,225	-	88,697	14.91%
	2017	29,098	29,098	-	195,159	14.91%
	2018	47,999	47,999	-	316,038	15.19%
Tier 2 Public Safety and Firefighter System**	2014	\$ 4,101	\$ 4,101	\$ -	\$ 37,418	10.96%
	2015	4,165	4,165	-	38,352	10.86%
	2016	5,481	5,481	-	45,532	12.04%
	2017	38,088	38,088	-	200,729	18.97%
	2018	46,085	46,085	-	259,112	17.79%
Tier 2 Public Employees DC Only System**	2014	\$ -	\$ -	\$ -	\$ -	0.00%
	2015	1,047	1,047	-	15,553	6.73%
	2016	6,011	6,011	-	89,847	6.69%
	2017	6,162	6,162	-	92,112	6.69%
	2018	3,477	3,477	-	51,759	6.72%
Tier 2 Public Safety and Firefighters DC Onl System**	2014	\$ -	\$ -	\$ -	\$ -	0.00%
	2015	-	-	-	-	0.00%
	2016	239	239	-	1,838.00	12.99%
	2017	5,738	5,738	-	44,171	12.99%
	2018	6,150	6,150	-	47,125	13.05%

**Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

RIVERDALE CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
UTAH RETIREMENT SYSTEMS
JUNE 30, 2018

Changes in Assumptions:

As a result of an experience study conducted as of December 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumption changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumption from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.60% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living-adjustment assumption for the funds with a 4.00% annual COLA max), and the adoption of an updated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).

SUPPLEMENTARY INFORMATION

RIVERDALE CITY
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2018

	Information Technology Fund	Motor Pool Fund	Total
ASSETS			
Cash and cash equivalents	\$ 225,956	\$ 1,941,335	\$ 2,167,291
Machinery and equipment	525,428	3,304,542	3,829,970
Accumulated depreciation	(267,108)	(1,943,149)	(2,210,257)
Total assets	<u>\$ 484,276</u>	<u>\$ 3,302,728</u>	<u>\$ 3,787,004</u>
LIABILITIES			
Accounts payable	\$ 1,150	\$ 760	\$ 1,910
Total liabilities	<u>1,150</u>	<u>760</u>	<u>1,910</u>
NET POSITION			
Net investment in capital assets	258,320	1,361,393	1,619,713
Unrestricted	224,806	1,940,575	2,165,381
Total net position	<u>\$ 483,126</u>	<u>\$ 3,301,968</u>	<u>\$ 3,785,094</u>

RIVERDALE CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Information Technology Fund	Motor Pool Fund	Total
OPERATING REVENUE			
Charges for service	\$ 168,396	\$ 310,920	\$ 479,316
Other	-	-	-
Total operating revenue	<u>168,396</u>	<u>310,920</u>	<u>479,316</u>
OPERATING EXPENSES			
Materials and supplies	49,316	7,129	56,445
Depreciation	79,732	261,263	340,995
Utilities	4,527	6,500	11,027
Total operating expenses	<u>133,575</u>	<u>274,892</u>	<u>408,467</u>
Operating income (loss)	<u>34,821</u>	<u>36,028</u>	<u>70,849</u>
NONOPERATING REVENUE (EXPENSES)			
Interest revenue	3,150	33,325	36,475
Interest expense	-	-	-
Gain on sale	-	26,112	26,112
Total nonoperating revenue	<u>3,150</u>	<u>59,437</u>	<u>62,587</u>
Change in net position	37,971	95,465	133,436
Net position - beginning	<u>445,155</u>	<u>3,206,503</u>	<u>3,651,658</u>
Net position - ending	<u><u>\$ 483,126</u></u>	<u><u>\$ 3,301,968</u></u>	<u><u>\$ 3,785,094</u></u>

RIVERDALE CITY
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Information Technology Fund	Motor Pool Fund	Total
Cash Flows From Operating Activities			
Interfund services provided	\$ 168,396	\$ 310,920	\$ 479,316
Cash received from other activities	-	-	-
Payments to suppliers	(53,678)	(13,629)	(67,307)
Net cash provided by operating activities	<u>114,718</u>	<u>297,291</u>	<u>412,009</u>
Cash Flows From Investing Activities			
Interest earned on cash deposits	3,150	33,325	36,475
Net cash provided by investing activities	<u>3,150</u>	<u>33,325</u>	<u>36,475</u>
Cash Flows From Noncapital Financing Activities			
Operating transfers in	-	-	-
Net cash provided by non-capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities			
Purchases of capital assets	(161,273)	(661,748)	(823,021)
Proceeds from sale of assets	-	160,004	160,004
Net cash provided (used) in capital and related financial activities	<u>(161,273)</u>	<u>(501,744)</u>	<u>(663,017)</u>
Net increase (decrease) in cash and cash equivalents	(43,405)	(171,128)	(214,533)
Cash and cash equivalents - beginning of year	<u>269,361</u>	<u>2,112,463</u>	<u>2,381,824</u>
Cash and cash equivalents - end of year	<u><u>\$ 225,956</u></u>	<u><u>\$ 1,941,335</u></u>	<u><u>\$ 2,167,291</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 34,821	\$ 36,028	\$ 70,849
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expenses	79,732	261,263	340,995
(Increase) decrease in accounts receivable	-	-	-
Increase (decrease) in accounts payable	<u>165</u>	<u>-</u>	<u>165</u>
Net cash provided by operating activities	<u><u>\$ 114,718</u></u>	<u><u>\$ 297,291</u></u>	<u><u>\$ 412,009</u></u>

AUDITORS' REPORTS & FINDINGS



Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards*

To the Mayor and City Council
Riverdale City

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Riverdale City as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Riverdale City's basic financial statements, and have issued our report thereon dated December 4, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Riverdale City's internal control over financial reporting 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 Riverdale City's internal control. Accordingly, we do not express an opinion on the effectiveness of the Riverdale 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered 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 Riverdale 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 purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christensen, Palmer & Ambrose P.C.



Independent Auditor's Report on Compliance and on
Internal Controls Over Compliance in Accordance With the
State of Utah Legal Compliance Audit Guide

To the Mayor and City Council
Riverdale City

REPORT ON COMPLIANCE

We have audited Riverdale City's compliance with the general program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2018.

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

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Utah Retirement Systems Compliance
- Restricted taxes and related revenues
- Open and Public Meeting Act
- Treasurer's Bond
- Enterprise Fund Transfers, Reimbursements, Loans and Services

Riverdale City did not receive any major assistance programs from the State of Utah during the year ended June 30, 2018.

Management's Responsibility

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

Auditor's 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 and performing such other procedures as we considered necessary in the circumstances. 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, Riverdale City complied, in all material respects, with the general compliance requirements identified above for the year ended June 30, 2018.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

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

Purpose of Report

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

Christensen, Palmer & Ambrose P.C.

**RIVERDALE CITY
CITY COUNCIL AGENDA
January 15, 2019**

AGENDA ITEM: G2

SUBJECT: Consideration of **Resolution 2019-01**, an Interlocal Agreement between Riverdale and Weber County relating to obligations required for general permit for discharges from small municipal separate storm sewer systems (MS4's) Permit No. UTR090000.

PRESENTER: Shawn Douglas, Public Works Director

INFORMATION: [a. Executive Summary](#)
[b. Resolution 2019-01](#)
[c. Interlocal Agreement](#)

[BACK TO AGENDA](#)



City Council Executive Summary

For the Council meeting on: 1/15/2019

Petitioner:
Shawn Douglas, Public Works Director

Summary of Proposed Action

Adoption of an Interlocal Agreement between Riverdale City and Weber County for the Golden Spike Storm Water Coalition

Summary of Supporting Facts & Options

Riverdale City has been a member of the Weber County Storm Water Coalition for several years. This coalition provides for training and education to help us meet the state storm water requirements. This formal agreement will allow us to continue participation in the coalition and provide documentation to the state showing we are members of the coalition. The fee for the coalition will be approximately \$2000.00 per year. This could go up or down slightly depending on how many cities participate in the coalition. It will be paid for with money budgeted in the storm water budget. I would recommend approval.

Legal Comments - City Attorney

Steve Brooks

Steve Brooks
City Attorney

Fiscal Comments - Finance Director

Cody Cardon

Cody Cardon
Finance Director

Administrative Comments - City Administrator

Rodger Worthen

Rodger Worthen
City Administrator

Signatures were added electronically. Any comments are reflected accordingly.



