



City Council Meeting
Tuesday, June 15, 2021
City Hall Council Chambers
5249 South 400 East, Washington Terrace City
801-393-8681
www.washingtonterracecity.com

* **Note:** The Centers for Disease Control and Utah Department of Health have declared a national and state pandemic for COVID-19 where social distancing and other requirements are in place to prevent the spread of this infectious disease. Members of the Public may view the meeting via the City's Facebook page at: Washingtonterracecity.com. Comments on appropriate agenda items may be emailed to: amy@washingtonterracecity.org, or typed into the Facebook live stream at the citizen's comments agenda item.

1. **ROLL CALL** **6:00 P.M.**
2. **PLEDGE OF ALLEGIANCE**
3. **WELCOME**
4. **CONSENT ITEMS**
 - 5.1 **APPROVAL OF AGENDA**
Any point of order or issue regarding items on the Agenda or the order of the agenda need to be addressed here prior to the approval of the agenda.
 - 5.2 **APPROVAL OF JUNE 1, 2021 MEETING MINUTES**
5. **CITIZEN COMMENTS**
This is an opportunity to address the Council regarding your concerns or ideas that are not on the agenda as part of a public hearing. Please limit your comments to no more than 3 minutes.
6. **COUNCIL/STAFF RESPONSE AND CONSIDERATION TO CITIZEN COMMENTS**
Council and staff will consider and address concerns and take appropriate measures to follow up on any comments made in the citizen comments item on the agenda
7. **NEW BUSINESS**

For more information on these agenda items, please visit our website at www.washingtonterracecity.com

In compliance with the Americans with Disabilities Act, persons who have need of special accommodation should contact the City Recorder at 801-395-8283.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted in three public places within the City of Washington Terrace City limits and sent to the *Standard Examiner* at least 24 hours prior to the meeting. Amy Rodriguez, City Recorder.

7.1 PRESENTATION: TERRACE DAY’S REVIEW

A review of the City Terrace Day event that will be held on June 12, 2021.

7.2 PRESENTATION: WATER CONSERVATION PLAN FOR PARKS, OPEN SPACES, AND CITY OWNED PROPERTIES

7.3 MOTION/RESOLUTION 21-09: A RESOLUTION APPROVING POLICY REVISIONS AND ADDITIONS RELATED TO THE PREVENTION AND DETECTION OF FRAUD RISK

Adopting revisions and additions to City Policies to incorporate financial “Best Practices” recommended By the state Auditor, and adopting policies into written form.

7.4 PRESENTATION: FRAUD RISK ASSESSMENT

Staff will present the State Auditor’s Fraud Risk Assessment.

7.5 MOTION/RESOLUTION 21-14: TO APPROVE AN ACTING BUDGET FOR FY 2022, APPROVE THE CONSOLIDATED FEE SCHEDULE, AND PROPOSE AN INCREASE TO THE CERTIFIED PROPERTY TAX REVENUE

Before June 30 of each year, or in the case of a proposed property tax increase, before September 1, the City Council is required to adopt a budget for the ensuing fiscal year.

8. MOTION TO ADJOURN INTO RDA MEETING

Council will adjourn into a Redevelopment Agency Meeting and then return to the regular Council meeting.

9. COUNCIL COMMUNICATION WITH STAFF

This is a discussion item only. No final action will be taken.

10. ADMINISTRATION REPORTS

This is an opportunity for staff to address the Council pertaining to administrative items.

11. UPCOMING EVENTS

June 24th: Planning Commission 6:00 p.m. Tentative

July 5th: City Offices Closed for Independence Day

July 6th: City Council Meeting 6:00 p.m.

July 20th: City Council Meeting 6:00 p.m.

12 MOTION: ADJOURN INTO CLOSED SESSION

- To discuss the character, professional competence, or physical or mental health of an individual.
- Strategy session to discuss pending or reasonably imminent litigation
- Strategy sessions to discuss the purchase, exchange, or lease of real property when public discussion of the transaction would disclose the appraisal or estimate value of the property under consideration or prevent the public body from completing the transaction on the best possible terms.

13. ADJOURN THE MEETING: MAYOR ALLEN

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City of Washington Terrace

Minutes of a Regular City Council meeting

Held on June 1, 2021

City Hall, 5249 South 400 East, Washington Terrace City,
County of Weber, State of Utah

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MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT

Mayor Mark C. Allen
Council Member F. Carey Seal
Council Member Blair Brown
Council Member Larry Weir
Council Member Scott Barker
Council Member Jeff West
Finance Director Shari' Garrett
City Manager Tom Hanson
City Recorder Amy Rodriguez

Others Present

The Meeting was live streamed on facebook.

1. WORK SESSION: PRESENTATION ON CITY PRACTICES IN REPONSE TO FRAUD RISK ASSESSMENT

5:00 P.M.

Hanson stated that we are improving our policies and procedures to incorporate some best practices suggested by the State Auditor for the Fraud Risk Assessment Audit. Hanson stated that we are able to keep functional internal controls with our small staff.

Garrett stated that last year was the first year we are required to complete the audit. She stated that the assessment has recommendations from the State Auditor in order to mitigate and recognize risks for fraud, waste, and abuse within our entity.

Garrett explained the scoring from last year and compared it to this year's scoring.

Conflict of Interest

Rodriguez that we have always had practices concerning conflicts of interests, however, the new addition puts it into writing in our policy and makes it mandatory to revisit the topic every year as a refresher and expands on the policy to incorporate some of the auditors recommendations. The section is similar to the ethics section for employees, however this focuses more on the potential conflicts for officers with financial interests in businesses that the City may be conducting business with. It also gets into a little more detail on yearly disclosure forms and also the receiving of gifts.

Rodriguez stated that along with our annual open meetings training, elected officials, appointed officials, and department heads will be given a copy of the Municipal Employee's Ethics Act to review. The Ethics pledge will be signed yearly stated that the act has been read. If there are any conflicts of interest, a disclosure form will need to be filled out yearly as well as given to the Mayor for review to help mitigate any potential issues. If the conflict revolves around a vote or discussion in Council Meeting, the conflict will be disclosed at the meeting.

Rodriguez stated that the Public Employee's and Ethics Act outlines acts that are prohibited and are considered offenses. Prohibited Acts include an officer using their position to further their own economic position or secure any privileges for themselves or others. It is also an offense for officials or employees to receive, accept, seek or take any gift of substantial value or take any benefit that could be seen as a gift. This law specifies that the law does not apply to an occasional gift or service valued under \$50.00. If a gift or offering is more than \$50.00 it is prohibited for an official or employee to receive.

Fraud and Abuse

Hanson stated that we will be following Whistle Blower laws to guard against retaliation against someone reporting suspected fraud, waste, or abuse. Hanson outlined the reporting process for fraud. Hanson stated that ethical behavior is not always cut and dry. He encourages Council to review the policies and let him know of any concerns.

Travel and Training

Hanson stated that we have a good travel policy. The changes add a few recommendations from audit which were in practice, however, not in writing. The new additions just shore up existing policy.

Credit Card Policy

Hanson stated that there are three people who have City Credit Cards. Hanson explained the process for purchasing and reconciling City credit cards. Hanson stated that the card holder is responsible for the security of the credit card.

IT and Computer Security

Hanson stated that we have a great reliance on internet and online payments and needed to expand on our old IT policy. Hanson stated that we need to have best practices in place. He stated that we have an encryption service for our emails. Hanson stated that IT use and products is property of the City. He stated that we have a vested interest in keeping our IT secure. Hanson spoke about viruses and email phishing to get information. Hanson stated that the policy outlines appropriate uses for City equipment. Hanson stated that the City needs to protect our clients that we have within our system. Hanson stated that we need to be diligent with security.

Receipting and Deposit Policy

Garrett stated that this policy is not new in practice, just in written policy.

Garrett stated that the policy talks about "offsite receipts". She stated that the daily cash out and reconciliation practices are outlined in the policy. She noted that it speaks about how to handle voided transactions.

Garrett highlighted how we handle transactions with mail in payments. She stated that we collect the payments in the mail and are opened up in the cash receipting area under video surveillance. She stated that policy does not account for two people to open the mail. Garrett recommends keeping the practice that we use now, noting that she is comfortable with our existing process and it has never been brought up by our external auditors. She stated that it is the only area in which we deviate from the State auditors

96 recommendation for best practices. Garrett stated that all of the other recommended practices are
97 currently in use. Council Member Barker stated that he is concerned for the protection of the teller so that
98 they do not get accused of anything. Garrett stated that the control measures are put in place for the
99 protection of the employee, City, and customer. She stated that it would be challenging to commit to the
100 recommended procedure with the staffing level that we have. Hanson stated that there is not an
101 assumption of privacy within the workspaces.

102
103 Hanson encourages Council to review the assessment practice. Hanson stated that we will continue to use
104 control points and audits. He stated that we are firming up what we have already been practicing.
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142 **MAYOR, COUNCIL, AND STAFF MEMBERS PRESENT**

143 Mayor Mark C. Allen

144 Council Member F. Carey Seal
145 Council Member Blair Brown
146 Council Member Larry Weir
147 Council Member Scott Barker
148 Council Member Jeff West
149 Finance Director Shari' Garrett
150 City Manager Tom Hanson
151 City Recorder Amy Rodriguez
152 Lt. Nate Hutchinson, Weber County Sheriff

153

154 **Others Present**

155 The Meeting was live streamed on facebook.
156 Kimberly McKinley, Utopia Fiber

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158

159 **2. ROLL CALL**

6:00 P.M.

