Mayor
Kenneth Romney

City Council
James Ahlstrom
James Bruhn
Kelly Enquist
Mark Preece
Rodney Wood

WEST BOUNTIFUL CITY

550 North 800 West
West Bountiful, Utah 84087

Phone (801) 292-4486
FAX (801) 292-6355
www.WBCity.org

City Administrator
Duane Huffman

City Recorder
Cathy Brightwell

City Engineer
Vacant

Public Works Director
Steve Maughan

CITY COUNCIL MEETING

THE WEST BOUNTIFUL CITY COUNCIL WILL HOLD ITS REGULAR MEETING AT 7:30 PM ON TUESDAY, JUNE 16, 2020 AT WEST BOUNTIFUL CITY HALL

This meeting will be held both in-person and electronically via Zoom
(see participation info below)

AGENDA:
7:30 pm Invocation/Thought – James Ahlstrom; Pledge of Allegiance – James Bruhn

1. Approve the Agenda.
2. Public Comment - two minutes per person, or five minutes if speaking on behalf of a group.
3. Public Hearing – Vacate Rear and Side Easements for the Nelson's at 787 W 1400 North to Build an Accessory Structure Near Both Property Lines.
4. Resolution 471-20, A Resolution Authorizing the City Mayor to Execute the Vacation of the South and East Public Utility Easements Located at 787 W 1400 North.
5. Petition for Disconnection – Parcel 06-030-0047, 1818 West 400 South.
6. Resolution 472-20, A Resolution Adopting the West Bountiful City Budget and Property Tax Rate for the Fiscal Year 2020-2021.
7. Fraud Risk Assessment.
8. Open Meeting Review.
9. Minutes from June 2, 2020 City Council Meeting.
10. Police Report.
11. Public Works Report.
12. Administrative Report.
13. Mayor/Council Reports.
14. Closed Session for the Purpose of Discussing Items Allowed Pursuant to UCA § 52-4-205.
15. Adjourn.

Those needing special accommodations can contact Cathy Brightwell at 801-292-4486 twenty-four hours prior to the meeting.

This agenda was posted on the State Public Notice website, the City website, emailed to the Mayor and City Council, and sent to the Clipper Publishing Company on June 12, 2020.

Join Zoom Meeting:

Meeting ID 830 7527 2845

https://us02web.zoom.us/j/83075272845

One tap mobile
+16699006833,,83075272845# US (San Jose)
+12532158782,,83075272845# US (Tacoma)

Dial by your location
+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 408 638 0968 US (San Jose)
+1 301 715 8592 US (Germantown)
+1 312 626 6799 US (Chicago)
+1 646 876 9923 US (New York)
Meeting ID: 830 7527 2845
Find your local number: https://us02web.zoom.us/u/kdSDpGhXSh

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NOTICE OF PUBLIC HEARING

West Bountiful City Council will hold a public hearing on Tuesday, June 16, 2020 at 7:30 pm, or as soon as agenda permits. The hearing will be held in-person at city hall and electronically via Zoom. Details will be available on the calendar home page at www.WBCity.org on June 12.

The purpose of the hearing is to receive public comment regarding the proposed vacation of the south and east Public Utility Easements of the property at 787 W 1400 N, West Bountiful so the property owner can build a garage.

All interested parties are invited to participate in the hearing. Written comments or questions may be submitted to Recorder@wbcity.org prior to the meeting.

Cathy Brightwell
City Recorder

MEMORANDUM

TO: **Mayor and City Council**

DATE: **June 12, 2020**

FROM: **Cathy Brightwell**

RE: **Request to Vacate South and East Utility Easements at 787 W 1400 North**

The Nelson's wish to construct a garage in the southeast corner of their property at 787 W 1400 North but there is a conflict with easements along both property lines.

The process outlined in state code to vacate easements requires the city council to hold a properly noticed public hearing which includes providing notice ten days prior to the hearing to neighboring properties and affected entities, posting on city and state websites, and posting a notice on the property.

Public notice has been completed, a hearing scheduled for June 16, 2020, and the property owner has provided copies of written confirmation from all major utility companies that they have no buried utilities in either of these easements and do not object to their release.

Staff does not foresee any negative impacts to the city by vacating these easements and recommends that Resolution 471-20 be approved which would vacate the rear and side yard easements at 787 W 1400 North.

Site Plan: Easement
787 W 1400 N

Current East side easement, 7 ft wide

Current South side easement, 10 ft wide

WEST BOUNTIFUL CITY

RESOLUTION #471-20

A RESOLUTION AUTHORIZING THE CITY MAYOR TO EXECUTE THE VACATION OF THE SOUTH AND EAST PUBLIC UTILITY EASEMENTS LOCATED AT 787 W 1400 NORTH

WHEREAS, West Bountiful City has been petitioned by the above-mentioned property owner to vacate the south and east public utility easements on their property; and

WHEREAS, a public notice was published in the June 5, 2020 Davis Clipper Newspaper, letters sent to neighboring property owners and affected entities, posted on state and city websites and on the property; and

WHEREAS, a public hearing was held on June 16, 2020 to receive public comment concerning the vacation of the easement.

NOW THEREFORE, BE IT RESOLVED by the City Council of West Bountiful City as follows:

The West Bountiful City Council, having heard all arguments for and against the release of the utility easement, approves the release and hereby authorizes the City Mayor to execute the RELEASE OF EASEMENT for the property located at 787 W 1400 North.

EFFECTIVE DATE. This resolution shall take effect immediately upon receipt of releases from the public utility agencies.

Passed and approved by the City Council of West Bountiful City this 16th day of June 2020.

_____
Ken Romney, Mayor

Voting by the City Council:	Aye	Nay
Council member Ahlstrom	____	____
Council member Bruhn	____	____
Council member Enquist	____	____
Council member Preece	____	____
Council member Wood	____	____

ATTEST:

_____
Cathy Brightwell, Recorder

MEMORANDUM

TO: Mayor and City Council

DATE: June 12, 2020

FROM: Duane Huffman

RE: **Final FY 21 Budget Adoption**

This memo introduces Resolution #472-20, which adopts the budget and property tax rate for fiscal year 2020/2021.

The following is a list of highlights, with updates since the tentative budget underlined.

1. Certified property tax rate collection increased by $21,700 due to new growth.
2. Revenue from various sales taxes reduced by 25%.
3. Various spending deferrals throughout city departments.
4. Payroll step increases for employees, with the recommendation to wait for full implementation.
5. $50,000 for sidewalk repairs (Class C road funds).
6. $50,000 for new sidewalk (gaps) (Street Impact Fees).
7. $200,000 for potential road repairs for Porter Lane.
8. $150,000 for pickleball and associated improvements (RAP).
9. $31,500 for improvements at Lakeside golf course (RAP).
10. $1,200,000 for completion of new culinary well.
11. Shift of funds from FY 20 to FY 21 for 800 W project completion.

The final FY 21 general fund balance is projected at $1,000,600.

The requirement for final adoption has been extended to June 30th, so the council can adopt a final budget at the regular June 16th meeting, call a special meeting before June 30th, or initiate the truth-in-taxation process.

WEST BOUNTIFUL CITY

RESOLUTION #472-20

A RESOLUTION ADOPTING THE WEST BOUNTIFUL CITY BUDGET AND PROPERTY TAX RATE FOR THE FISCAL YEAR 2020-2021

WHEREAS, the city is required to adopt an operating and capital budget for each fiscal year; and,

WHEREAS, the tentative budget has been available for review and comment by the public; and,

WHEREAS, a public hearing was properly noticed and held on June 2, 2020 to receive public comment on the tentative budget; and

WHEREAS, the city is required to adopt a property tax rate for each fiscal year; and,

WHEREAS, the Office the Davis County Clerk/Auditor has provided and approved an Auditor's Certified Tax Rate of 0.001363 to West Bountiful City for FY 2020/2021:

NOW THEREFORE, BE IT RESOLVED by the city council of West Bountiful City that the fiscal year 2020-2021 Budget is hereby adopted as reflected in the attached Exhibit A, and with it certified property tax rate of 0.001363.

EFFECTIVE DATE. This resolution shall take effect immediately upon passage.

Passed and approved by the City Council of West Bountiful City this 16th day of June 2020.

_____
Kenneth Romney, Mayor

Voting by the City Council:	Aye	Nay
Councilmember Ahlstrom	____	____
Councilmember Bruhn	____	____
Councilmember Enquist	____	____
Councilmember Preece	____	____
Councilmember Wood	____	____

ATTEST:

_____
Cathy Brightwell, Recorder

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes	
GENERAL FUND - REVENUES									
TAXES									
10-31-110	CURRENT YEAR PROPERTY TAXES	1,402,954	1,707,755	1,672,623	1,320,800	1,320,800	1,342,500	Certified Rate	
10-31-111	PRIOR YEAR - DELINQUENT COLLEC	24,914	247,105	102,623	15,000	15,000	15,000		
10-31-112	VEHICLE FEES	45,481	41,269	42,084	45,000	45,000	45,000		
10-31-130	SALES AND USE TAXES	2,058,619	2,048,865	2,018,064	2,044,800	1,974,800	1,513,500		-25%
10-31-142	MUNICIPAL ENERGY SALES TAX	233,650	224,272	239,504	322,000	322,000	322,000		
10-31-144	FRANCHISE FEES - CABLE	91,608	96,430	77,689	36,000	36,000	36,000		
10-31-146	MUNICIPAL TELECOM SALES TAX	102,086	89,515	83,153	54,000	54,000	54,000		
10-31-150	ROOM TAX	23,616	20,971	19,974	20,000	18,000	15,000		-25%
10-31-155	HWY/TRANSPORTATION TAX	146,075	150,836	147,239	151,000	145,900	110,400		-25%
	TOTAL TAXES	4,129,003	4,627,019	4,402,953	4,008,600	3,931,500	3,453,400		
LICENSES & PERMITS									
10-32-210	BUILDING PERMITS	47,601	92,868	121,247	50,000	100,000	50,000		
10-32-211	PLAN CHECK FEES	24,495	47,178	64,077	20,000	50,000	20,000		
10-32-212	ELECTRICAL FEES	621	360	450	500	500	500		
10-32-216	MECHANICAL FEES	225	360	225	200	200	200		
10-32-220	BUSINESS LICENSE	23,676	21,187	20,194	20,000	20,000	20,000		
10-32-295	OTHER PERMITS - EXCAVATION	66,235	62,850	2,050	3,000	4,600	3,000		
	TOTAL LICENSES & PERMITS	162,853	224,803	208,243	93,700	175,300	93,700		
INTERGOVERNMENTAL									
10-33-310	CLASS 'C' ROAD FUNDS	237,907	220,708	236,830	230,000	215,000	200,000		-15%
10-33-320	GRANTS - STATE	18,906	67,412	36,051	2,800	19,800	2,800		
10-33-340	GRANTS - FEDERAL	0	420	800	0	1,200	0		
10-33-345	GRANTS - COUNTY / OTHER	30,000	0	0	0	0	0		
10-33-380	STATE LIQUOR FUND ALLOTMENT	9,215	6,649	7,426	7,000	8,200	7,000		
	TOTAL INTERGOVERNMENTAL	296,028	295,189	281,107	239,800	244,200	209,800		

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
CHARGES FOR SERVICES								
10-34-420	LAND USE AND SUBDIVISION FEES	364,896	73,164	98,627	20,000	200,000	20,000	
10-34-440	PARK RESERVATION FEES	7,525	7,035	7,885	7,000	3,500	3,500	
10-34-460	SALE-COPIES, MAPS & OTHER	0	20	1	0	0	0	
10-34-465	POLICE REPORTS & OTHER REIMBRS	3,187	3,850	3,512	3,000	3,000	3,000	
	TOTAL CHARGES FOR SERVICES	375,608	84,070	110,024	30,000	206,500	26,500	
FINES & FORFEITURES								
10-35-510	FINES & FORFEITURES	53,794	61,197	76,498	55,000	62,000	55,000	
	TOTAL FINES & FORFEITURES	53,794	61,197	76,498	55,000	62,000	55,000	
MISCELLANEOUS								
10-36-600	INTEREST EARNED - GENERAL	11,886	44,520	96,914	50,000	80,000	40,000	
10-36-611	INTEREST EARNED - OTHER/TRUST	13,677	0	0	0	0	0	
10-36-630	YOUTH COUNCIL FUNDRAISER	0	20	0	0	0	0	
10-36-640	SALE OF FIXED ASSETS	13,643	74,550	139,223	108,500	108,500	86,800	FY 20 Loader
10-36-650	FACILITY/LAND RENTAL	50	17,200	22,644	21,600	21,600	21,600	
10-36-685	ADVERTISING REVENUES	0	0	0	0	0	0	
10-36-690	MISC. REVENUE	27,981	20,378	11,443	10,000	15,000	10,000	
	TOTAL MISCELLANEOUS	67,237	156,669	270,223	190,100	225,100	158,400	

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
CONTRIBUTIONS & TRANSFERS								
10-38-810	JULY 4TH DONATIONS/FEES	6,000	6,000	12,000	6,000	6,000	9,500	
10-38-860	CONTRIBUTIONS - PRIVATE	0	157,380	0	0	0	0	
10-38-870	TXFR'S FROM RAP TAX FUND	4,500	4,500	4,500	4,500	7,400	7,400	
10-38-894	TXFR'S FROM CAP PROJECTS	0	0	0	0	0	0	
10-38-895	TXFR'S FROM STREET IMPACT FEES	0	5,000	0	0	0	0	
10-38-896	TXFR'S FROM CAPITAL STREETS	0	0	0	0	0	0	
10-38-897	TXFR'S FROM POLICE IMPACT FEES	3,020	0	7,500	3,000	3,000	3,000	
10-38-898	TRANSFERS FROM PARK IMPACT FEE	0	0	0	0	0	0	
10-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0		151,000	79,100	60,800	
10-38-901	CONTRIBUTIONS - BOND PROCEEDS	0	0	0	0	0	0	
	TOTAL CONTRIBUTIONS & TRANSFERS	13,520	172,880	24,000	164,500	95,500	80,700	
GENERAL FUND - I	**TOTAL REVENUES**	5,098,043	5,621,827	5,373,048	4,781,700	4,940,100	4,077,500	

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
GENERAL FUND - EXPENDITURES								
LEGISLATIVE								
10-41-110	SALARIES & WAGES	40,145	39,120	46,500	49,200	49,200	49,200	
10-41-115	SALARIES & WAGES - CC MTGS	0	0	4,600	5,700	5,700	5,700	
10-41-131	GROUP HEALTH INSURANCE		0	0	500	500	500	
10-41-132	WORKERS COMP INSURANCE	41	47	35	600	600	600	
10-41-133	FICA TAXES	3,201	3,131	4,047	4,200	4,200	4,200	
10-41-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	0	0	0	200	200	200	
10-41-230	TRAVEL	1,700	2,393	2,600	2,300	1,500	1,500	
10-41-330	SEMINARS & CONVENTIONS	2,927	1,568	1,100	3,000	200	1,100	
10-41-610	MISCELLANEOUS SUPPLIES	1,697	1,722	871	2,500	2,500	1,500	
	TOTAL LEGISLATIVE	49,711	47,980	59,753	68,200	64,600	64,500	
COURT								
10-42-311	LEGAL FEES	31,800	31,150	30,108	31,800	31,800	31,800	
10-42-621	WITNESS FEES	285	63	0	500	500	500	
	TOTAL COURT	32,086	31,213	30,108	32,300	32,300	32,300	