RESOLUTION NO. 2019-01

A RESOLUTION APPROVING AN INTERLOCAL AGREEMENT BETWEEN RIVERDALE CITY AND WEBER COUNTY RELATING TO OBLIGATIONS REQUIRED FOR UPDES GENERAL PERMIT FOR DISCHARGES FROM SMALL MUNICIPAL SEPARATE STORM SEWER SYSTEMS (MS4'S) PERMIT NO. UTR090000

WHEREAS, the Utah Interlocal Cooperation Act, Title 11, Chapter 3, Utah Code Annotated 1953 as amended, permits governmental units to enter into agreements with one another for the purpose of exercising on a joint cooperative basis powers and privileges that will benefit their citizens and make the most efficient use of their resources; and

WHEREAS, Title 11, Chapter 13 of the Utah Code Annotated, 1953 as amended, requires that governing bodies of governmental units adopt resolutions approving an interlocal agreement before such agreements become effective; and

WHEREAS, Weber County and Riverdale City have negotiated an Agreement for the purposes of providing storm water services in accordance with the Federal Water Pollution Control Act, as amended by the Clean Water Act of 1987, and the Utah Water Quality Act, together with federal and state regulation adopted pursuant to such Acts for the Riverdale City.

WHEREAS, Weber County and Riverdale City find that mutual benefit and cost-effective government can be achieved through this interlocal agreement for services entailed herein;

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of Riverdale City that the attached interlocal agreement is entered into with Weber County for the purposes of storm water management as authorized in the Interlocal Agreement, and the Interlocal Agreement is hereby approved and incorporated by this reference. The Council hereby authorizes and directs the Mayor to execute the Interlocal Agreement for and on behalf of Riverdale City.

PASSED AND APPROVED by the Riverdale City this ____ day of _____, 2019.

Norm Searle
Riverdale City Mayor

ATTEST:

Jackie Manning
City Recorder

**Interlocal Agreement Relating to Obligations
Required for a Small MS4 General UPDES Permit No. UTR090000
For
Storm Water Management**

This Agreement made effective this ____ day of _____, 2019 is entered into by and among the City of Riverdale (hereafter "City"), and Weber County (hereafter "County").

Recitals

WHEREAS, the Utah Interlocal Cooperation Act, Title 11, Chapter 13, Utah Code Annotated 1953, as amended, permits public agencies to enter into agreements with one another for the purpose of exercising, on a joint and cooperative basis, powers and privileges that will benefit their citizens and make the most efficient use of their resources; and,

WHEREAS, all of the parties hereto are public agencies as defined by the Interlocal Cooperation Act;

WHEREAS, the County is a body politic duly organized under the laws of Utah;

WHEREAS, the City is a municipal corporation duly organized under Title 10 of the Utah Code Annotated, as amended;

WHEREAS, in accordance with the Federal Water Pollution Control Act, as amended by the Clean Water Act of 1987, and the Utah Water Quality Act, together with federal and state regulations adopted pursuant to such Acts, the County and the City, as operators of storm water systems, must reduce pollutants in storm water to the Maximum Extent Practicable (hereafter "MEP") to protect water quality;

WHEREAS, the Phase 2 NPDES and UPDES Storm Water Regulations (hereafter "Regulations") specify that compliance with the Regulations can be attained by developing, implementing and enforcing a storm water management plan which incorporates Best Management Practices addressing State of Utah Department of Environmental Quality Division of Water Quality Small MS4 General UPDES Permit, No. UTR090000 (MS4 Permit)

WHEREAS, pursuant to said MS4 Permit Section 4.3. Sharing Responsibility, the County and the City as Permittees may share with each other the implementation of the MS4 Permit Section 4.2. Minimum Control Measures; listed in Permit Articles:

- 4.2.1 Public Education and Outreach on Storm Water Impacts
- 4.2.2 Public Involvement /Participation
- 4.2.3. Illicit Discharge Detection and Elimination (IDDE)
- 4.2.4. Construction Storm Water Runoff Control
- 4.2.5. Long-Term Storm Water Management in New Development and Redevelopment (Post-Construction Storm Water management)
- 4.2.6. Pollution Prevention and Good Housekeeping for Municipal Operations;

through a written agreement with the obligations of said Permit to be maintained as part of each Permittee's Storm Water Management Plan or SWMP.

WHEREAS, the County and the City desire to work cooperatively in compliance with the MS4 Permit and subsequent renewals of the MS4 Permit with other relevant federal and state storm water Regulations as enacted within the time period of this agreement or through subsequent extensions to this agreement;

NOW, THEREFORE, for the reasons cited above, and in consideration of the mutual

covenants and agreements contained herein, the City and County do mutually agree and undertake as follows:

Section One Scope of Agreement

Intent. The parties intend by this Agreement to co-permit with one another in compliance to and for the implementation of the State of Utah Department of Environmental Quality Division of Water Quality MS4 Permit.

Specifically, this Agreement addresses the obligations of the County and the City in relation to compliance with the Regulations which require developing, implementing and enforcing a storm water management plan (SWMP) incorporating Best Management Practices. Each party remains responsible for its own implementation of its Storm Water Management Plan.

1. **County Storm Water Management.** The County shall provide for Storm Water Management Administration in accordance with the relevant rules and regulations and laws imposed upon the County.
2. **Golden Spike Stormwater Coalition Management.** The County, after following its procurement process, shall select and provide a contracted entity or firm to serve as a Golden Spike Stormwater Coalition Manager to assist in the direction and management of the Golden Spike Stormwater Coalition. If allowed by the County's procurement law, the City and each other member of the Coalition shall have the right to provide input regarding the selection of the Coalition Manager. After the contract with the Manager is in place, the Coalition shall supervise the Manager. The agreement of a majority of all Coalition members shall be required for any decision of the Coalition to take effect. Each Coalition member shall have an equal vote in all decisions to be made by the Coalition.
3. **Co-permitting.** The County and the City mutually agree to jointly implement the current and subsequent MS4 Permit, which may be renewed on a 5 year basis, and shall provide one another with the relevant management plan, storm water information, and other necessary documentation relevant to said MS4 Permit, with applicable forms provided by the Department of Environmental Quality.
4. **Services Provided.** Each party shall be responsible for each of the following control measures within its own jurisdictional boundaries (i.e., in unincorporated areas for the County, and within the municipal boundaries for the City) but shall not be responsible for the control measures in other jurisdictions, except as noted below. However, upon request, a party may agree to work cooperatively with the other party on a control measure within the other party's jurisdictional boundaries.
 - a. **Public Education and Outreach.** The parties shall work with the Manager of the Golden Spike Stormwater Coalition to provide materials and coordinate educational activities within their jurisdictions, including but not limited to media and public relations, publications and advertisements, and school outreach programs. The Manager shall receive and respond to concerns from all Coalition members and relevant public committee recommendations. Coalition members may do additional public education and outreach at their discretion.
 - b. **Public Involvement and Participation.** The County shall participate actively with the City through the Golden Spike Stormwater Coalition for public involvement and participation for addressing storm water issues.
 - c. **Illicit Discharge Detection and Elimination.** In coordination with the Weber-Morgan Health Department, the County shall provide for this control measure as it relates to mapping and coordinating of discharges occurring in multiple jurisdictions, or

otherwise crossing jurisdictional boundaries between the Coalition participants.

d. Construction Site Runoff Control.

e. Post Construction Storm Water Management.

f. Pollution Prevention and Good House Keeping.

5. Annual Fee. The County, through its participation in the Golden Spike Stormwater Coalition, may assess an annual fee to the City and other Coalition participants to reimburse the County for the costs of administering the contract, including the costs of compensation to the entity or firm serving as the Coalition Manager, copy costs, brochure and publication costs, community outreach program costs, etc. This fee will equal the City's share of the total of such costs, with each Coalition member paying an equal share. The City agrees to pay the fee assessed by the County, in a timely manner, upon receiving a written billing notice for the same from the Coalition or County. Each party will establish and maintain its own budget for income and expenses related to this agreement. Each party will be responsible for acquiring, holding, and disposing of all property to be used under this agreement, except as otherwise stated or implied in this agreement.

