

NOTICE OF PUBLIC MEETING

TO THE PUBLIC AND RESIDENTS OF VERNAL CITY: Notice is hereby given that the **VERNAL CITY COUNCIL** will hold a regular meeting on **Wednesday, June 5, 2019 at 7:00 p.m.** in the Vernal City Council Chambers at 374 East Main St, Vernal, Utah.

A G E N D A

7:00 p.m.

OPENING CEREMONY

1. Invocation or Uplifting Thought
2. Pledge of Allegiance

STANDING BUSINESS

1. Approval of the Minutes of May 15, 2019 Special Budget Meeting
2. Approval of the Minutes of May 15, 2019 Regular Meeting

PUBLIC BUSINESS

1. Introduction of New Finance Administrative Clerk – Nicole Uasilaa – Mike Davis
2. Introduction of New Custodians – Grace Chew and Melissa Jensen – Danny Anderson
3. Request for Funding for Energy Summit – Sylvia Wilkins
4. Appeal of Taxi-Cab License Denial – Kandase Lipsey

POLICY & LEGISLATION

1. Request to Amend Fee Schedule - Water Rates – Resolution No. 2019-11 – Mike Davis
2. Request to Approve Tax Rate for 2020 – Ordinance No. 2019-09 – Mike Davis
3. FY2020 Budget Approval – Ordinance No. 2019-08 – Mike Davis
4. Concrete Bid Review and Request for Approval of Agreement – Mike Davis
5. Request to Accept Proposal for Auditing Services and Approval of Agreement – Mike Davis
6. Request for Approval of White House Academy Lease Agreement for 2019/2020 – Quinn Bennion

ADMINISTRATIVE REPORTS

CLOSED SESSION

1. Hold a strategy session to discuss the sale of real property including any form of water right or water shares
2. Hold a strategy session to discuss pending or reasonably imminent litigation
3. Discuss the character, professional competence, or physical or mental health of an individual

POLICY & LEGISLATION CONTINUED

1. Request to Consider Approval of a Property Purchase Agreement – Quinn Bennion

ADJOURN

NOTE: In compliance with the Americans with Disabilities Act, individuals needing special accommodations during this meeting should notify Quinn Bennion, 374 East Main, Vernal, Utah 84078 or phone (435) 789-2255 at least three days before the meeting.

MEMORANDUM

TO: Mayor & City Council

FROM: Quinn Bennion, City Manager

RE: *Agenda Items for June 5, 2019 Council Meeting*

PUBLIC BUSINESS

1. **Introduction of new Finance Administrative Clerk** – Nicole Uasilaa – Mike Davis
2. **Introduction of new custodians** – Grace Chew and Melissa Jensen – Danny Anderson
3. **Request for Funding for the annual Energy Summit** – Sylvia Wilkens. The City's 2019 budget includes \$2000 for this annual event. As a result of budget cuts, staff recommends reducing the allocation for this event to \$1,000 starting with the 2019 event. The 2020 budget includes \$1,000 for the Energy Summit sponsorship.

POLICY & LEGISLATION

1. **Request to amend the Vernal City Fee Schedule – Water Rates – Resolution No. 2019-11** – Quinn Bennion. During the past two years of budget work session, Council and staff discussed the current water rates and the approach to water rates in the future. The cost to provide treated water increases every year even if by a small increment. Staff recommended and Council consented that a small increment each year is better than a large water rate change every 5 or so years. The proposed water rate increases \$0.50 for the base rate (up to 8,000 gallons) from \$40.30 to \$40.80. This is an increase of 1.2%. The proposed water rate increase for gallons over 8,000 is \$2.53 per 1000 gallons to \$2.58 per 1000 gallons or a 1.9% increase. A similar increase is also proposed for the out-of-city rate.
2. **Request to Approve Tax Rate for 2020 – Ordinance No. 2019-09** – Quinn Bennion. At the budget work sessions, Council discussed the property tax rates for the upcoming budget year. Council agreed last year to increase the property tax rate to compensate for the State Legislature's requirement to pay for homeless shelters on the Wasatch Front. The amount of the increase was \$18,200. With the hard work of local officials, the statute was modified during the last legislative session and the Vernal shelter now qualifies under the new definition so Vernal City does not pay the \$18,200 per year. Accordingly, the property tax rate will be reduced that amount for 2020 and keeping the certified tax rate otherwise. The decreased rate amounts to about \$3.10 a year for a homeowner with a \$200,000 appraised home.
3. **FY2020 Budget Approval – Ordinance No. 2019-08** – Mike Davis. After several committee meetings and budget workshops, the 2020 budget is ready for final approval. Thanks to the Council, Mayor and staff for working through a challenging budget year.
4. **Concrete bid review and request for approval of agreement** – Mike Davis. Vernal City received one bid for the concrete contract from Stearns Construction. The bid is for a variety

of different bid items at costs per square feet. Public Works administers the projects and contract and will decide priority projects for the funds until the budgeted amount is used. Stearns Construction is the current vendor for concrete work. The 2019 bid is slightly higher than last year's bid prices.

5. **Request to accept proposal for auditing services and approval of agreement** – Mike Davis. Vernal City staff recommends to maintain the same auditor. They have been consistent and completed the audit in a timely matter.

4. **Request for approval of White House Academy Lease Agreement for 2019/2020** – Quinn Bennion. White House Academy leases the former city hall for their school operations and functions. In March 2019, City Council reviewed a request for a modification to the existing lease to reflect the current lease market. Prior to the latest adjustment, the White House Academy leased a portion of the former city hall building for \$3,844 per month for approximately 8,300 sf (\$0.46 per sf). The modified lease for 2018 school year was changed to \$2,883 per month (\$0.34 per sf per month). The White House Academy has requested a new lease amount of \$2,500 a month (\$0.30 sf per month) for the upcoming school year. This is on the lower end of the lease market. The school's enrollment has flattened out with the current economy and their ability to pay more than this would be problematic. Items for the Council to consider: age of the building, vacancy rates in Vernal, reuse opportunities and tenure of the tenant.

CLOSED SESSION

6. **Consider approval of a property purchase agreement** – Quinn Bennion

1 **M**INUTES OF SPECIAL BUDGET WORK SESSION MEETING OF THE
2 **VERNAL CITY COUNCIL HELD MAY 15, 2019** in the Vernal City Planning
3 Conference room, 374 East Main, Vernal, Utah.

4
5 **PRESENT:** Mayor Doug Hammond, Councilmembers Dave Everett, Bert Clark, Samantha
6 Scott and Travis Allan. Councilmember Ted Munford was absent.

7
8 **WELCOME:** Mayor Doug Hammond welcomed everyone to this special meeting.

9
10 **ACKNOWLEDGMENT AND APPROVAL OF SPECIAL MEETING:** *Councilmember*
11 *Samantha Scott moved to approve this special budget work session meeting. Councilmember*
12 *Travis Allan seconded the motion. The motion passed with Councilmembers Scott, Allan, Clark*
13 *and Everett voting in favor.*

14
15 **FY2020 BUDGET WORKSHOP:** Quinn Bennion stated that the Council has reviewed the
16 entire tentative budget so the items that are left are the budget items the Council wanted to
17 consider further. The tentative budget was over \$1 million dollars in the red and the goal was to
18 cut \$1 million dollars in expenses.

19
20 **GENERAL FUND**

21
22 Mayor & Council:

23 The first item is the funding for the Chamber of Commerce with the recommendation to reduce
24 that expense from \$50,000 to \$45,000. Also, the Field House partnership to provide a visitors
25 center is costing the City \$57,000 from the transient room tax. Quinn stated he spoke with the
26 State deputy director for State Parks, Mr. Scott, and explained the budget situation and he
27 indicated the City has an agreement with them that has a 12 month notification clause to drop the
28 funding. He stated that from their perspective the City chose to hire them to run the City's
29 welcome visitors center. The perspective from the local manager is if the City cuts this funding
30 significantly they will have to cut one job. The recommendation is to drop the funding by \$4500
31 as Steve Stroka with the museum indicated they can handle that. Councilmember Samantha Scott
32 suggested it be budgeted at \$50,000. There was some discussion regarding the best place to have
33 a visitor's center. The consensus of the Council was to give the State the twelve month notice
34 now effective July, 2020.

35
36 The consensus of the Council was to stop the Vernal Excitement events. Quinn Bennion
37 suggested he speak with Travel and Tourism first and reminded the Council that the funds are
38 already committed for this year. He suggested this item be added back to the budget once the
39 TRT tax is being paid correctly by local businesses.

40
41 Administration

42 Quinn Bennion stated that the public information consultant is costing around \$500 a month and
43 the travel budget can be cut back slightly.

44
45 Benefits:

46 Quinn Bennion explained that the staff met with GBS to discuss dropping the traditional health

MINUTES OF SPECIAL BUDGET WORK SESSION MEETING OF THE VERNAL CITY COUNCIL HELD MAY 15, 2019

47 insurance policy and that would drop the City's cost by \$40,000. He suggested the employees be
48 warned that this policy will be going away and give them one more year to adjust.
49 Councilmember Clark asked if the difference in the cost includes the subsidy to the health
50 savings account. Quinn Bennion answered yes, that cost is \$3000 a year that is paid per family
51 to the health savings. He stated that during open enrollment employees will be encouraged to
52 switch. Councilmember Travis Allen stated that it gives the employee advantages of how to use
53 their money. Councilmember Dave Everett stated he is not eligible for the health savings so the
54 City puts the money on payroll. The consensus was to keep the insurance the same as this year
55 and let employees know likely there will only be one plan next year.

56

57 Government Buildings:

58 Quinn Bennion stated that the building facility's needs their position back so the buildings do not
59 fall into disrepair. That department tried to handle their duties with only two employees and it is
60 not working. Councilmember Samantha Scott stated they need to listen to the employees. The
61 consensus was to keep that position in the budget. There was discussion on removing lights
62 from Aggie Blvd and Main Street at a cost of \$16,000 that will save \$17,000 in the electrical
63 costs. The consensus was to remove every other light. Quinn Bennion stated that the County at
64 one time wanted help with the LED sign. Councilmember Samantha Scott stated that the City
65 gave up any right to that sign and suggested no funds be budgeted.

66

67 Planning:

68 Quinn Bennion stated that the City needs to complete a general plan update and the CIB Board
69 will issue a matching grant for that work. The cost to the City will be \$15,000. He stated that
70 the travel budget was also reduced.

71

72 Streets:

73 Quinn Bennion stated that the street department will remain down one maintenance worker and
74 the budget for banners was reduced along with chip and seal work. Councilmember Bert Clark
75 asked about bonding to complete chip and seal work. Quinn Bennion stated that the City is \$19
76 million dollars in debt right now so more debt would have to be evaluated closely. The County
77 has hired a grant writer and part of that cost is currently in the budget. If the City does not get
78 enough benefit from that position, the City can withdraw.

79

80 Revenue

81 Mike Davis stated that the initial tentative budget was \$1.275 million dollars in the red, and if
82 revenues come in higher than projected the City may break even. Quinn Bennion stated the
83 Council has cut around \$800,000. Mike Davis stated this will leave around \$2 million dollars
84 unappropriated in the general fund. Quinn Bennion stated that if the County approves the ¼
85 cent sales tax for transit the City will receive approximately \$375,000. Mayor Hammond
86 reminded the staff that the property tax rate needs to drop by \$18,000 that was increased to cover
87 the homeless tax that now does not need to be paid.

88

89 Utility Funds:

90 Quinn Bennion reminded the Council that last year it was discussed to increase the water rates
91 slightly each year. Also, the fees for the work on Steinaker will start this year at a cost of
92 \$25,000 a year. Quinn stated he would bring a resolution to the Council for approval.

MINUTES OF SPECIAL BUDGET WORK SESSION MEETING OF THE VERNAL CITY COUNCIL HELD MAY 15, 2019

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General Fund - Sponsorships:

Quinn Bennion asked Carson Young with the Dinosaur Roundup Rodeo Committee if there was any way to reduce the sponsorship amount for the rodeo this year. Carson Young stated that the Rodeo has committed to the elite tour which increases the purse costs and they have hired a specialty act. Councilmember Samantha Scott asked what the cost is for that. Carson Young answered it is \$12,000. Councilmember Bert Clark asked about travel costs and expenses for the Committee. Carson Young stated that happened in the past, however, the last three years only one Committee member has traveled to the National conference and he paid his own hotel and food with the Rodeo paying the registration cost of \$45. He noted that eight years ago over \$10,000 was spent on travel. Councilmember Travis Allan stated the Rodeo Committee is doing a phenomenal job; however, these types of events should be funded privately and only come to City government as a last resort to make their events work. Councilmember Samantha Scott asked if the City could drop their sponsorship to the \$12,000. Carson Young stated that the gamble is on ticket sales. He thought the rodeo could wait to invoice the City once that amount is known. There was some discussion about changing the dates of the rodeo to increase ticket sales and possibly forgoing a contribution from the City for FY2020.

Quinn Bennion stated that the City does pay \$3000 a year for fireworks and they do try to get private sponsorships. He noted that the Council Committee looked at options for a better procedure to approve sponsorships and presented those recommendations. He gave the Council a list of suggested cuts to sponsorships for next fiscal year. After discussion, the consensus of the Council was to go with the list as presented.

ADJOURN: There being no further business; *Councilmember Dave Everett moved to adjourn. Councilmember Samantha Scott seconded the motion. The motion passed with a unanimous vote and the meeting was adjourned.*

Mayor Doug Hammond

ATTEST:

Roxanne Behunin, Deputy Recorder

(S E A L)

MINUTES OF THE VERNAL CITY COUNCIL REGULAR MEETING HELD
MAY 15, 2019 at 7:00 p.m. in the Vernal City Council room, 374 East Main, Vernal,
Utah 84078.

PRESENT: Councilmembers Travis Allan, Dave Everett, Samantha Scott and Bert Clark and Mayor Doug Hammond. Councilmember Ted Munford was absent.

WELCOME: Mayor Doug Hammond welcomed everyone to the meeting.

INVOCATION OR UPLIFTING THOUGHT: The invocation was given by Councilmember Travis Allan.

PLEDGE OF ALLEGIANCE: The Pledge of Allegiance was led by Councilmember Dave Everett.

APPROVAL OF CITY COUNCIL MINUTES OF MAY 1, 2019 SPECIAL BUDGET MEETING: *Councilmember Bert Clark moved to approve the minutes of May 1, 2019 special meeting. Councilmember Travis Allan seconded the motion. The motion passed with Councilmembers Allan, Everett, Scott and Clark voting in favor.*

APPROVAL OF CITY COUNCIL MINUTES OF MAY 1, 2019 REGULAR MEETING: *Councilmember Dave Everett moved to approve the minutes of May 1, 2019 regular meeting. Councilmember Samantha Scott seconded the motion. The motion passed with Councilmembers Allan, Everett, Scott and Clark voting in favor.*

REQUEST FOR FUNDING FOR “GROW YOUR OWN” TEACHER SCHOLARSHIP – LAURA FOLEY: Laura Foley explained that this program is to help students working on their teaching degree so they will stay here once they graduate. She stated she understands budget constraints and asked the Council to consider purchasing a table for the scholarship dinner. In the past the cost was \$700 a table, however, with no entertainment this year the cost is \$380. Councilmember Samantha Scott asked what the costs are for this event. Laura Foley answered that 100% of the proceeds go toward the scholarship as the USSD pays for the dinner and USU pays for marketing. Quinn Bennion commented that this event is budgeted for FY2019, however, no funds are budgeted for FY2020. *Councilmember Bert Clark moved to contribute to the scholarship fund in the amount of \$380. Councilmember Dave Everett seconded the motion. The motion passed with the following roll call vote:*

Councilmember Allanaye;
Councilmember Everettaye;
Councilmember Scottaye;
Councilmember Clark.....aye.

PUBLIC HEARING: COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) SMALL CITIES PROGRAM: Mayor Doug Hammond explained that this is the second public hearing to receive public input regarding the use of Community Development Block Grant funds to make repairs to the women’s crisis center. Mayor Hammond opened the public hearing. Quinn Bennion explained that this project includes \$52,000 of CDBG funds and \$5000 from the City’s capital project fund to repair the exterior concrete at the shelter and install

MINUTES OF THE VERNAL CITY COUNCIL REGULAR MEETING HELD MAY 15, 2019

48 a wood ramp. The City was successful in receiving funding through the regional rating and
49 ranking provided through UBAG. This project will help the crisis shelter provide better services
50 to their clients. There were no public comments and Mayor Hammond closed the public hearing.
51

52 **PUBLIC HEARING - FY2020 BUDGET:** Mayor Doug Hammond opened the public hearing
53 to receive comments on the upcoming budget. Mr. Steve Stroka, manager of the Utah Field House
54 of Natural History, stated that he hoped the City can continue to fund the Visitor’s Information
55 Center. He noted that the museum has 50,000 visitors a year and will do whatever it necessary to
56 make this partnership continue. Councilmember Bert Clark stated the City entered into this
57 agreement with the State to provide the visitors center when the new museum was built.
58 Councilmember Travis Allan asked if there are any other sponsors. Steve Stroka stated only
59 in-kind donations. Quinn Bennion stated that there are still a few items that the Council needs to
60 review for the upcoming budget. Many of the sponsorship items were lowered or dropped
61 completely. One priority is to support festival type events within the City. Other funding items
62 such as the recycling costs need to be investigated further to see what services are being provided.
63 The Vernal Excitement events will no longer be funded after this year unless the TRT tax is
64 stronger. There were no further public comments and Mayor Hammond closed the public hearing.
65

66 **REQUEST FOR APPROVAL OF MOWING CONTRACT FOR THE WALKING PARK**
67 **MAINTENANCE:** Allen Parker explained that the City requested proposals to mow the
68 Walking Park and only one bid was received from Greg Snow. The park itself looks like it is
69 smooth and even but it is not making it tough on equipment. The proposal is to mow the park
70 twice a month beginning in May through September. Councilmember Bert Clark asked about
71 the water drip system. Allen Parker stated that system could not be salvaged and has been
72 removed. He noted that there is a concern with the insurance policy and asked for approval of
73 the contract with Snow Boyz Lawn Care contingent on finalizing the insurance policy. Quinn
74 Bennion stated that the budget will remain at \$15,000 for maintenance of the walking park.
75 *Councilmember Travis Allan moved to approve the contract with Greg Snow, Snow Boyz Lawn*
76 *Care, to mow the walking park with the insurance information in place. Councilmember Bert*
77 *Clark seconded the motion. The motion passed with the following roll call vote:*

- 78 *Councilmember Allanaye;*
- 79 *Councilmember Everettaye;*
- 80 *Councilmember Scottaye;*
- 81 *Councilmember Clark..... aye.*

82
83 **REQUEST FOR APPROVAL OF INTERLOCAL AGREEMENT WITH Uintah**
84 **COUNTY FOR ELECTION SERVICES – RESOLUTION NO. 2019-09:** Quinn Bennion
85 stated that in anticipation of the upcoming City Council election, the County has prepared an
86 agreement to administer the election for the City if necessary. This agreement is only for the
87 general election and the cost would increase if a primary is needed. *Councilmember Samantha*
88 *Scott moved to approve Resolution No. 2019-09 for the interlocal agreement with Uintah County*
89 *for election services. Councilmember Bet Clark seconded the motion. The motion passed with*
90 *the following roll call vote:*

- 91 *Councilmember Allanaye;*
- 92 *Councilmember Everettaye;*

MINUTES OF THE VERNAL CITY COUNCIL REGULAR MEETING HELD MAY 15, 2019

93 *Councilmember Scott*aye;
94 *Councilmember Clark*..... aye.

REQUEST FOR APPROVAL TO AMEND CHARGES FOR SERVICES FOR RECORDS

REQUESTS – RESOLUTION NO. 2019-10: Quinn Bennion stated that he is recommending the fees for records requests be changed mainly due to more and more requests for digital records, and the State law that requires the City to not charge for the first 15 minutes of staff time. After discussing this issue with the City Attorney, he suggested the fee be set at \$3 for 15 pages or less and \$3 plus twenty cents a page for requests over 15 pages regardless if they are electronic records or paper copies. The current fee schedule includes \$5 for a police accident report. *Councilmember Dave Everett moved to approve Resolution No. 2019-10. Councilmember Samantha Scott seconded the motion. The motion passed with the following roll call vote:*

106 *Councilmember Allan*aye;
107 *Councilmember Everett*aye;
108 *Councilmember Scott*aye;
109 *Councilmember Clark*..... aye.

DISCUSSION REGARDING CREDIT CARD FEES AND POSSIBLE CHANGES TO

THE FEES STRUCTURE: Quinn Bennion explained that currently the City charges a 3% credit card fee to anyone paying a fee or permit with a credit card except for utility payments. Mike Davis clarified if they come to the office and pay their utility bill with a credit card no fee is charged. If someone makes a payment on-line a fee is charged by the software company. Quinn Bennion stated it is rare that a company adds on a credit card fee and the City does have individuals that are caught off guard. Many times those fees are built into the cost. Councilmember Travis Allan agreed that it is part of doing business and should be built into the fee. Quinn Bennion suggested the cost be built in for fees under \$500. Allen Parker stated that many of the land use fees need updated and could incorporate the credit card charge.

The City Council meeting was recessed to convene the Vernal City Municipal Building Authority meeting and reconvened when that discussion was completed.

ADMINISTRATIVE REPORTS

Recycling: Councilmember Travis Allan asked the staff to follow-up with the recycling company about providing bins. Also, the roads still need the sand cleared off of them. Quinn Bennion stated he would work with Ryan with Recyclops and the crews are still working on the roads.

Dino Saur Days: Councilmember Travis Allen stated he heard great things about Dino Saur Days and hopes it continues. He noted that this is an example of what can be brought down town.

CONVENE INTO CLOSED SESSION: *Councilmember Travis Allan moved to convene into closed session to hold a strategy session to discuss the sale of real property including any form of water right or water shares, discuss pending or reasonably imminent litigation, and discuss the character, professional competence, or physical or mental health of an individual*

MINUTES OF THE VERNAL CITY COUNCIL REGULAR MEETING HELD MAY 15, 2019

138 *and come out of closed session when the discussion is completed. Councilmember Dave*
139 *Everett seconded the motion. The motion passed with the following roll call vote:*

140 *Councilmember Allanaye;*
141 *Councilmember Everettaye;*
142 *Councilmember Scottaye;*
143 *Councilmember Clark..... aye.*

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145 **RECONVENE INTO OPEN SESSION:** The meeting reconvened into open session

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147 **CONSIDER APPROVAL OF A PROPERTY PURCHASE AGREEMENT :** This item was
148 tabled until the next meeting.