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
ADMINISTRATIVE								
10-43-110	SALARIES & WAGES	137,938	145,129	161,970	169,700	169,700	173,000	
10-43-114	SALARIES & WAGES - TEMP/P-TIME	13,413	12,650	13,106	13,000	13,000	13,000	
10-43-125	LONG TERM DISABILITY	813	820	792	1,000	1,000	1,100	
10-43-130	RETIREMENT	25,707	27,251	30,188	29,800	29,800	30,400	
10-43-131	GROUP HEALTH INSURANCE	29,549	28,785	28,849	31,300	31,300	32,800	
10-43-132	WORKERS COMP INSURANCE	1,442	1,284	1,020	1,300	1,300	1,300	
10-43-133	FICA TAXES	10,752	11,681	13,076	14,200	14,200	14,400	
10-43-134	ALLOWANCES - VEHICLE	2,400	2,400	2,400	2,400	2,400	2,400	
10-43-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	5,443	4,818	6,234	5,200	5,200	5,000	
10-43-240	OFFICE SUPPLIES & EXPENSE	3,936	3,496	4,898	5,000	5,000	5,000	
10-43-241	POSTAGE	1,248	1,546	1,976	2,000	2,000	2,000	
10-43-250	EQUIPMENT SUPPLIES & MAINT	2,755	3,585	2,361	6,000	3,000	2,500	
10-43-311	CONSULTING SVCS - COMPUTER	9,456	9,616	9,456	12,500	12,500	10,000	
10-43-312	CONSULTING SVCS - GENERAL	0	7,200	0	0	0	0	
10-43-330	EDUCATION AND TRAINING	3,379	5,004	5,444	5,300	3,500	1,500	
10-43-440	BANK CHARGES	13,244	14,199	12,351	12,000	12,000	12,000	
10-43-610	MISCELLANEOUS SUPPLIES	0	0	0	0	0	0	
10-43-620	MISCELLANEOUS SERVICES	10,996	4,598	2,904	2,200	2,200	2,200	
10-43-621	ADVERTISING	2,417	2,225	1,795	3,000	3,000	2,000	
10-43-740	CAPITAL OUTLAY - EQUIPMENT	13,858	0	1,830	0	0	2,000	Server
	TOTAL ADMINISTRATIVE	288,746	286,285	300,652	315,900	311,100	312,600	

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
ENGINEERING								
10-46-110	SALARIES & WAGES	48,325	49,321	50,840	52,600	52,600	52,600	
10-46-125	LONG TERM DISABILITY	285	278	250	300	300	300	
10-46-130	RETIREMENT	8,779	8,960	9,236	9,600	9,600	9,600	
10-46-131	GROUP HEALTH INSURANCE	10,142	9,083	9,336	9,900	9,900	10,300	
10-46-132	WORKERS COMP INSURANCE	822	659	504	600	600	600	
10-46-133	FICA TAXES	3,841	3,916	4,031	4,200	4,200	4,000	
10-46-134	ALLOWANCES - VEHICLE	2,400	2,400	2,400	2,400	2,400	0	
10-46-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	15	0	495	200	200	0	
10-46-330	SEMINARS AND CONVENTIONS	847	637	1,572	1,000	500	0	
10-46-610	MISCELLANEOUS SUPPLIES	2,291	1,648	1,032	1,000	1,000	0	
10-46-620	MISCELLANEOUS SERVICES	9,351	2,652	947	4,700	0	0	
10-46-740	CAPITAL OUTLAY - EQUIPMENT	195	0	0	5,000	5,000	0	
	TOTAL ENGINEERING	87,293	79,554	80,643	91,500	86,300	77,400	

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
NON-DEPARTMENTAL								
10-50-130	RETIREMENT	554	0	0	0	0	0	
10-50-132	WORKERS COMP INSURANCE	32	0	0	0	0	0	
10-50-133	FICA TAXES	224	0	0	0	0	0	
10-50-282	TELEPHONE-CELL	4,573	5,341	5,374	5,000	5,000	5,000	
10-50-309	NETWORK SERVICES	19,399	20,027	18,071	25,900	25,900	21,000	
10-50-310	AUDITING FEES	10,000	9,400	9,400	9,400	9,400	9,400	
10-50-311	ATTORNEY FEES	112,214	44,358	35,352	47,000	47,000	47,000	
10-50-312	AUTOMOBILE INSURANCE	7,197	4,527	4,577	5,000	5,000	5,000	
10-50-313	BUILDING INSPECTIONS	32,089	29,586	37,288	25,000	32,000	25,000	
10-50-509	PROPERTY INSURANCE	9,031	11,059	10,087	11,000	11,000	12,700	Updated
10-50-510	LIABILITY INSURANCE	29,134	20,931	25,162	26,000	26,000	26,000	
10-50-511	INSURANCE BONDING	2,604	1,807	2,095	2,500	2,500	2,500	
10-50-608	EMERGENCY PREPAREDNESS CMTTE	3,558	2,201	1,975	3,500	3,500	3,000	
10-50-610	EMERGENCY SUPPLIES	0	125	825	2,000	2,000	2,000	
10-50-611	ELECTION EXPENSES	10	2,985	0	14,000	13,400	0	
10-50-612	WEST BOUNTIFUL ARTS COUNCIL	4,113	4,121	3,765	7,400	7,400	7,400	
10-50-613	CITY CELEBRATIONS	0	0	0	22,000	26,100	26,100	
10-50-614	CITY NEWSLETTER EXPENSES	5,696	5,921	5,825	6,000	6,000	5,000	
10-50-616	YOUTH COUNCIL EXPENSES	4,508	7,348	4,421	7,500	7,500	4,000	
10-50-618	HISTORICAL COMM PROJECTS	644	250	200	1,000	1,000	1,000	
10-50-619	COMMUNITY ACTION PROGRAMS	0	0	0	0	0	0	
10-50-620	ANIMAL CONTROL	14,838	12,067	14,610	16,500	16,500	17,000	
10-50-622	DAVIS ART CENTER DONATION	500	500	500	500	500	500	
10-50-623	TAX REFUND	0	78,307	73,752	0	0	0	
10-50-631	EMPLOYEE INCENTIVE	1,202	1,231	917	1,000	1,000	1,000	
10-50-740	CAPITAL OUTLAY - EQUIPMENT	0	6,670	0	10,000	10,000	6,000	Firewall
10-50-741	CAPITAL OUTLAY - SOFTWARE	0	5,825	0	1,700	1,700	0	
10-50-745	CAPITAL OUTLAY - SUBDIVISIONS	0	0	0	0	185,300		
	TOTAL NON-DEPARTMENTAL	262,120	274,589	254,195	249,900	445,700	226,600	

WEST BOUNTIFUL CITY -
FY 2020/2021 BUDGET -
Final

		16/17 Actual	17/18 Actual	18/19 Actual	19/20 Original	19/20 1st Amend	20/21 Final	Notes
GENERAL GOVERNMENT BUILDINGS								
10-51-260	BLDGS & GROUNDS - SUPPLIES/MNT	46,582	34,968	32,248	29,500	25,000	23,000	
10-51-261	PAINT & REPAIRS	300	30,004	0	5,000	0	1,000	
10-51-270	UTILITIES	22,904	24,416	25,537	24,000	24,000	24,000	
10-51-280	TELEPHONE / INTERNET	7,507	7,202	5,807	7,300	7,300	7,300	
10-51-620	MISCELLANEOUS SERVICES	1,080	1,593	914	2,200	2,200	1,500	
10-51-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	38,000	38,000	0	
	TOTAL GENERAL GOVERNMENT BUILDINGS	78,373	98,183	64,506	106,000	96,500	56,800	
PLANNING & ZONING								
10-53-110	SALARIES & WAGES	24,161	24,567	25,269	26,300	26,300	26,700	
10-53-125	LONG TERM DISABILITY	131	128	115	100	100	100	
10-53-130	RETIREMENT	3,654	3,730	3,853	4,000	4,000	4,100	
10-53-131	GROUP HEALTH INSURANCE	3,962	3,531	3,475	4,000	4,000	4,200	
10-53-132	WORKERS COMP INSURANCE	29	44	19	100	100	100	
10-53-133	FICA TAXES	1,779	1,826	1,933	2,000	2,000	2,000	
10-53-311	PROFESSIONAL PLANNERS	3,800	4,000	3,000	0	0	0	
10-53-330	EDUCATION & TRAINING	10	10	0	200	200	200	
10-53-610	MISCELLANEOUS EXPENSES	606	52	200	1,000	1,000	1,000	
10-53-620	COMMISSION FEES	5,836	5,254	5,306	5,800	5,800	5,800	
	TOTAL PLANNING & ZONING	43,968	43,142	43,170	43,500	43,500	44,200	

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POLICE								
10-54-110	SALARIES & WAGES	479,495	531,518	588,382	628,600	628,600	638,300	
10-54-111	OVERTIME SALARIES & WAGES	24,318	25,636	26,421	23,000	23,000	30,000	
10-54-112	ALCOHOL ENFORCEMENT OVERTIME	11,156	13,987	15,300	1,000	15,000	1,000	
10-54-115	SALARIES & WAGES - CROSS GUARD	9,896	9,904	16,050	16,200	16,200	16,200	
10-54-116	LIQUOR ENFORCEMENT SHIFTS	604	116	463	10,000	10,000	1,000	
10-54-125	LONG TERM DISABILITY	3,021	3,312	3,064	3,900	3,900	4,000	
10-54-130	RETIREMENT	150,126	153,775	159,812	174,200	174,200	189,900	
10-54-131	GROUP HEALTH INSURANCE	109,247	120,125	112,816	135,900	135,900	130,000	
10-54-132	WORKERS COMP INSURANCE	8,345	7,155	6,022	7,400	7,400	7,200	
10-54-133	FICA TAXES	38,504	44,293	47,973	51,900	51,900	52,500	
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	679	632	715	700	700	900	
10-54-240	OFFICE SUPPLIES & EXPENSE	2,593	1,925	3,753	2,600	2,600	3,000	
10-54-241	PRINTING	880	265	710	900	900	900	
10-54-250	VEHICLE SUPPLIES & MAINT	17,834	17,639	16,579	19,800	19,800	17,000	
10-54-253	POLICE VEHICLE LEASE/PURCHASE	44,279	65,906	51,064	30,000	30,000	0	
10-54-255	FUEL	18,066	21,462	24,725	28,800	28,800	27,300	
10-54-282	TELEPHONE - CELLULAR	10,494	10,876	10,280	10,900	10,900	12,800	
10-54-310	NARCOTICS ENFORCEMENT	4,729	4,729	4,729	4,700	4,700	4,700	
10-54-311	PROFESSIONAL SERVICES	17,951	23,354	33,995	36,000	36,000	25,800	
10-54-320	UCAN RADIO NETWORK FEES	6,897	0	0	0	0	0	
10-54-321	DISPATCH FEES	21,852	22,639	22,639	23,300	23,300	25,600	
10-54-330	EDUCATION AND TRAINING	5,808	8,398	12,522	17,500	17,500	12,100	
10-54-340	LIQUOR DISTRIBUTION GRANT EXP	23,824	3,095	0	0	0	0	
10-54-450	SPECIAL DEPARTMENT SUPPLIES	3,581	9,014	19,166	4,800	4,800	9,500	
10-54-455	ALLOWANCES-UNIFORM	14,556	11,947	13,256	15,400	15,400	16,300	
10-54-460	FIREARMS & FIREARM TRAINING	10,373	3,670	8,041	16,400	16,400	7,700	
10-54-610	MISCELLANEOUS SUPPLIES	0	9,986	148	0	0	0	
10-54-625	FEDERAL / STATE GRANT EXPENSES	9,553	0	0	0	0	0	
10-54-635	COMMUNITY POLICING	1,724	2,357	5,591	7,800	7,800	5,600	

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10-54-740	CAPITAL OUTLAY - EQUIPMENT	102,775	34,704	77,635	155,500	155,500	39,400	
10-54-741	CAPITAL OUTLAY - COMPUTERS	0	0	9,110	22,000	22,000	1,700	
	TOTAL POLICE	1,154,015	1,162,421	1,290,964	1,449,200	1,463,200	1,280,400	
FIRE								
10-55-621	FIRE FIGHTING SERVICES	580,364	577,378	629,519	608,700	608,700	604,300	
	TOTAL FIRE	580,364	577,378	629,519	608,700	608,700	604,300	

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STREETS								
10-60-110	SALARIES & WAGES	78,291	84,899	90,528	94,100	94,100	96,700	
10-60-111	OVERTIME SALARIES & WAGES	1,465	930	1,408	4,000	4,000	4,000	
10-60-114	SALARIES & WAGES - TEMP/P-TIME	0	0	0	0	0	0	
10-60-125	LONG TERM DISABILITY	467	483	449	600	600	600	
10-60-130	RETIREMENT	13,843	14,947	15,982	16,800	16,800	17,300	
10-60-131	GROUP HEALTH INSURANCE	21,609	22,353	25,712	26,300	26,300	27,500	
10-60-132	WORKERS COMP INSURANCE	1,687	1,624	1,163	1,400	1,400	1,400	
10-60-133	FICA TAXES	5,887	6,300	6,794	7,500	7,500	7,700	
10-60-250	VEHICLE SUPPLIES & MAINTENANCE	6,214	5,726	8,728	8,000	8,000	8,000	
10-60-252	EQUIPMENT MAINTENANCE & REPRS	400	1,437	2,040	3,500	3,500	3,500	
10-60-254	CONTRACT MECHANIC	0	0	0	0	0	0	
10-60-255	FUEL	6,723	5,297	5,991	7,600	7,600	6,000	
10-60-270	STREET LIGHTS	49,430	43,076	42,952	48,000	0	0	
10-60-330	EDUCATION AND TRAINING	1,416	250	475	1,000	1,000	500	
10-60-410	SPECIAL DEPARTMENT SUPPLIES	1,675	1,945	1,872	3,000	3,000	2,000	
10-60-412	STREET SIGNS & POSTS	4,483	3,586	15,841	4,000	4,000	4,000	
10-60-414	STREET SWEEPING	600	4,950	2,700	10,000	0	0	
10-60-455	UNIFORM	977	661	1,012	1,000	1,000	1,000	
10-60-620	SNOW REMOVAL	20,416	16,542	21,437	20,000	15,000	15,000	
10-60-630	TREE REMOVAL	212	71	164	1,000	1,000	1,000	
10-60-720	CAPITAL OUTLAY - GRANTS	0	0	0	0	0	0	
10-60-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0	0	
10-60-740	CAPITAL OUTLAY - EQUIPMENT	149,325	142,892	94,263	141,000	141,000	82,000	Loader
	TOTAL STREETS	365,120	357,969	339,514	398,800	335,800	278,200	