6. Limitations. Except as outlined by this Agreement or by agreement separate from this, neither party assumes any responsibility to inspect, install, operate or otherwise maintain the other party's storm water system, storm water program, or storm water utility. Further, this Agreement does not impose on either party any duty regarding storm water management, fees, inspections, or any other types of activity outside the scope of this Agreement.

7. Designated Contacts. The City shall designate its contact with the County for any and all issues which may arise under this Agreement. The County designates the Weber County Engineer as its contact with the City for any and all issues which may arise under this Agreement. The County and the City contacts may also consult with each other from time to time on the status of mutual relations and the terms of this Agreement. To the extent that any administration of this Agreement becomes necessary, then the parties' contacts, or their successors, shall constitute a joint board for such purpose, and each party shall have an equal vote in any decision that needs to be made.

Section Two General Provisions

1. Term and Renewal. This Agreement shall automatically terminate upon the expiration of the term of the current MS4 permit. If the MS4 permit is renewed or extended, then the parties may renew this Agreement to match the term of the renewed MS4 permit.

2. Termination. This Agreement may be terminated by either party upon ninety (90) days written notice from the Mayor or County Commission provided either to the County Clerk or the City Recorder, as the case may dictate. Upon termination of the Agreement, each party shall retain all property that it has contributed to this joint effort and that remains in the possession of either party, unless the parties negotiate for the transfer of the property to the other party for adequate consideration.

3. Effective Date. This Agreement shall become effective upon compliance with state law governing interlocal cooperation agreements and upon ratification by the parties as provided in U.C.A. Title 11, Chapter 13, Part 2, as amended.

4. Amendment. This Interlocal Agreement may be changed, modified, or amended by written agreement of the participants, upon adoption of appropriate resolutions from the County and the City, along with being approved as to form by the County Attorney and City Attorney, and upon

meeting all other applicable requirements of the Interlocal Cooperation Act.

5. Entire Agreement. This Agreement, together with any written amendments, shall constitute the entire agreement between the parties and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon either party except for the resolutions of each party herein attached and incorporated by reference.

6. Indemnification. Each party agrees to indemnify, defend, and save and hold the other party and its respective officers, trustees, agents, employees, and permitted assigns harmless against and in respect of the following:

- a. all claims, losses, liabilities, damages, costs, deficiencies, and expenses affecting any persons or property as a result of the indemnifying party's actions;
- b. any misrepresentation, material omission, breach of warranty, or non-fulfillment of any covenant or agreement by the indemnifying party, relating to this Agreement; and
- c. any and all actions, suits, proceedings, demands, assessments, judgments, costs, legal and accounting fees, and other expenses incident to any of the foregoing.

7. Employee Status. It is understood and agreed by the parties that any and all personnel furnished by the parties shall remain employees of the respective parties and shall abide by the personnel policies of the respective parties.

8. Hired Consultant Status. It is understood and agreed by the parties that any consultant including and not limited to the firm or entity serving as Coalition Manager as engaged by the County to provide management for the Coalition shall not be, and shall not represent themselves as, employees of the respective parties.

9. Warranties. Each party represents and warrants that it is a public agency within the meaning of the Interlocal Cooperation Act, is authorized to execute and deliver this Agreement and there is no litigation, legal action or investigation between the parties that would adversely affect this Agreement.

10. Documents on File. Executed copies of this Agreement shall be placed on file in the office of the County Clerk and the City Recorder and shall remain on file for public inspection for the duration of this Agreement.

11. Governing Law. It is understood and agreed by the parties that this Agreement shall be governed by the laws of the State of Utah as to interpretation and performance.

12. Non-transferable. This rights, duties, powers and obligations of this Agreement may not be transferred, assigned or delegated without the consent of the parties.

13. Rules of Construction and Severability. Standard rules of construction, as well as the context of this agreement, shall be used to determine the meaning of the provisions herein, except as follows: If any of the provisions herein are different from what is normally allowed or required by law, every effort shall be made to construe the clauses to be legally binding and to infer voluntary arrangements which are in addition to what is normally allowed or required by law. If any provision, article, sentence, clause, phrase, or portion of this agreement, including but not limited to any written amendments, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this agreement, unless the invalidation of the provision materially alters the agreement by interfering with the purpose of the agreement or by resulting in non-compliance with applicable law. If the invalidation of the provision materially alters the agreement, then the parties shall

negotiate in good faith to modify the agreement to match, as closely as possible, the original intent of the parties. It is thus the intention of the parties that each provision of this agreement shall be deemed independent of all other provisions herein, as long as the overall purpose of the agreement is preserved.

14. Additional Interlocal Cooperation Act provisions. In satisfaction of the requirements of the Interlocal Cooperation Act, the parties agree as follows:

- a. This Agreement shall be authorized and adopted by resolution of the legislative body of each party, pursuant to Section 11-13-202.5.
- b. This Agreement shall be reviewed as to proper form and compliance with applicable law by a duly authorized attorney on behalf of each party, pursuant to Section 11-13-202.5.
- c. A duly executed original counterpart of this Agreement shall be filed immediately with the keeper of records of each party pursuant to Section 11-13-209.
- d. This Agreement shall become effective upon (a) its approval and execution by each party and (b) the filing of an executed copy of this Agreement with the keeper of records of each of the parties.
- e. Immediately after execution of this Agreement by both parties, each party shall cause to be published notice regarding this Agreement pursuant to Section 11-13-219.
- f. The parties agree that they do not, by this Agreement, create an interlocal entity or any separate entity.

**Interlocal Agreement Relating to Obligations
Required for a Small MS4 General UPDES Permit No. UTR090000
For
Storm Water Management**

DATED this ____ Day of _____, ____

FOR WEBER COUNTY:

(Chair, Weber County Commission)

ATTEST:

APPROVED AS TO FORM AND COMPLIANCE
WITH APPLICABLE LAW:

County Clerk

County Attorney

DATED this ____ Day of _____, 2019

FOR the CITY OF RIVERDALE:

Mayor, Riverdale

ATTEST:

APPROVED AS TO FORM AND COMPLIANCE
WITH APPLICABLE LAW:

City Clerk

City Attorney

**RIVERDALE CITY
CITY COUNCIL AGENDA
January 15, 2019**

AGENDA ITEM: G3

SUBJECT: Consideration of Ordinance 905, amendments to Title 3 Chapter 2, Liquor Control.

PRESENTER: Jackie Manning, City Recorder

INFORMATION: [a. Executive Summary](#)

 [b. Ordinance 905](#)

 [c. Attachment](#)

[BACK TO AGENDA](#)



City Council Executive Summary

For the Council meeting on: January 15, 2019

Petitioner:
Jackie Manning, City Recorder

Summary of Proposed Action

Consideration to approve Ordinance 905, amendments to Title 3 Chapter 2, the Liquor Control Ordinance.

Summary of Supporting Facts & Options

The state legislature has made numerous updates to state liquor laws. In order to keep Riverdale City in compliance with state code, massive amendments are to be considered with Ordinance 905. Each section of Title 3 was carefully reviewed and revised to ensure full compliance of the law. These proposed changes were reviewed by the City Attorney, who in turn made recommendations to the ordinance.

Below are references to state laws and rules that pertain to liquor laws:

Title 32B Alcoholic Beverage Control Act

https://le.utah.gov/xcode/Title32B/32B.html?v=C32B_1800010118000101

Utah Department of Alcoholic Beverage Control (DABC) 2012 Update Guide for Cities

https://abc.utah.gov/laws/documents/local_ordinance_and_abc_act.pdf

Title R81. Alcoholic Beverage Control, Administration effective October 1, 2018

<https://rules.utah.gov/publicat/code/r081/r081.htm>

Liquor Laws Affecting Residents & Visitors (DABC)

https://abc.utah.gov/laws/law_residents.html

Frequently Asked Questions (DABC)

https://abc.utah.gov/laws/law_faqs.html

Legal Comments - City Attorney

Steve Brooks

Steve Brooks
City Attorney

Administrative Comments - City Administrator

Rodger Worthen

Rodger Worthen
City Administrator

Signatures were added electronically. Any comments are reflected accordingly.