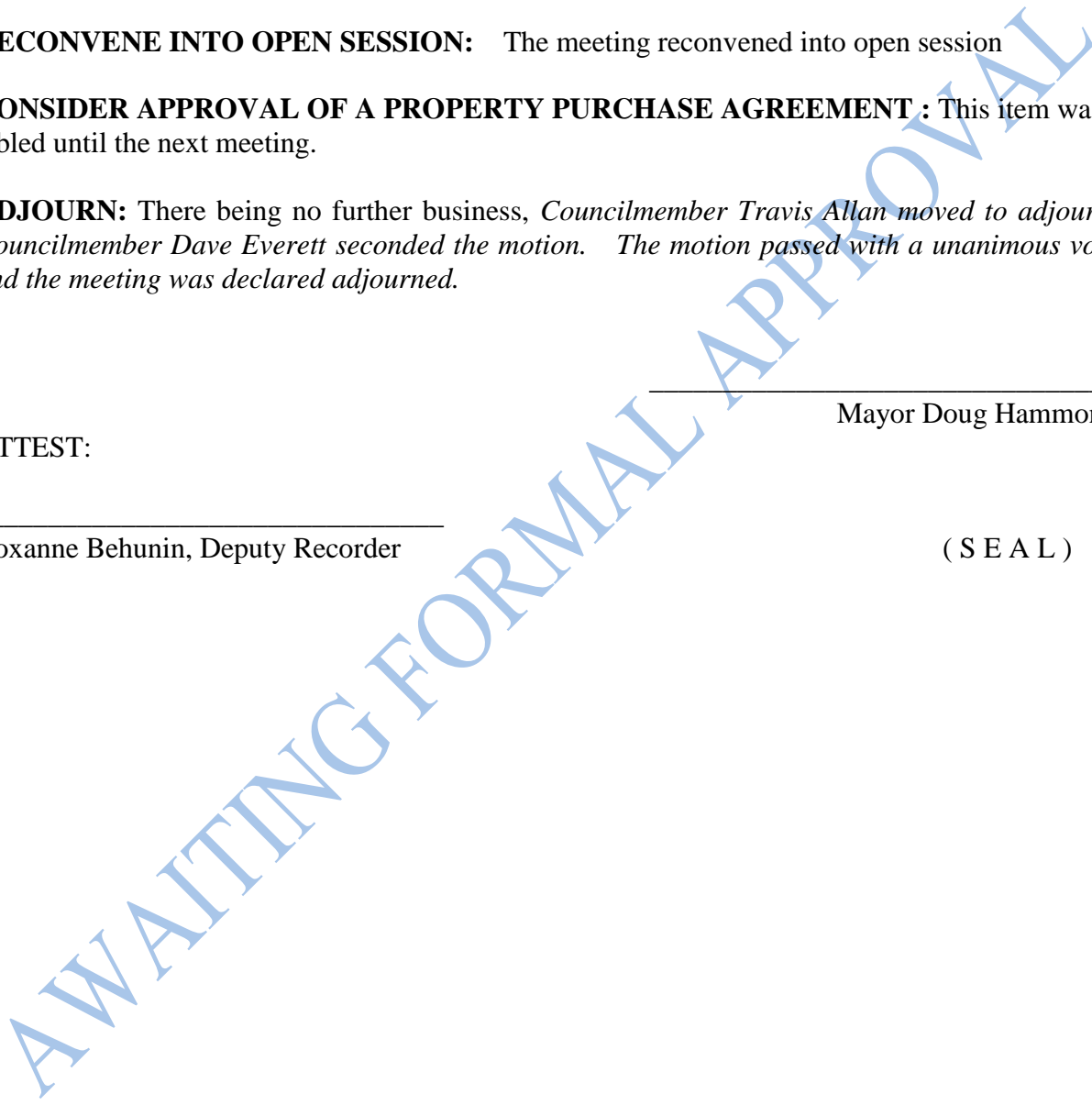
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150 **ADJOURN:** There being no further business, *Councilmember Travis Allan moved to adjourn.*
151 *Councilmember Dave Everett seconded the motion. The motion passed with a unanimous vote*
152 *and the meeting was declared adjourned.*

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156 _____
Mayor Doug Hammond

157 ATTEST:
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160 Roxanne Behunin, Deputy Recorder (S E A L)

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6/4/2019

Zimbra: Search results

On Thu, May 9, 2019, 4:08 PM Kandase Lipsey [REDACTED] wrote:
Hello Rachel,
I would like to talk to city council about trying to get my taxi license please.



VERNAL CITY POLICE DEPARTMENT

437 East Main

Vernal Utah 84078

435-789-5835 Office

435-781-0780 Fax

Chief Dylan Rooks

To: Quinn Bennion, Rachel Tribe
From: Lt. Keith Campbell
Re: Taxi Cab Operator Application for Kandase Lipsey

Kandace Lipsey has applied for a Vernal City Taxi Cab Operators Permit.

In checking Ms. Lipsey's criminal history it has been determined that on 04/21/2015 Lipsey was charged convicted of [REDACTED] a Class A Misdemeanor.

This plea would disqualify Lipsey at this time from being approved for a Taxi Cab Operator license.

Keith Campbell
Asst. Chief of Police

A handwritten signature in cursive script that reads "Keith Campbell". The signature is written over a horizontal line.



May 30, 2019

Dear Kandase Dawn Lipsey,

In reviewing your criminal history for a Taxi Cab Operator Permit. The following disqualification offenses prevent you from obtaining a license.

A criminal history through the Vernal City Police Department's local database indicates the following:

- Misdemeanors within the past five (5) years

In section 5.74.060 Investigation of applicant.

"A driver is deemed to have engaged in a disqualifying criminal offense if the driver has been convicted of any of the crimes listed in this Section or of a conspiracy or an attempt to commit any such crime in any jurisdiction during ten (10) years for felony convictions or five (5) years for misdemeanor convictions preceding the request for the operator's license.

1. Disqualifying offenses shall include:

- d) Distribution of or intent to distribute a controlled substance. (Plea Date: 4/21/2015 Misdemeanor A)

The City received your request to appeal the denial of your license application. It is my understanding that the appeal will be reviewed by the Vernal City Council on Wednesday, June 5, 2019 at 7:00 p.m. at the Vernal City Offices, 374 East Main in the City Council room, your attendance at that meeting is strongly suggested.

Should you have any questions, please don't hesitate to contact me.

Sincerely,

Rachel Tribe
Business License Clerk

A RESOLUTION OF THE VERNAL CITY COUNCIL AMENDING THE CHARGES FOR SERVICES FOR WATER USER FEES.

WHEREAS, the Vernal City Council of Vernal City desires to amend charges for service.

NOW THEREFORE, be it ordered and resolved by the Vernal City Council as follows:

SECTION 1. CHARGES FOR SERVICE.

Fees:	Water User Fee for Vernal City:	
	In-City Residential, Duplex & Commercial:	
	1st 8,000 gallons	\$40.30 <u>40.80</u> minimum
	Over 8,000 gallons	\$2.53 <u>2.58</u> /1000 gal
	Out-of-City Residential, Duplex & Commercial	
	1st 8000 gallons	\$41.30 <u>41.80</u> minimum
	Over 8000 gallons	\$2.63 <u>2.68</u> / 1000 gal

SECTION 2. SEVERABILITY. The provisions of this resolution shall be severable and if any provision thereof or the application of such provision under any circumstances is held invalid, it shall not affect any other provision of this resolution or the application in a different circumstance.

SECTION 3. EFFECTIVE DATE. This resolution shall become effective July 1, 2019.

PASSED, AND ADOPTED this 5th day of June, 2019.

Mayor Doug Hammond

ATTEST:

Quinn Bennion, City Recorder

(S E A L)

AN ORDINANCE OF THE VERNAL CITY COUNCIL, SETTING THE PROPERTY TAX RATE FOR 2019/2020.

BE IT ORDAINED BY THE CITY COUNCIL OF VERNAL, UTAH:

SECTION 1. Tax Rate. Pursuant to the laws of the State of Utah, in accordance with Utah Code Annotated 10-6-113, the Vernal City Council desires to set the property tax rate for Vernal City, Utah at _____ for the year 2019/20.

SECTION 2. Repealer. All former ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance or of the code are hereby repealed.

SECTION 3. Severability. The provisions of this ordinance shall be severable and if any provision thereof or the application of such provision under any circumstances is held invalid and it shall not affect the validity of any other provision of this ordinance or the application in a different circumstance.

SECTION 4. Effective Date. This ordinance shall become effective the 1st day of July, 2019.

PASSED, ADOPTED AND ORDERED published this 5th day of June, 2019.

Mayor Doug Hammond

ATTEST:

Quinn Bennion, City Recorder

(S E A L)

Date of Publication: _____

CERTIFIED TAX RATES



(233b) Auditor Data Entry Completed	(750) Treasurer Data Entry Completed	(233b) BOE Calculated	(750) Collection Rate Calculated	(697) Assessor Data Entry Completed	(693) Proposed Rates Entered	Rates USTC Approved	Rates Finalized
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Rate Detail

REAL PROPERTY VALUES			
	2019 Original	2018 Year End	Orig - Year End % Change
Real	573,715,133	562,920,038	10,795,095 1.92 %
(-) Incremental Value	13,689,551	13,689,551	Assessor NG % Change
(=) Total Adjusted Value Real	560,025,582	562,920,038	-2,894,456 -0.51 %
CENTRALLY ASSESSED VALUES			
	2019 Original	2018 Year End	Orig - Year End % Change
Centrally Assessed	31,298,986	26,730,980	4,568,006 17.09 %
(-) Incremental Value	44,215	44,215	Benchmark (2018)
(=) Total Adjusted Value CA	31,254,771	26,730,980	4,523,791 16.92 %
PERSONAL PROPERTY VALUES			
	2018 Year End	2017 Year End	2018YE - 2017YE % Change
Personal	35,896,896	43,875,545	-7,878,649 -17.96 %
(-) Incremental Value	1,988,978	2,509,438	-520,460 -20.74 %
(-) Semiconductor			
(=) Total Adjusted Value PP	34,007,918	41,366,107	-7,358,189 -17.79 %

REAL PROPERTY NEW GROWTH	
	Total Adjusted Value Real
2019 Original	560,025,582
(-) 2018 Year End	562,920,038
(=) Orig - Year End	-2,894,456
(-) Value Change	1,137,297
(=) Real New Growth	0
CENTRALLY ASSESSED NEW GROWTH	
	Total Adjusted Value CA
2019 Original	31,254,771
(-) Benchmark	26,730,980
(=) CA New Growth	4,523,791
Real	
(+) Centrally Assessed	
(+) Personal	
(=) Project Area New Growth	0

NEW GROWTH TOTALS		
	Rates USTC Approved	Rates Finalized
Real New Growth		
(+) CA New Growth		4,523,791
(+) Project Area New Growth		
(=) Eligible New Growth		4,523,791
(X) 5 Year Avg Collection Rate		94.77 %
(=) Collection Rate Adjusted Eligible New Growth		4,287,197

CERTIFIED TAX RATE CALCULATION	
	Total Adjusted Value (R+CA+PP)
Total Adjusted Value (R+CA+PP)	625,288,271
(-) Board of Equalization (BOE) Adjustment	4,814,617
(X) 5 Year Average Collection (2019/2018)	94.77 % / 94.48 %
(=) Proposed Tax Rate Value	588,022,882
(-) Collection Rate Adjusted Eligible New Growth	4,287,197
(=) Certified Tax Rate Value	583,735,685

Budget Code	Budget Name	2018 Year End		2018 Year End		Certified Tax		Auditor's		Auditor's			
		Adjusted Budgeted Revenue	Calc. Certified Tax Rate	Final Tax Rate	% Change	Revenue W/O New Growth	Rate	New Growth Revenue	Rate	Certified Rate Revenue	Budgeted Revenue	Final Budgeted Revenue	
10	General Operations	\$ 413,726	0.000709	0.000713	-0.56 %	\$ 413,869	\$ 3,040	\$ 416,908	0.000709	\$ 416,908	\$ 416,908	0.000709	\$ 416,908
	Grand Total	\$ 413,726	0.000708	0.000713	-0.56 %	\$ 413,869	\$ 3,040	\$ 416,908	0.000709	\$ 416,908	\$ 416,908	0.000709	\$ 416,908

NOTES:

AN ORDINANCE ADOPTING THE VERNAL CITY BUDGET FOR FISCAL YEAR 2019-2020.

BE IT ORDAINED BY THE CITY COUNCIL OF VERNAL, UTAH:

SECTION 1. Adoption of Budget for FY2020. Pursuant to the laws of the State of Utah, the Vernal City Council hereby approves and adopts the Vernal City Budget for Fiscal Year 2019-2020 by reference including the general fund, water fund, sewer fund, solid waste fund, Municipal Building Authority Fund, strike force fund, wage and salary schedules, and other miscellaneous funds in the City. Three copies of said Budget are on file for use and examination by the public in the office of the Vernal City Recorder at 374 East Main Street.

SECTION 2. Repealer. All former ordinances or parts thereof conflicting or inconsistent with the provisions of this ordinance or of the code are hereby repealed.

SECTION 3. Severability. The provisions of this ordinance shall be severable and if any provision thereof or the application of such provision under any circumstances is held invalid and it shall not affect the validity of any other provision of this ordinance or the application in a different circumstance.

SECTION 4. Effective Date. This ordinance shall take effect July 1, 2019.

PASSED, ADOPTED AND ORDERED published this 5th day of June, 2019.

Mayor Doug Hammond

ATTEST:

Quinn Bennion, City Recorder

(S E A L)