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CLASS C STREETS								
10-61-270	CLASS C STREET LIGHTS	0	0	0	0	50,000	50,000	
10-61-410	ROAD REPAIRS	10,521	31,224	21,901	50,000	50,000	50,000	
10-61-413	STREET STRIPING	3,465	14,431	23,727	28,000	28,000	28,000	
10-61-625	SIDEWALK REPLACEMENT	18,768	11,366	11,740	15,000	15,000	50,000	Increase Replacement
10-61-730	OVERLAY CITY STREETS	0	0	0	0	0	0	
10-61-731	CRACK SEALANT	39,825	14,885	20,000	20,000	20,000	20,000	
10-61-735	SLURRY SEAL	173,481	0	95,039	0	0	50,000	
10-61-740	CAPITAL OUTLAY	0	72,713	0	250,000	250,000	0	
	TOTAL CLASS C STREETS	246,060	144,618	172,408	363,000	413,000	248,000	
HWY/TRANSPORTATION TAX								
10-62-414	STREET SWEEPING	6,750	0	5,500	0	10,000	10,000	
10-62-431	CRACK SEALANT	0	0	9,589	0	0	0	
10-62-730	OVERLAY CITY STREETS	0	210,518	0	0	0	0	
10-62-735	SLURRY SEAL	0	0	0	0	0	60,000	
10-62-740	CAPITAL OUTLAY - EQUIPMENT	35,963	0	0	0	0	0	
10-62-742	CAPITAL OUTLAY - STREET IMPROV	15,494	15,897	60,000	160,000	160,000	0	
	TOTAL HWY/TRANSPORTATION TAX	58,207	226,415	75,089	160,000	170,000	70,000	

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PARKS								
10-70-110	SALARIES & WAGES	86,486	91,004	93,236	105,000	105,000	107,500	
10-70-111	OVERTIME SALARIES & WAGES	2,081	2,342	3,290	4,500	4,500	4,500	
10-70-114	SALARIES & WAGES - TEMP/P-TIME	21,360	16,884	18,037	27,000	27,000	22,000	
10-70-125	LONG TERM DISABILITY	522	524	474	700	700	700	
10-70-130	RETIREMENT	15,571	16,366	16,921	18,800	18,800	19,200	
10-70-131	GROUP HEALTH INSURANCE	24,509	23,922	24,988	28,400	28,400	29,700	
10-70-132	WORKERS COMP INSURANCE	2,239	1,871	1,399	1,800	1,800	1,800	
10-70-133	FICA TAXES	8,019	8,090	8,418	10,400	10,400	10,300	
10-70-245	TOILET RENTAL	397	230	586	1,000	1,000	1,000	
10-70-250	EQUIPMENT SUPPLIES & MAINT	3,805	3,561	3,710	3,700	3,700	3,700	
10-70-252	VEHICLE REPAIRS & MAINTENANCE	1,305	2,988	2,343	2,000	2,000	1,600	
10-70-255	FUEL	4,540	5,979	7,179	7,500	7,500	6,500	
10-70-260	BLDGS & GROUNDS - SUPPLIES/MNT	14,517	20,686	11,282	21,000	21,000	10,600	
10-70-265	TRAIL MAINTENANCE	2,250	3,858	3,595	4,000	4,000	4,000	
10-70-270	UTILITIES	3,973	5,835	5,334	7,900	7,900	7,900	
10-70-310	PROFESSIONAL & TECHNICAL SVC'S	5,512	5,652	3,483	4,000	4,000	4,000	
10-70-330	EDUCATION AND TRAINING	469	1,156	1,592	2,700	2,700	1,000	
10-70-455	UNIFORM	1,269	1,247	1,165	1,700	1,700	1,700	
10-70-610	MISCELLANEOUS SUPPLIES	650	164	457	1,000	1,000	1,000	
10-70-612	4TH OF JULY CELEBRATION EXPENSE	13,073	18,185	17,575	0	0	0	
10-70-613	PARKS SUPPLIES	11,907	11,459	13,647	10,700	10,700	10,700	
10-70-615	HOLIDAY DECORATION & SUPPLIES	2,507	2,382	0	0	0	0	
10-70-620	LAWN MAINTENANCE	787	407	986	1,100	1,100	1,100	
10-70-740	CAPITAL OUTLAY - EQUIPMENT	17,562	0	0	0	38,200	0	
10-70-750	CAPITAL OUTLAY - IMPACT FEES	0	0	0	0	0	0	
	TOTAL PARKS	245,310	244,791	239,695	264,900	303,100	250,500	

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DEBT SERVICE								
10-85-815	PRINC.-SALES TX BOND-CITY HALL	120,000	123,000	126,000	129,000	129,000	132,000	
10-85-825	INT.-SALES TX BOND-CITY HALL	31,812	28,963	25,890	23,100	23,100	20,000	
10-85-826	CAPITAL LEASE PRINCIPAL	4,068	0	3,939	4,100	4,100	4,100	
10-85-827	CAPITAL LEASE INTEREST	1,002	0	561	1,000	1,000	1,000	
10-85-835	AGENT-SALES TX BOND-CITY HALL	3,100	1,100	2,700	3,600	3,600	3,600	
10-85-836	DEFEASED BOND	0	0	0	0	0	0	
	TOTAL DEBT SERVICE	159,982	153,063	159,091	160,800	160,800	160,700	
TRANSFERS								
10-90-800	TRANSFERS TO CIP FUNDS	200,000	603,700	1,911,500	0	0	0	
10-90-810	TRANSFERS TO CAPITAL STREETS	0	425,000	212,500	212,500	212,500	212,500	
10-90-820	TRANSFERS TO STORM UTILITY	285,000	0	0	0	0	0	
10-90-850	TRANSFERS TO GOLF FUND	0	35,000	50,000	50,000	0	0	
10-90-860	TRANSFERS TO RAP	0	161,100	0	0	0	0	
10-90-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0	0	
10-90-914	S/TAX PYMTS TO BTFL - COMMONS	127,106	130,888	130,635	135,400	130,000	111,000	-15%
10-90-915	S/TAX PYMTS TO BTFL - GATEWAY	64,612	64,374	63,304	71,100	63,000	47,500	-25%
10-90-916	S/TAX PYMTS TO DVPR: COMMONS	1,107,000	0	0	0	0	0	
	TOTAL TRANSFERS	1,783,718	1,420,062	2,367,939	469,000	405,500	371,000	
GENERAL FUND - I	**TOTAL EXPENDITURES**	5,435,073	5,147,663	6,107,244	4,781,700	4,940,100	4,077,500	
GENERAL FUND OVERVIEW								
	REVENUES	5,098,043	5,621,827	5,373,048	4,781,700	4,940,100	4,077,500	
	EXPENDITURES	5,435,073	5,147,663	6,107,244	4,781,700	4,940,100	4,077,500	
	REVENUES OVER EXPENDITURES	(337,030)	474,164	(734,196)	0	0	0	

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JESSI'S MEADOWS FUND - REVENUES								
13-34-100	ASSESSMENTS	12,000	12,000	11,101	12,000	12,000	12,000	
13-36-600	INTEREST EARNED	296	345	856	100	100	100	
13-36-700	HOA CONTRIBUTION	0	0	0	0	0	0	
13-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0		0	0	0	
	TOTAL REVENUES	12,296	12,345	11,957	12,100	12,100	12,100	
JESSI'S MEADOWS FUND - EXPENDITURES								
13-40-100	MAINTENANCE	30,611	5,459	4,700	6,000	6,000	6,000	
13-40-200	CAPITAL	0	0	0	0	0	0	
13-40-800	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0	
13-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	6,100	6,100	6,100	
	TOTAL EXPENDITURES	30,611	5,459	4,700	12,100	12,100	12,100	
JESSI'S MEADOWS FUND OVERVIEW								
	REVENUES	12,296	12,345	11,957	12,100	12,100	12,100	
	EXPENDITURES	30,611	5,459	4,700	12,100	12,100	12,100	
	REVENUES OVER EXPENDITURES	(18,315)	6,886	7,257	0	0	0	

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STREET IMPACT FEES - REVENUES								
21-34-430	DEVELOPMENT IMPACT FEES	26,998	136,527	173,680	75,000	104,000	25,000	
21-36-600	INTEREST EARNED	430	271	6,586	500	500	500	
21-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	
21-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0		74,500	166,200	24,500	
	TOTAL REVENUES	27,428	136,799	180,266	150,000	270,700	50,000	
STREET IMPACT FEES - EXPENDITURES								
21-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0	0	
21-40-800	TRANSFERS TO OTHER FUNDS	0	107,000	0	150,000	150,000	0	
21-40-810	SIDEWALK IMPROVEMENTS	0	0	0	0	120,700	50,000	
21-40-811	CAPITAL OUTLAY - Equipment	0	0	0	0	0	0	
21-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0	0	
	TOTAL EXPENDITURES	0	107,000	0	150,000	270,700	50,000	
STREET IMPACT FEES FUND OVERVIEW								
	REVENUES	27,428	136,799	180,266	150,000	270,700	50,000	
	EXPENDITURES	0	107,000	0	150,000	270,700	50,000	
	REVENUES OVER EXPENDITURES	27,428	29,799	180,266	0	0	0	

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POLICE FACILITIES IMPACT FEES - REVENUES								
23-34-430	DEVELOPMENT IMPACT FEES	1,283	6,268	7,864	3,000	3,000	3,000	
23-36-600	INTEREST EARNED	45	80	176	0	0	0	
	TOTAL REVENUES	1,328	6,348	8,040	3,000	3,000	3,000	
POLICE FACILITIES IMPACT FEES - EXPENDITURES								
23-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	
23-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0	0	
23-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	0	0	0	0	
23-40-800	TRANSFERS TO OTHER FUNDS	3,020	5,000	7,500	3,000	3,000	3,000	
23-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0	0	
	TOTAL EXPENDITURES	3,020	5,000	7,500	3,000	3,000	3,000	
POLICE FACILITIES IMPACT FEES FUND OVERVIEW								
	REVENUES	1,328	6,348	8,040	3,000	3,000	3,000	
	EXPENDITURES	3,020	5,000	7,500	3,000	3,000	3,000	
	REVENUES OVER EXPENDITURES	(1,692)	1,348	540	0	0	0	

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PARK IMPACT FEES - REVENUES								
24-34-430	DEVELOPMENT IMPACT FEES	18,864	90,128	111,088	30,000	72,000	30,000	
24-36-600	INTEREST EARNED	287	1,315	4,088	500	1,700	500	
24-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	
24-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	183,500	146,300	0	
	TOTAL REVENUES	19,151	91,443	115,176	214,000	220,000	30,500	
PARK IMPACT FEES - EXPENDITURES								
24-40-310	PROF & TECH - PLANNING/IMP FEE	1,436	18,404	0	0	0	0	
24-40-730	CAPITAL OUTLAY - IMPROVEMENTS	0	0	10,079	214,000	220,000	0	
24-40-800	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0	
24-40-899	APPROP INCREASE - FUND BALANCE	0	0		0	0	30,500	
	TOTAL EXPENDITURES	1,436	18,404	10,079	214,000	220,000	30,500	
PARK IMPACT FEES FUND OVERVIEW								
	REVENUES	19,151	91,443	115,176	214,000	220,000	30,500	
	EXPENDITURES	1,436	18,404	10,079	214,000	220,000	30,500	
	REVENUES OVER EXPENDITURES	17,715	73,039	105,097	0	0	0	

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REDEVELOPMENT AGENCY - REVENUES								
25-31-110	TAX INCREMENT - PROPERTY	519,074	256,096	269,254	251,900	251,900	251,900	
25-36-600	INTEREST EARNED	905	1,776	3,116	100	100	100	
25-38-870	TRANSFERS IN - GENERAL FUND	0	0	0	0	0	0	
25-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0		6,100	6,100	8,900	
	TOTAL REVENUES	519,979	257,872	272,370	258,100	258,100	260,900	
REDEVELOPMENT AGENCY - EXPENDITURES								
25-40-110	SALARIES & WAGES	53,343	56,619	46,878	49,200	49,200	50,500	
25-40-125	LONG TERM DISABILITY	313	207	229	300	300	300	
25-40-130	RETIREMENT	14,823	9,072	13,411	13,900	13,900	14,300	
25-40-131	GROUP HEALTH INSURANCE	10,373	7,450	8,120	8,700	8,700	9,100	
25-40-132	WORKERS COMP INSURANCE	803	591	421	500	500	500	
25-40-133	FICA TAXES	3,966	2,766	3,507	3,800	3,800	3,900	
25-40-230	TRAVEL	1,300	1,200	1,200	1,200	1,200	1,200	
25-40-310	LEGAL FEES	0	0	0	0	0	0	
25-40-312	OTHER PROFESSIONAL FEES	6,000	6,000	6,000	3,000	3,000	3,000	
25-40-510	LIABILITY INSURANCE	0	1,442	2,655	2,700	2,700	2,700	
25-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	0	0	0	
25-40-915	RDA TAX PYMTS TO DVPR: GATEWAY	236,284	0	0	0	0	0	
25-40-920	RDA TAX PYMTS TO DVPR: COMMONS	168,335	163,883	161,601	174,800	174,800	174,800	
25-90-850	TRANSFER TO OTHER FUNDS	0	0	0	0	0	0	
	TOTAL EXPENDITURES	495,540	249,229	244,023	258,100	258,100	260,300	
REDEVELOPMENT AGENCY FUND OVERVIEW								
	REVENUES	519,979	257,872	272,370	258,100	258,100	260,900	
	EXPENDITURES	495,540	249,229	244,023	258,100	258,100	260,300	
	REVENUES OVER EXPENDITURES	24,439	8,643	28,348	0	0	600	

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RAP TAX - REVENUES								
26-31-110	RAP TAX REVENUE	220,241	221,260	209,207	235,200	200,000	156,900	-25%
26-36-600	INTEREST EARNED	4,655	9,403	18,134	1,000	1,000	1,000	
26-36-690	MISCELLANEOUS REVENUE	0	0	0	0	0	0	
26-38-860	CONTRIBUTIONS - PRIVATE	0	0	0	0	0	0	
26-38-870	TRANSFERS IN - GENERAL FUND	0	161,100	0	0	0	0	
26-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	292,300	227,500	59,900	
	TOTAL REVENUES	224,896	391,764	227,341	528,500	428,500	217,800	
RAP TAX - EXPENDITURES								
26-40-260	BLDGS & GROUNDS - SUPPLIES/MNT	0	0	11,555	15,000	15,000	15,000	
26-40-290	IMPROVEMENTS - MAIN PARK	0	0	25,357	0	0	0	
26-40-291	CAPITAL OUTLAY - PARKING LOT	37,200	0	0	0	0	0	
26-40-292	CAPITAL OUTLAY - IRRIGATION	0	0	0	0	0	0	
26-40-293	CAPITAL OUTLAY-Park/Playground	0	0	0	50,000	50,000	0	
26-40-730	CAPITAL OUTLAY - IMPROVEMENTS	18,163	2,963	26,678	300,000	200,000	150,000	
26-40-740	CAPITAL OUTLAY - EQUIPMENT	0	0	30,000	0	0	3,900	
26-40-791	CAP PROJ: DSB TRAIL PROTECTION	0	0	0	0	0	0	
26-40-792	CAP PROJ: RESTROOM	0	0	0	125,000	125,000	0	
26-40-800	TRANSFERS TO GENERAL FUND	4,500	4,500	4,500	4,500	4,500	7,400	
26-40-850	TRANSFER TO GOLF FUND	100,300	139,000	14,500	34,000	34,000	31,500	
26-40-899	APPROP INCREASE - FUND BALANCE	0	0		0	0	0	
	TOTAL EXPENDITURES	160,163	146,463	112,590	528,500	428,500	207,800	
RAP TAX FUND OVERVIEW								
	REVENUES	224,896	391,764	227,341	528,500	428,500	217,800	
	EXPENDITURES	160,163	146,463	112,590	528,500	428,500	207,800	
	REVENUES OVER EXPENDITURES	64,733	245,301	114,751	0	0	10,000	