ORDINANCE NO. 905

AN ORDINANCE AMENDING RIVERDALE MUNICIPAL ORDINANCE CODE, TITLE 3, CHAPTER 2, LIQUOR CONTROL, TO AMEND AND ADOPT SAID NEW SECTIONS TO BRING THE CITY STATUTE MORE IN COMPLIANCE WITH CURRENT STATE CODE AND TO PROVIDE FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Riverdale City (hereafter "City") is a municipal corporation, duly organized and existing under the laws of the State of Utah; and;

WHEREAS, Utah Code Annotated §10-9-102 empowers municipalities of the state to enact all ordinances and rules that they consider necessary including the licensing and controlling of sales, purchases and regulations of beer and liquor within the city boundaries; and

WHEREAS, the City finds it is in the best interest of the community and its citizens to sometimes update and clarify sections of the City Code in order to better inform the general public, meet state law requirements and/or to better clarify sections that may not be understood correctly; and

WHEREAS, the Riverdale City Council held a public meeting and considered all competent evidence offered in support of and opposed to said proposed amendment; and

WHEREAS, it appearing that the proposed amendments are in accord with the City's goals or desires and will promote health, safety and the general welfare of the community at large, the City Council of the City of Riverdale finds it to be in the best interests of the City;

NOW, THEREFORE, BE IT HEREBY ORDAINED AND ENACTED BY THE CITY COUNCIL OF THE CITY OF RIVERDALE:

Section 1. Repealer. Any provision of the Riverdale Municipal Ordinance Code found to be in conflict with this ordinance is hereby repealed.

Section 2. The Riverdale Municipal Ordinance, TITLE 3, BUSINESS AND LICENSE REGULATIONS, CHAPTER 2, LIQUOR CONTROL, multiple sections, are hereby amended and adopted as outlined in Attachment 1, attached hereto and incorporated hereby.

Section 3. All other titles, chapters and sections not otherwise amended hereby shall remain unchanged, in full force and effect.

Section 4. Severability. If any provision of this ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby.

Section 5. Effective date. This ordinance shall take effect immediately upon its adoption and posting.

PASSED, ADOPTED AND ORDERED POSTED this ____ day of January, 2019.

Norm Searle, Mayor

Attest:

Jackie Manning, City Recorder

Chapter 2

LIQUOR CONTROL

3-2-0: ADOPTION OF STATE STATUTE:

3-2-1: DEFINITIONS:

3-2-2: LICENSES REQUIRED:

3-2-3: APPLICATION; PROCEDURE:

3-2-4: FEE FOR LICENSE:

3-2-5: GRANTING OR DENYING LICENSE:

3-2-6: EXPIRATION OF LICENSE:

3-2-7: ALCOHOL TRAINING AND EDUCATION SEMINAR:

3-2-8: LICENSE REQUIREMENTS:

3-2-9: GRANT OF LICENSE DEEMED CONSENT:

3-2-10: RULES, REGULATIONS AND REQUIREMENTS:

3-2-11: PROHIBITED ACTS AND ACTIVITIES:

3-2-12: SEARCH OF LICENSED PREMISES:

3-2-13: STREAMLINED PROCEDURE:

3-2-14: SUSPENSION OR REVOCATION OF LICENSE:

3-2-15: PENALTY:

3-2-0: ADOPTION OF STATE STATUTE:

- A. For purposes of alcoholic beverage control within the corporate limits of Riverdale City, the city incorporates herein the provisions of Utah code ~~32A-1-101~~ **32B-1-101** et seq., the Utah Alcoholic Beverage Control Act (hereinafter "act").
- B. All provisions of this local chapter not precluded by the Utah Alcoholic Beverage Control Act regulating the sale, storage, service, or consumption of alcoholic beverages shall supersede said act, provided said local regulations do not conflict with the provisions of said act. (Ord. 628, 10-21-2003)

3-2-1: DEFINITIONS:

All words and phrases defined in this chapter shall be given such defined meanings wherever used in this title and **shall be subject to the Utah Alcoholic Beverage Control Act, in strict compliance with said act :**

ALCOHOLIC BEVERAGES: Means and includes "beer" and "liquor", as they are defined herein.

APPLICATION: A formal written request for the issuance of a license.

BEER: ~~All products that contain sixty three one-hundredths of one percent (0.63%) of alcohol by volume or at least one-half of one percent (0.5%) of alcohol by weight, but not more than four percent (4%) of alcohol by volume or three and two-tenths percent (3.2%) by weight, and are obtained by fermentation, infusion or decoction of any malted grain.~~ **a product that contains .5% of alcohol by volume, but not more than 4% of alcohol by volume or 3.2% by weight; and is obtained by fermentation, infusion, or decoction of malted grain. Beer may or may not contain hops or other vegetable products. "Beer" includes products referred to as: malt liquor, malted beverages or malt**

~~coolers.~~ beer, ale, porter, stout, lager; or a malt or malted beverage. Beer does not include a flavored malt beverage.

LICENSE: The right to engage in the type of conduct hereafter described, as evidenced by a written document issued by this city **Riverdale City**. Licenses issued pursuant to this chapter shall be of one of the following types and shall authorize the type of conduct, and only the type of conduct, indicated after each designation:

A. ~~Class A Liquor License;~~ **Single Event Permit**: Authorizes the licensee, ~~the storage, sale, offering for sale, furnishing, and consumption of liquor for a period not to exceed 72 consecutive hours or 120 consecutive hours.~~ **which shall be a bona fide corporation, church, political organization or incorporated association or a recognized subordinate lodge, chapter or other local unit and which is conducting a convention, civic or community enterprise, to store, sell, service and consume liquor for a period not to exceed seventy two (72) consecutive hours in strict compliance with the Utah alcoholic beverage control act of 1990**

1. No more than two (2) single event permits shall be issued to the same group in any calendar year.
2. A single event permit may be issued to the following entities:
 - (i) partnership;
 - (ii) corporation;
 - (iii) limited liability company;
 - (iv) religious organization;
 - (v) political organization;
 - (vi) incorporated association;
 - (vii) state agency; or
 - (viii) political subdivision of the state.
3. A single event permit may not be issued to an entity that has not been in existence for at least one calendar year, before the date of the single event.
4. Applicant must obtain a single event permit from the Utah Department of Alcoholic Beverage Control as well as Riverdale City prior to the event.

B. ~~Class B Liquor License;~~ **Package Agency Liquor License**: Authorizes the licensee to operate a "package agency", as defined by the Utah Alcoholic Beverage Control Act of 1990, in strict compliance with said act, upon the licensed premises.

C. ~~Class C Liquor License;~~ **Restaurant License (Includes Beer and Liquor)**: Authorizes the licensee to sell liquor ~~and/or beer~~ on premises occupied by a restaurant, in strict compliance with the Utah Alcoholic Beverage Control Act of 1990, and upon the licensed premises; **as defined in Utah Code.**

1. for the purpose of this chapter restaurant shall include the following:
 - (i) a full-service restaurant;
 - (ii) a master full-service restaurant;
 - (iii) a limited-service restaurant;
 - (iv) a master limited-service restaurant;
 - (v) a beer only restaurant license

D. ~~Class D Liquor License; Private Club~~ **General Liquor License**: Authorizes the licensee to sell liquor on premises ~~occupied by a private club~~ in strict compliance with the Utah Alcoholic Beverage Control Act. ~~of 1990 and Utah Code Annotated section 16-6-18 et seq., upon the licensed premises.~~

1. for the purpose of this chapter a general liquor license shall include, but not be limited to, the following:
 - (i) a bar establishment;

- (ii) an airport lounge;
- (iii) an on-premise banquet;
- (iv) a reception center;
- (v) a resort;
- (vi) a hotel;
- (vii) a club

E. ~~Class A Beer License;~~ **Off Premise Beer Retailer License**: Authorizes the licensee to sell beer on the licensed premises in original containers for consumption off the licensed premises in any size not exceeding two liters (2 L) and in strict compliance with the Utah Alcoholic Beverage Control Act.

F. ~~Class B Beer License;~~ **On-Premise Beer License Restaurant**: Authorizes the licensee to sell beer on the licensed premises occupied by a restaurant in the original containers for consumption either on or off the licensed premises; or in open containers in any size not exceeding two liters (2 L) and in strict compliance with the Utah Alcoholic Beverage Control Act of 1990. For the purposes of this chapter an on premise beer retailer license shall apply to all recreational amenity business establishments as defined by Utah Code Annotated section 32B-6-702.