Date of Publication: June 18, 2019

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
GENERAL FUND							
TAXES							
10-310-1100	GEN'L PROPERTY TAXES-CURRENT	380,300.97	369,896.34	360,272.65	407,723.19	413,938.00	395,738.00
10-310-1200	DELINQUENT PRIOR YEARS' TAXES	10,573.77	16,209.89	30,834.02	13,082.23	20,000.00	20,000.00
10-310-1300	GENERAL SALES AND USE TAXES	3,211,609.78	3,435,396.54	3,633,365.83	2,319,290.95	3,600,000.00	3,600,000.00
10-310-1301	OPTIONAL SALES TAX	177,803.43	794,368.30	888,152.53	557,134.64	870,000.00	870,000.00
10-310-1310	INNKEEPERS ROOM TAX	92,223.14	79,903.26	75,294.41	49,283.68	96,000.00	76,000.00
10-310-1320	SALES TAX: STREETS & HIGHWAYS	1,122,882.50	1,231,658.43	1,334,461.88	831,701.37	1,315,000.00	1,315,000.00
10-310-1410	FRANCHISE TAX - ROCKY MNT PWR	609,836.82	564,562.54	547,017.10	463,119.22	560,000.00	560,000.00
10-310-1420	FRANCHISE TAX: QUESTAR	237,028.14	209,789.66	231,827.82	184,040.94	220,000.00	220,000.00
10-310-1432	MUNICIPAL TELECOMM TAX	279,698.25	239,181.91	214,177.13	136,327.08	180,000.00	210,000.00
10-310-1440	FRANCHISE TAX - TV STRATA	58,783.42	51,794.25	47,517.36	35,294.23	48,000.00	48,000.00
10-310-1700	FEE-IN-LIEU OF PROPERTY TAXES	35,407.07	36,878.19	32,000.53	29,665.76	35,000.00	30,000.00
10-310-1900	PENALTY/INTEREST: DELINQENT TAX	767.27	983.07	3,475.00	1,031.34	1,000.00	1,000.00
Total TAXES:		6,216,914.56	7,030,622.38	7,398,396.26	5,027,694.63	7,358,938.00	7,345,738.00
LICENSES & PERMITS							
10-320-2100	BUSINESS LICENSES	68,967.91	56,579.35	72,883.21	68,083.24	68,000.00	68,000.00
10-320-2200	BUILDING PERMITS	55,554.83	119,676.70	39,207.53	44,964.83	50,000.00	50,000.00
10-320-2240	ENCROACHMENT PERMIT	5,508.50	23,498.00	2,058.50	1,020.00	5,000.00	3,000.00
10-320-2250	PLAN REVIEW	32,057.50	65,075.72	14,353.94	17,395.77	16,000.00	10,000.00
10-320-2300	ESCROWS FOREFEITED	.00	.00	.00	807.28	1,000.00	.00
Total LICENSES & PERMITS:		162,088.74	264,829.77	128,503.18	132,271.12	140,000.00	131,000.00
INTERGOVERNMENTAL							
10-330-3450	C I B GRANT - MASTER PLAN	.00	.00	.00	.00	.00	15,000.00
10-330-3460	WORKFORCE SERVICES/JOB EXPER.	4,239.79	3,825.54	.00	.00	.00	.00
10-330-3470	BVP - VESTS	.00	3,716.22	.00	.00	.00	.00
10-330-3510	POLICE - G.E.A.R.S.	8,261.19	16,779.65	8,334.52	14,246.56	10,000.00	10,000.00
10-330-3517	S.A.F.G. - POLICE FORFEITURE	4,451.92	5,000.00	2,137.80	7,000.00	7,000.00	5,000.00
10-330-3518	JAG GRANT - 16A187	.00	.00	4,547.55	.00	.00	.00
10-330-3519	J.C.A.T. OFFICER REIMBURSEMENT	4,445.68	4,750.91	3,868.30	1,428.90	5,000.00	5,000.00
10-330-3520	I.C.A.C. JUSTICE ASST GRANT	7,866.33	12,000.00	9,882.28	4,142.63	8,000.00	8,000.00
10-330-3521	S.O.I.B. OFFICER REIMBURSEMENT	2,578.83	.00	.00	.00	.00	.00
10-330-3522	POLICE GRANT	39,213.00	.00	.00	27,683.72	17,700.00	.00
10-330-3523	ST REIMB: ALCH & TOBACO & DUI	.00	.00	5,840.97	.00	500.00	.00
10-330-3524	SCHOOL RESOURCE OFFICER	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
10-330-3527	EXTRADITION EXP REIMBURSEMENT	230.32	730.14	1,203.52	347.09	500.00	500.00
10-330-3529	WORKMAN'S COMP REIMBURSEMEN	15,121.64	1,349.01	.00	5,209.28	5,300.00	.00
10-330-3530	POLICE CONFISCATED FUNDS	19,268.58	.00	.00	.00	.00	.00
10-330-3534	FEDERAL GRANT: V.A.W.A	37,692.76	29,746.83	40,080.90	8,029.40	8,000.00	.00
10-330-3535	FEDERAL GRANT: V.O.C.A	.00	.00	.00	.00	20,000.00	50,000.00
10-330-3560	CLASS "C" ROAD FUND ALLOTMENT	362,927.89	439,660.97	454,076.36	301,998.78	500,000.00	475,000.00
10-330-3580	STATE LIQUOR FUND ALLOTMENT	39,401.85	32,772.11	32,997.33	46,218.96	46,300.00	30,000.00
10-330-3800	IMPACT MITIGATION SSD	8,470.68	8,470.68	8,470.68	6,353.01	8,500.00	8,500.00
10-330-3805	FIRE DISTRICT REMITTANCE	33,233.80	33,233.80	33,283.80	24,925.35	33,300.00	33,300.00
10-330-3810	ANIMAL SHELTER REMITTANCE	38,366.79	39,025.51	37,956.21	28,932.82	37,000.00	37,000.00
10-330-3815	TRANSPORTATION SSD	.00	.00	.00	500.00-	.00	.00
Total INTERGOVERNMENTAL:		651,771.05	657,061.37	668,680.22	502,016.50	733,100.00	703,300.00
CHARGES FOR SERVICES							
10-340-4110	ZONING AND SUBDIVISION FEES	2,975.00	3,830.00	3,405.00	3,716.60	3,000.00	3,000.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
10-340-4111	COURT COSTS & FEES	24,590.00	15,645.00	9,485.00	4,610.00	10,000.00	8,000.00
10-340-4115	CRIMINAL HISTORY REPORT	1,305.00	1,880.00	2,025.00	1,675.00	1,500.00	1,500.00
10-340-4117	FINGER PRINTING- 10 PRINT CARD	1,730.00	2,700.00	3,525.00	4,060.00	3,500.00	3,000.00
10-340-4119	SEX OFFENDER FEE	.00	.00	20.00	.00	100.00	100.00
10-340-4150	SALE OF MAPS AND PUBLICATIONS	55.00	79.00	15.00	10.00	100.00	50.00
10-340-4210	INSURANCE REPORTS	1,139.40	583.70	75.00	860.20	800.00	100.00
10-340-4211	COMMUNITY ROOM - FEE'S	1,400.00	1,625.00	1,200.00	1,025.00	1,300.00	1,000.00
10-340-4215	EMPLOYEE SAVING PLAN - FEE'S	239.00	255.25	272.50	228.25	300.00	300.00
10-340-4311	GRAMA REQUEST	892.40	518.90	1,568.74	1,237.72	1,100.00	1,000.00
10-340-4500	LEASE INCOME - OLD CITY BLDG	45,325.00	46,125.00	46,125.00	30,751.50	30,800.00	33,600.00
10-340-4550	UTILITY INCOME - OLD CITY BLD	3,374.22	4,863.39	4,464.05	3,352.38	4,000.00	4,000.00
10-340-4900	MISCELLANEOUS FEES	1,566.27	2,142.42	1,367.01	2,300.87	2,000.00	2,000.00
Total CHARGES FOR SERVICES:		84,591.29	80,247.66	73,547.30	53,827.52	58,500.00	57,650.00
FINES & FORFEITURES							
10-350-5200	FORFEITURES: DISTRICT COURT	1,000.98	32.65	71.31	75.36	500.00	100.00
10-350-5300	JUSTICE COURT FINES	315,593.45	304,494.50	293,662.52	318,033.87	310,000.00	310,000.00
10-350-5301	JUSTICE COURT STATE SURCHARGE	148,155.27	138,546.95	157,484.56	150,799.78	155,000.00	155,000.00
Total FINES & FORFEITURES:		464,749.70	443,074.10	451,218.39	468,909.01	465,500.00	465,100.00
MISCELLANEOUS SERVICES							
10-360-6100	INTEREST EARNINGS	10,747.61	19,535.54	40,623.05	60,420.57	55,000.00	40,000.00
10-360-6200	VC REBATE / REFUNDS	.00	.00	16,222.00	.00	.00	.00
10-360-6305	ULGT - DIVIDEND	10,195.33	25,648.89	.00	.00	.00	.00
10-360-6306	ULGT - TAP	5,269.75	5,269.75	5,269.75	.00	5,000.00	5,000.00
10-360-6310	INSURANCE REIMB. PROCEEDS	2,567.64	9,552.15	34,834.03	18,320.74	19,000.00	.00
10-360-6320	HEALTH INSURANCE REBATE	20,000.00	.00	.00	.00	.00	.00
10-360-6410	SALE OF SURPLUS PROPERTY	38,810.25	1,532.35	1,855.50	470.36	500.00	.00
10-360-6500	SALE OF MATERIAL AND SUPPLIES	319.20	.00	.00	.00	.00	.00
10-360-6910	MISCELLANEOUS REVENUE	3,264.43	1,096.97	667.88	5,555.37	5,500.00	1,000.00
Total MISCELLANEOUS SERVICES:		91,174.21	62,635.65	99,472.21	84,767.04	85,000.00	46,000.00
CONTRIBUTIONS & TRANSFERS							
10-380-8111	WATER ADMIN. COST ALLOCATION	584,520.00	584,520.00	606,000.00	606,000.00	606,000.00	606,000.00
10-380-8112	SEWER ADMIN. COST ALLOCATION	355,500.00	355,500.00	360,000.00	360,000.00	360,000.00	360,000.00
10-380-8113	SOLID WASTE: ADMIN COST ALLOC	33,000.00	33,000.00	36,000.00	36,000.00	36,000.00	36,000.00
10-380-8114	TRANS FROM: PARKING LOT	250,000.00	.00	.00	.00	.00	.00
10-380-8115	MOTOR POOL REIMBURSEMENTS	2,929.06	2,577.21	4,048.17	3,296.10	3,000.00	3,000.00
10-380-8116	TRANS FROM:	100,000.00	.00	.00	.00	.00	.00
10-380-8118	TRANSFER FROM S.I.D. ACCOUNT	.00	.00	78,632.73	.00	.00	.00
10-380-8119	TRANSFER FROM: GRANT/GREEN	200,000.00	.00	.00	.00	.00	5,000.00
10-380-8125	TRANSFER: EDUCATIONAL FUND	.00	.00	13,241.44	.00	.00	.00
10-380-8712	CONTRIBUTION: NOVA PROGRAM	240.00	.00	200.00	.00	200.00	.00
10-380-8714	CONTRIBUTION: HOLLY DAYS	64,769.00	49,866.00	52,556.21	66,600.00	66,600.00	55,000.00
10-380-8715	CONTRIBUTION: VICTIMS ADVOCATE	7,513.03	250.00	2,598.00	24,100.00	24,100.00	4,000.00
10-380-8716	CONTRIBUTION: GOLF DEBT PYMNT	.00	47,438.42	.00	.00	.00	.00
10-380-8790	USE OF BEGINNING FUND BALANCE	.00	.00	.00	.00	565,562.00	380,631.00
Total CONTRIBUTIONS & TRANSFERS:		1,598,471.09	1,073,151.63	1,153,276.55	1,095,996.10	1,661,462.00	1,449,631.00
Total Revenue:		9,269,760.64	9,611,622.56	9,973,094.11	7,365,481.92	10,502,500.00	10,198,419.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
MAYOR & COUNCIL							
10-401-1103	PERM EMPLOYEES/ REG HOURS	45,024.96	45,024.98	47,047.48	42,008.15	47,500.00	45,500.00
10-401-1313	F I C A	2,434.99	2,312.16	2,737.51	2,413.45	3,000.00	3,500.00
10-401-1314	RETIREMENT/CITY FOR EMPLOYEE	8,316.10	8,316.10	8,316.10	7,676.40	8,500.00	8,500.00
10-401-1316	MEDICAL INSURANCE	91,341.84	103,478.31	85,421.64	85,101.20	92,000.00	111,000.00
10-401-1317	WORKERS COMP.	1,187.11	1,788.55	1,631.97	1,493.51	2,000.00	2,000.00
10-401-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	14,419.53	14,078.45	13,908.10	21,718.90	14,600.00	14,600.00
10-401-2200	PUBLIC NOTICES	2,397.91	2,376.80	2,913.51	3,305.51	3,000.00	3,000.00
10-401-2300	TRAVEL	11,247.95	3,275.29	6,235.65	7,830.83	8,650.00	5,000.00
10-401-2400	OFFICE EXP, SUPPLIES, POSTAGE	955.58	847.69	844.06	279.56	1,000.00	1,000.00
10-401-3160	ELECTIONS	5,004.92	186.50	4,903.90	.00	.00	11,000.00
10-401-3830	YOUTH CITY COUNCIL	2,308.50	1,534.45	2,671.96	3,031.88	3,100.00	2,500.00
10-401-3840	LOCAL EVENT SPONSORSHIPS	48,843.11	46,575.00	55,225.00	38,725.00	57,000.00	43,750.00
10-401-3841	VERNAL EXCITEMENT EVENTS	.00	.00	.00	1,370.00	5,000.00	.00
10-401-3843	VISITOR CENTER	57,700.00	57,700.00	47,379.10	68,020.90	57,700.00	55,000.00
10-401-3845	HOLLY-DAYS ACTIVITIES	72,263.32	61,896.77	58,186.75	76,860.52	77,000.00	62,000.00
10-401-3850	EMPLOYEE APPRECIATION	.00	.00	.00	1,822.83	2,000.00	2,000.00
10-401-3851	CHAMBER OF COMMERCE	37,500.00	62,500.00	50,000.00	50,000.00	50,000.00	45,000.00
10-401-3910	SAFETY PROGRAM	1,806.72	.00	1,500.00	2,541.76	5,000.00	6,000.00
10-401-4600	MISCELLANEOUS SERVICES	5,656.57	7,328.01	9,912.78	7,286.66	7,000.00	6,000.00
10-401-5003	IPADS	.00	.00	.00	4,518.16	4,600.00	.00
Total MAYOR & COUNCIL:		408,409.11	419,219.06	398,835.51	426,005.22	448,650.00	427,350.00
FINANCE							
10-413-1103	PERM EMPLOYEES/REG HOURS	298,695.81	297,467.74	296,130.14	273,421.89	303,000.00	300,000.00
10-413-1104	PERM EMPLOYEES/ OT HOURS	62.15	99.00	62.29	97.27	2,000.00	1,000.00
10-413-1311	LONG TERM DISABILITY	1,785.98	1,745.81	1,666.20	1,324.81	2,000.00	2,000.00
10-413-1313	F I C A	21,913.87	21,788.54	21,323.20	20,148.41	23,000.00	23,000.00
10-413-1314	RETIREMENT/CITY FOR EMPLOYEE	53,611.75	52,016.34	52,951.29	47,599.59	55,000.00	55,000.00
10-413-1316	MEDICAL INSURANCE	58,107.36	58,707.20	78,249.68	74,927.22	85,000.00	85,000.00
10-413-1317	WORKERS COMP.	1,307.54	3,848.45	3,354.31	3,961.71	4,400.00	3,500.00
10-413-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	124.00	233.00	164.00	159.00	400.00	300.00
10-413-2300	TRAVEL	3,035.68	3,908.62	3,056.64	2,729.24	4,500.00	5,700.00
10-413-2400	OFFICE EXP, SUPPLIES, POSTAGE	9,820.48	8,844.82	8,264.95	6,498.27	10,000.00	10,000.00
10-413-2800	TELEPHONE	1,298.30	1,476.03	1,923.69	1,000.51	1,500.00	1,500.00
10-413-3100	PROFESSIONAL SERVICES	29,724.00	29,934.00	30,204.00	30,909.00	31,500.00	35,500.00
10-413-3610	TRAINING	1,231.75	1,134.57	1,390.00	587.80	1,500.00	2,250.00
10-413-3700	MAINTENANCE AGREEMENTS	.00	.00	.00	143.00	200.00	200.00
10-413-4550	SOFTWARE & UPGRADE EXPENSE	.00	.00	29.95	.00	750.00	500.00
10-413-4610	BANK FEE'S AND CHARGES	1,262.31	998.88	338.71	100.41	1,000.00	1,000.00
Total FINANCE:		481,980.98	482,203.00	499,109.05	463,608.13	525,750.00	526,450.00
CITY ATTORNEY							
10-414-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	2,555.28	2,683.04	2,385.49	150.00	3,350.00	3,350.00
10-414-2300	TRAVEL	2,445.98	1,991.03	1,978.96	1,784.96	3,000.00	3,000.00
10-414-2400	OFFICE EXP, SUPPLIES, POSTAGE	302.85	225.72	723.78	543.85	500.00	400.00
10-414-3100	PROFESSIONAL SERVICES	113,993.76	94,505.00	104,885.00	114,142.90	103,000.00	18,000.00
10-414-3110	PROSECUTION ATTORNEY	.00	.00	.00	.00	.00	83,100.00
10-414-3120	PUBLIC DEFENDER SERVICES	39,777.25	57,499.20	56,249.58	72,109.40	80,000.00	37,200.00
10-414-3150	CONFLICT PROSECUTION	6,504.21	6,906.84	7,855.22	1,262.35	3,000.00	5,000.00
10-414-3160	SPECIAL LEGAL SERVICES	.00	.00	.00	.00	.00	14,700.00
Total CITY ATTORNEY:		165,579.33	163,810.83	174,078.03	189,993.46	192,850.00	164,750.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
CITY ADMINISTRATION							
10-415-1103	PERM EMPLOYEES/ REG HOURS	59,211.60	60,914.45	61,088.29	161,815.01	182,000.00	221,000.00
10-415-1104	PERM EMPLOYEES/ OT HOURS	3,139.93	2,532.87	3,182.28	3,577.87	3,200.00	2,000.00
10-415-1105	PART-TIME EMPLOYEE/ REG HOURS	24,317.28	24,953.76	24,945.69	25,003.33	27,000.00	.00
10-415-1203	TEMP EMPLOYEES/ REG HOURS	630.88	2,444.66	.00	.00	.00	.00
10-415-1311	LONG TERM DISABILITY	516.10	526.48	500.88	960.60	1,200.00	1,300.00
10-415-1313	F I C A	6,343.44	6,546.59	6,426.22	14,117.40	15,000.00	17,000.00
10-415-1314	RETIREMENT/CITY FOR EMPLOYEE	15,884.01	16,204.01	16,359.73	35,664.33	38,000.00	41,000.00
10-415-1316	MEDICAL INSURANCE	15,707.00	17,227.32	18,024.86	36,937.63	40,500.00	38,000.00
10-415-1317	WORKERS COMP.	374.42	984.40	651.91	4,080.96	5,000.00	5,000.00
10-415-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	373.00	379.98	760.00	7,469.96	8,000.00	4,900.00
10-415-2200	PUBLIC NOTICES	173.75	2,377.12	318.54	764.79	800.00	700.00
10-415-2250	PUBLIC INFORMATION	.00	.00	.00	1,582.00	7,000.00	6,000.00
10-415-2300	TRAVEL	1,870.00	1,589.81	2,588.99	3,973.25	6,000.00	6,000.00
10-415-2400	OFFICE EXP, SUPPLIES, POSTAGE	2,796.63	3,550.99	5,101.98	3,194.16	5,000.00	5,000.00
10-415-2500	EQPMT: SUPPLIES & MAINTENANCE	.00	808.10	540.00	24.59	1,700.00	2,000.00
10-415-2800	TELEPHONE	21,306.72	21,349.78	21,197.89	18,119.80	23,000.00	23,000.00
10-415-2900	FUEL	.00	.00	.00	534.68	900.00	900.00
10-415-4100	INSURANCE PREMIUMS	147,795.37	147,896.97	149,455.05	160,006.48	163,000.00	163,000.00
10-415-4101	RETIREE MEDICAL INSURANCE	3,304.00	3,808.00	4,000.00	4,384.00	3,800.00	3,800.00
10-415-4102	HEALTH SAVINGS PLAN	34,842.27	60,378.29	41,727.01	60,180.21	61,000.00	45,000.00
10-415-4110	UNINSURED REPAIRS	1,885.80	5,383.60	35,473.28	5,377.14	6,000.00	4,000.00
10-415-4550	SOFTWARE & UPGRADE EXPENSE	960.00	.00	.00	.00	.00	.00
10-415-4620	PERSONNEL TESTING	2,101.00	2,145.53	3,039.45	4,307.99	5,000.00	3,000.00
Total CITY ADMINISTRATION:		343,533.20	382,002.71	395,382.05	552,076.18	603,100.00	592,600.00
GOVERNMENT FACILITIES							
10-416-1103	PERM EMPLOYEES/ REG HOURS	216,497.97	218,077.22	218,926.77	158,477.78	195,000.00	220,000.00
10-416-1104	PERM EMPLOYEES/ OT HOURS	661.05	655.20	733.92	313.90	1,000.00	1,000.00
10-416-1203	TEMP EMPLOYEES/ REG HOURS	6,574.26	145.90	.00	.00	.00	.00
10-416-1311	LONG TERM DISABILITY	1,298.22	1,307.42	1,224.74	754.06	1,000.00	1,400.00
10-416-1313	F I C A	16,644.54	16,053.80	15,811.82	11,754.61	16,000.00	17,000.00
10-416-1314	RETIREMENT/CITY FOR EMPLOYEE	39,194.03	39,474.68	39,048.18	27,086.87	35,000.00	41,000.00
10-416-1316	MEDICAL INSURANCE	55,368.14	61,552.71	67,665.41	47,665.09	60,000.00	68,000.00
10-416-1317	WORKERS COMP.	5,884.53	9,062.80	6,420.35	5,666.24	7,000.00	7,000.00
10-416-2300	TRAVEL	44.00	400.00	.00	229.39	400.00	400.00
10-416-2400	OFFICE EXP, SUPPLIES, POSTAGE	180.85	82.97	2.25	2.58	100.00	100.00
10-416-2500	EQPMT: SUPPLIES & MAINTENANCE	2,009.45	650.04	428.98	1,952.78	1,800.00	1,500.00
10-416-2550	TOOLS & WORKING SUPPLIES	638.37	750.00	491.07	274.51	550.00	750.00
10-416-2600	BLDG & GRNDS: SUPPLIES & MAINT	24,747.55	26,361.75	27,750.34	25,321.03	29,000.00	29,000.00
10-416-2650	BLDG: JANITORIAL SUPPLIES	5,978.06	5,833.61	3,714.72	3,444.22	5,000.00	6,000.00
10-416-2660	BLDG: SMALL PROJECTS	1,518.10	.00	.00	.00	.00	.00
10-416-2700	UTILITIES - PUBLIC WORKS	37,112.52	37,408.93	32,820.90	30,044.86	38,000.00	38,000.00
10-416-2800	TELEPHONE	2,039.56	1,941.78	1,662.54	1,384.54	2,100.00	2,100.00
10-416-2900	FUEL	1,770.21	2,246.15	2,170.18	2,066.96	2,200.00	2,000.00
10-416-3100	PROFESSIONAL SERVICES	11,087.93	6,397.15	5,513.60	21,179.03	24,000.00	12,000.00
10-416-3810	OTHER RENT: MUN BLDG AUTH	86,781.60	87,299.53	83,869.90	71,516.23	90,000.00	90,000.00
10-416-4521	UNIFORMS	2,085.89	2,048.89	1,697.92	1,514.30	2,300.00	2,300.00
10-416-5002	PARKING LOT STRIPING/CAULKING	.00	.00	.00	.00	500.00	.00
10-416-5005	FRONT COUNTER TOP	.00	.00	.00	149.23	4,000.00	.00
10-416-5006	SNOW MELT CONTROLLER	.00	.00	.00	133.57	200.00	.00
10-416-5512	AED DEFIBRILATORS- 4	.00	.00	.00	.00	2,000.00	.00
Total GOVERNMENT FACILITIES:		518,116.83	517,750.53	509,953.59	410,931.78	517,150.00	539,550.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
PLANNING & ZONING DEVELOPMENT							
10-418-1103	PERM EMPLOYEES/ REG HOURS	332,584.23	290,437.82	244,662.04	227,469.83	260,000.00	270,000.00
10-418-1104	PERM EMPLOYEES/ OT HOURS	3,284.38	1,636.85	292.49	39.86	1,000.00	1,500.00
10-418-1311	LONG TERM DISIBILITY	2,002.66	1,578.30	1,376.42	901.96	1,300.00	1,500.00
10-418-1313	F I C A	24,419.78	21,393.83	17,950.64	17,040.95	20,000.00	22,000.00
10-418-1314	RETIREMENT/CITY FOR EMPLOYEE	61,722.68	52,970.56	43,680.75	42,479.14	60,000.00	52,000.00
10-418-1316	MEDICAL INSURANCE	76,340.91	64,372.75	69,728.32	73,267.72	90,000.00	100,000.00
10-418-1317	WORKERS COMP.	7,934.62	10,028.30	7,694.01	5,428.01	6,000.00	6,000.00
10-418-1318	STATE UNEMPLOYMENT	.00	.00	.00	.00	1,000.00	1,000.00
10-418-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	4,306.66	1,265.07	640.49	2,471.30	2,500.00	1,700.00
10-418-2300	TRAVEL	11,362.37	4,629.42	2,768.40	4,524.13	7,500.00	7,250.00
10-418-2400	OFFICE EXP, SUPPLIES, POSTAGE	1,569.01	1,287.15	1,066.26	995.11	1,200.00	1,500.00
10-418-2500	MOTORPOOL	1,244.63	2,656.04	1,639.44	2,537.72	3,000.00	3,000.00
10-418-2550	TOOLS & WORKING SUPPLIES	147.34	76.65	139.72	251.84	500.00	500.00
10-418-2600	EQPMT: SUPPLIES & MAINTENANCE	.00	1,097.81	.00	775.14	1,200.00	1,200.00
10-418-2800	TELEPHONE	2,596.49	2,494.31	1,767.32	1,701.04	2,500.00	2,500.00
10-418-2805	AT&T DATA	1,280.28	1,291.04	1,315.00	1,137.60	1,300.00	1,300.00
10-418-2900	FUEL	2,091.42	1,742.28	1,713.82	1,309.74	1,500.00	1,800.00
10-418-3100	PROFESSIONAL SERVICES	1,857.50	9,180.00	5,262.40	8,055.00	10,000.00	10,000.00
10-418-3102	REFUNDED PERMITS	.00	272.93	.00	.00	.00	.00
10-418-3150	PLAN REVIEW	4,281.73	35,927.68	1,085.00	849.41	2,000.00	10,000.00
10-418-3610	TRAINING	4,885.75	4,283.90	1,727.87	1,569.35	5,000.00	7,150.00
10-418-3611	TRAINING - PLANNING COMMISION	450.00	.00	30.00	203.37	500.00	500.00
10-418-4521	UNIFORMS	1,112.85	866.36	769.23	827.46	1,200.00	1,300.00
10-418-4550	SOFTWARE & UPGRADE EXPENSE	3,686.47	3,421.98	3,350.00	3,330.00	4,400.00	4,400.00
10-418-5002	COMPUTER	.00	.00	.00	379.29	500.00	.00
10-418-5506	GENERAL PLAN UPDATE	.00	.00	.00	.00	.00	30,000.00
Total PLANNING & ZONING DEVELOPMENT:		549,161.76	512,911.03	408,659.62	397,544.97	484,100.00	538,100.00
I.T. DEPARTMENT							
10-419-1103	PERM EMPLOYEES/ REG HOURS	71,265.73	71,401.97	71,115.43	65,366.77	72,500.00	72,500.00
10-419-1104	PERM EMPLOYEES/ OT HOURS	408.72	.00	.00	155.52	500.00	500.00
10-419-1311	LONG TERM DISIBILITY	430.07	428.44	402.03	332.83	500.00	500.00
10-419-1313	F I C A	5,266.12	5,230.67	5,206.27	4,889.74	6,000.00	6,000.00
10-419-1314	RETIREMENT/CITY FOR EMPLOYEE	13,238.26	13,187.93	13,131.31	12,357.31	13,300.00	13,100.00
10-419-1316	MEDICAL INSURANCE	18,320.38	19,642.96	20,536.65	20,101.84	23,000.00	23,000.00
10-419-1317	WORKERS COMP.	322.52	782.11	621.82	159.95	1,000.00	1,000.00
10-419-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	99.00	29.95	.00	27.00	50.00	50.00
10-419-2300	TRAVEL	442.25	.00	199.94	.00	200.00	200.00
10-419-2400	OFFICE EXP, SUPPLIES, POSTAGE	889.78	601.78	819.67	958.23	1,000.00	1,000.00
10-419-2800	TELEPHONE	698.26	776.03	764.78	404.51	750.00	750.00
10-419-3100	PROFESSIONAL SERVICES	3,423.88	2,239.05	2,447.88	2,039.90	2,400.00	2,400.00
10-419-4550	SOFTWARE & UPGRADE EXPENSE	9,357.45	7,774.03	6,996.75	6,471.50	7,500.00	7,500.00
10-419-4560	IT REPLACEMENT PARTS	6,928.10	5,872.37	4,275.53	4,260.93	5,000.00	4,500.00
10-419-4570	NETWORK EQPT & MAINTENANCE	3,985.26	1,969.92	2,354.19	3,963.39	4,000.00	2,000.00
10-419-4580	WEB SITE	1,644.00	1,888.00	1,788.00	10,645.37	11,000.00	2,500.00
10-419-5001	COMPUTER REPLACEMENT PROGRA	.00	.00	.00	.00	.00	12,000.00
10-419-5003	WEB FILTER	2,683.00	.00	.00	.00	.00	.00
Total I.T. DEPARTMENT:		139,402.78	131,825.21	130,660.25	132,134.79	148,700.00	149,500.00
JUSTICE COURT							
10-420-1103	PERM EMPLOYEES/ REG HOURS	186,972.24	179,054.60	179,171.67	165,582.42	185,500.00	185,500.00
10-420-1104	PERM EMPLOYEES/ OT HOURS	380.18	.00	.00	10.28	1,000.00	1,000.00
10-420-1210	COURT OFFICER WAGES	60,541.87	57,197.02	50,044.66	54,159.49	60,000.00	60,000.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
10-420-1311	LONG TERM DISABILITY	1,079.73	1,075.25	1,012.93	836.54	1,100.00	1,100.00
10-420-1313	F I C A	17,834.45	17,213.36	16,688.67	16,238.01	18,000.00	16,000.00
10-420-1314	RETIREMENT/ CITY FOR EMPLOYEE	33,192.15	33,071.14	33,081.89	31,147.52	33,500.00	35,000.00
10-420-1316	MEDICAL INSURANCE	74,365.54	62,131.21	64,932.68	65,268.50	72,000.00	62,000.00
10-420-1317	WORKERS COMP.	2,417.65	3,893.28	3,567.84	4,266.34	4,500.00	4,000.00
10-420-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	99.08	76.08	97.25	80.25	100.00	100.00
10-420-2300	TRAVEL	4,482.60	3,698.62	5,189.15	4,652.72	6,000.00	5,500.00
10-420-2400	OFFICE EXP, SUPPLIES, POSTAGE	5,171.92	4,636.37	4,413.29	1,564.44	3,000.00	3,000.00
10-420-2500	EQPMT: SUPPLIES & MAINTENANCE	338.95	105.64	104.00	115.98	500.00	500.00
10-420-2800	TELEPHONE	863.49	776.03	764.77	267.30	800.00	800.00
10-420-3100	PROFESSIONAL SERVICES	1,005.50	1,096.00	148.00	358.44	750.00	1,000.00
10-420-4500	SPECIAL DEPARTMENTAL SUPPLIES	15.85	10.50	.00	.00	50.00	50.00
10-420-4510	JURY & WITNESS FEES	1,451.00	1,146.29	1,094.75	906.50	2,000.00	2,000.00
10-420-4515	COURT TRUST YEAR END	.00	3,175.43	.00	.00	.00	.00
10-420-4521	UNIFORMS	453.76	.00	.00	.00	.00	.00
10-420-4800	CHORIS/COURT SHORTAGE	2,965.09	.00	.00	.00	.00	.00
Total JUSTICE COURT:		393,631.05	368,356.82	360,311.55	345,454.73	388,800.00	377,550.00
POLICE DEPARTMENT							
10-421-1103	PERM EMPLOYEES/ REG HOURS	1,436,965.35	1,438,327.10	1,399,881.11	1,298,039.56	1,450,000.00	1,475,000.00
10-421-1104	PERM EMPLOYEES/ OT HOURS	82,014.33	70,493.64	82,800.92	100,387.15	90,000.00	90,000.00
10-421-1215	ALCOHOL PATROL WAGES	40,579.43	37,536.36	40,691.97	33,263.18	35,000.00	35,000.00
10-421-1311	LONG TERM DISABILITY	8,500.23	8,009.50	6,821.40	5,652.30	8,600.00	8,600.00
10-421-1313	F I C A	114,444.64	113,281.89	111,464.60	106,389.13	115,500.00	113,000.00
10-421-1314	RETIREMENT/ CITY FOR EMPLOYEE	453,808.91	445,477.04	432,999.54	395,730.55	450,000.00	480,000.00
10-421-1316	MEDICAL INSURANCE	406,521.13	426,350.92	427,325.82	414,431.81	470,000.00	500,000.00
10-421-1317	WORKERS COMP.	37,887.11	59,878.17	52,141.04	46,696.79	50,000.00	43,500.00
10-421-1318	STATE UNEMPLOYMENT	5,952.00	.00	.00	.00	5,000.00	5,000.00
10-421-1319	UNIFORM ALLOWANCE	20,810.00	21,038.44	26,740.00	20,372.50	22,450.00	22,450.00
10-421-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	4,096.96	4,156.98	3,507.54	3,138.04	4,400.00	2,900.00
10-421-2200	PUBLIC NOTICES	.00	.00	.00	.00	100.00	100.00
10-421-2300	TRAVEL	17,487.58	13,691.76	13,692.10	19,768.83	19,000.00	19,000.00
10-421-2310	STATE REIMBURSED TRAVEL EXPEN	688.63	1,244.95	592.87	332.53	500.00	500.00
10-421-2400	OFFICE EXP, SUPPLIES, POSTAGE	10,215.40	10,478.07	9,860.18	10,765.88	13,000.00	13,000.00
10-421-2500	EQPMT: SUPPLIES & MAINTENANCE	17,444.77	20,083.01	14,707.02	19,116.84	20,000.00	18,000.00
10-421-2800	TELEPHONE	10,848.28	11,120.00	10,200.00	9,390.00	11,000.00	11,000.00
10-421-2900	FUEL	44,682.19	43,580.49	48,359.03	44,279.42	44,000.00	44,000.00
10-421-3100	PROFESSIONAL SERVICES	35.00	420.50	100.00	175.00	750.00	750.00
10-421-3600	EDUCATION	10,785.86	7,289.05	11,682.94	10,058.08	12,000.00	13,500.00
10-421-3700	MAINTENANCE AGREEMENTS	31,038.13	45,479.09	19,078.30	29,252.30	29,000.00	27,500.00
10-421-3820	CHILD ABUSE PROGRAM	621.20	.00	.00	.00	.00	200.00
10-421-3822	DARE/NOVA PROGRAM	2,880.40	3,885.00	4,235.00	3,000.00	4,000.00	4,500.00
10-421-4410	COMMUNITY RELATIONS	1,256.57	875.17	1,049.91	1,313.37	1,500.00	750.00
10-421-4510	SPECIAL PUBLIC SAFETY	5,632.01	8,125.24	8,286.61	7,532.13	9,500.00	11,000.00
10-421-4513	CANINE EXPENSE	2,479.77	4,359.94	3,794.82	2,614.24	2,500.00	2,500.00
10-421-4701	CITY SHARE: CONS DISPATCH	101,214.00	95,952.00	101,885.00	136,417.00	137,000.00	137,000.00
10-421-4800	VEHICLE LEASE PROGRAM	.00	.00	.00	203,685.57	204,000.00	210,000.00
10-421-5002	JAG GRANT - 16A187	.00	.00	4,547.55	.00	.00	.00
10-421-5003	TASERS	4,035.28	3,603.52	4,084.36	1,171.65	4,000.00	4,000.00
10-421-5015	BALLISTIC VESTS	5,012.89	.00	.00	.00	.00	.00
10-421-5019	LAPTOP COMPUTER	.00	.00	1,434.86	.00	.00	.00
10-421-5043	FIREARMS AMMUNITION	4,859.75	4,078.26	4,876.60	1,591.80	5,000.00	5,000.00
10-421-5049	TACTICAL TEAM TRAINING	2,998.37	536.04	.00	.00	.00	1,500.00
10-421-5057	EMERGENCY MANGMT - TAHL EHLER	39,233.44	2,320.00	13,623.74	16,615.05	6,500.00	.00
10-421-7001	BEER/ALCOHOL TAX EXPENSE	.00	11,000.00	9,000.00	11,500.00	11,500.00	5,000.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
10-421-7002	I.C.A.C. GRANT	5,742.28	8,634.26	4,714.47	3,877.44	8,000.00	8,000.00
10-421-7003	S.A.F.G. GRANT	4,451.92	5,000.00	2,137.80	7,687.46	7,700.00	5,000.00
Total POLICE DEPARTMENT:		2,935,223.81	2,926,306.39	2,876,317.10	2,964,245.60	3,251,500.00	3,317,250.00
FIRE DEPARTMENT							
10-422-1105	PART-TIME EMPLOYEE/ REG HOURS	.00	.00	.00	10,116.08	.00	.00
10-422-1107	Vernal City Expense	.00	3,465.12	3,465.12	4,547.89	4,600.00	3,500.00
10-422-1203	TEMP EMPLOYEES/ CITY FIRES	.00	.00	.00	34,462.50	.00	.00
10-422-1311	LONG TERM DISABILITY	.00	.00	.00	50.56	.00	.00
10-422-1313	F I C A	.00	.00	.00	3,591.05	.00	.00
10-422-1314	RETIREMENT/ CITY FOR EMPLOYEE	.00	.00	.00	2,329.04	.00	.00
10-422-1316	MEDICAL INSURANCE	.00	.00	.00	78,255.19	.00	.00
10-422-1317	WORKERS COMP.	.00	.00	.00	1,227.55	.00	.00
10-422-2400	OFFICE EXP, SUPPLIES, POSTAGE	.00	.00	.00	130.00	.00	.00
10-422-4501	PUBLIC EDUCATION	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Total FIRE DEPARTMENT:		1,500.00	4,965.12	4,965.12	136,209.86	6,100.00	5,000.00
VICTIMS ADVOCATE							
10-423-1103	PERMANENT EMPLOYEES/ REG HOU	73,521.87	52,244.83	21,669.72	12,833.53	15,000.00	38,000.00
10-423-1104	PERMANENT EMPLOYEES/OT	.00	.00	.00	.00	1,000.00	500.00
10-423-1107	VAWA PAYROLL	.00	32,963.53	54,705.46	34,920.30	35,000.00	.00
10-423-1108	VOCA PAYROLL	10,002.24	.00	.00	27,209.66	35,000.00	50,000.00
10-423-1311	LONG TERM DISABILITY	436.03	292.69	91.30	72.15	200.00	200.00
10-423-1313	F I C A	5,443.58	3,903.86	1,685.65	1,198.21	1,500.00	2,000.00
10-423-1314	RETIREMENT/ CITY FOR EMPLOYEE	13,425.87	9,011.63	2,659.04	2,668.19	2,800.00	7,000.00
10-423-1316	MEDICAL INSURANCE	19,404.52	2,647.31	366.23	6,432.08	12,000.00	20,000.00
10-423-1317	WORKERS COMP.	1,940.15	2,881.37	388.33	1,124.79	1,000.00	1,000.00
10-423-1407	VAWA RETIRMENT	1,668.64	6,061.49	9,411.08	5,060.40	5,100.00	.00
10-423-1408	VAWA F I C A	729.65	2,616.94	4,184.93	2,309.73	2,350.00	.00
10-423-1417	VAWA LONG TERM DISABILITY	54.25	196.90	283.93	142.93	150.00	.00
10-423-1418	VAWA MEDICAL INSURANCE	384.40	1,380.61	1,546.73	665.50	700.00	.00
10-423-1419	VAWA STATE INSURANCE FUND	214.50	1,299.89	1,295.39	1,289.15	1,350.00	.00
10-423-1507	VOCA RETIRMENT	.00	.00	.00	4,152.77	5,100.00	3,000.00
10-423-1508	VOCA F I C A	.00	.00	.00	2,144.27	3,000.00	2,000.00
10-423-1517	VOCA LONG TERM DISABILITY	.00	.00	.00	117.08	300.00	500.00
10-423-1518	VOCA MEDICAL INSURANCE	.00	.00	.00	7,418.53	10,000.00	5,000.00
10-423-1519	VOCA STATE INSURANCE FUND	.00	.00	.00	125.57	1,500.00	500.00
10-423-1520	VOCA TRAVEL AND TRAINING	.00	.00	.00	.00	.00	6,019.00
10-423-2300	TRAVEL	2,875.54	2,441.97	2,407.87	1,903.09	3,000.00	3,000.00
10-423-2400	OFFICE SUPPLIES, POSTAGE	1,727.25	1,471.88	1,418.62	395.78	1,200.00	1,500.00
10-423-2500	EQPMT: SUPPLIES & MAINTENANCE	357.02	1,392.87	633.62	651.99	1,200.00	1,500.00
10-423-2800	CELL PHONE	1,899.54	2,154.20	1,192.32	1,196.19	1,700.00	2,300.00
10-423-2900	FUEL	409.60	235.60	1,000.17	1,315.18	1,200.00	1,500.00
10-423-3610	TRAINING	681.77	311.76	789.79	297.59	800.00	800.00
10-423-4500	SPECIAL DEPARTMENTAL SUPPLIES	698.43	1,503.32	1,109.57	1,924.53	1,500.00	1,500.00
10-423-4521	UNIFORMS	.00	.00	.00	282.00	300.00	300.00
10-423-4600	V.A. CONTRIBUTION EXPENSE	4,969.91	3,418.42	2,309.69	6,139.16	6,000.00	4,000.00
10-423-5004	VEHICLE	.00	.00	.00	23,720.00	23,750.00	.00
Total VICTIMS ADVOCATE:		140,844.76	128,431.07	109,149.44	147,710.35	173,700.00	152,119.00
STREETS DEPARTMENT							
10-441-1103	PERM EMPLOYEES/ REG HOURS	540,007.56	497,136.89	461,475.07	417,106.28	475,000.00	480,000.00
10-441-1104	PERM EMPLOYEES/ OT HOURS	15,890.84	15,388.21	14,018.37	29,184.26	35,000.00	35,000.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
10-441-1108	WAGES - HOLLY-DAYS	61,855.47	25,753.58	32,363.32	10,527.23	15,000.00	40,000.00
10-441-1203	TEMP EMPLOYEES/ REG HOURS	.00	216.57	.00	.00	.00	.00
10-441-1311	LONG TERM DISABILITY	3,550.78	3,053.10	2,802.13	2,279.42	3,100.00	3,100.00
10-441-1313	F I C A	45,757.91	39,519.80	37,247.61	34,382.91	38,000.00	40,000.00
10-441-1314	RETIREMENT/ CITY FOR EMPLOYEE	109,310.03	96,432.63	88,799.58	82,803.99	95,000.00	95,000.00
10-441-1316	MEDICAL INSURANCE	180,508.58	186,986.97	172,037.92	145,839.70	175,000.00	190,000.00
10-441-1317	WORKERS COMP.	20,680.73	28,946.01	36,455.27	25,163.87	28,000.00	30,000.00
10-441-1318	STATE UNEMPLOYMENT	8,172.52	.00	.00	.00	1,000.00	2,000.00
10-441-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	546.35	.00	.00	.00	600.00	600.00
10-441-2300	TRAVEL	2,540.34	2,362.05	2,234.65	4,158.08	4,500.00	4,100.00
10-441-2400	OFFICE SUPPLIES	2,286.74	953.68	781.87	262.46	1,000.00	2,600.00
10-441-2500	EQPMT: SUPPLIES & MAINTENANCE	85,829.23	78,467.15	78,431.37	56,855.59	85,000.00	80,000.00
10-441-2800	TELEPHONE	3,488.46	2,794.84	3,214.04	2,366.99	3,400.00	3,400.00
10-441-2900	FUEL	27,747.04	30,148.33	24,681.33	29,493.53	30,000.00	30,000.00
10-441-3100	PROFESSIONAL & TECH SERVICES	4,631.96	550.00	4,952.50	4,215.00	5,000.00	5,000.00
10-441-3110	LAND FILL FEES	4,000.00	4,000.00	4,000.00	2,000.00	4,000.00	5,000.00
10-441-3610	TRAINING	3,819.10	2,254.00	4,020.00	3,780.00	4,200.00	4,200.00
10-441-4521	UNIFORMS	4,850.20	5,077.07	4,719.95	4,164.65	6,000.00	6,000.00
10-441-4530	SPECIAL HIGHWAY SUPPLIES	62,183.64	62,679.58	47,437.99	87,460.12	90,000.00	85,000.00
10-441-4532	ROAD PAINT STRIPING	127,002.81	69,673.50	120,794.00	68,745.00	120,000.00	125,000.00
10-441-4534	SIDEWALK HAZARD REPAIR	34,308.50	34,496.80	65,015.00	26,764.50	50,000.00	50,000.00
10-441-4535	CHIP AND SEAL ROADS	.00	.00	.00	.00	400,000.00	.00
10-441-4550	SOFTWARE & UPGRADE EXPENSE	46.07	825.63	443.72	825.74	1,000.00	1,000.00
10-441-4630	STREET ENHANCEMENTS	2,601.30	5,085.28	9,691.62	6,792.82	10,000.00	10,000.00
10-441-4640	STREET LIGHTING	238,950.82	240,731.52	239,475.46	198,144.76	240,000.00	240,000.00
10-441-5011	WING PLOW 624 LOADER	38,900.00	.00	.00	.00	.00	.00
10-441-5013	STREET SWEEPER	.00	.00	.00	.00	25,000.00	.00
Total STREETS DEPARTMENT:		1,629,466.98	1,433,533.19	1,455,092.77	1,243,316.90	1,944,800.00	1,567,000.00
MOTOR POOL							
10-444-1103	PERM EMPLOYEES/ REG HOURS	118,797.00	119,141.20	119,137.02	84,282.03	100,000.00	122,000.00
10-444-1104	PERM EMPLOYEES/ OT HOURS	1,643.81	1,111.68	741.12	1,032.57	1,300.00	1,000.00
10-444-1311	LONG TERM DISABILITY	718.09	716.97	673.10	421.41	700.00	700.00
10-444-1313	F I C A	8,876.71	8,874.76	8,723.83	6,451.44	9,200.00	9,200.00
10-444-1314	RETIREMENT/ CITY FOR EMPLOYEE	22,108.42	22,078.04	21,999.21	15,473.16	20,000.00	23,000.00