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161 **3. PLEDGE OF ALLEGIANCE**

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163 **4. WELCOME**

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165 **5. CONSENT ITEMS**

166 **5.1 APPROVAL OF AGENDA**

167 **5.2 APPROVAL OF MAY 18, 2021 MEETING MINUTES**

168 Items 5.1 and 5.2 were approved by general consent.

169

170 **6. CITIZEN COMMENTS**

171 Mayor Allen stated that he received a complaint for overflowing garbage cans. He stated that maybe we
172 can ask Republic Services about the problem.

173 Mayor Allen stated that he received a note that said please vote no on fireworks at TH Bell. The Mayor is
174 not sure if this is a concern for the School District, as this is private property.

175

176 **7. COUNCIL/STAFF RESPONSE AND CONSIDERATION TO CITIZEN**
177 **COMMENTS**

178 Hanson stated that we pay to have the garbage hauled off with the can level. He stated that occasionally
179 someone will have more. He stated that if it is the same people week after week, we may reach out to
180 those individuals to get a second can. Hanson will reach out to Republic Services so that we can be
181 notified if they see this practice happening.

182 Hanson stated that a resident wrote on Facebook that his HOA restricts them to one garbage can.

183 Council Member Seal stated that he was behind Republic Services last week and he noticed garbage and
184 boxes fell out and the Republic Service driver got out and picked up all the garbage. He wanted to give
185 them kudos for those efforts. Hanson stated that he appreciates hearing those comments.

186

187 Hanson stated that TH Bell is a public entity and have the authority to do fireworks on their property, we
188 would not be able to restrict them from doing so.

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192 **8. NEW BUSINESS**

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194 **8.1 PRESENTATION: POSSIBLE PUBLIC/PRIVATE PARTNERSHIP (PPP) WITH**
195 **UTOPIA FIBER**

196 Kimberly McKinley and Roger Timmerman joined the meeting. They represent Utopia Fiber.
197 Hanson stated that we have had requests from residents who would like fiber in the City.
198 Timmerman stated that all the UIA projects have been successful. He stated that there are no
199 mandatory fees. They make it available and whoever wants the service can sign up. There are no
200 contracts. He stated that the revenues pay for the infrastructure projects. He stated that it is a
201 pro-private sector. He stated that they are open access fibers. He stated that it becomes the
202 infrastructure for the city as well. He stated that fiber is unlimited, competitive and fast.
203 Timmerman stated that fiber eliminates weather outages, buffering, and is 10gig capable.
204 Timmerman stated that the monthly fee is \$30.00 for the connection fee (line) and then the
205 customer pays for the service provider which is around \$35.00. McKinley stated that there are
206 about 3 or 4 dominant providers, but there is a robust mix. Hanson stated that he has 1 gig in his
207 home and finds it a solid platform.
208

209 Timmerman stated that Utopia Fiber is comprised of a partnership of cities. He stated that the incremental
210 cost to build out the city would be through UIA. They finance the project and it is paid off by the revenue
211 of the customers. He stated that UIA would have a service agreement with the city. They city would have
212 to loan them the difference if we do not have enough customers sign up for service. He stated that he
213 believes that it is a low risk. He stated that benefits would include increased property values for residents,
214 save the residents money, protection of net neutrality and eliminate digital divide.

215 Timmerman stated that this structure isn't subsidized by the City. He stated that it is funded by
216 UIA and takes most of the risk. He stated that 2 years revenue is put into reserves. He stated that the
217 research shows that there would be 3134 locations in the city, making it a \$7,200,000 Project cost
218 financed by UIA. It would be a \$37000 monthly obligation for the city. Timmerman stated that there
219 would need to be 1233 subscriptions to cover the cost. He stated that they would need a 38 percent
220 blended take rate.

221 Timmerman stated that the city takes on the 1233 subscriptions needed. If there are more subscriptions,
222 UIA would have to build out more locations and takes on the debt.

223 Timmerman stated that there would be a partnership guarantee for a 25 year revenue pledge. He stated
224 that UIA will pay for all upgrades, repair, maintenance, and expansions.
225

226 Council Member Seal clarified that the minimum cost per month is \$65.00. He stated that his concern is
227 that people won't pay that much for service if they are receiving internet now for around \$40.00. He
228 stated that the majority of residents are retired or low income and he is leery of how many people will
229 sign up and raise their costs. Timmerman stated it is a game of statistic and feels confident that they will
230 receive the 39 percent needed. He stated that the trend is that older populations are signing up. Council
231 Member Seal stated that if they don't sign up, the city will be on the hook for the money and will have to
232 raise the money somewhere.

233 Mayor Allen asked if the Utopia fee will remain at \$30.00. Timmerman stated that it will never change,
234 as it is tied to the value of the project. He stated that he can guarantee this rate if we sign within 6
235 months. Timmerman stated that UIA is managed by a board and partner cities.
236

237 Council Member West asked about free WIFI in public parks and offices. Timmerman stated that it
238 Would cost around \$50.00 per month per park, but could be higher depending on the expected population
239 and park coverage.

Council Member West asked about service levels and if there were any plans to have 500 mg tiers, or more tier levels. Timmerman stated that he has not seen a lot of demand for 500mg. He stated that there will be changes to the tier plans, however, he does not want to have too many choices, stating that it is too confusing for customers.

Council Member Barker asked how it will affect residents during the two year installing process. Timmerman stated that the park strips are the preferred locations. He stated that it is all underground and they will replace sod and sprinklers if damaged. He stated that the installations are all done underground as to not disturb the yard. Timmerman stated that there may be disturbance on the roads. Council Member Barker asked what the city's responsibility is to sell to citizens. Mckinley stated that it can be as much as they want to be involved (flyers, signs). She stated that they provide all the materials. Timmerman stated that it takes about 6 months to sign up once the construction starts.

8.2 DISCUSSION/ACTION: CONSIDERATION OF FUTURE PARTNERSHIP WITH UTOPIA FIBER

Hanson stated that he would like Council to have presentation on the other side of this venture, where the City would take on all the risk and install our own fiber optics. Hanson stated that personally he would not like to be a manager of a Fiber optics program, but he would like Council to have the options. Council Member Weir stated that we are in the middle of a T & T and wondered if it is the right time to Consider this. Council Member West stated that it is a subscription service so we are not asking everyone to pay more for their internet. Hanson stated that it is an opportunity. Hanson stated that we will want to be ready for Golden West Complex when it comes online and fiber will become important. Council Member Brown asked who pays the shortfall if we can't get that many sign ups. Timmerman stated that it will cost \$30 per shortfall. He stated that the first two years revenue accumulates into a reserve. If the reserve is depleted by year 3 or 4, then the bill will be paid to UIA in the form of a loan, in which the city would receive the money back if we get enough customers. Council Member Brown agreed that we need to prepare for the future businesses coming into the city. He stated that he would like to see a survey on how many residents would be in favor of this. He Stated that he would feel more comfortable if it is supported and people are willing to pay. Mayor Allen stated that he too would be interested in the survey and that maybe we need to listen to the other option to build our own. He stated that we owe it to residents to listen to both options. Council Member Barker agreed that he would like to see a survey and see how the residents' feel, but at the same time, he wants to keep the Terrace current and look towards the future. He stated that he does not think our residents would be interested in doing it on our own, but would like to have the information.

**Motion by Council Member West
Seconded by Council Member Seal
to consider a partnership with Utopia Fiber while
at the same time exploring other options to provide
fiber options to the City
Approved unanimously (5-0)**

9. RECURRING BUSINESS

9.1 DISCUSSION: FISCAL YEAR 2022 TENTATIVE BUDGET | OUTSTANDING BUDGET ISSUES

287 Hanson stated that this is an opportunity to give any feedback on the presented balanced budget. He
288 stated that the budget will be adopted at the next meeting. Mayor Allen stated that he believes we are on
289 track and ready to move forward with the budget. He stated that he appreciates Garretts's hard work.
290 Council Member Barker stated that he believes we are good as well and appreciates staff. He stated to
291 move forward with what we have.
292 Council Member Seal agreed with Council Member Barker and suggests we move forward.
293 Garrett stated that the budget to be adopted will be acting moving forward as we go through Truth in
294 Taxation. The hearing date is tentatively set for August 3, 2021.

295
296 **10. COUNCIL COMMUNICATION WITH STAFF**

297 Council Member Seal stated that there is a stop sign that keeps getting run through on 5600 South and
298 150 East and would like patrol to keep an eye on it.

299 Council Member Seal stated that the weeds on 5600 South/5700 South are getting pretty high.

300
301 Council Member Brown asked what time Council is needed for the parade. Hanson stated that he will
302 send out a detailed email to Council.

303
304 Council Member Barker stated that a citizen captured a dog that was running free after hours. He stated
305 that they didn't know what to do with the dog, as the Sheriff wouldn't take it. He asked what the
306 responsibility of the Sheriff's Office. Hanson stated that they do not handle animal control, however, they
307 will respond if it is a violent animal situation. Council Member Barker stated that they were not sure what
308 the intention of the dog was so they put themselves out there to capture the dog and was frustrated that
309 the sheriff's office would not respond.

310
311 Mayor Allen stated that they have been invited to a lunch at Ogden Regional Hospital to discuss different
312 issues. He will need Council to RSVP to him for a head count.

313
314 **11. ADMINISTRATION REPORTS**

315 Hanson stated that there was a ribbon cutting for the new Hospital Administration building.

316 Hanson stated that Council Member Seal was nominated by staff for the safety award for May for his
317 efforts in bringing concerns to staff when he sees hazards within the City.