All on premise beer retailers shall be subject to the following:

1. maintain at least 70% of the person's, "person" as defined by the Utah Alcoholic Beverage Control Act", the total gross revenues from business directly related to a recreational amenity on or directly adjoining the licensed premises of the beer retailer, except that a person may include gross revenue from business directly related to a recreational amenity that is owned or operated by a political subdivision if the person has a contract meeting the requirements of Subsection (2)(e)(iv) with the political subdivision; or
2. have a recreational amenity on or directly adjoining the licensed premises of the beer retailer and maintain at least 70% of the person's total gross revenues from the sale of food.

G. ~~Class C Beer License;~~ **Tavern Or Private Club**: Authorizes the licensee to sell beer on the licensed premises occupied by a tavern or private club on draft or in open containers in any size not exceeding two liters (2 L) or in the original containers for consumption either on or off the licensed premises ~~club~~ and in strict compliance with the Utah Alcoholic Beverage Control Act of 1990.

1. for the purpose of this chapter a Tavern means an on-premise beer retailer who is:
 - (i) issued a license by the commission in accordance with Chapter 5, Retail License Act, and Chapter 6, Part 7, On-Premise Beer Retailer License; and
 - (ii) designated by the commission as a tavern in accordance with Chapter 6, Part 7, On-Premise Beer Retailer License.

H. ~~Class D Beer License;~~ **Temporary Beer Permit; as fulfilled by Special Event Permit**: Authorizes the licensee to sell beer on the licensed premises on draft or in open containers in any size not exceeding two liters (2 L) or in the original containers for consumption on the licensed premises under the following conditions:

1. for a period not to exceed thirty (30) days;
2. no temporary beer event permit may be issued to a person if the aggregate of the days that the person is authorized to store, sell, offer for sale, or furnish an alcoholic product under a temporary beer event permit will exceed a total of 90 days in any one calendar year. and in strict compliance with the Utah alcoholic beverage control act of 1990.

3. licensees are required to obtain a temporary special event beer permit from the Utah Department of Beverage Control and Riverdale City prior to the event.

LICENSEE: Includes the persons, firm, corporation or association to whom the license is issued, and also means and includes the licensee's managers acting for him/her with his/her consent or knowledge.

LIQUOR: Alcohol, or any alcoholic, spirituous, vinous, fermented, malt or other liquid, or combination of liquids, a part of which is spirituous, vinous or fermented, and all other drinks or drinkable liquids that contain ~~more than one-half of one percent~~ **at least** (0.5%) of alcohol by volume and is suitable to use for beverage purposes. ~~Liquor does not include any beverage defined as a beer, malt liquor or malted beverage that has an alcohol content of less than four percent (4%) by volume.~~ **includes heavy beer, wine, and a flavored malt beverage. "Liquor" does not include beer.**

NUISANCE: Any room, house, building, structure, place or licensed premises, where:

- A. Alcoholic beverages are manufactured, sold, kept, bartered, stored, given away or used contrary to the ~~alcoholic beverage control act of Utah~~ the **Utah Alcoholic Beverage Control Act** or this title, or where persons resort for drinking alcoholic beverages contrary to the ~~alcoholic beverage control act of Utah~~ **Utah Alcoholic Beverage Control Act** or this chapter; or
- B. Intoxicated persons are permitted to loiter about, or **use** profanity, indecent, immoral, loud or boisterous language or **display** immoral or lewd conduct; ~~is permitted or carried on;~~ or
- C. Persons under the age of twenty one (21) are permitted to purchase or drink alcoholic beverages, or are employed in violation of this chapter; or
- D. Laws or ordinances are violated by licensee or his agents or patrons with **or without** the consent or knowledge of licensee upon such premises; or
- E. Any condition dangerous to human life or health is permitted to exist, and all alcoholic beverages, packages, equipment and other property used in maintaining the same.

PLACE OF BUSINESS: Shall be deemed to include cafes, restaurants, public dining rooms, cafeterias, taverns, cabarets and any other place where the general public is invited or admitted for business purposes, and shall also be deemed to include ~~private~~ clubs, corporations and associations operating under charter or otherwise wherein only the members and their guests are invited. Occupied hotel and motel rooms that are not open to the public shall not be deemed to be "places of business", as herein defined.

RESTAURANT: Any place of business where a variety of ~~hot food is prepared and cooked and complete meals are served to the general public in connection with indoor dining accommodations~~ **foods are prepared, at which meals are served; and that is engaged primarily in serving meals.**

RETAILER: Any person engaged in the sale or distribution of alcoholic beverages to the consumer.

SELL OR TO SELL: When used in this chapter in any provision, shall be construed to solicit, or to receive any order for, to keep or expose for sale, to deliver for value or gratuitously, to peddle, to possess with intent to sell, to traffic in for any consideration proposed or obtained directly or indirectly or under any pretext or by any means whatsoever to procure or allow to be procured for any other person, and "sale" when so used shall include every act of selling, ~~as above defined~~ **as herein defined.**

WHOLESALE: Any person other than a brewer or retailer engaged in importation for sale or in the sale of alcoholic beverages in wholesale or ~~jobbing~~ other quantities. (1985 Code title 3, ch. 1; amd. 2001 Code; Ord. 845, 11-19-2013)

3-2-2: LICENSES REQUIRED:

- A. City License Required: It shall be unlawful for any person to engage in any conduct described in the definition of "license", as provided in section [3-2-1](#) of this chapter, within the corporate limits of the city, without having first procured the appropriate license therefor as described in said definition.
- B. State License: If said license is intended to permit ~~on-premises~~ alcohol consumption or sale of alcohol, a state license is required before sales may take place. Applicants shall contact the Utah Department of Alcoholic Beverage Control for said license. (1985 Code § 3-3-1)

3-2-3: APPLICATION; PROCEDURE:

A. Form Of Application; Change Of Form:

1. ~~Application for a liquor or beer license shall be on a form which shall be approved by the city council. All portions of said form shall be completed in full, including all required schedules referred to therein and all attachments required therein. The complete form and all attachments, together with the license fee, shall be submitted at one time; no partial submittals shall be accepted. The application form shall be filed with the city recorder. (1985 Code § 3-2-1) All applicants shall submit a completed Liquor or Beer packet to the city recorder. No partial applications shall be accepted.~~
2. ~~The city council is hereby empowered to change, modify or amend the city liquor license application form, as set forth in section [3-2-13](#) of this chapter, by resolution duly presented and voted upon by said council. (1985 Code § 3-2-1.1) The Liquor or Beer packet shall be amended in accordance with applicable state and federal laws.~~

- B. Investigation Of Applicant: The police department shall examine all applications and investigate all applicants for licenses under this chapter. Following such examination and investigation, the recommendations of the police department shall be made in writing to the city council. (Ord. 815, 9-25-2012)

- C. Qualifications Of Applicants: In determining whether an applicant is qualified to be considered for the issuance of a liquor or beer license, the city council shall weigh the following information on each individual required to fill out a schedule A: age (for all applicants except those seeking a ~~class A beer license~~ an off-premise beer retailer license, the application shall be disapproved if an individual is under the age of 21 years. For applicants who are seeking a ~~class A beer license~~ an off-premise beer retailer license, the application shall be disapproved if an individual is under the age of 18 years); citizenship; and moral character, including whether or not the applicant has been convicted, pleaded guilty or no contest or forfeited bail on any felony or misdemeanor involving moral turpitude, or on the violation of any law or ordinance relating to alcoholic beverages, driving under the influence of intoxicating liquors, drugs, or keeping a gambling or disorderly house in the six (6) years prior to the date of the application. (1985 Code § 3-2-3)

D. Considerations By City Council: In determining whether to grant a liquor or beer license to an applicant it has found to be qualified in accordance with subsection C of this section, the city council shall give consideration to the following:

1. The locality and neighborhood within which the proposed licensed premises will be located and the prospective impact of the same upon such locality and neighborhood.
2. The proximity of the proposed licensed premises to existing licensed premises.
3. The extent of present or anticipated tourist traffic within the area of the proposed licensed premises.
4. The proximity of the proposed licensed premises to any school, church, library, public playground or park.
5. The extent to which the application makes a full, complete and candid disclosure of all information required thereby.
6. The integrity, character and reputation of the applicant, its partners, directors, trustees, officers, lessors, managers and operators.
7. The business acumen and experience of the applicant, its partners, directors, trustees, officers, lessors, managers and operators.
8. The prospective impact of the licensed premises upon vehicular traffic, congestion and parking.
9. The number of liquor and beer licenses in existence in the city.
10. Whether all employees of an applicant who sells, serves or furnishes liquor to the public for consumption on the premises have completed an approved alcohol education and training seminar.
11. In the case of a class A beer license ~~an off-premise beer retailer license~~, whether all employees between eighteen (18) years old and twenty one (21) years old are supervised by a person on the store premises who is older than twenty one (21) years. unless otherwise prohibited in Utah Code, a retail licensee may employ a minor who is at least 16 years of age to enter the sale at a cash register or other sales recording device.
12. A full-service restaurant licensee, limited-service restaurant licensee, or beer-only restaurant licensee may employ a minor who is at least 18 years of age to bus tables, including containers that contain an alcoholic product
12. 13. Whether the granting of the requested license is in the greatest public interest and in the interest of the general health and welfare of the city's residents.
13. 14. Such other facts or circumstances which may be considered material. (1985 Code § 3-2-4)

3-2-4: FEE FOR LICENSE:

The license fees for the various licenses provided for in this chapter shall be set forth as a part of the city business license fee schedule referred to in section [1-12-3](#) of this code. Fees for alcoholic beverage licenses shall be the same regardless of the issuance date or the length of time for which the license shall be valid. No refund shall be made in the event the license is suspended, revoked or voluntarily surrendered. (1985 Code § 3-5-2)

3-2-5: GRANTING OR DENYING LICENSE:

Upon receipt of a completed application, all required attachments thereto, the required license fee, and the investigative report of the police department, and providing the applicant is deemed qualified under the criteria set forth in subsection [3-2-3C](#) of this chapter, the city council may conduct such further investigations and hold such hearings as it may deem appropriate for the purpose of determining whether to issue the requested license, taking into consideration those matters set forth in subsection [3-2-3D](#) of this chapter, and may either grant or deny the same, as in the exercise of its discretion it determines best. In the event the city council denies the issuance of the license, it shall set forth in writing delivered to the applicant, the reasons for the denial. (Ord. 815, 9-25-2012)

3-2-6: EXPIRATION OF LICENSE:

All licenses issued pursuant to this chapter shall expire at twelve o'clock (12:00) midnight on December 31 of the year for which issued. ~~No license shall be renewed except upon the filing of a complete application as provided in section [3-2-3](#) of this chapter, and then only upon the conditions and procedures set forth in said section. (1985 Code § 3-5-1)~~

3-2-7: ALCOHOL TRAINING AND EDUCATION SEMINAR:

A. ~~Beginning July 1, 1987, no person shall be granted a license to operate or maintain a trade, profession or calling, the transaction or carrying on of which requires a license within the city if such person operates an establishment which as part of its business serves "alcoholic beverages", as defined in Utah Code Annotated section 32A-1-105(2), to the public for consumption on the premises, unless that person shall show certificates granted by the Utah division of alcoholism and drugs that each employee of the business engaging in the serving, selling or furnishing of such alcohol on the premises, has completed the alcohol training and education seminar, as required in Utah Code Annotated section 62A-8-403. All liquor licensees shall provide to the city recorder, by certificate, granted by the Utah Department of Alcoholic Beverage and Control, that each employee of the licensee engaged in the serving, selling or furnishing of alcoholic beverages on the premises, has completed the alcohol training and education seminar, as required by Utah Annotated section 32B-5-404 et al and 62A-15-401 et al. This requirement is applicable to the following:~~

1. a retail manager as defined in Section 32B-5-402;
2. retail staff as defined in Section 32B-5-402; and
3. an individual who, as defined by division rule:
 - (i) directly supervises the sale of beer to a customer for consumption off the premises of an off-premise beer retailer; or
 - (ii) sells beer to a customer for consumption off the premises of an off-premise beer retailer.

B. All employees required to complete the alcohol training and education seminar, as outlined in subsection A, who does not have a valid record showing the individual has completed said

training shall:

1. complete the alcohol training and education seminar within 30 days of the following:
 - (i) if the individual is an employee, the day the individual begins employment;
 - (ii) if the individual is an independent contractor, the day the individual is first hired; or
 - (iii) if the individual holds an ownership interest in the licensee, the day that the individual first engages in an activity that would result in that individual being required to complete an alcohol training and education seminar;

~~Every new employee hired after the licensee has been licensed in compliance with subsection A of this section, who is required to complete this seminar, shall complete the seminar within 30 days of the following if the individual within six (6) months of commencing employment. Violation of this subsection will result in revocation of the license granted under subsection A of this section, unless compliance with this subsection is completed within two (2) months of the time that licensee first became aware that such violation occurred. (1985 Code § 3-3-24)~~

3-2-8: LICENSE REQUIREMENTS:

- A. Display Of License: Any license issued pursuant to this chapter shall at all times be conspicuously displayed in the premises for which it is issued. (1985 Code § 3-3-2)
- B. Compliance With State Laws: All licensees shall comply with all applicable state laws and regulations, including, but not limited to, the ~~alcoholic beverage control act of 1990~~ **Utah Alcoholic Beverage Control Act** and the regulations of ~~alcoholic beverage control commission the~~ **Utah Department of Alcoholic Beverage Control**. (1985 Code § 3-3-3)
- C. Transfer Of License: No license issued pursuant to this chapter shall be transferred to a licensee nor to a licensed premises different from the licensee or licensed premises referred to in the original license and original supporting application therefor. (1985 Code § 3-3-4; amd. 2001 Code)

3-2-9: GRANT OF LICENSE DEEMED CONSENT:

The granting of ~~class C liquor license~~ **any alcohol license** pursuant to this chapter shall ~~be deemed first obtain the local~~ **first obtain the local** consent of the city as required by Utah Code Annotated section **11-10 et al.** Upon acquiring local consent from the city, the licensee shall **complete all application requirements set forth by the Utah Department of Alcoholic Beverage Control.**

~~32A-4-102-32B. The granting of a class D liquor license pursuant to this chapter shall be deemed the consent of the city as required by Utah Code Annotated section 32A-5-102. (1985 Code § 3-6-1)~~

3-2-10: RULES, REGULATIONS AND REQUIREMENTS:

- A. Restrictions On Brewers, Dealers And Wholesalers: No brewer, dealer or wholesaler shall either directly or indirectly supply, give or pay for any furniture, furnishings or fixtures of a retailer, nor shall such brewers, dealers or wholesalers advance, furnish money or pay for any license of a retailer, or be financially interested either directly or indirectly in the conduct or operation of the business of any retailer.
- B. Illumination Of Licensed Premises: The licensed premises shall be kept brightly illuminated at all times while occupied or open for business. In any prosecution for violation of this subsection, if it

is shown that there was less than five (5) foot-candles of light anywhere on said premises at any time while it was occupied or open for business, except in closets used exclusively for storage, it shall be presumed that said premises was not sufficiently illuminated.

C. Lawful Hours:

1. Restaurant: Liquor may ~~not~~ be sold or offered for sale at a restaurant during the following days or hours:

~~a. On Saturday, Sunday and any state or federal holiday after twelve o'clock (12:00) midnight and before twelve o'clock (12:00) noon.~~

~~b. On any other day after twelve o'clock (12:00) midnight and before twelve o'clock (12:00) noon.~~

~~c. Liquor may be consumed for thirty (30) minutes after the cessation of sales.~~

a. A full-service restaurant licensee may sell, offer for sale, or furnish liquor at the licensed premises during the following time periods only:

- (i) on a weekday, during the period that begins at 11:30 a.m. and ends at 11:59 p.m.; or
- (ii) on a weekend or a state or federal legal holiday or for a private event, during the period that begins at 10:30 a.m. and ends at 11:59 p.m.

b. A restaurant licensee may sell, offer for sale, or furnish beer at the licensed premises during the following time periods only:

- (i) on a weekday, during the period that begins at 11:30 a.m. and ends at 12:59 a.m.; or
- (ii) on a weekend or a state or federal legal holiday or for a private event, during the period that begins at 10:30 a.m. and ends at 12:59 a.m.

2. ~~Private~~ Club: Liquor may not be sold or offered for sale at any ~~private~~ club during the following days or hours:

a. On Sunday and any state or federal legal holiday after twelve o'clock (12:00) midnight and before twelve o'clock (12:00) noon. On all other days the liquor storage and sales area in the club shall be closed from one o'clock (1:00) A.M. until ten o'clock (10:00) A.M.

b. Liquor may be consumed for thirty (30) minutes after the cessation of sales.

3. On Premises:

a. Beer may not be sold or offered for sale at any on premises beer retailer licensee after one o'clock (1:00) A.M. and before ten o'clock (10:00) A.M.

b. Beer may be consumed for thirty (30) minutes after the cessation of sales.

4. Off Premises: Beer may not be sold or offered for sale at any off premises beer retailer licensee after one o'clock (1:00) A.M. and before six o'clock (6:00) A.M.

~~5. Permitting Customers On Premises After Hours: It shall be unlawful for any licensee, other than those licensees holding a class A beer license (off premises consumption), to permit any customers to be in or on the premises during the hours when liquor or beer may not be sold or consumed. (Ord. 737, 5-19-2009)~~

5. Single Event Permit and Temporary Beer Permit: alcoholic beverages may be sold, served and consumed at temporary events under either a single event permit or a temporary special event beer permit between the hours of 10:00 a.m. and 1:00 a.m.

3-2-11: PROHIBITED ACTS AND ACTIVITIES:

- A. Sale to Intoxicated Persons: No licensee shall sell an alcoholic beverage to any person intoxicated, or under the influence of an intoxicating beverage. (1985 Code § 3-3-5)
- B. Sale To Minors Unlawful: It shall be unlawful to sell an alcoholic beverage to any person under the age of twenty one (21) years. (1985 Code § 3-3-6)
- C. Advertising Outside Of Authority: ~~It shall be unlawful to advertise the sale of any alcoholic beverage except under the provisions of the alcoholic beverage control act of 1990 and such regulations as are made by the alcoholic beverage control commission; and provided, that one simple designation of the fact that beer is sold under city license may be placed in or upon the window or front of the licensed premises not to exceed in cost one hundred dollars (\$100.00), and no brewer, wholesaler, distributor, warehouseman or other person shall furnish to any retailer nor shall any retailer display any sign which shall exceed seven hundred twenty (720) square inches in area. (1985 Code § 3-3-7):~~ All advertising of alcoholic beverages shall be in accordance with the Department of Alcoholic Beverage Control Act, as specified in Utah Code Annotated 32B-1-206 (4), or any other applicable state or federal code, and in compliance with the basic guidelines outlined by the Alcoholic Beverage Control Commission in Rule R81-1-17.
- D. ~~Permitting Minors To Frequent~~ **Frequenting** Premises: ~~It is unlawful for any licensee or any employee or agent of a licensee holding a class D liquor license or a class C beer license hereunder to suffer or allow any person under the age of twenty one (21) years to be in, to loiter about, or to frequent the licensed premises. (1985 Code § 3-3-11)~~

A minor may not be on the premises of a tavern. Riverdale City may exclude minors from the premises or portions of premises which have the atmosphere or appearance of a tavern as defined the Utah Alcoholic Beverage Control Act.

- E. Employment Of Minors: ~~It is unlawful for any licensee, except a class A beer licensee, to permit any person under the age of twenty one (21) years to sell or to serve beer. It is unlawful for a class A beer licensee to permit any person under the age of eighteen (18) years to sell beer. (1985 Code § 3-3-12)~~

The following rules apply to minors employed by retail liquor licensees:

- a. A retail licensee may not employ a minor to sell, offer for sale, furnish, or dispense an alcoholic product.
- b. Notwithstanding Subsection (2)(a), unless otherwise prohibited in the provisions related to the specific type of retail license, a retail licensee may employ a minor who is at least 16 years of age to enter the sale at a cash register or other sales recording device, under the supervision of a person at least 21 years of age or older who is on the premises.
- c. A full-service restaurant licensee, limited-service restaurant licensee, or beer-only restaurant licensee may employ a minor who is at least 18 years of age to bus tables, including containers that contain an alcoholic product.

~~F. Persons Having Custody Of Minor Prohibited From Allowing Minor To Frequent Licensed Premises: It is unlawful for any person having charge or custody of any minor to take said minor into, or to suffer said minor to enter, be in, loiter about, or to frequent any licensed premises for~~

~~G. Minors Frequenting Premises: It is unlawful for any person under the age of twenty one (21) years to enter, to be in, to loiter about, or to frequent any premises for which a class D liquor license or class C beer license has been issued or to consume or possess any alcoholic beverage.~~

~~H. Persons Under Twenty One Years Purchasing, Consuming Or Possessing Alcoholic Beverages: No person under the age of twenty one (21) years shall purchase, consume or possess any alcoholic beverage. (1985 Code § 3-3-14)~~

~~I. Minors At Fraternal Benefit Associations, Societies; Exception: It shall be unlawful to permit or allow any person, or for any person under twenty one (21) years of age to be on, enter into, frequent or to loiter about any premises for which a class D Club liquor license or class C beer license an On-Premise beer license has been issued, except on such premises licensed as a private fraternal club, lawfully organized and existing under the laws of the state and the United States government as a fraternal benefit association or society, unless said person under twenty one (21) years of age is accompanied by and in the custody of one of his/her parents, grandparents or guardian. It shall be unlawful for any person under twenty one (21) years of age to be on said licensed premises at any time between the hours of ten o'clock (10:00) P.M. and six o'clock (6:00) A.M., even if said person is accompanied by and in the custody of his/her parent, grandparent or guardian. (1985 Code § 3-3-14.1)~~

~~J. Frequenting Unlicensed Premises: It is unlawful for any person to visit, to loiter about, to frequent or to resort to any house, building, room or premises where any alcoholic beverages are kept, stored, sold, bartered, offered or exposed for sale in violation of the alcoholic beverage control act of 1990 or of any ordinance of the city. (1985 Code § 3-3-15)~~

~~K. Consuming Beer on the premises Of Class A Beer of an Off-Premise Licensee: It is unlawful for any licensee under an Off-Premise class A beer license to suffer or allow any person to consume beer upon the licensed premises. It is unlawful for any person to consume beer upon such premises. (1985 Code § 3-3-16)~~

~~L. Possession Of Illegally Obtained Alcoholic Beverages: It is unlawful for any licensee to purchase or acquire, or to have or possess, or to suffer to be kept upon the licensed premises, any alcoholic beverage except that lawfully acquired under the provisions of the alcoholic beverage control act of 1990. (1985 Code § 3-3-17)~~

~~M. Nuisances: It is unlawful for any person to commit, keep or maintain a nuisance upon any licensed premises. It is unlawful for any person to suffer a nuisance to be maintained upon licensed premises owned, occupied, operated or controlled by him, or which may be in his charge. (1985 Code § 3-3-19)~~

~~N. Locked Doors: It is unlawful for any door or other means of ingress to or egress from any licensed premises to be locked or barred, or barricaded in any way so as to interfere with the free entrance to the licensed premises by any peace officer at any time while the premises is occupied or open to the public, but all doors or other means of entrance thereto during the time the premises is occupied or open to the public shall be left unlocked or unfastened so that any peace officer may enter the same without any hindrance or delay; provided, however, that there may be maintained upon the premises a locked storeroom for the keeping of goods and supplies~~

used in the business. Such storeroom shall at all times be subject to search and inspection by any peace officer as hereinafter provided. It is unlawful for any licensee to deny any peace officer immediate access to such storeroom for such search or inspection upon demand made for such access. It is unlawful for any licensee to suffer any person, except a bona fide employee of the licensee or a peace officer, to enter or remain in such storeroom; and further provided, that a class D liquor licensee may provide a card operated lock on the licensed premises; provided, that an appropriate card key therefor is first delivered to the police chief or his/her designee for use by his officers in the line of duty. (Ord. 815, 9-25-2012)

Ø **M.** Lookouts: It is unlawful for any person commonly known as a "lookout" to be stationed or maintained to give warning of the approach of any peace officer to such premises. It is unlawful to maintain or operate any electrical or other device which is used or capable of being used to give warning of any peace officer. (1985 Code § 3-3-21)