10-444-1316	MEDICAL INSURANCE	30,441.80	31,990.00	32,595.76	20,938.85	25,000.00	37,000.00
10-444-1317	WORKERS COMP.	3,159.01	3,943.00	2,987.73	3,198.48	3,500.00	2,600.00
10-444-2300	TRAVEL	24.61	.00	169.00	.00	600.00	600.00
10-444-2400	OFFICE EXP, SUPPLIES, POSTAGE	316.57	91.98	75.78	.00	250.00	250.00
10-444-2500	EQPMT: SUPPLIES & MAINTENANCE	3,894.81	827.73	7,313.79	12,600.37	8,000.00	8,000.00
10-444-2800	TELEPHONE	738.74	766.78	812.54	312.79	800.00	800.00
10-444-2900	FUEL	2,235.37	2,134.77	1,938.01	3,213.08	2,300.00	2,300.00
10-444-2950	FUEL - SERVICE CHARGE	3,149.65	3,205.49	3,141.40	3,182.26	3,300.00	3,300.00
10-444-3610	TRAINING	.00	480.00	480.00	.00	500.00	500.00
10-444-4521	UNIFORMS	898.81	890.50	716.54	824.71	900.00	900.00
10-444-4522	SMALL TOOLS	792.21	1,272.62	1,454.99	1,336.17	1,400.00	1,000.00
10-444-4550	SOFTWARE & UPGRADE EXPENSE	99.95	.00	.00	.00	.00	.00
10-444-5003	VEHICLE SOFTWARE UPGRADES	829.99	840.19	813.39	.00	850.00	850.00
Total MOTOR POOL:		198,725.55	198,365.71	203,773.21	153,267.32	178,600.00	214,000.00
PARKWAYS/BOULEVARDS							
10-451-1103	PERMANENT EMPLOYEES/REG HOU	102,966.08	92,581.38	71,820.53	104,430.51	110,000.00	75,000.00
10-451-1104	PERM EMPLOYEES/ OT HOURS	2,331.64	7,215.94	3,578.03	7,422.59	6,500.00	8,000.00
10-451-1311	LONG TERM DISABILITY	612.02	590.31	426.66	565.25	800.00	600.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
10-451-1313	F I C A	7,910.49	7,488.07	5,797.27	8,313.78	9,000.00	8,000.00
10-451-1314	RETIREMENT/ CITY FOR EMPLOYEES	18,612.12	17,300.78	12,564.99	18,932.38	21,000.00	15,000.00
10-451-1316	MEDICAL INSURANCE	26,785.13	26,021.51	17,161.86	42,651.59	43,000.00	44,000.00
10-451-1317	WORKERS COMP.	2,765.03	4,267.73	2,899.37	4,431.45	4,800.00	2,500.00
10-451-2300	TRAVEL	1,845.00	1,218.00	2,014.86	1,839.04	2,000.00	2,000.00
10-451-2400	OFFICE EXP, SUPPLIES, POSTAGE	191.07	132.25	57.48	26.55	200.00	200.00
10-451-2500	EQUIPMENT-SUPPLIES & MAINT	5,910.47	5,079.08	2,587.47	3,302.90	5,000.00	5,000.00
10-451-2600	MAIN STREET EXPENSE	78,860.85	76,408.54	72,067.81	18,747.65	80,000.00	80,000.00
10-451-2601	TREE TRIMMING EXPENSE	.00	1,975.00	1,950.00	1,950.00	2,000.00	2,000.00
10-451-2602	WALKING PARK	14,525.67	12,919.38	11,052.26	3,282.58	15,000.00	15,000.00
10-451-2603	COBBLEROCK PARK	4,696.98	4,595.76	5,741.96	3,642.25	7,000.00	6,000.00
10-451-2607	MAINTENANCE - AGGIE BLVDE	.00	.00	.00	2,767.91	12,000.00	12,000.00
10-451-2608	MAINTENANCE - STATE CONTRACT	.00	.00	.00	.00	4,200.00	4,200.00
10-451-2800	TELEPHONE	600.00	350.00	25.00	450.00	600.00	600.00
10-451-2900	FUEL	4,675.83	4,100.66	3,727.46	5,357.47	7,000.00	6,000.00
10-451-3610	TRAINING	.00	.00	.00	.00	.00	600.00
10-451-4521	UNIFORMS	1,597.63	1,858.64	1,319.66	1,148.33	1,500.00	1,500.00
10-451-4533	TREE REMOVAL & REPLANTING	756.29	.00	.00	.00	1,000.00	1,000.00
10-451-4534	BANNER REPLACEMENT & REPAIR	1,517.48	4,810.00	7,160.47	7,182.92	12,000.00	4,000.00
10-451-4600	BILLBOARD LEASE	634.34	821.32	834.78	1,525.22	1,500.00	1,500.00
10-451-5504	TRASH CONTAINERS	936.00	.00	.00	.00	.00	.00
10-451-5508	TREE BOXES / BRICK	.00	.00	10,000.00	.00	10,000.00	10,000.00
Total PARKWAYS/BOULEVARDS:		278,730.12	269,734.35	232,787.92	237,970.37	356,100.00	304,700.00
TRANSFERS & CONTRIBUTIONS							
10-480-7105	TRANS DEBT SERV:CIB ST 2001A	67,500.00	67,500.00	67,600.00	67,100.00	67,100.00	68,000.00
10-480-7106	TRANS DEBT SERV: CIB ST 2001B	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
10-480-7111	TRANS DEBT SERV: CIB 2003	77,200.00	77,000.00	77,000.00	77,000.00	77,000.00	77,000.00
10-480-7137	TRANS: DEBT SERV CIB 03 /MUS	32,200.00	32,500.00	32,800.00	.00	.00	.00
10-480-7138	TRANS: DEBT 2009 B	.00	.00	.00	38,000.00	38,000.00	39,000.00
10-480-7158	TRANS MBA: SALES TAX FOR BOND	256,652.50	263,677.50	361,255.22	291,454.36	292,000.00	265,000.00
10-480-7330	CONTRIB TO COUNTY: GRANT WRITE	.00	.00	.00	.00	.00	25,000.00
10-480-7333	CONTRIB TO COUNTY: CEMTERY IMP	837.00	6,190.00	150.00	399.52	10,000.00	50,000.00
10-480-7337	CONTRIB TO COUNTY: CEMETERY	100,317.82	86,790.56	94,669.85	47,993.64	110,000.00	110,000.00
10-480-7338	CONTRIB TO CONFERENCE CENTER	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
10-480-7339	CONTRIB TO U.B.N.S.F.	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00	8,500.00
10-480-7341	STATE COURT SURCHARGE	148,155.27	138,546.95	157,484.56	150,799.78	155,000.00	155,000.00
10-480-7344	CDA - SALES TAX	.00	208,061.29	.00	.00	45,000.00	45,000.00
10-480-7359	LEASE PAYMENTS A - MBA	107,000.00	107,000.00	107,000.00	.00	107,000.00	107,000.00
10-480-7360	LEASE PAYMENTS B - MBA	119,125.00	119,600.00	119,025.00	.00	120,000.00	120,000.00
Total TRANSFERS & CONTRIBUTIONS:		1,169,487.59	1,367,366.30	1,277,484.63	934,247.30	1,282,600.00	1,322,500.00
Total Expenditure:		9,353,793.85	9,306,781.32	9,036,559.84	8,734,716.96	10,502,500.00	10,198,419.00
GENERAL FUND Revenue Total:		9,269,760.64	9,611,622.56	9,973,094.11	7,365,481.92	10,502,500.00	10,198,419.00
GENERAL FUND Expenditure Total:		9,353,793.85	9,306,781.32	9,036,559.84	8,734,716.96	10,502,500.00	10,198,419.00
Net Total GENERAL FUND:		84,033.21-	304,841.24	936,534.27	1,369,235.04-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior Year 2 Actual	2018 Prior Year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 COUNCIL APPROVED
M B A GENERAL FUND							
MUNICIPAL BUILDING REVENUE							
11-31-15	LEASE REVENUE INCOME	226,125.00	226,600.00	226,025	.00	227,000	227,000
11-31-17	SALES TAX INCOME	256,652.50	263,677.50	361,255	291,454	265,000	265,000
11-31-22	ULGT - DIVIDEND	214.22	535.94	.00	.00	.00	.00
11-31-32	PROCEEDS FROM BONDS	.00	.00	3,575,000	.00	.00	.00
11-31-33	PROCEEDS FROM PREMIUM	.00	.00	354,142	.00	.00	.00
11-31-46	INTEREST EARNINGS	6,248.34	9,923.25	16,437	23,931	1,000	4,000
11-31-49	IRS 8038-CP INTEREST REBATE	19,345.33	18,960.37	18,443	.00	19,000	19,000
11-31-52	CONTRIBUTION: UINTAH RECREATN	97,290.00	.00	.00	.00	.00	.00
11-31-53	CONTRIBUTION: ANIMAL SSD	10,000.00	10,000.00	10,000	10,000	10,000	10,000
11-31-54	CONTRIBUTION: UINTAH FIRE SSD	10,000.00	10,000.00	10,000	10,000	10,000	10,000
Total MUNICIPAL BUILDING REVENUE:		625,875.39	539,697.06	4,571,302	335,386	532,000	535,000
NON-DEPARTMENTAL MBA							
11-41-23	BANK CHARGES	246.85	164.32	20	20	.00	.00
11-41-24	OFFICE EXPENSE, SUPPLIES & POS	10.00	10.00	10	10	.00	.00
11-41-41	INSURANCE PREMIUMS	17,189.69	17,189.69	17,190	2,964	18,000	18,000
11-41-66	DEPRECIATION EXPENSE	583,328.40	583,328.40	.00	.00	.00	.00
11-41-72	NEW MUNICIPAL COMPLEX	.00	.00	.00	.00	.00	.00
Total NON-DEPARTMENTAL MBA:		600,774.94	600,692.41	17,220	2,994	18,000	18,000
DEBT SERVICE MBA							
11-42-71	2017 MARKET BONDS - PRINCIPLE	.00	.00	.00	135,000	.00	140,000
11-42-72	2017 MARKET BONDS - INTEREST	.00	.00	27,816	128,700	.00	128,000
11-42-74	2017 MARKET BONDS - EXPENSE	.00	.00	73,307	.00	.00	.00
11-42-85	CIB ANIMAL SHELTER BOND PRINC.	10,000.00	10,000.00	10,000	10,000	10,000	10,000
11-42-86	CIB BOND: FIRE TRUCK	10,000.00	10,000.00	10,000	10,000	10,000	10,000
11-42-90	CIB BOND PRIN: 2009 A	107,000.00	107,000.00	107,000	.00	107,000	107,000
11-42-91	CIB BOND PRIN: 2009 B	61,000.00	63,000.00	64,000	.00	64,000	64,000
11-42-92	CIB BOND INTEREST: 2009 B	58,125.00	56,600.00	55,025	.00	56,000	56,000
11-42-93	PUBLIC BOND 2009 - PRINC	90,000.00	100,000.00	3,765,218	.00	100,000	.00
11-42-94	PUBLIC BOND 2009 - Interest	166,600.16	163,677.50	81,026	.00	165,000	.00
11-42-95	2009 WELLS TRUST FEES	1,250.00	1,250.00	1,500	.00	2,000	2,000
Total DEBT SERVICE MBA:		503,975.16	511,527.50	4,194,892	283,700	514,000	517,000
INTER/INTRA GOVERNMENT							
11-90-10	CONTRIBUTIONS TO OTHER FUNDS	.00	.00	203,445	.00	.00	.00
Total INTER/INTRA GOVERNMENT:		.00	.00	203,445	.00	.00	.00
M B A GENERAL FUND Revenue Total:		625,875.39	539,697.06	4,571,302	335,386	532,000	535,000
M B A GENERAL FUND Expenditure Total:		1,104,750.10	1,112,219.91	4,415,557	286,694	532,000	535,000
Net Total M B A GENERAL FUND:		478,874.71-	572,522.85-	155,745	48,691	.00	.00
Net Grand Totals:		478,874.71-	572,522.85-	155,745	48,691	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
GOLF COURSE FUND							
FUND EXPENDITURES							
15-400-4710	GENERAL FUND TRANSFER	.00	46,438.42	.00	.00	.00	.00
Total FUND EXPENDITURES:		.00	46,438.42	.00	.00	.00	.00
Total Expenditure:		.00	46,438.42	.00	.00	.00	.00
GOLF COURSE FUND Revenue Total:		.00	.00	.00	.00	.00	.00
GOLF COURSE FUND Expenditure Total:		.00	46,438.42	.00	.00	.00	.00
Net Total GOLF COURSE FUND:		.00	46,438.42-	.00	.00	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
NARCOTICS STRIKE FORCE FUND							
MISCELLANEOUS SERVICES							
21-360-6100	INTEREST EARNINGS	520.64	816.27	1,307.67	1,695.00	500.00	.00
21-360-6101	INTEREST EARNINGS-VSF	725.51	1,137.48	1,822.26	2,362.03	.00	.00
21-360-6305	DIVIDEND - REBATES	756.07	1,860.11	.00	.00	.00	.00
21-360-6410	SALE OF SURPLUS PROPERTY	.00	.00	1,675.00	.00	.00	.00
21-360-6412	RESTITUTION	3,401.36	.00	1,912.00	6,526.36	.00	.00
Total MISCELLANEOUS SERVICES:		5,403.58	3,813.86	6,716.93	10,583.39	500.00	.00
REVENUE AND CONTRIBUTIONS							
21-382-8211	DEPT OF CRIMINAL JUSTICE GRANT	66,562.00	65,000.00	59,586.00	61,730.88	61,000.00	61,000.00
21-382-8212	DUCHESNE COUNTY SHARE	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00	8,500.00
21-382-8213	UINTAH COUNTY SHARE	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00	8,500.00
21-382-8214	VERNAL CITY SHARE	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00	8,500.00
21-382-8215	ROOSEVELT CITY SHARE	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00	8,500.00
21-382-8218	NAPLES CITY SHARE	7,500.00	7,500.00	7,500.00	8,500.00	8,500.00	8,500.00
21-382-8222	MISCELLANEOUS REVENUE	.00	1,310.00	1,685.17	.00	.00	.00
21-382-8900	USE OF BEGINNING FUND BALANCE	.00	.00	.00	.00	7,600.00	8,000.00
Total REVENUE AND CONTRIBUTIONS:		104,062.00	103,810.00	98,771.17	104,230.88	111,100.00	111,500.00
Total Revenue:		109,465.58	107,623.86	105,488.10	114,814.27	111,600.00	111,500.00
FUND EXPENDITURES							
21-400-1103	PERM EMPLOYEES/ REG HOURS	78,065.10	75,674.70	78,240.90	65,712.60	80,000.00	80,000.00
21-400-1313	F I C A	5,972.11	5,789.11	5,985.46	5,027.00	5,000.00	5,000.00
21-400-1317	WORKERS COMP.	1,987.23	1,915.09	2,204.65	1,437.97	2,000.00	2,000.00
21-400-2300	TRAVEL	1,977.84	1,269.62	1,679.78	1,815.92	1,850.00	2,000.00
21-400-2400	OFFICE EXP, SUPPLIES, POSTAGE	401.63	160.57	474.29	458.14	500.00	500.00
21-400-2850	CELLPHONE - SURVEILLANCE	.00	.00	287.17	575.45	750.00	700.00
21-400-3200	MAINTENANCE AGREEMENTS	2,766.58	.00	.00	.00	2,200.00	2,000.00
21-400-4100	INSURANCE PREMIUMS	9,007.46	9,007.46	9,007.46	8,435.78	10,000.00	10,000.00
21-400-4600	MISCELLANEOUS SUPPLIES	2.40	151.41	305.67	138.55	300.00	300.00
21-400-4610	MISCELLANEOUS SERVICES	13,000.00	4,000.00	2,000.00	6,000.00	9,000.00	9,000.00
Total FUND EXPENDITURES:		113,180.35	97,967.96	100,185.38	89,601.41	111,600.00	111,500.00
Total Expenditure:		113,180.35	97,967.96	100,185.38	89,601.41	111,600.00	111,500.00
NARCOTICS STRIKE FORCE FUND Revenue Total:		109,465.58	107,623.86	105,488.10	114,814.27	111,600.00	111,500.00
NARCOTICS STRIKE FORCE FUND Expenditure Total:		113,180.35	97,967.96	100,185.38	89,601.41	111,600.00	111,500.00
Net Total NARCOTICS STRIKE FORCE FUND:		3,714.77-	9,655.90	5,302.72	25,212.86	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
CAPITAL PROJECT FUND							
REVENUE FUND							
23-361-3730	HAVEN ESTATES REVENUE	33,804.26	9,658.36	.00	4,829.18	.00	.00
Total REVENUE FUND:		33,804.26	9,658.36	.00	4,829.18	.00	.00
Total Revenue:		33,804.26	9,658.36	.00	4,829.18	.00	.00
FUND EXPENDITURES							
23-400-8100	TRANSFER TO OTHER FUNDS	.00	.00	.00	261,223.69	.00	.00
Total FUND EXPENDITURES:		.00	.00	.00	261,223.69	.00	.00
Total Expenditure:		.00	.00	.00	261,223.69	.00	.00
CAPITAL PROJECT FUND Revenue Total:		33,804.26	9,658.36	.00	4,829.18	.00	.00
CAPITAL PROJECT FUND Expenditure Total:		.00	.00	.00	261,223.69	.00	.00
Net Total CAPITAL PROJECT FUND:		33,804.26	9,658.36	.00	256,394.51-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
UCVC INTERLOCAL - SOCCER FIELD							
MISCELLANEOUS SERVICES							
24-360-6304	BASE RENTS: UINTAH RECREATION	2,596.00	2,725.00	.00	2,493.00	3,000.00	.00
24-360-6305	ULGT - DIVIDEND	250.18	269.69	.00	.00	.00	.00
Total MISCELLANEOUS SERVICES:		2,846.18	2,994.69	.00	2,493.00	3,000.00	.00
Total Revenue:		2,846.18	2,994.69	.00	2,493.00	3,000.00	.00
FUND EXPENDITURES							
24-400-4100	INSURANCE PREMIUMS	2,596.00	2,725.00	2,547.87	2,493.00	3,000.00	.00
24-400-8100	TRANSFER TO OTHER FUNDS	.00	.00	.00	4,000.00	.00	.00
Total FUND EXPENDITURES:		2,596.00	2,725.00	2,547.87	6,493.00	3,000.00	.00
Total Expenditure:		2,596.00	2,725.00	2,547.87	6,493.00	3,000.00	.00
UCVC INTERLOCAL - SOCCER FIELD Revenue Total:		2,846.18	2,994.69	.00	2,493.00	3,000.00	.00
UCVC INTERLOCAL - SOCCER FIELD Expenditure Total:		2,596.00	2,725.00	2,547.87	6,493.00	3,000.00	.00
Net Total UCVC INTERLOCAL - SOCCER FIELD:		250.18	269.69	2,547.87-	4,000.00-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
DEBT SERVICE FUND							
SPECIAL IMPROVEMENT DISTRICTS							
31-361-3610	INTEREST ON INVESTMENTS	3,281.45	5,144.78	7,198.36	8,319.46	4,800.00	3,500.00
31-361-7010	SID 2013 PMT FROM PPTY OWNERS	12,749.74	10,278.42	3,726.35	.00	6,000.00	3,000.00
31-361-7011	SID 2013 INT FROM PPTY OWNERS	1,684.16	.00	.00	.00	.00	.00
31-361-7017	SID99-1: INT FROM PPTY OWNERS	110.02	.00	.00	.00	.00	.00
31-361-7019	SID 02-1 INT FROM PPTY OWNERS	75.94	1,167.02	828.77	.00	.00	.00
31-361-7021	SID 04-1 INT FROM PPTY OWNERS	321.90	321.90	321.90	.00	.00	.00
31-361-7023	SID 06-1 INT FROM PPTY OWNERS	2,557.74	2,386.72	2,384.11	.00	.00	.00
31-361-7024	SID 08-1 PMT FROM PPTY OWNERS	6,776.44	6,877.48	3,962.18	.00	.00	3,000.00
31-361-7025	SID 08-1 INT FROM PPTY OWNERS	.00	1,008.00	.00	.00	.00	.00
Total SPECIAL IMPROVEMENT DISTRICTS:		27,557.39	27,184.32	18,421.67	8,319.46	10,800.00	9,500.00
CONTRIBUTIONS & TRANSFERS							
31-380-8104	CONTRIBUTIONS	.00	.00	203,444.86	.00	.00	.00
31-380-8106	TRANS GEN FND:CIB ST BOND 2001	120,500.00	120,500.00	120,600.00	120,100.00	120,100.00	121,000.00
31-380-8107	TRANS GEN FD:CIB REV BOND 2003	32,200.00	32,500.00	32,800.00	.00	.00	.00
31-380-8110	TRANS GEN: CIB REV BOND 2003 B	77,200.00	77,000.00	77,000.00	77,000.00	77,000.00	77,000.00
31-380-8115	TRANS GEN: CIB 2009 B	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00	38,000.00
Total CONTRIBUTIONS & TRANSFERS:		267,900.00	268,000.00	471,844.86	235,100.00	235,100.00	236,000.00
Total Revenue:		295,457.39	295,184.32	490,266.53	243,419.46	245,900.00	245,500.00
SPECIAL IMPROVEMENTS DISTRICTS							
31-470-6130	2017 ZIONS BOND TRUST FEE'S	.00	.00	.00	2,250.00	2,300.00	2,500.00
31-470-6372	CIB 2001A ST BOND PRINCIPAL	57,000.00	58,000.00	60,000.00	60,000.00	60,000.00	63,000.00
31-470-6373	CIB 2001A STREET BOND INTEREST	10,450.00	9,025.00	7,575.00	7,075.00	7,100.00	5,000.00
31-470-6374	CIB 2001B ST BOND PRINCIPAL	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00	53,000.00
31-470-6375	CIB 2003 REV. BOND PRINCIPAL	25,000.00	26,000.00	229,000.00	.00	.00	.00
31-470-6376	CIB 2003 REV. BOND INTEREST	7,000.00	6,375.00	7,169.86	.00	.00	.00
31-470-6380	CIB 2003B REV. BOND PRINCIPAL	56,000.00	57,000.00	58,000.00	60,000.00	60,000.00	61,000.00
31-470-6381	CIB 2003B REV. BOND INTEREST	21,125.00	19,725.00	18,300.00	16,850.00	17,000.00	16,000.00
31-470-6535	CIB 2009B REV BOND	37,000.00	37,000.00	37,000.00	.00	37,000.00	37,000.00
31-470-6536	CIB 2009B TRUST FEE'S	1,030.00	1,000.00	3,250.00	2,000.00	3,500.00	2,000.00
31-470-6538	CIB 2014 S.A.A. BOND	.00	.00	.00	6,000.00	6,000.00	6,000.00
Total SPECIAL IMPROVEMENTS DISTRICTS:		267,605.00	267,125.00	473,294.86	207,175.00	245,900.00	245,500.00
Total Expenditure:		267,605.00	267,125.00	473,294.86	207,175.00	245,900.00	245,500.00
DEBT SERVICE FUND Revenue Total:		295,457.39	295,184.32	490,266.53	243,419.46	245,900.00	245,500.00
DEBT SERVICE FUND Expenditure Total:		267,605.00	267,125.00	473,294.86	207,175.00	245,900.00	245,500.00
Net Total DEBT SERVICE FUND:		27,852.39	28,059.32	16,971.67	36,244.46	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
STREET CONSTRUCTION FUND							
FUND REVENUE							
35-300-3610	INTEREST ON INVESTMENTS	3,138.31	3,911.77	4,556.29	5,051.11	6,700.00	5,000.00
35-300-8900	USE OF BEGINNING FUND BALANCE	.00	.00	.00	.00	52,000.00	50,000.00
Total FUND REVENUE:		3,138.31	3,911.77	4,556.29	5,051.11	58,700.00	55,000.00
Total Revenue:		3,138.31	3,911.77	4,556.29	5,051.11	58,700.00	55,000.00
FUND EXPENDITURES							
35-400-5501	2019 UDOT STREET PROJECT	.00	.00	.00	1,230.00	1,500.00	.00
35-400-5502	200 S/100 S- CONVENTION CENTER	20,173.95	.00	.00	.00	.00	.00
35-400-5505	UBAG - BTA	.00	45,000.00	.00	.00	.00	.00
35-400-5508	SAFETY SIDEWALK MATCH	.00	14,082.00	1,992.50	2,151.24	2,200.00	.00
35-400-5509	ADA SIDEWALK REPAIR	39,745.00	43,011.50	50,000.00	4,505.00	50,000.00	50,000.00
35-400-5516	CURB,GUTTER,SIDEWALK REPLACE	.00	2,678.74	5,000.00	.00	5,000.00	5,000.00
Total FUND EXPENDITURES:		59,918.95	104,772.24	56,992.50	7,886.24	58,700.00	55,000.00
Total Expenditure:		59,918.95	104,772.24	56,992.50	7,886.24	58,700.00	55,000.00
STREET CONSTRUCTION FUND Revenue Total:		3,138.31	3,911.77	4,556.29	5,051.11	58,700.00	55,000.00
STREET CONSTRUCTION FUND Expenditure Total:		59,918.95	104,772.24	56,992.50	7,886.24	58,700.00	55,000.00
Net Total STREET CONSTRUCTION FUND:		56,780.64-	100,860.47-	52,436.21-	2,835.13-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
CITY WIDE S I D PROJECT							
FUND EXPENDITURES							
36-400-5501	PROF & TECH SERVICES	85.21	32.98	15.23	.00	.00	.00
36-400-8100	TRANSFER: GENERAL FUND	.00	.00	78,632.73	.00	.00	.00
Total FUND EXPENDITURES:		85.21	32.98	78,647.96	.00	.00	.00
Total Expenditure:		85.21	32.98	78,647.96	.00	.00	.00
CITY WIDE S I D PROJECT Revenue Total:		.00	.00	.00	.00	.00	.00
CITY WIDE S I D PROJECT Expenditure Total:		85.21	32.98	78,647.96	.00	.00	.00
Net Total CITY WIDE S I D PROJECT:		85.21-	32.98-	78,647.96-	.00	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
GRANT / GREEN SPACE FUND							
FUND REVENUE							
38-300-3000	2000 W - LAWN CARE REIMBURSEMT	8,596.69	16,750.35	8,119.47	.00	.00	.00
38-300-6100	INTEREST ON INVESTMENTS	2,071.73	826.59	1,015.49	1,316.30	.00	.00
38-300-6200	ACTIVE/HEALTHY COMMUNITY GRAN	.00	72,500.00	63,000.00	.00	12,500.00	.00
38-300-6201	RECREATION GRANT - WAY FINDING	.00	.00	.00	.00	25,000.00	.00
38-300-6202	WAY FINDING MISC. REVENUE	.00	.00	.00	17,000.00	37,500.00	.00
38-300-6203	UDOT GRANT - TRAILS	.00	.00	.00	5,000.00	.00	.00
38-300-8900	USE OF BEGINNING FUND BALANCE	.00	.00	.00	.00	.00	5,000.00
Total FUND REVENUE:		10,668.42	90,076.94	72,134.96	23,316.30	75,000.00	5,000.00
Total Revenue:		10,668.42	90,076.94	72,134.96	23,316.30	75,000.00	5,000.00
FUND EXPENDITURES							
38-400-5507	WALKING PARK - IMPROVEMENTS	4,624.60	.00	.00	.00	.00	.00
38-400-5508	2000 WEST- LAWN CARE	16,969.27	17,597.55	12,622.16	.00	.00	.00
38-400-5511	CITY PROJECTS	350.00	.00	.00	.00	.00	.00
38-400-5512	TREE TRIMMING	1,475.00	.00	.00	.00	.00	.00
38-400-5515	ACTIVE/HEALTHY COMMUNITY EXP.	2.00	9,296.54	7,958.25	83.32	40,000.00	.00
38-400-5516	RECREATION - WAYFINDING PROJCT	.00	.00	.00	.00	25,000.00	.00
38-400-5517	UDOT - TRAILS EXPENSE	.00	.00	.00	9,384.50	10,000.00	.00
38-400-5518	ACTIVE/HEALTHY - WAYFINDING	.00	.00	.00	40,564.00	.00	.00
38-400-8100	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	5,000.00
Total FUND EXPENDITURES:		23,420.87	26,894.09	20,580.41	50,031.82	75,000.00	5,000.00
TRANSFERS & CONTRIBUTIONS							
38-480-4100	TRANSFER TO GENERAL FUND	200,000.00	.00	.00	.00	.00	.00
Total TRANSFERS & CONTRIBUTIONS:		200,000.00	.00	.00	.00	.00	.00
Total Expenditure:		223,420.87	26,894.09	20,580.41	50,031.82	75,000.00	5,000.00
GRANT / GREEN SPACE FUND Revenue Total:		10,668.42	90,076.94	72,134.96	23,316.30	75,000.00	5,000.00
GRANT / GREEN SPACE FUND Expenditure Total:		223,420.87	26,894.09	20,580.41	50,031.82	75,000.00	5,000.00
Net Total GRANT / GREEN SPACE FUND:		212,752.45-	63,182.85	51,554.55	26,715.52-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
CITY STORM DRAIN PROJECT							
FUND REVENUE							
39-300-6100	INTEREST EARNINGS	2,397.80	3,431.45	4,950.50	5,904.79	5,500.00	.00
Total FUND REVENUE:		2,397.80	3,431.45	4,950.50	5,904.79	5,500.00	.00
Total Revenue:		2,397.80	3,431.45	4,950.50	5,904.79	5,500.00	.00
FUND EXPENDITURES							
39-400-5505	2018 UDOT MAIN STREET	.00	.00	.00	4,270.00	5,500.00	.00
39-400-8200	TRANSFER TO DEBT	38,000.00	38,000.00	38,000.00	.00	.00	.00
Total FUND EXPENDITURES:		38,000.00	38,000.00	38,000.00	4,270.00	5,500.00	.00
Total Expenditure:		38,000.00	38,000.00	38,000.00	4,270.00	5,500.00	.00
CITY STORM DRAIN PROJECT Revenue Total:		2,397.80	3,431.45	4,950.50	5,904.79	5,500.00	.00
CITY STORM DRAIN PROJECT Expenditure Total:		38,000.00	38,000.00	38,000.00	4,270.00	5,500.00	.00
Net Total CITY STORM DRAIN PROJECT:		35,602.20-	34,568.55-	33,049.50-	1,634.79	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
CDA \ VITALIZATION FUND							
FUND REVENUE							
40-300-3750	CDA PROPERTY TAX - TOWN CENTR	136,953.78	160,685.67	157,623.11	.00	250,000.00	200,000.00
40-300-6305	ULGT - DIVIDEND	265.25	67.59	.00	.00	.00	.00
Total FUND REVENUE:		137,219.03	160,753.26	157,623.11	.00	250,000.00	200,000.00
Total Revenue:		137,219.03	160,753.26	157,623.11	.00	250,000.00	200,000.00
FUND EXPENDITURES							
40-400-4200	VERNAL EXCITEMENT EVENTS	3,100.00	2,850.00	7,929.00	.00	.00	.00
40-400-4300	COMMUNITY DEVELOPMENT EXPEN	3,461.00	305,736.16	158,503.11	.00	248,500.00	185,000.00
40-400-4400	REVITALIZATION EXPENSE	.00	1,500.00	34.17	.00	1,500.00	15,000.00
40-400-8100	TRANSFER TO OTHER FUNDS	.00	.00	.00	28,000.00	.00	.00
Total FUND EXPENDITURES:		6,561.00	310,086.16	166,466.28	28,000.00	250,000.00	200,000.00
Total Expenditure:		6,561.00	310,086.16	166,466.28	28,000.00	250,000.00	200,000.00
CDA \ VITALIZATION FUND Revenue Total:		137,219.03	160,753.26	157,623.11	.00	250,000.00	200,000.00
CDA \ VITALIZATION FUND Expenditure Total:		6,561.00	310,086.16	166,466.28	28,000.00	250,000.00	200,000.00
Net Total CDA \ VITALIZATION FUND:		130,658.03	149,332.90-	8,843.17-	28,000.00-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
MUNICIPAL BLDG PROJECT FUND							
FUND REVENUE							
41-300-6100	INTEREST EARNINGS	11,974.68	18,774.42	30,076.43	38,985.27	.00	.00
	Total FUND REVENUE:	11,974.68	18,774.42	30,076.43	38,985.27	.00	.00
	Total Revenue:	11,974.68	18,774.42	30,076.43	38,985.27	.00	.00
	MUNICIPAL BLDG PROJECT FUND Revenue Total:	11,974.68	18,774.42	30,076.43	38,985.27	.00	.00
	MUNICIPAL BLDG PROJECT FUND Expenditure Total:	.00	.00	.00	.00	.00	.00
	Net Total MUNICIPAL BLDG PROJECT FUND:	11,974.68	18,774.42	30,076.43	38,985.27	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
EQUIPMENT REPLACEMENT FUND							
FUND REVENUE							
42-300-3610	INTEREST ON INVESTMENT	5,679.19	5,256.38	4,232.63	2,326.93	3,000.00	.00
42-300-3620	CAPITAL LEASE PROCEEDS	.00	.00	.00	166,757.00	167,000.00	.00
42-300-8300	TRANSFER FROM OTHER FUNDS	.00	.00	.00	479,933.03	.00	.00
42-300-8900	USE OF BEGINNING FUND BALANCE	.00	.00	.00	.00	.00	270,000.00
Total FUND REVENUE:		5,679.19	5,256.38	4,232.63	649,016.96	170,000.00	270,000.00
Total Revenue:		5,679.19	5,256.38	4,232.63	649,016.96	170,000.00	270,000.00
FUND EXPENDITURES							
42-400-5001	STREET SWEEPER	.00	.00	.00	.00	.00	270,000.00
42-400-5012	POLICE VEHICLE LEASE	284,660.95	235,078.51	348,686.08	169,647.27	170,000.00	.00
Total FUND EXPENDITURES:		284,660.95	235,078.51	348,686.08	169,647.27	170,000.00	270,000.00
Total Expenditure:		284,660.95	235,078.51	348,686.08	169,647.27	170,000.00	270,000.00
EQUIPMENT REPLACEMENT FUND Revenue Total:		5,679.19	5,256.38	4,232.63	649,016.96	170,000.00	270,000.00
EQUIPMENT REPLACEMENT FUND Expenditure Total:		284,660.95	235,078.51	348,686.08	169,647.27	170,000.00	270,000.00
Net Total EQUIPMENT REPLACEMENT FUND:		278,981.76-	229,822.13-	344,453.45-	479,369.69	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
EDUCATIONAL DEVELOPMENT FUND							
FUND EXPENDITURES							
44-400-5504	USU DINNER THEATER	700.00	700.00	.00	.00	.00	.00
44-400-8100	TRANSFER TO GENERAL FUND	.00	.00	13,241.44	.00	.00	.00
Total FUND EXPENDITURES:		700.00	700.00	13,241.44	.00	.00	.00
Total Expenditure:		700.00	700.00	13,241.44	.00	.00	.00
EDUCATIONAL DEVELOPMENT FUND Revenue Total:		.00	.00	.00	.00	.00	.00
EDUCATIONAL DEVELOPMENT FUND Expenditure Total:		700.00	700.00	13,241.44	.00	.00	.00
Net Total EDUCATIONAL DEVELOPMENT FUND:		700.00-	700.00-	13,241.44-	.00	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
HOUSING REHABILITATION							
FUND REVENUE							
46-300-3304	CDBG GRANT: WOMENS CRISIS CEN	.00	.00	34,000.00	.00	.00	.00
46-300-6100	INTEREST ON INVESTMENT	490.04	578.06	530.34	267.66	.00	.00
46-300-6910	MISCELLANEOUS REVENUE	.00	.00	3,693.10	.00	.00	.00
Total FUND REVENUE:		490.04	578.06	38,223.44	267.66	.00	.00
Total Revenue:		490.04	578.06	38,223.44	267.66	.00	.00
FUND EXPENDITURES							
46-400-1000	UINTAH CNTY HOUSING SPECIALIST	18,155.96	18,853.12	19,000.00	.00	.00	.00
46-400-4810	TRANSFER TO OTHER FUNDS	.00	.00	.00	11,709.34	.00	.00
46-400-5501	CDBG HOUSING REHAB CONSTRUCT	.00	5,482.25	32,513.10	.00	.00	.00
46-400-5502	CDBG WOMENS CRISIS CENTER	500.00	.00	.00	.00	.00	.00
Total FUND EXPENDITURES:		18,655.96	24,335.37	51,513.10	11,709.34	.00	.00
Total Expenditure:		18,655.96	24,335.37	51,513.10	11,709.34	.00	.00
HOUSING REHABILITATION Revenue Total:		490.04	578.06	38,223.44	267.66	.00	.00
HOUSING REHABILITATION Expenditure Total:		18,655.96	24,335.37	51,513.10	11,709.34	.00	.00
Net Total HOUSING REHABILITATION:		18,165.92-	23,757.31-	13,289.66-	11,441.68-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
EMERGENCY PREPAREDNESS FUND							
FUND REVENUE							
47-300-6100	INTEREST ON INVESTMENTS	2,513.33	2,866.41	4,454.99	5,774.61	.00	.00
	Total FUND REVENUE:	2,513.33	2,866.41	4,454.99	5,774.61	.00	.00
	Total Revenue:	2,513.33	2,866.41	4,454.99	5,774.61	.00	.00
FUND EXPENDITURES							
47-400-8100	TRANSFER TO OTHER FUND	.00	.00	.00	175,000.00	.00	.00
	Total FUND EXPENDITURES:	.00	.00	.00	175,000.00	.00	.00
TRANSFERS & CONTRIBUTIONS							
47-480-4100	TRANSFER TO GENERAL FUND	100,000.00	.00	.00	.00	.00	.00
	Total TRANSFERS & CONTRIBUTIONS:	100,000.00	.00	.00	.00	.00	.00
	Total Expenditure:	100,000.00	.00	.00	175,000.00	.00	.00
	EMERGENCY PREPAREDNESS FUND Revenue Total:	2,513.33	2,866.41	4,454.99	5,774.61	.00	.00
	EMERGENCY PREPAREDNESS FUND Expenditure Total:	100,000.00	.00	.00	175,000.00	.00	.00
	Net Total EMERGENCY PREPAREDNESS FUND:	97,486.67-	2,866.41	4,454.99	169,225.39-	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
PARKING LOT FUND							
FUND REVENUE							
49-300-6100	INTEREST ON INVENSTMENTS	4,160.27	3,364.17	4,986.74	6,463.84	.00	.00
49-300-8900	USE OF BEGINNING FUND BALANCE	.00	.00	.00	.00	.00	123,000.00
Total FUND REVENUE:		4,160.27	3,364.17	4,986.74	6,463.84	.00	123,000.00
Total Revenue:		4,160.27	3,364.17	4,986.74	6,463.84	.00	123,000.00
FUND EXPENDITURES							
49-400-5501	V.C. COMPLEX- STRIP/CAULKING	729.12	.00	.00	.00	.00	.00
49-400-5502	DOWNTOWN PARKING	27,769.15	.00	.00	2,000.00	.00	123,000.00
49-400-5503	LITTLE B'S PARKING LOT	2,064.20	.00	.00	.00	.00	.00
49-400-5505	OLD CITY BLDG SEAL COAT	3,757.60	.00	.00	.00	.00	.00
49-400-5507	PUBLIC WORKS SEAL COAT	3,567.60	.00	.00	.00	.00	.00
49-400-5508	VERNAL CITY COMPLEX SEAL COAT	2,041.00	.00	.00	.00	.00	.00
Total FUND EXPENDITURES:		39,928.67	.00	.00	2,000.00	.00	123,000.00
TRANSFERS & CONTRIBUTIONS							
49-480-4100	TRANSFER TO GENERAL FUND	250,000.00	.00	.00	.00	.00	.00
Total TRANSFERS & CONTRIBUTIONS:		250,000.00	.00	.00	.00	.00	.00
Total Expenditure:		289,928.67	.00	.00	2,000.00	.00	123,000.00
PARKING LOT FUND Revenue Total:		4,160.27	3,364.17	4,986.74	6,463.84	.00	123,000.00
PARKING LOT FUND Expenditure Total:		289,928.67	.00	.00	2,000.00	.00	123,000.00
Net Total PARKING LOT FUND:		285,768.40-	3,364.17	4,986.74	4,463.84	.00	.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
VERNAL CITY UTILITIES FUND							
WATER - OPERATING							
50-371-3701	METERED SALES-RESIDENTIAL	1,695,736.04	1,715,700.10	1,870,923.95	1,519,251.39	1,750,000.00	1,750,000.00
50-371-3702	METERED SALES-COMMERCIAL	711,880.06	703,668.79	812,221.22	672,864.04	750,000.00	750,000.00
50-371-3703	SERVICE FEES	3,975.00	2,425.00	7,475.00	2,200.00	5,000.00	2,000.00
50-371-3704	DELINQUENT PENALTIES	16,379.72	16,244.39	15,237.96	13,004.18	15,000.00	15,000.00
50-371-3705	BULK WATER SALES	23,572.80	19,124.25	23,467.51	14,961.07	20,000.00	20,000.00
50-371-3706	MISCELLANEOUS REVENUE	17,678.62	8,626.79	6,949.53	3,880.00	5,000.00	5,000.00
50-371-3709	A V W S D WATER OVERAGE	.00	6,068.25	4,394.25	.00	.00	.00
Total WATER - OPERATING:		2,469,222.24	2,471,857.57	2,740,669.42	2,226,160.68	2,545,000.00	2,542,000.00
WATER - NON-OPERATING							
50-372-3711	INTEREST EARNINGS	21,219.67	49,477.99	51,400.47	66,298.12	40,000.00	50,000.00
50-372-3713	IMPACT FEES	18,950.00	26,500.00	10,750.00	11,000.00	10,000.00	10,000.00
50-372-3721	CIB GRANT: METERS	.00	218,406.83	195,956.34	.00	.00	.00
50-372-3726	JOINT WATER 2000 W PAYMNT	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00	7,980.00
Total WATER - NON-OPERATING:		48,149.67	302,364.82	266,086.81	85,278.12	57,980.00	67,980.00
SEWER - OPERATING							
50-373-3731	SEWER CHARGES - RESIDENTAL	1,293,527.26	1,324,451.31	1,294,715.21	1,092,579.77	1,300,000.00	1,300,000.00
50-373-3732	SEWER CHARGES - COMMERCIAL	534,852.70	527,234.37	535,590.79	450,042.34	535,000.00	535,000.00
Total SEWER - OPERATING:		1,828,379.96	1,851,685.68	1,830,306.00	1,542,622.11	1,835,000.00	1,835,000.00
SEWER - NON-OPERATING							
50-374-3741	INTEREST EARNINGS	292.91	3,267.55	.00	11,317.78	6,500.00	6,500.00
50-374-3742	AQUATECH SERVICE FEES	2,854.88	1,714.65	.00	.00	2,000.00	.00
50-374-3745	IMPACT FEES	25,550.00	28,600.00	12,000.00	15,000.00	10,000.00	12,000.00
50-374-3748	PROFIT/(LOSS) FROM AVSMB	53,625.00	245,586.00	37,401.00	.00	.00	.00
50-374-3756	JOINT SEWER 2000 W PAYMNT	6,270.00	6,270.00	6,270.00	6,270.00	6,300.00	6,300.00
Total SEWER - NON-OPERATING:		88,592.79	278,903.10	55,671.00	32,587.78	24,800.00	24,800.00
SOLID WASTE							
50-377-3771	RESIDENTIAL CHARGES	464,171.18	469,791.30	448,608.03	347,646.18	465,000.00	450,000.00
50-377-3774	GARBAGE CAN RENT	41,471.62	41,369.67	40,013.15	34,178.00	41,000.00	40,000.00
50-377-3776	RECYCLING PROGRAM - RECYCLOP	.00	.00	.00	1,040.00	.00	1,000.00
Total SOLID WASTE:		505,642.80	511,160.97	488,621.18	382,864.18	506,000.00	491,000.00
Total Revenue:		4,939,987.46	5,415,972.14	5,381,354.41	4,269,512.87	4,968,780.00	4,960,780.00
WATER DEPARTMENT							
50-510-1103	PERM EMPLOYEES/ REG HOURS	308,113.33	323,890.56	325,140.88	296,434.34	330,000.00	332,000.00
50-510-1104	PERM EMPLOYEES/ OT HOURS	26,460.98	22,692.19	15,931.52	20,802.26	25,000.00	20,000.00
50-510-1203	TEMP EMPLOYEES/ REG HOURS	8,572.18	6,930.00	.00	.00	.00	.00
50-510-1204	TEMP EMPLOYEES/ OT HOURS	76.15	.00	.00	.00	.00	.00
50-510-1307	VACATION	.00	723.79	2,869.07	.00	.00	.00
50-510-1311	LONG TERM DISABILITY	2,001.82	2,073.09	1,921.70	1,601.61	2,000.00	2,000.00
50-510-1313	F I C A	25,307.42	28,295.47	24,863.61	23,340.73	26,000.00	26,000.00
50-510-1314	RETIREMENT/ CITY FOR EMPLOYEE	17,647.55	72,663.28	89,053.60	58,083.21	60,000.00	60,000.00
50-510-1316	MEDICAL INSURANCE	90,129.03	103,585.55	101,382.97	95,755.42	110,000.00	115,000.00
50-510-1317	WORKERS COMP.	8,949.85	14,615.85	15,503.82	11,547.91	13,000.00	11,500.00