318
319 **12. UPCOMING EVENTS**

320 June 12th: TERRACE DAYS

321 June 15th: City Council Meeting 6:00 p.m.

322 June 24th: Planning Commission 6:00 p.m.

323
324 **13. ADJOURN THE MEETING: MAYOR ALLEN**

325 **Motion by Council Member Weir**

326 **Seconded by Council Member Barker**

327 **To adjourn the meeting**

328 **Approved unanimously (5-0)**

329 **Time: 8:17 p.m.**

330
331
332 **Date Approved**

City Recorder

**CITY OF WASHINGTON TERRACE
RESOLUTION NO. 21-09**

POLICY AND PROCEDURES

**A RESOLUTION OF THE CITY OF WASHINGTON TERRACE CITY,
UTAH, ADOPTING AMENDMENTS TO THE CITY POLICY AND
PROCEDURES MANUAL AND ESTABLISHING CERTAIN
DEPARTMENTAL POLICIES**

WHEREAS, the City of Washington Terrace (hereafter “City”) is a municipal corporation duly organized and existing under the laws of the State of Utah;

WHEREAS, it is the policy of the City to establish reasonable rules of conduct for employees and remain in compliance with safety, health and insurance laws applicable to the City;

WHEREAS, the City Council Adopted the Policy and Procedures Manual in open meeting held on February 5, 2019;

WHEREAS, the City Council would like to amend sections of the Manual;

WHEREAS, the City Council would like to establish Departmental Policies to be approved as written policies;

NOW, THEREFORE, be it resolved by the City Council of the City of Washington Terrace, Utah, as follows:

Section 1. Rules of Procedure and Order.

The changes to the Policy and Procedure Manual attached as Exhibit “A” are hereby adopted and incorporated herein by this reference.

The departmental policy and procedures attached as Exhibit “B” are hereby adopted and incorporated herein by this reference.

Section 2. Effective Date.

This Resolution shall be effective immediately upon adoption.

PASSED AND APPROVED by the City Council this ____ day of _____, 2021.

MARK C. ALLEN, Mayor
Washington Terrace City

ATTEST:

AMY RODRIGUEZ, City Recorder

ROLL CALL VOTE

Council Member Brown

Council Member Seal

Council Member Barker

Council Member Weir

Council Member West

ATTACHMENT “A”
POLICY AND PROCEDURES MANUAL
REVISIONS

CONFLICT OF INTEREST & ETHICAL BEHAVIOR

12. CONFLICT OF INTEREST AND ETHICAL BEHAVIOR

In accordance with the Utah Public Officer and Employee Ethics Act (Utah code 67-16), Washington Terrace City official individually commit themselves in their official capacity to ethical, businesslike, and lawful conduct, including appropriate use of their authority and decorum at all times. Officials must avoid even the appearance of impropriety to ensure and maintain public confidence in the City. Officials have a fiduciary duty to the City and must not act in a manner that is contrary to that duty or to the interests of the City. Officials must place the interests of the City over their own personal interests with respect to the governance, policy, strategic direction and operations of the City.

City officials are defined as:

1. Elected Officials. Mayor and Council
2. Appointed Officials. Planning Commission, statutory appointed positions City Recorder and City Treasurer
3. Employees with a fiduciary duty to the City and are in the position to influence a vote, action, or judgement concerning city business. City Manager, Department Heads.

It is the intent of the City Council to meet and exceed those protections against conflicts of interest contained in State law. Under this policy, a conflict of interest arises when an official has a personal interest in a matter that is or may be in conflict with or contrary to the City's interests and objectives to such an extent that the officer is or may not be able to exercise independent and objective judgment within the context of the best interest of the City. For the purposes of this policy, an official's "personal interest" includes those of his or her relatives, business associates or other persons or organizations with whom he or she is closely associated.

1. The following provisions shall serve as a guide to officers with respect to the affairs of the City:
 - a. City officials, and those with Procurement responsibility, to include Department Heads shall not receive, accept, take or solicit, directly or indirectly, anything of economic value as a gift, gratuity, or favor from a person or entity if it could be reasonably expected that the gift, gratuity, or favor would influence the vote, action, or judgment, or be considered as part of a reward for action or inaction.
 - b. The complete confidentiality of proprietary business information must be respected at all times. Officers are prohibited from knowingly disclosing such information, or in any way using such information for personal gain or advancement, or to the detriment of the City, or to individually conduct negotiations or make contacts or inquiries on behalf of the City unless officially designated by the City Council.
 - c. Officials are prohibited from acquiring or having a financial interest in any property that the City acquires, or a direct or indirect financial interest in a supplier, contractor, consultant, or other entity with which the City does business. This does not prohibit the ownership of securities in any publicly owned company except where such ownership places the officer in a position to materially influence or affect the business relationship between the City and such publicly owned company.

Any other interest in or relationship with an outside organization or individual having business dealings with the City is prohibited if this interest or relationship might tend to impair the ability of the officer(s) to be independent and objective in his or her service to the City.

- d. If members of the immediate family of an officer have a financial interest as specified above, such interest shall be fully disclosed to the City Council, which shall decide if such interest should prevent the City from entering into a particular transaction, purchase, or engagement of services. The term “immediate family” means officer’s spouse, parent, dependent children, and other dependent relatives.
- e. When a conflict of interest exists, the officer shall publicly declare the nature of the conflict and may recuse him or herself on any official action involving the conflict.
- f. Officials may not realize, seek, or acquire a personal interest in a business that does business with the City.
- g. Officials shall complete a Conflict of Interest Disclosure Form annually if a conflict exists. This Form shall be signed and notarized. Completed Forms shall be submitted to the City Recorder and made available to the public upon request. Officials must report if a new conflict arises during the course of business.
- h. The City Recorder shall provide copies of all completed Forms to the governing body Chair annually.
- i. The Mayor shall review all completed forms and consider the disclosures. The Mayor should make changes to assignments, duties, or contracts deemed appropriate to eliminate or mitigate conflicts of interest within the City.
- j. In addition to any Conflict of Interest Disclosures, Elected and appointed officials, along with City Department heads, shall be supplied a copy of the Utah Public Officer and Employee Ethics Act (Utah code 67-16) annually, and shall complete an “Ethical Behavior Pledge Form”.

REPORTING FRAUD & ABUSE

7. FRAUDULENT ACTIVITY

This policy applies to any irregularity, or suspected irregularity, involving employees as well as managers, Mayor or City Council Members, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with Washington Terrace City. Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the City.

Responsibility:

All Employees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities regarding funds, accounts and credit cards. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of personal gain. Each employee will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity. Any irregularity that is detected or suspected must be reported immediately to the (1) City Manager, (2) Human Resources in that order who will coordinate investigations with the City Legal provider. If it is an irregularity suspected with the City Manager, shall be reported to the Mayor.

The complaint shall be in writing and shall be signed by the complainant. The written complaint should state the nature of the alleged violation(s), the date(s), time and place of each occurrence, and name of the person(s) charged with the violation(s). The complainant shall provide all available documentation or other evidence to demonstrate a reason for believing that a violation has occurred. A complaint may be filed anonymously, however, a thorough investigation of complaints is the City's goal. It may not be possible to conduct a thorough investigation when a complainant remains anonymous. Therefore, Washington Terrace City reserves the right to decline to investigate any complaint that is provided anonymously. Complainants have the protection from retaliation under the Whistle Blower Policy found in Appendix 10 of this manual.

Managers and Employees involved in the investigation shall keep the identity of reporting employees confidential to the extent possible under law, unless the employee authorizes the disclosure of his or her identity in writing.

After receipt of a complaint, a preliminary investigation will be conducted. If a member of the governing board is implicated in the complaint, an independent person will be determined, with the advice of legal counsel, to conduct the investigation. Criminal allegations will be referred to the proper law enforcement agency.

If it is determined, after preliminary investigation, that there are no reasonable grounds to believe that a violation has occurred, the complaint may be dismissed. If the complaint is dismissed, the dismissal shall be writing, setting forth the facts and provisions of law upon which the dismissal is based, and shall provide a copy of the

written dismissal to the complainant, to the person charged with the violation and to the governing board.

The City Council will be briefed regarding the investigation and findings.

Definitions of Fraud:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, tolls computers or other assets
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of the cities activities
- Disclosing confidential information to outside persons or agencies
- Disclosing to other persons future projects, purchases and/or contracts
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the Company.
Exception: Gifts less than \$50 in value based on state law.
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related irregularity

TRAVEL

SECTION XVII: REIMBURSABLE EXPENSES

1. GENERAL POLICY. With prior approval and completion of the City's travel authorization form, the City will reimburse authorized expenses to the employee. Receipts verifying expenses will be required to reimburse the employee. Records must be kept reflecting the amount of reimbursement each employee has received. Authorization forms must be completed by the employee and be authorized by their Department Head. Department Heads must receive authorization from the City Manager. The City Manager will report to the Mayor for authorization and reimbursable expenses.
2. TRAINING AND CONFERENCES. If required to attend training seminars, or conferences; the City with proper approval shall pay an employee's tuition and fees. An employee will be compensated per day while attending training, seminars, or conferences.
3. TRAVEL POLICY.
 - A. All extended travel outside of the City limits shall be authorized by the Manager or designee. All employee travel and training shall be authorized by the City Manager or designee. The least expensive means of transportation is preferred.
 - B. Travel for legitimate City purposes in City vehicles may be authorized when the use of the vehicle does not detract from operational needs. The Manager, City Manager or designee shall authorize overnight use of City vehicles for travel purposes.
 - C. If travel is outside the range of service of the Weber County/Davis metro area, travel costs in conjunction with the use of City vehicles may be paid by the employee with receipts being kept for reimbursements.
 - D. All hotels or other sleeping accommodations and airplane or other travel accommodations shall be arranged in advance for overnight trips. If such payment in advance is not possible, the City shall reimburse to the employee the cash amount of the cost of such sleeping and travel accommodations after receiving the appropriate receipts to verify that the employee has expended their own money for such purposes. Failure to produce a receipt in such circumstances will necessitate the withholding of reimbursement. Receipts for hotel accommodations, airline and ground transportation shall be turned in to the City by the employee as a verification of attendance no matter what the form of payment.
 - E. If airline service is available to the conference and the individual elects to drive, the mileage reimbursement shall not exceed the cost of the lowest

airfare. If airline service is not an option and the employee elects to use his or her own vehicle when the City prescribes another form of transportation, the City will not cover the employee's vehicle for property damage insurance and the employee will only be reimbursed the use of fuel reimbursed by receipts upon return. Use of an employee's personal vehicle may be authorized when circumstances warrant and must be approved by the City Manager or designee. In this case, the employee shall keep track of the mileage associated with the approved travel and submit a request for reimbursement to the City Manager or designee based upon this record. The mileage rate will be consistent with the established rate used for Internal Revenue Service travel deductions in lieu of reimbursement for mileage and the assignment of City vehicles, specific City employees may be authorized a monthly travel allowance, according to regulations approved by the City Manager or designee