P **N.** Failure To Maintain Control By Licensee: It is unlawful for any licensee hereunder to fail to maintain full control of the conduct of the business upon the licensed premises, or to fail to inform himself of the manner in which said business is conducted and of the activities of his agents, servants and employees in and about the licensed premises. The licensee shall be responsible, under this chapter, for all of the activities of his agents, servants and employees in and about the licensed premises, and by accepting a license hereunder, the licensee unconditionally guarantees to the city that neither he nor his agents, servants or employees will violate the terms of this chapter upon the licensed premises, and for breach of such guarantee the license may be revoked. (1985 Code § 3-3-22)

3-2-12: SEARCH OF LICENSED PREMISES:

Every licensee, by accepting a license issued under the provisions of this chapter, thereby irrevocably consents that any peace officer may at any time during the effective period of the license freely enter upon and inspect and search the licensed premises for any alcoholic beverage, or for any other goods or chattels illegally possessed or kept thereon, or for evidence of any alleged crime under investigation by such peace officer and further consents to the seizure of any such alcoholic beverage or any goods, chattels or evidence, or the property of the licensee, which may be found therein upon such search. (1985 Code § 3-3-23)

3-2-13: STREAMLINED PROCEDURE:

A. Purpose: The streamlined procedure set forth in this section may be used only by those applicants who held a valid liquor or beer license on December 31 of the previous year. (1985 Code § 3-7-1)

B. Procedure: These applicants who are qualified to use this streamlined procedure in accordance with subsection A of this section, may apply for a new license by submitting the following:

1. License fee.

~~2. A new schedule A for each individual required to submit such schedule for an initial liquor or beer license.~~

2. Maintain an active license with the Utah Department of Alcoholic Beverage Control

3. A new copy of the articles of incorporation or partnership agreement only if changes have been made thereto.

4. A new detailed diagram of the licensed premises only if changes have been made thereto.

5. A new affidavit signed by the official required to sign the affidavit for the initial license swearing to the truthfulness of the documents submitted. (1985 Code § 3-7-2)

~~6. In addition, the police department shall make an investigation and submit a report as it would for an initial liquor license application. (Ord. 815, 9-25-2012)~~

3-2-14: SUSPENSION OR REVOCATION OF LICENSE:

A. Authority: Licenses may be suspended or revoked by the city council for the violation on the licensed premises of any provision of this chapter or of any other applicable ordinance or law relating to alcoholic beverages, or if the person to whom the license was issued no longer possesses the qualifications required by this chapter and the statutes of the state.

B. Hearing: All licenses issued pursuant to this chapter may be suspended by the city council without a prior hearing. Immediately following any suspension order issued without a prior hearing, notice shall be given such licensee, advising him of his right to a prompt hearing, and listing the cause or causes for such suspension. If cause for the suspension is established at the hearing, the suspension order may be continued for up to one year in duration, or may be revoked. However, no license shall be revoked or suspended beyond the initial hearing without first establishing cause therefor, nor shall any license be revoked without first giving the licensee an opportunity for a hearing on the cause specified for revocation. It shall be unlawful for any licensee to sell or permit any person to possess or consume any alcoholic beverage on the licensed premises during the period of suspension or after the revocation of the license. (1985 Code § 3-4-1)

3-2-15: PENALTY:

Any person violating any of the provisions of this chapter shall be guilty of a class B misdemeanor and shall be punished as provided in section [1-4-1](#) of this code. Each day of any continuing violation shall be deemed a separate offense. (1985 Code § 3-3-25)

1-12-3: LIQUOR LICENSES:

Fees for liquor licenses are as follows (in addition to general fees and variable fees):

A.	Beer license fees:		
	1.	Off premises	\$ 100 .00
	2.	~~Restaurant~~ On Premises	\$ 200 .00
	3.	Tavern	\$ 200 .00
	4. ~~3.~~	Temporary	\$300.00
B.	Liquor license fees:		
	1.	Single event permit	\$ 200.00
	2.	Package agency	\$ 200.00
	3.	Restaurant (Includes Liquor and Beer)	\$300.00
	4.	~~Private club~~ General	\$300.00

(Res. 2015-19, 6-16-2015, 2018-24, 10-02-2018)

**RIVERDALE CITY
CITY COUNCIL AGENDA
January 15, 2019**

AGENDA ITEM: G4

SUBJECT: Consideration of Resolution 2019-02, multiple amendments to the consolidated fee schedule 1-12.

PRESENTER: Jackie Manning, City Recorder

INFORMATION: [a. Executive Summary](#)
[b. Resolution 2019-02](#)
[c. Attachment – Proposed Amendments](#)

[BACK TO AGENDA](#)



City Council Executive Summary

For the Council meeting on:
January 15, 2019

Petitioner:
Jackie Manning, City Recorder

Summary of Proposed Action

Consideration to approve Resolution 2019-02, multiple amendments to Title 1 Chapter 12, Consolidated Fee Schedule.

Summary of Supporting Facts & Options

There are two proposed revisions to the consolidated fee schedule.

The first, in 1-12-3 Liquor Licenses, for the purpose of keeping consistency with the liquor ordinance. The change updates the name of various liquor licenses and adds a fee for taverns.

The second proposed revision would be to add a section (1-12-13) for annexation fees. Currently, Riverdale City does not have within the fee schedule a fee for the annexation application/process. The review process for annexations is lengthy and requires review from multiple staff members, such as, the City Recorder, the City Planner (Community Development Director), the City Engineer, and other staff as needed. Annexations also require multiple notifications and publications. The estimated time frame from start to finish is 6-8 months. Because of the heavy staff involvement, notification and publication fees, requirements, and length of time to complete, most cities within Utah require a fee for the annexation application process.

Legal Comments - City Attorney

Steve Brooks

Steve Brooks
City Attorney

Fiscal Comments - Business Administrator/Budget Officer

Cody Cardon

Cody Cardon
Business Administrator

Administrative Comments - City Administrator

Rodger Worthen

Rodger Worthen
City Administrator

Signatures were added electronically. Any comments are reflected accordingly.



RESOLUTION NO. 2019-02

**A RESOLUTION OF THE RIVERDALE CITY COUNCIL AMENDING THE
CONSOLIDATED FEE SCHEDULE IN THE RIVERDALE MUNICIPAL ORDINANCE
CODE TITLE 1, CHAPTER 12.**

WHEREAS, the Governing Body of the City of Riverdale has previously adopted, by ordinance, a consolidated fee schedule; and

WHEREAS, the Governing Body further provided that amendments to said fee schedule may be accomplished by resolution of the Governing Body; and

WHEREAS, it is necessary, from time to time, to update said fee schedule in order to meet cost increases to the City or to better serve the community; and

WHEREAS, to do so will promote the health, welfare, safety and general well-being of the citizens and visitors of Riverdale City and is in the best interest of the City;

**NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL
OF THE CITY OF RIVERDALE:**

That Title 1, Chapter 12, of the current Riverdale Municipal Ordinance Code, Consolidated Fee Schedule, shall be amended in 1-12-3 (Liquor Licenses), 1-12-13 (Annexation fees) and amendment section, as outlined in Attachment A.

All other provisions shall remain in full force and effect unless specifically amended hereby.

This resolution shall take be effective immediately as allowed by law.

PASSED AND ADOPTED this _____ day of January, 2019.

Mayor Norm Searle
Riverdale City

Attest:

Jackie Manning
City Recorder

Attachment A

1-12-3: LIQUOR LICENSES:

Fees for liquor licenses are as follows (in addition to general fees and variable fees):

A.	Beer license fees:		
	1.	Off premises	\$ 100 .00
	2.	~~Restaurant~~ On Premises	\$ 200 .00
	3.	Tavern	\$ 200 .00
	~~3.~~ 4.	Temporary	\$300.00
B.	Liquor license fees:		
	1.	Single event permit	\$ 200.00
	2.	Package agency	\$ 200.00
	3.	Restaurant (Includes Liquor and Beer)	\$300.00
	4.	~~Private club~~ General	\$300.00

(Res. 2015-19, 6-16-2015, 2018-24, 10-02-2018, 2019-02)

1-12-13: ANNEXATION FEES:

Annexation Fees:		Additional Costs:
0-5 acres	\$500	Reimbursement for all publication costs associated with annexation
< 5 - 10 acres	\$1,000	Reimbursement for review fee from contracted city engineer
<10 acres	\$1,500	Any unforeseen costs associated with the annexation process

(Res. 2019-02)

1-12-1314: AMENDMENTS:

Amendments to this chapter may be effected by resolution adopted by the governing body. (Res. 2015-19, 6-16-2015, 2019-02)