Account Number	Account Title	2016	2017	2018	2019	2019	2020
		Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current Year Actual	Current Year Budget	Future Year Budget
50-510-1318	STATE UNEMPLOYMENT	.00	985.38	.00	4,660.14	5,000.00	3,000.00
50-510-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	1,244.00	646.50	1,131.14	149.00	500.00	1,000.00
50-510-2200	PUBLIC NOTICES	91.25	.00	.00	.00	600.00	600.00
50-510-2300	TRAVEL	4,269.38	4,822.98	4,719.15	5,441.13	6,000.00	6,000.00
50-510-2400	OFFICE EXP, SUPPLIES, POSTAGE	7,563.43	6,811.81	5,922.11	3,940.13	5,300.00	5,300.00
50-510-2450	MERCHANT BANK FEE'S	10,738.85	11,772.68	13,484.19	13,134.19	14,000.00	12,000.00
50-510-2500	EQPMT: SUPPLIES & MAINTENANCE	8,217.05	8,830.91	8,685.01	12,372.48	14,000.00	12,000.00
50-510-2700	UTILITIES	2,733.41	3,516.41	2,339.18	2,309.27	2,700.00	2,700.00
50-510-2800	TELEPHONE	5,348.99	4,695.97	4,524.55	4,137.49	5,000.00	5,000.00
50-510-2900	FUEL	6,668.74	6,487.07	7,169.73	6,952.68	7,000.00	7,000.00
50-510-3000	TREATED WATER COST	559,130.49	623,500.43	739,975.72	466,435.41	600,000.00	650,000.00
50-510-3100	PROFESSIONAL SERVICES	4,891.96	1.30	2,560.00	9,046.00	10,000.00	12,000.00
50-510-3105	METERS ANNUAL SUPPORT	.00	.00	.00	12,538.64	.00	.00
50-510-3110	CONTRACTED LINE REPAIRS	6,688.00	11,657.65	810.00	.00	1,000.00	10,000.00
50-510-3120	LEAD/COPPER SAMPLES	2,091.00	1,140.06	1,372.99	34.40	2,000.00	3,200.00
50-510-4503	WATER DEPOSIT INTEREST	37.31	30.13	16.98	22.92	100.00	100.00
50-510-4504	SPECIAL WATER SUPPLIES	120,595.93	91,347.92	82,788.46	82,331.41	100,000.00	110,000.00
50-510-4505	A.V.W.S.D. WATER OVERAGE	996.75	.00	.00	.00	.00	.00
50-510-4506	WATER ASSESSMENTS & PURCHASE	24,615.57	27,189.14	29,905.54	33,647.10	34,000.00	27,000.00
50-510-4507	RED FLEET WATER: PUMPING COST	13,828.62	12,683.58	14,092.85	24,211.17	30,000.00	13,000.00
50-510-4508	BLOCK NOTICE J.U. - RED FLEET	84,770.00	84,770.00	84,770.00	84,770.00	84,800.00	84,800.00
50-510-4509	UWCD - J.U. ADDT WATER	102,900.00	102,900.00	102,480.00	102,900.00	102,900.00	102,900.00
50-510-4510	TYZACK REACH III REPAYMENT	10,427.31	10,607.09	10,414.81	9,306.87	10,700.00	10,700.00
50-510-4511	THE DAM EXPENSE	.00	.00	.00	.00	.00	25,000.00
50-510-4521	UNIFORMS	2,785.23	2,804.32	2,334.48	2,192.60	2,500.00	3,000.00
50-510-4535	BLUE STAKES	.00	.00	.00	919.36	2,000.00	1,000.00
50-510-4550	SOFTWARE UPGRADES	2,517.45	2,565.98	900.00	900.00	1,000.00	2,500.00
50-510-4580	WEB SITE	.00	.00	.00	9,311.86	9,500.00	2,000.00
50-510-4710	INDIRECT SERVICES	584,520.00	584,520.00	606,000.00	606,000.00	606,000.00	606,000.00
50-510-4765	BAD DEBT EXPENSE	3,491.35	7,521.73	2,777.20	301.26	8,500.00	5,000.00
50-510-4766	DEPRECIATION	351,284.99	539,941.38	547,085.84	.00	.00	.00
50-510-5001	STREET SWEEPER	.00	.00	.00	.00	100,000.00	.00
50-510-5009	SCADA SYSTEM	.00	.00	.00	36,600.00	40,000.00	.00
50-510-5020	BACKHOE LEASE	6,930.00	891.11	.00	.00	.00	.00
50-510-5502	WATER METER SYSTEM	.00	.00	.00	.00	113,602.00	.00
50-510-5503	ASHLEY SPRINGS SECURITY	.00	.00	.00	.00	.00	40,000.00
50-510-5506	RAW WATER LINE	.00	1,289.20	985.00	.00	.00	.00
50-510-5532	NORTH VERNAL AVENUE	.00	600.00	.00	.00	.00	.00
50-510-6019	DRINKING WATER BOND PRINCIPLE	.00	.00	.00	16,000.00	16,000.00	17,000.00
50-510-6022	U.W.C.D. CIB STORAGE TANK	4,625.00	4,625.00	4,522.92	4,800.00	4,800.00	5,000.00
50-510-6029	DRINKING WATER BOND INTEREST	1,967.45	1,640.45	1,313.45	1,068.20	2,000.00	700.00
50-510-6035	C.I.B 2000 A REVENUE BOND	.00	.00	.00	21,907.70	23,000.00	.00
50-510-6036	C.I.B. 2000A INTEREST PYMNT	2,147.68	1,622.70	1,097.70	547.70	1,500.00	.00
50-510-6127	WATER REV BOND SERIES 2002 INT	11,850.00	10,875.00	9,875.00	8,850.00	11,000.00	8,000.00
50-510-6128	WATER BOND SERIES 2002 PRINCIPLE	.00	.00	.00	41,000.00	41,000.00	42,000.00
50-510-6130	C.I.B 2009 REVENUE BOND	.00	.00	.00	14,000.00	14,000.00	14,000.00
50-510-6131	C.I.B 2009B REVENUE BOND	.00	.00	.00	26,000.00	26,000.00	26,000.00
50-510-6132	C.I.B 2012 REVENUE BOND	.00	.00	.00	174,000.00	174,000.00	174,000.00
50-510-6134	C.I.B 2014 REVENUE BOND	.00	.00	.00	16,000.00	16,000.00	16,000.00
50-510-6136	C.I.B 2016 REVENUE BOND	.00	.00	.00	9,000.00	9,000.00	9,000.00
Total WATER DEPARTMENT:		2,437,225.50	2,748,763.66	2,870,721.17	2,375,304.59	2,823,002.00	2,641,000.00
SEWER DEPARTMENT							
50-520-1103	PERM EMPLOYEES/ REG HOURS	88,265.79	93,739.99	94,859.35	88,503.47	98,000.00	98,000.00
50-520-1104	PERM EMPLOYEES/ OT HOURS	7,470.67	5,468.61	2,805.24	4,341.36	5,000.00	5,000.00