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CAPITAL IMPROVEMENT FUND - REVENUES								
31-36-600	INTEREST EARNED	6,158	14,313	25,191	0	23,000	15,000	
31-38-820	BOND PROCEEDS - LEASE REVENUE	0	0	0	0	0	0	
31-38-870	TRANSFERS IN - GENERAL FUND	200,000	543,700	1,911,500	0	0	0	
31-38-880	TRANSFERS IN - CAP PROJECTS FUNDS	0	167,027	0	510,000	510,000	0	
31-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	0	0	
31-38-900	BOND FUNDS	0	0	0	0	0	0	
	TOTAL REVENUES	206,158	725,040	1,936,691	510,000	533,000	15,000	
CAPITAL IMPROVEMENT FUND - EXPENDITURES								
31-40-420	CDBG Project: Weatherization	0	0	0	0	0	0	
31-40-710	LAND - ACQUISITION	0	113,000	0	0	0	0	
31-40-720	CITY BLDGS - PLAN,DESIGN,CONST	0	8,140	8,316	0	12,000	0	
31-40-850	TRANSFERS TO CAP FUND	0	0	510,000	300,000	300,000	0	
31-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	210,000	221,000	15,000	
	TOTAL EXPENDITURES	0	121,140	518,316	510,000	533,000	15,000	
CAPITAL IMPROVEMENT FUND OVERVIEW								
	REVENUES	206,158	725,040	1,936,691	510,000	533,000	15,000	
	EXPENDITURES	0	121,140	518,316	510,000	533,000	15,000	
	REVENUES OVER EXPENDITURES	206,158	603,900	1,418,375	0	0	0	

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STREETS CAPITAL IMPROVEMENT FUND - REVENUES								
34-31-110	CURRENT YEAR PROPERTY TAXES	0	0	0	0	0	0	
34-36-600	INTEREST EARNED	3,014	2,790	11,135	0	3,200	0	
34-36-700	CONTRIBUTIONS - GRANTS		0	270,000	0	0	0	
34-38-800	TRANSFERS FROM OTHER FUNDS	0	0	0	0	0	0	
34-38-870	TRANSFERS IN - GENERAL FUND	0	425,000	212,500	212,500	212,500	212,500	
34-38-899	CONTRIBUTIONS - FUND SURPLUS	0	0	0	0	498,600	0	
	TOTAL REVENUES	3,014	427,790	493,635	212,500	714,300	212,500	
STREETS CAPITAL IMPROVEMENT FUND - EXPENDITURES								
34-40-800	TRANSFERS TO OTHER FUNDS	133,500	0	0	0	250,000	0	
34-40-840	TRANSFERS TO GENERAL FUND	0	0	0	0	0	0	
34-40-850	CAPITAL EQUIP/MAINT	0	0	0	0	0	0	
34-40-899	APPROP INCREASE - FUND BALANCE	0	0	0	12,500	0	12,500	
34-40-930	CAPITAL OUTLAY - Improvements	0	261,502	113,245	200,000	464,300	200,000	Porter
	TOTAL EXPENDITURES	133,500	261,502	113,245	212,500	714,300	212,500	
STREETS CAPITAL IMPROVEMENT FUND OVERVIEW								
	REVENUES	3,014	427,790	493,635	212,500	714,300	212,500	
	EXPENDITURES	133,500	261,502	113,245	212,500	714,300	212,500	
	REVENUES OVER EXPENDITURES	(130,486)	166,289	380,390	0	0	0	

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WATER FUND - REVENUES								
51-36-600	INTEREST EARNED	44,424	84,223	136,420	50,000	50,000	50,000	
51-36-640	Labor & Materials	6,455	4,614	0	0	0	0	
51-36-642	SALE OF FIXED ASSETS	0	18,492	18,283	128,500	128,500	86,750	
51-36-690	MISC REVENUE/RECONNECTIONS	568	3,008	3,439	5,000	5,000	5,000	
51-36-710	WATER IMPACT FEE	79,918	261,370	364,137	8,000	230,000	8,000	
51-36-720	WATER RIGHTS FEE	0	79,920	0	5,000	5,000	5,000	
51-36-730	OTHER MISC REVENUE	0	0	0	0	0	0	
51-37-700	WATER SALES	1,319,975	1,315,788	1,296,967	1,318,100	1,318,100	1,318,100	
51-37-710	WATER CONNECTION FEES	6,374	14,604	16,604	7,000	7,000	7,000	
51-38-860	CONTRIBUTIONS - BOND PROCEEDS	500,000	0	0	0	0	0	
	TOTAL REVENUES	1,957,714	1,782,020	1,835,850	1,521,600	1,743,600	1,479,850	

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WATER FUND - EXPENDITURES								
51-40-110	SALARIES & WAGES	192,825	210,393	209,710	188,400	188,400	191,600	
51-40-111	OVERTIME SALARIES & WAGES	2,988	3,122	3,446	6,000	6,000	6,000	
51-40-125	LONG TERM DISABILITY	1,196	1,191	989	1,200	1,200	1,200	
51-40-130	RETIREMENT	36,095	37,554	35,773	33,800	33,800	34,400	
51-40-131	GROUP HEALTH INSURANCE	65,786	64,428	58,157	56,700	56,700	59,200	
51-40-132	WORKERS COMP INSURANCE	3,769	3,945	2,125	2,200	2,200	2,300	
51-40-133	FICA TAXES	14,824	15,358	14,626	14,900	14,900	15,100	
51-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	767	1,487	1,590	1,800	1,800	1,800	
51-40-241	POSTAGE/SUPPLIES	6,926	6,561	6,768	7,300	7,300	7,300	
51-40-250	VEHICLE MAINTENANCE & REPAIR	3,135	4,270	4,683	6,600	6,600	6,600	
51-40-252	EQUIPMENT MAINTENANCE & REPRS	15,061	11,720	1,864	12,000	12,000	12,000	
51-40-253	WATERLINE MAINTENANCE & REPAIR	26,209	36,211	30,505	49,200	49,200	49,200	
51-40-254	WATERTANK MAINTENANCE & REPAIR	2,944	250	3,780	7,500	7,500	7,500	
51-40-255	FUEL	3,922	5,450	6,043	7,400	7,400	7,400	
51-40-270	PUMPING ELECTRICITY	12,227	12,564	7,262	13,000	13,000	13,000	
51-40-280	TELEPHONE/TELEMETRY	0	0	640	1,000	1,000	1,000	
51-40-330	EDUCATION AND TRAINING	2,841	4,554	4,703	5,800	5,800	5,800	
51-40-455	UNIFORM	1,159	1,495	1,640	1,700	1,700	1,700	
51-40-610	MISCELLANEOUS EXPENSE	3,395	4,731	2,323	4,100	4,100	4,100	
51-40-611	WATER PURCHASES-CULINARY	155,757	151,751	161,698	184,000	192,100	203,200	
51-40-612	WATER DEPT SUPPLIES-METERS/ETC	18,261	28,009	38,393	38,600	38,600	38,600	
51-40-620	MISCELLANEOUS SERVICES	3,062	2,876	5,026	4,900	4,900	4,900	

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51-40-623	STONE CREEK WELL MAINTENANCE	4,472	3,601	37,058	4,000	4,000	4,000	
51-40-740	CAPITAL OUTLAY - EQUIPMENT	3,093	0	1,679	2,000	2,000	2,000	
51-40-741	FLORIDE EQUIP	249	0	0	0	0	0	
51-40-810	DEBT SERVICE - PRINCIPAL	210,000	259,000	252,123	265,000	265,000	273,000	
51-40-820	DEBT SERVICE - INTEREST	108,350	96,829	89,821	73,200	73,200	66,600	
51-40-840	AGENT FEES - 2009 SERIES BOND	1,650	7,150	1,650	1,650	1,650	1,650	
51-40-850	COST OF ISSUANCE - BONDS	48,239	0	0	0	0	0	
51-90-870	TRANSFERS TO CAP IMPROV FUND	0	0	0	350,000	1,305,700	0	
51-90-880	TRANSFERS	0	30,000	0	0	0	0	
51-95-730	CAPITAL OUTLAY - PROJ/HYDRANTS	518	19,326	8,978	23,000	23,000	23,000	
51-95-740	CAPITAL OUTLAY-EQUIPMENT	0	0	0	181,000	181,000	82,000	
51-95-750	CAPITAL OUTLAY-SPECIAL PROJECTS	0	20,000	2,200	0	0	0	
51-95-795	NEW WELL	2,400	0	0	2,000,000	1,082,300	1,200,000	
	TOTAL EXPENDITURES*	952,120	1,043,826	995,254	3,547,950	3,594,050	2,326,150	
	*At Year's End, Most Projects are Capitalized and Do NOT Show as Expenditures							
WATER FUND OVERVIEW								
	REVENUES	1,957,714	1,782,020	1,835,850	1,521,600	1,743,600	1,479,850	
	EXPENDITURES	952,120	1,043,826	995,254	3,547,950	3,594,050	2,326,150	
	REVENUES OVER EXPENDITURES	1,005,594	738,194	840,597	(2,026,350)	(1,850,450)	(846,300)	

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SOLID WASTE FUND - REVENUES								
52-36-600	INTEREST EARNED	5,825	10,305	10,694	5,000	5,000	5,000	
52-36-690	MISC. REVENUE	700	160	0	0	0	0	
52-37-700	GARBAGE PICK UP SALES	378,411	385,061	393,196	393,900	393,900	394,500	
52-37-710	GARBAGE CAN REPLACEMENT FEES	0	0	0	0	0	0	
52-38-860	CONTRIBUTIONS - OTHER	0	0	0	0	0	0	
	TOTAL REVENUES	384,936	395,526	403,890	398,900	398,900	399,500	
SOLID WASTE FUND - EXPENDITURES								
52-40-110	SALARIES & WAGES	7,666	9,405	7,245	11,100	11,100	11,500	
52-40-111	Overtime	0	69	52	0	0		
52-40-125	LONG TERM DISABILITY	51	54	35	100	100	100	
52-40-130	RETIREMENT	1,487	1,643	1,263	1,800	1,800	1,900	
52-40-131	GROUP HEALTH INSURANCE	2,298	2,524	1,935	3,700	3,700	3,900	
52-40-132	WORKERS COMP INSURANCE	194	282	93	200	200	200	
52-40-133	FICA TAXES	644	697	543	800	800	900	
52-40-241	POSTAGE/SUPPLIES	250	0	200	500	500	500	
52-40-620	GARBAGE PICKUP SERVICE	154,440	160,578	167,350	175,300	175,300	183,200	
52-40-621	TIPPING/FLAT RATE - BURN PLANT	144,570	146,727	147,528	200,000	200,000	200,000	
52-40-623	SPRING & FALL CLEANUP	7,416	9,551	10,927	8,500	8,500	8,500	
52-40-625	ADDITIONAL GARBAGE CANS	11,858	14,088	37,054	0	0	15,000	
	TOTAL EXPENDITURES*	330,874	345,617	374,225	402,000	402,000	425,700	
	*At Year's End, Most Projects are Capitalized and Do NOT Show as Expenditures							
SOLID WASTE FUND OVERVIEW								
	REVENUES	384,936	395,526	403,890	398,900	398,900	399,500	
	EXPENDITURES	330,874	345,617	374,225	402,000	402,000	425,700	
	REVENUES OVER EXPENDITURES	54,062	49,909	29,665	(3,100)	(3,100)	(26,200)	

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STORM WATER UTILITY FUND - REVENUES								
53-34-400	SUBDIVISION IMPACT FEES	4,664	50,209	139,676	20,000	20,000	20,000	
53-36-600	INTEREST EARNED	15	2,231	6,056	0	0	0	
53-36-690	MISC. REVENUE	0	0	13,400	0	0	0	
53-37-700	UTILITY SALES	97,572	98,710	99,759	99,000	99,000	99,000	
53-38-870	TRANSFERS IN - GENERAL FUND	285,000	0	0	0	0	0	
	TOTAL REVENUES	387,251	151,149	258,891	119,000	119,000	119,000	
STORM WATER UTILITY FUND - EXPENDITURES								
53-40-110	SALARIES & WAGES	23,552	26,670	29,185	39,800	39,800	40,200	
53-40-111	OVERTIME SALARIES & WAGES	635	310	887	0	0	0	
53-40-125	LONG TERM DISABILITY	139	149	146	200	200	200	
53-40-130	RETIREMENT	4,038	4,510	5,212	6,800	6,800	6,900	
53-40-131	GROUP HEALTH INSURANCE	7,678	8,032	8,181	11,600	11,600	12,100	
53-40-132	WORKERS COMP INSURANCE	506	688	388	500	500	600	
53-40-133	FICA TAXES	1,752	1,926	2,212	3,000	3,000	3,100	
53-40-252	EQUIPMENT MAINTENANCE & REPRS	0	0	0	1,500	1,500	1,500	
53-40-253	STORM SYSTM MAINT AND REPAIRS	14,686	484	702	5,000	5,000	5,000	
53-40-310	PROFESSIONAL SERVICES	1,885	1,885	2,255	2,000	2,000	2,000	
53-40-330	EDUCATION AND TRAINING	663	432	334	500	500	500	
53-40-610	MISCELLANEOUS SUPPLIES	2,018	0	42	2,500	2,500	2,500	
53-40-730	CAPITAL OUTLAY - IMPROVEMENTS	12,554	6,592	0	0	0	0	
53-40-750	CAPITAL OUTLAY - IMPACT FEES	0	0	0	0	60,700		
53-40-751	TELEVISE AND FLUSH STORM DRAIN	20,090	19,993	14,527	20,000	20,000	15,000	
53-40-755	CAPITAL OUTLAY	0	2,262	0	0	100,000		
	TOTAL EXPENDITURES*	90,196	73,933	64,072	93,400	254,100	89,600	
	*At Year's End, Most Projects are Capitalized and Do NOT Show as Expenditures							
STORM WATER UTILITY FUND OVERVIEW								
	REVENUES	387,251	151,149	258,891	119,000	119,000	119,000	
	EXPENDITURES	90,196	73,933	64,072	93,400	254,100	89,600	
	REVENUES OVER EXPENDITURES	297,055	77,216	194,819	25,600	(135,100)	29,400	