F. City employees engaged in travel on the City's behalf:

- (1) WITHIN THE STATE OF UTAH: Outside of Weber and Davis County but within the state of Utah, shall be granted as the maximum meals and incidentals (M&I) allowance as established by the US General Services Administration (GSA or www.gsa.gov) as a standard destination allowance. M&I allowance may be adjusted as established by the GSA.
- (2) WITHIN THE STATE OF UTAH, DAY TRAVEL: Per Diem that is in the state of Utah and not overnight will be allowed with the expectation that meals are not included in the conference agenda. If meals are provided and an employee elects to eat elsewhere the employee may request to be reimbursed by providing receipts for qualifying meals. The employee will designate those meals for per diem on the travel and training form. The Manager, or designee, will have the authority to approve the reimbursement.
- (3) OUTSIDE THE STATE OF UTAH: Travel outside the state of Utah, employees shall be granted the maximum M&I allowance as established by GSA's primary destination allowance. If travel destination is outside the stated primary destination allowance, the travel destination's standard destination allowance shall apply. No per diem shall be authorized for spouses of employees or others traveling with the employee at their own expense (Please note: the City Manager or designee, however, may authorize the cost of a double rather than a single hotel room to accommodate the travel of a spouse with an employee). An employee may request reimbursement above the authorized-amount, with the understanding that any amount above the authorized amount will be viewed as taxable wages.

- G. Travel that does not require an overnight stay may be reimbursed with manager approval and proper receipts following specific per diem allowances:

- (1) Breakfast: M&I allowance as established by the GSA, when departing before 7:00 a.m.
- (2) Lunch: M&I allowance as established by the GSA, when returning after 3:00 p.m.
- (3) Dinner: M&I allowance as established by the GSA, when returning after 7:00 p.m.

Receipts/documentation must be turned in to Department Head or designee within 7 days of travel to be reviewed and authorized by the City Manager or designee.

- H. WITHIN THE STATE OF UTAH, OVERNIGHT TRAVEL. Travel that requires an overnight stay shall be compensated by the following specific per diem allowances: First and Last day travel rates established by the GSA will be used, unless the employee travels on the same day as the start of the training. In those circumstances, a full day's per diem rate as established by the GSA will be used. If the training ends morning or mid-day and the employee travels home on the same day, last day travel rates will apply. If the training ends after 5:00 p.m. and the employee travels home the same day, a full day's per diem will be given.

- I. EXPENSES. Receipts/documentation must be turned into the Department Head or designee within 7 days of travel to be reviewed and authorized by the City Manager or designee. Excess allowance may be kept with the understanding that the excess amount may be viewed as taxable wages. These amounts may be either advance after submission and approval of travel request, or reimbursed after presentation of receipts. If employee is requesting M&I compensation above the established GSA the employee must submit all receipts for approval from City Manager or designee and these amounts will be viewed as taxable wages.

In the event that the employee receives per diem allowance prior to traveling and is not able to travel, the employee will return those funds to the City. If upon review of travel expenses inappropriate or fraudulent expenses have occurred, the employee may be subject to disciplinary actions including recovery of funds, suspension, or termination.

CREDIT CARDS

6. CITY CREDIT CARD POLICY

Washington Terrace offers company credit cards for employees who travel frequently as part of their duties, purchase large volumes of goods for use by the City or incur frequent business expenses that are paid by credit card. The City of Washington Terrace will issue City credit cards to certain employees for use in their jobs; this policy sets out the acceptable and unacceptable uses of such credit cards. Use of City of Washington Terrace-issued credit cards is a privilege, which the City may withdraw in the event of serious or repeated abuse.

Individuals who are authorized to use a city credit card are responsible for the appropriate use, management and security of the card. The City Manager is ultimately responsible for the City of Washington Terrace's credit card issuance, accounting, monitoring, retrieval, and for general oversight of compliance with this Credit Card Use Policy and may terminate the use of a card for misuse of a card at his/her discretion. The City Manager may designate staff to oversee any of the above functions.

The City Manager shall have the final authority to designate the employees that shall be issued a credit card for City business.

It is the responsibility of the card holder to ensure that they are compliant with the following required responsibilities.

1. The credit must be used in compliance and provisions of the Credit Card Policy and City's Purchasing Policy.
2. Credit cards shall only be used to purchase goods or services for the official business of the City.
 3. All authorized users of City credit cards shall submit documentation detailing the goods or services purchased the cost of the goods or services, the date of the purchase and the official business for which it was purchased within no more than ten (10) days of purchase.
 4. Authorized employees issued a credit card are responsible for its protection and custody and shall immediately notify the City Manager (or designee) if the credit card is lost or stolen.
 5. Employees issued City credit cards shall return the credit card immediately upon termination of their employment or service with the City.
 6. The card holder will ensure that the vendor have the proper tax exempt information before charging in the state of Utah. Tax exemption forms are available through the City Recorder.
7. Credit card expenditures must be submitted with original, or unaltered

digital copies of receipts to Accounts Payable. If, on rare extenuating circumstances, when a receipt is not available, a written affidavit may be written by the employee and signed by the City Manager or Mayor. Every effort must be made by the employee to obtain a receipt from the vendor.

8. Upon receipt of an approved credit card, it is the responsibility of the cardholder to sign the back of the issued card. Cardholders are responsible for the security of the card issued and the transactions made with the card. The credit card is issued in the name of the applicant and it will be assumed that any purchases made with the card will have been made by the applicant. The cardholder is the only person entitled to use the card issued. Keep the credit card and the corresponding account information secure.

Any violation of the below or continuance reoccurrence may result in charging privileges being suspended immediately and may be subject to disciplinary action up to and including termination.

1. Employees shall never charge over the limit of the card. It is the responsibility of the cardholder to work closely with Accounts Payables to ensure that they have monies available to charge.
2. The card shall never be used for cash advanced at any time for any reason.
3. Only those who are authorized by the City Manager and who have signed the Credit Card User Agreement may use City credit cards.
4. The credit card shall never be used for personal purchase. In the event that a personal purchase was made by mistake it is the responsibility of the cardholder to inform the City Treasurer and pay for their purchase in full out of their own personal funds immediately.

INTERNAL CONTROLS

1. A current list of all credit cards, authorized users, and credit limits shall be kept on file by the City Treasurer. A copy of the card and a signed documentation of the card will be kept on file.
2. The Department Head for the Department wherein the credit card purchase was made shall review and approve all invoices received for payment prior to the submission to Accounts Payable for approval for payment. Report fraudulent charges or any discrepancies in the credit card statement in a timely manner.
3. The balance including interest due on an extension of credit, under the credit card arrangement shall be paid within sixty (60) days of the initial

statement date. Reconciliation and transactions must be reviewed for completeness, accuracy, and compliance with City policies and procedures. The cardholder is responsible to identify possible disputed or fraudulent transactions on the monthly statement provided to them for reconciliation.

4. Any employee or elected official of the City of Washington Terrace who violates the provisions of this policy shall be subject to dismissal and appropriate criminal and/or civil penalties.

IT & COMPUTER SECURITY

INFORMATION TECHNOLOGY RESOURCES

A. Information Technology Resources

It is the policy of the City that information technology (IT) resources be used efficiently and appropriately to carry out the business of the City. This would include the use of phones, radios, I-pads, tablets, and any computer equipment.

Internet users are responsible for complying with this and all other Washington Terrace City policies when using the city's resources for accessing the Internet. Violation of this policy is grounds for disciplinary action, up to and including termination.

An employee does not have a right to privacy when using the Internet via City resources and employees should not expect or assume any privacy regarding the content of email communications. The City reserves the expressed right to monitor and inspect the activities of the employee while accessing the Internet at any time, and to read, use and disclose e-mail messages. In addition, all software, files, information, communications, and messages (including emails) downloaded or sent via the Internet using city resources are the city's records and property of the city; such records are subject to potential review and disclosure under the public disclosure law of the State of Utah. Even after an email message has been "deleted," it may still be possible to retrieve it. Accordingly, employees should not use the computer system to send, receive or store any information they wish to keep private. Employees should treat the computer system like a shared file system—with the expectation that files sent, received or stored anywhere in the system will be available for review by any authorized representative of the City for any purpose, as well as the public if a proper request is made for public records.

The City has the right to restrict or prohibit any employee from Internet access for violation of the policy.

B. Unauthorized Uses

The following uses of IT resources are deemed prohibited:

- (1) **Illegal, Disruptive, Inefficient, Destructive, or Risky Uses.** Users are prohibited from using IT resources including computers, phones, tablets and other portable devices to engage in any activity that:

- a. Violates federal, state or local statutes, regulations or policies;
- b. Disrupts or distracts from the conduct of City business;
- c. Reduces job productivity or unreasonably expends the resources of the City;
- d. Alters, destroys, dismantles, or disfigures IT resources;
- e. Creates a security risk to IT resources or disrupts the use or performance of IT resources; or
- f. Involves the storage of unauthorized data or software on IT resources.
- g. Downloading files that contain viruses, thereby wittingly or unwittingly endangering the information services.
- h. Misinformation / Confidential Information – the release of untrue, distorted, or confidential information regarding city business is prohibited;
- i. Viewing or Downloading of Non-Business Related Information - the accessing, viewing, distribution, downloading, or any other method for retrieving non-city related information is prohibited. This includes, but is not limited to, entertainment sites, pornographic sites, sexually explicit sites, chat rooms and bulletin boards;
- j. Unauthorized attempts to access another's network or e-mail account;
- k. Display or transmission of sensitive or proprietary information to unauthorized persons or organizations;
- l. Spamming email accounts from the city's email services or city machines;
- m. Activity that is generally accepted in the industry as prohibited.
- n. Social networking sites – the accessing and/or creation of social networking sites, such as Facebook, Twitter, Instagram, Blogs and similar sites is prohibited for non-entity business purposes;

(2) Private Business Use

A User is prohibited from using IT resources to operate a private business or engage in conduct related to the User's personal

enterprises or commercial activities, including but not limited to, the preparation or transmittal of any correspondence, records, billings, advertisement or solicitations related to such activities.

(3) Religious or Political Use

A User is prohibited from using IT resources to prepare or send any religious or unauthorized political communications.

(4) Sexually Explicit or Pornographic Uses

A User is prohibited from using IT resources to access, review, send, retrieve or print any sexually explicit or pornographic pictorial or textual material *unless* the material is reasonably relevant to and necessary for the performance of the User's job related duties. The User shall have the burden of proving that such use was reasonably relevant to and necessary for the performance of the User's job related duties, unless the User obtains prior written approval from the User's supervisor authorizing such access or use of sexually explicit or pornographic material and unless the supervisor files a copy of such approval in the User's personnel file or contract file.

(5) Illegal Copying or Pirating

A User may not use IT resources to copy, send, "pirate" or use software, copyrighted materials or another person's original writings or programs, in violation of copyright license agreements or laws.

(6) Access to Confidential or Restricted Material

A User may not use IT resources to access information which is classified or treated as confidential or otherwise restricted, unless accessing said information is directly related to performing the User's duties or the User is authorized to access such information under applicable laws, statutes, regulations or policies.

(7) Hacking

A User is prohibited from using IT resources to access or "hack" into unauthorized files, programs, applications, or other

IT resources, or to obtain access to any IT resources to which the User has no job-related need or for which the User is not authorized access.

(8) Masquerading As Another User

A User is prohibited from using IT resources to masquerade as another User or to read, examine, disclose, copy or alter the personal files of another User, unless such activities are:

- a. authorized by the User; or
- b. approved by the User's supervisor or City Manager; and
- c. permitted by state or federal law, this policy, or other City policy

(9) Harassment

A User is prohibited from using IT resources to send information that may reasonably be interpreted as harassment of others, including but not limited to, race, gender, national origin, sexual orientation, age, disability, religion, and political affiliation.

(10) Spreading Computer Viruses

A User is prohibited from using IT resources to knowingly or negligently spread a computer virus.

(11) E-Mail: Email access and distribution of emails are a key threat to the IT system, the city and individual users.

A. Users are required to take every precaution necessary to avoid clicking on or accessing at risk emails.

B. Verify suspect emails by contacting sender using widely published and/or trusted contact sources.

C. Employees should use due care in addressing email messages to assure messages are not inadvertently sent to the wrong person inside or outside the city. Email creates a written record subject to court rules of discovery and may be used as evidence in claims or legal proceedings. Once sent, email cannot be retracted. Even after deletion at a workstation, email can be retrieved and read.

D. A User is prohibited from using IT resources to distribute

junk mail, including but not limited to, chain letters, advertisements, or solicitations.

(12) Use of Printers

A User is prohibited from using a City printer for personal use or for large print jobs, which could be accomplished less expensively and more efficiently, by using available photocopiers or external presses. Occasionally an employee may use the printer for small or minimal personal printing. Discretion is advised and will require payment for the prints based on a predetermined rate.

(13) Use of Confidential Information

A User is prohibited from using IT resources to send confidential or otherwise restricted information without taking proper precautions such as encryption to ensure that the transmission is secure.

C. Sanctions

Unauthorized or prohibited uses of IT resources may result in one or more of the following actions:

- (1) removal of access to IT resources;
- (2) corrective action or disciplinary action up to and including termination;
- (3) civil action;
- (4) criminal prosecution under State or Federal laws.

D. Personal Use

IT resources may be used only in conjunction with a User's job-related duties *except* as provide in this section. Frequent or extensive non-job-related use of IT resources is prohibited. However, certain incidental and occasional personal use of IT resources is permitted during lunch, break periods, or before or after regular working hours, if such use does not involve an unauthorized or prohibited use of IT resources as stated in this policy. Computers or devices that are issued for offsite use are permitted for personal use as long the use is in compliance with IT guidelines and the Electronic Portable Device PED form is completed and signed.

In order to prevent potential liability, it is the responsibility of all Internet users to clearly communicate to the recipient when the opinions expressed do not represent those of Washington Terrace City.

E. Monitoring

The City has the right to monitor its IT resources including individual use of IT resources (e-mail messages and other documents) for any reason without notifying the User in advance.

F. Additional Software

Users may install and maintain additional commercial software not provided by the City at their workstations only if:

- (1) installing or using the software complies with all licensing and copyright laws; and
- (2) the software supports a job-related function

G. Password and Access Security

Users are responsible for maintaining the security of their passwords. Users may not share, post or display their logon ID's or passwords.

H. Security Procedures

When a User terminates employment or other services with the City, the User's supervisor or contract manager shall notify the designated IT officer to immediately terminate the User's account.

Any retaliatory or unauthorized deletion, destruction, or elimination of information from any electronic platform or device is prohibited. Retaliatory actions will be considered theft and will be prosecuted, and the city will seek restitution for said damages.

New Users are prohibited from accessing the City's IT related resources until they have signed the designated release certifying that they have read and will comply with this policy. Said release shall be maintained in the User's personnel file or contract file.

Nothing in this chapter prohibits the use and access of the described systems for bona fide law enforcement and investigation purposes.

ATTACHMENT "B"
CASH RECEIPTING & DEPOSIT

Washington Terrace City, UT

Cash Receipting and Deposit Policy

Purpose

Establish a uniform control design for all departments of Washington Terrace City that receive cash. This policy has been developed by the Finance Department with input received from Keddington & Christensen, the external auditors, and approved by the governing body who ultimately is responsible for the overall design and implementation of organizational controls. Over time it is expected this policy will be adjusted for changes in systems and organizational structure at which time the Finance Department will propose changes to the governing body for review and approval.

Cash Receipts at Separate Individual Locations

1. All funds received are entered into the accounting system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a pre-numbered receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card etc., and designate the appropriate account. Manual receipts should have three copies; customer copy, a Treasurer copy and a location copy.
2. At the end of each day the person responsible for receiving payments will close out their cash drawer, reconcile the system generated report to the cash in the drawer. Checks, credit card receipts, and other electronic payments should also be reconciled with the accounting system generated report to the third-party payment processing report. All payments received along with the system generated and third party payment reports should be placed in a deposit bag and either deliver it to the Treasurer or place it in a secure (locked) place for delivery to the Treasurer on the next business day.
3. Void/adjusted transactions. If a transaction needs to be voided or adjusted it should be done by the Treasurer or designee. The employee and Treasurer will sign off on the adjustment or voided transaction documenting the circumstances causing the adjustment. If the location is using a manual receipt book all copies of the receipt should be present for any voided receipt. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process.
4. Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. If a location has a large transaction or series of

transactions leaving cash on hand over \$2,000, the deposit should be made in the same day.

5. When deposits are made with the Treasurer or designee, the employee making the deposit will turn over the funds and related reports and watch as it is counted and reconciled. The Treasurer and employee will both sign the reconciled reports detailing the payment type, amount, and date of receipts. Any discrepancy in the funds being deposited and the supporting documentation should occur when custody of the funds changes. The Treasurer shall maintain all records of daily reconciled deposits and related reports.

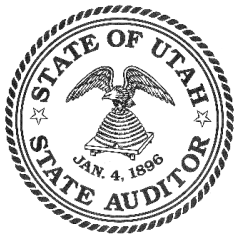
In the occasional instances when the Treasurer is required to accept and enter daily payments into the accounting system, the Treasurer shall turn over the funds and related reports and watch as it is counted and reconciled with their supervisor or designee. Cash/check deposit payments should be placed in bank security bag and initialed by both Treasurer and supervisor or designee.

6. The Treasurer or designee shall deposit funds in the bank pursuant to the Utah Money Management Act currently set at within 3 business days of receipt.
7. The City will install and maintain surveillance systems in offices receiving funds. Surveillance evidence will be maintained for at least 60 days.
8. Mail with payments will be opened in the designated cash receipting areas under video surveillance.

Auditor input | (8) "Normally this is done by two people – this is to prevent any issue upfront at the time of the counting. – Video surveillance will only tell you what happened if you have a customer complain – after the fact." Keddington & Christensen

Deposits with Treasurer

1. The Treasurer or designee will receive all City funds, count the funds, compare the amount received to the supporting documentation.
2. The cash receipting employee enters payments into the Accounting system.
3. At the end of each day or by the following business day, the Treasurer or designee will compile all cash and checks received, match the total to the total receipts in the accounting system, and create a deposit slip (deposit information should be sufficiently detailed to allow a reviewer to trace individual transactions from satellite locations into the deposit and verify that the funds were received by the bank. When using check desk top deposits, the accounting system report should be verified with the third-party desk top deposit report.
4. Copies of deposit slips are maintained and used to reconcile bank statements to the accounting records.



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: 333 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	200
2. Does the entity have written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	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	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all of the board members completed the State Auditor online training at least once in the last four years?	20	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?	18	20
7. Does the entity have or promote a fraud hotline?	0	20
8. Does the entity have a formal internal audit function?	0	20
9. Does the entity have a formal audit committee?	0	20

Certified By: Shari Garrett 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?	x			
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?	x			
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".	x			
4. Are all the people who have access to blank checks different from those who are authorized signers?	x			
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?	x			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	x			
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".	x			
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".	x			
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".	x			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	x			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	x			
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".	x			

City of Washington Terrace
County of Weber, State of Utah

RESOLUTION NO. 21-14

**ADOPTING AN ACTING FISCAL YEAR 2022 BUDGET; THE COMPREHENSIVE
FEE SCHEDULE; AND SETTING THE PROPOSED CERTIFIED TAX RATE**

WHEREAS, Utah State Law requires that on or before the first regularly scheduled meeting of the governing body in the last May of the current period, a tentative budget for the ensuing year shall be presented to the governing body and before June 30 of each fiscal period, or, in the case of a property tax increase, before September 1 of the year for which a property tax increase is proposed, the Council shall by resolution adopt a budget and set/propose a certified tax rate for the ensuing year; and

WHEREAS, the City Manager and Finance Director on the 20th day of April 2021, presented to the governing body with a tentative budget for fiscal year 2022 and a budget plan for fiscal years 2023-2026; and

WHEREAS, the governing body has reviewed the tentative budget for fiscal year 2022 and a budget plan for fiscal years 2023-2026 and the contents contained therein; and

WHEREAS, the governing body, during their regularly scheduled meetings, held a public hearing on Tuesday, May 18th 2021, to receive public input regarding the budget and its contents prior to its adoption.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Washington Terrace, County of Weber, State of Utah that the budget is adopted as follows:

ACTING BUDGET FOR FISCAL YEAR 2022

Before a final annual budget and tax rate is adopted (August 2021), the adopted tentative budget (May 2021) for Fiscal Year 2022 will serve as the acting budget.

FEE SCHEDULE

The proposed consolidated fee schedule, as attached (B) hereto, is adopted as presented and effective July 1, 2021.

CERTIFIED PROPERTY TAX REVENUE

Notify the County Auditor of the City's intent to *propose an increase* to the certified rate revenue above the County Auditor's general operations calculated certified rate revenue of \$926,098 and certified tax rate of 0.001629.

The *proposed* budgeted revenue for general operations is \$1,243,474, or an increase of \$317,376, resulting in a proposed tax rate of 0.002187.

EFFECTIVE DATE. This Resolution shall take effect July 1, 2021.

PASSED AND ADOPTED this 15th day of June 2021.

CITY OF WASHINGTON TERRACE

Mayor Mark C. Allen

Attest:

City Recorder

Roll Call Vote:

Council Member Barker _____

Council Member Brown _____

Council Member Seal _____

Council Member Weir _____

Council Member West _____

Tax Year2021County29_WEBEREntity3120_WASHINGTON TERRACE CITYAccounting Cycle: Fiscal Year

Tax Rate Summary (693) CTY

Preliminary Data

Data Entry (Auditor)Auditor's Certified Rate ApprovedData Entry (Entity)Proposed Rates Entity ApprovedProposed Rates County ApprovedProposed Rates USTC Approved "OK to Print"Final Tax Rates USTC ApprovedRates Finalized

SaveApproveTruth in Taxation

Proposed Tax Rate Value: \$ 568,506,890
Budgeted Revenue / Proposed Tax Rate Value = Proposed Tax Rate

(1) Budget Code	(2) Budget Name	(3) Election Date	(4) Voted Rate Limit	(5) Utah Annotated Code	(6) Maximum By Law	(7) Calculated Certified Tax Rate	(8) Auditor's Certified Tax Rate	(9) Auditor's Certified Rate Revenue	(10) Proposed Tax Rate	(11) Budgeted Revenue	(12) Final Tax Rate	(13) Final Budgeted Revenue
10	General Operations			\$11-6-133	.007	0.001629	0.001629	926,098	0.002187	1,243,474	0.000000	0
20	Interest and Sinking Fund/Bond			\$17-12-1	Sufficient			0				
190	Discharge of Judgement			\$59-2-1328 & 1330	Sufficient			0				
Total Tax Rate						0.001629	0.001629	926,098	0.002187	1,243,474	0.000000	0

NOTES:

FEE SCHEDULE

Administration	FY 2020 Final	FY 2021 Amend	FY 2022 Tent	FY 2022 Final
Candidate Filing Fee	25.00	25.00	25.00	25.00
City Zoning Maps				
11"x17"	1.00	1.00	1.00	1.00
17"x24"	4.00	4.00	4.00	4.00
Copies/reproduction	0.50	0.50	0.50	0.50
Credit Card/EFT Convenience Fee per transaction(1)	2% (1)(b)	2% (1)(b)	2% (1)(b)	2% (1)(b)
Return Check	25.00	25.00	25.00	25.00
GRAMA Records Request	\$0.50/page	\$0.50/page	\$0.50/page	\$0.50/page
Payroll deductions (non-city sponsored)	\$5 /deduction/ pay	\$5 /deduction/ pay	\$5 /deduction/ pay period	\$5 /deduction/ pay period
Newsletter Advertisements				
3"x5" Business Card Size	60.00	60.00	60.00	60.00
1/3rd page	80.00	80.00	80.00	80.00
Insert (1)(a)	100.00	100.00	100.00	100.00

(1) Credit card convenience fee, 3% for transactions over \$300. Amended Jan. 2019

(1)(a) Plus applicable printing, folding, and mailing fees.

Inserts available only for partner organizations that

(1)(b) Jan. 2019 amended to 2% for non-utility service payments. Fee discontinued for utility service payments.

Animal Control				
Reclaim/Transport				
after hours impound	75.00	75.00	75.00	75.00
transportation	50.00	50.00	50.00	50.00
temp holding kennel	23.00	23.00	23.00	23.00
trapped animal transport	20.00	20.00	20.00	20.00
Trap Rental				
per week	15.00	15.00	15.00	15.00
Licensing				
altered	10.00	10.00	10.00	10.00
unaltered	25.00	25.00	25.00	25.00
senior citizen (over 65)				
altered	5.00	5.00	5.00	5.00
unaltered	10.00	10.00	10.00	10.00
duplicate tag	5.00	5.00	5.00	5.00
late fee	20.00	20.00	20.00	20.00
Microchipping	15.00	15.00	15.00	15.00

Building Permits & Planning Fees

Building Permits

See the building permit fee schedule in the current building

65% Plan review fee on commercial permits

25% Plan review fee on single/multiple family permits

Plannings Fees (3)

planning commission review	495.00	495.00	495.00	495.00
development review fee	200.00	200.00	200.00	200.00
conditional use permit	270.00	270.00	270.00	270.00
subdivision & engineer review	\$495 plus \$60 / lot	\$495 plus \$60 / lot	\$495 plus \$60 / lot	\$495 plus \$60 / lot
zoning amendment or rezone request	496.00	496.00	496.00	496.00
apartment complex	\$495 plus 40 / unit	\$495 plus 40 / unit	\$495 plus 40 / unit	\$495 plus 40 / unit
commercial engineering review	501.00	501.00	501.00	501.00
subdivision off-site improvement inspection	Actual cost	Actual cost	Actual cost	Actual cost
board of adjustments request	300.00	300.00	300.00	300.00
excavation permit (bond or deposit*)	47.47	47.47	47.47	47.47
annexation fee	1,000.00	1,000.00	1,000.00	1,000.00
site plan fee	395.00	395.00	395.00	395.00

Excavation & Right-of-Way Encroachment (3.1)

Permit	100.00	100.00	100.00	100.00
Bond	2,000.00	2,000.00	2,000.00	2,000.00
Road cut fee	\$4 sq. ft.	\$4 sq. ft.	\$4 sq. ft.	\$4 sq. ft.
No permit fine	200.00	200.00	200.00	200.00

(3) Plus additional review costs in excess of minimum, if applicable.

(3.1) Permittee may be required to resurface if a surface treatment has been applied within the past 2 years.

FEE SCHEDULE

Impact Fees	FY 2020 Final	FY 2021 Amend	FY 2022 Tent	FY 2022 Final
Culinary Water Facilities (4)	1,618.00	1,618.00	1,618.00	1,618.00
Sanitary Sewer Facilities (4)	533.00	533.00	533.00	533.00
Storm Drain Facilities				
Residential lots - single family	535.53	535.53	535.53	535.53
Unique residential and commercial (per sq. ft.)	0.1210	0.1210	0.1210	0.1210
Park Facilities				
Residential single family (per ERU)	1,826.37	1,826.37	1,826.37	1,826.37
Residential multi-family (per ERU)	1,697.29	1,697.29	1,697.29	1,697.29
Public Safety Facilities - Police				
Residential (per residence)	26.62	26.62	26.62	26.62
Commercial (per sq. ft. of lot(s) developed)	0.00224	0.00224	0.00224	0.00224
Public Safety Facilities - Fire/EMS				
Residential (per residence)	46.70	46.70	46.70	46.70
Commercial (per sq. ft. of lot(s) developed)	0.00513	0.00513	0.00513	0.00513
Water Meter (5)				
3/4"	275.00	326.00	326.00	326.00
1"	300.00	405.00	405.00	405.00
1.5"	450.00	779.00	779.00	779.00
2"	600.00	977.00	977.00	977.00
3"	1,900.00	2,323.00	2,323.00	2,323.00
6"	4,300.00	5,663.00	5,663.00	5,663.00
Refuse Carts (5)				
Universal Cart	-	100.00	100.00	100.00
Recycle Cart	-	100.00	100.00	100.00

(4) Fee reflects minimum service connection size. Fees change with connection size. Refer to approved impact fee schedule.

(5) Water meter and refuse cart fees reflect estimated cost, actual cost will be charged.

Facility Rentals				
Rohmer Park Pavilion Fee (per time frame)	25.00	25.00	25.00	25.00
Victory Park Pavilion Fee (per time frame)	25.00	25.00	25.00	25.00
(5.10) Park Pavilion Deposit		50.00	50.00	50.00
(5.11) Park Pavilion Cancellation Fee				
Reservation cancelled with a seven business days or greater notice (full refund minus cancellation fee)			10.00	10.00
Reservation cancelled with less than seven business day notice (50% of fee and deposit)			37.50	
Half Day				12.50
Full Day				25.00
Reservation cancelled with less than three business days, no refund will be given.			75.00	
Half Day				25.00
Full Day				50.00
Civic-Senior Center				
first hour	70.00	70.00	70.00	70.00
each subsequent hour	10.00	10.00	10.00	10.00
kitchen	25.00	25.00	25.00	25.00
non-resident Fee	-	-	-	-
employee return fee	5.00	5.00	5.00	5.00
cleaning deposit (refundable)	250.00	250.00	250.00	250.00
Field Use				
per hour	2.00	2.00	2.00	2.00
contract agreement	200.00	200.00	200.00	200.00
deposit (refundable)	250.00	250.00	250.00	250.00

(5.10) Refundable subject to park rental refund policy.

(5.11) No refunds will be issued due to weather or other unforeseen conditions. Cancellation fees may vary depending on

Liesure Services, Parks & Recreation (6)				
Youth Soccer	45.00	45.00	45.00	45.00
T-Ball	45.00	45.00	45.00	45.00
Coach/Machine Pitch	45.00	45.00	45.00	45.00
Youth Baseball	50.00	50.00	50.00	50.00
Youth Softball	50.00	50.00	50.00	50.00
Youth Tackle Football	135.00	135.00	135.00	135.00
Youth Basketball	45.00	45.00	50.00	50.00
Boys Basketball	50.00	45.00	50.00	50.00
Girls Basketball	50.00	45.00	50.00	50.00
Girls Volleyball	50.00	50.00	50.00	50.00
Special Events Regular Vendor	30.00	30.00	30.00	30.00
Special Events Food Vendor	50.00	50.00	50.00	50.00
Special Events Premium Vendor	50.00	50.00	50.00	50.00

(6) Estimated fees. May be subject to change, as necessary, during fiscal year.

FEE SCHEDULE

Business Licenses	FY 2020 Final	FY 2021 Amend	FY 2022 Tent	FY 2022 Final
Professional/Business Services				
Basic	100.00	102.00	102.00	102.00
Disproportionate	4.00	4.00	4.00	4.00
General Services				
Basic	100.00	102.00	102.00	102.00
Disproportionate	64.00	30.00	30.00	30.00
Contracted Services				
Basic	100.00	102.00	102.00	102.00
Disproportionate	40.00	32.00	32.00	32.00
Personal Services				
Basic	100.00	102.00	102.00	102.00
Disproportionate	4.00	4.00	4.00	4.00
Entertainment				
Basic	100.00	102.00	102.00	102.00
Disproportionate	201.00	201.00	201.00	201.00
Automotive				
Basic	100.00	102.00	102.00	102.00
Disproportionate	74.00	201.00	201.00	201.00
Sales				
Basic	100.00	102.00	102.00	102.00
Disproportionate	8.00	8.00	8.00	8.00
Convenience Stores				
Basic	100.00	102.00	102.00	102.00
Disproportionate	1,113.00	2000.00	2000.00	2000.00
Family Services - Commercial				
Basic	175.00	102.00	102.00	102.00
Disproportionate	32.00	150.00	150.00	150.00
Family Services - Residential				
Basic	175.00	102.00	102.00	102.00
Disproportionate	32.00	100.00	100.00	100.00
Storage				
Basic	100.00	102.00	102.00	102.00
Disproportionate	64.00	16.00	16.00	16.00
Car Wash				
Basic	100.00	102.00	102.00	102.00
Disproportionate	64.00	74.00	74.00	74.00
Dialysis				
Basic	100.00	102.00	102.00	102.00
Disproportionate / unit	64.00	2000.00	2000.00	2,000.00
Toll				
Basic	100.00	102.00	102.00	102.00
Disproportionate	64.00	94.00	94.00	94.00
Group Homes				
Basic	100.00	102.00	102.00	102.00
Disproportionate	275.00	450.00	450.00	450.00
Long-Term Care				
Basic	175.00	162.00	162.00	162.00
Disproportionate / room	118.00	177.00	177.00	177.00
Hospital				
Basic	175.00	228.00	228.00	228.00
Disproportionate / room	11.00	11.00	11.00	11.00
Apartment				
Basic	100.00	102.00	102.00	102.00
Disproportionate / unit	111.00	51.00	51.00	51.00
Disproportionate (Good Landlord Program participant) / unit		10.00	10.00	10.00

FEE SCHEDULE

Utility Services (billed monthly)	FY 2020 Final	FY 2021 Amend	FY 2022 Tent	FY 2022 Final
Set-up Fee (Non-refundable)	40.00	40.00	40.00	40.00
Shut Off Deposit	100.00	100.00	100.00	100.00
Late Fee	15.00	15.00	15.00	15.00
Water Reconnect Fee	30.00	30.00	30.00	30.00
Weekend turn-on fee	60.00	60.00	60.00	60.00
Meter Check Fee	25.00	25.00	25.00	25.00
Meter rental deposit (7)	955.00	955.00	955.00	955.00
Meter Tampering Fee (8)				
Storm Drain (per ERU)	8.40	8.40	8.95	8.95
Temporary Disconnect	30.00	30.00	30.00	30.00

(7) Fire hydrant meter rentals will be charged at a 1 1/2" commercial water rate. Charges will begin, unprorated, the month the meter is issued through the month the meter is returned. Overage rates will apply if actual usage exceeds the cumulative monthly base gallons.

(8) Refer to the Washington Terrace Municipal Code 13.08.090, "Meter Tampering Prohibited"

Residential Water

Single-Family (\$/gallons)	19.36 / 4,000	19.36 / 4,000	22.00 / 4,000	22.00 / 4,000
Single-Family gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Duplex (\$/gallons)	38.72 / 8,000	38.72 / 8,000	44.00 / 8,000	44.00 / 8,000
Duplex gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000
Tri-Plex (\$/gallons)	58.08 / 12,000	58.08 / 12,000	66.00 / 12,000	66.00 / 12,000
Tri-Plex gallons over (\$/gallons)	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000	5.10 / 1,000

Residential Sewer

Single-Family (\$/gallons)	19.69 / 4,000	19.69 / 4,000	20.20 / 4,000	20.20 / 4,000
Single-Family gallons over (\$/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Duplex (\$/gallons)	39.38 / 8,000	39.38 / 8,000	40.40 / 8,000	40.40 / 8,000
Duplex gallons over (\$/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000
Triplex (\$/gallons)	59.07 / 12,000	59.07 / 12,000	60.60 / 12,000	60.60 / 12,000
Triplex gallons over (\$/gallons)	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000	5.03 / 1,000

Refuse

Refuse First & Recycle Cart	15.25	15.25	16.55	16.55
Refuse Second Cart	15.25	15.25	16.55	16.55
Second Recycle Cart	4.65	4.65	5.95	5.95

Commercial Water

3/4" meter (\$/gallons)	21.88 / 4,000	21.88 / 4,000	24.86 / 4,000	24.86 / 4,000
3/4" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
1" meter (\$/gallons)	41.02 / 7,500	41.02 / 7,500	46.61 / 7,500	46.61 / 7,500
1" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
1 1/2" meter (\$/gallons)	82.04 / 15,000	82.04 / 15,000	93.23 / 15,000	93.23 / 15,000
1 1/2" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
2" meter (\$/gallons)	123.06 / 22,500	123.06 / 22,500	139.84 / 22,500	139.84 / 22,500
2" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
3" meter (\$/gallons)	205.10 / 37,500	205.10 / 37,500	233.06 / 37,500	233.06 / 37,500
3" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
4" meter (\$/gallons)	410.19 / 75,000	410.19 / 75,000	466.13 / 75,000	466.13 / 75,000
4" meter gallons over (\$/gallons)	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000	5.71 / 1,000
6" meter (\$/gallons)	3,828.44 / 1,000,000	3,828.44 / 1,000,000	4,350.50 / 1,000,000	4,350.50 / 1,000,000
6" meter gallons over (\$/gallons)	4.01 / 1,000	4.01 / 1,000	4.01 / 1,000	4.01 / 1,000

Commercial Sewer

3/4" meter (\$/gallons)	22.24 / 4,000	22.24 / 4,000	22.83 / 4,000	22.83 / 4,000
3/4" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
1" meter (\$/gallons)	41.70 / 7,500	41.70 / 7,500	42.80 / 7,500	42.80 / 7,500
1" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
1 1/2" meter (\$/gallons)	83.39 / 15,000	83.39 / 15,000	85.60 / 15,000	85.60 / 15,000
1 1/2" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
2" meter (\$/gallons)	125.09 / 22,500	125.09 / 22,500	128.40 / 22,500	128.40 / 22,500
2" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
3" meter (\$/gallons)	208.49 / 37,500	208.49 / 37,500	213.99 / 37,500	213.99 / 37,500
3" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
4" meter (\$/gallons)	416.97 / 75,000	416.97 / 75,000	427.99 / 75,000	427.99 / 75,000
4" meter gallons over (\$/gallons)	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000	5.63 / 1,000
6" meter (\$/gallons)	3,919.52 / 1,000,000	3,919.52 / 1,000,000	4,023.08 / 1,000,000	4,023.08 / 1,000,000
6" meter gallons over (\$/gallons)	3.94 / 1,000	3.94 / 1,000	3.94 / 1,000	3.94 / 1,000



City of Washington Terrace
Redevelopment Agency Meeting
Tuesday, June 15, 2021
following the Regular City Council Meeting
City Hall Council Chambers
5249 South 400 East, Washington Terrace City

1. **ROLL CALL**

2. **INTRODUCTION OF GUESTS**

3. **CONSENT ITEMS**

Any point of order or issue regarding items on the Agenda or the order of the agenda need to be addressed here prior to the approval of the agenda.

3.1 **APPROVAL OF AGENDA**

3.2 **APPROVAL OF MEETING MINUTES FROM MAY 18, 2021**

4. **NEW BUSINESS**

4.1 **MOTION/RESOLUTION 21-15: ADOPTION OF THE FISCAL YEAR
2022 BUDGET PLAN**

6. **COMMENTS CONSIDERED**

7. **ADJOURNMENT OF MEETING: CHAIR ALLEN**

CERTIFICATE OF POSTING

I, Amy Rodriguez, The undersigned duly appointed City Recorder of the City of Washington Terrace do hereby certify that the above agenda was posted in three public places within the City limits and sent to the *Standard Examiner* at least 24 hours prior to the meeting.

For Packet Information, please visit our website at www.washingtonterracecity.org

City of Washington Terrace

Minutes of a Redevelopment Meeting
Held on May 18, 2021
Following the Regular City Council Meeting
City Hall, 5249 South 400 East, Washington Terrace City,
County of Weber, State of Utah

CHAIR, BOARD, AND STAFF MEMBERS PRESENT

Chair Allen
Board Member Seal
Board Member Brown
Board Member Weir
Vice- Chair Barker
Board Member West
Finance Director Shari Garrett
City Manager Tom Hanson
City Recorder Amy Rodriguez

Others Present

The meeting was held via zoom and live streamed on the City Facebook page.

1. ROLL CALL

2. INTRODUCTION OF GUESTS

3. CONSENT ITEMS

3.1 APPROVAL OF AGENDA

3.2 APPROVAL OF MEETING MINUTES FROM APRIL 20, 2021

Items 3.1 and 3.2 were approved by general consent.

4. SPECIAL ORDER

4.1 PUBLIC HEARING: TO HEAR COMMENT ON THE FISCAL YEAR 2022 TENTATIVE BUDGET AND FISCAL YEARS 2023-2026 BUDGET PLAN

Hanson stated that the CRA creation will impact this area with tremendous development and investments. Hanson stated that a working budget has been set. He stated that as the budget moves forwards, the budget will adjust through the nuances of the projects coming through the RDA.

Chair Allen opened the public hearing at 8:06 p.m.

There were no citizen comments.

Chair Allen closed the public hearing at 8:07 p.m.

**4.2 PUBLIC HEARING: TO HEAR COMMENT ON THE FISCAL YEAR 2021
AMENDED BUDGET**

Garrett stated that there is a small amendment that finalizes the utility extension project on Adams Avenue in preparations to have the city property sold. The adjustments are accounted for in the water and sewer funds.

Chair Allen opened the public hearing at 8:08 p.m.

There were no citizen comments.

Chair Allen closed the public hearing at 8:10 p.m.

5. NEW BUSINESS

**5.1 PRESENTATION/DISCUSSION: PRESENTATION ON THE FISCAL YEAR
2022 TENTATIVE BUDGET AND FISCAL YEARS 2023-2026 BUDGET
PLAN**

There were no further comments on the budget.

**5.2 MOTION/RESOLUTION 21-13: RESOLUTION TO AMEND THE FISCAL
YEAR 2021 BUDGET**

Motion by Board Member West

Seconded by Board Member Seal

To approve Resolution 21-13 to amend Fiscal Year 21 Budget

Approved unanimously (5-0)

Roll Call vote

6. COMMENTS CONSIDERED

Chair Allen stated that he is excited to see the GoldenWest Project come into the City.

7. ADJOURNMENT OF MEETING: CHAIR ALLEN

Motion by Board Member Barker

Seconded by Board Member West

To adjourn the meeting

Approved unanimously(5-0)

Time: 8:13 p.m.

Date Approved

City of Washington Terrace
County of Weber, State of Utah

RESOLUTION NO. 21-15

**A RESOLUTION FOR THE
WASHINGTON TERRACE COMMUNITY DEVELOPMENT AND
RENEWAL AGENCY (A.K.A. REDEVELOPMENT AGENCY)
ADOPTING THE FISCAL YEAR 2022 BUDGET**

WHEREAS, Utah State Law requires that on or before the first regularly scheduled meeting of the governing body in the last May a tentative budget for the ensuing year shall be presented to the governing body and prior to June 30 of each year the Council shall by resolution adopt a budget for the ensuring year; and

WHEREAS, the City Manager and Finance Director on the 20th of April, 2021, presented to the board an amended budget for fiscal year 2021, a tentative budget for fiscal year 2022, and a budget plan for fiscal years 2023 - 2026; and

WHEREAS, the governing body has reviewed and considered the amended budget for fiscal year 2021, tentative budget for fiscal year 2022, and budget plan for fiscal years 2023-2026 during a series of public meetings; and

WHEREAS, the governing body, during their regularly scheduled meetings, held public hearings on Tuesday, May 18, 2021 , at City Hall to receive public comment on amending the fiscal year 2021 budget, the tentative fiscal year 2022 budget, and the 2023 – 2026 budget plan prior to its final adoption on June 15, 2021.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Washington Terrace Redevelopment Agency, County of Weber, State of Utah that the fiscal year 2022 budget be adopted as presented and *attached (A)* hereto .

EFFECTIVE DATE. This Resolution shall take effect July 1, 2021, for the fiscal year ending June 30, 2022.

PASSED AND ADOPTED this 15th day of June 2021.

WASHINGTON TERRACE REDEVELOPMENT AGENCY

Chair Mark C. Allen

Roll Call Vote
Council Member Barker ____

Attest:

City Recorder

Council Member Brown ____
Council Member Seal ____
Council Member Weir ____
Council Member West ____

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2021-22 Future year Budget
REDEVELOPMENT AGENCY FUND				
INTERGOVERNMENTAL REVENUE				
70-31-10	Tax Increment - Southeast	524,730.98	568,199.00	585,525.00
70-31-11	Tax Increment - Central B/D	30,431.68	26,473.00	26,473.00
70-31-14	Grants	4,536.57	.00	.00
Total INTERGOVERNMENTAL REVENUE:		559,699.23	594,672.00	611,998.00
OTHER REVENUE				
70-36-10	Interest	53,387.20	.00	.00
Total OTHER REVENUE:		53,387.20	.00	.00
CONTRIBUTIONS & TRANSFERS				
70-39-40	Use of Beginning Fund Balance	.00	2,954,334.00	.00
Total CONTRIBUTIONS & TRANSFERS:		.00	2,954,334.00	.00
OPERATING EXPENDITURES				
70-40-11	Salaries and Wages	14,400.00	14,400.00	14,400.00
70-40-13	Benefits	1,408.20	1,400.00	1,400.00
70-40-21	Memberships, Books, Subscripti	2,804.00	2,800.00	2,800.00
70-40-23	Travel and Training	55.64	1,000.00	1,000.00
70-40-31	Professional and Technical	1,851.00	.00	.00
70-40-48	RDA Increment Incentive	.00	.00	.00
70-40-50	Charges for services GF 10	6,661.00	6,661.00	6,661.00
Total OPERATING EXPENDITURES:		27,179.84	26,261.00	26,261.00
CENTRAL BUSINESS DISTRICT				
70-44-41	Terrace Playhouse Part Agreeemn	.00	114,000.00	.00
70-44-48	Redevelopment Projects CBD	.00	199,709.00	24,962.00
70-44-50	Charges for services Water 50	.00	.00	.00
70-44-71	Charges for Services GF 10	.00	.00	.00
Total CENTRAL BUSINESS DISTRICT:		.00	313,709.00	24,962.00
SOUTHEAST PROJECT AREA				
70-45-31	Professional and Technical	.00	.00	.00
70-45-41	Goldenwest Dev Agreement SP1	.00	1,205,000.00	.00
70-45-42	5700 S. & Adams Ave. Intersect	.00	.00	.00
70-45-43	Goldenwest Dev Agreement #319	.00	151,000.00	.00
70-45-44	Land Develop Parcel 070370031	5,577.00	10,000.00	.00
70-45-45	Project Area Lighting - SE	70,330.30	.00	.00
70-45-46	Adams Avenue Reconstruction	4,866.00	.00	.00
70-45-47	Road Maintenance	.00	.00	.00
70-45-48	Capital Projects - Southeast	.00	1,777,797.00	560,775.00
70-45-49	5350 South Road Reconstruction	.00	.00	.00
70-45-50	Charges for services Water 50	482.98	9,139.00	.00
70-45-51	Charges for Services Sewer51	3,235.52	56,100.00	.00
70-45-70	Charges for Services GF 10	.00	.00	.00
Total SOUTHEAST PROJECT AREA:		84,491.80	3,209,036.00	560,775.00
REDEVELOPMENT AGENCY FUND Revenue Total:		613,086.43	3,549,006.00	611,998.00

Account Number	Account Title	2019-20 Prior year Actual	2020-21 Current year Budget	2021-22 Future year Budget
REDEVELOPMENT AGENCY FUND Expenditure Total:		111,671.64	3,549,006.00	611,998.00
Net Total REDEVELOPMENT AGENCY FUND:		501,414.79	.00	.00
Net Grand Totals:		2,409,480.50	.00	.00