Account Number	Account Title	2016 Prior year 3 Actual	2017 Prior year 2 Actual	2018 Prior year Actual	2019 Current Year Actual	2019 Current Year Budget	2020 Future Year Budget
50-520-1307	VACATION	.00	1,372.93	1,506.75-	.00	.00	.00
50-520-1311	LONG TERM DISABILITY	590.40	595.22	552.07	470.24	700.00	700.00
50-520-1313	F I C A	7,131.03	7,020.69	6,893.19	6,625.21	8,000.00	8,000.00
50-520-1314	RETIREMENT/CITY FOR EMPLOYEES	5,062.66	20,470.56	25,125.63	16,785.28	22,000.00	18,200.00
50-520-1316	MEDICAL INSURANCE	31,987.96	38,805.38	40,364.09	39,565.89	43,800.00	43,800.00
50-520-1317	WORKERS COMP.	2,706.56	4,128.90	5,441.15	3,380.07	4,000.00	5,000.00
50-520-2100	BOOKS, SUBSCRIPT, MEMBERSHIPS	.00	597.50	352.86	.00	600.00	600.00
50-520-2300	TRAVEL	216.00	1,961.00	1,279.80	1,316.40	1,500.00	1,500.00
50-520-2400	OFFICE EXP, SUPPLIES, POSTAGE	4,982.58	4,889.55	3,504.30	3,496.91	5,000.00	5,000.00
50-520-2500	EQPMT: SUPPLIES & MAINTENANCE	10,566.52	1,357.07	1,312.66	2,091.65	5,000.00	5,000.00
50-520-2900	FUEL	2,805.83	2,933.71	2,490.46	1,844.63	3,000.00	3,000.00
50-520-3100	PROFESSIONAL SERVICES	.00	.00	3,392.50	1,970.00	1,650.00	1,500.00
50-520-4514	SPECIAL SEWER SUPPLIES	12,230.87	13,413.60	15,349.99	15,871.04	20,000.00	18,000.00
50-520-4515	SEWER LINE CONTRACTED REPAIR	5,200.00	4,042.00	.00	.00	1,000.00	5,000.00
50-520-4517	SEWER MANAGEMENT BOARD M & O	945,766.85	941,575.61	943,956.53	797,418.75	960,000.00	960,000.00
50-520-4521	UNIFORMS	907.43	892.27	827.66	983.71	950.00	950.00
50-520-4710	INDIRECT SERVICES	355,500.00	355,500.00	360,000.00	360,000.00	360,000.00	360,000.00
50-520-4766	DEPRECIATION	181,311.17	181,311.17	181,311.17	.00	.00	.00
50-520-4780	IMPACT FEE - REIMBURSED	37,500.00	.00	.00	.00	.00	.00
50-520-5002	SEWER MAIN LINE CAMERA	.00	.00	.00	.00	.00	70,000.00
50-520-5503	REHABILITATE SEWER LINES	.00	.00	.00	184,192.20	175,000.00	.00
50-520-5505	CONTRACT CLEANING SEWER LINES	7,302.25	147,426.58	71,305.65	69,714.20	70,000.00	70,000.00
50-520-6012	W Q: SEWER INSP BOND PRINCIPLE	.00	.00	.00	8,000.00	8,000.00	9,000.00
50-520-6122	W Q: SEWER INSP BOND INTEREST	2,286.66	2,006.67	1,458.32	1,610.00	1,700.00	1,500.00
50-520-6123	SEWER BOND CIB 2002 B	.00	.00	.00	35,000.00	35,000.00	35,000.00
50-520-6126	SEWER BOND CIB 2006	.00	.00	.00	35,000.00	35,000.00	35,000.00
50-520-6127	SEWER BOND 2009 PYMNT	325.00-	333.33-	341.67-	11,000.00	11,000.00	11,000.00
50-520-6128	SEWER BOND 2016 PYMNT	.00	.00	.00	22,000.00	22,000.00	22,000.00
Total SEWER DEPARTMENT:		1,709,466.23	1,829,175.68	1,760,734.20	1,711,181.01	1,897,900.00	1,792,750.00
SOLID WASTE DEPARTMENT							
50-570-2200	PUBLIC NOTICES	.00	.00	92.25	.00	500.00	100.00
50-570-2400	OFFICE EXP, SUPPLIES, POSTAGE	5,394.01	4,796.95	4,021.56	3,496.97	4,500.00	4,500.00
50-570-3100	PROFESSIONAL SERVICES	431,500.05	425,748.15	414,870.70	319,561.93	435,000.00	435,000.00
50-570-4531	RECYCLING PROGRAM EXPENSE	5,500.00	6,000.00	6,000.00	5,500.00	6,000.00	6,000.00
50-570-4535	RECYCLOPS EXPENSE	.00	.00	.00	936.21	1,200.00	1,000.00
50-570-4710	INDIRECT SERVICE	33,000.00	33,000.00	36,000.00	36,000.00	36,000.00	36,000.00
Total SOLID WASTE DEPARTMENT:		475,394.06	469,545.10	460,984.51	365,495.11	483,200.00	482,600.00
Total Expenditure:		4,622,085.79	5,047,484.44	5,092,439.88	4,451,980.71	5,204,102.00	4,916,350.00
VERNAL CITY UTILITIES FUND Revenue Total:		4,939,987.46	5,415,972.14	5,381,354.41	4,269,512.87	4,968,780.00	4,960,780.00
VERNAL CITY UTILITIES FUND Expenditure Total:		4,622,085.79	5,047,484.44	5,092,439.88	4,451,980.71	5,204,102.00	4,916,350.00
Net Total VERNAL CITY UTILITIES FUND:		317,901.67	368,487.70	288,914.53	182,467.84-	235,322.00-	44,430.00
Net Grand Totals:		551,630.02-	223,647.30	792,286.64	1,464,404.20-	235,322.00-	44,430.00