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GOLF FUND - REVENUES								
OPERATING REVENUES								
54-30-010	ROUNDS - Greens Fees	357,606	347,763	355,619	360,000	360,000	360,000	
54-30-011	ROUNDS - Tournaments	0	34,514	33,590	35,000	35,000	35,000	
54-30-020	PUNCH PASSES -- ALL	50,669	63,971	33,583	60,000	60,000	60,000	
54-30-040	RENTALS - CARTS/CLUBS	187,308	204,426	195,316	195,000	195,000	195,000	
54-30-050	RANGE - ALL	99,463	98,168	109,414	100,000	100,000	100,000	
54-30-070	PRO SHOP MERCHANDISE SALES	112,629	121,535	135,453	115,000	115,000	115,000	
54-30-088	FACILITY LEASE	5,462	5,621	5,621	4,000	4,000	4,000	
	TOTAL OPERATING REVENUES	813,137	875,997	868,597	869,000	869,000	869,000	
OTHER GOLF REVENUES								
54-36-600	INTEREST EARNED	18	39	88	100	100	100	
54-36-640	SALE OF FIXED ASSETS	0	10,370	0	33,000	33,000	0	
54-36-685	ADVERTISING REVENUES	0	0	0	500	500	500	
54-36-690	MISCELLANEOUS REVENUE	6,983	35,323	2,903	1,000	1,000	1,000	
54-36-695	MISCELLANEOUS - TOURNAMENT REV	0	0	2,500	2,500	2,500	2,500	
54-38-870	TRANSFERS IN - GENERAL FUND	0	35,000	50,000	50,000	0	0	
54-38-880	TRANSFERS IN - CAP IMPROV FUND	0	0	0	0	0	0	
54-38-890	TRANSFERS IN - RAP TAX FUND	100,300	139,000	14,500	34,000	34,000	31,500	
	TOTAL OPERATING REVENUES	107,301	219,733	69,991	121,100	71,100	35,600	
GOLF FUND	**TOTAL REVENUES**	920,438	1,095,730	938,588	990,100	940,100	904,600	

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GOLF FUND - EXPENDITURES								
GOLF PROFESSIONAL & CLUBHOUSE								
54-81-110	SALARIES & WAGES	115,034	115,140	93,780	98,200	98,200	87,200	
54-81-114	SALARIES & WAGES - TEMP/P-TIME	34,315	65,828	74,031	77,000	77,000	74,000	
54-81-125	LONG TERM DISABILITY	608	599	473	600	600	500	
54-81-130	RETIREMENT	18,066	18,662	16,431	16,800	16,800	14,900	
54-81-131	GROUP HEALTH INSURANCE	41,360	39,843	35,175	35,400	35,400	29,900	
54-81-132	WORKERS COMP INSURANCE	1,360	1,915	1,479	2,000	2,000	1,700	
54-81-133	FICA TAXES	10,097	12,999	12,627	13,400	13,400	12,300	
54-81-134	EMPLOYEE BENEFITS - UNEMPLOY	485	0	0	500	500	500	
54-81-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	324	110	150	300	300	300	
54-81-240	OFFICE SUPPLIES & EXPENSE	1,225	715	827	1,500	1,500	2,200	
54-81-255	FUEL	6,322	0	0	0	0	0	
54-81-256	EQUIP MNT/REPAIR - GOLF CARTS	1,130	2,628	2,454	3,000	3,000	3,000	
54-81-260	BLDGS & GROUNDS - SUPPLIES/MNT	4,877	2,859	4,522	5,000	5,000	5,000	
54-81-270	UTILITIES	12,350	13,492	15,390	15,000	15,000	16,000	
54-81-280	TELEPHONE	2,689	1,260	552	3,200	3,200	3,200	
54-81-330	EDUCATION AND TRAINING	550	200	649	3,500	3,500	9,500	
54-81-440	BANK CHARGES - VISA	17,325	17,837	19,429	18,500	18,500	20,000	
54-81-610	MISCELLANEOUS SUPPLIES	1,418	602	1,170	1,500	1,500	1,500	
54-81-633	JUNIOR GOLF PROGRAM	950	0	1,666	2,500	2,500	2,500	
54-81-635	MISCELLANEOUS SERVICES	4,024	2,413	2,175	2,400	2,400	2,500	
54-81-638	ADVERTISING	6,084	4,726	1,468	7,000	7,000	8,600	
54-81-645	TOURNAMENT - EXPENSES	312	0	55	600	600	600	
54-81-720	CAPITAL OUTLAY - BUILDINGS	1,109	0	0	0	0	0	
54-81-745	RENTAL CLUBS & BAGS	0	240	2,599	2,300	2,300	2,300	
	TOTAL GOLF PROFESSIONAL & CLUBHOUSE	282,014	302,068	287,103	310,200	310,200	298,200	

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COURSE MAINTENANCE								
54-82-110	SALARIES & WAGES	101,568	104,104	106,051	116,100	116,100	112,700	
54-82-111	OVERTIME SALARIES & WAGES	155	418	668	0	0	0	
54-82-114	SALARIES & WAGES - TEMP/P-TIME	58,460	70,201	78,271	86,000	86,000	80,000	
54-82-125	LONG TERM DISABILITY	577	576	512	700	700	700	
54-82-130	RETIREMENT	17,073	17,871	18,260	20,300	20,300	19,800	
54-82-131	GROUP HEALTH INSURANCE	10,305	19,121	27,678	31,200	31,200	32,700	
54-82-132	WORKERS COMP INSURANCE	1,656	2,358	1,930	2,300	2,300	2,100	
54-82-133	FICA TAXES	12,800	13,085	13,829	15,500	15,500	14,700	
54-82-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	605	650	730	700	700	800	
54-82-240	OFFICE SUPPLIES & EXPENSE	0	249	277	300	300	300	
54-82-245	EQUIP MNT/RPR - TOILET RENTAL	742	675	796	800	800	1,200	
54-82-248	SUPPLIES - IRRIGATION	7,200	9,888	5,958	8,900	8,900	8,900	
54-82-250	EQUIPMENT SUPPLIES & MAINT	10,365	11,088	13,023	12,000	12,000	12,000	
54-82-253	EQUIPMENT LEASE	424	565	1,460	1,200	1,200	1,200	
54-82-255	FUEL	10,374	17,842	21,029	20,000	20,000	18,000	
54-82-258	EQUIP MNT/RPR - MOWER SHARPEN	4,640	3,816	2,718	0	0	0	
54-82-260	BLDGS & GROUNDS - SUPPLIES/MNT	3,183	2,157	2,504	2,500	2,500	3,000	
54-82-262	BLDGS & GROUNDS - GROUND SUPP	3,116	3,628	3,434	3,500	3,500	2,500	
54-82-270	UTILITIES - ALL	32,142	37,204	36,670	40,000	40,000	45,000	
54-82-322	SERVICES - TREE TRIMMING	730	0	0	0	0	0	
54-82-330	EDUCATION AND TRAINING	595	1,305	1,280	850	850	850	
54-82-472	UNIFORMS - PROTECTIVE OSHA	281	149	534	900	900	900	
54-82-482	SPEC DEPT SUPP - SHOP/SM TOOLS	2,181	589	1,209	800	800	1,000	
54-82-620	MISCELLANEOUS SERVICES	2,695	4,499	1,908	1,000	1,000	1,000	
54-82-660	SUPPLIES - FERTILIZERS	18,002	19,296	15,069	18,600	18,600	18,600	

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54-82-667	SUPPLIES - SAND (ALL)	9,329	10,697	10,970	14,000	14,000	12,000	
54-82-668	SUPPLIES - SEED	864	5,443	2,833	3,000	3,000	4,000	
54-82-669	SUPPLIES - CART PATH	0	17,105	0	9,000	9,000	0	
54-82-670	SUPPLIES - GARDEN & FLOWERS	303	847	885	1,600	1,600	1,600	
54-82-677	SUPPLIES - CHEMICALS (ALL)	7,983	10,954	10,329	9,500	9,500	9,500	
54-82-732	CAPITAL OUTLAY - Grnds Improvmt	0	109,071	0	10,000	10,000	16,500	Cart Staging/Tee Boxes
54-82-735	CAPITAL OUTLAY - IMPROVEMENTS	18,473	752	0	15,000	15,000	0	
54-82-738	CAPITAL OUTLAY - DRAINAGE SYS	0	0	0	4,400	4,400	0	
54-82-740	CAPITAL OUTLAY - EQUIPMENT	1,200	89,106	89,160	38,500	38,500	32,500	10K for utility
	TOTAL COURSE MAINTENANCE	338,126	585,308	469,974	489,150	489,150	454,050	
DRIVING RANGE								
54-83-114	SALARIES & WAGES - TEMP/P-TIME	28,404	0	0	0	0	0	
54-83-132	WORKERS COMP INSURANCE	295	0	0	0	0	0	
54-83-133	FICA TAXES	2,173	0	0	0	0	0	
54-83-250	EQUIPMENT SUPPLIES & MAINT	980	1,202	669	1,500	1,500	1,200	
54-83-610	MISCELLANEOUS SUPPLIES	1,061	0	0	0	0	0	
54-83-679	SUPPLIES - RANGE GOLF BALLS	0	0	3,375	3,300	3,300	2,700	
54-83-730	CAPITAL OUTLAY - IMPROVEMENTS	6,494	0	6,488	0	0	0	
	TOTAL DRIVING RANGE	39,407	1,202	10,531	4,800	4,800	3,900	

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BUILDING & CAFÉ								
54-84-250	EQUIPMENT SUPPLIES & MAINT	1,321	1,404	510	1,300	1,300	1,300	
54-84-260	BLDGS & GROUNDS - SUPPLIES/MNT	5,855	4,479	2,093	3,500	3,500	3,500	
54-84-400	MERCHANDISE PURCHASES- DIRECT	78,283	114,686	86,505	80,000	80,000	80,000	
54-84-740	CAPITAL OUTLAY	0	11,896	3,966	7,500	7,500	15,000	Fencing 10K, Picker 5K
	TOTAL BUILDING & CAFÉ	85,459	132,465	93,074	92,300	92,300	99,800	
DEBT SERVICE								
54-85-811	PRINCIPAL - G.O. BOND '03	0		0	0	0	0	
54-85-816	LEASE PAYMENT - GOLF CARTS	14,523	7,219	12,282	41,900	41,900	41,900	
54-85-821	INTEREST - G.O. BOND '03	0	0	0	0	0	0	
54-85-831	AGENT FEES - '03 BOND	0	0	0	0	0	0	
54-85-899	INTEREST EXPENSE	19,147	31,446	21,243	7,500	7,500	7,500	
	TOTAL DEBT SERVICE	33,670	38,665	33,525	49,400	49,400	49,400	
GOLF FUND	**TOTAL EXPENDITURES***	778,676	1,059,708	894,208	945,850	945,850	905,350	
	*At Year's End, Most Projects are Capitalized and Do NOT Show as Expenditures							
GOLF FUND OVERVIEW								
	REVENUES	920,438	1,095,730	938,588	990,100	940,100	904,600	
	EXPENDITURES	778,676	1,059,708	894,208	945,850	945,850	905,350	
	REVENUES OVER EXPENDITURES	141,762	36,022	44,380	44,250	(5,750)	(750)	

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FY 2020/2021 BUDGET -
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PAGES LANE II CAP. PROJ. - REVENUES								
75-36-600	INTEREST	0	328	5,187	0	0	0	
75-38-800	TRANSFERS IN - WATER FUND	0	30,000		0	0	0	
75-38-810	TRANSFERS IN - WATER IMPACT FEE	0	0	0	0	0	0	
75-38-900	TRANSFERS IN - STREETS CAP FUND	0	0	0	0	0	0	
75-38-909	TRANSFERS IN - STREETS IMPACT	0	107,000	0	0	0	0	
75-38-910	TRANSFERS IN - CAP PROJ FUND	0	0	510,000	0	0	0	
75-38-950	TRANSFERS IN - GENERAL FUND	0	60,000	0	0	0	0	
75-38-999	CONTRIBUTIONS - GRANTS	0	0	0	510,000	510,000	0	
	TOTAL REVENUES	0	197,000	515,187	510,000	510,000	0	
PAGES LANE II CAP. PROJ. - EXPENDITURES								
75-40-899	TRANSFER OUT - CAPITAL PROJECT FUND	0	0	0	510,000	510,000	0	
75-70-730	CAPITAL OUTLAY - WATER	0	0	0	0	0	0	
75-70-770	CAPITAL OUTLAY - STREETS	0	6,306	590,444	0	211,000	0	
	TOTAL EXPENDITURES	0	6,306	590,444	510,000	721,000	0	
PAGES LANE II CAP. PROJ. FUND OVERVIEW								
	REVENUES	0	197,000	515,187	510,000	510,000	0	
	EXPENDITURES	0	6,306	590,444	510,000	721,000	0	
	REVENUES OVER EXPENDITURES	0	190,694	(75,257)	0	(211,000)	0	

WEST BOUNTIFUL CITY -
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800 W/Y2020 CAP. PROJ. - REVENUES								
76-36-600	INTEREST	0	0	0	0	0	0	
76-38-800	TRANSFERS IN - WATER FUND	0	0	0	350,000	1,305,700	0	
76-38-810	TRANSFERS IN - WATER IMPACT FEE	0	0	0	0	0	0	
76-38-820	TRANSFERS IN - STORM WATER	0	0	0	0	100,000	0	
76-38-830	TRANSFERS IN - STORM WATER IMPACT F	0	0	0	0	60,700	0	
76-38-900	TRANSFERS IN - STREETS CAP FUND	0	0	0	0	250,000	0	
76-38-909	TRANSFERS IN - STREETS IMPACT	0	0	0	150,000	287,800	0	
76-38-910	TRANSFERS IN - CAP PROJ FUND	0	0	0	300,000	300,000	0	
76-38-950	TRANSFERS IN - GENERAL FUND	0	0	0	0	300,000	0	
76-38-980	CONTRIBUTIONS - FUND BALANCE	0	0	0	0	0	1,084,500	
76-38-999	CONTRIBUTIONS - GRANTS	0	0	0	0	0	0	
	TOTAL REVENUES	0	0	0	800,000	2,604,200	1,084,500	
800 W/Y2020 CAP. PROJ. - EXPENDITURES								
76-40-899	TRANSFER OUT - CAPITAL PROJECT FUND	0	0	0	0	0	0	
76-70-730	CAPITAL OUTLAY - WATER	0	0	0	350,000	1,305,700	435,200	
76-70-731	CAPITAL OUTLAY - STORM	0	0	0	0	251,000	125,500	
76-70-770	CAPITAL OUTLAY - STREETS	0	0	0	450,000	1,047,500	523,800	
	TOTAL EXPENDITURES	0	0	0	800,000	2,604,200	1,084,500	
800 W/Y2020 CAP. PROJ. FUND OVERVIEW								
	REVENUES	0	0	0	800,000	2,604,200	1,084,500	
	EXPENDITURES	0	0	0	800,000	2,604,200	1,084,500	
	REVENUES OVER EXPENDITURES	0	0	0	0	0	0	
CLOSED CAPITAL PROJECT FUNDS - EXPENDITURES								
71-40-899	TRANSFER OUT - CAPITAL PROJECT FUND		119,433	0	0	0	0	
72-40-899	TRANSFER OUT - CAPITAL PROJECT FUND		30,215	0	0	0	0	
74-40-899	TRANSFER OUT - CAPITAL PROJECT FUND		17,379	0	0	0	0	
	TOTAL EXPENDITURES	0	167,027	0	0	0	0	

MEMORANDUM

TO: Mayor and City Council

DATE: June 12, 2020

FROM: Duane Huffman

RE: **Fraud Risk Assessment**

This memo introduces the recently required fraud risk assessment as required by Auditor Alert 2020-01.

Background

Fraud and the potential of fraud is an issue that West Bountiful City takes very seriously. City staff has worked with external auditors to review practices and procedures, ultimately taking necessary steps to limit the opportunity of fraud. Additionally, and we have policies and practices that address fraud at any level. City staff supports the idea of fraud risk assessments, and is committed to continual improvement in this area.

In February of 2020, the Office of the State Auditor issued an alert that requires every local government to complete an assessment that they designed with very little input from local governments. The standards apply uniformly to every size of entity, from the largest city to the smallest special district. The designated points and the final "risk level" appear to be arbitrary.

Fraud Risk Level

Attached with this memo is the completed assessment. Over the course of the next year staff intends to focus on the following items:

- Policy on reporting fraud;
- Policy on travel;
- Policy on credit cards;
- Policy on computer security;
- Policy on cash receipting ;
- An annual written commitment for officials and employees to abide by ethical behavior;
- Council member completion of State Auditor training;
- Creating a fraud hotline;
- Creating an audit committee.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Fraud Risk Assessment

INSTRUCTIONS:

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

Total Points Earned: 220 Risk Level:

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

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

Certified By: _____ Certified By: _____

* MC = Mitigating Control

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

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

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of governments.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

OFFICE OF THE
STATE AUDITOR

Auditor Alert 2020-01

Date: February 13, 2020

Subject: Annual Fraud Risk Assessment

Background

The Office of the State Auditor (Office) has developed a Fraud Risk Assessment (Assessment) to help local government board members understand best practices in fraud detection and prevention. The Assessment assigns an overall risk level of undetected fraud based upon points earned for the implementation of the identified best practices.

We emphasize the following:

- The best practices identified in the Assessment are not required, but are highly recommended.
- All of the best practices identified in the Assessment may be implemented at a low or no cost.
    - See the Implementation Guide for resources and suggestions.
- The Assessment is not a replacement or duplication of the internal control assessment performed by an independent auditor as part of a financial statement audit. While they are both risk assessments, their methodologies and purposes are distinct.

Requirements

Beginning in 2020, all local governments will complete the Assessment internally.

- The Assessment must be completed and presented to the governing board before the end of the 2020 fiscal year.
- The Chief Administrative Officer and Chief Financial Officer must certify the results of the Assessment.
- The Assessment must be submitted to the Office within six months after the end of the fiscal year.

OFFICE OF THE
STATE AUDITOR

Implementation Guide

Revised March 2020

Fraud Risk Assessment

Background

The Office of the State Auditor (Office) regularly receives complaints of fraud or abuse by local government officials. The Office is also aware of internal investigations performed by local governments of their own officials and employees. Some of these situations receive significant media coverage, while others are resolved with less publicity. In either case, the level of concern by the public and local and state officials is significant. Many have asked the Office for more direction on how to prevent such occurrences in the future. The program outlined in this guide is designed to help measure and reduce the risk of undetected fraud, abuse, and noncompliance in local governments of all types and sizes. This assessment is a starting point, it is the hope of the Office that local governments will add to and adapt this form to improve how they manage their internal controls and the risk of fraud, waste and abuse.

Internal Controls as a Discipline

Professional literature, as well as our own experience, indicates that the solution to the reduction of fraud risk lies in effective internal controls. Internal controls are the policies, practices, and processes that ensure the operations of an organization are performed effectively and efficiently. Internal Controls are also intended to deter or prevent the misuse of public funds. Since internal controls require time and resources, entities should seek to reduce risk to an acceptable level, not eliminate risk altogether. In other words, a lock should never cost more than the item it is intended to protect.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is a group of organizations dedicated to providing frameworks and guidance on risk management, internal control, and fraud deterrence. COSO publishes a document "Internal Control – Integrated Framework" (the COSO Framework). The COSO Framework is noted as the gold standard for designing and implementing an entity-wide internal control program for all organizations including governments. The Government Accountability Office (GAO) publishes its own guidance for proper internal controls in government entities known as the Green Book. The Green Book follows the COSO Framework, but adds some specific context that is unique to the government environment. We used both of these publications as resources for this project.

The COSO Framework includes five principles:

- Tone at the Top
- Risk Assessment
- Control Activities
- Communication

- Monitoring

Incorporating these five principles into an organization is a recommended but complex endeavor. Most accountants and auditors have been trained on these principles, but full implementation requires additional training and a commitment throughout the organization to be effective. We recommend every organization with the resources use COSO, GAO, GFOA, or any other reputable source as an aid to implementing a comprehensive internal control program.

Due to the expense, most local governments in Utah lack the resources necessary to completely implement the COSO Framework. Our goal is to take the concepts of the COSO Framework and boil them down to specific measures that every local government can incorporate at minimal cost. If properly implemented, we believe these measures will reduce the risk of undetected fraud, abuse, and noncompliance. We have also developed a risk assessment model that provides a basic evaluation of an entity's fraud risk, based upon required separation of duties and our recommended measures.

Recommended Measures

1. Separate Duties over Cash Accounts (Crucial)

Widely recognized as a crucial internal control, separation of duties includes separating the powers of the treasurer and clerk (the person who performs the accounting function, regardless of title), as required by state law. If the roles and responsibilities of treasurer and clerk are *not* 1) separate, 2) independent, and 3) monitored by the governing board, the risk of financial fraud and abuse increases.

In general, the treasurer is responsible for the collection and custody of funds while the clerk validates payment requests, ensures compliance with policy and budgetary restrictions, prepares checks, and records all financial transactions. In situations where proper separation of duties are not maintained, mitigating controls must be implemented. Because of the extreme importance of this control, we have developed a separate questionnaire (see attached) to help determine if basic separation of duties or mitigating controls are in place.

2. Require a Commitment of Ethical Behavior

Purpose

A critical, fundamental, and far-reaching problem facing government today is the lack of public trust and confidence. Government officials are expected to perform their government duties without using their position for personal benefit. A written statement on ethical behavior will provide clarity and serve as a physical reminder of the aspirations of the organization.

Overview

Maintaining an ethical environment requires setting an example and communicating proper expectations at every level of the organization. Training and re-enforcement of

ethical standards must be continuous and applicable. Expectations must point to the highest standards and not excuse bad behavior by anyone for any reason.

Implementation

We recommend the entity set clear expectations and exercise consistent enforcement. We recommend instilling a culture rewarding high ethical standards, rather than rewarding cutting corners or engaging in questionable or self-serving behavior. We recommend that every entity have a written policy and strong practices that address a standard of ethical behavior, including prohibited activities, required disclosures, and clear directions on how and to whom disclosures should be submitted and reviewed. We also recommend that the entity require elected or appointed officials and employees to annually commit in writing to abide by the entity's standards of ethical behavior. This practice will provide an opportunity to review the policy and identify any potential or actual conflicts of interest. Requiring periodic confirmation will deter individuals from acting unethically and identify issues before they become problematic.

3. Adopt and Put Into Practice Written Policies

Overview

The governing body should evaluate policies to make sure they establish proper oversight and direct the organization toward the desired outcomes. The following are key policies along with certain elements that we have identified that are either required by law or best practices to improve the internal control system. As a matter of practical implementation, template policies that contain these elements are available on the Office's website at resources.auditor.utah.gov.

a. Conflict of Interest
   1. Specifies who is required to declare conflicts.
   2. States that if a new conflict arises during course of business it must be reported.
   3. Requires each public official/employee to complete a disclosure form on an at least an annual basis.
   4. Identifies the individual/position responsible to gather disclosure forms.
   5. Disclosure forms provide the user a way to disclose conflicts or indicate that they have no conflicts.
   6. Disclosure forms must list the name and position of the public official/employee.
   7. Disclosure forms must list the name of the business entity and ownership interest or position for a business regulated by the entity for which there is a conflict.
   8. Disclosure forms must list the name of the business entity and ownership interest or position for businesses doing business with the entity.
   9. Disclosure forms must list any investments that may create a conflict with the entity.
   10. The disclosure shall be made in a sworn statement filed with the entity's governing body.

b. Procurement

Seek the best value for the entity and promote a competitive purchasing process.

1. Specifies a small item threshold allowing employee or department discretion.
2. Specifies documentation required for each level of purchasing (e.g. small purchases, medium purchases and purchases requiring competitive bid).
3. Specifies purchasing procedures (e.g. advertising methods and time frames, rejection of bids, appeals) for items requiring competitive bid.
4. Lists exemptions and documentation needed for not following regular bidding requirements (e.g. sole source provider, emergency purchases etc.).
5. Addresses improper or illegal conduct:
    a) Prohibits dividing a procurement to avoid following policy (Utah Code 63G-6a-2404.3)
    b) Prohibits kickbacks (Utah Code 63G-6a-2404)
    c) Requires disclosure of conflicts of interest (Utah Code 63G-6a-2406)
    d) Prohibits cost-plus-a-percentage-of-cost contracts (Utah Code 63G-6a-1205)
    e) Lists other specific activities that are not allowed (Utah Code 67-16 applies to the state and all political subdivisions)
6. Designates a purchasing agent, specify who may sign contracts including requirement for contracts that must go before the governing body.
7. Has an ethics provision and/or reference Utah Code 67-16.
8. Documents consequences of violating the policy (e.g. formal reprimand, suspension, termination or criminal prosecution).

c. Ethical Behavior

1. Prohibits participation in decisions or actions in which the employee or official has real or reasonably perceived conflict (see conflict of interest policy).
2. Prohibits use of authority for personal gain or that of close friends, family, or business associates.
3. Prohibits receiving gifts, loans or bribes.
4. Requires confidentiality regarding any information not subject to GRAMA.
5. Prohibits violation of nepotism laws (Utah Code 52-3).
6. Prohibits misuse of public resources or property (Utah Code 76-8-4).
7. References the Utah Public Officer and Employee Ethics Act (Utah Code 67-16).
8. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination).

d. Reporting Fraud and Abuse

1. Requires the reporting of inappropriate actions or behavior.
2. Provides reporting structure, including alternatives if the employee's normal supervisor is involved.
3. Provides guidance on the type of actions and behaviors which must be reported.
4. Provides guidance on the information to be provided (e.g. names, dates, times, descriptions, effects) when reporting fraud or abuse.
5. Provides whistleblower protection or referrers to Utah Code 67-21-3.
6. Provides for the evaluation, investigation and possible consequences of the alleged action or behavior.

7. Provides for feedback to the employee reporting the action and the governing body.

e. Travel
   1. Establishes a process to authorize travel expenditures (i.e. preauthorization).
   2. Defines what constitutes allowable and unallowable travel and clearly establishes reasonable limits.
   3. Establishes a reporting structure with senior management reporting to the governing body.
   4. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, inability to travel).
   5. Requires adequate record keeping (documentation of time, place, business purpose, and authorization).
   6. Communicates the public nature of purchase records.
   7. Ensures enough information is gathered and communicated to maintain accountability and measure performance.
   8. Has a provision to comply with external reporting requirements (e.g. IRS, Utah Public Finance Website reporting).

f. Credit/Purchasing Cards
   1. Credit/purchase card issuance should be approved by governing body.
   2. Establishes procedures for independent review and reconciliation of each card.
   3. Establishes card holder accountability including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of card privileges).
   4. Establishes required practices to ensure the security of the card (e.g. signing, storing, and who can use the card).
   5. Establishes procedures for card use (e.g. documentation required, timelines, reconciliations, restrictions).

g. Personal Use of Entity Assets
   1. Establishes allowable uses, or disallows use, of entity assets and rates if applicable (e.g. making photocopies, use of heavy equipment).
   2. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds or loss of privileges).

h. IT & Computer Security
   1. Establishes allowable uses of information systems, computer equipment, and the internet.
   2. Discloses to the user that the entity has the right to monitor and limit the activities on entity IT systems.
   3. Establishes individual accountability, including consequences for noncompliance (e.g. suspension, termination, recovery of funds, or loss of privileges).

i. Cash Receipting and Deposit
   1. Establishes a timeline for entering receipts into the accounting system.
   2. Establishes a timeline for depositing funds in the bank that complies with the Utah Money Management Act (3 days).

3. Establishes security measures for holding funds before deposit (e.g. safe, vault).
4. Establishes a receipting process for giving the customer documentation of the transaction and also provide sufficient information to understand the purpose of the transaction for management review or audit.
5. Establishes a procedure for entering credit card and ACH transactions into the accounting system.
6. Establishes a separation of duties between the person receiving payments and the person making deposits (smaller entities may require dual sign-off on deposits).
7. Establishes required documentation for voiding or altering a cash receipt, including that it be reviewed by someone that didn't make the correction.
8. Requires system-generated or sequentially-numbered receipts to allow for a review of completeness.
9. Requires cash deposits and receipts to be reconciled and/or reviewed by someone not receiving cash.

4. Hire and Train Qualified Staff

Purpose

In order to ensure the effective and efficient delivery of government services, each entity should identify the knowledge, skills, and abilities (KSA) needed by its management and employees. In technical areas, KSA often align with formal credentials, such as a degree or license. Accounting is an area where degrees and professional designations usually indicate a level of proficiency.

Overview

A licensed Certified Public Accountant (CPA) is the most common designation of a person who possesses the KSA needed to oversee the day-to-day financial operations of an entity. There are several other designations that may indicate similar KSA, such as Certified Government Financial Manager (CGFM), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Government Auditing Professional (CGAP), and Certified Public Finance Officer (CPFO). At a minimum, we recommend that every entity have someone with a bachelor's degree in accounting as part of its staff.

Implementation

While not every local government entity needs a full-time CPA, every entity should utilize a qualified accountant to ensure that its finances are protected and accurately reported. Most accounting firms and professional bookkeeping services provide a variety of services on an as-needed basis. We recommend every local government evaluate the level of KSA possessed by its accounting staff and consider contracting with an accounting professional. The accounting professional could perform some or all of the accounting and ensure that the entity has effectively implemented internal controls and meets reporting requirements.

To aid local government entities in identifying and procuring the services of qualified accounting professionals, the Office maintains a qualified vendor list included on the Office's website at resources.auditor.utah.gov. The firms on this list have met the requirements set forth by the Office to provide bookkeeping, compliance reporting, or financial statement preparation for local governments.

5. Provide Effective Training

Overview

Training is vital to any organization, especially governments, where services are essential to economic prosperity and basic human needs. Public officials and key employees need to possess at least a basic understanding of the legal requirements of their entity. We encourage entities to consider the KSA needed to support the services provided by their entity, then determine the appropriate level of training that is needed to maintain those KSA. The entity should provide resources to attend sufficient and appropriate training on an ongoing basis.

Implementation

The Office provides comprehensive but basic training on financial topics for local government board members and finance officers. However, this training serves only as an introduction for those who are new or previously untrained in local government financial matters. We recommend board members and finance officers identify and participate in organizations that provide more advanced training. These organizations may be specific to the government type (e.g. counties, charter schools), a specific type of operation (e.g. sewer, water), or a specific job within the organization (e.g. treasurer, finance officer).

At a minimum, board members should view our online basic but comprehensive training every four years (see training.auditor.utah.gov). Also, at least one member of the finance team, preferably the chief finance officer, should have 40 hours of financial training each year. Financial training includes: auditing, accounting, budgeting, reporting, internal controls, fraud prevention and detection, software, and any other topic that is related to the management of finances.

6. Implement a Hotline

Definition

A hotline is a means by which the public and employees can anonymously report concerns about improper behavior of an entity's officers or employees or concerning practices of the entity.

Overview

Fraud losses are 50% smaller at organizations with hotlines than those without hotlines. According to the Association of Certified Fraud Examiners, 40% of reported instances of fraud are discovered through a tip. More than half of these tips were provided by an employee of the organization and 46% of fraud cases detected by tip were reported through a hotline.

Implementation

An effective hotline can be implemented at virtually no cost and can be as simple as providing an email address or phone number. Hotline submissions should be sent directly to a person who has the resources and objectivity to evaluate the concern and investigate if warranted. All complaints and the results of investigations should be presented to the audit committee of the entity in a timely fashion.

Hotlines should be promoted and easy to access (most entities put a link to their hotline on the main page of their website). Every entity should have a written policy that includes the following:

1. Methods for receiving complaints (e.g. email, phone number).
2. A provision for anonymous complaints.
3. Sufficient direction to ensure complaints are given adequate treatment as follows:
    a. An initial screening of complaints to be performed by an office not involved in the complaint (this could be accomplished by having it performed by more than one office if an independent internal audit function does not exist or it could be sent directly to the audit committee).
    b. Audit committee:
        i. Reviews available evidence.
        ii. Determines if further investigation is merited. If so;
            - Sets the scope of audit
            - Sets a budget
            - Sets a timeline
            - Provides resources
    c. Audit results are reported to the audit committee.
    d. Audit committee approves findings and recommendations.
    e. Audit committee ensures that findings and recommendations are addressed by the appropriate officers or employees.
    f. Feedback provided to the complainant, if requested.

7. Implement an Internal Audit Function

Definition

An internal audit function is an organizational initiative to monitor and analyze the entity's own operations in order to determine how well it conforms to a set of specific criteria, such as laws, policies, or best practices. Internal auditors are independent of the work they audit, but are very familiar with it so as to allow them to determine compliance with the requirements for that work.

Overview

An internal audit may focus on financial operations, systems, processes, or compliance. As part of the internal audit plan, auditors try to find discrepancies between operational design and operational reality. Internal audits also help uncover evidence of fraud, waste, or abuse. If internal auditors find discrepancies or inappropriate activities, they document and report them to entity leadership who can prioritize and direct corrective action.

The frequency of internal audits will depend on the department or process being examined. Some types of operations may require daily audits for quality control, others may require only an annual audit of records.

Internal audit plans act as a pre-emptive step in maintaining operational efficiency and financial reliability, as well as safeguarding assets.

Implementation

An internal audit function should be formalized by the adoption of an Internal Audit Charter which identifies who is responsible to oversee the internal audit function and who will perform the internal audits.

Those responsible for internal audits should adopt an audit plan which identifies what will be audited and when it will be audited. The audit plan should be reviewed regularly, usually once per year.

Adaptation for small entities

Only the largest of our local governments can justify a full-time internal auditor. Most local governments can execute an effective internal audit program by contracting with an audit professional to work a few days a year. To eliminate added costs entirely, some entities may coordinate with peer entities and utilize each other's financial staff to act as internal auditors. Keep in mind, internal auditors need a solid understanding of audit principles and should use work programs that are designed to effectively identify violations of the laws or policies they are auditing.

8. Use an Audit Committee

Purpose

An audit committee assists the governing body in its financial oversight responsibilities.

Membership

We recommend that members of the audit committee are a subset of the governing body. An audit committee should have a financial expert who is not a member of management. This can be achieved by having a governing body member who is a financial expert, or acquiring the assistance of a volunteer or paid professional financial expert. Finance officers from other local governments should be considered when looking for a financial expert, as they are independent and have a working knowledge of government accounting issues.

Functions

An audit committee must ensure the following:

1. Management develops and enforces systems that ensure the entity accomplishes its mission effectively and efficiently while complying with laws and regulations.
2. The internal audit function objectively assesses the effectiveness of management's internal control program.
3. Financial statement audits are performed by a qualified, independent accounting firm and issues identified during those audits are reviewed and resolved as appropriate.
4. Hotline complaints are investigated and findings are addressed by the governing body.

Risk Score

We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures are assigned the most points. As more measures are adopted the score improves. The higher the score, the lower the risk.

The scale and corresponding levels are as follows:

- Very Low
- Low
- Moderate
- High
- Very High

See the *Fraud Risk Assessment Questionnaire* (attached) for specific points assigned to each measure and how point totals correspond to the risk scale.

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Fraud Risk Assessment

INSTRUCTIONS:

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

Total Points Earned: _____ Risk Level:

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

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

Certified By: _____ Certified By: _____

* MC = Mitigating Control

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

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

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered "Yes" or "No" with mitigating controls ("MC") in place, or "N/A," the entity has achieved adequate basic separation of duties.

☹ If any of the questions were answered "No," and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties.

Definitions:

Board Chair is the elected or appointed chairperson of an entity's governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of governments.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity's place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

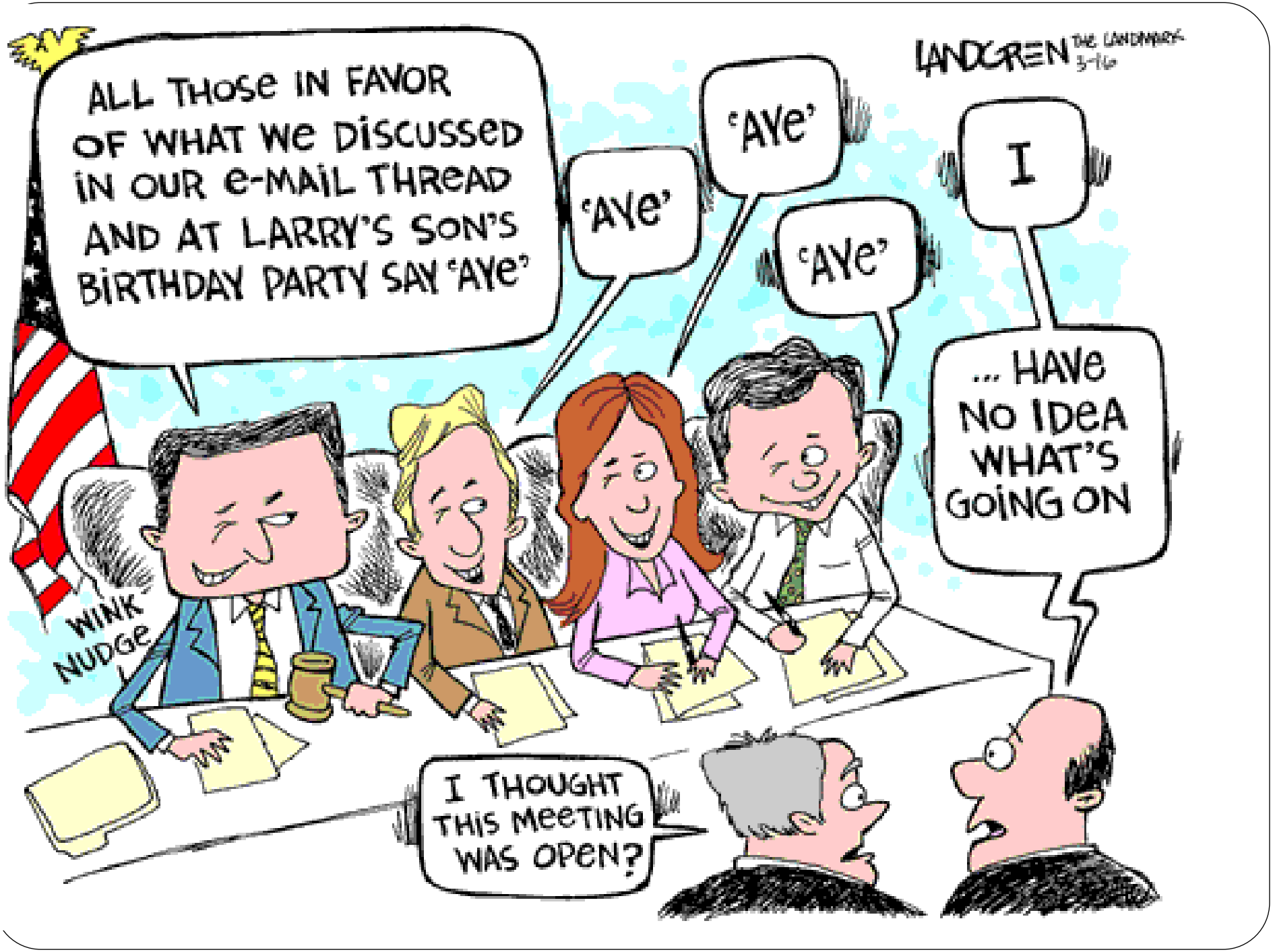
UTAH OPEN & PUBLIC MEETINGS ACT

UTAH CODE ANN. §52-4-101et seq.

Annual Training Per UCA §52-4-104

Declaration of Public Policy

- West Bountiful City exists to aid in the conduct of the people's business.
  - **Actions will be taken openly**
  - **Deliberations will be conducted openly**


LANDGREN THE LANDMARK 3-16
ALL THOSE IN FAVOR OF WHAT WE DISCUSSED IN OUR E-MAIL THREAD AND AT LARRY'S SON'S BIRTHDAY PARTY SAY 'AYE'
'AYE'
'AYE'
'AYE'
I
... HAVE NO IDEA WHAT'S GOING ON
WINK NUDGE
I THOUGHT THIS MEETING WAS OPEN?

To Whom Does the Law Apply

- Any administrative, advisory, executive, or legislative body that:
  - Was created by statute, rule, ordinance, or resolution; and
  - Consists of two or more persons; and
  - Expends, disburses, or is supported in whole or in part by tax revenue; and
  - Is vested with the authority to make decisions regarding the public's business (including recommendations to the City Council)

For West Bountiful, This Includes:

- City Council
- Redevelopment Agency
- Planning Commission
- Emergency Preparedness Advisory Committee
- Architectural Review Board – Historic Overlay District
- Arts Council
- Youth City Council

What Is a Meeting?

- Quorum must be present
  - Including workshops
  - In person or electronically

- You are there to:
  - Discuss, or
  - Receive Comment, or
  - Act on anything you have jurisdiction or advisory authority over.

What is Not a Meeting?

- A chance meeting
- A social meeting
- Convening a public body with both legislative and executive responsibilities where no public funds are appropriated <u>and</u> meeting solely for discussion or to implement administrative/operational matters

Meetings

- Must be open to the public unless properly closed;
- Must be properly noticed;
- Must be properly recorded.

Notice

- Must be Posted at City Office and Utah Public Notice Website at least 24 hours before the meeting:
  - Agenda
  - Date
  - Time
  - Location
- Annual notice of meetings throughout the year

Electronic Meetings

- An ordinance/rule/policy "governing the use of electronic meetings" must be adopted by Public Body
- Can meet by phone, computer, or other electronic means
- Notice requirements still apply
- Public must be able to attend or participate
- *Currently only applies to City Council meetings*

EXCEPTIONS: COVID-19 Pandemic

Governor Herbert issued an Executive Order on March 18, 2020 modifying the Open Meetings Act until the termination of the current declared state of emergency.

- Electronic Meetings & Hearings may be held without ordinance/rule/policy as long as:
  - Public is able to remotely hear or observe
  - Public is able to remotely make comments
- Posted written Notice is not required at principal office
- Anchor location is not required for the public to meet

Agenda

- "Shall provide reasonable specificity to notify the public as to the topics to be considered at the meeting"
- "Each topic shall be listed under an agenda item"
- Items not on the agenda that are raised <u>by the public</u> may be discussed, but cannot be acted upon

Minutes

- Minutes For All Open Meetings Must Include:
  - Date, time, place;
  - Names of members present and absent;
  - Substance of all matters proposed, discussed, or decided;
  - Record, by individual member, of each vote taken;
  - Name of each individual not on the body that is recognized by the chair who provides testimony or comments, and a summary of what was said;
  - Any other record of the meeting that a member requests be included.

Minutes, continued

- Body must establish and implement procedure for approval of minutes
- Minutes not yet approved must have something to the effect of "Pending", or "Not Yet Approved " printed on top
- Pending minutes, Approved Minutes, and a Recording of a public meeting are public records under GRAMA
- Must be available to the public within 3 days of approval
- Minutes must be retained permanently

Audio Recordings

- Each meeting must be recorded
- Recording of open meetings must be available to the public
- Recording of closed meetings are protected records under GRAMA

Emergency Meetings

- Emergency means emergency
- Must give as much notice as possible
- Must attempt to notify all members
- A majority of members must approve the meeting

Electronic Message Transmissions

UCA § 52-4-210:

”Nothing in this chapter shall be construed to restrict a member of a public body from transmitting an electronic message to other members of the public body at a time when the public body is not convened in an open meeting. “

Closed Meetings/Executive Session

- Closed meetings are used to <u>discuss</u> specific items that fall into one or more of the following categories:
  - An individual's character, professional competence, or physical or mental health;
  - Pending or reasonably imminent litigation;
  - Purchase, sale, lease, exchange of real property
  - Deployment of Security personnel, devices or systems; or
  - Criminal misconduct.

Closed Meetings, continued

- Meeting must begin as an open meeting;
- Must have a 2/3 vote to go into a closed meeting;
- Purpose of the closed meeting must be publicly stated;
- The discussion cannot stray from stated allowed purpose;
- May not interview candidates applying to fill an elected position;
- Must be held at the regular meeting location if held on the same day; and
- No official actions can be approved or final votes taken.

Enforcement/Violations

- Intentional closed meeting violation = Class B misdemeanor
- Court may:
  - Void an action taken
  - Compel compliance
  - Award attorney fees and court costs to successful plaintiff
- Attorney General and County Attorneys are charged with Enforcement
- Any aggrieved individual can bring suit

	Legislative	Administrative	Quasi Judicial
Characteristics	Very Broad Authority Broad Public Input	Restricted Authority Limited or No Public Input	Very Restricted Authority Input Restricted-Involved Parties
	• Creates New Law •Allows for Citizen Input as Basis for Decision •Vision/Goal Setting	• Enforces Current Law •Bound by Law Rather than Public Opinion •Does Not Create or "Bend" Law	• Based on Established State Law • No ex-parte communication
Responsible Body	Land Use Authority (es) •Planning Commission (advisory) •City Council	Land Use Authority (es) •Planning Commission •City Council •City Engineer •City Recorder •Enforcement Officer	Land Use Authority (es) •City Council Courts
Land Use Actions	•General Plan •Zoning Ordinances •Subdivision Ordinance •Amendments •Annexation Policy	• Business License •Building Permit •Conditional Use Permit •Subdivision Approval •Variances	•Appeals

Questions/Concerns?

PENDING - NOT YET APPROVED

Minutes of the West Bountiful City Council meeting held on **Tuesday, June 2, 2020** at West Bountiful City Hall, 550 N 800 West, Davis County, Utah.

Those in attendance:

MEMBERS: Mayor Kenneth Romney, Council members James Bruhn, Mark Preece, and Rod Wood in-person. Council member James Ahlstrom via Zoom.

EXCUSED: Council member Kelly Enquist

STAFF: Duane Huffman (City Administrator) and Chief Todd Hixson in-person. Steve Doxey (City Attorney), Dallas Green (Golf Director), Cathy Brightwell (City Recorder) and Terri Hensley (Secretary) via Zoom.

VISITORS: Alan Malan, Gary Jacketta, Dennis Vest, Trent Williams, Cam Preston, and Mike McCabe in-person. Becky Ginos and Bill Goldberg via Zoom.

Mayor Romney announced that Council member Kelly Enquist's wife passed away today after surgery. Prayers and thoughts are with he and his family.

Mayor Romney called the meeting to order at 7:33 pm. Mark Preece gave an Invocation and the Pledge of Allegiance was led by James Ahlstrom.

1. Approve Agenda

MOTION: ***James Bruhn made a motion to approve the agenda as written. Rod Wood seconded the Motion which PASSED by unanimous vote of all members present.***

2. Public Comment

No comments.

3. Public Hearing – Fiscal Year 2020-2021 Budget.

MOTION: ***Mark Preece made a motion to open the public hearing. James Bruhn seconded the Motion which PASSED by unanimous vote of all members present.***

Duane Huffman again reviewed the proposed fiscal year 2020-2021 budget and noted that it will be on the June 16 agenda for final consideration and adoption.

While the general fund had experienced years of growing stability, the economic impacts of the COVID-19 pandemic are expected to be severe as related to available revenues, especially related to sales taxes. City departments were asked to prepare budgets that deferred expenditures

until the full impacts can be determined. There was discussion about sales tax projections which were estimated to decrease by at least 25%. He explained that the March numbers, received the end of May, were up 13% which was much higher than expected. At least at the very beginning of the pandemic, a few of our retailers have done very well, but we are not sure what to expect once things calm down. He is not ready to recommend changing projections at this point.

Council member Wood asked how much had been added to the budget for sidewalk replacement as discussed in previous meetings. Mr. Huffman had difficulty finding the amount and responded that he will review previous meeting notes and update this budget category. There was also discussion about employee compensation. Annual step increases are included in the budget but are proposed to be delayed until January due to the current economic uncertainty, but Council can implement them any time. Council member Wood also suggested that the council consider some engineering money for the new public works west yard building.

Dennis Vest, West Bountiful resident, stated that he does not believe RAP tax funds should support the golf course. The money should be used for trails and parks, including a new park on the west side and trail extensions where people do not have to pay but can do things for free. Support for golf expenses should come from the general fund. He said he hates to see money directed to the golf course instead of necessary expenses at the park like sand replacement.

Mr. Huffman explained that for at least the last seven years, RAP (Recreation, Arts, and Parks) tax has only been used for golf capital projects, not operating expenses. The FY 20-21 budget includes $31k for a new dumpster enclosure, range ball picker, tee renovation, and a utility maintenance vehicle. This amount is similar with the current year transfer of $34k. RAP expenses are budgeted at $207k and the fund brings in about $220k per year.

Council member Ahlstrom commented that he believes a lot of people support using RAP funds for the golf course. The rules allow it, and it is smart because it is a revenue generating entity. He noted that the city commissioned a study several years ago that asked residents how they thought the RAP tax should be used. The responses were predominately in favor of golf course support. He supports the suggestions about expanding parks and trails on the west side but does not see this as an either/or situation; both can be done.

Council member Wood noted that use of the general fund is more restricted and could impact important city projects. The city has done a really good job managing the course and having it provides advantages to the community.

Mayor Romney added that the city has tried to be judicious about its use of RAP tax.

MOTION: ***James Bruhn made a motion to close the public hearing. Rod Wood seconded the Motion which PASSED by unanimous vote of all members present.***

4. Presentation Regarding Concept Plan for Woodhaven Expansion.

The new owners of Woodhaven trailer park contacted the city regarding their desire to expand the use of the current property at 680 W 500 South. This request is complicated and has challenges as the park is currently divided by two zones (C-G and L-I), is a non-conforming use in both zones, it pre-dates the city's current code on mobile home parks, the current mobile home code is outdated, it is close to the HollyFrontier refinery, and the property's sole access is less than optimal.

Trent Williams and Cam Preston from Ensign Engineering, and Mike McCabe representing the Desola Group, owners of the property, were present to discuss their proposals for expansion. Their preferred option increases the number of lots from 44 to 52. These new lots are proposed all the way to 500 South. Their back-up proposal is for 48 lots and commercial flex space on 500 South. Both proposals will include upgrades to the grounds, secured storage, amenities, and a playground. They are interested in feedback and suggestions on how to proceed.

Duane Huffman explained some of the difficulty dealing with two zones and nonconforming use. The city does not currently have a zone for a mobile home park and the history of this property is not clear. A rezone and development agreement may be the best solution to get on a clean slate. Duane also talked about the poor access in and out of the trailer park from 500 South. He noted that the city's general plan suggests this area may be a good location for higher density.

Mr. McCabe said he has no knowledge of Holly making contact about the property. He added that there are currently only two vacant slots and there is a lot of demand due to lack of moderate-income housing. The manager has a waiting list to get in.

Council member Bruhn said he would not want to open up the entire commercial zone for mobile homes but believes it is okay for this property.

Council member Ahlstrom said the proposals would improve the aesthetics of the property as some of the buildings are not in great condition.

Council member Preece said he is comfortable with the preferred proposal, and council member Wood suggested the council send it to the planning commission to look at it as its own zone rather than trying to accommodate existing zones.

Mayor Romney commented that it makes sense to set it off by itself. He asked staff to get with planning commission to work out regulations, clean up the multiple parcels and come up with a site plan and setbacks.

Mr. Huffman added that public works would like to have separate meters for each unit, and it will be important to be specific about landscaping and long-term funding for maintenance. He suggested that in addition to a new zone, the city's mobile home park ordinance be updated.

Mr. Williams thanked the council for considering their proposals and providing feedback. They will be happy to work with the planning commission.

5. Request by Dennis Vest to Correct Property Lines on 1200 North.

Mr. Vest discovered a discrepancy with the south property line of his property at 1405 W 1200 North and is asking the city to help resolve it. The property line and fence line are off on all the properties on 1200 North west of 1100 West running on the south side of the fence all the way to and including his property. He believes the difference is either a survey error or just simply because the property owners wanted to access the creek because there is no Weber water thus the only year around access to water was by this creek. Mr. Vest is planning to construct a fence and wants to make sure it matches the correct property line.

He said a small parcel is owned by Davis County and calls to them have not been returned, and other property owners have not been contacted.

Bill Goldberg, owner of property across the street from Mr. Vest, said there was an issue with one of his property lines and he and his neighbor ended up signing an agreement that recognized the fence line as the property line. Now he is concerned about the property line he shares with the city on the west side. He suggests getting everyone together to work out these discrepancies.

Duane Huffman recommended that the council reserve discussion on the issues for a closed session, as is normal when initially discussing the potential exchange of real property.

Steve Doxey will do some research and get back to the council with suggestions about how best to clean it up. Research will include investigating where the natural flow of the ditch was as water rights may be an issue.

6. Ordinance 425-20, an Ordinance Amending WBMC 17.32 for Medical Cannabis Pharmacy.

An application to change the city's land use code text was submitted by Wholesome Therapy on May 1, 2020. As part of the application, a request was made to add medical cannabis pharmacies as a permitted use in the C-G zone, other portions of the request have been withdrawn for now.

The planning commission discussed this item at their May 12th and May 26th meetings and held a public hearing at the May 26th meeting. Other than from the petitioner, no public comment was received.

The planning commission understood that, per state code, a medical cannabis pharmacy must be a permitted use in the C-G zone. They then undertook an analysis as to whether any time, place, or manner requirements consistent with state code would be appropriate for this zone in light of the petition filed by Wholesome Therapy. They ultimately voted 3-2 to move forward a positive recommendation on the petitioner's request with one addition: that medical cannabis pharmacies be limited to operating hours between 7 am and 10 pm, the minimum allowed by state law.

Mr. Huffman noted that staff is working on a much more comprehensive ordinance that will cover all aspects of the new cannabis law and how it will be handled in the city. An additional public hearing will be scheduled later in the month.

Council member Bruhn said he has been contacted by several residents who were not able to attend the hearing and are not interested in either a cannabis pharmacy or cultivation business in the city.

MOTION: ***Rod Wood made a Motion to adopt Ordinance 425-20 as described above. Mark Preece seconded the Motion which PASSED.***

The vote was recorded as follows:

James Ahlstrom – Aye	James Bruhn – Aye
Kelly Enquist – Excused	Mark Preece – Aye
Rod Wood - Aye	

7. Ordinance 426-20, an Ordinance Amending WBMC 16.04 and 16.12 Regarding Restrictions for Flag Lots on Dead End Streets.

The planning commission has been discussing existing restrictions for flag lots on dead end streets for several months after a resident requested a flag lot be included as part of a subdivision he is proposing at 1390 W 1200 North. After discussion and review, planning commission determined that a dead-end street and cul-de-sac are similar. As the maximum length of a cul-de-sac is 400 feet,

the same maximum length should be recognized when determining where the staff of a flag lot can begin on a dead-end street.

A public hearing was held on May 26; no comments were offered. The proposed changes are recommended for approval and have been reviewed by Mr. Doxey.

MOTION: ***James Ahlstrom made a motion to Adopt Ordinance 426-20 as described above. Rod Wood seconded the Motion which PASSED.***

The vote was recorded as follows:

James Ahlstrom – Aye	James Bruhn – Aye
Kelly Enquist – Excused	Mark Preece – Aye
Rod Wood - Aye	

8. Ordinance 427-20, an Ordinance Amending WBMC 17.04 and 17.16 Uses in the Agricultural District, A-1.

For several months, the planning commission has been considering changes for permitted and conditional uses in the A-1 zone. The primary issue was to consider personal structures when there is no home on the property. Current zoning code refers only to accessory structures, but the concept of accessory structures is to be "on the same lot *with*, and of a nature customarily *incidental and subordinate to, the principal use or building.*"

The commission concluded that the best way to handle this issue was to define and include non-commercial structures as a permitted use. The definition clarifies that the structure cannot be used for commercial purposes or as a dwelling and requires a recorded agreement between the city and property owner that runs with the land.

During the review process, several other changes were determined to be appropriate in the list of conditional uses. These include removing natural resource extraction, clarifying that kennels are allowed only as a home occupation, and deleting a duplicate entry for Residential facilities for Elderly Persons.

A public hearing was held on May 26, 2020; no comments were offered.

MOTION: ***James Ahlstrom made a motion to Adopt Ordinance 427-20 as described above. Rod Wood seconded the Motion which PASSED.***

The vote was recorded as follows:

James Ahlstrom – Aye	James Bruhn – Aye
Kelly Enquist – Excused	Mark Preece – Aye
Rod Wood - Aye	

9. Resolution 470-20, a Resolution Authorizing City Pick Up of Public Safety and Firefighter Employee Retirement Contributions.

Duane Huffman explained staff's recommendation that the city pay the employee portion (2%) of the newly enhanced Tier II retirement system for the city's police officers. Funding for this benefit pick-up was included in the tentative budget.

The legislature tried to improve the Tier II retirement system. He said he has talked to many other entities, and most are picking up this portion although several are concerned about how this might impact Tier II employees that are not in public safety.

MOTION: ***Mark Preece made a motion to Adopt Resolution 470-20 as described above. Rod Wood seconded the Motion which PASSED.***

The vote was recorded as follows:

James Ahlstrom – Aye	James Bruhn – Aye
Kelly Enquist – Excused	Mark Preece – Aye
Rod Wood - Aye	

10. Resolution 469-20, A Resolution Approving the First Amended and Restated Interlocal Agreement of the Utah Risk Management Agency.

Duane Huffman reviewed the proposed First Amended and Restated Interlocal Agreement of the Utah Risk Management Agency. It includes miscellaneous clean-up of this thirty-five-year-old document, such as name, bonding requirements for board members, etc. Nothing in the agreement changes our relationship. Mr. Doxey has reviewed the agreement and is fine with it.

MOTION: ***James Ahlstrom made a motion to Adopt Resolution 469-20 as described above. James Bruhn seconded the Motion which PASSED.***

The vote was recorded as follows:

James Ahlstrom – Aye	James Bruhn – Aye
Kelly Enquist – Excused	Mark Preece – Aye
Rod Wood - Aye	

11. Approval of Minutes from the May 19, 2020 City Council Meeting.

MOTION: ***Mark Preece made a motion to approve the minutes from the May 19, 2020 meeting as presented. James Bruhn seconded the Motion which PASSED by unanimous vote of all members present.***

12. Engineering/Public Works Report

Duane Huffman –

- 800 West construction – Met with contractor today to express frustration with final water connections on the northern portion not being completed in a timely manner. A new construction team is in place on the south end installing water lines which is good. Paving is scheduled for June 24 on the north end. Clean-up is underway on the north portion.
- Atwater Estates is finishing up public improvements. There has been an internal struggle dealing with the existing house on the property primarily regarding grading. The city is trying to facilitate a solution between the property owners.

12. Administrative/Finance Report

Duane Huffman –

- We advertised for the vacant engineer position and have received 5-6 applications.

- ULCT thinks the state may begin to distribute pandemic funds as early as this week. First installments will go to hard expenditures, and then will look at other qualifying expenses. Some funding could eventually go to business development for those impacted. City council will be very involved.

13. Mayor/Council Reports

James Ahlstrom – no report

Mark Preece – South Davis Sewer district is still working on food waste processing and adjusting nutrient levels but lost funding when North Salt Lake issued a citation due to the odors from the south plant. They have been able to obtain other funding through the state. An engineering firm that specializes in odor retention was hired. They have spent about $300k on air scrubbers, etc., but still working to find a solution. Plans for upgrades to both plants are still in the works but have been put on the back burner.

James Bruhn – Wasatch Integrated Waste Management's transfer station is working well, and they continue to work on building a recycling center.

Rod Wood – Asked if the city police department was involved in the recent Salt Lake City protests. Chief Hixson responded that our officers were not involved. The north end SWAT team was called upon along with Davis County sheriff medics, the remaining agencies were on standby. He noted that we have doubled up units, having two officers in each car to deal with possible safety problems. He expects the protests will continue for a while and there is a good likelihood that we may have to be involved at some point. He added that Davis County is looking at establishing a public order committee.

Chief added that agencies in Davis County have been asked to handle all security for the services for the Ogden officer killed last week. It has been a lot of work filling shifts during a very challenging and stressful time. On a positive note, these bad events bring out good as well; our community is making an extra effort to be kind. People are making it a point to say nice things to us and taking a proactive approach to support us. Always makes us feel good to hear these kinds of things especially with everything on the news.

Mayor Romney – Meets regularly with health department regarding COVID. West Bountiful does not have any active cases. The number of state cases are up which was expected as the risk level changed. He asked the health department to consider preparing a letter to residents warning that even though things are opening up we all still need to be very careful. Unemployment numbers are going down. We need the economy to get going again but we need to be vigilant as we interact with families and public. High risk people need to be careful and stay away from people including at church and other public places especially as things open back up.

Duane Huffman added that it is very important to encourage those with any symptoms to get tested, otherwise the virus will continue to be passed around. Testing is widely available now.

15. Executive Session, For the Purpose of Discussing Items Allowed Pursuant Utah Code 52-4-205.

No executive session was held

16. Adjourn

MOTION: ***James Ahlstrom made a motion to adjourn this meeting of the West Bountiful City Council at 9:36 pm. Rod Wood seconded the Motion which PASSED by unanimous vote of all members present.***

The foregoing was approved by the West Bountiful City Council by unanimous vote of all members present on Tuesday, June 16, 2020.

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Cathy Brightwell, City Recorder