Concrete Maintenance and Repair

May 30, 2019

10:00 AM

IN ATTENDANCE: Kyle Reynolds
Daren Anderson
Jenny Brailsford

Streets Dept
CRS Engineering
Finance Dept

BIDS:

Stearns Construction

Bid per square foot

SMUIN, RICH & MARSING

CERTIFIED PUBLIC ACCOUNTANTS

294 East 100 South

Price, Utah 84501

Phone (435) 637-1203 • FAX (435) 637-8708

GREG MARSING, C.P.A.
DOUGLAS RASMUSSEN, C.P.A.
CRAIG G. SMUIN, C.P.A.
R. KIRT RICH, C.P.A.
TRACY LUDINGTON, C.P.A.

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

January 17, 2019

Honorable Mayor &
Members of the City Council
Vernal City
Vernal, Utah 84078

Dear Mayor & City Council:

We respectfully submit the attached proposal for the audit of the financial statements of Vernal City for the years ending June 30, 2019 through June 30, 2021, with a possible extension of two years.

Contact Information

Firm name: Smuin, Rich & Marsing
294 East 100 South
P O Box 820
Price, Utah 84501
(435) 637-1203

Contact Person: Douglas Rasmussen, CPA

A. PROFILE OF INDEPENDENT AUDITOR

The name of our firm is Smuin, Rich & Marsing, Certified Public Accountants. We have an office in Price, Utah and are considered a local accounting firm, although we have performed many government audits in many parts of the State of Utah. The make-up of our firm consists of five certified public accountants, six additional accountants, along with clerical and secretarial staff. The firm has one shareholder, three managers, four senior and two junior accountants, along with clerical employees. We provide a full range of services including auditing, tax preparation and consulting, write-up accounting services, payroll tax report preparation and computer consulting. Our auditing clients are almost exclusively non-profit and governmental entities. Many of these clients have required single audits. We can provide the expertise necessary to audit computerized systems. Our firm is properly licensed as Certified Public Accountants in the state of Utah. We meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 1988 Revision, published by the U.S. General Accounting Office. We also meet the continuing education and external quality control review requirements contained in the Government Auditing Standards, 1988 Revision, published by the U.S. General Accounting Office. We have enclosed a copy of our most recent external quality control review report.

All auditing services are performed from our Price office.

B. PROPOSER'S QUALIFICATIONS

Following, we have indicated the members of our firm and their qualifications that would be involved in performing the audit. With the availability of the members of our firm listed below, we feel we can meet any applicable deadlines.

Douglas Rasmussen, Certified Public Accountant - Shareholder. Doug is a graduate from the University of Utah with a major in accounting. Doug has 35 years of experience in public accounting with primarily all of it in non-profit and governmental auditing. Doug has also been heavily involved in training on the subject of auditing which included government auditing standards and compliance auditing covering single audits and compliance auditing of Utah State legal requirements.

Greg Marsing, Certified Public Accountant. Greg is a graduate of Utah State University with a major in accounting. He has 37 years of experience working in public accounting. Since graduation, Greg has been involved primarily in non-profit and governmental auditing. He has attended many seminars and training courses centered on auditing. Greg has finished the required AICPA training courses and received a Certificate of Education Achievement from the American Institute of Certified Public Accountants in the area of governmental auditing and accounting.

SuTanna Glover, Senior Accountant. SuTanna holds an associate degree in business and a bachelor degree in accounting. She is also a certified paralegal in the State of Utah. SuTanna has been in the accounting field for 29 years, 7 of those years owning her own business. SuTanna was hired in February 2009 by our firm in the accounting department, but was subsequently moved to strictly auditing, working primarily on governmental and non-profit clients.

Tracy L Ludington CPA. Upon graduating from the BYU Accounting Program in May 2001, Tracy began her career working for Deloitte Tax in Portland, Oregon. During her six plus years at Deloitte, Tracy gained experience in many different areas of tax practice eventually coming to focus on Partnership taxes and low income housing credits. Tracy left Deloitte in October 2007. In the nine years she has been here, she worked in a variety of areas including many areas of tax compliance, accounting write-up and substantial governmental auditing.

Shaun Johnson, Junior Accountant. Shaun is a graduate from Southern Utah University with a bachelor degree in accounting. Shaun was hired in March 2017 to work extensively in auditing. He has attended government auditing and compliance seminars covering a wide variety of requirements

Ryan Rasmussen, Junior Accountant. Ryan is a graduate from Southern Utah University with a Masters Degree in accounting. Ryan was hired in May 2017, upon graduation. He was hired to work primarily in the auditing area for governmental and non-profit clients. He has attended government auditing and compliance seminars, offering a variety of compliance and auditing subjects.

Each firm member has attended the UACPA Annual Government update along with other individual governmental courses. They also have taken the following governmental courses:

- Essentials of Accounting for Governmental and Nonprofit Organizations
- Government Auditing Standards and Practices
- Single Audit Concepts
- Government Auditing Standards – PPC
- Fraud Prevention & Detection
- The Yellow Book Interpreted
- OMB Circular A-133

B. PROPOSER'S QUALIFICATIONS (Continued)

Most of the above members of our firm have extensive governmental auditing experience with the following clients. We have provided auditing services on a continuing basis for the following local governmental entities:

1. Two mental health districts
2. Fourteen cities and towns
3. Two school districts
4. Four counties
5. Three health districts
6. Thirty special service districts

From review of the above clients, it can be seen that our audit experience is almost exclusively governmental. The members of our firm have extensive training and audit experience with governmental auditing. Our firm has also completed GASB 34 conversions on all of the above entities and Single Audits on many of these clients.

Our local office has been involved in providing auditing services for seven cities for over ten consecutive years. For the year ending June 30, 2018, we provided auditing services for Price City, Monticello City, Wellington City, Helper City, Huntington City, Green River City and Vernal City. We have provided auditing services for some of these cities for more than twenty years.

Our last peer review was performed in November 2015. We have enclosed a copy of our latest peer review report.

C. PROPOSER'S APPROACH TO THE EXAMINATION

Although a team of auditors, which will range from 3 to 5 auditors, will perform much of the auditing work for the City, individual partners will perform work for the City in preparation for the fieldwork. Below we have listed a summary outline of our audit work plan:

1. Obtain a continuance of the client relationship and the specific audits or other engagements, such as, agreed upon procedures and audit engagements along with engagement letters for the work to be performed.
2. Evaluate compliance with ethical requirements, including independence.
3. Establish a preliminary audit strategy.
4. Determine the nature, timing, and extent of risk assessment procedures and perform the procedures.
5. Determine the materiality level for the financial statements as a whole which consists of preliminary planning of materiality. Also, determine materiality for particular items of lesser amounts.
6. Hold a discussion among the engagement team.
7. Identify fraud risk factors, areas where special audit consideration may be necessary, and other areas where there may be higher risks of material misstatement. After identifying areas with significant risk factor, make planned audit responses.
8. Assess audit risk at the overall financial statement level. This is generally by opinion unit.
9. Complete the overall audit strategy, including overall responses at the financial statement level.
10. Determine performance materiality.

C. PROPOSER'S APPROACH TO THE EXAMINATION (Continued)

11. Assess audit risk in relation to relevant assertions for transaction classes, account balances, and disclosures.
12. Develop a detailed audit plan for the nature, timing, and extent of further audit procedures.
13. Perform auditing procedures to gain necessary evidential matter to support auditing objectives and provide a basis for the auditors' report.
14. Supervise work throughout the audit.
15. Resolve any disputes over accounting practices.
16. Complete review of work papers.
17. Review financial statements to assure compliance with standards.
18. Review for contingencies and obtain legal representation letters.
19. Obtain management representation letter.
20. Review findings with client.
21. Submit audit report to client, State Auditor and other federal and state regulatory agencies.

We will not be using outside specialists in the completion of the audit.

If additional work is requested for GASB 34 conversion and/or additional work necessary to present financial statements in compliance with GAAP, the billing rates per hour will be the following:

Partner	\$ 130
Manager	100
Senior Accountant	90
Junior Accountant	70
Clerical	50

It is not anticipated that the number of hours by staff level will change during the three year period but we would submit that the hourly rate will increase by an amount not to exceed 5% annually.

D. TIME REQUIREMENT

If selected, we would contact personnel responsible to oversee the financial statement preparation process to schedule an entrance conference and the timing to perform field work. We anticipate performing fieldwork in the month of November for the audit of the financial statement, state compliance and single audit (if required). After the completion of the fieldwork, we would talk with City personnel to report preliminary findings and to discuss any management concerns. The proposed audit adjustments will be provided to the City and also review any disputes to be resolved. Before leaving after the completion of the audit field, we will agree upon any adjustments to financial statements. When the adjustments are posted, we will once again review the final balances in the financial statements to make sure they match our audited balances in our work papers. All adjustments will be provide by December 31st of each year.

E. NOT-TO EXCEED-FEE

Our fee for auditing services for the year ended June 30, 2019 is \$17,500. Our fee for the following two years would be \$18,300 for June 30, 2020 and \$19,200 for the year ending June 30, 2021. Any significant non-audit services not included in the scope of the audit proposal will be approved in advance by the City's personnel and will be billed as agreed between the City and audit firm. Our fee includes any out of pocket expenses. In prior bid proposals, there has been a provision for an extension of the contract upon approval of both the City and our firm. We would be agreeable and would hope that this type of provision would also be implemented into this contract. We would propose the fee for the additional two years, when the extension of the contract is exercised.

F. NON-DISCRIMINATION CLAUSE

Our firm does not discriminate against any individual because of race, religion, sex, color, age, handicap or national origin, and that these factors are not taken into consideration for employment, selection of training, promotion, transfer, recruitment, rate of pay, or other forms of compensation, demotion or separation.

G. CONFLICT OF INTEREST & COLLUSION DISCLOSURE

Our firm nor any of its officers, partners, owners, agents, representatives, employees or parties of interest has in any way colluded, conspired, or agreed directly or indirectly with any other party, firm or person to submit a collusive proposal. Furthermore, our firm nor any of its officers, partners, owners, agents, representative employees or parties of interest has in any way colluded, conspired, or agreed directly or indirectly with any Vernal City employee or Vernal City Commissioner to submit a collusive proposal.

We appreciate the invitation and opportunity to submit this RFP. If you have any questions, please feel free to contact us.

Sincerely,

SMUIN, RICH & MARSING



Douglas Rasmussen, CPA

AGREEMENT

THIS AGREEMENT is made and entered into this ____ day of June, 2019, by and between **VERNAL CITY**, a municipal corporation of the State of Utah, hereinafter referred to as "CITY", and **SMUIN, RICH & MARSING**, Certified Public Accountants, of Price, Utah hereinafter referred to as "CONTRACT AUDITOR".

WITNESSETH

WHEREAS, the City is desirous of entering into a written agreement with the Contract Auditor to perform the annual audit of the books and records of the City for each of the fiscal years ending June 30, 2019, 2020, and 2021; and

WHEREAS, it is the desire of the parties to formalize their relationship:

NOW, THEREFORE, it is the mutually agreed as follows:

1. The Contract Auditor shall:
 - a. Examine the combined financial statements of the City and its combining and individual fund financial statements as of and for the years ending June 30, 2019, 2020, and 2021 for the purpose of expressing an opinion on them and reporting to the City Council.
 - b. Insure that the examination is in accordance with generally accepted accounting and auditing standards and accordingly includes such auditing procedures as are considered necessary to accomplish this purpose.
 - c. Insure that the auditing procedures include tests of compliance with laws of the State of Utah as required by the State Auditor and in accordance with generally accepted accounting and auditing standards.
 - d. Provide a detailed analysis of budget compared to actual revenues and expenditures for each City Department in the report for each year as supplementary information.
 - e. Prepare a formal management letter, giving recommendations based upon the Contract Auditor's review of the adequacy of internal accounting controls and other audit investigations as part of the audit procedures. This management letter will be reviewed

by the City Manager, the Finance Director and the Administrative Committee of the City Council prior to its presentation to the City Council.

f. The delivery date of the completed Audit Report, including the management letter, shall be no later than December 10 following the year end of each of the audit years. An extension of the delivery date may be approved by Vernal City; however, under no circumstance may the delivery date of the final audit report be extended beyond December 31 of any year. Delivery of the completed audit after December 31, such delay being the complete responsibility of the Contract Auditor, not the City, will result in a penalty of ONE HUNDRED DOLLARS (\$100.00) per day for each calendar day the Audit Report is late.

2. The City shall:

a. Pay for the services of the Contract Auditor the following sums for each of the three years of the audit contract:

1. Year 2019Seventeen thousand five hundred (\$17,500.00) dollars,
2. Year 2020..... Eighteen thousand three hundred (\$18,300.00) dollars,
3. Year 2021Nineteen thousand two hundred (\$19,200.00) dollars.

Payment will be made as invoiced on a monthly basis for work completed the preceding month.

- b. Prepare schedules and work sheets as requested by the Contract Auditor.
- c. Provide space at the City Office for the auditing staff to complete their field work.
- d. Provide bank reconciliations for each bank account.
- e. Provide a list of depositories and their addresses.
- f. Provide a schedule of investment transactions.
- g. Provide an insurance schedule, including names of companies, types of coverage, etc.
- h. Provide copies of leases and other contractual agreements.
- i. Provide a copy of the prior fiscal year Audit Report.
- j. Provide a list of the fixed assets owned by the City.
- k. Provide copies of all legal notices related to audit activities.
- l. Provide a summary of all litigation involving the City.

- m. Provide copies of all paid invoices, purchase orders and purchase requisitions as requested by the audit staff.
 - n. Provide copies of the minutes of all City Council Meetings.
 - o. Provide copies of all ordinances and resolutions adopted by the City Council for the past fiscal year.
3. Both the Contract Auditor and the City shall also perform all tasks as provided in the proposal letter from the Contract Auditor to the City dated January 17, 2019. (Attachment I)
4. Modification. No waiver or modification of this agreement or of any covenant, condition, or limitation herein contained shall be valid unless in writing and duly executed by the party to be charged therewith.
5. Extension. This contract may be extended for two (2) additional years by mutual consent and agreement of the City and the Contract Auditor at least ninety (90) days prior to June 30, 2021. The cost of the audit for each succeeding year will be subject to negotiation between the parties.
6. Successors. It is mutually agreed and covenanted that the provision of this contract shall be binding upon the successors of Vernal City, its City Council, Mayor and other City officials.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

VERNAL CITY:

Doug Hammond - Mayor

ATTEST:

Quinn Bennion, City Recorder

(S E A L)

CONTRACTAUDITOR:

Smuin, Rich & Marsing

Lease Agreement

Terms

Date: June 5, 2019

Landlord: Vernal City
Landlord's Address: 374 East Main, Vernal, UT 84078
Tenant: White House Academy
Tenant's Address: 1030 West 2000 North, Vernal, UT 84078

Premises:

Approximate square feet:

Legal Description: The land and building located at 447 East Main, Vernal, UT 84078
Administrative portion of building only

Base Rent (monthly): Two Thousand Five Hundred Dollars (\$2,500.00) per month.

Term (months): Twelve (12)

Commencement Date: July 1, 2019

Termination Date: July 1, 2020

Security Deposit: \$-0-

Use: Private School

Definitions

"Rent" means Base Rent plus any other amounts of money due Landlord by Tenant.

"Land" means the land and building located at 447 East Main, Vernal, UT 84078, administrative portion of building.

"Project" means the Premises and the Land.

"Landlord" means Landlord and its agents, employees, invitees or licensees.

"Tenant" means Tenant and its agents, employees, invitees or licensees.

Clauses and Covenants

A. Tenant agrees to -----

1. Lease the premises for the entire Term beginning on the Commencement Date and ending on the Termination Date, with an option to renew annually, as long as the building is not under contract for sale and in accordance with E1 of this agreement.
2. Accept the Premises in their present condition "AS IS," the Premises being currently suitable for Tenant's intended Use.
3. Obey all laws, ordinances, orders, and rules and regulations applicable to the use, condition, and occupancy of the Premises, provided that Tenant shall not be responsible for compliance with any such laws, ordinances, orders, and rules and regulations which are the responsibility of Landlord hereunder.
4. Pay monthly, in advance, on the first day of the month, the Base Rent to Landlord at Landlord's Address.
5. Pay, as additional Rent, all other amounts due under this Lease.
6. Pay an additional late charge of ten (10) percent of any Rent not received by Landlord by the tenth day after it is due.
7. Pay the Landlord for all utility services used by Tenant and not provided by Landlord, including weekly garbage collection services as arranged for by the Tenant, including those utilities which are obtained by Tenant, as listed in C3, which shall be paid by Tenant to the independent providers.
8. Allow Landlord to enter the Premises to perform Landlord's obligations and inspect the premises. During the last six months of the Term, the Landlord shall be allowed to show the premises to prospective purchasers or tenants as needed, not during school hours or other scheduled school functions, except by agreement of a school board member.
9. Submit in writing to Landlord any request for repairs, replacement, and maintenance that are the obligations of Landlord, as shown in C4 of this agreement.
10. Vacate the Premises and return all keys to the Premises on termination of this Lease.
11. On request, execute an estoppel certificate that states the Commencement Date and Termination Date of the Lease, identifies any amendments to the Lease, describes any rights to extend the Term or purchase rights, lists defaults by Landlord, and provides any other information reasonably requested.

12. Arrange with Landlord in advance for any heating, air-conditioning, or electrical needs in excess of the services provided by Landlord and pay for such additional services as billed by Landlord.

13. Prepare for the Landlord an inventory list with photographs of any damage to the Landlord's facility prior to occupying such facilities. Shown as Attachment "A".

B. Tenant agrees not to -----

1. Use the Premises for any purpose other than that stated in the Lease.

2. Create a nuisance.

3. Permit any waste.

4. Use the Premises in any way that is extra hazardous and would increase insurance premiums beyond the usage of the current Tenant at the Premises, or would void insurance on the Premises.

5. Change Landlord's lock system.

6. Allow a lien to be placed on the Landlord's property (excluding liens arising due to acts or omissions of the Landlord).

7. Assign this Lease or sublease any portion of the Premises or permit sharing thereof whatsoever, directly or indirectly, voluntarily or by operation of law, without Landlord's prior written consent.

C. Landlord agrees to -----

1. Lease to Tenant the Project for the entire Term beginning on the Commencement Date and ending on the Termination Date, with an option to renew annually as provided in E1 of this agreement.

2. Obey all laws, ordinances, orders, and rules and regulations applicable to the use, condition, and occupancy of the Premises which are not the responsibility of the Tenant hereunder.

3. Provide utility service connections for the intended use to the Project; provided, however that it shall be the obligation of Tenant to obtain and pay for all electrical, telephone and other communication services, water and sewer, gas, and all similar utility services serving the Project.

4. Repair, replace, and maintain the (a) roof, (b) foundation, and (c) structural soundness of the exterior walls, and interior d) plumbing, e) wiring, and f) ductwork, g) HVAC system, and h) unsafe or unsightly damage to exterior asphalt and concrete, due to normal wear and tear.

5. Insure the Premises against all risks of direct physical loss in an amount equal to at least one hundred percent (100%) of the full replacement cost of the same as of the date of the loss and liability; Tenant will have no claim to any proceeds of Landlord's insurance policy.

D. Landlord agrees not to -----

1. Interfere with Tenant's use of the property as long as Tenant is not in default.

E. Landlord and Tenant agree to the following:

1. Extension of Lease. At the end of the initial 12-month term of the lease, the lease may be renewed and extended for an additional term of 12 months on the same terms and conditions as set forth herein by mutual agreement of both the Tenant and the Landlord, except that Landlord shall have the option to increase the base rent to the then-market value of rent on the building. Landlord shall give notice to Tenant of the proposed increase in rent not less than sixty (60) days prior to the termination of the initial term of the lease. Unless Tenant gives notice to Landlord not less than 90 days prior to the termination of the initial term of the lease, the lease shall be automatically extended for a term of 12 months with the increased rent amount as set forth in the notice from Landlord.

2. Election to Sell. At the termination of the lease or at the end of any extension thereof, Landlord may give notice to Tenant of election to sell the building. Notice of election may be given by Landlord at any time prior to the end of the term or any extension thereof.

(a) Tenant shall remain liable and shall promptly pay to Landlord the full amount of monthly rent on the project until the last day of the contracted lease, or the date of closing and settlement on the sale of the building, whichever comes first.

3. Maintenance and Repairs.

(a) *Tenant.* Except to the extent that Landlord is required to do so, Tenant shall keep and maintain the Premises in good condition and repair comparable to the condition of the Premises on the Commencement Date, reasonable wear and tear excepted. Tenant shall repair or replace, subject to Landlord's approval and supervision, any damage to the building caused by Tenant or Tenant's agents, employees, contractors, or invitees. If Tenant fails to make repairs or replacements within thirty (30) days after notice from Landlord then Landlord may make repairs or replacements at Tenant's cost, in which event all costs paid by Landlord shall be reimbursed by Tenant within ten (10) days after Landlord has delivered to Tenant an invoice. Tenant shall surrender to Landlord immediate possession of the Premises at the expiration of the Lease in as good condition as on the Commencement Date, ordinary wear and tear excepted. The security deposit

placed with the Landlord may be used by the Landlord to pay for repairs as provided in this paragraph. Thereafter, the Tenant shall make the security deposit whole.

(b) Landlord. Landlord will maintain and replace the roof, foundation and exterior structural portions of the Premises, interior wiring, ductwork, and plumbing, HVAC system, and unsafe or unsightly damage to exterior asphalt and concrete, due to normal wear and tear, unless such repairs or replacements arise as a result of the negligent or willful act of Tenant, its employees, agents and/or invitees, in which case Tenant shall be solely responsible for all costs and expenses associates with such repairs or replacements. Tenant will provide snow removal of parking areas and sidewalks. Landlord will maintain plumbing, electrical and HVAC systems.

4. Alterations and Improvements. Tenant shall not make any material alterations or improvements to the Premises without the prior written consent of Landlord. All work shall be performed in a good and workmanlike manner, in compliance with all applicable laws, and at such times and in such manner as not to cause interference with any work of Landlord in the Premises. Any alterations or improvements (whether temporary or permanent) made in or upon the Premises either by Landlord or Tenant, shall be deemed a part of the property of Landlord and shall be surrendered with the Premises at termination of this Lease and shall remain on the Premises without compensation to Tenant, unless agreed upon by both parties. All other furniture, movable trade fixtures and equipment installed and owned by the Tenant shall be removed by the Tenant at the end of the Term. All furniture, movable trade fixtures and equipment installed by Tenant that is not removed from the Premises within ten (10) days of the termination of the Lease shall be conclusively presumed to have been abandoned by Tenant, and Landlord may, at its option, take possession of such property and either (a) declare same to be property of Landlord upon 10 business day's notice to Tenant or (b) remove same and dispose of the same at Tenant's sole cost and expense and without incurring liability to Tenant or to any other person. Tenant shall fully indemnify Landlord against any claim by a lien holder for the personal property. Furniture owned by the Landlord and remaining on the premises of the Landlord may be used by the Tenant upon Landlord's permission provided that the Landlord may remove any of such furniture at any time during the lease period.

5. Landlord's Disclaimer of Liability.

(a) Landlord shall not be liable to Tenant or to Tenant's employees, agents, subtenants, licensees, guests or invitees, for any injury to persons or damage to property occurring on the Premises or any other part of the Premises or Land, that is caused by or arising out of the negligence or misconduct of any person entering upon the Land or the Premises other than Landlord and its agents, contractors or invitees.

(b) All personal property of Tenant, its employees and invitees shall remain in the Premises at the sole risk of the owners thereof, and Landlord shall not be liable for burglary, theft, damage or loss thereto. Landlord shall not be liable for any losses to Tenant, its employees and invitees due to fire, windstorm, hail, water, explosion, aircraft or other means of locomotion, leaking gas, other physical causes, except those due to

negligence by Landlord to any agreed upon maintenance items as indicated in 6B. Tenant shall maintain all equipment and appliances installed by Tenant in the Premises so that the same will not cause damage to the Premises or other tenants therein.

6. Indemnification.

(a) TENANT SHALL INDEMNIFY, DEFEND, AND HOLD LANDLORD HARMLESS FROM AND AGAINST ANY AND ALL CLAIMS, DEMANDS, AND DAMAGES FOR INJURY TO PERSONS (INCLUDING DAMAGES FOR PERSONAL INJURY AND DEATH), FOR DAMAGES TO PROPERTY, CAUSED BY OR ARISING OUT OF (I) THE NEGLIGENCE OR MISCONDUCT OF TENANT OR ITS EMPLOYEES, AGENTS, SUBTENANTS, OR INVITEES OF TENANT; (II) THE USE OR OCCUPANCY OF THE PREMISES BY TENANT AND THE CONDUCT OF ITS BUSINESS THEREIN; OR (III) ANY PREMISES DEFECT OR DANGEROUS CONDITION OF THE PROJECT EXISTING AFTER THE COMMENCEMENT DATE CAUSED BY THE ACTS OR CONDUCT OF THE TENANT HEREUNDER. TENANT'S OBLIGATIONS HEREUNDER SHALL SURVIVE THE TERMINATION OF THIS LEASE.

(b) LANDLORD SHALL INDEMNIFY, DEFEND, AND HOLD TENANT HARMLESS FROM AND AGAINST ANY AND ALL CLAIMS, DEMANDS, AND DAMAGES FOR INJURY TO PERSONS (INCLUDING DAMAGES FOR PERSONAL INJURY AND DEATH), FOR DAMAGES TO PROPERTY, CAUSED BY OR ARISING OUT OF (I) THE NEGLIGENCE OR MISCONDUCT OF LANDLORD OR ITS EMPLOYEES, AGENTS, SUBLANDLORD, GUESTS OR INVITEES, OR ANY OTHER PERSON ENTERING THE PROJECT UNDER THE EXPRESS OR IMPLIED INVITATION OR PERMISSION OF LANDLORD; OR (II) THE CONDUCT OF LANDLORD'S BUSINESS THEREIN; OR (III) ANY PREMISES DEFECT OR DANGEROUS CONDITION OF THE PREMISES THAT WAS NOT CAUSED BY THE ACTS OR CONDUCT OF THE TENANT HEREUNDER. LANDLORD'S OBLIGATIONS HEREUNDER SHALL SURVIVE THE TERMINATION OF THE LEASE.

7. Insurance. Tenant shall at all times during the term of this Lease, at its own expense, keep in full force and effect (a) all risk insurance insuring all property of Tenant located in the Premises in amounts as Tenant shall determine to be reasonable, (b) commercial general liability insurance covering personal injury, including death, broad form property damage with combined single limits of not less than \$1,500,000 and (c) worker's compensation and employer's liability insurance in an amount as required by law. Landlord shall be named an additional insured on the commercial general liability policy. The certificates for the same shall be delivered to Landlord prior to the Commencement Date and upon renewals of such policies not more than thirty (30) days after the expiration of the term of such coverage. All such policies and certificates shall be in form and issued by companies reasonably satisfactory to Landlord.

8. Mutual Waivers of Recovery. Landlord, Tenant and all parties claiming under them each mutually release and discharge each other from all claims and liabilities arising from or caused by an act or omission of either party or their agents, employees or invitees, or by fire or other casualty or hazard to the extent that it is covered by insurance in respect of the Project and the personal property situated therein, or in connection with activities conducted in the Project, no matter how caused, including negligence, and each waives any right of recovery which might otherwise exist on account thereof

9. Hazardous Materials. Neither Landlord nor Tenant shall permit within the Project, the discharge, escape, disposal or release of any biologically or chemically active or other hazardous substances or materials (collectively "Hazardous Substances") in violation of applicable laws and ordinances. Tenant shall not allow the storage or use of Hazardous Substances in any manner not permitted by law or by the standards prevailing in the industry for the storage and use of Hazardous Substances, nor allow to be brought into the Project any such Hazardous Substances except for use in the ordinary course of Tenant's business. Without limitation, Hazardous Substances shall include those substances defined as "hazardous substances," "hazardous materials," "hazardous wastes," "toxic substances," or other similar classifications described in the Comprehensive Environmental Response Compensation and Liability Act of 1980, as amended, 42 U.S.C. 9601 et seq., the Resource Conservation and Recovery Act, as amended, 42 U.S.C., 6901 et seq., and any other applicable federal, state or local laws and regulations. Tenant shall indemnify, defend and hold Landlord harmless from any and all claims, demands, losses, fines, assessments, penalties and damages arising from any discharge or release of any Hazardous Substances on or about the Project arising out of Tenant's use or occupancy of the Project, or arising out of breach of the terms of this paragraph. Landlord shall indemnify, defend and hold Tenant harmless from any and all claims, demands, losses, fines, assessments, penalties and damages arising from any discharge or release of any Hazardous Substance on or about the Project prior to the Commencement Date, or arising out of Landlord's or prior tenants' use or occupancy of the Project, or arising out of breach of the terms of this paragraph by Landlord. The covenants contained in this paragraph shall survive the expiration or earlier termination of the Lease.

10. Acceptance of Premises. Tenant accepts the Premises "as is." Tenant deems the Premises to be suitable for Tenant's use and business purpose.

11. Entry and Inspection. Tenant will permit Landlord and its agents and representatives to enter the Premises at all reasonable business hours that do not interfere with project use, to inspect the Premises or to clean or make repairs, alterations, or additions as Landlord may deem necessary or desirable to the Premises or to other portions of the Premises or, during the last six months of the Term, to show the Premises to prospective purchasers or tenants. Tenant shall not be entitled to any abatement or reduction of Rent by reason of such entry.

12. Damage or Destruction. If the Premises or other improvements situated on the Property should be in part or in whole damaged or destroyed by fire, tornado or other casualty, Tenant shall immediately give written notice thereof to Landlord. If the Premises should be damaged by fire, tornado or other casualty but to such an extent that rebuilding or repairs can reasonably be

completed within ninety (90) days from the date Tenant delivers written notification to Landlord of the happening of the damage, this Lease shall not terminate, but Landlord shall, at its sole cost and expense proceed forthwith and use reasonable diligence to rebuild or repair to substantially the condition in which they existed prior to such damage; provided, however, if the casualty occurs during the final sixty (60) days of the Term, Landlord shall not be required to rebuild or repair such damage, and Rent and Operating Expenses shall be abated for the unexpired portion of the Lease, effective from the date of the damage. If the Premises and other improvements are to be rebuilt or repaired and are untenable in whole or in part following such damage, and so long as such damage was not caused by Tenant, its agents, employees and/or invitees, the monthly Rent and Operating Expenses during the period in which they are untenable shall be abated with respect to that portion of the Premises rendered untenable during such period. If the Premises should be substantially or totally destroyed by fire, tornado or other casualty, or so damaged that rebuilding or repairs cannot reasonably be completed within ninety (90) days from the date Tenant delivers written notification to Landlord of the happening of the damage, this Lease shall terminate at the option either of the Landlord or Tenant by written notice to the other party within sixty (60) days after the occurrence of such damage, and Rent and Operating Expenses shall be abated for the unexpired portion of this Lease effective from the date of such event. If this Lease is not terminated, the Premises shall be rebuilt or repaired and Rent and Operating Expenses shall be abated to the extent provided above. If the Premises are damaged by fire or other casualty resulting from the fault or negligence of Tenant or any of Tenant's agents, employees, or invitees, the monthly Rent shall not be diminished during the repair of such damage unless Tenant terminates the Lease in accordance with this paragraph.

14. Mechanic's Liens. Tenant shall not permit any mechanic's liens to be filed against the Premises for any work performed, materials furnished, or obligation incurred by or at the request of Tenant. If such a lien is filed, then Tenant shall, within thirty (30) days after Landlord has delivered notice of the filing to Tenant, either pay the amount of the lien or diligently contest such lien and deliver to Landlord a statutory bond or other security reasonably satisfactory to Landlord. If Tenant fails timely to take either such action, then Landlord may pay the lien claim without inquiry as to the validity thereof, and any amounts so paid, including expenses and interest, shall be paid by Tenant to Landlord within ten (10) days after Landlord has delivered to Tenant an invoice therefore.

15. Holding Over. Any period of holding over by Tenant after the term of this Lease, shall not operate to extend this Lease for a period longer than one month. Any holding over shall constitute a lease from month to month at a monthly rental equal to 150% of the then applicable monthly Base Rent plus the other actual sums (without upcharge) provided herein, and subject to all of the other terms, provisions, covenants and agreements on the part of Tenant hereunder.

16. Default and Remedies.

(a) The following events shall be deemed to be defaults or events of default by Tenant under this Lease:

- (i) Tenant fails to pay when due any installment of Rent or any other sum of money payable by Tenant to Landlord for ten (10) days following written notice thereof from Landlord to Tenant, provided, Landlord shall not be required to deliver to Tenant more than two (2) such notices in any calendar year with respect to Base Rent.
 - (ii) Tenant fails to comply with any material term, provision, or covenant of this Lease, other than the payment of Rent, and shall not cure such failure within thirty (30) days after written notice from Landlord to Tenant of the occurrence of such failure; however, if such failure cannot be cured within such 30-day period and Tenant commences to cure such failure within such 30-day period and thereafter diligently pursues such cure to completion, then such failure shall not be a default or an event of default unless it is not fully cured within an additional thirty (30) days following the expiration of the 30-day period.
 - (iii) Any petition filed by or against Tenant under the United States Bankruptcy Code, or under any similar law or statute of the United States or any state, or Tenant shall be adjudged bankrupt or insolvent in any proceedings filed thereunder which is not vacated or dismissed within sixty (60) days.
 - (iv) A receiver or trustee appointed for all or substantially all of the assets of Tenant, and such appointment is not vacated or otherwise terminated, and the action in which such appointment was ordered is not dismissed within sixty (60) days of filing.
 - (v) Tenant makes a general assignment for the benefit of creditors.
 - (vi) Tenant abandons or vacates the Premises without payment of Rent.
- (b) If any default or event of default occurs, Landlord shall have the right at its election, then or any time thereafter while such default or event of default continues, to pursue anyone or more of the following remedies:
- (i) Terminate this Lease by giving notice thereof to Tenant, in which event Tenant shall immediately surrender the Project to Landlord and if Tenant fails to do so, Landlord may without prejudice to any other remedy which it may have for possession or arrearages in rent, enter upon and take possession of the Project and expel or remove Tenant and any other person who may be occupying the Project without being liable for prosecution or any claim of damages therefore, and Tenant agrees to pay to Landlord on demand the amount of all loss and damage which Landlord may suffer, after reasonable mitigation of its damages by Landlord by reason of such termination, whether through inability to relet the Project on satisfactory terms or otherwise, specifically including but not limited to (1) all reasonable expenses necessary to relet the Project which shall include the cost of renovating, repairing, and altering the Project for a new tenant or tenants

to a standard not exceeding the condition of the Project on the Commencement Date, and all associated reasonable leasing costs paid to unaffiliated third parties; and (2) any increase in insurance premiums caused by the vacancy of the Project.

(ii) Enter upon and take possession of the Project and expel or remove Tenant or any other person who may be occupying the Project without terminating this Lease. Landlord will make commercially reasonable efforts to relet the Project or any part thereof for the account of Tenant, in the name of Tenant or Landlord or otherwise, without notice to Tenant for such term or terms and on such conditions and for such uses as Landlord in its sole discretion may determine, and Landlord may collect and receive any Rents payable by reason of such reletting; and Tenant agrees to pay Landlord on demand all reasonable expenses necessary to relet the Project which shall include the cost of renovating, repairing, and altering the Premises for a new tenant or tenants to a standard not exceeding the condition of the Premises on the Commencement Date and all leasing costs associated therewith and Tenant further agrees to pay Landlord on demand any deficiency that may arise by reason of such reletting. Entry and taking possession of the Project by Landlord shall not be construed as an election on Landlord's part to terminate this Lease unless a written notice of such termination is given to Tenant pursuant to subparagraph (b)(i) above.

(iii) Repossession or re-entering of the Project pursuant to subparagraphs (b)(i) and (ii) above or otherwise, or reletting of the Project or any part thereof pursuant to subparagraph (b)(ii), shall not relieve Tenant of its liabilities and obligations hereunder, all of which shall survive such repossession or re-entering.

(iv) In the event Landlord elects to re-enter or take possession of the Premises after Tenant's default, with or without terminating this Lease, Landlord may change locks or alter security devices and lock out, expel or remove Tenant and any other person who may be occupying all or any part of the Premises without being liable for any claim for damages

(v) A right or remedy herein conferred upon Landlord is not intended to be exclusive of any other right or remedy, and each and every right and remedy shall be cumulative and in addition to any other right or remedy given hereunder or now or hereafter existing at law or in equity or by statute.

17. Transfer of Landlord's Interest. Landlord may transfer, in whole or in part, the Building and any of its rights under this Lease. If Landlord transfers or assigns its rights under this Lease, then Landlord shall be released from any further obligations arising from and after the date of such transfer.

18. Waiver. The failure of Landlord or Tenant to insist at any time upon the strict performance of any covenant or agreement or to exercise any right, power, or remedy contained in this Lease shall not be construed as a waiver or a relinquishment thereof for the future. The

waiver of any violation of any term, covenant, agreement, or condition contained in this Lease shall not prevent a subsequent act, which would have originally constituted a violation, from having all the force and effect of an original violation. A receipt by Landlord, or a payment by Tenant, of any Rent with knowledge of the breach of any covenant or agreement contained in this Lease shall not be deemed a waiver of such breach, and no waiver by either party of any provision of this Lease shall be deemed to have been made unless expressed in writing and signed by such party.

19. Subordination of Lease. This Lease shall be subordinate to any and all deeds of trust and ground leases now or hereafter encumbering the Project, and all refinancing, renewals, modifications, extensions or consolidations thereof. Upon receipt of a satisfactory Non-Disturbance Agreement, Tenant agrees to attorn to any mortgagee or trustee under a deed of trust or purchaser at a foreclosure sale or trustee's sale as Landlord under this Lease. Tenant covenants and agrees that Tenant shall, within ten (10) days after Landlord's request, execute and deliver to Landlord whatever instruments may be reasonably required to acknowledge and further evidence the subordination of this Lease and/or the attornment by Tenant to such mortgagee, trustee or purchaser. Any holder of a deed of trust covering all or any part of the Project may at any time elect to have this Lease have priority over its deed of trust by executing an instrument of subordination or placing a clause of such subordination in any pleadings or in its deed of trust and recording the same.

20. Sales Tax. In the event that any sales, use or revenue tax is levied or imposed by any governmental authority upon the Rent paid by Tenant herein or for the use or occupancy of the Premises by Tenant, then Tenant agrees to pay such tax monthly to the Landlord, as an additional consideration and Rent for the use and occupancy of the Project.

21. Independence and Purpose of Relationship. Tenant and Landlord each represent and warrant to the other that the transactions contemplated by this Lease are lease transactions only and that the only relationship between the parties hereto is that of landlord and tenant, in so far as this agreement is concerned, this lease shall not alter any other business relationship between the parties.

22. Miscellaneous.

(a) Force Majeure. Other than for Tenant's monetary obligations under this Lease, whenever a period of time is herein prescribed for action to be taken by either party hereto, such party shall not be liable or responsible for, and there shall be excluded from the computation for any such period of time, any delays due to strikes, riots, acts of God, shortages of labor or materials, war or governmental laws beyond the control of such party.

(b) Brokers. Landlord and Tenant each warrant to the other that it has not dealt with any broker or agent in connection with the negotiation or execution of this Lease. Tenant and Landlord each shall indemnify, defend and hold harmless the other against all costs, expenses, attorneys' fees, and other liability for commissions or other compensation

claimed by any broker or agent claiming the same by, through, or under the indemnifying party.

(c) Notices. Any notice required or permitted under this Lease must be in writing. Any notice required by this Lease will be deemed to be delivered (whether actually received or not) when deposited with the United States Postal Service, postage prepaid, certified mail, return receipt requested, and addressed to the intended recipient at the address shown in this Lease. Notice may also be given by regular mail, personal delivery, courier delivery, facsimile transmission, or other commercially reasonable means and will be effective when actually received. Any address for notice may be changed by written notice delivered as provided herein.

If to Landlord:
Quinn Bennion
374 East Main
Vernal, Utah 84078

AND

Dennis L. Judd,
497 South Vernal Avenue
Vernal, Utah 84078

If to Tenant:
White House Academy
447 East Main
Vernal, UT 84078

(d) Estoppel Certificates. From time to time, Tenant shall furnish to any party designated by Landlord, within ten (10) days after Landlord has made a request therefore, a certificate signed by Tenant confirming and containing such factual certifications and representations as to this Lease as Landlord may reasonably request, including, without limitation, such information as may be required under the provisions of Section A. 12. above.

(e) Joint and Several. If this Lease is executed by more than one person or entity as Tenant, each such person or entity executing this Lease as Tenant shall be jointly and severally bound and liable hereunder, except where individuals are signing as representatives of a corporation, in which case, the corporation, not the individuals, is exclusively bound and liable.

(f) Severability. If any clause or provision of this Lease is illegal, invalid, or unenforceable under present or future laws, then the remainder of this Lease shall not be affected thereby and in lieu of such clause or provision, there shall be added as a part of this Lease a clause or provision as similar in terms to such illegal, invalid, or unenforceable clause or provision as may be possible and be legal, valid, and enforceable.

23. Attorney's Fees. If either party retains an attorney to enforce this Lease, the party prevailing in litigation is entitled to recover reasonable attorney's fees and court and other costs.

24. Venue. Venue is in Uintah County, Utah in which the Building is located.

25. Entire Agreement. This Lease, together with the attached exhibits and riders, is the entire agreement of the parties, and there are no oral representations, warranties, agreements, or promises pertaining to this Lease or to any expressly mentioned exhibits and riders not incorporated in writing in this Lease.

26. Amendment of Lease. This Lease may be amended only by an instrument in writing signed by Landlord and Tenant.

27. Limitation of Warranties. THERE ARE NO IMPLIED WARRANTIES OF MERCHANTABILITY, OF FITNESS FOR A PARTICULAR PURPOSE, OR OF ANY OTHER KIND ARISING OUT OF THIS LEASE, AND THERE ARE NO WARRANTIES THAT EXTEND BEYOND THOSE EXPRESSLY STATED IN THIS LEASE.

28. Abandoned Property. Landlord may retain, destroy, or dispose of any property left on the Project over ten (10) days following the end of the Term.

**LANDLORD:
Vernal City**

By: _____
Mayor Doug Hammond

ATTEST:

Quinn Bennion, City Recorder

**TENANT:
White House Academy**

By: _____
_____ (Title)

By: _____
_____ (Title)

Witness:
