

**5:30 p.m. – Work Session**

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

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

**A. Welcome & Roll Call**

**B. Pledge of Allegiance** Councilmember Merrill

**C. Invocation** Councilmember Hansen

**D. Public Comment**

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

**E. Presentations and Reports**

1. Mayor's Report
2. City Administration Report
  - a. Department Reports March
  - b. April Anniversaries Employee Recognition
  - c. Staffing Authorization Plans
  - d. Community Development Report

**F. Consent Items**

1. Consideration to approve meeting minutes from:  
June 7, 2022 Council Work Session  
June 7, 2022 Council Meeting

**G. Action Items**

1. Public Hearing to receive and consider public comments regarding the following:
  - A. Amending the Riverdale City budget for fiscal year 2021-2022.
  - B. Proposed amendments to the Riverdale City Code: Human Resources Manual (referred to in 1-7-1), 1-7-2 Salaries of City Council and Mayor, and 1-7F-6 Salary of the Justice Court Judge.
  - C. Nonreciprocal interfund activity transfer of resources utilized by the City's General Fund as provided by the City's Water Fund.
  - D. Adopting the Riverdale City Acting Budget for fiscal year 2022-2023.
2. Consideration of Ordinance #952 amending the Riverdale Municipal Ordinance Code, Title 8, Chapter 6, to better clarify, define and implement sections concerning the conveyance of water rights to the city on development in Riverdale City.  
*Presented by Shawn Douglas*
3. Consideration of Ordinance #951 and proposed amendments to the Riverdale City Employees Classification/Compensation Plan (referred to in RCC 1-7-1) concerning employee step and grade schedule, 1-7-2 Salaries of City Council and Mayor, and 1-7F-6 Justice Court Judge.  
*Presented by Cody Cardon*
4. Consideration of Resolution #2022-17 containing the city's 'not to exceed' Property Tax Rate of 0.001420, which exceeds the Weber County Auditor's Certified Tax Rate and will require the city to go through the Truth in Taxation process.

*Presented by Steve Brooks and Cody Cardon*

5. [Consideration of Resolution #2022-18 to adopt the city's Tentative Acting budget for fiscal year 2022-2023](#)

*Presented by Cody Cardon*

6. [Consideration of Resolution #2022-19 to amend the fiscal year 2021-2022 budget.](#)

*Presented by Cody Cardon*

7. [Consideration of Resolution #2022-20, approving the nonreciprocal interfund transfer of resources used by the city's General Fund as provided by the city's Water Fund. The estimated value of these culinary water services is \\$80,000.](#)

*Presented by Cody Cardon*

8. [Consideration of Resolution #2022-21 to approve the 2022-2023 Consolidated Fee Schedule.](#)

*Presented by Steve Brooks*

9. [Review Fraud Risk Discussion for submission to the state auditor's office.](#)

*Presented by Cody Cardon*

10. [Consideration of Resolution #2022-22 increasing the city's capitalization threshold, defining for financial reporting what is considered a capital asset, from \\$2,000 to \\$7,500.](#)

*Presented by Cody Cardon*

11. Discussion regarding July 5, 2022 City Council Meeting.

*Presented by Steve Brooks*

#### **H. Comments**

Mayor  
City Council  
City Staff

#### **I. Adjournment**

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

#### **Certificate of Posting**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Riverdale City limits on this 16<sup>th</sup> day of June 2022 at the following locations: 1) Riverdale City Hall Noticing Board 2) the City website at <http://www.riverdalecity.com/> 3) the Public Notice Website: <http://www.utah.gov/pmn/index.html> and 4) A copy was also provided to the Standard-Examiner.

Michelle Marigoni  
City Recorder

\*\*The City Council meeting on June 21, 2022 is viewable electronically and may be accessed by clicking on the link below. The regular City Council Chambers will be available for in person participation with recommended social distancing followed. The agenda for the meeting is also attached above. \*\*

[https://www.youtube.com/channel/UCegcYe-plXSRZGd5llencvA/videos?view\\_as=subscriber](https://www.youtube.com/channel/UCegcYe-plXSRZGd5llencvA/videos?view_as=subscriber)

Minutes of the **Work Session** of the **Riverdale City Council** held Tuesday June 7, 2022, at 5:30 p.m., at the Civic Center in the Council Chambers, 4600 S Weber River Dr., Riverdale City, Weber County, Utah.

**Present:**

City Council:	Braden Mitchell, Mayor Alan Arnold, Councilmember Bart Stevens, Councilmember Steve Hilton, Councilmember (via phone) Anne Hansen, Councilmember Karina Merrill, Councilmember (via phone)
City Employees:	Steve Brooks, City Attorney Mike Eggett, Community Development Jared Sholly, Fire Department Shawn Douglas, Public Works Michelle Marigoni, City Recorder

Excused:

The City Council Work Session meeting began at 5:34 p.m. Mayor Mitchell welcomed all in attendance. It was noted for the record that all Councilmembers were present, as well as city staff.

**Public Comment:**

**Presentations and Reports:**

**Mayor's Report**

**Council Assignment Reports**

**Recognition of Mr. Dave Leahy**

**Consent Items**

1. Consideration to approve meeting minutes from:  
May 17, 2022 Council Work Session  
May 17, 2022 Council Meeting

Mayor Mitchell asked if there were any changes to the minutes from the May 17 meetings. Councilmember Hansen stated there were changes that were already made clarifying her comments. Mayor Mitchell mentioned there were places that said "Mr. Allen", which should have been "Arnold".

**Action Items**

1. **Motion to approve Resolution 2022-15 amending Personnel Policies Handbook Chapter 12, Substance Abuse and Drug Free Workplace.**  
Stacey Comeau, Human Resources  
  
Stacey Comeau explained this is to be in compliance with the new state laws.
2. **Consideration to approve Resolution 2022-16, adopting the Mutual Aid Agreement renewal between all Weber County Fire Departments.**  
Jared Sholly, Fire Chief  
  
Chief Sholly explained this is a renewal of the agreement for the fire paging system.
3. **Discussion and action for further Council direction for later City Council meeting regarding water shares for H&P Investments, LLC, future Shake Shack site, others.**  
Shawn Douglas, Public Works and Steve Brooks, City Administrator

Mayor Mitchell asked if Mr. Cutrubs would be allowed to comment on this item. Mr. Brooks said it would be the chair's call. Ms. Hansen clarified that this was regarding water shares and not water rates.

Councilmember Arnold has received emails and spoken to Mr. Cutrubs about this item.

Mr. Brooks gave a history of this statute, which was implemented in 2018. This has become an issue recently due to the drought situation.

Mr. Arnold spoke about the changes that were made quickly after the meeting discussing them, and the policy is very firm. He said it was taking a "the sky is falling" approach, but that the status of the aquifer is unknown. Mr. Douglas explained the issue is where the pump is set in the aquifer, and once the water level is below that, there will be no water available.

Mr. Brooks noted the city has been consistent with requiring water shares from developers since the policy was implemented in 2018, and that the changes only took out the cash option.

Mr. Douglas said the water is unpredictable year to year.

Ms. Hansen asked Mr. Douglas how often the drought and water levels are being monitored and updated. Mr. Douglas said they update it daily, but don't generally make any changes without having a board meeting.

There was further general discussion about the drought and watering schedules.

**Comments**

1. City Council:
2. City Staff:
3. Mayor:

**Adjournment.**

Having no further business to discuss, the Work Session was adjourned at 5:52 p.m.



Minutes of the Regular Meeting of the Riverdale City Council held Tuesday, June 7, 2022, at 6:00 p.m., at the Civic Center, 4600 S Weber River Dr., Riverdale City, Weber County, Utah.

**Present:**

City Council:	Braden Mitchell, Mayor Alan Arnold, Councilmember Bart Stevens, Councilmember Steve Hilton, Councilmember (via phone) Anne Hansen, Councilmember Karina Merrill, Councilmember (via phone)
City Employees:	Steve Brooks, City Attorney/City Administrator Mike Eggett, Community Development Scott Brenkman, Police Chief Jared Sholly, Fire Chief Shawn Douglas, Public Works Stacey Comeau, Human Resources Michelle Marigoni, City Recorder
Visitors:	Christina Ercanbrack Lori Fleming David Leahy Mrs. Leahy Jerry Leahy Garry Stoddard Kord Cutrubus Brent Kenley

### **Welcome & Roll Call**

The City Council meeting began at 6:00 p.m. Mayor Mitchell called the meeting to order and welcomed all in attendance, including all Council Members, City Staff, and all members of the public.

**Pledge of Allegiance** – Bart Stevens

**Invocation** – Alan Arnold

### **Public Comment**

Gary Stoddard, Clearfield Utah, spoke about the kayak parks and how there is not easy access to the river in the area. Ogden's kayak park has two easy access points. He said he would volunteer to help make access so folks could get down to the water.

Christina Ercanbrack said she started building in April 2020. She said she has gone back through minutes for her project. She said she was the first person to be required to provide water shares. She is getting ready to close on the house and does not have water shares at this time or the funds to purchase them. There is some confusion about the wording on different documents. She is asking where she goes from here. The first time she heard water shares were required was after the construction had begun.

Mayor Mitchell suggested Ms. Ercanbrack stay for the meeting to see what happens.

### **Presentations and Reports**

#### **1. Mayor's Report:**

Information from the WACOG meeting is that the state is adamant about taking over zoning within the cities. He encouraged councilmembers to reach out to Riverdale's two representatives. Mr. Brooks explained this would mean the city would have no say in what could be allowed within the city.

The Warriors Over the Wasatch airshow is expecting about 700,000 people to attend.

#### **2. Council Assignment Reports**

Mayor Mitchell asked Councilmember Stevens if he was still attending the affordable housing meetings. He said he attended one yesterday and briefly reported about the meeting.

Youth Council: Councilmember Hansen said they are receiving applications and some changes are being made to merge them with events, so they get experience from both events and government.

**3. Recognition of Mr. Dave Leahy**

Mayor Mitchell presented Mr. Leahy with a plaque, certificate, and flags from the veteran's memorial, and expressed appreciation for all he has done. He has looked out for veterans for many years, and he will be greatly missed.

Mr. Leahy spoke about how proud and honored he is to have received recognition for the memorial and board. It took a lot of people and a lot of effort to build the memorial, which is one of the prettiest and most respectful memorials there are. He explained the process they went through as a committee to build this memorial. He expressed appreciation for the engineers, the contractors who dug the holes, poured concrete, and the people of Riverdale who donated gifts and money to build the memorial. Businesses donated funds. The city has been outstanding, including the mayor, administration, public works, and everyone who has helped and supported the memorial.

When a tile is added to the memorial, the family is asked what they would like on the tiles and many stories are told. The tiles are special to the families and are all unique. He asked that the Memorial Day and Veteran's Day programs continue, as they are so important. He also thanked first responders for protecting our freedom at home.

**Consent Items**

1. Consideration to approve meeting minutes from:  
April 19, 2022 Council Work Session  
April 19, 2022 Council Meeting

Mayor Mitchell asked if there were any changes to the minutes from the April 19 meetings. There were no changes, other than those addressed in the work meeting. Councilmember Arnold made a motion to approve the minutes, Councilmember Hansen seconded the motion. All were in favor and the minutes were approved.

**Action Items**

1. **Motion to approve Resolution 2022-15 amending Personnel Policies Handbook Chapter 12, Substance Abuse and Drug Free Workplace.**  
Stacey Comeau, Human Resources

Stacey Comeau explained the legislature passed HB46 giving some public employees the right to hold medical cannabis cards and use medical cannabis as prescribed by a doctor.

**Discussion:** Ms. Hansen mentioned there was a typo on spelling in the resolution. Mrs. Marigoni stated this has been fixed.

**Motion:** Councilmember Arnold moved to approve Resolution #2022-015

**Second:** Councilmember Merrill

**Roll Call Vote:**

Councilmember Stevens:	No
Councilmember Hansen:	Yes
Councilmember Arnold:	Yes
Councilmember Merrill:	Yes
Councilmember Hilton:	Yes

2. **Motion to approve Resolution 2022-16 adopting the Mutual Aid Agreement renewal between all Weber County Fire Departments.**  
Jared Sholly, Fire Chief

**Discussion:**

**Motion:** Councilmember Arnold moved to approve Resolution #2022-016.

**Second:** Councilmember Hilton

**Roll Call Vote:**

Councilmember Arnold:	Yes
Councilmember Merrill:	Yes
Councilmember Hansen:	Yes
Councilmember Hilton:	Yes
Councilmember Stevens:	Yes

**3. Discussion and action for further Council direction for later City Council meeting regarding water shares for H&P Investments, LLC, future Shake Shack site, others.**

Shawn Douglas, Public Works and Steve Brooks, City Administrator

**Discussion:**

Mr. Brooks briefly explained there have been some concerns about the water shares policy. H&P demolished the old Farmer's building and is planning to build a Shake Shack. The water usage between an insurance office and a restaurant are vastly different, therefore the city determined this would be treated as a new development, requiring water shares. Mr. Cutrubs with H&P feels the water that was previously there should count for the development. Water shares have become increasingly difficult to acquire, and without the option to provide cash, developers are struggling.

Mr. Arnold stated he has had individual conversations with both Mr. Cutrubs and Ms. Ercanbrack.

Mr. Cutrubs addressed Council. He said the Farmer's building has had, and still has water service. They have been required to provide water shares for the redevelopment. Additional water line has been stubbed into the parcel, as it was originally planned to be subdivided. The current water has been used for many years, and they are not sure why they will not be allowed to use it. The ordinance seems to not recognize the current water at all. He understands adding water for new development is necessary, but that there should be credit for the water that is already there. He asked Council to look into Municipal Code 8.6 and possibly change it to allow credit when areas are being redeveloped. Redevelopment will be slowed and even halted as water shares become more difficult to obtain. There needs to be more consideration regarding options besides just bringing new water shares.

Councilor Hansen asked about the connection, which Mr. Douglas said is a 1-inch connection. He agreed no credit is currently given for the existing water. An insurance building uses about 1000 gallons of water monthly, where a fast-food restaurant uses 140,000 to 160,000 gallons per month. He said any credit given should be based on the current and recent use, possibly as a three-year average amount.

Mr. Stevens asked what the assessment for water is. Mr. Douglas said the information comes from the developer's engineer, which is then assessed by Public Works. Mr. Stevens rhetorically compared the water shares system to milk production and said the water shares are becoming like a commodity. He asked if a lease-type agreement could be used. Mr. Douglas said he has not seen this done, and it could be difficult but possible.

There was general discussion about water shares and what is and is not extra water based on the climate. Mr. Douglas noted that people are generally holding on to "extra" water shares in case they need them in the future. Ms. Hansen asked if Mr. Douglas has seen an increase in people asking for leases. Mr. Douglas explained how this would be difficult. Mr. Arnold said leasing would be problematic.

Mr. Arnold asked that the ordinance be looked at tonight to see if changes could be made as to not tie the hands of developers. He mentioned two other cities rates. Mr. Douglas explained that they could not be compared fairly, as they have pressurized irrigation water and are not using culinary for outside watering. He said the .91 ERC is based on averages and projected use. Mr. Arnold asked about the Quick Quack car wash. Mr. Douglas said Quick Quack is the reason this ordinance was created, as the redevelopment increased the water usage by so much.

Mr. Arnold asked that current water usage be accounted for in redevelopment.

There was discussion about new developments still needing to provide new water, and the difference in water usage between different land uses.

Mr. Brent Kenley with North Shore Excavating (the contractor on Ms. Ercanbrack's house) said the building permit had already been issued and the water line connection was being added when they found out there was a water share requirement. He said the lot has separate secondary system. He said the homeowners were not notified they needed water shares, but that every other development since has been told. Mr. Arnold said it is the contractor's responsibility to know the law. Mr. Douglas said it was brought up in verbal conversations with engineers several times.

Mr. Arnold said the ordinance was in place when the build was started on the home. He said it could be possible to ask council to waive the requirement as an agenda item. Regarding the Shake Shack, he said it needs to be addressed in the ordinance that water is already available for redevelopment, and that the amounts should be specified in the ordinance. Mr. Douglas said there is no way to address the amounts in the ordinance due to the many different ways developments use water.

Mr. Brooks said Ms. Ercanbrack's permit was issued after the ordinance was created, and that the recent change did not apply to them as they were not requesting a fee in lieu of water shares. They would be able to take advantage of the fee option if they chose to.

Mayor Mitchell asked if the city could purchase water from Weber Basin at a higher rate, which would be a yearly fee, and if the water shares requirement could be replaced with the requirement of paying for this water.

Mr. Douglas said he has been over many options trying to find out what works best for Riverdale. Mayor Mitchell suggested new developments be charged a different rate than current residents. Mr. Brooks explained he looked into special service districts, but that will not work for Riverdale, and that cities are now allowed to charge different rates per the state. No cities are currently doing this, but Bountiful and Riverton are looking into doing this.

Mayor Mitchell said the water share requirement is not working. Ms. Hansen said it is not working because there is no water available. Purchasing water will only work until there is no more water to purchase, in which even the city will be paying for water that is not available.

Ms. Hansen said the current residents don't want to end up paying for new water that they are not using due to development. She said some improvements could be made to the ordinance, such as credit for irrigation water and current connections.

Mr. Arnold said he still agrees that the cash option should not be available for new development. The water shares in the case of the Ercanbrack home need to be tied into the parcel or the home, not just allowed to be used by the water owner.

Mr. Douglas asked if Council wanted to see credits for both outside irrigation and for existing water connections in the ordinance. Councilmembers agreed that they would like to see this.

Ms. Hansen wanted to make sure that the water share requirement is communicated to developers up front before development starts.

Mr. Arnold asked for a timeline when a new draft ordinance could be provided. Mr. Douglas said they have been working on it for a long time already, but that small changes could be brought back within the next two meetings. Some of the issues would need to be longer-term planning.

Mr. Cutrubs suggested a fee-in-lieu of shares if a water connection already exists.

### **Comments**

1. City Council: Mr. Arnold asked what would happen if the state mandated something, but the council voted against the changes in code. Mr. Brooks said it would result in a lawsuit. Mr. Arnold asked if state-mandated things could be automatically changed without coming before Council.
2. City Staff: Mr. Brooks advised the next meeting is the budget meeting, and that an "acting budget" would need to be approved if truth in taxation is going to be pursued. The final budget would be done in September when the truth in taxation is complete. The acting budget would be in place between the beginning of the fiscal year and September.
3. Mayor:

### **Adjournment.**

Having no further business to discuss, Councilmember Arnold made a motion to adjourn. Mayor Mitchell adjourned without a second. The meeting was adjourned at 7:43 p.m.

## **Business Administration:**

Cody Cardon:

- Routine phone & computer problem resolution throughout the city.
- Routine management issues and resolution.
- Various meetings and trainings attended.
- Working on Monthly Accounting.
- Budgeting for FY2023
- Strategic planning meeting and preparation

Stacey Comeau:

New Hires:	Shari Casper	Community Services
	Aspen Wardle	Community Services
	Thomas Richards	Community Services
	Zachary Henstra	Public Works

Promotions:

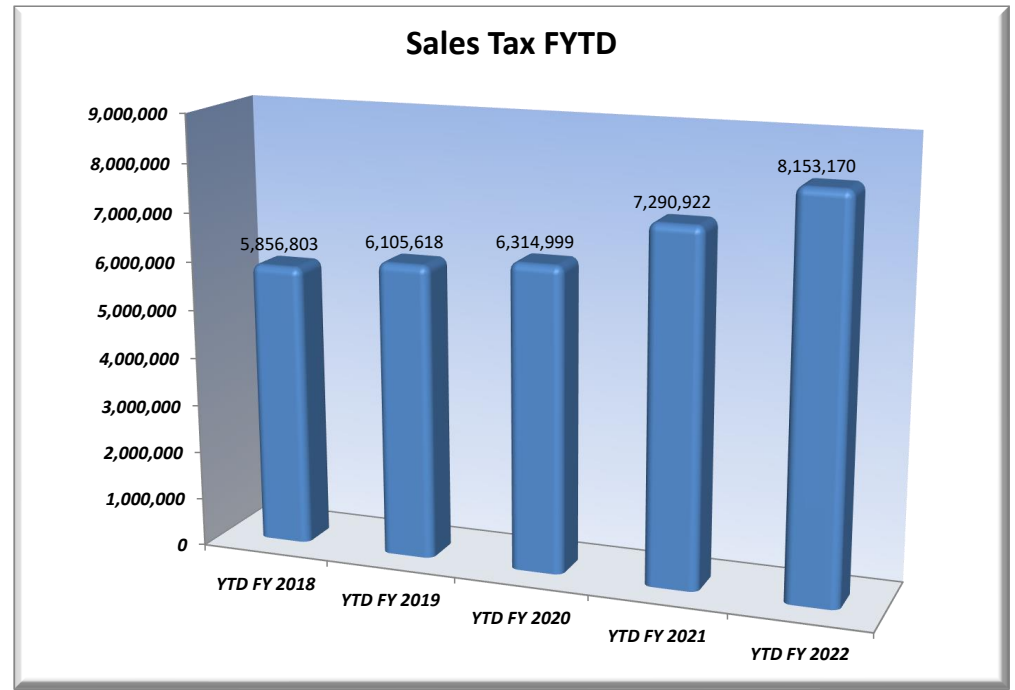
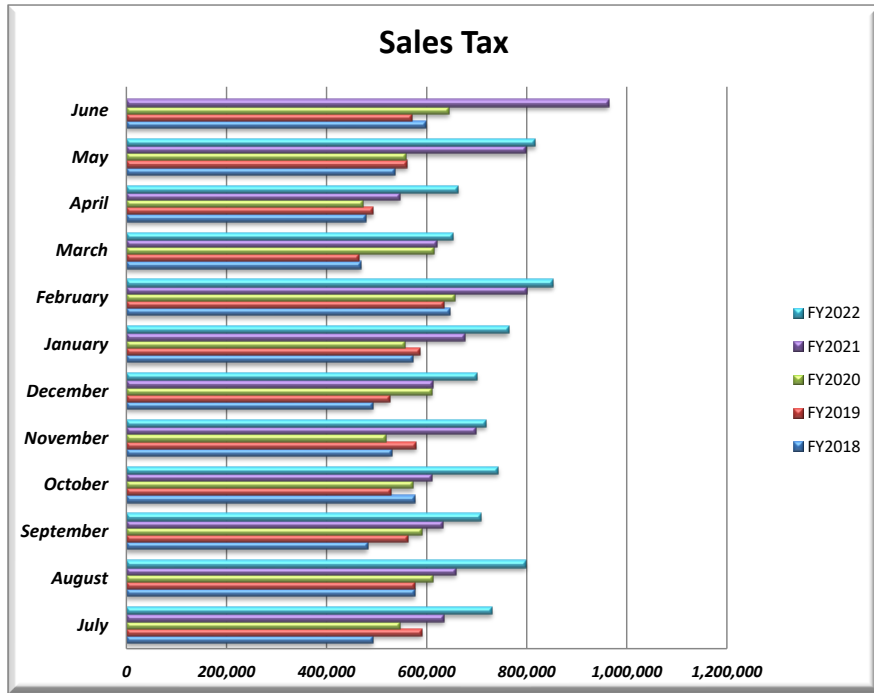
Terminations:	Colleen Winget	Community Services
	Heidi Jepps	Police

- Random drug testing for the month
- Processed semimonthly payroll
- Responded to job inquiries
- Updated Staffing Authorization Plan
- Prepared Employee Recognition
- Completed monthly payroll reconciliation
- Conducted exit interview with terminating/retiring employees
- Notarized various documents
- Responded to requests for RDA loan payoff and verification of employment, both verbally and in writing
- Prepared RDA loan disbursements
- Responded to inquiries on Purchase Assistance Program and RDA Loan Program
- Worked with various personnel to resolve issues and concerns

Chris Stone:

- Ordered and replaced the Veterans Memorial plaque with military emblems to add Space Force emblem.
- Deep cleaning of the Veterans Memorial before Memorial Day.
- Removed artificial plants and bark from between windows at the Civic Center
- Order and pick up of custodial supplies.
- Covered for part-time custodial staff off sick or on vacation.
- Various updates to the city website and social media sites.
- Formatted the Annual Water Quality Report for printing.
- Completed the city newsletter for June.
- Completed the employee newsletter for June.

**RIVERDALE CITY  
SALES TAX REPORT  
AS OF MAY 31, 2022**



Sales Tax	July	August	September	October	November	December	January	February	March	April	May	June	Totals
FY2018	492,789	577,720	482,284	576,553	530,387	492,763	571,906	647,775	468,676	478,270	537,682	599,204	6,456,007
FY2019	591,419	576,907	563,499	528,836	578,794	526,228	586,556	634,811	464,253	493,348	560,967	571,607	6,677,225
FY2020	546,902	612,157	591,696	573,327	519,064	610,719	556,867	657,308	615,264	472,239	559,456	644,897	6,959,896
FY2021	635,065	659,853	632,737	610,213	698,778	612,021	676,337	799,676	619,991	547,110	799,140	963,922	8,254,844
FY2022	731,834	799,292	708,575	743,276	718,470	701,211	763,681	853,569	653,055	663,354	816,853		8,153,170

Sales Tax FYTD	YTD FY 2018	YTD FY 2019	YTD FY 2020	YTD FY 2021	YTD FY 2022
	5,856,803	6,105,618	6,314,999	7,290,922	8,153,170

**RIVERDALE CITY  
MONTHLY UTILITY REPORT  
FOR MAYOR & CITY COUNCIL  
MAY 2022**

Water Fund

	Total Gallons Used (in thousands)	Total Billings	Total Customers Billed	Average Gallons used Per Customer (in thousands)	Average Bill Per Customer
Residential	14,966	\$ 38,169	2,189	7	\$ 17.44
Commercial	11,518	\$ 22,261	259	44	\$ 85.95

Sewer Fund

	Total Billings	Total Customers Billed	Average Bill Per Customer
Residential	\$ 55,414	2,167	\$ 25.57
Commercial	\$ 46,317	229	\$ 202.26

Storm Water Fund

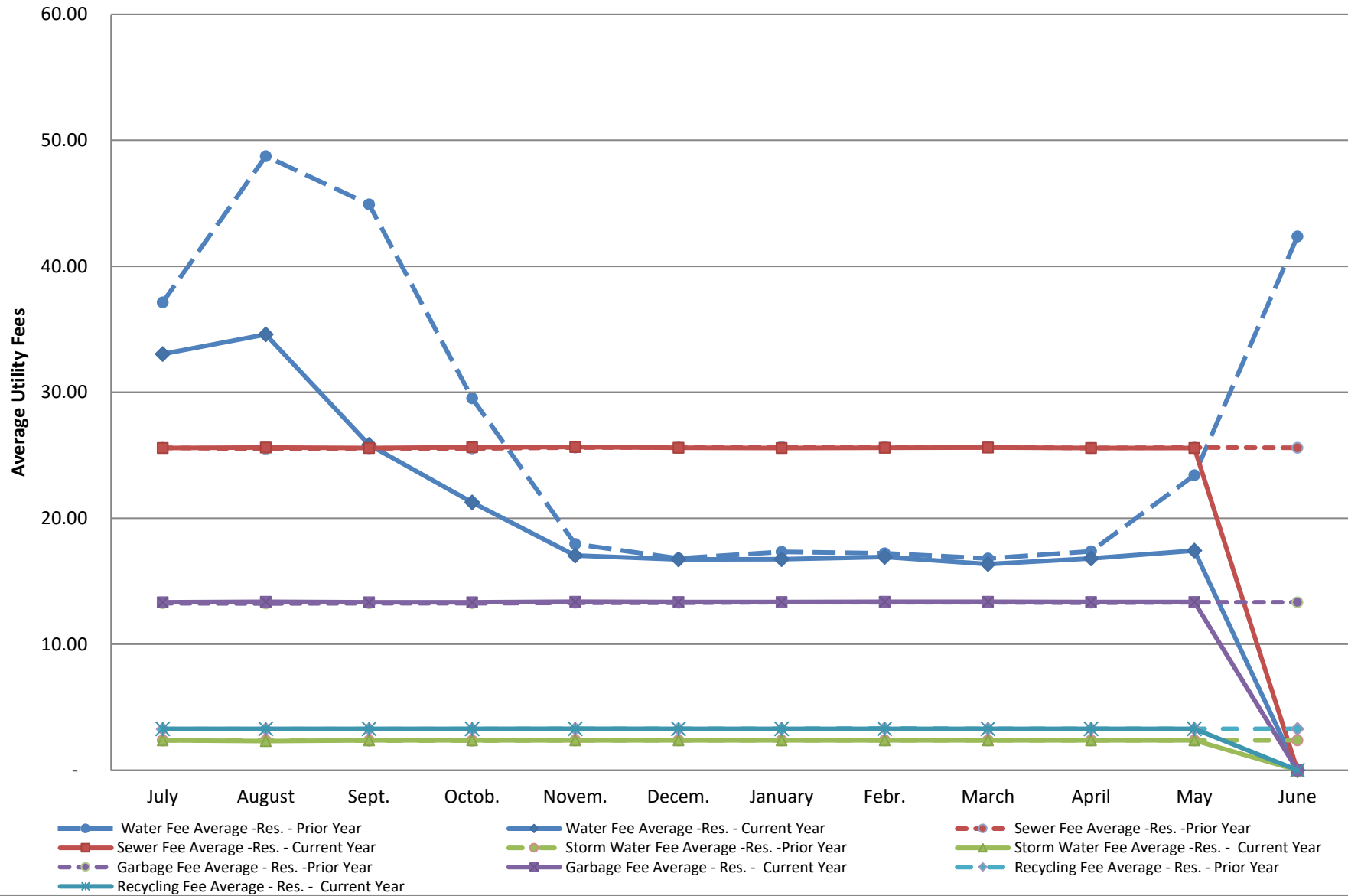
	Total Billings	Total Customers Billed	Average Bill Per Customer
Residential	\$ 5,152	2,185	\$ 2.36
Commercial	\$ 14,112	200	\$ 70.56

Garbage Fund

	Total Billings	Total Customers Billed	Average Bill Per Customer
Residential - Garbage	\$ 28,733	2,151	\$ 13.36 *
Residential - Recycling	\$ 6,014	1,835	\$ 3.28
Commercial - Garbage	\$ 21	2	\$ 10.52 *
Commercial - Recycling	\$ 19	3	\$ 6.24

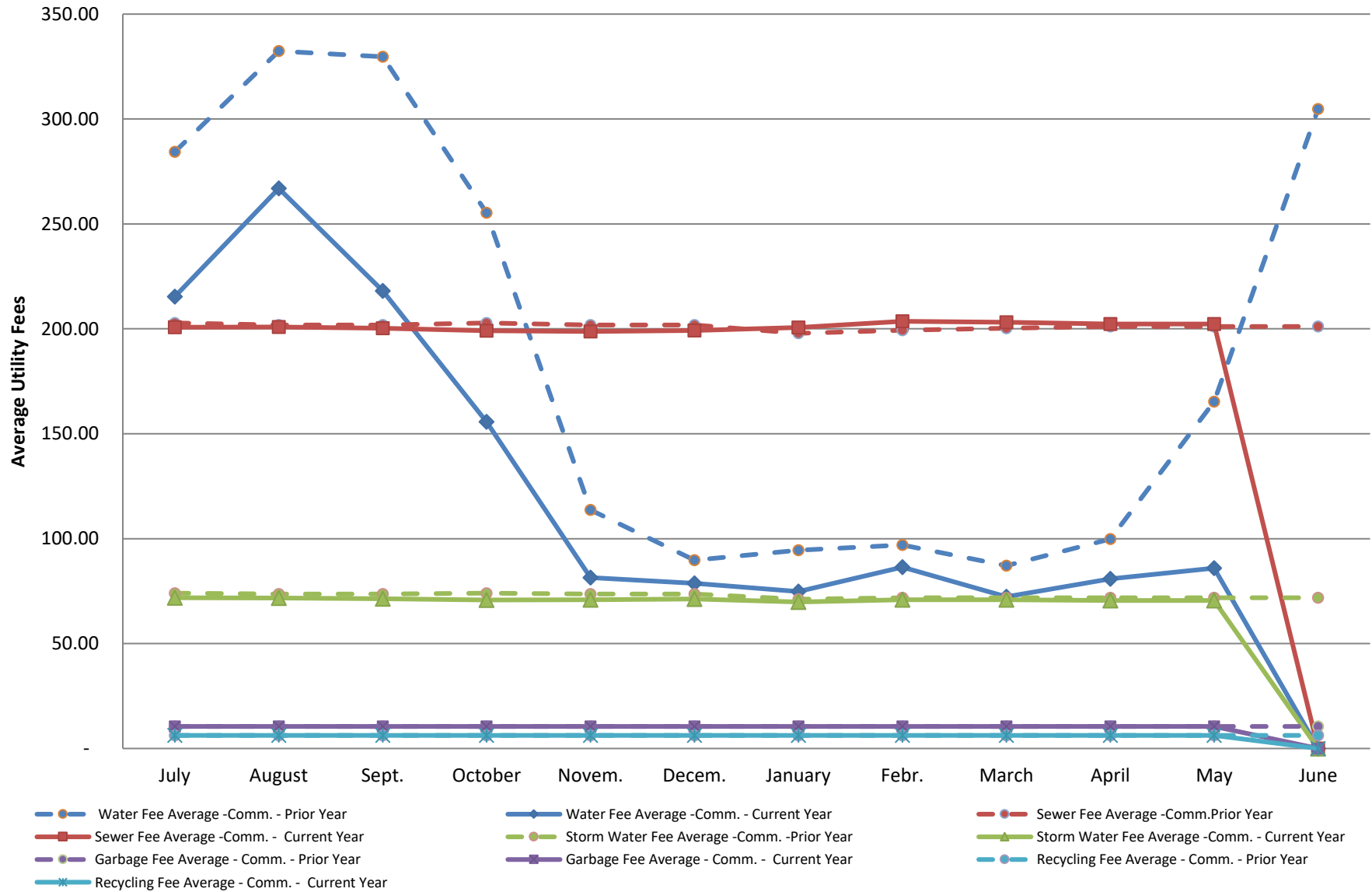
\* Some garbage utility customers have more than one garbage can, this is an average of all customers.

## Residential Average User Fees Fiscal Year 2021 & 2022





## Commercial Average User Fees Fiscal Year 2021 & 2022





## Mayor & City Council Monthly Summary Report May 2022

### **Community Development Department:**

- Maverik (1500 Store Site) – Rough framing, electrical, mechanical, plumbing, gas, sheer wall, sheetrock, and insulation inspections
- Brookhaven Office Building – Certificate of occupancy and final inspections
- Crossing at 700 West Tenant Improvement – Rough electrical and mechanical inspections
- Home inspections for various projects on residential lots
- Inspection of solar panel and equipment installation
- Inspection of fire damaged manufactured home and red tag attachment
- Inspection of off-premises sign pole placement and installation
- Meeting with property owners, contractors, and developers to discuss project plans
- Building plan drawings and documents review
- Fire inspections, sprinkler inspections, fire investigations, and associated fire checks for various businesses
- Pick-up of various signs in violation of sign ordinance
- Design Review Committee Meeting for H&P Flex Retail Bldg #2
- Design Review Committee Meeting for Honey Baked Ham redesign
- Preapplication review meeting re: Shake Shack site plan
- Meetings with Anderson Development Group re: Water dedication issues
- Meeting with Chris Hatch and Matt Steiner re: Redevelopment ideas
- Meeting with RDA staff, Paul Willie, and team re: West Bench RDA area plans
- Meeting with AFCU team and AWA team re: AFCU campus redesign plans
- Meeting with Rocky Mountain Power staff re: RMP community assistance and check-up
- Meeting with Penny Clements re: Development ideas and concepts
- Geographic Information Systems training and development by department member
- Department heads meetings attendance by department member
- Fire Marshal training attendance by department member
- Weber County Emergency Managers meeting attendance by department member
- Local Emergency Planning Committee meeting attendance by department member
- Utah State Public Safety Summit training attendance by department member

Fire Inspection / Code Enforcement Report: **see attached**

# **FIRE MARSHAL, CODE ENFORCEMENT, EMERGENCY MANAGER MONTHLY REPORT**

- Site plan reviews.
- Conditional use permit reviews.
- Fire alarm plan reviews.
- Fire sprinkler plan reviews.
- Weber County LEPC.
- Weber County Emergency Manager Meeting
- Tier 2 Chemical Inventory Program.
- Removed illegal street signs.
- Utah State Fire Marshals Meeting.
- Utah Fire Prevention Board Meeting.
- **Follow up on Fire Code Violations. Issued fines of \$540.00.**
- Reviewed List of pending Reports waiting for AHJ Approval from LIV.
- Monthly Weber County CERT Council Meeting.
- Weber County Emergency Manager training.
- Posted rezone request signs.
- Attended Utah Governors Safety Summit.

Re-Inspection	<a href="#"><u>202206092677</u></a>	Burger King	4027 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202206092676</u></a>	Burger King	4027 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202206082675</u></a>	Sunshine Kidz	887 West 4200 South	Randy Koger
Annual Inspection	<a href="#"><u>202206062672</u></a>	Sunshine Kidz	887 West 4200 South	Randy Koger
Business license	<a href="#"><u>202205122653</u></a>	Modern Family Therapy Services	5131 South 1500 West	Randy Koger
Re-Inspection	<a href="#"><u>202205202654</u></a>	Tinted of Utah	4440 South 900 West	Randy Koger
Business license	<a href="#"><u>202205052651</u></a>	Boss Bath & Brush	5247 South Cottonwood Cove	Randy Koger
Re-Inspection	<a href="#"><u>202205052650</u></a>	Tuesday Morning, Inc.	4050 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202205052649</u></a>	Zurchers Discount Party and Wedding	4040 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202205052648</u></a>	Subway DBA DNH, LLC	4179 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202205042647</u></a>	T-Mobile West LLC	4297 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202205042646</u></a>	Fresh Nails	4141 South Riverdale Road	Randy Koger
Re-Inspection	<a href="#"><u>202205042645</u></a>	Saloncentric Inc	4149 South Riverdale Road	Randy Koger
Annual Inspection	<a href="#"><u>202205022641</u></a>	Food Truck for Zeppe's #2	704 West 4450 South	Randy Koger
Annual Inspection	<a href="#"><u>202205022640</u></a>	Food Truck for Zeppe's #1	704 West 4450 South	Randy Koger

code violation	type	department
<u>22-06-031</u>	Fire Hazard,Other	Code Enforcement
<u>22-06-030</u>	Fire Hazard,Other	Code Enforcement
<u>22-06-033</u>	Unmanaged Growth	Code Enforcement
<u>22-06-029</u>	Unmanaged Growth	Code Enforcement
<u>22-06-032</u>	Fire Hazard,Other	Code Enforcement
<u>22-05-024</u>	Unmanaged Growth	Code Enforcement
<u>22-05-028</u>	Dangerous Conditions	Code Enforcement
<u>22-05-025</u>	Improper Sign	Code Enforcement
<u>22-05-027</u>	Attractive Nuisances	Code Enforcement
<u>22-05-026</u>	Accumulation of Junk,Attractive Nuisances	Code Enforcement

## **Fire Department:**

Chief Jared Sholly

*150 Calls for Service and 285 Vehicle Movements*

### **Fires**

Riverdale      Mobile Home Fire  
                    Dumpster Fire  
                    Vehicle Fire  
                    (2) Rubbish Fires  
                    Cooking Fire Contained

Ogden            House Fire

Total: 7



### **Rescue & Emergency Medical Service Incidents**

65      EMS call, excluding vehicle accidents with injuries

11      Motor vehicle accidents with injury

4      Motor vehicle accidents without injury

2      Extrication from Vehicle

1      Swift Water

Total: 83

### **Hazardous Condition**

1      Gas Leak

1      Chemical Spill

1      Arching Powerline

Total: 3

### **Service Call**

1      Water Problem

1      Public Assist

Total: 2

### **Good Intent Call**

44      Dispatched and canceled

6      No incident found on arrival

2      Smoke scare

Total: 42



### **Fire Alarm**

1      Fire Alarm or False Call

2      Alarm sounded activation, no fire- unintentional

Total: 3

## **Department Report:**

- Vehicle Extrication in front of Motor View
- Ogden Regional EMS Case Review
- EMS Committee Meeting
- Weber County Heavy Rescue Meeting

- **After Action Review Double Fatal**
- **County USAR Committee Meeting**
- **City Staff Meeting**
- **(Randy) Emergency Management Meeting**
- **State of Utah EMS Meetings**
- **Weber County Fire Chiefs Meeting**
- **Operational Dispatch Committee**
- **Fire Sub Meeting with County Chiefs and Dispatch**
- **Fire Training**
  - **Swift Water**
  - **Advanced Swift Water (Night Operations)**
  - **Structural Collapse**
- **Medical Training**
  - **Cardiac Arrest Management**
  - **Suctioning**
  - **Epinephrine Administration**

## **Patrol Report May 2022**

**Theft-** Officers responded to Sam's Club on a theft complaint. An unidentified male fraudulently obtained over \$4,000.00 worth of American Express Gift cards at the Riverdale store. The male also obtained cards at the Layton store. He has not been identified.

**Suspicious circumstance-** Officers took a report from a female regarding a Facebook video of two individuals in the back seat of a vehicle at Riverdale Elementary having intercourse. The persons were identified and were juveniles.

**Lewdness-** An unknown person left a lewd image on a shelf at the Dollar Tree.

**Threatened Suicide-** A juvenile was threatening suicide at her residence. She was subsequently transported to McKay Dee for a psych evaluation.

**Suspicious vehicle-** Police responded to Lowe's on a complaint of a motorhome with a trailer full of junk that was parked on the north side. The owner was contacted and advised to move his rig.

**Family fight-** Officers responded to a family fight. It was reported that a male and his girlfriend were fighting. It was reported that alcohol was involved and that the male had broken a window at the trailer. The male was gone upon police arriving. This case will remain active for further investigation.

**Threatened Suicide-** Officers took a report in reference to the VA Crisis Line reporting that they received a call from a male who was having suicidal ideations. The male subject was located and spoken to at his residence. Officers determined he was not an immediate threat to himself or others.

**Family Fight-** This report is in reference to the arrest of a male and female for DV Assault and DV Criminal Mischief. The male and female are divorced and have two children in common. The male and female are now neighbors. The female went to the male's residence to talk about her moving soon and an argument occurred. During the argument the female reported the male punched her in the face. The female had a visibly swollen left eye that was bruising and consistent with being punched. The male denied punching the female. The female threw paint all over a bedroom at the male's residence causing damage to the carpet and walls. Both of them were taken into custody and transported to the Weber County Jail and booked.

**Criminal Mischief-** Police responded to Walmart where 4 cars were "keyed" and damaged. One of the victims was in his car when the suspect scratched it. Upon police arriving they were unable to locate the suspect. Police were subsequently dispatched to Wal-Mart on a suspicious person/retail theft. Officers were responding to the above call when he was flagged down by a male at Maverik regarding a male trying to fight someone. Officers located and detained the male who was found with Walmart property that was suspected of being stolen. Given the timeliness and proximity to the keyed damaged property call, police asked for a photo of the suspect. The victim from the above call did not identify the male as the suspect. The male was released and it was later discovered by watching surveillance video that he was the male who damaged the cars in the above case and he stole clothing and food from the



store. The suspect also likely started a dumpster fire nearby as well. The cases were forwarded to investigations for follow up.

**Fraud-** Officers reported that an unidentified female has withdrawn money from her Sam's Club account over the last few years while at the Riverdale Sam's Club, 4949 S 900 W. The complainant also reported that the female opened a Sam's Club credit card using the complainants married name.

**Alcohol Violation-** Officers responded to Walmart for a "beer run" report. Loss prevention reported two teenage males consumed alcohol in the store and ran out. The two males were located and upon contacting them marijuana was observed in the car. It was found that the suspects did not steal the beer from Walmart, but brought it with them and had consumed it in the store because they had lost a bet. A sober driver responded for the vehicle and the they were cited for their respective offenses.

**Public Intoxication-** Officers responded on a public intoxication/ warrant arrest at McDonalds. McDonalds employees reported there was an intoxicated male in the business. The male was located and found to have a Felony DUI warrant out of Davis County. The suspect was taken into custody and turned over to Davis Troopers.

**Traffic Stop/Narcotics-** This report is in reference to traffic stop where Marijuana and drug paraphernalia were found inside the vehicle. A complete vehicle search was conducted and the Marijuana and drug paraphernalia were seized. The driver was cited and released on citation.

**Assist-** Officers took a report in reference to an assist other jurisdiction for the Ogden Metro Gang Unit. The Gang Unit asked for assistance with trying to apprehend a suspect for an active Felony Aggravated Assault warrant. PSD Benko and his handler assisted with searching the residence. Ultimately the suspect was not at the residence.

**Family Fight-** This case is in reference to a family disturbance. A female reported that her son and husband were involved in an argument that turned physical and property was broken. The son was booked into Weber Valley Detention Center on charges of DV Assault, DV Criminal Mischief, and DV in the Presence of a Child.

**Retail theft-** A male was cited and released for retail theft at Walmart. The suspect was trespassed from all Walmart properties for life.

**Trespass-** Officers took a report in reference to a trespass in progress. A woman reported that her son was at her residence and had been previously trespassed. The son was contacted and it was found that he had been trespassed from the residence. The son was also in possession of drug paraphernalia. The son was issued a citation for criminal trespass. The drug paraphernalia was booked into evidence to be destroyed.

**Ordinance Violation-** Police contacted a male and female who were camping in the parking lot of Target. They had been warned prior and left Walmart to camp at Target and admitted that they did know of the ordinance. They were asked to leave. They left the area.

**Weapon Disturbance-** Police were dispatched to an apartment in regard to a weapons disturbance. An Amazon driver reported an unknown male started yelling at him because of the way he parked, and the unknown male brandished a firearm during the argument. The suspect was identified and he denied

brandishing a weapon but admitted to engaging in an argument. The case is being screened for criminal charges.

**Auto-Pedestrian Accident-** Officers responded to the area of 500 W. Riverdale Rd. for an Auto-ped accident involving a 5-year old. This turned out to be minor contact with no injuries. The driver was cited.

**Welfare check-** Officers responded to a residence to check the welfare of some kids at the request of Riverdale Elementary. Contact was made with both of the kids and they were fine. They did not need any assistance.

**Domestic Violence-** Officers responded to a residence where a male and female had a verbal argument. The female alleged the male drugged her and that contributed to her extreme heart rate. The male denied the allegation but confirmed that he and the female used meth together the night prior. The female was transported by ambulance to McKay Dee. The male was released. No charges were filed.

**Harassment-** The complainant reported that a former co-worker was harassing the complainant via his personal cell phone. The text message thread has been attached to this case. Some of the messages appear to have been sent to provoke a violent or disorderly response. Follow up is being completed.

**Reckless Driver-** A male called and reported a reckless driving/road rage incident. A white Dodge truck was observed trying to run a red Dodge truck off the road. The two vehicles were last seen travelling west on 4400 S. The area was checked and the vehicles were not located.

**Unknown Trouble-** Officers responded to Motel 6 where a male was yelling for help from the construction staging area south of the Motel. The male believed his wife was on I-15. The area was checked and no one was located. The male was escorted to his room.

**Psychiatric-** This report is in reference to the involuntary commitment of a male who was having a psychiatric episode and threatened to stab himself in the neck with a fingernail clipper. The complainant was able to get the fingernail clipper from him and called police. The male was transported to ORMC by RVFD ambulance and involuntarily committed without incident.

**DUI Accident-** A male was intoxicated and tried getting into a house. After realizing he did not live there, he left in his vehicle and crashed. Officers responded and investigated the DUI. The suspect was arrested for DUI.

**Threats-** A female called and reported that her friend had told her that she was going to have her fiancé beat up her husband. The suspect denied such threats being made and decided she won't be friends with the complainant anymore.

**Propelling bodily fluids/Road Rage-** Officers took a report in regard to a female reporting a male had followed her to Target after a road rage incident. The victim reported the male and her had words in the parking lot of Target where he called her several racial slurs. The victim reported the male spit in her face and drove off. The male was contacted and he reported there was a road rage incident but that he didn't follow the victim to Target, he was already going there. The male advised the female used racial slurs against him and he didn't use any racial slurs. The male stated he did spit out the window to

clear debris from his mouth but he didn't spit intentionally on her. This case will be screened for criminal charges.

**Traffic Accident-** Officers responded to 5100 S. 1050 W. on report of a vehicle crash. Upon arrival they found a vehicle on its side and a female pinned inside the vehicle. Officers began to break out the windows in an attempt to assist the victim. She was transported to the hospital with an extremely significant injury. A citation was issued to the driver that caused the accident and further investigation is being conducted.

## **Investigations Report May 2022**

**Theft/Mislaid Property-** A female reported her purse was stolen from Walmart. Surveillance showed a female taking the purse from a shopping cart. Detectives identified the female and interviewed her. The suspect stated she mistook the purse as hers when she took it. The suspect stated she was embarrassed and that was why she never returned the purse to the store or police. The suspect returned the purse to detectives. The suspect was cited for theft of mislaid property.

**Retail Theft-** Detectives followed up on a retail theft that occurred at Walmart. The suspect was observed leaving the store with approximately \$900 worth of merchandise without paying. The suspect was identified by detectives and found to be a suspect in other thefts. Detectives were unable to locate the suspect. An arrest warrant was issued for the suspect.

**Rioting/Disorderly Conduct/Possession of Firearms-** Detectives followed up on a report of a burglary in progress. When officers arrived, a vehicle fled the scene and evaded police. During the pursuit several firearms were discarded from the vehicle. While conducting follow up Detectives found the vehicle and its occupants were at the apartment complex to commit an assault. The suspects that have been identified have been summonsed for disorderly conduct and rioting. DNA testing is pending on the firearms.

**Vehicle Burglary/Residential Burglary-** Detectives followed up on several burglaries. Detectives identified the suspect from surveillance in the garage of a home where the suspect entered and stole a flashlight. Detectives interviewed the suspect who confessed to the burglary. The suspect will be summonsed for burglary.

**Welfare Check-** Detectives followed up on a welfare check on some children where drug abuse was suspected. The mother turned over a marijuana pipe to detectives. The pipe wasn't accessible to the children. DCFS assisted on the call. The mother was cited with possession of drug paraphernalia.

**Vehicle Burglary-** Detectives recovered a gun that was stolen out of a vehicle in Riverdale. The gun was used in a shooting that occurred in Ogden city. The suspect denied committing the vehicle burglary in Riverdale.

**Retail Theft-** Detectives followed up on a report of a retail theft at Walmart where a home theater system was stolen. Detectives identified and interviewed the suspect who confessed to stealing the merchandise. The suspect will be summonsed for retail theft.

**Retail Theft-** Detectives followed up on a retail theft where a juvenile stole some shoes and left his old shoes in the box. The juvenile confessed and was referred to juvenile court.

**Retail Theft-** Detectives followed up on a retail theft where the suspect stole a coffee maker from Walmart. The suspect was cited for retail theft.

# ***RIVERDALE POLICE DEPARTMENT CRIME BULLETIN***

May 2022  
Report #22-5

## ***May Police Calls***

- **1046 Calls for Service**
  - **33 Animal Complaints**
  - **238 Crime Reports Written**
    - **7 Forgery/Fraud**
    - **4 Assault / Fights**
    - **10 Retail Thefts**
    - **18 Family Offenses**
    - **6 Burglary/Theft Complaints**
    - **2 Stolen Vehicle Complaints**
    - **36 Arrests**



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

## ***Traffic Patrol and Enforcement***

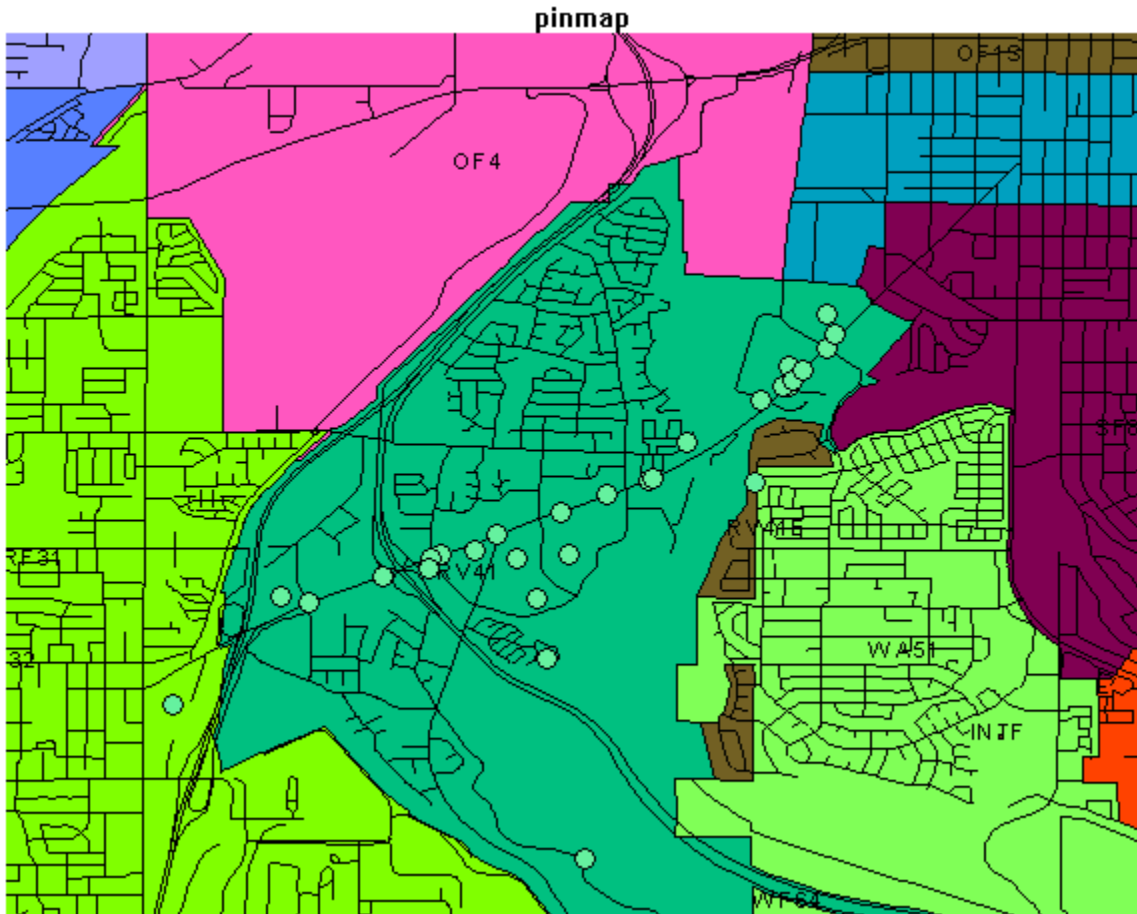
- **187 Traffic Stops resulting in:**
  - **118 Citations**
  - **174 Total Violations**
  - **56 Warnings Issued**

# ***RIVERDALE POLICE DEPARTMENT***

## ***CRIME BULLETIN***

May 2022  
Report #22-5

### ○ **42Traffic Accidents**



- **25 New Cases sent to Investigations**
- **26 Investigative Cases Closed**

POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

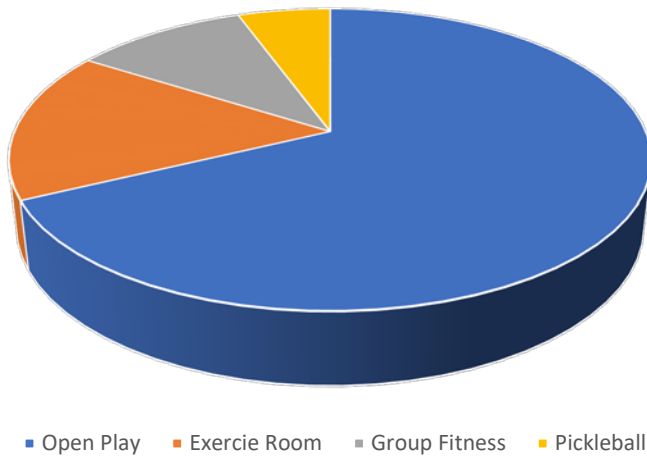
POLICE LINE - DO NOT CROSS

POLICE LINE - DO NOT CROSS

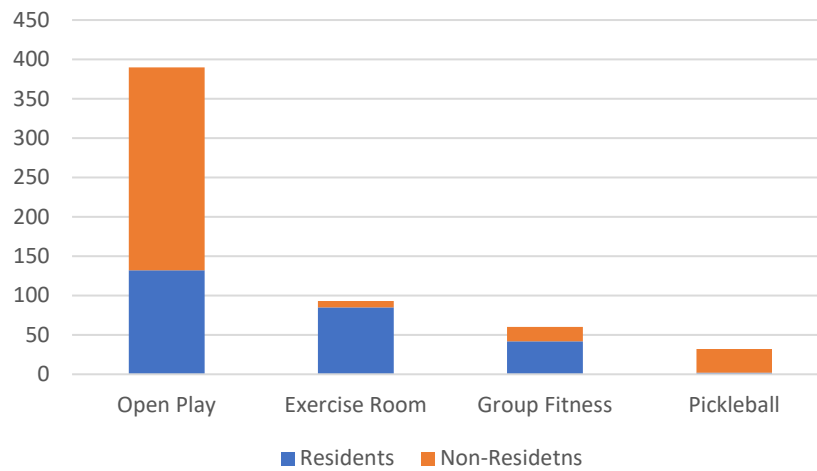
POLICE LINE - DO NOT CROSS

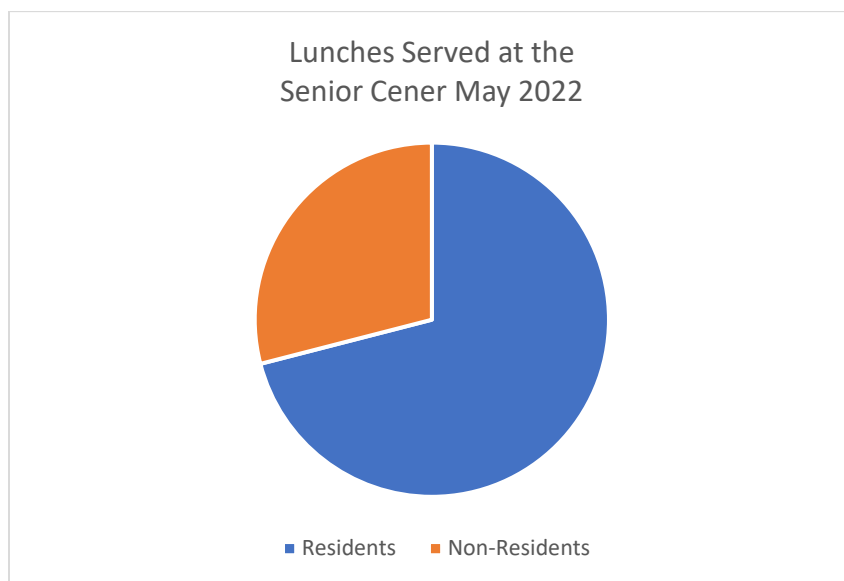
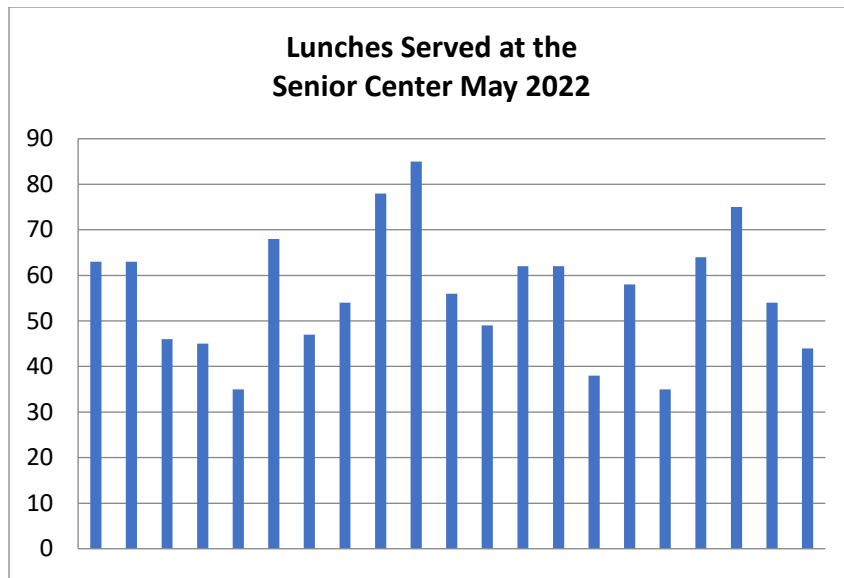
**FOR LAW ENFORCEMENT USE ONLY!**

Community Center Usage May 2022



Community Center Usage May 2022





Attended staff meetings  
 Held monthly departmental staff meeting  
 Created monthly issue of Riverdale Connections  
 Attended City Council  
 Hired clerk and recreation assistant  
  
 Met with all residents RDA housing facility  
  
 Continued planning for Old Glory Days



## Public Works Monthly Report May 2022

- Continued work with Weber Basin to discuss alternatives for them providing additional water, instead of drilling well.
- Continued Storm Water review to meet new state regulations.
- Continued design work on 1050 W Ritter Dr. Roundabout.
- Continued Weber Basin Water connection project design.
- Continued inspections on Cheddar's
- Continued inspections on Maverick Project.
- Continued design review on AFCU Campus.
- Continued biweekly sprinkler inspections on city owned systems.
- Continued 950 W Overlay Project.
- Started 4600 S Road Project.
- Started Take 5 inspections.

## Monthly report - May, 2022

### Legal Dept., City Attorney - Steve Brooks:

- Resolutions/Ordinances work-
  - Legal work concerning - Water, Yates, Brown, GRAMMA, Senior center, 1500, West bench, Redd, Atkin, Landscape ord., Tensmeyer, Maggiora, Drought, MOVU, Merrill, Nuisances, Covid, RDA issues, RDA loans, Legislative changes, Ordinances, Budget, Redd, Des. Review, AFCU, Sen. Center, Higgs, Bach, Spec. Events, Public defend., RDA audit, Cutrubeus,.
- Legal research/review -
- Legal Department meetings/work -
- Planning commission review/ordin/mtgs/minutes
- Walk-ins/Police reviews/Court/Court screenings/Court filings
- Formal training attended- City Attys conf, 1<sup>st</sup> Amend. training
- RSAC- Drug Court - Graduation (1) 5/5
- Legal reviews of minutes/resolutions/ordinances
- Records request reviews

### COURT MONTHLY REPORT

365 Total traffic cases	YTD 1896 (Jan. 1, 2022 to December 31, 2022)	
3 DUI	262 Moving violations	0 FTA
0 Reckless/DUI red.	69 Non-moving violations	0 Other
31 License violations	0 Parking	

35 Total Misdemeanor cases	YTD 216 (Jan. 1, 2022 to Dec. 31, 2022)	
1 Assault	1 Ill. sale Alc.	0 Dom. animal
7 Theft	2 Other liq. viol.	0 Wildlife
0 FTA	7 Contr. subst vio	0 Parks/rec.
0 Public intox	0 Bad checks	5 Planning zon./Fire/Health
		0 Dom. violence
		12 Other misd./infrac

348 Total cases disposed of this month	1673 Total number of cases disposed of for the year (Jan. 1, 2022 to Dec. 31, 2022)	
400 Total offenses this month	2109 Total offenses for year (Jan.1, 2022 to Dec. 31, 2022)	

Small Claims	Total number of cases for the year (Jan. 1, 2022 to Dec. 31, 2022) --	Filed=3 Settled/Dismissed=0
0 Cases filed	0 Trials	
0 Settled/dismissed	0 Default judgment	

<b># CITATIONS BY AGENCY</b>	<b>YTD (July 1, 2020 to June 30, 2021)</b>	
Riverdale City	98	1515
UHP	204	1300

### REVENUE/MISC. YTD (June 1, 2021 to May 31, 2022)




Total Revenue collected	\$ 71,111.00	\$ 604,681.14
Revenue Retained	\$ 38,920.42	\$ 368,014.71
Warrant Revenue	\$ 31,289.00	\$ 407,046.00
Issued warrants	51	712
Recalled warrants	71	795

### RSAC MONTHLY REPORT

9 participants	71 drug tests given	1 walked away/warrants issued
0 orientations	0 in jail/violations	1 ordered to inpatient
0 new participant	2 positive UA's/tests/dilutes	0 other
1 graduates	1 incentive gifts	
0 terminated/quit	0 spice tests given	

## Employee Recognition – June 2022 Anniversaries

Years	Employee	Department
30	 A man with short brown hair, wearing a red baseball cap and a red polo shirt.	Community Development
8	 A man with short brown hair, wearing a green polo shirt.	Community Services
6	 A man with short brown hair, wearing a dark blue police uniform with a badge and an American flag in the background.	Police
6	 A woman with long brown hair, wearing a dark blue polo shirt.	Community Services
6	 A man with short brown hair and a mustache, wearing a dark blue police uniform with a badge and an American flag in the background.	Police
4	 A man with short brown hair, wearing a dark blue police uniform with a badge.	Police
3	 A man with short brown hair, wearing a dark blue police uniform with a badge and an American flag in the background.	Fire
1	 A woman with long dark hair, wearing a dark blue polo shirt.	Community Services

1		Jake Henstra	Community Services
1		Dallin Woodbury	Community Services
1		Michelle Marigoni	City Administration



**Riverdale**  
City

## Staffing Authorization Plan

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

As of May 31, 2022		
<i>Department</i>	<i>FTE Authorization</i>	<i>FTE Actual</i>
City Administration	2.00	1.00
Legal Services	4.50	4.50
Community Development	3.00	3.00
Business Administration	6.25	6.25
Community Services	9.00	8.00
Public Works	11.00	11.00
Police	22.75	22.50
Fire	15.50	13.25
Total	74.00	69.50

Staffing Reconciliation - Authorized to Actual		
<i>Department</i>	<i>FTE Variance</i>	<i>Explanation</i>
City Admin	(1.00)	City Administrator/City Attorney

Legal Services	0.00	
Bus Admin - Civic Center	0.00	
Community Development	0.00	
Community Services	(1.00)	Recreation Assistants unfilled
Bus Admin - Civ Ctr	0.00	
Public Works	0.00	
Police	(0.25)	Crossing Guard
Fire	(2.25)	PT Firefighters unfilled
Totals	(4.50)	Staffing <u>under</u> authorization

Actual Full Time Employees	56.00
Actual Part Time Employees	44.00
Seasonal Employees	0.00



## **COMMUNITY DEVELOPMENT PROJECTS STATUS REPORT**

*June 15, 2022*

### **ONGOING DEVELOPMENTS**



Maverik Convenience Store construction is well underway on a new location at 1472 W. Riverdale Road.



Cheddar's Scratch Kitchen has started construction on a new restaurant at 4171 S. Riverdale Road.



Take 5 Oil Change has started construction of their new location at 4021 S. Riverdale Road.



FIIZ Drinks is planning to open a new location at 4023 S. Riverdale Road.



J.Dawgs has announced that they will open a location in Riverdale. They will be located in the building at 4104 S. Riverdale Road next to Starbucks.





**RIVERDALE CITY  
CITY COUNCIL  
PUBLIC HEARING NOTICE**

Riverdale City Council gives notice that on Tuesday, June 21, 2022, at 6:00 p.m., at the Riverdale City Civic Center, 4600 South Weber River Drive, Riverdale, Utah, the City Council will hold a public hearing to receive and consider public comments regarding the following:

Amending the Riverdale City Budget for Fiscal Year 2021-2022.

Adopting the Riverdale City Final Budget for Fiscal Year 2022-2023.

Proposed amendments to the Riverdale City Code: Human Resources Manual (Referred to in 1-7-1), 1-7-2 Salaries of City Council and Mayor, and 1-7F-6 Salary of the Justice Court Judge.

Nonreciprocal interfund activity transfer of resources utilized by the City's General Fund as provided by the City's Water Fund.

The public is invited to review and inspect all information available concerning such proposal(s) at the Riverdale City Offices during the regular office hours, 8:00 a.m. to 5:00 p.m. Monday through Friday. The public or any interested parties may present written or oral testimony to the Riverdale City Council concerning the proposed action at the aforementioned time and place.

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**Certificate of Posting**

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted within the Riverdale City limits on this 10<sup>th</sup> day of June, 2022 at the following locations: 1) Riverdale City Hall Noticing Board 2) Riverdale City website at <http://www.riverdalecity.com/> 3) the Public Notice Website: <http://www.utah.gov/pmn/index.html>.

This notice is scheduled to be published in the Standard Examiner on Saturday, June 11<sup>th</sup>, 2022

Michelle Marigoni  
Riverdale City Recorder



**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G2**

**SUBJECT:** Consideration of Ordinance #952 amending the Riverdale Municipal Ordinance Code, Title 8, Chapter 6, to better clarify, define and implement sections concerning the conveyance of water rights to the city on development in Riverdale City.

**PRESENTER:** Shawn Douglas, Public Works

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Ordinance 952](#)
- c. [Attachment A – Amended code](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Shawn Douglas, Public Works Director

### Summary of Proposed Action

Consideration of changes to Municipal Code Title 8 Chapter 6.

### Summary of Supporting Facts & Options

Based on the discussions at the previous council meeting we are suggesting the highlighted changes to Title 8 Chapter 6. These changes allow for previously approved developments to use fee in lieu of water shares. The changes also allow for a water credit for redevelopment. A reduction in the water requirement for xeriscape areas has been added. We have also added a provision for areas with secondary irrigation. I would recommend approval

### Legal Comments – City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



**ORDINANCE NO. 952**

**AN ORDINANCE AMENDING THE RIVERDALE MUNICIPAL ORDINANCE CODE, TITLE 8, CHAPTER 6, TO AMEND SAID SECTIONS TO BETTER CLARIFY, DEFINE AND IMPLEMENT SECTIONS CONCERNING THE CONVEYANCE OF WATER RIGHTS TO THE CITY ON DEVELOPMENT IN RIVERDALE CITY AND TO PROVIDE FOR SEVERABILITY AND AN EFFECTIVE DATE.**

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

**WHEREAS,** Utah Code Annotated §10-9-102 empowers municipalities of the state to enact all ordinances and rules that they consider necessary for the use and development of land located within the municipality; and

**WHEREAS,** the City finds it is in the best interest of the community and its citizens to address issues concerning water and the availability of water resources in order to better serve the residents and community; and

**WHEREAS,** water is a vital resource to any city and obtaining water is becoming more difficult and expensive; and

**WHEREAS,** in an effort to address the shortage and cost of water and to be able to continue to provide water at reasonable rates, the City finds that it is important to obtain rights to water whenever it is available and proposes that new development be required to submit water shares to the City in order for the City to maintain an adequate amount and legal right to water shares; and

**WHEREAS,** Riverdale City previously passed an Ordinance concerning the conveyance of water shares by Developers of property but since that time have become aware of certain situations that did not properly fit the previous statute as it was written for certain situations; and

**WHEREAS,** it appearing that the code addition is in accord with the City's goals, desires and needs and will promote health, safety, and the general welfare of the community at large and the City Council of the City of Riverdale finds it to be in the best interests of the City;

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

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

**Section 2.** The Riverdale Municipal Ordinance, TITLE 8, WATER AND SEWER, CHAPTER 6, CONVEYANCE OF WATER RIGHTS, is hereby amended as outlined in Attachment 1, attached hereto, and incorporated hereby.

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

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

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

**PASSED, ADOPTED AND ORDERED POSTED** this \_\_\_\_\_ day of June, 2022.

\_\_\_\_\_  
Braden Mitchell, Mayor

Attest:

\_\_\_\_\_  
Michelle Marigoni, City Recorder

Attachment 1

**8-6-1: Purpose And Definition**

**8-6-2: General Provisions**

**8-6-3: Required**

**8-6-4: Exceptions**

**8-6-5: Form Of Transfer Of Water Right**

**8-6-1: PURPOSE AND DEFINITION:**

The purpose of this chapter is to obtain water rights to support development within the City's growth area, inside and outside of the water provision service area. This purpose shall be achieved through the transfer of water rights to the City as a condition of connection to the City's Municipal water system. The purpose for requiring a transfer of water rights is to enhance the public health, safety, and welfare through a provision designed to enable the City to meet the growth of future culinary water needs within the City. The City uses equivalent residential connections (ERC), irrigable acres, and calculated use for calculation of water demand requirements. (Ord. 904, 9-18-2018; amd Ord. 927 Oct. 2020)

**8-6-2: GENERAL PROVISIONS:**

Any and all shares or rights to be delivered to the City, as required by this chapter, shall be recognized by the State Water Engineer and acceptable to the City. — Water shares or rights shall be submitted to the City Administrator or his/her designee. All water shares or rights transferred to and accepted by the City shall be held in the sole ownership of the City upon transfer of the same. The City Administrator or his/her designee shall have the right to vote its water shares in accordance with the applicable rules and regulations governing the same and shall coordinate contacts and actions of the City with the respective canal or irrigation companies in which the shares are owned. (Ord. 904, 9-18-2018)

**8-6-3: REQUIRED:**

In the City, each acre of irrigable property requires roughly four (4) acre feet of water annually during normal water years as published by Utah State Engineers Office in the Consumptive Use of Irrigated Crops in Utah, Research Report 145, Utah State University, 1994. As such, water required to be conveyed to the City as part of a request for approval of an annexation, subdivision, large scale development, or site plan, is established by the State Engineers Office as sufficient to meet the water use requirements of the proposed use. The City has performed an engineered study to determine ERC consumption in acre feet for residential development. The City has determined that each ERC is equivalent to .41 or .91 acre feet depending upon development type. The City shall require all residential development to utilize these ERC's in their calculation of water needs when developing. Nonresidential development shall use the calculations in sub section D to calculate the water requirement for the development.

- A. Applicable To All Development: The City Council does hereby establish the preferred type of water acceptable to the City shall be shares or stock within an irrigation or water company or an approved water right in good standing by the State of Utah Engineers Office and capable of delivering water through the City's water distribution system via Weber Basin Water Conservancy District treatment.

1-All Residential and Commercial Developments that have an approved site plan or subdivision that was approved by the City Council prior to April 19, 2022 shall be eligible to meet the water requirement via cash in lieu of shares. The share price shall be set as the cost of a Davis Weber Canal shares at that time which is \$45,000.00. Those requiring

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less than a full share shall be prorated based on increments of 1 acre foot. Funds will be held by the City in the Water Fund and restricted for future water purchase.

2-Redevelopments of residential and commercial properties with an existing water connection shall be eligible for a credit of their current water usage towards meeting the water transfer requirements. The credit will be based on the average yearly use of the prior four years use. Water leaks and unauthorized use of water shall not be included in the calculation. Any attempt to increase water use for the sole purpose of increasing the credit calculation shall result in the loss of all credits.

3-All Residential and Commercial Developments that are in areas of Riverdale City that have secondary water provided by Weber Basin Secondary Water or Pineview water systems and have a connection to the secondary water system that is sufficient to provide for all of the irrigation needs of the development shall only be required to provide water shares for the culinary water requirements. Should a developer choose to provide a private secondary water system for a development that provides for all of the irrigation needs of the development and the secondary system is approved by the Riverdale City Council, the development shall only be required to provide water shares for the culinary water requirements.

(Amd. Ord.952, 06-2022)

B. Residential Subdivisions: A developer shall convey to the City water rights that have been customarily used on the property to be developed that are usable by and acceptable to the City to provide 0.91 acre feet per ERC or part thereof within a residential subdivision. The .91 acre feet shall meet the requirement for indoor and outdoor use. In the event there are no owner water shares or rights on property to be developed, the developer shall obtain and convey water shares or rights acceptable and usable by the City as determined by the City Public Works Director.

C. High Density Residential Subdivisions: A developer shall convey to the City water shares or rights that have been customarily used on the property to be developed that are useable by and acceptable to the city to provide .41 acre feet per ERC and 4 acre ft for each irrigable acre of outdoor use. Should the development use more than the conveyed amount of water for two consecutive years the development shall be required to purchase additional water to meet the demand. In the event there are no owner water rights on the property to be developed, the developer shall obtain and convey water rights acceptable and usable by Riverdale City as determined by the Public Works Director. The developer is not required to convey water rights for acreage of asphalt or other non-permeable surfaces. (Amd. Ordin. 949, 4-2022)

D. Nonresidential Subdivisions: A developer shall convey to the City water shares or rights that have been customarily used on the property to be developed that are usable by and acceptable to the City to provide four acre feet for each irrigable acre or part thereof within a nonresidential subdivision. Developments using Xeriscape as defined by the cities landscape ordinance, drip irrigation and smart clocks shall convey water rights based on the calculated use plus sixteen percent. Mixed use landscaping shall be calculated on a percentage, based on the quantity of the aforementioned calculations. The developer shall also convey the actual calculated indoor usage plus sixteen percent to account for system losses. These calculations will be used to determine the developments water requirement. Should the development use more than the conveyed amount of water for two consecutive years the development shall be required to purchase additional water to meet the demand. In the event there are no owner water rights on property to be developed, the developer shall obtain and convey water rights acceptable and usable by Riverdale City as determined by the Public Works Director. The developer is not required to convey water rights for acreage of asphalt or other non-permeable surfaces.(Ord. 904, 9-18-2018; amd. Ord. 927, 11-4-2020, Amd. Ord.952, 06-2022)

#### **8-6-4: EXCEPTIONS:**

A. Exceptions For Redevelopment Of Property: Notwithstanding subsections 8-6-3B and C of this chapter, if the proposed subdivision is on one or more currently landscaped lots, the Public Works Director will waive conveyance of water rights if the developer establishes by clear and convincing evidence that:

1. Water rights acceptable and usable by the City were previously conveyed as a condition of a prior subdivision approval which included that property.

B. Governmental Or Quasi-Governmental Entities: Conveyance of water will not be required of governmental or quasi-governmental entities proposing development that will improve the public benefit, welfare, health, or safety.

C. Conveyances To Cease Upon Excess Supply: Every five (5) years, if necessary, the City Public Works Director shall determine whether the City's existing available water interests exceed the water interests needed to meet the amount of water needed in the next forty (40) years by the persons within the City's projected service area based on projected population growth and other water use demand ("reasonable future water requirements"). Should the Director conclude that available water interests exceed the reasonable future water requirements of the public, the Public Works Director shall notify the City Council and the City Council shall act to cease conveyance of water shares according to this section until existing available water interests no longer exceed the reasonable future water requirement. (Ord. 904, 9-18-2018)

#### **8-6-5: FORM OF TRANSFER OF WATER RIGHT:**

The transfer of water rights pursuant to this chapter shall be in such forms as may be approved by the City Administrator or his/her designee. The applicant may also be required to execute applications for conveyance. Those forms or documents may include, but are not limited to, change in point of diversion, change in place of use, change in purpose of use, and any other documents or forms. The City will diligently pursue approval of the water right transfer. In order for a water right transfer to be completed, the water right transfer must be changed to a Municipal water right. The applicant must convey the water right to the City by statutory warranty deed or other appropriate conveyance instrument, as determined by the City Administrator or his/her designee, upon completion of the water right transfer; provided, however, that the actual conveyance may be delayed to coincide with the City's approval of the petition for annexation or application for development, or as otherwise set forth in an agreement between the applicant and the City. (Ord. 904, 9-18-2018)

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G3**

**SUBJECT:** Consideration of Ordinance #951 and proposed amendments to the Riverdale City Employees Classification/Compensation Plan (referred to in RCC 1-7-1) concerning employee step and grade schedule, 1-7-2 Salaries of City Council and Mayor, and 1-7F-6 Justice Court Judge.

**PRESENTER:** Cody Cardon, Business Administration

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Ordinance 951](#)
- c. [2023 Average Scale Increase](#)

**[BACK TO AGENDA](#)**





## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator

### Summary of Proposed Action

Approval of Ordinance 951 and proposed amendments to the Riverdale City Employees Classification/Compensation Plan (referred to in RCC 1-7-1) concerning employee step and grade schedule, 1-7-2 Salaries of City Council and Mayor, and 1-7F-6 Justice Court Judge.

### Summary of Supporting Facts & Options

Public hearing set for June 21, 2022 to receive and consider public comment on proposed amendments to the Riverdale City Employees Classification/Compensation Plan (referred to in RCC 1-7-1) concerning employee step and grade schedule, 1-7-2 Salaries of City Council and Mayor, and 1-7F-6 Justice Court Judge.

The salaries for the Mayor, City Council, Judge and staff are outlined in the Ordinance and attachments.

### Legal Comments – City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon, Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks, City Administrator



**ORDINANCE NO. 951**

**AN ORDINANCE AFFIRMING TITLE 1, CHAPTER 7, SECTION 2 (A) OF THE RIVERDALE MUNICIPAL ORDINANCE CODE BY DECLARING SALARIES FOR THE CITY COUNCIL MEMBERS AND MAYOR, SETTING SALARIES FOR RIVERDALE CITY EMPLOYEES; AND TITLE 1, CHAPTER 7(F), SECTION 6, BY DECLARING THE SALARY FOR THE JUSTICE COURT JUDGE.**

**WHEREAS**, Riverdale City is a municipal subdivision of the State of Utah and has authority under Utah Code 10-3-818 to establish salaries and compensation for their employees and elected or appointed officers;

**WHEREAS**, the Riverdale City Council desires that the salaries for employees, elected and appointed officials and Justice Court Judge for the new fiscal year shall follow the employee compensation plan previously adopted for city employees; and

**WHEREAS**, a public hearing has been held to receive public comment on the Fiscal Year 2023 budget (July 1, 2022 – June 30, 2023) which includes the salaries for the Mayor, City Council Members, Riverdale City Employees Classification/Compensation Plan, and Justice Court Judge; and

**WHEREAS**, in the judgment of the City Council of the City of Riverdale, the setting of salaries for the Mayor, Council Members, Riverdale City Employees and Justice Court Judge is a function of city government which in turn will contribute to the safety and welfare, assist in preserving the health, promoting the prosperity and improving the peace, order, comfort and convenience of the inhabitants of the City of Riverdale;

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

**Section 1.** Title 1, Chapter 7, Section 2 (A) is hereby amended by revising the salary of members of the City Council. The revised RCC 1-7-1 shall read as follows

A. Salaries: Members of the City Council shall be Nine Hundred and Five Dollars and Eighty-Five Cents (\$905.85) ~~Eight Hundred Thirty Eight Dollars and Eighty Three Cents (\$838.83)~~ per month; the salary of the Mayor is Two Thousand Two Hundred and Forty-One Dollars and Zero Cents (\$2,241.00) ~~Two Thousand Seventy Five Dollars and Nineteen Cents (\$2075.19)~~ per month. The Mayor's compensation includes attendance and/or performance of other mayoral duties; i.e., meetings outside of Council meetings, appearances made on behalf of the City, etc.

**Section 2.** The updated Compensation Grade and Step schedule, attached hereto as Exhibit “A” and made a part hereof, for city employees is hereby adopted and incorporated as a reference and for use as set forth in the Riverdale City Personnel Policy for employee compensation.

**Section 3.** Title 1, Chapter 7(F), Section 6 of the Riverdale Municipal Ordinance Code (2001) is hereby amended by establishing the hourly salary of the part-time Justice Court Judge. The amended Section shall read as follows:

1-7F-6: Wage: The wage of the part-time Justice Court Judge is Five Thousand One Hundred Ninety-Eight Dollars and Twenty-Seven Cents (\$5,198.27) per month or Sixty-Two Thousand Three Hundred Seventy-Nine Dollars and Twenty-Four cents (\$62,379.24) ~~Four Thousand Eight Hundred Thirteen Dollars and Forty Seven Cents (\$4,813.47) per month or Fifty Seven Thousand Seven Hundred Sixty One Dollars and Sixty cents (\$57,761.60)~~ annually.

**Section 4.** The body and substance of any and all prior Ordinances and Resolutions, together with their specific provisions, where not otherwise in conflict with this Ordinance, are hereby reaffirmed.

**Section 5.** This ordinance and attached Exhibit A shall take effect on July 1, 2022.

**PASSED. ADOPTED AND ORDERED POSTED** this \_\_\_\_ day of June, 2022.

---

Braden Mitchell, Mayor

Attest:

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Michelle Marigoni  
City Recorder

# EXHIBIT A

Riverdale City - Compensation Grade and Step Schedule - Effective July 1, 2022 to June 30, 2023

Survey #	Job Title	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	18-1	% of 18-1
2310	Police Admin/Exec Assistant	21.71	22.49	23.27	24.05	24.83	25.61	26.40	27.18	27.96	28.74	29.52	30.30	31.08	31.86	32.64	33.42	34.20	34.99	13.28	61.2%
2335	Patrol Secretary/Receptionist	15.57	16.13	16.70	17.26	17.83	18.39	18.95	19.52	20.08	20.65	21.21	21.77	22.34	22.90	23.46	24.03	24.59	25.16	9.59	61.6%
1510	Animal Control	17.54	18.15	18.75	19.36	19.96	20.57	21.18	21.78	22.39	23.00	23.60	24.21	24.81	25.42	26.03	26.63	27.24	27.85	10.31	58.8%
1749	Pol Officer	23.80	24.81	25.83	26.84	27.85	28.87	29.88	30.89	31.90	32.92	33.93	34.94	35.96	36.97	37.98	39.00	40.01	41.03	17.23	72.4%
1765	Pol Sgt	31.13	32.00	32.87	33.74	34.60	35.47	36.34	37.21	38.08	38.95	39.81	40.68	41.55	42.42	43.29	44.16	45.03	45.90	14.77	47.4%
1535	Assistant Police Chief	40.36	41.69	43.02	44.34	45.67	47.00	48.33	49.66	50.99	52.31	53.64	54.97	56.30	57.63	58.96	60.28	61.61	62.95	22.58	56.0%
1740	Police Chief	45.99	47.84	49.69	51.54	53.39	55.24	57.09	58.94	60.79	62.64	64.49	66.34	68.20	70.05	71.90	73.75	75.60	77.46	31.47	68.4%
RIV	School Crossing Guard - (Monthly Rate)	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	0.00	0.0%
1675	Fire Captain	32.08	32.97	33.86	34.75	35.64	36.53	37.42	38.31	39.20	40.09	40.98	41.87	42.76	43.65	44.54	45.43	46.32	47.22	15.14	47.2%
1680	Fire Chief	41.81	43.51	45.20	46.90	48.60	50.29	51.99	53.68	55.38	57.08	58.77	60.47	62.17	63.86	65.56	67.26	68.95	70.66	28.85	69.0%
1695	FT Firefighter/AEMT	21.26	21.99	22.71	23.44	24.17	24.90	25.62	26.35	27.08	27.81	28.53	29.26	29.99	30.72	31.44	32.17	32.90	33.63	12.37	58.2%
1695/1685	Firefighter Engineer/AEMT (70/30)	22.60	23.37	24.14	24.91	25.67	26.44	27.21	27.98	28.75	29.52	30.29	31.05	31.82	32.59	33.36	34.13	34.90	35.67	13.07	57.8%
2310/2335	Fire Admin Asst/ Secretary (50/50)	18.65	19.32	20.00	20.67	21.34	22.01	22.69	23.36	24.03	24.70	25.38	26.05	26.72	27.39	28.07	28.74	29.41	30.09	11.44	61.3%
RIV	PT Firefighters																				
RIV	A- Firefighter II & AEMT	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	14.97	0.00	0.0%
RIV	B- Firefighter II & ADO & AEMT	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	16.21	0.00	0.0%
RIV	C- Firefighter II & Aerial ADO & AEMT	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	17.76	0.00	0.0%
RIV	D- Firefighter II & Aerial ADO & Rescue Tech & AEMT	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	19.27	0.00	0.0%
RIV	Seasonal Parks Worker	12.00	12.29	12.59	12.88	13.18	13.47	13.76	14.06	14.35	14.65	14.94	15.23	15.53	15.82	16.12	16.41	16.70	17.00	5.00	41.7%
1230	Park Mtn Specialist I	15.47	16.00	16.54	17.07	17.61	18.14	18.67	19.21	19.74	20.28	20.81	21.34	21.88	22.41	22.94	23.48	24.01	24.55	9.08	58.7%
1235	Park Mtn Specialist II	16.79	17.37	17.95	18.53	19.11	19.69	20.27	20.85	21.43	22.01	22.59	23.17	23.75	24.33	24.91	25.50	26.08	26.66	9.87	58.8%
1240	Park Mtn Specialist III	18.97	19.62	20.27	20.92	21.57	22.22	22.86	23.51	24.16	24.81	25.46	26.11	26.76	27.41	28.06	28.71	29.36	30.01	11.04	58.2%
2105	Utility Mtn Operator I	16.17	16.76	17.35	17.94	18.53	19.12	19.71	20.30	20.89	21.48	22.07	22.66	23.25	23.84	24.43	25.02	25.61	26.20	10.03	62.0%
2110	Utility Mtn Operator II	17.54	18.19	18.84	19.48	20.13	20.78	21.43	22.08	22.72	23.37	24.02	24.67	25.32	25.96	26.61	27.26	27.91	28.56	11.02	62.8%
2115	Utility Mtn Operator III	19.74	20.43	21.13	21.82	22.52	23.21	23.90	24.60	25.29	25.98	26.68	27.37	28.07	28.76	29.45	30.15	30.84	31.54	11.80	59.8%
2105/2000	Utility Mtn Operator II/Equipment Mtn Spec (70/30)	17.57	18.21	18.86	19.50	20.14	20.78	21.43	22.07	22.71	23.35	24.00	24.64	25.28	25.92	26.57	27.21	27.85	28.50	10.93	62.2%
2110/2000	Utility Mtn Operator III/Equipment Mtn Spec (70/30)	18.53	19.21	19.90	20.58	21.26	21.95	22.63	23.31	24.00	24.68	25.36	26.05	26.73	27.41	28.10	28.78	29.46	30.15	11.62	62.7%
2115/2000	Utility Mtn Operator III/Equipment Mtn Spec (70/30)	20.07	20.79	21.50	22.22	22.93	23.65	24.36	25.08	25.79	26.51	27.23	27.94	28.66	29.37	30.09	30.80	31.52	32.24	12.17	60.6%
2115/2030	PW Inspector / Operator III (50/50)	21.06	21.81	22.57	23.32	24.07	24.83	25.58	26.33	27.09	27.84	28.59	29.35	30.10	30.85	31.61	32.36	33.11	33.87	12.81	60.8%
1900	Public Works Crew Leader	21.86	22.64	23.41	24.19	24.97	25.74	26.52	27.30	28.07	28.85	29.63	30.40	31.18	31.96	32.73	33.51	34.29	35.07	13.21	60.4%
2034	PW Assistant Director	34.15	35.50	36.84	38.19	39.54	40.89	42.23	43.58	44.93	46.27	47.62	48.97	50.32	51.66	53.01	54.36	55.70	57.06	22.91	67.1%
2025	PW Director	45.33	47.12	48.90	50.69	52.47	54.26	56.04	57.83	59.62	61.40	63.19	64.97	66.76	68.54	70.33	72.12	73.90	75.70	30.37	67.0%
1025	City Attny/DH	51.78	54.01	56.23	58.46	60.69	62.91	65.14	67.37	69.59	71.82	74.05	76.27	78.50	80.73	82.95	85.18	87.41	89.65	37.87	73.1%
1045	Court Outreach Coordinator	20.93	21.75	22.57	23.39	24.22	25.04	25.86	26.68	27.50	28.32	29.14	29.97	30.79	31.61	32.43	33.25	34.07	34.90	13.97	66.7%
1040	Court Clerk II	16.50	17.08	17.67	18.25	18.83	19.41	20.00	20.58	21.16	21.74	22.33	22.91	23.49	24.08	24.66	25.24	25.82	26.41	9.91	60.1%
1042	Court Clerk III	18.93	19.60	20.27	20.94	21.61	22.28	22.94	23.61	24.28	24.95	25.62	26.29	26.96	27.63	28.30	28.97	29.64	30.31	11.38	60.1%
1070	Prosec. Attorney - (Monthly Rate)	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	2900.00	0.00	0.0%
125	City Administrator	51.93	53.83	55.73	57.63	59.53	61.43	63.33	65.23	67.13	69.03	70.93	72.83	74.73	76.63	78.53	80.43	82.33	84.24	32.31	62.2%
140/320	City Recorder (90/10)	24.11	24.98	25.84	26.71	27.58	28.45	29.31	30.18	31.05	31.92	32.78	33.65	34.52	35.38	36.25	37.12	37.99	38.86	14.75	61.2%
225	Seniors Program Specialist (90)	20.09	20.82	21.54	22.27	23.00	23.73	24.45	25.18	25.91	26.64	27.36	28.09	28.82	29.55	30.27	31.00	31.73	32.46	12.37	61.6%
1570	Seniors Program Cook	13.10	13.52	13.93	14.35	14.77	15.18	15.60	16.02	16.44	16.85	17.27	17.69	18.10	18.52	18.94	19.35	19.77	20.19	7.09	54.1%
RIV	Seniors Program Kitchen Aide (90)	11.79	12.17	12.54	12.92	13.29	13.67	14.04	14.42	14.79	15.17	15.54	15.92	16.29	16.67	17.04	17.42	17.79	18.17	6.38	54.1%
RIV	Comm Center Cust Clerk (80)	11.66	12.05	12.44	12.83	13.22	13.61	14.00	14.38	14.77	15.16	15.55	15.94	16.33	16.72	17.11	17.50	17.89	18.28	6.62	56.8%
1176	Group Fitness Instructor	16.76	17.47	18.18	18.89	19.60	20.31	21.03	21.74	22.45	23.16	23.87	24.58	25.29	26.00	26.71	27.42	28.13	28.85	12.09	72.1%
1270	Rec Specialist (90)	17.34	17.93	18.52	19.12	19.71	20.30	20.89	21.48	22.08	22.67	23.26	23.85	24.45	25.04	25.63	26.22	26.81	27.41	10.07	58.1%
RIV	Rec Assistant	8.90	9.19	9.48	9.77	10.06	10.36	10.65	10.94	11.23	11.52	11.81	12.10	12.39	12.68	12.97	13.27	13.56	13.85	4.95	55.6%
1251	Community Services Director	30.26	31.40	32.55	33.69	34.84	35.98	37.13	38.27	39.42	40.56	41.71	42.85	44.00	45.14	46.29	47.43	48.58	49.73	19.47	64.3%
1710/330	Fire Inspector/Code Enforcement (60/40)	22.76	23.54	24.32	25.10	25.88	26.66	27.45	28.23	29.01	29.79	30.57	31.35	32.13	32.91	33.69	34.47	35.25	36.04	13.28	58.3%
325/310	Building Official (65/35)	30.01	31.10	32.19	33.28	34.37	35.46	36.55	37.64	38.73	39.82	40.91	42.00	43.08	44.17	45.26	46.35	47.44	48.54	18.53	61.7%
345/380	Comm Dev Director/RDA Deputy Director (67/33)	34.02	35.42	36.81	38.21	39.61	41.00	42.40	43.80	45.19	46.59	47.99	49.38	50.78	52.17	53.57	54.97	56.36	57.77	23.75	69.8%
600	PT Custodian (80)	10.94	11.33	11.72	12.11	12.50	12.89	13.28	13.66	14.05	14.44	14.83	15.22	15.61	16.00	16.39	16.78	17.17	17.56	6.62	60.5%
730	Billing Clerk	16.81	17.42	18.03	18.64	19.24	19.85	20.46	21.07	21.68	22.29	22.90	23.50	24.11	24.72	25.33	25.94	26.55	27.16	10.35	61.6%
760	Civic Center Service Clerk	14.57	15.06	15.54	16.03	16.52	17.00	17.49	17.98	18.46	18.95	19.44	19.93	20.41	20.90	21.39	21.87	22.36	22.85	8.28	56.8%
720	Acctg. Clerk	17.40	18.06	18.72	19.37	20.03	20.69	21.35	22.01	22.66	23.32	23.98	24.64	25.30	25.95	26.61	27.27	27.93	28.59	11.19	64.

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G4**

**SUBJECT:** Consideration of Resolution #2022-17 containing the city's 'not to exceed' Property Tax Rate of 0.001420, which exceeds the Weber County Auditor's Certified Tax Rate and will require the city to go through the Truth in Taxation process.

**PRESENTER:** Steve Brooks and Cody Cardon

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Resolution 2022-17](#)
- c. [Certified Tax Rate Website Property Tax Rate Increase](#)
- d. [Property Tax Impact per residence estimate](#)
- e. [Property Tax Increase requirements](#)
- f. [Truth in Taxation checklist](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator  
Steve Brooks, City Administrator

### Summary of Proposed Action

Council consideration to approve Resolution 2022-17 containing the City's not to exceed Property Tax Rate of 0.001420. This rate exceeds the Weber County Auditor's Certified Tax Rate and will require the city to go thru the Truth in Taxation Process.

### Summary of Supporting Facts & Options

During this budget season we have discussed with the Mayor and Council about the city's needs to increase revenues and go thru the Truth in Taxation process and increase the City's Certified Tax Rate and corresponding annual property tax revenues. As the Council has indicated that they would like to pursue this process this budget season, we have prepared this agenda item in that manner.

The above property tax rate will generate approximately \$750,570 of additional property tax revenues for the City. We anticipate using these additional funds to help fund additional public safety employees and resources for the city, provide for other deficiencies, and help diversify the city's revenues.

Please see the following attachments for additional information on this increase and Truth in Taxation Process.

### Legal Comments – City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



**RESOLUTION NO. 2022-17**

**A RESOLUTION ADOPTING A TAX RATE FOR THE CITY OF RIVERDALE FOR FISCAL YEAR 2023 (JULY 1, 2022 - JUNE 30, 2023)**

**WHEREAS**, the City of Riverdale has previously adopted a tentative budget for Fiscal Year 2023; and

**WHEREAS**, at the time said budget was adopted, a public hearing was scheduled and notice thereof published prior to the time of said hearing and providing the time and place for such public hearing and a public hearing was held at the time and place provided, all proceedings were duly and regularly conducted; and

**WHEREAS**, the City Council received all competent evidence offered in support of and opposed to said budget and it appearing that the budget is in accordance with the provisions of Section 10-6-101 et seq., Utah Code Annotated (1953) and it also appearing that the adoption of said budget will promote the health, safety and general welfare of the community; and

**WHEREAS**, in addition to passing a budget for the upcoming fiscal year, the City is obligated under state law to adopt and pass a tax rate in order to complete said obligations under state code.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the City Council of the City of Riverdale, that;

**Section 1. Tax Rate.** A tax rate of .001420 is hereby tentatively adopted for the City of Riverdale for Fiscal Year 2023 (July 1, 2022 - June 30, 2023).

**Section 2.** This resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_\_ day of June 2022.

---

Braden D. Mitchell, Mayor

Attest:

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Michelle Marigoni  
City Recorder

Tax Rate Summary (693) CTY

Preliminary Data

Data Entry (Auditor)	Auditor's Certified Rate Approved	Data Entry (Entity)	Proposed Rates Entity Approved	Proposed Rates County Approved	Proposed Rates USTC Approved *OK to Print*	Final Tax Rates USTC Approved	Rates Finalized
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Save Approve

Proposed Tax Rate Value: \$ 1,086,208,295  
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	0.000729	0.000729	791,846	0.001420	1,542,416	0.000000	0
190	Discharge of Judgement			§59-2-1328 & 1330	Sufficient			0				
Total Tax Rate						0.000729	0.000729	791,846	0.000000		0.000000	

NOTES:

(JR 4/27/22) Applied PP Exemption of \$109



**RIVERDALE CITY**  
**RESIDENTIAL PROPERTY TAX IMPACT ESTIMATE**

**FY2023**

	Preliminary TY2022	TY2021	Changes
Total Property Tax Adjusted Value	-	911,491,092	
Board of Equalization Adjustment	-	1,761,221	
Five Year Average Collection Rate	0.00%	96.96%	
Proposed Tax Rate Value	1,086,208,295	882,074,083	23.14%
Collection Rate Adjustment Eligible New Growth	-	55,545,993	
Certified Tax Rate Value	1,086,208,295	826,528,090	
TY2021 Rate	0.000729	0.000848	-14.03%
Certified Tax Rate Revenue W/O new growth	-	700,896	
New Growth	-	47,103	
Certified Tax Rate Revenue W/ new growth	791,846	747,999	43,847

	Preliminary 2022	2021	2020	2019
Average Value of residence per Weber County	\$ 477,000	\$ 351,000	\$ 303,000	\$ 276,000
Taxable Amount 55% (45% personal residence exclusion)	262,350	193,050	166,650	151,800
Property Tax Rates	0.000729	0.000848	0.000921	0.000972
City Property Tax Per Estimated Residence	\$ 191	\$ 164	\$ 153	\$ 148

Property Tax Increase Examples Based on Preliminary TY2022 Data

Additional Property Tax Revenue	\$ 129,259	\$ 600,000	\$ 708,154	\$ 750,570	\$ 800,000
Estimated Property Tax Rate	0.000848	0.001281	0.001381	0.001420	0.001466
Total City Property Tax Average Residence	222	336	362	373	384
Estimated Total Increase Over Preliminary Rate	31	145	171	181	193
Estimated Monthly Increase Over Preliminary Rate	\$ 2.60	\$ 12.08	\$ 14.25	\$ 15.11	\$ 16.10
 Total Estimated Property Tax Generated	 921,105	 1,391,846	 1,500,000	 1,542,416	 1,591,846
Estimated Percentage Increase in Preliminary Rate	16.32%	75.77%	89.43%	94.79%	101.03%
Estimated Percentage Increase over TY2021 Rate	0.00%	51.11%	62.85%	67.45%	72.82%

# Fiscal Year Entity Property Tax Increase Requirements (TNT)

(Section 59-2-919, 59-2-919.1 & 59-2-919.2)

Special Service Districts & Local Districts may be subject to additional requirements; Please contact the Property Tax Division if considering a tax increase

DATE	Action	Requirement
On or Before June 22nd	Entity Adopt a tax rate & budget	(1)Taxing entity shall adopt a final or <b>proposed</b> tax rate, (2) Entity shall adopt a tentative budget. (59-2-924), (3) <b>If</b> an entity wants to increase the certified tax rate the county auditor must be notified.
2 Weeks before Public Hearing	County Auditor 1 <sup>st</sup> Newspaper Advertisement	<b>If two or more entities are going through TNT</b> , the auditor must publish a combined newspaper ad and post on the public notice websites: <a href="http://www.utah.gov/pmn/index.html">www.utah.gov/pmn/index.html</a> , <a href="http://www.utahlegals.com">www.utahlegals.com</a> . It must also be posted to the county website. It is recommended to post it on the entity websites. The form can be completed on the Certified Tax Rate System ( <a href="http://www.taxrates.utah.gov">www.taxrates.utah.gov</a> ); hover on the View tab, click on T-in-T Admin, and then click on Combined Ad. This ad must run twice. (59-2-919.2)
On or Before July 22 <sup>nd</sup>	County Auditor	The Auditor <b>must</b> include the date, time, and location of public hearings on the “Notice of Property Valuation and Tax Changes.” The date of the public hearing can be no earlier than 10 days after the notice has been mailed. (59-2-919.1). <b>The only other hearings allowed on the same day are budget, fee, and enterprise fund hearings. Any meetings on the same day must end before the TNT hearing. The TNT hearing must be held BEFORE September 1<sup>st</sup>.</b>
2 weeks before Public Hearing <b>(Not required if auditor published a combined ad)</b>	Entity (if only entity in county raising taxes) 1 <sup>st</sup> Newspaper Advertisement	<i>Publish a newspaper advertisement and post on the public notice websites: <a href="http://www.utah.gov/pmn/index.html">www.utah.gov/pmn/index.html</a>, <a href="http://www.utahlegals.com">www.utahlegals.com</a>. It is also recommended to post on the county and entity websites. TNT ad’s must be completed on the Certified Tax Rates System (<a href="http://www.taxrates.utah.gov">www.taxrates.utah.gov</a>); hover over the Data Entry tab click on Tax Rate Summary (693), then click on the gold Truth in Taxation button. <b>A combined ad published by the county auditor counts as the 1<sup>st</sup> newspaper Ad.</b></i>
1 Week before Public Hearing	Entity <b>and Auditor</b> 2nd Newspaper Advertisement	Same advertisement as was used the week before. <b>This is required regardless if the Auditor published a combined ad. All copies of newspaper advertisements must be sent in to county auditor and tax commission. The combined ad must run again this week. (59-2-919.2)</b>
Public Hearing	Adopt the Property Tax Increase	<b>***Public Hearing must be held at or after 6PM***</b> After the public hearing, the property tax increase may be adopted by the governing body. <b>Resolution (PT-800) must be sent in to tax commission before rate can be finalized.</b>

**PLEASE SEND A COPY OR PROOF OF ALL THE REQUIREMENTS TO THE COUNTY AUDITOR AND THE TAX COMMISSION!!!**

**Exception:** A taxing entity is not required to meet the advertising notice requirements if the taxing entity budgeted less than \$20,000 for the previous fiscal year and sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenues.

**Judgment Levy:** Section 59-2-918.5

# **Fiscal Year Entity Tax Increase Checklist**

**The following items must be sent to the Property Tax Division and County Auditor before tax increase is allowed:**

- ☐ Proof of 1<sup>st</sup> Newspaper Publication that must have been within 2 weeks of Public Hearing. This could be a picture of newspaper, scanned image, or signed proof of publication from the newspaper company (This is not needed if a combined ad was done by County Auditor).
- ☐ Proof of 2<sup>nd</sup> Newspaper Publication that must have been within 1 week of Public Hearing. This could be a picture of newspaper, scanned image, or signed proof of publication from the newspaper company.
- ☐ Screenshot of Public Notice Website where the newspaper ad should be posted.
- ☐ *Recommended:* Screenshots of newspaper ad posted on County and Entity website.
- ☐ Screenshot of Utahlegals.com. This should be posted by the newspaper. Check with the newspaper that this will be done and capture screenshot when posted.
- ☐ Public hearing agenda with no other items apart from the tax increase, budget, or fee introduction/increase (if applicable).
- ☐ A signed resolution or PT-800 Form. *A blank form is included. Please contact the Property Tax Division if you would prefer to use a pre-populated form.*

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G5**

**SUBJECT:** Consideration of Resolution #2022-18 to adopt the city's Tentative Acting budget for fiscal year 2022-2023.

**PRESENTER:** Cody Cardon, Business Administration

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Resolution 2022-18](#)
- c. [Changes from original tentative budget](#)
- d. [Acting Budget Worksheet](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator

### Summary of Proposed Action

Approval of Resolution 2022-18 to adopt the City's Tentative Acting budget for fiscal year 2022-2023. This budget will serve as the City's budget during the Truth in Taxation process until a final property tax rate is approved and set. As well as the official final budget being approved.

### Summary of Supporting Facts & Options

The City will hold a public hearing on June 21, 2022 to receive and consider public comment on the budget for fiscal year 2022-2023 as the tentative acting budget for all funds.

Please see the attached proposed Tentative Acting budget documents including a summary of changes from Strategic Planning held on May 3, 2022 presented as Attachment "A" along with the Tentative Acting budget.

### Legal Comments – City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



## RESOLUTION NO. 2022-18

### **A RESOLUTION ADOPTING AN ACTING BUDGET FOR THE CITY OF RIVERDALE FOR FISCAL YEAR 2023 (JULY 1, 2022 - JUNE 30, 2023).**

**WHEREAS**, the City of Riverdale has previously adopted a tentative budget for Fiscal Year 2023 on May 3, 2022, under resolution 2022-13; and

**WHEREAS**, at the time said tentative budget was adopted, a public hearing was scheduled and notice thereof published in the Standard-Examiner, a newspaper of general circulation in the City of Riverdale, at least seven (7) days prior to the time of said hearing, describing the proposed tentative budget and providing the time and place for such public hearing; and

**WHEREAS**, a public hearing was duly held at the time and place provided in said notice; and

**WHEREAS**, since the adoption of the tentative budget for Fiscal Year 2023, amendments to the tentative budget have been made and the tentative budget is hereby amended as set forth on Attachment "A" attached hereto and shall be declared the official acting budget for Fiscal Year 2023; and

**WHEREAS**, a public hearing was duly held by the City Council to consider adoption of the tentative budget as the proposed acting budget for Fiscal Year 2023; and

**WHEREAS**, the City Council received all competent evidence offered in support of and opposed to said proposed acting budget and it appearing that the proposed acting budget is in accordance with the provisions of Section 10-6-101 et seq., Utah Code Annotated (1953) and it also appearing that the adoption of said proposed acting budget for Fiscal Year 2023 will promote the health, safety and the general welfare of the community; and

**WHEREAS**, all of said proceedings were duly and regularly conducted;

**NOW, THEREFORE**, be it hereby resolved by the City Council of the City of Riverdale, Utah;

**Section 1. General Fund Budget.** The attached General Fund Budget showing total revenues and expenditures of \$16,044,344.00 for Fiscal Year 2023 (July 1, 2022 - June 30, 2023) is hereby adopted for

the City of Riverdale.

**Section 2. Special Funds Budget.** The special funds budgets with expenditures as indicated for Fiscal Year 2023 (July 1, 2022- June 30, 2023) are hereby adopted.

- a. Capital Projects Fund - \$ 2,227,000
- b. Water Fund - \$ 2,387,854
- c. Sewer Fund - \$ 1,570,090
- d. Storm Water Fund - \$ 648,109
- e. Garbage Fund - \$ 513,445
- f. Motor Pool Fund - \$ 1,070,750
- g. Information Technologies Fund - \$ 366,500

**Section 3.** This resolution shall take effect on July 1, 2022.

**PASSED AND ADOPTED** this \_\_\_\_ day of June 2022.

---

Braden D. Mitchell, Mayor

Attest:

---

Michelle Marigoni  
City Recorder

**RIVERDALE CITY  
ATTACHMENT A  
SUMMARY OF CHANGES  
FISCAL YEAR 2023 ACTING BUDGET**

ACCOUNT NUMBER & DESCRIPTION		ORIGINAL AMOUNT	PROPOSED ADJUSTMENTS	ENDING AMOUNT	EXPLANATION
10-31-1000	Current Year General Property Tax	785,000	757,416	1,542,416	To adjust to the .001420 Property Tax Rate and go thru the Truth in Taxation Process
10-49-5900	City-Wide Expenditures	-	697,616	697,616	Offset to increased property tax rate, less increases Might be pulling an officer back and will have to pay assessments
10-54-4700	Drug Task Force, SWAT, & HTF	2,000	9,300	11,300	
10-54-2100	Subscriptions and Memberships	3,000	2,500	5,500	Everbridge annual subscription
10-54-2900	Fuel	75,000	25,000	100,000	To increase annual fuel budget
10-57-2900	Fuel	15,000	10,000	25,000	To increase annual fuel budget
10-58-2900	Fuel	3,000	750	3,750	To increase annual fuel budget
10-61-2900	Fuel	10,000	10,000	20,000	To increase annual fuel budget
10-70-2900	Fuel	9,000	2,000	11,000	To increase annual fuel budget
10-71-2900	Fuel	500	250	750	To increase annual fuel budget
10-34-7200	Baseball/Softball	11,000	(3,000)	8,000	Reclassifying basketball fee increase to correct account To increase Basketball budgeted revenues with fee increase
10-34-7550	Basketball	8,000	3,000	11,000	
10-36-2000	Use of Class C Road Fund Balance	100,000	350,000	450,000	Offset rollover of FY2022 Road Projects due to COVID
10-61-4200	Class "C" Roads	421,300	350,000	771,300	Partial rollover of FY2022 Road Projects due to COVID
10-36-3000	Use of Local Option HWY Funds	625,000	950,000	1,575,000	Offset rollover of FY2022 Road Projects due to COVID
10-61-4300	Local Option Road Expenditures	174,400	950,000	1,124,400	Partial rollover of FY2022 Road Projects due to COVID Offset for new desks and office furniture project at the Civic Center
45-38-2000	Use of Fund Balance	605,500	100,000	705,500	
45-47-7000	CIVIC CENTER	15,000	100,000	115,000	New desks and office furniture To rollover Waterline replacement projects and Weber Basin Additional Connection due to delays caused by COVID
51-40-6200	Capital Projects	440,000	475,000	915,000	
52-50-2900	Fuel	4,000	2,000	6,000	To increase annual fuel budget



Budget note year end periods: Current year  
Print Fund Titles  
Page and Total by Fund  
Print Source Titles  
Total by Source  
Print Department Titles  
Page and Total by Department  
All Segments Tested for Total Breaks

		2020-21	2021-22	2021-22	2021-22	2022-23
Account Number	Account Title	Prior year Actual	Current year Budget	Current year Actual	Current year Projected actual	Future year Budget
GENERAL FUND						
TAX REVENUE						
10-31-1000	CURRENT YEAR GENERAL PROPERT	716,645.55	747,999.00	699,506.02	747,999.00	1,542,416.00
Budget notes:						
Proposed Tax Increase to 0.001420 - Will Require Truth in Taxation Process						
10-31-2000	REDEMPTIONS - PROPERTY TAXES	9,515.84	6,000.00	16,607.66	8,224.00	6,000.00
10-31-3000	GENERAL SALES TAX	8,254,843.78	6,931,851.00	6,019,907.95	8,856,581.00	7,310,000.00
10-31-4000	FRANCHISE TAXES	.00	.00	.00	.00	300,000.00
10-31-5000	911 EMERGENCY TAX	.00	.00	.00	.00	.00
10-31-7000	VEHICLE FEE-IN-LIEU	46,828.92	45,000.00	32,723.11	46,447.00	45,000.00
10-31-8000	TRANSIENT ROOM TAX	15,654.49	12,000.00	12,779.62	19,855.00	12,000.00
Total TAX REVENUE:		9,043,488.58	7,742,850.00	6,781,524.36	9,679,106.00	9,215,416.00
LICENSES AND PERMITS						
10-32-1000	BUSINESS LICENSES	130,374.29	135,000.00	147,133.00	150,000.00	135,000.00
10-32-2100	BUILDING PERMITS	132,056.74	75,000.00	75,529.52	107,169.00	75,000.00
10-32-2200	BUILDING PLAN/DEV FEES	108,023.00	40,000.00	39,180.85	58,146.00	40,000.00
10-32-2500	ANIMAL LICENSES & IMPOUND FEES	6,731.00	8,000.00	4,775.00	5,486.00	8,000.00
Total LICENSES AND PERMITS:		377,185.03	258,000.00	266,618.37	320,801.00	258,000.00
INTERGOVERNMENTAL REVENUE						
10-33-2000	GRANTS	38,463.31	20,750.00	14,743.00	20,000.00	28,750.00
Budget notes:						
JAG (Police) \$6,000						
AFCU Community Services Grant \$1,500						
State of Utah Medical Grant (Fire) \$1,500						
RAMP Populations Grants \$8,500						
ULGT TAP Grant \$1,250						
CTC Community Services Grant(s) \$10,000						
10-33-2100	LLEBG GRANT	.00	.00	.00	.00	.00
10-33-2200	CARES ACT GRANTS - FEDERAL	728,626.20	.00	.00	.00	.00
10-33-2210	ARPA/CLFRF FEDERAL GRANTS	.00	986,000.00	522,991.50	896,557.00	986,000.00
10-33-3000	CDBG	.00	.00	.00	.00	.00
10-33-3050	CMAQ FUNDING (FEDERAL)	.00	500,000.00	.00	.00	500,000.00
10-33-3100	CONTR FRO OTH LOCAL ST 15HB362	575,837.65	426,000.00	422,075.27	620,946.00	445,500.00
10-33-3200	ALLOC OF INT TO COUNTY OPT HWY	2,740.69	7,000.00	2,074.24	2,930.00	3,900.00
10-33-5600	CLASS "C" ROAD FUNDS	359,854.02	320,000.00	255,168.60	360,000.00	320,000.00
10-33-5700	ALLOC OF INT TO CLASS C ROADS	1,578.22	2,300.00	1,431.11	2,123.00	1,300.00
10-33-5800	STATE LIQUOR FUND ALLOTMENT	18,319.36	17,500.00	17,083.71	17,083.71	17,500.00
10-33-5900	DUI/SEATBELT OT REIMBURSEMENT	.00	.00	.00	.00	.00
10-33-9000	OTHER INTERGOVERNMENTAL REVE	40,210.78	37,450.00	6,766.91	37,450.00	37,450.00
Budget notes:						
WEBER COUNTY FUNDING OF HEAVY RESCUE PROGRAM						

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
Total INTERGOVERNMENTAL REVENUE:		1,765,630.23	2,317,000.00	1,242,334.34	1,957,089.71	2,340,400.00
<b>CHARGES FOR SERVICES</b>						
10-34-1500	ZONING & SUB. FEES	4,956.00	1,500.00	19,395.38	29,478.00	1,500.00
10-34-3100	STREETS, SIDEWALK/CURB REPAIR	.00	.00	.00	.00	.00
10-34-3700	INTERFUND SERVICES	45,000.00	45,000.00	22,500.00	45,000.00	60,000.00
Budget notes:						
RDA - Reimbursement for facility support services		\$60,000				
10-34-5500	STREET CUTS	8,056.40	2,500.00	2,691.00	1,425.00	2,500.00
10-34-7100	VOLLEYBALL	20.00	.00	360.00	617.00	.00
10-34-7200	BASEBALL/SOFTBALL	5,970.00	8,000.00	4,330.00	.00	8,000.00
10-34-7300	SOCCER	1,480.00	2,000.00	1,920.00	.00	2,000.00
10-34-7400	FOOTBALL	960.00	2,000.00	1,510.00	1,510.00	2,500.00
10-34-7500	ADULT BASKETBALL	.00	.00	.00	.00	.00
10-34-7550	YOUTH BASKETBALL	11,268.00	8,000.00	15,160.00	15,160.00	11,000.00
10-34-7600	OLD GLORY DAYS	3,075.00	5,000.00	2,675.00	1,226.00	5,000.00
10-34-7700	INTRAMURAL FEES	7,786.00	5,500.00	6,061.00	7,822.00	5,500.00
10-34-7750	CONTRACT CLASS FEES	739.00	5,000.00	1,951.00	533.00	5,000.00
10-34-7900	RENT-COMMUNITY CTR FACILITIES	510.00	7,500.00	11,776.00	15,207.00	7,500.00
10-34-8000	PARK PAVILION RENTAL	10,750.00	10,000.00	5,175.00	6,900.00	10,000.00
10-34-8100	USER FEES - COMM CTR	9,482.32	14,800.00	11,915.50	15,021.00	24,800.00
10-34-8200	CROSSING GUARD SERVICES	.00	.00	.00	.00	.00
10-34-8300	AMBULANCE TRANSPORT FEES	389,725.29	290,000.00	290,151.72	390,000.00	325,000.00
10-34-8400	ROY COMPLEX	3,009.80	4,000.00	2,786.50	2,767.00	4,000.00
10-34-9000	SENIORS PROGRAMS	27,470.59	52,500.00	27,418.82	35,051.00	45,000.00
Budget notes:						
Lunch Price \$3.50						
Total CHARGES FOR SERVICES:		530,258.40	463,300.00	427,776.92	567,717.00	519,300.00
<b>FINES AND FORFEITURES</b>						
10-35-1000	FINES	398,255.51	425,000.00	333,618.03	343,714.00	400,000.00
10-35-2000	SMALL CLAIMS FILING FEES	100.00	200.00	.00	.00	.00
10-35-3000	SECURITY SURCHARGES	13,551.70	.00	.00	.00	.00
Total FINES AND FORFEITURES:		411,907.21	425,200.00	333,618.03	343,714.00	400,000.00
<b>MISCELLANEOUS REVENUE</b>						
10-36-1000	INTEREST EARNINGS	106,873.24	200,000.00	60,573.75	87,335.00	110,000.00
10-36-1500	INTEREST ALLOC. TO OTHER FUNDS	94,790.89	182,000.00	51,041.50	74,614.00	100,000.00
10-36-2000	USE OF CLASS C ROAD FUNDS	.00	300,000.00	.00	.00	450,000.00
10-36-3000	USE OF LOCAL OPTION HWY FUNDS	.00	1,025,000.00	.00	.00	1,575,000.00
10-36-4000	SALE OF FIXED ASSETS	1,892.00	2,000.00	100.00	86.00	2,000.00
10-36-5000	LEASE REVENUE	34,912.40	25,000.00	26,492.19	35,281.00	25,000.00
10-36-7500	CASH OVER/SHORT	.00	.00	4.71	8.00	.00
10-36-8000	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00
10-36-9000	SUNDRY REVENUE	66,975.36	35,000.00	142,161.31	150,000.00	35,000.00
10-36-9010	HAZMAT RECEIPTS	739.00	500.00	.00	.00	500.00
10-36-9100	USE OF FUND BALANCE	.00	1,272,728.00	.00	.00	1,212,728.00
Budget notes:						
Budgeted Transfer of Surplus to CP offset RAMP Population Grant Rollover \$12,728						
10-36-9200	DONATIONS	500.00	1,000.00	.00	.00	1,000.00
10-36-9210	DONATIONS - BIKE PARK	.00	.00	.00	.00	.00
10-36-9300	WOODS PROPERTY PARK REVENUE	.00	.00	.00	.00	.00

Account Number	Account Title	2020-21	2021-22	2021-22	2021-22	2022-23
		Prior year Actual	Current year Budget	Current year Actual	Current year Projected actual	Future year Budget
	Total MISCELLANEOUS REVENUE:	117,101.11	2,679,228.00	178,290.46	198,096.00	3,311,228.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>MAYOR/COUNCIL</b>						
10-41-1100	SALARIES/WAGES	72,065.34	75,232.00	55,585.23	73,794.00	81,243.00
	Budget notes:					
	Increase of approximately 7.99%					
10-41-1300	EMPLOYEE BENEFITS	13,708.58	23,899.00	12,003.19	15,741.00	25,243.00
10-41-2100	SUBSCRIPTIONS AND MEMBERSHIPS	12,304.23	13,000.00	3,000.00	5,143.00	13,000.00
	Budget notes:					
	ULCT dues \$8,400					
	Chamber of Commerce membership \$2,500					
	Pathways \$1,000					
10-41-2200	PUBLIC NOTICES	6,069.85	2,500.00	5,004.79	1,376.00	4,000.00
10-41-2300	TRAVEL AND TRAINING	2,620.25	7,000.00	3,133.61	2,972.00	7,000.00
	Budget notes:					
	ULCT Spring - April - St. George					
	ULCT Annual - Sept. - SLC					
10-41-2350	TRAVEL EXPENSES	.00	.00	.00	.00	.00
10-41-2850	MOBILE PHONE	.00	.00	.00	.00	.00
10-41-3200	ELECTIONS	.00	15,000.00	3,971.95	6,809.00	.00
10-41-3300	PARTNERS IN EDUCATION	.00	.00	.00	.00	.00
10-41-4500	SPECIAL DEPARTMENT EXPENSES	3,379.29	7,000.00	4,137.47	7,000.00	7,000.00
10-41-4600	MISCELLANEOUS	585.34	2,800.00	598.85	466.00	2,000.00
	Budget notes:					
	Citizen Survey?					
10-41-4700	SPECIAL PROJECTS	.00	20,000.00	.00	.00	20,000.00
	Budget notes:					
	Lunch with the Mayor \$1,500 and 2030 Plan \$18,500					
10-41-4750	COVID-19 EXPENDITURES	45.06	.00	.00	.00	.00
10-41-5600	INFO TECHNOLOGY PAYMENTS	2,532.00	2,256.00	1,504.00	2,256.00	1,272.00
10-41-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total MAYOR/COUNCIL:		113,309.94	168,687.00	88,939.09	115,557.00	160,758.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>LEGAL</b>						
10-42-1100	SALARIES/WAGES - FULL TIME	292,772.75	338,238.00	269,290.39	338,238.00	243,835.00
10-42-1110	SICK LEAVE PAID	.00	1,076.00	.00	.00	.00
10-42-1150	OVERTIME WAGES	.00	.00	.00	.00	.00
10-42-1200	SALARIES/WAGES - PART TIME	115,023.56	121,218.00	92,709.36	125,410.00	142,026.00
10-42-1300	EMPLOYEE BENEFITS	116,689.54	127,061.00	103,725.08	127,061.00	125,933.00
10-42-1400	CAR ALLOWANCE	.00	.00	625.00	214.00	3,000.00
10-42-1500	PERFORMANCE INCENTIVES	4,261.59	3,648.00	4,087.29	7,007.00	3,102.00
10-42-2100	SUBSCRIPTIONS AND MEMBERSHIPS	1,567.66	1,500.00	1,286.40	2,095.00	1,500.00
10-42-2300	TRAVEL AND TRAINING	103.00	6,765.00	110.43	189.00	6,765.00
10-42-2400	OFFICE SUPPLIES	1,748.47	5,000.00	866.66	1,322.00	5,000.00
10-42-2800	TELEPHONE	3,300.49	5,000.00	2,511.93	3,395.00	5,000.00
10-42-3100	PROFESSIONAL SERVICES	2,315.24	5,000.00	2,124.00	2,870.00	5,000.00
10-42-3200	PUBLIC DEFENDER	12,340.00	12,500.00	8,000.00	10,286.00	12,500.00
10-42-3300	WARRANT PROSECUTION	6,205.25	10,080.00	1,878.40	2,534.00	10,080.00
10-42-3600	WITNESS AND JURY FEES	148.00	2,000.00	55.50	95.00	2,000.00
10-42-3700	BAILIFF WAGES	7,014.75	20,850.00	3,578.00	4,908.00	20,850.00
10-42-4100	MISC LEGAL EXPENSE	57.00	10,000.00	228.00	391.00	10,000.00
10-42-4200	ON-LINE SERVICES (BCI)	.00	.00	.00	.00	.00
10-42-4500	SPECIAL DEPARTMENT EXPENSES	324.00	1,000.00	152.12	113.00	1,000.00
10-42-4600	MISCELLANEOUS	2,506.81	2,750.00	2,962.51	4,263.00	2,750.00
10-42-4750	COVID-19 EXPENDITURES	1,171.87	.00	.00	.00	.00
10-42-5000	GRANT EXPENDITURES	.00	.00	.00	.00	.00
10-42-5100	RSAC EXPENDITURES	227.42	5,000.00	.00	.00	5,000.00
10-42-5600	INFO TECHNOLOGY PAYMENTS	4,716.00	4,554.00	3,040.00	4,560.00	5,838.00
10-42-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total LEGAL:		572,493.40	683,240.00	497,231.07	634,951.00	611,179.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>CITY ADMINISTRATION</b>						
10-43-1100	SALARIES/WAGES - FULL TIME	156,118.53	181,965.00	119,758.80	161,140.00	171,130.00
10-43-1110	SICK LEAVE PAID	.00	.00	.00	.00	.00
10-43-1150	OVERTIME WAGES	.00	.00	.00	.00	.00
10-43-1200	SALARIES/WAGES - PART TIME	.00	.00	.00	.00	.00
10-43-1300	EMPLOYEE BENEFITS	66,533.95	80,018.00	44,559.38	58,399.00	59,226.00
10-43-1400	CAR ALLOWANCE	4,725.00	5,400.00	1,975.00	2,529.00	3,000.00
10-43-1500	PERFORMANCE INCENTIVES	568.66	1,795.00	.00	.00	1,626.00
10-43-2100	SUBSCRIPTIONS AND MEMBERSHIPS	4,372.78	3,000.00	696.94	1,195.00	3,000.00
Budget notes:						
City Admin UCMA						
City Admin APA \$600						
City Admin ICMA \$300						
City Recorder UMCA						
Standard Examiner						
10-43-2300	TRAVEL AND TRAINING	2,221.47	6,000.00	2,643.46	3,889.00	6,000.00
Budget notes:						
ULCT Conference - Spring & Fall - \$300						
UCMA Conference - Spring & Fall - \$1,000						
Recorder Training Conference - \$1,000						
BCI Conference - Annual - \$500						
City-Wide Staff Training - Quarterly - \$1,500						
Leadership Training						
10-43-2350	EDUCATION ASSISTANCE	.00	2,000.00	.00	.00	7,000.00
Budget notes:						
No graduate degrees						
50% tuition and fees						
50% books						
10-43-2400	OFFICE SUPPLIES	791.09	750.00	494.46	734.00	750.00
10-43-2800	TELEPHONE	390.00	500.00	351.00	401.00	500.00
10-43-2900	FUEL	.00	.00	.00	.00	.00
10-43-3300	PROFESSIONAL SERVICES	1,060.50	2,000.00	588.70	1,009.00	2,000.00
Budget notes:						
Sterling Codifiers						
10-43-4100	INSURANCE	.00	.00	.00	.00	.00
10-43-4400	ECONOMIC DEVELOPMENT	.00	.00	.00	.00	.00
10-43-4500	SPECIAL DEPARTMENT EXPENSES	617.10	500.00	1,040.00	1,714.00	500.00
10-43-4600	MISCELLANEOUS	2,349.17	1,500.00	1,190.72	1,595.00	1,500.00
10-43-4700	EMERGENCY MANAGEMENT	.00	5,000.00	.00	.00	5,000.00
10-43-4750	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
10-43-5600	INFO TECHNOLOGY PAYMENTS	1,668.00	1,236.00	824.00	1,236.00	1,680.00
10-43-5700	MOTOR POOL PAYMENTS	.00	.00	.00	.00	.00
10-43-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total CITY ADMINISTRATION:		241,416.25	291,664.00	174,122.46	233,841.00	262,912.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>BUSINESS ADMINISTRATION</b>						
10-44-1100	SALARIES/WAGES - FULL TIME	291,318.88	304,179.00	239,465.25	304,179.00	379,999.00
10-44-1110	SICK LEAVE PAID	1,277.20	1,283.00	1,283.20	2,200.00	1,332.00
10-44-1150	OVERTIME WAGES	.00	.00	125.69	.00	.00
10-44-1200	SALARIES/WAGES - PART TIME	95,432.26	104,307.00	77,015.19	104,134.00	112,690.00
10-44-1300	EMPLOYEE BENEFITS	154,191.04	160,206.00	124,907.64	160,206.00	179,045.00
10-44-1500	PERFORMANCE INCENTIVES	4,279.20	4,061.00	4,259.74	4,259.74	4,322.00
10-44-2100	SUBSCRIPTIONS AND MEMBERSHIPS	1,631.23	1,500.00	410.94	704.00	1,500.00
10-44-2300	TRAVEL AND TRAINING	891.68	4,500.00	1,578.55	2,363.00	4,500.00
10-44-2400	OFFICE SUPPLIES	2,559.66	2,000.00	989.35	1,431.00	2,500.00
10-44-2500	EQUIPMENT	8,919.25	1,500.00	147.99	254.00	1,500.00
10-44-2600	BLDG AND GROUNDS MAINTENANCE	2,906.74	12,000.00	3,144.18	2,353.00	12,000.00
10-44-2700	UTILITIES	11,196.55	17,000.00	12,172.39	13,828.00	17,000.00
10-44-2800	TELEPHONE	936.00	1,200.00	702.00	936.00	1,200.00
10-44-2900	FUEL	.00	.00	.00	.00	.00
10-44-3300	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
10-44-3400	AUDIT	7,130.00	8,500.00	7,270.00	7,270.00	8,500.00
10-44-3600	SAFETY INCENTIVE PROGRAM	2,270.00	3,200.00	1,530.00	1,937.00	3,200.00
10-44-4100	INSURANCE	45,369.41	48,000.00	46,353.41	46,353.41	50,000.00
10-44-4500	SPECIAL DEPARTMENT EXPENSES	33,774.75	35,000.00	26,397.83	35,000.00	37,500.00
Budget notes:						
Primarily bank and credit card fees						
10-44-4600	MISCELLANEOUS	5,338.96	4,000.00	4,606.67	6,148.00	4,000.00
10-44-4750	COVID-19 EXPENDITURES	2,467.34	.00	.00	.00	.00
10-44-4800	POSTAGE	2,599.38	3,200.00	2,329.38	3,139.00	3,200.00
10-44-5600	INFO TECHNOLOGY PAYMENTS	2,760.00	2,556.00	1,704.00	2,556.00	2,556.00
10-44-5700	MOTOR POOL PAYMENTS	.00	.00	.00	.00	.00
10-44-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total BUSINESS ADMINISTRATION:		659,411.03	718,192.00	556,393.40	699,251.15	826,544.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>Department: 46</b>						
10-46-1100	SALARIES/WAGES - FULL TIME	.00	.00	.00	.00	.00
10-46-1150	OVERTIME WAGES	.00	.00	.00	.00	.00
10-46-1200	SALARIES/WAGES - PART TIME	.00	.00	.00	.00	.00
10-46-1500	PERFORMANCE INCENTIVES	.00	.00	.00	.00	.00
10-46-2300	TRAVEL AND TRAINING	.00	.00	.00	.00	.00
10-46-2500	EQUIPMENT	.00	.00	.00	.00	.00
10-46-2900	FUEL	.00	.00	.00	.00	.00
10-46-3300	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
10-46-4100	INSURANCE	.00	.00	.00	.00	.00
10-46-4150	INSURANCE DEDUCTIBLE	.00	.00	.00	.00	.00
10-46-4500	MISCELLANEOUS	.00	.00	.00	.00	.00
10-46-5700	MOTOR POOL PAYMENTS	.00	.00	.00	.00	.00
10-46-6100	EQUIPMENT RENTAL	.00	.00	.00	.00	.00
Total Department: 46:		.00	.00	.00	.00	.00



Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>NON DEPARTMENTAL</b>						
10-49-1100	CARES ACT - SUBGRANTS	235,284.30	.00	.00	.00	.00
10-49-1150	CARES ACT - GRANT EXPENDITURES	197,778.30	.00	.00	.00	.00
10-49-1160	COVID PROJECTS	186,157.13	.00	.00	.00	.00
10-49-4100	INSURANCE	.00	.00	.00	.00	.00
10-49-4760	ARPA/CLFRF EXPENDITURES	.00	986,000.00	18,236.80	31,263.00	986,000.00
10-49-4810	TRANSFER TO OTHER FUNDS	802,767.98	1,200,000.00	.00	.00	1,500,000.00
Budget notes:						
Capital Projects Fund Transfer \$1,500,000						
10-49-5600	INFO TECHNOLOGY PAYMENTS	69,996.00	79,996.00	53,336.00	80,004.00	79,996.00
Budget notes:						
Payments for IT support/maintenance/equipment.						
10-49-5700	MOTOR POOL PAYMENTS	.00	.00	.00	.00	.00
10-49-5800	TRANSFER TO WATER FUND	.00	.00	.00	.00	.00
10-49-5900	CITY-WIDE EXPENDITURES	.00	.00	.00	.00	697,616.00
10-49-8000	INCREASE IN CLASS C RESERVES	.00	.00	.00	.00	.00
10-49-8100	INCREASE IN LOCAL OPTION RESER	.00	.00	.00	.00	.00
10-49-9000	INCREASE IN RESERVES	.00	9,611.00	.00	.00	12,931.00
Total NON DEPARTMENTAL:		1,491,983.71	2,275,607.00	71,572.80	111,267.00	3,276,543.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>POLICE</b>						
10-54-1100	SALARIES/WAGES - FULL TIME	1,323,755.64	1,640,579.00	1,281,628.31	1,700,000.00	2,046,677.00
10-54-1110	SICK LEAVE PAID	8,571.20	10,378.00	7,669.60	7,669.60	9,237.00
10-54-1150	HOLIDAY OVERTIME WAGES	31,035.36	35,058.00	31,996.54	31,996.54	39,367.00
10-54-1155	OTHER OVERTIME WAGES	58,412.72	63,742.00	38,944.71	47,095.00	71,576.00
10-54-1160	LLEBG GRANT EXPENDITURES	.00	.00	.00	.00	.00
10-54-1200	SALARIES/WAGES - XING GUARDS	20,967.84	22,089.00	17,135.00	21,403.00	24,150.00
10-54-1250	PART TIME OFFICERS WAGES	.00	.00	.00	.00	.00
10-54-1300	EMPLOYEE BENEFITS	960,171.05	1,012,400.00	767,341.14	1,020,000.00	1,120,357.00
10-54-1400	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00
10-54-1500	PERFORMANCE INCENTIVES	16,150.51	16,072.00	16,672.73	16,672.73	18,214.00
10-54-2100	SUBSCRIPTIONS AND MEMBERSHIPS	1,898.19	3,000.00	2,017.50	2,694.00	5,500.00
10-54-2300	TRAVEL AND TRAINING	7,415.40	14,000.00	9,703.71	9,944.00	17,000.00
10-54-2400	OFFICE SUPPLIES	1,874.77	3,000.00	1,316.45	2,039.00	3,000.00
10-54-2500	EQUIPMENT SUPPLY & MAINTENANC	34,784.09	41,000.00	15,107.50	21,281.00	41,000.00
10-54-2520	NAP	2,920.56	3,000.00	2,358.90	2,247.00	3,000.00
10-54-2530	LEXIPOL	6,138.00	6,400.00	6,322.00	6,322.00	6,800.00
10-54-2540	EQUIP WARRANTY - WATCHGUARD	8,850.00	8,900.00	.00	.00	8,450.00
10-54-2600	BUILDING AND GROUNDS	1,370.26	5,000.00	1,627.97	1,379.00	5,000.00
10-54-2700	UTILITIES	6,831.37	9,000.00	7,187.64	7,824.00	9,000.00
10-54-2800	TELEPHONE	3,540.65	5,100.00	2,749.91	3,659.00	5,100.00
10-54-2850	MOBILE PHONE	18,926.94	19,000.00	14,292.96	17,588.00	19,000.00
10-54-2900	FUEL	60,506.63	60,000.00	52,336.73	68,486.00	100,000.00
10-54-3000	DISPATCHING	.00	.00	.00	.00	.00
10-54-3200	ANIMAL SHELTER	17,631.00	18,500.00	18,336.00	18,336.00	20,000.00
10-54-3700	OTHER PROF & TECH SERVICE, CSI	27,467.00	27,700.00	27,763.00	27,763.00	28,700.00
10-54-4100	INSURANCE	1,617.68	4,000.00	2,671.59	4,493.00	4,000.00
10-54-4150	INSURANCE DEDUCTIBLE	1,043.13	4,000.00	.00	.00	4,000.00
10-54-4200	BCI, ULEIN, UCA - ACCESS FEES	.00	.00	.00	.00	.00
10-54-4300	GRAFITTI REMOVAL	.00	.00	.00	.00	.00
10-54-4500	SPECIAL DEPARTMENT EXPENSES	7,438.23	10,000.00	4,781.08	6,434.00	10,000.00
10-54-4510	DUTY & TRAINING AMMUNITION	3,877.05	4,000.00	3,064.07	3,065.00	4,000.00
10-54-4550	UNIFORM EXPENSE	11,532.91	16,000.00	11,521.01	16,000.00	16,000.00
10-54-4600	MISCELLANEOUS	9,388.83	9,000.00	8,971.28	9,000.00	11,000.00
10-54-4700	DRUG TASK FORCE, SWAT, & HTF	9,827.00	10,500.00	856.00	1,467.00	11,300.00
10-54-4750	COVID-19 EXPENDITURES	274,389.86	.00	.00	.00	.00
10-54-4800	POSTAGE	236.11	500.00	78.79	135.00	500.00
10-54-4900	SCHOOL RESOURCE OFFICER	.00	.00	.00	.00	.00
10-54-5000	GRANT EXPENDITURES	4,194.67	7,000.00	85.10	146.00	6,000.00
Budget notes:						
JAG \$5,500 no match						
10-54-5010	STATE LIQUOR/BEER EXPENDITURES	.00	18,000.00	11,500.00	18,000.00	17,500.00
Budget notes:						
Communities That Care (CTC) \$2,000						
10-54-5500	PREVENTION	3,338.10	4,000.00	1,079.15	1,850.00	4,000.00
Budget notes:						
Bonneville High School Drug Free Activity \$500						
Nova, block parties \$2,500						
10-54-5600	INFO TECHNOLOGY PAYMENTS	24,252.00	23,328.00	15,552.00	23,328.00	31,356.00
10-54-5700	MOTOR POOL PAYMENTS	146,940.00	146,940.00	97,960.00	146,940.00	144,768.00
10-54-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total POLICE:		3,117,294.75	3,281,186.00	2,480,628.37	3,265,256.87	3,865,552.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>FIRE</b>						
10-57-1100	SALARIES/WAGES - FULL TIME	640,686.97	692,638.00	542,041.93	692,638.00	824,724.00
10-57-1110	SICK LEAVE PAID	1,229.62	3,026.00	1,370.00	1,370.00	3,208.00
10-57-1150	OVERTIME WAGES	150,788.62	108,091.00	97,676.15	120,000.00	101,425.00
10-57-1200	SALARIES/WAGES - PART TIME	43,321.00	43,913.00	35,052.08	43,913.00	47,191.00
10-57-1250	SHIFT COVERAGE WAGES	141,656.10	193,650.00	98,066.06	137,533.00	125,892.00
10-57-1300	BENEFITS	381,659.06	426,466.00	310,291.51	421,593.00	471,420.00
10-57-1400	CLOTHING ALLOWANCE	11,425.84	13,201.00	10,759.60	12,482.00	13,951.00
10-57-1500	PERFORMANCE INCENTIVES	9,131.46	9,179.00	9,126.54	9,179.00	9,483.00
10-57-2100	SUBSCRIPTIONS AND MEMBERSHIPS	4,538.57	4,615.00	4,523.60	4,615.00	4,615.00
10-57-2300	TRAVEL AND TRAINING - EMS	1,145.81	2,350.00	1,080.38	1,478.00	2,350.00
Budget notes:						
EMS Instructor Seminars						
EMS Training Officer Seminars						
CPR Certification						
EMT Recertification						
PALS Training						
ACLS Training						
Training Supplies						
10-57-2301	TRAVEL AND TRAINING - FIRE	2,470.95	8,350.00	196.00	137.00	8,350.00
Budget notes:						
UFRA Certification						
Wildland Recert Fees						
10-57-2400	OFFICE SUPPLIES	804.61	2,200.00	1,339.33	1,154.00	2,200.00
10-57-2500	EQUIP OPERATION	21,271.66	26,800.00	15,793.24	22,000.00	26,800.00
10-57-2501	HR41 OPERATION AND MAINTENANC	457.72	7,000.00	1,219.60	2,091.00	7,000.00
10-57-2510	VEHICLE MAINTENANCE	21,872.27	85,000.00	47,886.18	65,000.00	25,000.00
10-57-2600	BLDG AND GROUNDS MAINTENANCE	5,702.31	5,760.00	2,262.10	2,521.00	5,760.00
10-57-2700	UTILITIES	8,496.91	11,000.00	8,358.49	8,289.00	11,000.00
10-57-2800	TELEPHONE	8,884.39	7,000.00	6,675.52	7,000.00	8,000.00
10-57-2900	FUEL	12,195.98	13,000.00	11,082.68	15,228.00	25,000.00
10-57-3300	PROFESSIONAL SERVICES	7,731.00	9,000.00	7,000.00	7,000.00	9,000.00
Budget notes:						
Doctor						
10-57-4100	INSURANCE	10,427.39	4,500.00	8.36	14.00	4,500.00
10-57-4200	UCAN	.00	.00	.00	.00	.00
10-57-4500	SPECIAL DEPARTMENT EXPENSES	3,360.90	5,200.00	4,313.84	5,200.00	5,200.00
10-57-4520	PROTECTIVE EQUIP	7,001.89	15,000.00	1,659.90	2,846.00	15,000.00
10-57-4530	AMBULANCE SUPPLIES	13,814.28	12,000.00	14,301.68	15,000.00	14,000.00
10-57-4540	UNIFORM ALLOWANCE - FULL TIME	.00	.00	.00	.00	.00
10-57-4550	UNIFORM ALLOWANCE - PART TIME	.00	.00	.00	.00	.00
10-57-4600	MISCELLANEOUS	10,009.69	10,200.00	7,862.28	10,200.00	10,200.00
10-57-4700	AMBULANCE FEES	53,669.54	60,000.00	47,935.36	60,000.00	60,000.00
10-57-4750	COVID-19 EXPENDITURES	9,746.58	.00	510.49	.00	.00
10-57-5000	GRANT EXPENDITURES	.00	1,500.00	.00	.00	1,500.00
10-57-5500	PUBLIC EDUCATION	.00	1,000.00	352.34	604.00	1,000.00
10-57-5510	FIRE PREVENTION OPEN HOUSE	.00	650.00	481.50	825.00	1,000.00
10-57-5600	INFO TECHNOLOGY PAYMENTS	6,463.50	4,008.00	2,672.00	4,008.00	6,324.00
10-57-5700	MOTOR POOL PAYMENTS	118,920.00	118,920.00	79,280.00	118,920.00	118,920.00
10-57-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total FIRE:		1,706,593.00	1,905,217.00	1,371,178.74	1,792,838.00	1,970,013.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>COMMUNITY DEVELOPMENT</b>						
10-58-1100	SALARIES/WAGES - FULL TIME	266,686.10	272,663.00	217,285.56	272,663.00	363,582.00
10-58-1110	SICK LEAVE PAID	.00	.00	.00	.00	.00
10-58-1150	OVERTIME WAGES	.00	.00	.00	.00	.00
10-58-1200	SALARIES/WAGES - PART TIME	4,200.00	4,200.00	3,100.00	4,200.00	4,200.00
10-58-1300	EMPLOYEE BENEFITS	125,302.34	136,934.00	101,187.13	136,934.00	144,613.00
10-58-1400	CLOTHING ALLOWANCE	540.00	600.00	540.00	617.00	600.00
10-58-1500	PERFORMANCE INCENTIVES	2,759.07	2,705.00	2,847.40	2,847.40	2,909.00
10-58-2100	SUBSCRIPTIONS AND MEMBERSHIPS	841.22	1,100.00	658.46	1,055.00	1,100.00
10-58-2300	TRAVEL AND TRAINING	100.00	6,000.00	4,767.56	3,667.00	7,500.00
10-58-2350	PLANNING COMMISSION/BOA	149.00	2,500.00	150.00	.00	2,500.00
10-58-2400	OFFICE SUPPLIES	1,033.11	1,000.00	258.36	316.00	1,000.00
10-58-2500	EQUIPMENT	.00	1,200.00	196.13	336.00	1,200.00
10-58-2850	MOBILE PHONE	2,494.50	2,500.00	1,880.72	2,516.00	2,500.00
10-58-2900	FUEL	1,855.63	2,500.00	2,004.29	2,442.00	3,750.00
10-58-3200	ENGINEERING	400.00	2,000.00	60.00	103.00	2,000.00
10-58-3300	PROFESSIONAL SERVICES	28,379.48	40,000.00	19,566.44	29,372.00	40,000.00
10-58-4100	INSURANCE	100.04	1,000.00	100.04	171.00	1,000.00
10-58-4500	SPECIAL DEPARTMENT EXPENSES	401.00	3,500.00	1,764.99	797.00	3,500.00
10-58-4600	MISCELLANEOUS	1,864.20	4,000.00	2,349.99	3,501.00	19,000.00
10-58-4750	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
10-58-5600	INFO TECHNOLOGY PAYMENTS	2,532.00	1,908.00	1,272.00	1,908.00	1,548.00
10-58-5700	MOTOR POOL PAYMENTS	6,576.00	6,576.00	4,384.00	6,576.00	6,576.00
10-58-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		446,213.69	492,886.00	364,373.07	470,021.40	609,078.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>STREETS</b>						
10-61-1100	SALARIES/WAGES - FULL TIME	96,208.16	108,260.00	84,407.39	2,063.00	120,109.00
Budget notes:						
Public Works Director's Salary - 30% Streets, 15% Sewer, 45% Storm Water, 10% Garbage						
Assistant Public Works Director's Salary - 10% Streets, 10% Parks, 20% Water, 20% Sewer, 20% Storm Water, 20% Garbage						
10-61-1110	SICK LEAVE PAID	1,779.08	2,063.00	2,036.60	3,491.00	2,201.00
10-61-1150	OVERTIME WAGES	103.35	4,350.00	1,061.78	1,815.00	4,350.00
10-61-1200	SALARIES/WAGES - PART TIME	.00	.00	.00	.00	.00
10-61-1300	EMPLOYEE BENEFITS	46,423.40	56,619.00	42,483.14	56,619.00	59,714.00
10-61-1400	CLOTHING ALLOWANCE	558.00	540.00	594.00	679.00	560.00
10-61-1500	PERFORMANCE INCENTIVES	982.31	1,073.00	1,155.46	1,073.00	1,145.00
10-61-2100	SUBSCRIPTIONS AND MEMBERSHIPS	.00	.00	.00	.00	.00
10-61-2300	TRAVEL AND TRAINING	.00	1,000.00	195.00	334.00	1,000.00
10-61-2500	EQUIPMENT & MAINTENANCE	5,436.83	16,000.00	5,615.60	8,653.00	16,000.00
10-61-2850	MOBILE PHONE	468.00	1,000.00	351.00	468.00	800.00
10-61-2900	FUEL	7,576.55	7,000.00	8,130.02	10,421.00	20,000.00
10-61-3000	STREETS LIGHTS	39,360.46	55,000.00	30,173.75	37,959.00	60,000.00
10-61-3100	CDL TESTING	.00	.00	.00	.00	.00
10-61-3200	ENGINEERING	56.25	2,000.00	790.00	1,354.00	2,000.00
10-61-3300	PROFESSIONAL SERVICES	18,913.44	27,000.00	18,073.25	27,000.00	30,000.00
10-61-4100	INSURANCE	868.77	2,000.00	887.35	1,521.00	2,000.00
10-61-4200	CLASS "C" ROADS	21,971.29	622,300.00	245,737.27	414,917.00	771,300.00
10-61-4300	LOCAL OPTION ROAD EXPENDITURE	497,264.97	1,358,000.00	64,764.42	500,000.00	1,124,400.00
Budget notes:						
Local Option Sales Tax Highway Money						
Sidewalk Additions \$20,000						
Sidewalk Maintenance \$30,000						
4600 S Weber River Dr Extension Mitigation approximately \$70,000						
10-61-4350	1050 W ROUNDAABOUT PROJECT	.00	600,000.00	875.04	126.00	900,000.00
10-61-4400	STORM DRAIN EXPENSES	.00	.00	.00	.00	.00
10-61-4500	SPECIAL DEPARTMENT EXPENSES	13,155.04	21,000.00	7,359.98	6,919.00	21,000.00
Budget notes:						
Road Base Shoulders \$3,000						
New signs \$2,000						
Sign posts \$1,600						
10-61-4510	ROAD SALT	3,524.09	20,000.00	6,337.35	10,864.00	20,000.00
10-61-4600	MISCELLANEOUS	1,011.20	3,000.00	153.76	92.00	3,000.00
Budget notes:						
Includes \$500 for PPE						
Emergency preparedness \$500						
10-61-4750	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
10-61-5600	INFO TECHNOLOGY PAYMENTS	444.00	444.00	296.00	444.00	444.00
10-61-5700	MOTOR POOL PAYMENTS	21,792.00	43,020.00	28,680.00	43,020.00	43,020.00
Budget notes:						
Freightliner Replacement \$250,000						
10-61-6100	EQUIPMENT RENTAL	.00	1,500.00	.00	.00	1,500.00
10-61-6200	CAPITAL OUTLAY	.00	.00	.00	.00	.00
Total STREETS:		777,897.19	2,953,169.00	550,158.16	1,129,832.00	3,204,543.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>PARKS</b>						
10-70-1100	SALARIES/WAGES - FULL TIME	202,815.16	196,990.00	162,249.99	196,990.00	238,596.00
Budget notes:						
10% Assistant Public Works Director's Salary						
10-70-1110	SICK LEAVE PAID	1,642.40	169.00	169.00	169.00	196.00
10-70-1150	OVERTIME WAGES	3,968.46	9,000.00	2,745.71	4,701.00	9,000.00
10-70-1200	SALARIES/WAGES - TEMPORARY	.00	.00	.00	.00	.00
Budget notes:						
2 people x 40 hours/week 29 weeks (April 15 - October 31)						
10-70-1300	EMPLOYEE BENEFITS	96,439.07	108,114.00	76,012.34	103,136.00	115,762.00
10-70-1400	CLOTHING ALLOWANCE	2,043.00	2,700.00	2,214.00	2,530.00	2,700.00
10-70-1500	PERFORMANCE INCENTIVES	2,585.12	1,968.00	2,016.88	1,968.00	2,292.00
10-70-2300	TRAVEL AND TRAINING	230.00	1,500.00	678.00	134.00	1,500.00
10-70-2500	EQUIPMENT & MAINTENANCE	3,678.76	5,600.00	5,038.76	5,600.00	5,900.00
10-70-2600	BUILDINGS & GROUNDS	245.11	1,500.00	77.15	132.00	1,500.00
10-70-2650	SPLASHPAD EXPENSES	4,658.59	10,000.00	4,979.83	8,025.00	10,000.00
10-70-2700	UTILITIES	1,532.50	2,200.00	1,096.13	1,507.00	2,200.00
10-70-2850	MOBILE PHONE	1,482.00	2,200.00	1,404.00	1,872.00	2,200.00
10-70-2900	FUEL	7,038.83	7,000.00	5,431.51	6,910.00	11,000.00
10-70-3200	ENGINEERING	.00	1,000.00	.00	.00	1,000.00
10-70-3300	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
10-70-3700	OTHER PROF & TECHNICAL SERVICE	.00	.00	.00	.00	.00
10-70-4100	INSURANCE	301.81	1,000.00	293.08	491.00	1,000.00
10-70-4150	INSURANCE DEDUCTIBLE	.00	1,000.00	.00	.00	1,000.00
10-70-4200	FERTILIZER AND WEED CONTROL	4,996.14	9,000.00	1,490.61	864.00	11,000.00
Budget notes:						
Fertilizing twice a year (25% increase in fertilizer and 50% for weed spray)						
10-70-4300	GRAFITTI REMOVAL	.00	1,000.00	.00	.00	1,000.00
10-70-4500	SPECIAL DEPARTMENT EXPENSES	20,849.03	21,000.00	18,148.33	21,000.00	24,000.00
Budget notes:						
Mulch \$2,500						
Portable Restroom \$2,000						
10-70-4600	MISCELLANEOUS	1,096.11	2,800.00	993.79	1,412.00	2,800.00
10-70-4750	COVID-19 EXPENDITURES	4,068.00	.00	.00	.00	.00
10-70-5010	RAMP GRANT EXPENDITURES	.00	21,228.00	.00	.00	21,228.00
Budget notes:						
RAMP Population Grant Expenditures						
10-70-5600	INFO TECHNOLOGY PAYMENTS	900.00	1,044.00	696.00	1,044.00	1,044.00
10-70-5700	MOTOR POOL PAYMENTS	23,892.00	38,964.00	25,976.00	38,964.00	62,160.00
10-70-6100	EQUIPMENT RENTAL	633.00	1,000.00	.00	.00	1,000.00
10-70-6200	CAPITAL OUTLAY	6,588.79	24,550.00	3,951.29	6,000.00	41,300.00
Budget notes:						
Fibar \$3,300						
Tree removal \$4,000						
Playground Parts \$7,500						
Aerator \$8,000						
Small aerator split between park and RDA \$3,500						
Total PARKS:		391,683.88	472,527.00	315,662.40	403,449.00	571,378.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>COMMUNITY SERVICES</b>						
10-71-1100	SALARIES/WAGES - FULL TIME	127,191.03	131,041.00	102,760.96	131,041.00	153,922.00
10-71-1150	OVERTIME WAGES	27.04	.00	.00	.00	.00
10-71-1200	SALARIES/WAGES - PART TIME	157,849.34	187,922.00	146,101.22	88,870.00	190,682.00
10-71-1300	EMPLOYEE BENEFITS	82,629.26	88,870.00	71,502.25	97,295.00	96,140.00
10-71-1500	PERFORMANCE INCENTIVES	2,771.21	2,944.00	2,699.05	2,944.00	3,108.00
10-71-2100	SUBSCRIPTIONS AND MEMBERSHIPS	361.34	520.00	2,744.64	2,745.00	600.00
10-71-2300	TRAVEL AND TRAINING	361.14	2,950.00	2,117.88	1,909.00	3,100.00
10-71-2400	OFFICE SUPPLIES	1,190.33	800.00	577.81	584.00	900.00
10-71-2500	EQUIPMENT & MAINTENANCE	7,805.75	10,000.00	5,285.51	7,914.00	10,000.00
10-71-2600	BLDGS AND GROUNDS MAINT.	9,229.13	23,000.00	5,458.83	4,718.00	20,000.00
10-71-2700	UTILITIES	10,200.16	16,500.00	11,916.85	13,319.00	16,500.00
10-71-2800	TELEPHONE	2,352.26	2,800.00	1,812.03	2,417.00	2,800.00
10-71-2900	FUEL	397.04	400.00	88.50	152.00	750.00
10-71-3000	COMMUNITY ACTIVITIES	.00	.00	.00	.00	.00
10-71-3010	OLD GLORY DAYS	14,698.55	19,000.00	5,670.19	19,000.00	21,500.00
10-71-3011	FIREWORKS	17,435.00	18,000.00	8,500.00	18,000.00	21,600.00
10-71-3020	CHRISTMAS DECOR & EQUIP	390.30	500.00	1,209.17	1,210.00	1,000.00
10-71-3030	COUNTY FAIR	13.03	.00	.00	.00	.00
10-71-3040	SPECIAL EVENTS & PROJECTS	.00	.00	.00	.00	.00
10-71-3100	SENIOR CITIZENS ACTIVITIES	.00	.00	.00	.00	.00
10-71-3110	PROGRAMS	282.47	750.00	464.84	797.00	600.00
10-71-3120	OPERATIONS/MATERIALS/SUPP	1,471.27	4,000.00	4,089.99	4,100.00	4,000.00
10-71-3121	SENIOR LUNCH	26,834.69	52,500.00	24,253.26	30,278.00	45,000.00
10-71-3130	EQUIPMENT	733.36	500.00	.00	.00	500.00
10-71-3150	ANNUAL MAINTENANCE (SENIOR CE)	.00	5,000.00	4,608.00	5,000.00	6,000.00
10-71-3200	ADULT ACTIVITIES	.00	.00	.00	.00	.00
10-71-3230	SOCCER	1,025.16	1,000.00	181.40	311.00	1,500.00
10-71-3231	BASKETBALL	830.75	.00	1,269.00	1,778.00	.00
10-71-3232	SOFTBALL	.00	.00	.00	.00	.00
10-71-3233	VOLLEYBALL	.00	.00	.00	.00	.00
10-71-3300	YOUTH ACTIVITIES	202.97	800.00	210.56	361.00	500.00
Budget notes:						
Archery						
10-71-3310	INTRAMURALS	803.62	3,500.00	2,387.01	3,500.00	3,500.00
10-71-3320	CRAFTS & SKILLS	1,605.80	2,000.00	105.56	181.00	2,000.00
10-71-3330	CONTRACT CLASS EXPENDITURES	167.00	4,000.00	180.00	309.00	3,000.00
10-71-3331	BASKETBALL	7,807.75	6,500.00	9,165.75	9,167.75	8,000.00
10-71-3332	BASEBALL/SOFTBALL	3,054.06	5,500.00	717.45	1,230.00	4,500.00
10-71-3333	FLAG FOOTBALL	53.50	1,500.00	1,474.92	1,500.00	1,500.00
10-71-3340	PARTNERS IN EDUCATION	.00	.00	.00	.00	.00
10-71-3350	YOUTH COMMITTEE	1,324.59	3,500.00	1,270.50	1,387.00	3,000.00
10-71-4100	INSURANCE	52.87	200.00	52.87	91.00	200.00
10-71-4500	SPECIAL DEPARTMENT EXPENSES	2,293.80	2,400.00	105.50	181.00	6,100.00
10-71-4560	PUBLIC COMMUNICATIONS	13,243.15	14,000.00	9,959.14	13,254.00	14,000.00
10-71-4600	MISCELLANEOUS	11,885.44	10,000.00	8,914.45	10,000.00	11,000.00
10-71-4700	ROY AQUATIC CENTER & COMPLEX	5,969.40	17,000.00	13,259.30	16,000.00	15,000.00
Budget notes:						
Roy City Complex passes and Aquatic Center Nights (Tentatively 10 Nights)						
10-71-4750	COVID-19 EXPENDITURES	3,674.89	.00	.00	.00	.00
10-71-5000	GRANT EXPENDITURES	24,703.88	.00	245.01	.00	10,000.00
Budget notes:						
CTC GRANT(S)						
10-71-5600	INFO TECHNOLOGY PAYMENTS	1,932.00	2,010.00	1,344.00	2,010.00	2,046.00
10-71-5700	MOTOR POOL PAYMENTS	1,296.00	1,296.00	864.00	1,296.00	1,296.00
10-71-7400	CAPITAL OUTLAY	.00	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
	Total COMMUNITY SERVICES:	546,150.33	643,203.00	453,567.40	494,849.75	685,844.00
	GENERAL FUND Revenue Total:	12,245,570.56	13,885,578.00	9,230,162.48	13,066,523.71	16,044,344.00
	GENERAL FUND Expenditure Total:	10,064,447.17	13,885,578.00	6,923,826.96	9,351,114.17	16,044,344.00
	Net Total GENERAL FUND:	2,181,123.39	.00	2,306,335.52	3,715,409.54	.00



Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>RDA GENERAL FUND</b>						
<b>Source: 36</b>						
21-36-1000	INTEREST	7,177.04	21,000.00	3,023.79	4,411.00	11,600.00
Total Source: 36:		7,177.04	21,000.00	3,023.79	4,411.00	11,600.00
<b>RDA REVENUE</b>						
21-39-2000	RIVERDALE ROAD TAX INCREMENT	.00	.00	.00	.00	.00
21-39-2050	RIVERDALE ROAD INTEREST	.00	.00	.00	.00	.00
21-39-2500	RIVERDALE ROAD REDEMPTIONS	.00	.00	.00	.00	.00
21-39-3000	1050 WEST RDA TAX INCREMENT	.00	.00	.00	.00	.00
21-39-3050	1050 WEST INTEREST	.00	.00	.00	.00	.00
21-39-3500	1050 WEST REDEMPTIONS	.00	.00	.00	.00	.00
21-39-4000	WEBER RIVER RDA TAX INCREMENT	.00	.00	.00	.00	.00
21-39-4050	WEBER RIVER INTEREST	.00	.00	.00	.00	.00
21-39-4500	WEBER RIVER REDEMPTIONS	.00	.00	.00	.00	.00
21-39-5050	HOUSING INTEREST	.00	.00	.00	.00	.00
21-39-6000	LOAN INTEREST	.00	.00	.00	.00	.00
21-39-7000	SR FACILITY-TENANT RENTS	.00	.00	.00	.00	.00
21-39-7100	SR FACILITY-MTG ROOM RENTS	.00	.00	.00	.00	.00
21-39-7200	SR FACILITY-MISC REVENUE	.00	.00	.00	.00	.00
21-39-9000	SUNDRY REVENUES	.00	.00	.00	.00	.00
21-39-9100	USE OF FUND BALANCE	.00	7,750.00	.00	.00	17,150.00
21-39-9200	TRANSFERS FROM 550 W.	17,401.79	15,000.00	17,396.75	27,750.00	15,000.00
Budget notes:						
5% of tax increment revenue from 550 West Project Area						
21-39-9900	SR FACILITY FINANCING CAPITAL	.00	.00	.00	.00	.00
Total RDA REVENUE:		17,401.79	22,750.00	17,396.75	27,750.00	32,150.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>RDA EXPENSES</b>						
21-40-1100	SALARIES & WAGES	.00	.00	.00	.00	.00
21-40-1300	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
21-40-1500	PERFORMANCE INCENTIVES	.00	5,000.00	.00	.00	5,000.00
21-40-2000	BUSINESS & ECONOMIC DEVELOPM	.00	5,000.00	.00	.00	5,000.00
Budget notes:						
Activities, meetings, etc.						
21-40-2100	SUBSCRIPTIONS AND MEMBERSHIPS	600.00	500.00	450.00	771.00	500.00
Budget notes:						
RDA Association						
NAHRO						
21-40-2200	PUBLIC NOTICES	.00	500.00	.00	.00	500.00
21-40-2300	TRAVEL & TRAINING	105.23	750.00	.00	.00	750.00
21-40-2400	OFFICE SUPPLIES	.00	100.00	.00	.00	100.00
21-40-3300	ATTORNEY SERVICES	4,832.50	3,000.00	18,659.25	20,000.00	3,000.00
21-40-3400	PROFESSIONAL SERVICES	30,285.16	20,000.00	5,200.00	8,914.00	20,000.00
Budget notes:						
Sewer Study						
21-40-4100	INSURANCE	.00	1,700.00	.00	.00	1,700.00
21-40-4600	MISCELLANEOUS	60.40	5,000.00	26.89	45.00	5,000.00
21-40-4710	RIVERDALE ROAD INCR. PAYMENTS	.00	.00	.00	.00	.00
21-40-4730	WEBER RIVER INCREMENT PAYMENT	.00	.00	.00	.00	.00
21-40-4900	SENIOR FACILITY FURNISHINGS	.00	.00	.00	.00	.00
21-40-5000	SENIOR FACILITY CAPITAL COSTS	.00	.00	.00	.00	.00
21-40-5100	LAND	.00	.00	.00	.00	.00
21-40-5200	BUILDINGS	.00	.00	.00	.00	.00
21-40-5300	IMPROVEMENTS-RIVERDALE RD ARE	.00	.00	.00	.00	.00
21-40-5500	IMPROVEMENTS-WEBER RIVER ARE	.00	.00	.00	.00	.00
21-40-5550	WEST BENCH AREA	.00	.00	.00	.00	.00
21-40-5560	550 WEST AREA	.00	.00	.00	.00	.00
21-40-5600	INCREASE IN RESERVE ACCOUNTS	.00	2,200.00	.00	.00	2,200.00
21-40-5700	NOT USED	.00	.00	.00	.00	.00
21-40-7000	SR FACILITY-MGMT,ADMIN, OPERAT	.00	.00	.00	.00	.00
21-40-7100	SR FACILITY-UTILITIES	.00	.00	.00	.00	.00
21-40-7200	SR FACILITY-MAINTENANCE	.00	.00	.00	.00	.00
21-40-7300	SR FACILITY-MISC. SUPPLIES	.00	.00	.00	.00	.00
21-40-7400	SR FACILITY-DEBT SVC EXTERNAL	.00	.00	.00	.00	.00
21-40-7500	SR FACILITY-DEBT SVC INTERNAL	.00	.00	.00	.00	.00
21-40-8000	AMORTIZATION EXPENSE	.00	.00	.00	.00	.00
Total RDA EXPENSES:		35,883.29	43,750.00	24,336.14	29,730.00	43,750.00
RDA GENERAL FUND Revenue Total:		24,578.83	43,750.00	20,420.54	32,161.00	43,750.00
RDA GENERAL FUND Expenditure Total:		35,883.29	43,750.00	24,336.14	29,730.00	43,750.00
Net Total RDA GENERAL FUND:		11,304.46-	.00	3,915.60-	2,431.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>RIVERDALE ROAD RDA FUND</b>						
<b>TAX REVENUE</b>						
22-31-1000	TAX INCREMENT	.00	.00	.00	.00	.00
	Budget notes:					
	RDA Increment Expired					
22-31-1100	INCREMENT TRANSFERRED	.00	.00	.00	.00	.00
	Budget notes:					
	20% to Housing Fund					
22-31-2000	REDEMPTIONS	.00	.00	.00	.00	.00
	Total TAX REVENUE:	.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>						
22-36-1000	INTEREST	.00	.00	.00	.00	.00
22-36-4000	SALE OF ASSETS	.00	.00	.00	.00	.00
22-36-8100	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00
22-36-9100	USE OF FUND BALANCE	.00	150,000.00	.00	.00	150,000.00
	Total MISCELLANEOUS REVENUE:	.00	150,000.00	.00	.00	150,000.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
22-40-3400	PROFESSIONAL SERVICES	65,537.65	50,000.00	4,791.10	8,213.00	50,000.00
22-40-5300	INCREMENT PAYMENTS	.00	.00	.00	.00	.00
22-40-5400	IMPROVEMENTS	.00	100,000.00	399,523.18	400,000.00	100,000.00
Budget notes:						
Project area development improvements						
22-40-5500	LAND	.00	.00	.00	.00	.00
22-40-8200	INTERFUND LOAN TO HOUSING RDA	.00	.00	.00	.00	.00
22-40-9000	INCREASE IN RESERVES	.00	.00	.00	.00	.00
Total EXPENDITURES:		65,537.65	150,000.00	404,314.28	408,213.00	150,000.00
RIVERDALE ROAD RDA FUND Revenue Total:		.00	150,000.00	.00	.00	150,000.00
RIVERDALE ROAD RDA FUND Expenditure Total:		65,537.65	150,000.00	404,314.28	408,213.00	150,000.00
Net Total RIVERDALE ROAD RDA FUND:		65,537.65-	.00	404,314.28-	408,213.00-	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>1050 WEST RDA FUND</b>						
<b>TAX REVENUE</b>						
23-31-1000	TAX INCREMENT	216,440.94	.00	.00	.00	.00
23-31-1100	INCREMENT TRANSFERRED	220,518.79-	.00	.00	.00	.00
Budget notes:						
To Senior Facility Fund						
THIS RDA AREA HAS EXPIRED						
23-31-2000	REDEMPTIONS	.00	.00	.00	.00	.00
Total TAX REVENUE:		4,077.85-	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>						
23-36-1000	INTEREST	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
23-40-3300	ATTORNEY SERVICES	.00	.00	.00	.00	.00
23-40-3400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
23-40-3500	ADMINISTRATIVE EXPENSES	.00	.00	.00	.00	.00
23-40-5300	INCREMENT PAYMENTS	.00	.00	.00	.00	.00
23-40-5400	IMPROVEMENTS	.00	.00	.00	.00	.00
Budget notes:						
500 West housing acquisition (to pioneer development in the 550 W. project area and also enhance the prospects of this city-owned 8 acres at 550 West project area.						
23-40-5500	LAND	.00	.00	.00	.00	.00
23-40-9000	INCREASE IN RESERVES	.00	.00	.00	.00	.00
Total EXPENDITURES:		.00	.00	.00	.00	.00
1050 WEST RDA FUND Revenue Total:		4,077.85-	.00	.00	.00	.00
1050 WEST RDA FUND Expenditure Total:		.00	.00	.00	.00	.00
Net Total 1050 WEST RDA FUND:		4,077.85-	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>WEBER RIVER RDA FUND</b>						
<b>TAX REVENUE</b>						
24-31-1000	TAX INCREMENT	.00	.00	.00	.00	.00
24-31-1100	INCREMENT TRANSFERRED	.00	.00	.00	.00	.00
24-31-2000	REDEMPTIONS	.00	.00	.00	.00	.00
24-31-9100	USE OF FUND BALANCE	.00	.00	.00	.00	.00
Total TAX REVENUE:		.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>						
24-36-1000	INTEREST	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
24-40-3300	ATTORNEY SERVICES	.00	.00	.00	.00	.00
24-40-3400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
24-40-3500	ADMINISTRATIVE EXPENSES	.00	.00	.00	.00	.00
24-40-5300	INCREMENT PAYMENTS	.00	.00	.00	.00	.00
24-40-5400	IMPROVEMENTS	.00	.00	.00	.00	.00
24-40-5500	LAND	.00	.00	.00	.00	.00
24-40-9000	INCREASE IN RESERVES	.00	.00	.00	.00	.00
Total EXPENDITURES:		.00	.00	.00	.00	.00
WEBER RIVER RDA FUND Revenue Total:		.00	.00	.00	.00	.00
WEBER RIVER RDA FUND Expenditure Total:		.00	.00	.00	.00	.00
Net Total WEBER RIVER RDA FUND:		.00	.00	.00	.00	.00



Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>550 WEST RDA FUND</b>						
<b>TAX REVENUE</b>						
25-31-1000	TAX INCREMENT	347,166.27	300,000.00	347,934.81	325,000.00	300,000.00
25-31-1100	INCREMENT TRANSFERRED	87,008.94-	75,000.00-	86,983.71-	85,000.00-	75,000.00-
Budget notes:						
20% Housing from 550 W. (\$60,000) to Statutory Housing RDA Fund						
5% Administration Fee from 550 W (\$15,000) to General RDA Fund						
25-31-2000	REDEMPTIONS	.00	.00	.00	.00	.00
Total TAX REVENUE:		260,157.33	225,000.00	260,951.10	240,000.00	225,000.00
<b>MISCELLANEOUS REVENUE</b>						
25-36-1000	INTEREST	.00	.00	.00	.00	.00
25-36-2000	USE OF FUND BALANCE	.00	45,000.00	.00	.00	32,500.00
Total MISCELLANEOUS REVENUE:		.00	45,000.00	.00	.00	32,500.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
25-40-3300	ATTORNEY SERVICES	.00	2,500.00	.00	.00	2,500.00
25-40-3400	PROFESSIONAL SERVICES	.00	5,000.00	.00	.00	5,000.00
25-40-3500	ADMINISTRATIVE EXPENSES	.00	.00	.00	.00	.00
25-40-4110	PROPERTY TAX EXPENDITURE	.00	.00	.00	.00	.00
25-40-5300	INCREMENT PAYMENTS	187,803.00	210,000.00	.00	.00	210,000.00
Budget notes:						
Riverdale Center IV, LLC \$210,000						
25-40-5400	IMPROVEMENTS	.00	40,000.00	.00	.00	40,000.00
Budget notes:						
550 W. Improvment Projects						
25-40-5500	LAND	.00	.00	133,174.39	133,174.39	.00
Budget notes:						
Property purchased by non-Statutory Housing in 550 W. RDA area:						
Parcel #06-030-0012, September 2010, House/Land \$137,584.14						
Parcel #06-030-0012, September 2010, retirement of gas line \$300						
Parcel #06-030-0012, October 2010, asbestos inspection, \$721.25						
Parcel #06-030-0012, October 2010, asbestos removal, \$550						
Parcel #06-030-0012, October 2010, demolish house, stumps, asphalt \$6,650						
Parcel #06-030-0006, March 2015, Cruz property \$180,270						
Property purchased by Statutory Housing in 550 W. RDA area:						
Bingham Property, Parcel # 06-030-0007, August 2013, House/Land \$150,290						
Bingham Property, Parcel # 06-030-0007, January 2014, Asbestos removal from house \$3,349						
Bingham Property, Parcel # 06-030-0007, January 2014, Tree removal, site clearing \$7,100						
Jensen Property, Parcel # 06-030-0011, February 2014, House/Land \$170,236						
Mann Property, Parcel #060300010, March 2014, House/Land \$125,421						
Property purchased by Capital Projects (Riverdale City) in 550 W. RDA area:						
Parcel #06-029-0002, 06-029-0003, 06-028-0004, 06-028-0006, December 2009, \$214,266.32						
25-40-9000	INCREASE IN RESERVES	.00	12,500.00	.00	.00	.00
Total EXPENDITURES:		187,803.00	270,000.00	133,174.39	133,174.39	257,500.00
550 WEST RDA FUND Revenue Total:		260,157.33	270,000.00	260,951.10	240,000.00	257,500.00
550 WEST RDA FUND Expenditure Total:		187,803.00	270,000.00	133,174.39	133,174.39	257,500.00
Net Total 550 WEST RDA FUND:		72,354.33	.00	127,776.71	106,825.61	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>WEST BENCH RDA FUND</b>						
<b>TAX REVENUE</b>						
26-31-1000	TAX INCREMENT	.00	.00	.00	.00	.00
26-31-2000	REDEMPTIONS	.00	.00	.00	.00	.00
Total TAX REVENUE:		.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>						
26-36-1000	INTEREST	.00	.00	.00	.00	.00
26-36-2000	USE OF FUND BALANCE	.00	.00	.00	.00	.00
26-36-9000	SUNDRY REVENUES	.00	.00	144.76	248.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	144.76	248.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
26-40-3300	ATTORNEY SERVICES	.00	.00	.00	.00	.00
26-40-3400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
26-40-3500	ADMINISTRATIVE EXPENSES	.00	.00	.00	.00	.00
26-40-4600	MISCELLANEOUS	.00	.00	.00	.00	.00
26-40-5300	INCREMENT PAYMENTS	.00	.00	.00	.00	.00
26-40-5400	IMPROVEMENTS	.00	.00	.00	.00	.00
26-40-5500	LAND	215,345.00	.00	.00	.00	.00
26-40-9000	INCREASE IN RESERVES	.00	.00	.00	.00	.00
Total EXPENDITURES:		215,345.00	.00	.00	.00	.00
WEST BENCH RDA FUND Revenue Total:		.00	.00	144.76	248.00	.00
WEST BENCH RDA FUND Expenditure Total:		215,345.00	.00	.00	.00	.00
Net Total WEST BENCH RDA FUND:		215,345.00-	.00	144.76	248.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>STATUTORY HOUSING FUND</b>						
<b>TAX REVENUE</b>						
28-31-1000	TAX INCREMENT - TRANSFERRED	69,607.15	60,000.00	69,586.96	67,000.00	60,000.00
	Budget notes:					
	From 550 West Project Area tax increment 20%					
	Total TAX REVENUE:	69,607.15	60,000.00	69,586.96	67,000.00	60,000.00
<b>MISCELLANEOUS REVENUE</b>						
28-36-1000	INTEREST	2,020.42	2,400.00	1,126.97	1,609.00	1,300.00
28-36-4000	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00
28-36-8050	HOUSE RENT	.00	.00	.00	.00	.00
28-36-9000	SUNDRY REVENUE	.00	.00	.00	.00	.00
28-36-9100	USE OF FUND BALANCE	.00	.00	.00	.00	.00
	Budget notes:					
	Property purchased by Statutory Housing in 550 W. RDA area:					
	Bingham Property, Parcel # 06-030-0007, August 2013, House/Land \$150,290					
	Bingham Property, Parcel # 06-030-0007, January 2014, Asbestos removal from house \$3,349					
	Bingham Property, Parcel # 06-030-0007, January 2014, Tree removal, site clearing \$7,100					
	Jensen Property, Parcel # 06-030-0011, February 2014, House/Land \$170,236					
	Mann Property, Parcel #060300010, March 2014, House/Land \$125,421					
	Total MISCELLANEOUS REVENUE:	2,020.42	2,400.00	1,126.97	1,609.00	1,300.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
28-40-3300	ATTORNEY SERVICES	.00	.00	.00	.00	.00
28-40-3400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
28-40-3500	ADMINISTRATIVE EXPENSES	.00	1,000.00	.00	.00	1,000.00
28-40-4100	INSURANCE	.00	1,000.00	.00	.00	1,000.00
28-40-4510	RENTAL RELATED EXPENSES	.00	1,000.00	.00	.00	1,000.00
28-40-5400	IMPROVEMENTS	.00	25,000.00	.00	.00	25,000.00
28-40-5500	LAND	.00	.00	.00	.00	.00
28-40-9000	INCREASE IN RESERVES	.00	34,400.00	.00	.00	33,300.00
Total EXPENDITURES:		.00	62,400.00	.00	.00	61,300.00
STATUTORY HOUSING FUND Revenue Total:		71,627.57	62,400.00	70,713.93	68,609.00	61,300.00
STATUTORY HOUSING FUND Expenditure Total:		.00	62,400.00	.00	.00	61,300.00
Net Total STATUTORY HOUSING FUND:		71,627.57	.00	70,713.93	68,609.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>HOUSING RDA FUND</b>						
<b>TAX REVENUE</b>						
29-31-1000	TAX INCREMENT - TRANSFERRED	.00	.00	.00	.00	.00
Budget notes:						
Transfer 20% from Riverdale Road Project Area - Increment Expired						
29-31-1100	550 W. TAX INCR, TRANSFERRED	.00	.00	.00	.00	.00
Total TAX REVENUE:		.00	.00	.00	.00	.00
<b>Source: 34</b>						
29-34-8050	HOUSE RENTAL	.00	.00	.00	.00	.00
Total Source: 34:		.00	.00	.00	.00	.00
<b>MISCELLANEOUS REVENUE</b>						
29-36-1000	INTEREST	3,575.81	6,000.00	1,869.82	2,724.00	3,200.00
29-36-1100	LOAN INTEREST	1,812.82	3,500.00	865.92	1,197.00	3,500.00
29-36-2000	USE OF FUND BALANCE	.00	.00	.00	.00	.00
Budget notes:						
Property purchased by non-Statutory Housing in West Bench RDA area:						
FY2007 - purchase 2 homes West Bench project area (Golden Bingham & Don Gibby) \$519,110.36 approximately 5 acres						
Property purchased by non-Statutory Housing in 550 W. RDA area:						
Parcel #06-030-0012, September 2010, House/Land \$137,584.14						
Parcel #06-030-0012, September 2010, retirement of gas line \$300						
Parcel #06-030-0012, October 2010, asbestos inspection, \$721.25						
Parcel #06-030-0012, October 2010, asbestos removal, \$550						
Parcel #06-030-0012, October 2010, demolish house, stumps, asphalt \$6,650						
Parcel #06-030-0006, March 2015, Cruz property \$180,270						
29-36-4000	SALE OF ASSETS	.00	.00	.00	.00	.00
29-36-8100	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00
29-36-8200	INTERFUND LOAN PROCEEDS	.00	.00	.00	.00	.00
29-36-9000	SUNDRY REVENUE	.00	.00	.00	.00	.00
29-36-9100	USE OF FUND BALANCE	.00	30,500.00	.00	.00	48,300.00
Total MISCELLANEOUS REVENUE:		5,388.63	40,000.00	2,735.74	3,921.00	55,000.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
29-40-1100	SALARIES & WAGES	.00	.00	.00	.00	.00
29-40-1300	BENEFITS	.00	.00	.00	.00	.00
29-40-2300	TRAVEL AND TRAINING	.00	.00	.00	.00	.00
29-40-3300	ATTORNEY SERVICES	.00	5,000.00	.00	.00	5,000.00
29-40-3400	PROFESSIONAL SERVICES	.00	10,000.00	.00	.00	10,000.00
29-40-3500	ADMINISTRATIVE EXPENSES	.00	.00	.00	.00	.00
29-40-4600	MISCELLANEOUS	533.34	25,000.00	327.78	423.00	40,000.00
29-40-4700	LOAN FORGIVENESS PURCH ASSIST	.00	.00	.00	.00	.00
29-40-5500	LAND	.00	.00	.00	.00	.00
29-40-8100	TRANSFER TO OTHER FUND	.00	.00	.00	.00	.00
29-40-9000	INCREASE IN RESERVES	.00	.00	.00	.00	.00
Total EXPENDITURES:		533.34	40,000.00	327.78	423.00	55,000.00
HOUSING RDA FUND Revenue Total:		5,388.63	40,000.00	2,735.74	3,921.00	55,000.00
HOUSING RDA FUND Expenditure Total:		533.34	40,000.00	327.78	423.00	55,000.00
Net Total HOUSING RDA FUND:		4,855.29	.00	2,407.96	3,498.00	.00



Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>SENIOR FACILITY RDA FUND</b>						
<b>TAX REVENUE</b>						
30-31-1000	TAX INCREMENT - TRANSFERRED	220,518.79	.00	.00	.00	.00
30-31-2000	REDEMPTIONS	.00	.00	.00	.00	.00
Total TAX REVENUE:		220,518.79	.00	.00	.00	.00
<b>CHARGES FOR SERVICES</b>						
30-34-8000	TENANT RENTS	150,358.00	157,500.00	118,057.00	155,028.00	173,250.00
Budget notes:						
10% Rent Increase						
30-34-8050	HOUSE RENT	.00	.00	.00	.00	.00
30-34-8100	MEETING ROOM RENTS	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		150,358.00	157,500.00	118,057.00	155,028.00	173,250.00
<b>MISCELLANEOUS REVENUE</b>						
30-36-1000	INTEREST	7,997.58	12,500.00	4,228.98	6,155.00	7,000.00
30-36-9000	SUNDRY REVENUES	.00	.00	300.00	257.00	.00
30-36-9100	USE OF FUND BALANCE	.00	123,500.00	.00	.00	235,750.00
30-36-9900	FINANCING CAPITAL	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		7,997.58	136,000.00	4,528.98	6,412.00	242,750.00
<b>Source: 38</b>						
30-38-1000	CONTRIBUTIONS FROM OTHER FUND	.00	.00	.00	.00	.00
Total Source: 38:		.00	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>EXPENDITURES</b>						
30-40-1200	SALARIES/WAGES - PART TIME	10,988.43	16,000.00	8,297.51	11,529.00	.00
	Budget notes:					
	Includes:					
	Senior Housing Resident Manager					
30-40-1300	EMPLOYEE BENEFITS	9,422.24	2,000.00	217.48	335.00	.00
30-40-2500	EQUIPMENT/MAINTENANCE	6,426.86	25,000.00	172.84	296.00	25,000.00
30-40-2700	UTILITIES	30,629.83	42,000.00	27,065.93	35,277.00	42,000.00
30-40-2800	TELEPHONE	429.00	500.00	156.00	201.00	500.00
30-40-3300	ATTORNEY SERVICES	.00	.00	.00	.00	.00
30-40-3400	PROFESSIONAL SERVICES	.00	15,000.00	.00	.00	25,000.00
30-40-3500	ADMINISTRATIVE EXPENSES	.00	.00	.00	.00	.00
30-40-4100	INSURANCE	4,546.65	6,500.00	4,546.65	7,794.00	6,500.00
	Budget notes:					
	Property Insurance					
30-40-4110	PROPERTY TAXES	12,707.70	13,500.00	12,657.09	13,000.00	14,000.00
30-40-4510	MGMT, ADMIN, OPERATIONS	59,870.50	85,000.00	38,374.93	58,067.00	100,000.00
	Budget notes:					
	Other Admin/Oper \$20,000					
	General Fund reimbursement for services					
	Bldgs & Grounds, Custodial Services \$45,000					
30-40-4600	MISCELLANEOUS	.00	3,000.00	.00	.00	3,000.00
30-40-5000	CAPITAL COSTS	.00	85,000.00	.00	50,000.00	200,000.00
	Budget notes:					
	Various Other Repairs/Improvements					
	Generator\$150,000; Blinds (common areas) \$10,000					
30-40-7400	DEBT SERVICE EXTERNAL	.00	.00	.00	.00	.00
30-40-8100	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00	.00
30-40-9000	INCREASE IN RESERVES	.00	.00	.00	.00	.00
Total EXPENDITURES:		135,021.21	293,500.00	91,488.43	176,499.00	416,000.00
SENIOR FACILITY RDA FUND Revenue Total:		378,874.37	293,500.00	122,585.98	161,440.00	416,000.00
SENIOR FACILITY RDA FUND Expenditure Total:		135,021.21	293,500.00	91,488.43	176,499.00	416,000.00
Net Total SENIOR FACILITY RDA FUND:		243,853.16	.00	31,097.55	15,059.00-	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>CAPITAL PROJECTS FUND</b>						
<b>CAPITAL PROJECTS REVENUE</b>						
45-38-1200	PROCEEDS FROM LAND SALE	.00	.00	101,093.00	.00	.00
45-38-1300	GENERAL FUND TRANSFER	802,767.98	.00	.00	.00	1,500,000.00
45-38-1400	TRANSFER FROM OTHER FUNDS	.00	1,200,000.00	.00	.00	.00
45-38-2000	USE OF FUND BALANCE	.00	246,500.00	.00	.00	705,500.00
45-38-6100	INTEREST ALLOCATION	23,612.02	39,500.00	13,135.27	19,176.00	21,500.00
45-38-7800	GRANTS/DONATIONS	.00	.00	.00	.00	.00
Total CAPITAL PROJECTS REVENUE:		826,380.00	1,486,000.00	114,228.27	19,176.00	2,227,000.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>CAPITAL PROJECTS EXPENDITURES</b>						
45-47-4810	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00	.00
45-47-7000	CIVIC CENTER	22,910.00	15,000.00	.00	.00	115,000.00
	Budget notes:					
	Civic Center Misc Repairs					
	Civic Center desk and furniture replacement \$100,000					
45-47-7100	POLICE STATION	19,304.70	150,000.00	95,311.10	150,000.00	20,000.00
	Budget notes:					
	Possible radio encryption					
45-47-7200	FIRE STATION	9,195.00	40,000.00	39,704.00	40,000.00	96,000.00
	Budget notes:					
	NEW EQUIPMENT AND STORAGE BUILDING IMPROVEMENTS					
45-47-7300	COMMUNITY CENTER	.00	6,000.00	.00	.00	61,000.00
	Budget notes:					
	FURNANCE AND GYM FLOOR SANDING AND REPAINTING					
45-47-7350	SENIOR CENTER/SENIOR HOUSING	.00	10,000.00	.00	.00	55,000.00
	Budget notes:					
	APPLIANCES \$30,000; CHAIRS \$25,000 (SENIOR BOARD CONTRIBUTE \$10,000)					
45-47-7400	MISC. PROJECTS	1,688.39	5,000.00	1,650.00	2,829.00	100,000.00
	Budget notes:					
	Geological Hillside Movements					
45-47-7800	BUILDINGS/CONSTRUCTION	.00	.00	.00	.00	.00
45-47-7900	BUILDINGS/RENOVATION & REMODEL	.00	.00	.00	.00	.00
45-47-8000	STREET INFRASTRUCTURE & SYSTE	.00	.00	.00	.00	.00
45-47-8010	ROAD PROJECTS - CLASS C	.00	.00	.00	.00	.00
45-47-8100	PARKS AND TRAILS	53,483.20	.00	.00	.00	220,000.00
	Budget notes:					
	PLAYGROUND EQUIPMENT @ LOWER RIVERDALE PARK					
45-47-8200	EQUIPMENT	71,517.13	60,000.00	12,032.00	50,000.00	60,000.00
	Budget notes:					
	WIFI Tower					
	Park and Trails Camera Systems \$50,000					
45-47-8300	LAND ACQUISITION	35.39	.00	.00	.00	.00
	Budget notes:					
	Property purchased by Capital Projects (Riverdale City) in 550 W. RDA area:					
	Parcel #06-029-0002, 06-029-0003, 06-028-0004, 06-028-0006, December 2009 \$214,266.32					
	Parcel #08-112-0014 - January 2020 \$239,920.44					
45-47-8500	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00	.00
45-47-9000	INCREASE IN RESERVES	.00	1,200,000.00	.00	.00	1,500,000.00
	Budget notes:					
	Offset to tentative transfer from GF					
Total CAPITAL PROJECTS EXPENDITURES:		178,133.81	1,486,000.00	148,697.10	242,829.00	2,227,000.00
CAPITAL PROJECTS FUND Revenue Total:		826,380.00	1,486,000.00	114,228.27	19,176.00	2,227,000.00
CAPITAL PROJECTS FUND Expenditure Total:		178,133.81	1,486,000.00	148,697.10	242,829.00	2,227,000.00
Net Total CAPITAL PROJECTS FUND:		648,246.19	.00	34,468.83-	223,653.00-	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>WATER FUND</b>						
<b>WATER - INTEREST REVENUE</b>						
51-36-1000	INTEREST REVENUE	16,724.61	22,800.00	8,759.80	12,925.00	12,500.00
51-36-2000	CONTRIB FROM RETAINED EARNING	.00	.00	.00	.00	.00
Total WATER - INTEREST REVENUE:		16,724.61	22,800.00	8,759.80	12,925.00	12,500.00
<b>WATER REVENUE</b>						
51-37-1000	WATER SALES	1,291,066.74	1,250,000.00	757,481.50	1,101,763.00	1,300,000.00
Budget notes:						
PROPOSED 40% FEE INCREASE						
51-37-2000	CONNECTION FEES - WATER	9,400.00	4,000.00	2,200.00	3,771.00	4,000.00
51-37-3000	MISCELLANEOUS - WATER	14,939.10	20,000.00	3,061.72	5,163.00	20,000.00
51-37-3400	LATE FEES	12,660.00	16,000.00	13,965.00	18,977.00	16,000.00
51-37-3500	RECONNECT FEES	5,825.00	7,500.00	4,250.00	5,186.00	7,500.00
51-37-4000	GRANTS	.00	.00	.00	.00	.00
Total WATER REVENUE:		1,333,890.84	1,297,500.00	780,958.22	1,134,860.00	1,347,500.00
<b>WATER - OTHER SOURCES</b>						
51-39-1000	ALLOCATION FROM GARBAGE DEPT	.00	.00	.00	.00	.00
51-39-2000	ALLOCATION FROM SEWER DEPT.	.00	.00	.00	.00	.00
51-39-3000	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00
51-39-3500	CONTRIBUTIONS FROM DEVELOPER	.00	.00	.00	.00	.00
51-39-4000	CONTRIBUTION FROM GENERAL FUN	.00	.00	.00	.00	.00
51-39-5000	PROCEEDS FROM LOAN	.00	.00	.00	.00	.00
Total WATER - OTHER SOURCES:		.00	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>WATER EXPENSES</b>						
51-40-1100	SALARIES/WAGES - FULL TIME	151,076.19	167,526.00	140,047.29	167,526.00	206,602.00
	Budget notes:					
	Utility Billing Clerk's wages allocated: 34% Water, 33% Sewer, 33% Storm Water					
51-40-1110	SICK LEAVE PAID	.00	338.00	338.00	338.00	392.00
51-40-1150	OVERTIME WAGES	798.28	3,500.00	2,165.41	3,404.00	3,500.00
51-40-1200	SALARIES/WAGES - PART TIME	.00	.00	.00	.00	.00
51-40-1300	EMPLOYEE BENEFITS	62,591.23	92,482.00	57,745.56	78,429.00	91,715.00
51-40-1400	CLOTHING ALLOWANCE	1,656.00	1,620.00	1,728.00	1,975.00	1,620.00
51-40-1500	PERFORMANCE INCENTIVES	1,388.09	1,672.00	1,872.75	1,872.75	1,983.00
51-40-2100	SUBSCRIPTIONS AND MEMBERSHIPS	1,474.94	1,600.00	1,388.94	2,381.00	1,600.00
51-40-2200	BAD DEBT	8,093.17	3,000.00	.00	.00	3,000.00
51-40-2300	TRAVEL AND TRAINING	867.85	3,000.00	750.00	729.00	3,000.00
51-40-2400	OFFICE SUPPLIES	370.82	3,000.00	322.57	430.00	3,000.00
	Budget notes:					
	Includes \$900 for utility bills, \$750 envelopes, \$600 for printer cartridges					
51-40-2500	EQUIPMENT	.00	3,800.00	1,390.99	2,385.00	3,800.00
51-40-2600	BUILDING AND GROUNDS	767.94	5,000.00	554.93	951.00	5,000.00
51-40-2700	UTILITIES	2,580.84	3,500.00	1,948.39	2,291.00	3,500.00
51-40-2800	WEBER BASIN WATER	306,426.08	600,000.00	307,648.71	527,058.00	600,000.00
51-40-2850	MOBILE PHONE	3,812.99	3,200.00	2,790.16	3,698.00	3,700.00
51-40-2900	FUEL	2,550.99	5,500.00	2,578.78	3,648.00	6,750.00
51-40-3000	POWER FOR PUMPING	77,237.86	90,000.00	73,703.42	90,000.00	95,000.00
51-40-3100	SPECIAL TESTING	4,671.00	5,300.00	2,635.00	4,147.00	5,300.00
	Budget notes:					
	Includes \$600 for large meter testing and \$4,400 for other water tests					
51-40-3200	ENGINEERING	9,405.35	20,000.00	2,134.27	3,337.00	15,000.00
51-40-3300	PROFESSIONAL SERVICES	.00	4,000.00	.00	.00	.00
51-40-3500	WATER STOCK ASSESSMENTS	12,693.72	12,000.00	8,000.00	8,000.00	13,000.00
51-40-3600	BLUE STAKES	1,840.25	2,000.00	893.70	1,277.00	2,000.00
51-40-3700	OTHER PROF & TECHNICAL SERVICE	.00	.00	.00	.00	.00
51-40-4100	INSURANCE	5,048.84	7,000.00	4,924.55	8,409.00	7,000.00
	Budget notes:					
	Insurance on tanks					
51-40-4500	SPECIAL DEPARTMENT EXPENSES	27,088.51	37,900.00	36,521.81	37,000.00	60,000.00
	Budget notes:					
	Includes:					
	Well Inspection \$1,000					
	Water Meters \$20,000					
	State Fee \$2,500					
	Well Rectifier \$2,500					
	Hydrant \$3,500					
	Locator \$7,000					
	Misc tools \$1,000					
	Neptune \$6,000					
51-40-4600	MISCELLANEOUS	4,369.51	3,700.00	4,260.00	4,260.00	4,000.00
	Budget notes:					
	Personal Protective Equipment \$700					
51-40-4700	EMERGENCY MANAGEMENT	193.51	500.00	.00	.00	500.00
	Budget notes:					
	Emergency Preparedness \$500					
51-40-4750	COVID-19 EXPENDITURES	.00	.00	.00	.00	.00
51-40-4800	POSTAGE	12,621.35	12,000.00	8,603.82	11,247.00	13,000.00
51-40-5300	DEPRECIATION EXPENSE	245,757.00	260,000.00	173,336.00	260,004.00	260,000.00
51-40-5600	INFO TECHNOLOGY PAYMENTS	1,236.00	1,512.00	1,008.00	1,512.00	6,392.00
51-40-5700	MOTOR POOL PAYMENTS	.00	.00	.00	.00	.00
51-40-6100	EQUIPMENT RENTAL & LEASE	.00	2,500.00	.00	.00	2,500.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
51-40-6200	CAPITAL PROJECTS	21,540.62	1,037,000.00	334,561.12	491,835.00	915,000.00
	Budget notes:					
	SCADA Upgrade \$30,000					
	Waterline Replacement \$350,000					
	Truck Buy Back Program \$50,000					
	Shop Bathroom Remodel \$10,000					
51-40-6300	WATER STOCK PURCHASE	4,800.00	50,000.00	.00	.00	50,000.00
	Budget notes:					
	Additional Water Stock/Shares Purchase \$50,000					
Total WATER EXPENSES:		956,772.59	2,444,150.00	1,173,852.17	1,718,143.75	2,387,854.00
WATER FUND Revenue Total:		1,350,615.45	1,320,300.00	789,718.02	1,147,785.00	1,360,000.00
WATER FUND Expenditure Total:		956,772.59	2,444,150.00	1,173,852.17	1,718,143.75	2,387,854.00
Net Total WATER FUND:		393,842.86	1,123,850.00-	384,134.15-	570,358.75-	1,027,854.00-

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>SEWER FUND</b>						
<b>SEWER REVENUE</b>						
52-38-1000	SEWER SERVICE CHARGES	1,189,042.83	1,175,000.00	904,800.39	1,202,553.00	1,175,000.00
	Budget notes:					
	CWSD 11.33% increase passed on to customers					
52-38-2000	SEWER IMPACT FEES	8,882.83	.00	3,737.63	6,407.00	.00
52-38-2050	SEWER IMPACT FEE INTEREST	.00	.00	.00	.00	.00
52-38-3000	MISCELLANEOUS SEWER	.00	.00	.00	.00	.00
52-38-3500	CONTRIBUTIONS FROM DEVELOPER	.00	.00	.00	.00	.00
52-38-6100	INTEREST REVENUE	10,384.05	26,500.00	5,355.89	7,857.00	14,600.00
52-38-8900	PROCEEDS FROM LOAN	.00	.00	.00	.00	.00
52-38-9000	SEWER CONNECTION FEE	18,150.00	10,000.00	3,350.00	5,743.00	10,000.00
Total SEWER REVENUE:		1,226,459.71	1,211,500.00	917,243.91	1,222,560.00	1,199,600.00



Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>SEWER EXPENSES</b>						
52-50-1100	SALARIES/WAGES - FULL TIME	108,541.56	124,269.00	99,565.81	124,269.00	139,359.00
	Budget notes:					
	Includes 15% Public Works Director Salary 20% Assistant Public Works Director Salary					
52-50-1110	SICK LEAVE PAID	1,670.14	2,075.00	2,105.20	2,106.00	2,227.00
52-50-1150	OVERTIME WAGES	1,697.51	3,200.00	1,070.53	1,824.00	3,200.00
52-50-1300	EMPLOYEE BENEFITS	39,595.53	57,112.00	43,707.97	57,112.00	61,014.00
52-50-1400	CLOTHING ALLOWANCE	576.00	540.00	648.00	741.00	540.00
52-50-1500	PERFORMANCE INCENTIVES	1,138.27	1,235.00	1,426.83	1,427.00	1,332.00
52-50-2000	CENTRAL WEBER SEWER DISTRICT	623,174.00	680,000.00	468,300.00	535,200.00	705,000.00
	Budget notes:					
	CWSD 11.33% increase in rates					
52-50-2100	EPA PRE-TREATMENT	9,044.00	10,000.00	9,289.00	9,289.00	10,000.00
52-50-2300	TRAVEL AND TRAINING	50.00	1,000.00	.00	.00	1,000.00
52-50-2500	EQUIPMENT	2,629.24	4,000.00	580.03	.00	3,500.00
52-50-2600	BUILDINGS & GROUNDS	.00	4,000.00	344.25	.00	4,000.00
52-50-2700	UTILITIES	.00	.00	.00	.00	.00
52-50-2800	TELEPHONE	.00	.00	.00	.00	.00
52-50-2850	MOBILE PHONE	622.44	700.00	466.83	622.00	750.00
52-50-2900	FUEL	2,449.87	3,000.00	2,071.62	2,561.00	6,000.00
52-50-3000	POWER FOR PUMPING	.00	.00	.00	.00	.00
52-50-3200	ENGINEERING	468.75	25,000.00	455.50	.00	25,000.00
52-50-3300	PROFESSIONAL SERVICES	39,566.88	120,000.00	46,257.97	29,520.00	120,000.00
	Budget notes:					
	Includes camera work on three year rotation					
52-50-3700	INSPECTION SERVICES	.00	.00	.00	.00	.00
52-50-4100	INSURANCE	509.78	4,000.00	530.55	874.00	4,000.00
52-50-4500	SPECIAL DEPARTMENT EXPENSES	2,297.66	6,000.00	254.57	436.00	6,000.00
52-50-4600	MISCELLANEOUS	385.26	1,500.00	131.38	46.00	1,500.00
	Budget notes:					
	Personal Protective Equipment \$250					
52-50-4700	EMERGENCY MANAGEMENT	.00	500.00	.00	.00	500.00
	Budget notes:					
	Emergency preparedness \$500					
52-50-5300	DEPRECIATION EXPENSE	139,518.00	145,000.00	96,664.00	144,996.00	145,000.00
52-50-5500	INSURANCE DEDUCTIBLE	.00	4,000.00	.00	.00	4,000.00
52-50-5600	INFO TECHNOLOGY PAYMENTS	156.00	156.00	104.00	156.00	5,300.00
52-50-5700	MOTOR POOL PAYMENTS	11,592.00	20,868.00	13,912.00	20,868.00	20,868.00
52-50-5800	TRANSFER TO WATER FUND	.00	.00	.00	.00	.00
52-50-6100	EQUIPMENT RENTAL	.00	.00	.00	.00	.00
52-50-6200	CAPITAL PROJECTS	.00	507,000.00	378,150.08	500,000.00	300,000.00
	Budget notes:					
	Sewer Line Replacement \$300,000					
52-50-7400	SEWER BOND PAYMENTS	.00	.00	.00	.00	.00
52-50-7900	SEWER IMPACT EXPENSE	.00	.00	.00	.00	.00
Total SEWER EXPENSES:		985,682.89	1,725,155.00	1,166,036.12	1,432,047.00	1,570,090.00
SEWER FUND Revenue Total:		1,226,459.71	1,211,500.00	917,243.91	1,222,560.00	1,199,600.00
SEWER FUND Expenditure Total:		985,682.89	1,725,155.00	1,166,036.12	1,432,047.00	1,570,090.00
Net Total SEWER FUND:		240,776.82	513,655.00-	248,792.21-	209,487.00-	370,490.00-

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>STORM WATER FUND</b>						
<b>STORM WATER REVENUE</b>						
53-39-1000	STORM WATER FEES	229,119.37	230,000.00	172,761.79	230,182.00	230,000.00
Budget notes:						
No proposed increase						
53-39-3000	TRANSFER FROM OTHER FUNDS	.00	.00	.00	.00	.00
53-39-3100	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00
53-39-3500	CONTRIBUTIONS FROM DEVELOPER	.00	.00	.00	.00	.00
53-39-6100	INTEREST REVENUE	6,944.63	14,500.00	3,521.68	5,130.00	8,000.00
Total STORM WATER REVENUE:		236,064.00	244,500.00	176,283.47	235,312.00	238,000.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>STORM WATER EXPENSES</b>						
53-60-1100	SALARIES/WAGES - FULL TIME	82,445.54	95,520.00	76,788.58	95,520.00	109,865.00
	Budget notes:					
	Includes 45% Public Works Director Salary 20% Assistant Public Works Director Salary					
53-60-1110	SICK LEAVE PAID	1,160.82	1,530.00	1,529.60	1,529.60	1,690.00
53-60-1150	OVERTIME WAGES	187.86	700.00	145.78	239.00	700.00
53-60-1300	EMPLOYEE BENEFITS	21,711.23	35,544.00	27,458.04	37,621.00	39,231.00
53-60-1400	CLOTHING ALLOWANCE	36.00	.00	108.00	123.00	.00
53-60-1500	PERFORMANCE INCENTIVES	847.27	952.00	1,098.46	1,098.46	1,053.00
53-60-2500	EQUIPMENT	80.41	2,000.00	.00	.00	2,000.00
53-60-2800	TELEPHONE	.00	.00	.00	.00	.00
53-60-2850	MOBILE PHONE	154.44	250.00	115.83	154.00	250.00
53-60-2900	FUEL	718.69	2,000.00	92.07	158.00	2,000.00
53-60-3200	ENGINEERING	2,944.44	15,000.00	6,905.67	11,611.00	15,000.00
53-60-3300	PROFESSIONAL SERVICES	14,883.45	50,000.00	8,160.00	13,989.00	50,000.00
	Budget notes:					
	Street Sweeping \$25,000					
53-60-3700	INSPECTION SERVICES	.00	.00	.00	.00	.00
53-60-4100	INSURANCE	144.06	2,500.00	167.68	247.00	2,500.00
53-60-4500	SPECIAL DEPARTMENT EXPENSES	10,895.00	15,000.00	6,135.48	8,444.00	15,500.00
	Budget notes:					
	Coalition Costs \$2,500					
53-60-4600	MISCELLANEOUS	.00	2,000.00	.00	.00	2,000.00
53-60-4700	EMERGENCY MANAGEMENT	.00	500.00	.00	.00	500.00
	Budget notes:					
	Emergency preparedness \$500					
53-60-5300	DEPRECIATION EXPENSE	72,090.00	75,000.00	50,000.00	75,000.00	75,000.00
53-60-5600	INFO TECHNOLOGY PAYMENTS	.00	.00	.00	.00	5,000.00
53-60-5700	MOTOR POOL PAYMENTS	7,104.00	7,104.00	4,736.00	7,104.00	5,820.00
53-60-6100	EQUIPMENT RENTAL & LEASE	.00	5,000.00	.00	.00	5,000.00
53-60-6200	CAPITAL OUTLAY	26,954.00	522,000.00	72,222.67	500,000.00	315,000.00
	Budget notes:					
	Storm Water Improvements \$250,000					
	Manhole collars \$15,000					
	Truck Buyback Program \$50,000					
Total STORM WATER EXPENSES:		242,357.21	832,600.00	255,663.86	752,838.06	648,109.00
STORM WATER FUND Revenue Total:		236,064.00	244,500.00	176,283.47	235,312.00	238,000.00
STORM WATER FUND Expenditure Total:		242,357.21	832,600.00	255,663.86	752,838.06	648,109.00
Net Total STORM WATER FUND:		6,293.21-	588,100.00-	79,380.39-	517,526.06-	410,109.00-

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>GARBAGE FUND</b>						
<b>GARBAGE REVENUE</b>						
55-39-1000	GARBAGE COLLECTION	408,406.08	394,000.00	309,740.95	412,269.00	429,000.00
	Budget notes:					
	9% Proposed Rate Increase					
55-39-3000	MISCELLANEOUS - GARBAGE REVEN	.00	.00	15,000.00	25,714.00	.00
55-39-4000	CONTRIB. FROM GENERAL FUND	.00	.00	.00	.00	.00
55-39-6100	INTEREST REVENUE	1,719.09	3,500.00	863.01	1,265.00	2,000.00
Total GARBAGE REVENUE:		410,125.17	397,500.00	325,603.96	439,248.00	431,000.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>GARBAGE EXPENSES</b>						
55-60-1100	SALARIES/WAGES - FULL TIME	20,539.84	30,823.00	25,080.13	30,823.00	37,179.00
	Budget notes:					
	10% of Public Works Director's Wages					
	20% Assistant Public Works Director Salary					
55-60-1110	SICK LEAVE PAID	257.96	586.00	602.80	603.00	680.00
55-60-1150	OVERTIME WAGES	187.82	700.00	145.78	239.00	700.00
55-60-1300	EMPLOYEE BENEFITS	5,041.04	11,573.00	9,040.12	11,500.00	13,282.00
55-60-1400	CLOTHING ALLOWANCE	36.00	.00	108.00	123.00	150.00
55-60-1500	PERFORMANCE INCENTIVES	150.22	305.00	365.88	366.00	354.00
55-60-2500	EQUIPMENT	.00	1,100.00	.00	.00	1,100.00
55-60-2900	FUEL	1,106.48	2,500.00	1,198.11	1,386.00	2,500.00
55-60-3200	GARBAGE HAULER	362,416.19	363,500.00	250,471.66	321,260.00	405,000.00
	Budget notes:					
	Hauler and Transfer Station Increase					
55-60-3300	WEBER COUNTY LANDFILL	.00	.00	.00	.00	.00
55-60-4100	INSURANCE	70.25	1,000.00	70.25	120.00	1,000.00
55-60-4500	SPECIAL DEPARTMENT EXPENSES	22,749.66	30,000.00	24,826.59	30,000.00	40,000.00
55-60-4600	MISCELLANEOUS	7.70	5,000.00	.00	.00	5,000.00
55-60-4700	EMERGENCY MANAGEMENT	1,120.00	1,500.00	.00	.00	1,500.00
55-60-5600	INFO TECHNOLOGY PAYMENTS	.00	.00	.00	.00	5,000.00
55-60-5700	MOTOR POOL PAYMENTS	.00	.00	.00	.00	.00
Total GARBAGE EXPENSES:		413,683.16	448,587.00	311,909.32	396,420.00	513,445.00
GARBAGE FUND Revenue Total:		410,125.17	397,500.00	325,603.96	439,248.00	431,000.00
GARBAGE FUND Expenditure Total:		413,683.16	448,587.00	311,909.32	396,420.00	513,445.00
Net Total GARBAGE FUND:		3,557.99-	51,087.00-	13,694.64	42,828.00	82,445.00-

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>MOTOR POOL FUND</b>						
<b>MOTOR POOL REVENUE</b>						
61-37-1000	WATER	.00	.00	.00	.00	.00
61-37-1300	GENERAL FUND	.00	.00	.00	.00	.00
61-37-1400	LEASE REVENUE	338,112.00	383,688.00	255,792.00	383,688.00	403,428.00
61-37-1500	NONLEASE REVENUE	.00	.00	.00	.00	.00
61-37-3000	SEWER	.00	.00	.00	.00	.00
61-37-4000	FIRE DEPARTMENT	.00	.00	.00	.00	.00
61-37-5000	POLICE DEPARTMENT	.00	.00	.00	.00	.00
61-37-6000	STREETS	.00	.00	.00	.00	.00
61-37-6100	ALLOCATION OF INTEREST	9,644.06	22,000.00	5,271.83	7,611.00	12,050.00
61-37-7000	PARKS	.00	.00	.00	.00	.00
61-37-8000	INTERNAL SERVICE	.00	.00	.00	.00	.00
61-37-8100	SALE OF ASSETS	.00	10,000.00	30,500.00	.00	260,000.00
Budget notes:						
Miscellaneous Vehicle Sales \$10,000						
61-37-9000	SUNDRY REVENUES	.00	.00	.00	.00	.00
Total MOTOR POOL REVENUE:		347,756.06	415,688.00	291,563.83	391,299.00	675,478.00
<b>MOTOR POOL - OTHER SOURCES</b>						
61-38-3000	TRANSFERS TO(FROM) OTHER FUND	.00	.00	.00	.00	.00
Total MOTOR POOL - OTHER SOURCES:		.00	.00	.00	.00	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>MOTOR POOL EXPENSES</b>						
61-40-1100	SALARIES & WAGES - FULL TIME	.00	.00	.00	.00	.00
61-40-1150	OVERTIME WAGES	.00	.00	.00	.00	.00
61-40-1500	PERFORMANCE INCENTIVES	.00	.00	.00	.00	.00
61-40-2100	SUBSCRIPTIONS AND MEMBERSHIPS	.00	.00	.00	.00	.00
61-40-2300	TRAVEL AND TRAINING	.00	.00	.00	.00	.00
61-40-2400	OFFICE SUPPLIES	.00	.00	.00	.00	.00
61-40-2500	EQUIPMENT MAINTENANCE	4,520.76	7,000.00	3,930.53	4,430.00	7,000.00
61-40-2700	UTILITIES	6,004.00	6,500.00	5,833.57	5,558.00	6,500.00
61-40-2800	TELEPHONE	.00	.00	.00	.00	.00
61-40-2900	FUEL	.00	.00	.00	.00	.00
61-40-4100	INSURANCE	.00	.00	.00	.00	.00
61-40-4500	SPECIAL DEPARTMENT EXPENSES	1,301.38	7,000.00	306.54	525.00	7,000.00
61-40-4600	MISCELLANEOUS	165.04	250.00	3.19	5.00	250.00
61-40-5300	DEPRECIATION EXPENSE	301,076.04	275,000.00	183,336.00	275,004.00	300,000.00
61-40-6100	LEASE EXPENSE	.00	.00	.00	.00	.00
61-40-6200	CAPITAL EQUIPMENT PURCHASE	.00	355,000.00	65,873.38	110,000.00	750,000.00
Budget notes:						
Parks: Chevy 3500HD 4x4 \$40,000						
Parks: Chevy 2500 HD utility \$60,000						
Fire: Chief's \$50,000						
Streets: Freightliner Dump \$250,000 (rollover FY2022)						
Police: Five Unmarked Vehicles \$250,000						
Community Development: Building Inspector \$50,000						
Community Development: Fire Insp/Code Enforcement \$50,000						
61-40-9000	TRANSFER TO OTHER FUNDS	.00	.00	.00	.00	.00
Total MOTOR POOL EXPENSES:		313,067.22	650,750.00	259,283.21	395,522.00	1,070,750.00
MOTOR POOL FUND Revenue Total:		347,756.06	415,688.00	291,563.83	391,299.00	675,478.00
MOTOR POOL FUND Expenditure Total:		313,067.22	650,750.00	259,283.21	395,522.00	1,070,750.00
Net Total MOTOR POOL FUND:		34,688.84	235,062.00-	32,280.62	4,223.00-	395,272.00-

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>INFORMATION TECH. FUND</b>						
<b>IT REVENUE</b>						
64-37-1300	GENERAL FUND	.00	.00	.00	.00	.00
64-37-1400	LEASE/SUPPORT REVENUE	119,304.00	125,008.00	83,352.00	125,028.00	155,796.00
64-37-1500	NONLEASE REVENUE	.00	.00	.00	.00	.00
64-37-4000	SALES OF ASSETS	.00	500.00	.00	.00	500.00
64-37-4100	ALLOCATION OF INTEREST	997.35	2,000.00	480.46	698.00	1,050.00
64-37-5000	PAYMENTS FROM WATER DEPT	.00	.00	.00	.00	.00
64-37-6000	PAYMENTS FROM SEWER DEPT	.00	.00	.00	.00	.00
64-37-7000	PAYMENTS FROM STORM WATER	.00	.00	.00	.00	.00
64-37-8000	PAYMENTS FROM GARBAGE DEPT	.00	.00	.00	.00	.00
64-37-9000	SUNDRY REVENUE	.00	.00	.00	.00	.00
Total IT REVENUE:		120,301.35	127,508.00	83,832.46	125,726.00	157,346.00
<b>IT - OTHER SOURCES</b>						
64-38-2000	CONTRIB FROM RETAINED EARNING	.00	148,992.00	.00	.00	209,154.00
64-38-3000	PAYMENTS FROM POLICE DEPT	.00	.00	.00	.00	.00
64-38-3100	TRANSFERS TO(FROM) OTHER FUND	.00	.00	.00	.00	.00
Total IT - OTHER SOURCES:		.00	148,992.00	.00	.00	209,154.00



Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>IT EXPENSES</b>						
64-40-2500	SUPPORT/MAINTENANCE	50,549.04	80,000.00	40,932.18	62,121.00	90,000.00
	Budget notes:					
	Includes Caselle Support - \$25,000/yr					
	Includes Web site hosting - \$600/yr					
	Includes ETS Server Support - \$1,275/mo.					
64-40-2800	TELEPHONE	3,540.63	9,000.00	2,749.92	3,659.00	9,000.00
64-40-2900	DATA LINES (T-1, ETC)	.00	.00	.00	.00	.00
64-40-3000	INTERNET AND DATA	11,400.00	12,500.00	8,550.00	11,400.00	12,500.00
64-40-3300	PROFESSIONAL SERVICES	.00	5,000.00	.00	.00	5,000.00
64-40-4500	SPECIAL DEPARTMENT EXPENSES	90.20	25,000.00	314.86	391.00	25,000.00
64-40-4600	MISCELLANEOUS	189.90	.00	.00	.00	.00
64-40-4700	OFFICE 365	16,488.00	20,000.00	11,152.00	14,177.00	20,000.00
64-40-4750	COVID19 EXPENDITURES	.00	.00	.00	.00	.00
64-40-4800	POSTAGE	.00	.00	.00	.00	.00
64-40-5300	DEPRECIATION EXPENSE	62,085.00	80,000.00	53,336.00	80,004.00	80,000.00
64-40-5500	INTEREST EXPENSE	.00	.00	.00	.00	.00
64-40-7400	EQUIPMENT	22,978.60	45,000.00	12,324.00	40,000.00	125,000.00
	Budget notes:					
	Police Laptops \$80,000					
	Fire Copier \$10,000					
	Court/Legal Copier \$10,000					
Total IT EXPENSES:		167,321.37	276,500.00	129,358.96	211,752.00	366,500.00
INFORMATION TECH. FUND Revenue Total:		120,301.35	276,500.00	83,832.46	125,726.00	366,500.00
INFORMATION TECH. FUND Expenditure Total:		167,321.37	276,500.00	129,358.96	211,752.00	366,500.00
Net Total INFORMATION TECH. FUND:		47,020.02-	.00	45,526.50-	86,026.00-	.00

Account Number	Account Title	2020-21 Prior year Actual	2021-22 Current year Budget	2021-22 Current year Actual	2021-22 Current year Projected actual	2022-23 Future year Budget
<b>LONG TERM DEBT FUND</b>						
<b>Department: 90</b>						
95-90-1301	GENERAL GOVERNMENT PENSION E	116,887.00-	.00	.00	.00	.00
95-90-1302	PUBLIC SAFETY PENSION EXPENSE	347,646.00-	.00	.00	.00	.00
95-90-1303	PUBLIC WORKS PENSION EXPENSE	12,657.00-	.00	.00	.00	.00
95-90-1304	PARKS & REC PENSION EXPENSE	63,647.00-	.00	.00	.00	.00
95-90-1305	COMMUNITY DEVELOP PENSION EXP	34,877.00-	.00	.00	.00	.00
Total Department: 90:		575,714.00-	.00	.00	.00	.00
LONG TERM DEBT FUND Revenue Total:		.00	.00	.00	.00	.00
LONG TERM DEBT FUND Expenditure Total:		575,714.00-	.00	.00	.00	.00
Net Total LONG TERM DEBT FUND:		575,714.00	.00	.00	.00	.00
Net Grand Totals:		4,113,946.27	2,511,754.00-	1,383,919.73	1,905,303.34	2,286,170.00-

## Report Criteria:

Budget note year end periods: Current year  
 Print Fund Titles  
 Page and Total by Fund  
 Print Source Titles  
 Total by Source  
 Print Department Titles  
 Page and Total by Department  
 All Segments Tested for Total Breaks

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G6**

**SUBJECT:** Consideration of Resolution #2022-19 to amend the fiscal year 2021-2022 budget

**PRESENTER:** Cody Cardon, Business Administration

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Resolution 2022-19](#)
- c. [Budget amendment form](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator

### Summary of Proposed Action

Approval of Resolution 2022-19 to amend the fiscal year 2021-2022 budget for the proposed budget amendments as presented in attachment A.

### Summary of Supporting Facts & Options

With the City's fiscal year end approaching the financial statements and budget have been reviewed for possible amendments. Several potential amendments have been identified in different funds and departments. These amendments are summarized in the attached exhibit A for your consideration.

See the attached summary of proposed budget amendments and explanations.

### Legal Comments – City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



**RESOLUTION NO. 2022-19**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2022 AMENDMENTS LOG  
FOR THE CITY OF RIVERDALE  
FOR FISCAL YEAR 2022 (JULY 1, 2021- JUNE 30, 2022).**

**WHEREAS**, the Riverdale City Council has previously adopted a budget for Fiscal Year 2022; and

**WHEREAS**, at the time said budget was adopted, a public hearing was scheduled and noticed and held

**WHEREAS**, all of said proceedings were duly and regularly conducted then and since; and

**WHEREAS**, since the time of the adoption of the budget adoption, changes have occurred, and corrections need to be made in accordance with Utah Code and the Attached Amendments log; and

**WHEREAS**, a public hearing was duly held at the time and place provided by law; and

**WHEREAS**, the City Council received all competent evidence offered in support of and opposed to said budget amendments and it appearing that the proposed amendments are in accordance with the provisions of Section 10-6-101 et seq., Utah Code Annotated (1953) and it also appearing that the adoption of said amended budget will promote the health, safety, morals and the general welfare of the community; and

**WHEREAS**, throughout in the course of evaluating the adoption of the final budget with proposed amendments or corrections, the City Council has conducted budget review work sessions and now the City Council has recommended that the proposed amendments be adopted into the final budget; and

**WHEREAS**, the proposed amendments are documented in the Fiscal Year 2022 Amendments Log as attached hereto.

**NOW, THEREFORE,** be it hereby resolved by the City Council of the City of Riverdale, Utah;

**Section 1.** **Fiscal Year 2022 Amendments Log.** The Fiscal Year 2022 amendments log is hereby amended as set forth on Attachment “A” attached hereto and the final budget for Fiscal Year 2022 is hereby affirmed.

**Section 2.** Revenues in Excess of Amounts Anticipated. Any revenues received in excess of the amounts anticipated to cover current expenditures shall be applied as follows:

(a) The balance to the General Fund providing it does not exceed the thirty-five (35%) allowed by Utah Code and any amounts over the thirty-five percent (35%) shall be applied as follows:

- |     |                               |                       |
|-----|-------------------------------|-----------------------|
| (1) | Storm Water Fund              | \$0.00                |
| (2) | Information Technologies Fund | \$0.00                |
| (3) | Capital Projects Fund         | Any remaining balance |

**Section 4.** This resolution shall take effect immediately upon its adoption.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of June, 2022.

---

Braden D. Mitchell, Mayor

Attest:

---

Michelle Marigoni  
City Recorder

**ATTACHMENT A**  
**RIVERDALE CITY**  
**BUDGET AMENDMENT - GENERAL FUND**  
**FISCAL YEAR 2022**

<b>MISCELLANEOUS REVENUES</b>		<b>ADOPTED BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>AMENDED BUDGET</b>	<b>EXPLANATION</b>
10-36-1000	INTEREST EARNINGS	200,000.00	-	200,000	
10-36-1500	INTEREST ALLOC. TO OTHER FUNDS	(182,000.00)	-	(182,000)	
10-36-2000	USE OF CLASS C ROAD FUNDS	300,000.00	-	300,000	
10-36-3000	USE OF LOCAL OPTION HWY FUNDS	1,025,000.00	-	1,025,000	
10-36-4000	SALE OF FIXED ASSETS	2,000.00	-	2,000	
10-36-5000	LEASE REVENUE	25,000.00	-	25,000	
10-36-7500	CASH OVER/SHORT	-	-	-	
10-36-9000	SUNDRY REVENUE	35,000.00	-	35,000	
10-36-9010	HAZMAT RECEIPTS	500.00	-	500	
10-36-9100	USE OF FUND BALANCE	1,272,728.00	800,000	2,072,728	Offset to Budgeted Transfer to Capital Projects
10-36-9200	DONATIONS	1,000.00	-	1,000	
	TOTAL MISCELLANEOUS REVENUES	<u>2,679,228</u>	<u>800,000</u>	<u>3,479,228</u>	

NON DEPARTMENTAL		ADOPTED BUDGET	PROPOSED AMENDMENT	AMENDED BUDGET	EXPLANATION
10-49-4760	ARPA/CLFRF EXPENDITURES	986,000	-	986,000	To increase the budgeted transfer to the Capital Projects Fund
10-49-4810	TRANSFER TO OTHER FUNDS	1,200,000	800,000	2,000,000	
10-49-5600	INFO TECHNOLOGY PAYMENTS	79,996	-	79,996	
10-49-9000	INCREASE IN RESERVES	9,611	-	9,611	
		-	-	-	
TOTAL NON DEPARTMENTAL EXPENDITURES		2,275,607	800,000	3,075,607	



**RIVERDALE CITY  
ATTACHMENT A  
BUDGET AMENDMENT - CAPITAL PROJECTS FUND  
FISCAL YEAR 2022**

<b>CAPITAL PROJECTS FUND REVENUES</b>		<b>ADOPTED BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>AMENDED BUDGET</b>	<b>EXPLANATION</b>
45-38-1400	TRANSFER FROM OTHER FUNDS	1,200,000	800,000	2,000,000	To increase transfer from the General Fund
45-38-2000	USE OF FUND BALANCE	246,500	-	246,500	
45-38-6100	INTEREST ALLOCATION	39,500	-	39,500	
45-38-7800	GRANTS/DONATIONS	-	-	-	
TOTAL FUND REVENUES		1,486,000	800,000	2,286,000	
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>		<b>ADOPTED BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>AMENDED BUDGET</b>	<b>EXPLANATION</b>
45-47-7000	CIVIC CENTER	15,000	-	15,000	Offset to increased transfer from the General Fund
45-47-7100	POLICE STATION	150,000	-	150,000	
45-47-7200	FIRE STATION	40,000	-	40,000	
45-47-7300	COMMUNITY CENTER	6,000	-	6,000	
45-47-7350	SENIOR CENTER/SENIOR HOUSING	10,000	-	10,000	
45-47-7405	MISC. PROJECTS	5,000	-	5,000	
45-47-7900	BUILDINGS/RENOVATION & REMODEL	-	-	-	
45-47-8100	PARKS AND TRAILS	-	-	-	
45-47-8200	EQUIPMENT	60,000	-	60,000	
45-47-8300	LAND ACQUISITION	-	-	-	
45-47-9000	INCREASE IN RESERVES	1,200,000	800,000	2,000,000	
TOTAL FUND EXPENDITURES		1,486,000	800,000	2,286,000	
NET REVENUES OVER EXPENDITURES		-	-	-	

**REDEVELOPMENT AGENCY  
ATTACHMENT A  
BUDGET AMENDMENT  
FISCAL YEAR 2022**

<b>RIVERDALE ROAD RDA</b>		<b>ADOPTED BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>AMENDED BUDGET</b>	<b>EXPLANATION</b>
22-36-9100	USE OF FUND BALANCE	150,000	350,000	500,000	Offset for increase in improvments
	TOTAL FUND REVENUES	150,000	350,000	500,000	
22-40-3400	PROFESSIONAL SERVICES	50,000	-	50,000	Never rolled over from FY2021 for Improvments
22-40-5400	IMPROVEMENTS	100,000	350,000	450,000	
	TOTAL FUND EXPENDITURES	150,000	350,000	500,000	
	NET REVENUES OVER EXPENDITURES	-	-	-	

**REDEVELOPMENT AGENCY  
ATTACHMENT A  
BUDGET AMENDMENT  
FISCAL YEAR 2022**

<b>550 WEST RDA</b>		<b>ADOPTED BUDGET</b>	<b>PROPOSED AMENDMENT</b>	<b>AMENDED BUDGET</b>	<b>EXPLANATION</b>
25-31-1000	TAX INCREMENT	300,000	-	300,000	
25-31-1100	INCREMENT TRANSFERRED	(75,000)	-	(75,000)	
25-36-2000	USE OF FUND BALANCE	45,000	100,000	145,000	Offset for increase in improvments
	TOTAL FUND REVENUES	<u>270,000</u>	<u>100,000</u>	<u>370,000</u>	
25-40-3300	ATTORNEY SERVICES	2,500	-	2,500	
25-40-3400	PROFESSIONAL SERVICES	5,000	-	5,000	
25-40-5300	INCREMENT PAYMENTS	210,000	-	210,000	
					Never rolled over from FY2021 for
25-40-5400	IMPROVEMENTS	40,000	100,000	140,000	Improvments
25-40-9000	INCRESE IN RESERVES	12,500	-	12,500	
	TOTAL FUND EXPENDITURES	<u>270,000</u>	<u>100,000</u>	<u>370,000</u>	
	NET REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G7**

**SUBJECT:** Consideration of Resolution #2022-20, approving the nonreciprocal interfund transfer of resources used by the city's General Fund as provided by the city's Water Fund. The estimated value of these culinary water services is \$80,000.

**PRESENTER:** Cody Cardon, Business Administration

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Resolution 2022-20](#)
- c. [City Utility Accounts – Nonreciprocal Water Interfund Transfer](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator

### Summary of Proposed Action

Hold a public hearing and approve the nonreciprocal interfund activity transfer of resources utilized by the City's General Fund as provided by the City's Water Fund. The estimated value of these culinary water services is \$80,000.

### Summary of Supporting Facts & Options

To measure accountability, our City uses several separate funds. A fund is a fiscal and accounting entity with self-balancing set of accounts segregated for the purpose of carrying on specific activities for attaining certain objectives in accordance with regulations, restrictions, or limitations. The City is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently. We are required by Utah Code and governmental accounting standards for services provided by a utility enterprise fund to another fund to estimate or calculated the value of said services at the same rate as other similar customers of the utility.

The City has calculated and estimated the value of water utility services utilized by its General Fund to be \$80,000 for fiscal year 2023. This nonreciprocal interfund transfer amount is comprised of water utilization at all City buildings, other facilities, and exterior watering of parks and other City owned property.

Utah Code 10-5-107 and 10-6-135 requires that the City hold a public hearing and notify all utility customers before an interfund transfer is made. This hearing fulfills that requirement.

### Legal Comments – City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



## **RESOLUTION NO. 2022-20**

### **A RESOLUTION ADOPTING THE NONRECIPROCAL INTERFUND TRANSFER REPORT CONCERNING WATER UTILIZATION BY RIVERDALE CITY.**

**WHEREAS**, the Utah Code, sections 10-5-107 and 10-6-135, require that all cities hold a yearly public hearing concerning interfund transfers of monies and that all utility customers be notified of said hearing; and

**WHEREAS**, Riverdale City included notices in all of the monthly utility billings, notifying the users of the hearing and all other state requirements were met in order to comply with state law; and

**WHEREAS**, Riverdale City Council held a duly advertised public hearing, to receive comments on the interfund transfer and has considered all comments and documentation received as required; and

**WHEREAS**, the Council finds that it is in the best interest of the City and will promote the health, safety and general welfare of the community to review and accept the nonreciprocal interfund transfer report as prepared by the City Finance Director for fiscal year 2022, and directs them to take all appropriate actions and complete the necessary documentation in order to remain compliant with any state requirements under the act.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the City Council of Riverdale City that the annual nonreciprocal interfund transfer report, concerning municipal water utilized by Riverdale City has been prepared, presented, reviewed, and deemed accurate as set forth in Attachment "A" and is hereby accepted and adopted as the official position of Riverdale City and that the City take all appropriate actions and complete the necessary documentation in order to remain compliant with any state requirements under the state code for the City of Riverdale.

Passed the \_\_\_\_ day of June, 2022.

RIVERDALE CITY

By: \_\_\_\_\_  
Braden D. Mitchell, Mayor

Attest:

\_\_\_\_\_  
Michelle Marigoni, City Recorder

## NONRECIPROCAL INTERFUND TRANSFER REPORT/CALCULATION

## Water Usage - FY 2022

Cust No	Service Address	July		August		September		October		November		December	
		Usage	Billing	Usage	Billing	Usage	Billing	Usage	Billing	Usage	Billing	Usage	Billing
8.0262.00	1011 WEST RIVERPARK DR	10	21.19	12	21.69	13	21.94	7	20.44	-	18.69	-	18.69
8.0285.00	1049 WEST RIVERDALE RD	12	21.69	9	20.94	1	18.94	-	18.69	1	18.94	-	18.69
3.2153.00	1197 WEST 4400 SOUTH	-	18.69	-	18.69	-	18.69	-	18.69	-	18.69	-	18.69
8.8848.00	1255 WEST 4400 SOUTH	2	19.19	2	19.19	2	19.19	1	18.94	-	18.69	-	18.69
8.2452.00	3480 SOUTH PARKER DR	2	40.13	1	39.88	2	40.13	2	40.13	2	40.13	-	39.63
3.2151.00	1197 WEST 4400 SOUTH #2	31	67.88	15	43.38	6	41.13	5	40.88	-	39.63	-	39.63
3.2155.00	4200 SOUTH PARKER DR #1	-	79.63	1,048	2,141.88	640	1,325.88	556	1,157.88	30	105.88	-	79.63
3.2154.00	4200 SOUTH PARKER DR #2	523	1,091.88	404	853.88	218	481.88	183	411.88	17	86.38	-	79.63
3.2156.00	4200 SOUTH PARKER DR #3	-	79.63	844	1,733.88	813	1,671.88	538	1,121.88	-	79.63	-	79.63
8.1115.00	4200 SOUTH PARKER DR #4	19	49.38	13	42.88	7	41.38	4	40.63	1	39.88	-	39.63
8.1116.00	4200 SOUTH PARKER DR #5	20	50.88	13	42.88	2	40.13	1	39.88	-	39.63	-	39.63
1.0019.00	4301 SOUTH 300 WEST	18	47.88	22	53.88	22	53.88	13	42.88	-	39.63	-	39.63
3.2152.00	4334 SOUTH PARKER DR	7	41.38	8	41.63	9	41.88	7	41.38	16	44.88	8	41.63
4.1716.00	4340 SOUTH 600 WEST	1	18.94	1	18.94	1	18.94	1	18.94	-	18.69	-	18.69
8.9973.00	4360 SOUTH PARKER DR	238	481.88	218	441.88	133	271.88	114	233.88	9	41.88	7	41.38
3.2150.00	4400 SOUTH 1150 WEST	69	122.94	66	116.94	46	76.94	33	50.94	-	18.69	-	18.69
8.8822.00	4400 SOUTH 700 WEST	10	21.19	7	20.44	6	20.19	3	19.44	-	18.69	-	18.69
6.2002.00	4550 SOUTH UNION PACIFIC DR	31	46.94	25	37.44	17	25.44	12	21.69	3	19.44	3	19.44
8.9961.00	4580 SOUTH WEBER RIVER DR	33	50.94	45	74.94	53	90.94	16	23.94	35	54.94	2	19.19
6.2001.00	4600 SOUTH WEBER RIVER DR #1	154	313.88	141	287.88	125	255.88	93	191.88	-	39.63	-	39.63
8.9960.00	4600 SOUTH WEBER RIVER DR #2	373	751.88	372	749.88	287	579.88	213	431.88	7	41.38	5	40.88
6.2005.00	4600 SOUTH WEBER RIVER DR #3	497	999.88	406	817.88	291	587.88	210	425.88	-	39.63	-	39.63
6.2007.00	4600 SOUTH WEBER RIVER DR #4	219	443.88	180	365.88	122	249.88	88	181.88	-	39.63	-	39.63
6.2009.00	4801 SOUTH WEBER RIVER DR	2	19.19	3	19.44	3	19.44	4	19.69	2	19.19	1	18.94
6.0987.00	4900 SOUTH 1150 WEST	-	79.63	-	79.63	-	79.63	-	79.63	-	79.63	-	79.63
6.0466.01	4981 SOUTH 1150 WEST	3	19.44	8	20.69	14	22.19	16	23.94	3	19.44	-	18.69
6.2008.00	5400 SOUTH WEBER RIVER TRAIL	20	50.88	11	42.38	30	65.88	31	67.88	7	41.38	-	39.63
8.6661.00	5600 SOUTH 560 WEST												
8.6661.00	5600 SOUTH 560 WEST												
3.2061.00	882 WEST 4400 SOUTH	351	686.94	223	430.94	122	228.94	89	162.94	-	18.69	-	18.69
8.0263.00	899 WEST RIVERPARK DR	4	19.69	6	20.19	5	19.94	3	19.44	3	19.44	-	18.69
		2,649		4,103		2,990		2,243		136		26	

Cust No	Service Address	January		February		March		April		May		June (estimated)		FY Total
		Usage	Billing	Usage	Billing	Usage	Billing	Usage	Billing	Usage	Billing	Usage	Billing	
8.0262.00	1011 WEST RIVERPARK DR	-	18.69	-	18.69	-	18.69	-	18.69	1	18.94	6	20.19	236.53
8.0285.00	1049 WEST RIVERDALE RD	-	18.69	-	18.69	-	18.69	-	18.69	1	18.94	11	21.44	233.03
3.2153.00	1197 WEST 4400 SOUTH	-	18.69	-	18.69	-	18.69	-	18.69	-	18.69	-	18.69	224.28
8.8848.00	1255 WEST 4400 SOUTH	-	18.69	-	18.69	-	18.69	-	18.69	1	18.94	2	19.19	226.78
8.2452.00	3480 SOUTH PARKER DR	-	39.63	-	39.63	-	39.63	2	40.13	1	39.88	2	40.13	479.06
3.2151.00	1197 WEST 4400 SOUTH #2	-	39.63	-	39.63	-	39.63	-	39.63	1	39.88	20	50.88	521.81
3.2155.00	4200 SOUTH PARKER DR #1	-	79.63	-	79.63	-	79.63	-	79.63	241	527.88	74	193.88	5,931.06
3.2154.00	4200 SOUTH PARKER DR #2	-	79.63	-	79.63	-	79.63	-	79.63	122	289.88	400	845.88	4,459.81
3.2156.00	4200 SOUTH PARKER DR #3	-	79.63	-	79.63	-	79.63	1	79.88	216	477.88	723	1,491.88	7,055.06
8.1115.00	4200 SOUTH PARKER DR #4	-	39.63	-	39.63	-	39.63	2	40.13	4	40.63	20	50.88	504.31
8.1116.00	4200 SOUTH PARKER DR #5	-	39.63	-	39.63	-	39.63	-	39.63	5	40.88	-	39.63	492.06
1.0019.00	4301 SOUTH 300 WEST	-	39.63	-	39.63	-	39.63	-	39.63	3	40.38	25	58.38	535.06
3.2152.00	4334 SOUTH PARKER DR	6	41.13	7	41.38	7	41.38	7	41.38	7	41.38	16	44.88	504.31
4.1716.00	4340 SOUTH 600 WEST	-	18.69	-	18.69	-	18.69	-	18.69	1	18.94	1	18.94	225.78
8.9973.00	4360 SOUTH PARKER DR	6	41.13	11	42.38	8	41.63	8	41.63	60	125.88	274	553.88	2,359.31
3.2150.00	4400 SOUTH 1150 WEST	-	18.69	-	18.69	-	18.69	-	18.69	14	22.19	120	224.94	727.03
8.8822.00	4400 SOUTH 700 WEST	-	18.69	-	18.69	-	18.69	-	18.69	1	18.94	17	25.44	237.78
6.2002.00	4550 SOUTH UNION PACIFIC DR	3	19.44	5	19.94	3	19.44	4	19.69	8	20.69	25	37.44	307.03
8.9961.00	4580 SOUTH WEBER RIVER DR	3	19.44	3	19.44	2	19.19	2	19.19	4	19.69	50	84.94	496.78
6.2001.00	4600 SOUTH WEBER RIVER DR #1	-	39.63	-	39.63	-	39.63	1	39.88	20	50.88	150	305.88	1,644.31
8.9960.00	4600 SOUTH WEBER RIVER DR #2	6	41.13	6	41.13	5	40.88	6	41.13	107	219.88	500	1,005.88	3,985.81
6.2005.00	4600 SOUTH WEBER RIVER DR #3	-	39.63	-	39.63	-	39.63	-	39.63	55	115.88	600	1,205.88	4,391.06
6.2007.00	4600 SOUTH WEBER RIVER DR #4	-	39.63	-	39.63	-	39.63	-	39.63	27	61.38	275	555.88	2,096.56
6.2009.00	4801 SOUTH WEBER RIVER DR	-	18.69	-	18.69	-	18.69	3	19.44	4	19.69	5	19.94	231.03
6.0987.00	4900 SOUTH 1150 WEST	-	79.63	-	79.63	-	79.63	-	79.63	-	79.63	-	79.63	955.56
6.0466.01	4981 SOUTH 1150 WEST	-	18.69	-	18.69	-	18.69	-	18.69	-	18.69	11	21.44	239.28
6.2008.00	5400 SOUTH WEBER RIVER TRAIL	-	39.63	-	39.63	-	39.63	-	39.63	10	42.13	24	56.88	565.56
8.6661.00	5600 SOUTH 560 WEST													
8.6661.00	5600 SOUTH 560 WEST													
3.2061.00	882 WEST 4400 SOUTH	-	18.69	-	18.69	-	18.69	-	18.69	17	25.44	140	264.94	1,912.28
8.0263.00	899 WEST RIVERPARK DR	-	18.69	-	18.69	-	18.69	-	18.69	3	19.44	6	20.19	231.78
		<u>24</u>		<u>32</u>		<u>25</u>		<u>36</u>		<u>934</u>		Total FY 2019 City account billings		42,010.10
												10% variance		4,201.01
														46,211.11
												Rounded up for drought rates		<u>\$ 80,000.00</u>



**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G8**

**SUBJECT:** Consideration of Resolution #2022-21 to approve the 2022-2023 Consolidated Fee Schedule.

**PRESENTER:** Steve Brooks, City Administrator

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Resolution 2022-21](#)
- c. [Proposed Fee Schedule](#)

**[BACK TO AGENDA](#)**



**RESOLUTION NO. 2022-21**

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

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

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

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

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

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

That Title 1, Chapter 12, of the current Riverdale Municipal Ordinance Code, Consolidated Fee Schedule, shall be amended in numerous places as outlined in Attachments A and B, attached hereto and incorporated herein.

All other provisions of the fee schedule shall remain in full force and effect unless specifically amended hereby.

This resolution shall take be effective immediately as allowed by law or no later than July 1, 2022.

**PASSED AND ADOPTED** this \_\_\_\_\_ day of June, 2022.

\_\_\_\_\_  
Braden D. Mitchell, Mayor

Attest:

\_\_\_\_\_  
Michelle Marigoni, City Recorder

## CHAPTER 12

## CONSOLIDATED FEE SCHEDULE

## SECTION:

1-12-1: Public Records

1-12-2: Business Licenses

1-12-3: Liquor Licenses

1-12-4: Animal Fees

1-12-5: Planning And Zoning Fees

1-12-6: Public Works Fees

1-12-7: Police Department Fees

1-12-8: Fire Department Fees

1-12-9: Court Fees

1-12-10: Dishonored Item Charge

1-12-11: Community Services Fees

1-12-12: Election Fees

1-12-13: Annexation Fees

1-12-14: Amendments

## 1-12-1: PUBLIC RECORDS:

A.	General GRAMA Fees:		
	Fee for photocopies:		
	Standard size, non-color white copies, which includes staff time to copy		\$0.25 per page
	Standard size, color copies, which includes staff time to copy		0.40 per page
	11 X 17 copies, which includes staff time to copy		1.00 per page
	Other odd sized copies		Actual costs
	Fee for faxing documents, which includes staff time to fax		\$1.00 per page plus telephone charges for long distance over 10 pages
	Staff time required to search, compile and otherwise prepare to provide a record. Staff time for photocopying, faxing and making CDs and DVDs is included in the fee for those items		Actual cost, not to exceed salary (i.e., wages only) of lowest paid employee who, in the discretion of the record's custodian, has the necessary skill and training to perform the request
	Mailing and shipping costs		\$2.00 for staff mail preparation time, plus actual mailing costs if greater than \$2.00
	Other supplies (CDs, DVDs) and associated staff services:		
	CD, which includes staff time to make CD		\$ 5.00
	DVD, which includes staff time to make DVD		10.00
	Other media/supplies		Actual cost
	Other services (e.g., fees for third party services)		Actual cost
B.	Prepared Items: Fees for prepared items shall be based on the City's cost as follows:		

	Title 10		\$15.00
	Contractor's standards		15.00
	Developer's standards		10.00
	General Plan		15.00
	General Plan land use map		2.50
	Business license listing		10.00
	8.5" x 11" black and white street map		Free
	11" x 17" or 17" x 22" color City map		5.00
	Custom mapping (minimum 1 hour)		70.00/hour
	CD recording of meeting (per meeting)		5.00

(Res. 2019-19, 7-16-2019)

**1-12-2: BUSINESS LICENSES:**

A.	Base Fee: Base fees for business licenses are as follows:		
	1.	General business license	\$ 75.00
		Transfer fee	25.00
	2.	Fair, circus and carnival:	
		First day	550.00
		Each succeeding day	137.50
	3.	Temporary sales (auctions, Christmas tree lots, fireworks stands and car, truck and RV sales from parking lots)	330.00
	4.	Cleanup deposit for temporary sales	110.00
	5.	Temporary sales in permanent commercial establishments (45 days or less per year)	55.00
	6.	Home occupation license (not prorated)	30.00
		Inspection (if needed)	20.00
		Administrative fee (for fee exempt home occupations who request to have a printed license)	15.00
		Fee exempt home occupations	No charge
	7.	Residential rental triplex or more (per unit):	
		All nonowner occupied dwellings	\$ 17.00
	8.	Peddler, solicitor, vendor license (per person, with each company to furnish a list of solicitors operating within the City)	50.00
	9.	Sexually oriented business (not prorated) (additional to other licenses/fees required):	
		a. Adult business or seminude dancing bar	110.00
		b. Outcall business	220.00
		c. Seminude dancing agency or seminude entertainment business	165.00
		d. Initial investigation fee (onetime fee in addition to above)	110.00
	10.	Sexually oriented business employee (per individual, not prorated) (additional to other licenses/fees required):	
		a. Employee providing outcall business services away from business premises	165.00
		b. Employee of subsections A9a through A9c of this section who is not a performer or provides no services outside licensed premises	55.00
		c. Employee of subsection A9c of this section personally providing seminude entertainment to patrons	165.00
		d. Professional dancer performing in seminude dancing bar	110.00

		e. Any individual applying for more than 1 license under this subsection shall pay the higher fees, plus an additional fee per each additional license	22.00
	11.	Food trucks:	
		a. If not licensed (includes fire inspection)	85.00
		<del>b. If licensed with another city in Utah</del>	<del>50.00</del>
	12.	Special event permit	125.00
		a. Special event vendor's license	\$10.00 per vendor
		<b>b. Law enforcement police officer hourly rate</b>	<del>\$65.00</del> \$70.00
		c. Additional fees may apply for use of City services	
		d. Failure to secure a special event permit is a Class B misdemeanor and upon conviction thereof shall be subject to penalties in accordance with the Utah State Code which may include fines or imprisonment or both. Each person shall be guilty of a separate offense for each and every day or portion thereof during which any violation of any of the provisions of this subsection is committed. Violators may be prohibited from organizing another special event in Riverdale for 12 months, or longer with Council consensus	Fine to be determined in court
	13.	New business (prorated per month of business after April 30 of each year)	\$5.50/month
	14.	Federal, State, County and local government agencies and nonprofit organizations	No charge
		Nonprofit organizations must be registered with the IRS as a 501(c)(3) organization	
B.	Variable Fees: Variable fees for business licenses are as follows (in addition to general fees, with the exception of home occupations, where no variable fees apply):		
	1.	Barber and beauty shops per chair	\$ 11.00
	2.	Car dealership exterior display area (per 5,000 square feet or portion thereof)	55.00
	3.	Car wash (per wash bay)	25.00
	4.	Off premises advertising sign (per sign)	50.00
	5.	Billiard or pool table (per table)	55.00
	6.	Bowling lane (per lane)	25.00
	7.	Food establishment (per individual seat)	5.00
	8.	Golf course (per hole)	11.00
	9.	Mobile home park (per rental space)	7.50
	10.	Motel, hotel or other rental unit (per unit)	5.00
	11.	Movie theater or drive-in (per screen)	110.00
	12.	Service station (per hose)	25.00
	13.	Storage units (per rental unit)	2.50
	14.	Storage space - open (per 1,000 square feet or portion thereof)	3.50
	15.	Coin or token operated gaming devices (per device)	25.00
	16.	Pawnshops	300.00
	17.	Swap meet:	
		Operator	55.00
		Individual vendors (per day)	2.00
	18.	New business variable fees shall be prorated after April 30 for all new business applications. This fee will be calculated by taking the yearly variable fee and dividing by 12 and multiplying this by the number of months the business will operate to December 31 of the same year.	

C.	Square Footage: If none of the variable fees listed in subsection B of this section are applicable, apply square footage fee of \$55.00 per 5,000 square feet or portion thereof (with the exception of home occupations, where no variable fees apply). The square footage fee will be prorated at \$5.50 per month of business per 5,000 square feet for new business applications that are received after April 30 of each year.
D.	Late Fee: A late fee of 25 percent of the total owing shall be assessed if a business fails to renew their business license on or before February 15. (Res. 2015-19, 6-16-2015; amd. Res. 2017-10, 6-20-2017, eff. 7-1-2017; Res. 2017-25, 10-17-2017, eff. 10-17-2017; Res. 2018-19, 7-17-2018; Res. 2018-24, 10-2-2018; Res. 2019-19, 7-16-2019)

### 1-12-3: LIQUOR LICENSES:

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

A.	Beer license fees:		
	1.	Off premises	\$ 100.0 0
	2.	On premises	200.00
	3.	Tavern	200.00
	4.	Temporary	300.00
B.	Liquor license fees:		
	1.	Single event permit	200.00
	2.	Package agency	200.00
	3.	Restaurant (includes liquor and beer)	300.00
	4.	General	300.00

(Res. 2019-02, 1-15-2019)

### 1-12-4: ANIMAL FEES:

A.	Dog license fees for citizens under the age of 55 shall be as follows:		
	1.	Unaltered dogs	\$50.00
	2.	Spayed or neutered dogs (must furnish proof)	15.00
	3.	Exotic/nontraditional	30.00
	4.	Additional late fee if payment is received after March 1	10.00
B.	Dog license fees for citizens who furnish proof of being 55 years of age or older or a disabled American veteran shall be as follows:		
	1.	Unaltered dogs	\$25.00
	2.	Spayed or neutered dogs (must furnish proof)	5.00
	3.	Lifetime license (life of animal) for spayed or neutered dogs	25.00
	4.	Exotic/nontraditional	25.00
	5.	Additional late fee if payment is received after March 1	10.00
C.	The fee for an owner of a licensed dog from another city to obtain a City dog license for the rest of the year shall be as follows:		
	1.	Unaltered dogs	\$25.00
	2.	Spayed or neutered dogs (must furnish proof)	5.00
D.	Animal trap rental fees shall be as follows:		
	1.	Lost or damaged trap fee	65.00
	2.	Pick up trapped animal	10.00
E.	Permit fees for kennels, catteries, groomeries, pet shops, veterinary clinics or hospitals shall be as follows:		
	1.	Class A (3 - 15 animals)	\$ 50.00
	2.	Class B (16 - 29 animals)	75.00
	3.	Class C (30 or more animals)	100.00
	4.	Riding stables	30.00
	5.	Sportsman's permits-dogs	40.00
	6.	Additional late fee if payment is received after March 1	25.00
F.	Impound and relinquish fees shall be as follows:		

	1.	Owner relinquish fee		25.00
	2.	Owner impound fee		65.00
	3.	Shelter fee (contracted kennel)		75.00
	4.	Shelter fee (City kennel)		50.00
	5.	Room and board (per day)		10.00
	6.	Carcass disposal		10.00
	7.	Animal control officer has the authority to reduce or waive fees for licensed animals		
G.		Microchip implant		25.00

(Res. 2015-19, 6-16-2015; amd. Res. 2021-18, 6-15-2021)

**1-12-5: PLANNING AND ZONING FEES:**

A.	Fees for petitions and licenses shall be as follows:			
	1.	Petition request for a PRUD		\$500.00
	2.	Conditional use permit		75.00
	3.	Filing fee for an appeal to the City Appeal Authority Appeal filing fees will be refunded to the party if the party fully prevails at the appeal hearing.		400.00
	4.	Filing fee for a mobile home park construction permit		1,000.00
	5.	Filing fee for a petition to change the zone of any property		350.00
B.	Fees for submitting a site plan to the Planning Commission shall be as follows:			
	1.	Commercial or Manufacturing Zone (per acre or portion of)		\$400.00
	2.	Vending cart in Commercial or Manufacturing Zone (per acre or portion of)		200.00
	3.	Commercial subdivision site plan (per lot/unit)		200.00
	4.	Residential subdivision site plan (per lot/unit)		150.00
C.	Where submitted building plans are found to be substantially identical to plans reviewed by the building official any time within 1 year prior to the date of submission of such substantially identical plans, the plan review fees shall be 25 percent of building permit fee.			
D.	Water connection fees shall be as follows:			
	1.	Water connection (per inch line size)		\$200.00
	2.	Water connection for commercial fire prevention sprinkling systems (per inch diameter)		200.00
E.	Sewer installation fees and sewer lateral connection fees shall be as follows:			
	1.	Sewer hookup fee (main line)		\$250.00
	2.	Residential (per lot)		300.00
	3.	Commercial		500.00
	There shall be an additional \$15.00 charge per foot of property frontage over 80 feet for residential and commercial lots.			
	For commercial properties with narrow frontage or other special circumstances associated to lot size or use, the City Council may determine the appropriate lateral connection fee.			

F. Fee for engineer review of development/construction plans submitted to the Community Development Department shall be as follows:

Any individual or development company that submits a site plan and/or engineering calculations for review by the Riverdale City Engineer is responsible for payment of review costs associated with each submittal and review or reviews.

G. Public Works Department engineering cost reimbursement:

Any individual or development company's development project that requires review and/or inspection of the Riverdale City Engineer shall pay for the review and/or inspection cost associated with said review and/or inspection to Riverdale City.

H.	Building and sign permit fee:			
	1.	Building permit fee for new construction is based on actual valuation. Valuation is the cost of code regulated construction materials and the costs for labor.		
	2.	Building permit fee for remodel, addition, or interior finish are based on actual valuation of materials and labor necessary to complete the job in compliance with applicable codes. The following are guidelines to follow for establishing valuation:		
		Living area, basement (unfinished), and garage		Same as that amount adopted by the current International Code Council (ICC) building valuation data
	3.	Minimum building and sign permit fee		\$48.36
	4.	Permit fee for all signs shall be based on $\frac{1}{2}$ the actual value of the sign, including the cost of installation.		
	5.	The following are specific prescribed permit fees:		
		Water heater installation		48.36
		Furnace/AC installation		48.36
		Reroof (shingle removal)		48.36
		Power clearance		48.36
		Water/sewer laterals		48.36
		Mobile home setting		81.30
		Replacement of exterior siding, stucco or windows		48.36
		Residential solar panel installation		48.36
		Commercial solar panel installation		Based on valuation (see subsection H1 of this section)
	6.	All permit fees shall include a one percent (1%) State surcharge and a five percent (5%) city processing fee.		
	7.	Re-inspection fee		\$65.00
	8.	Development Review Fee		
		Residential (per lot)		\$15.00
		Commercial (per acre)		300.00
	9.	For use of outside consultants for plan checking and inspections or both		Actual costs including reasonable administrative and overhead costs
	10.	See schedule A attached to Resolution 2012-10 for all other building and sign permit fees.		

(Res. 2015-19, 6-16-2015; amd. Res. 2017-25, 10-17-2017, eff. 10-17-2017; Res. 2019-19, 7-16-2019; Res. 2021-18, 6-15-2021)

#### 1-12-6: PUBLIC WORKS FEES:

A.	Fees for garbage cans and garbage or garbage recycling pick up per month shall be as follows:			
	1.	First can		<del>\$ 10.62</del> \$11.47
	2.	Each additional can (minimum of 6 months)		<del>\$5.42</del> \$5.91



	3.	Garbage fees will be taken off when a resident is out of town for at least 30 days and if the water is shut off. Garbage cans must be put in an inaccessible location (garage, shed, backyard, etc.). There will be no charge assessed for shutting off or turning on the water.		
	4.	Curbside garbage recycling per month (can and biweekly pick up):		
		a. Per can		<del>\$3.12</del> \$3.40
	5.	A utility service fee waiver (water, sewer, garbage, recycle and storm) is available to all residents on active military deployment who submit a fee waiver form available at the Riverdale Civic Center or online at <a href="http://www.riverdalecity.com">www.riverdalecity.com</a> and provide a copy of their orders.		
B.	Right-of-way encroachment permit application fee			35.00
C.	Street cut fees shall be as follows:			
	1.	Deposit		1,500.00
	2.	Permit		50.00
	3.	Cut fee (per square foot)		3.10
	4.	Additional fee to cut a road less than 2 years old		500.00
D.	The water meter setting fees shall be as follows, plus current cost of meter:			
	1.	Meters 1 inch or smaller		\$20.00
	2.	Meters larger than 1 inch		50.00
E.	Water usage fees shall be as follows:			
	1.	Residential:		
		Base rate <sup>3</sup> / <sub>4</sub> " meter (no water included in base rate)		<del>15.10</del> \$21.14
		Water Usage Rates (Gallons)	Cost Per 1,000 Gallons	
		0 to 15,000	\$0.25	
		15,001 to 30,000	1.00	
		Over 30,000	1.50	
		0 to 10,000	\$0.35	
		10,001 to 20,000	\$0.88	
		20,001 to 30,000	\$1.40	
		30,001 to 50,000	\$2.05	
		50,001+	\$2.20	

	2.	Large meter residential meter size base rate (no water included in base rate) plus:			
		<u>Meter Size Base Rate Table</u>			
		1 inch or less	<del>\$ 18.69</del> \$26.17		
		1 1/2 inches	<del>26.38</del> 36.93		
		2 inches	<del>39.63</del> 55.48		
		3 inches	<del>79.63</del> 111.48		
		4 inches	<del>118.88</del> 166.43		
		6 inches	<del>239.56</del> 335.38		
		8 inches	<del>399.31</del> 559.03		
		Water Usage Rates (Gallons)	Cost Per 1,000 Gallons		
		0 to 15,000	<del>\$0.25</del>		
		15,001 to 30,000	<del>1.00</del>		
		Over 30,000	<del>1.50</del>		
		0 to 10,000	\$0.35		
		10,001 to 20,000	\$0.88		
		20,001 to 30,000	\$1.40		
		30,001 to 50,000	\$2.05		
		50,001+	\$2.20		
	3.	Commercial meter size base rate (no water included in base rate) plus:			
		<u>Meter Size Base Rate Table</u>			
		1 inch or less	<del>\$ 18.69</del> \$26.17		
		1 1/2 inches	<del>26.38</del> 36.93		
		2 inches	<del>39.63</del> 55.48		
		3 inches	<del>79.63</del> 111.48		
		4 inches	<del>118.88</del> 166.43		
		6 inches	<del>239.56</del> 335.38		
		8 inches	<del>399.31</del> 559.03		
		Water Usage Rates (Gallons)	Cost Per 1,000 Gallons		
		0 to 15,000	<del>\$0.25</del>		
		15,001 to 30,000	<del>1.50</del>		
		Over 30,000	<del>2.00</del>		
		0 to 10,000	\$0.55		
		10,001 to 20,000	\$1.05		
		20,001 to 30,000	\$2.10		
		30,001 to 50,000	\$2.80		
		50,001+	\$3.00		

	4.	Mobile home parks meter size base rate (no water included in base rate) plus:		
		<u>Meter Size Base Rate Table</u>		
		1 inch or less	<del>\$15.19</del> \$21.27	
		1 1/2 inches	<del>21.44</del> 30.02	
		2 inches	<del>32.25</del> 45.15	
		3 inches	<del>64.50</del> 90.30	
		4 inches	<del>96.69</del> 135.37	
		6 inches	<del>194.75</del> 272.65	
		8 inches	<del>324.63</del> 454.48	
		Water Usage Rates (Gallons)	Cost Per 1,000 Gallons	
		0 to 15,000	<del>\$0.25</del>	
		15,001 to 30,000	<del>1.00</del>	
		Over 30,000	<del>1.25</del>	
		0 to 10,000	\$0.35	
		10,001 to 20,000	\$0.88	
		20,001 to 30,000	\$1.40	
		30,001 to 50,000	\$1.75	
		50,001+	\$1.85	
	5.	Delinquent utility letter/ late fee		\$15.00
	6.	Water reconnect fee:		
		Restore water after first disconnect		25.00
		Restore water for a second or subsequent time because of a delinquent bill of the same occupant within 1 year from the date of the most recent termination		50.00
		Surcharge for reconnections made during nonbusiness hours		25.00
	7.	A billing adjustment of up to 50% of the leak amount for underground water service lines is available to all residents and businesses with verification that the water service line has been repaired within 2 weeks of notification of the leak.		
		A service line is the main service line from the water meter to the home or business, which includes the connection for the sprinkler system from the stop and waste valve to the main service line.		
	8.	A utility service fee waiver (water, sewer, garbage, recycle and storm) is available to all residents on active military deployment who submit a fee waiver form available at the Riverdale Civic Center or online at <a href="http://www.riverdalecity.com">www.riverdalecity.com</a> and provide a copy of their orders.		

	9.	Water rate during drought declaration:		
		Advisory Code: Blue Water Shortage Description: Normal Percentage Increase: 0%		
		Advisory Code: Gray Water Shortage Description: Advisory Percentage Increase: 0%		
		Advisory Code: Yellow Water Shortage Description: Moderate Percentage Increase: 25%		
		Advisory Code: Orange Water Shortage Description: Severe Percentage Increase: 50%		
		Advisory Code: Red Water Shortage Description: Extreme Percentage Increase: 80%		
F.	Sewer usage fees shall be as follows:			
		Residential per unit		<del>\$23.80</del> \$26.50
		Commercial		Consumption based plus water meter size fee
		<u>Sewer Based on Water Meter Size</u>		
		3/4 inch <del>\$ 28.99</del> \$32.27		
		1 inch <del>\$41.45</del> \$46.15		
		1 1/2 inches <del>\$81.76</del> \$91.02		
		2 inches <del>\$130.89</del> \$145.72		
		3 inches <del>\$244.23</del> \$271.90		
		Overage rate <del>\$0.39</del> \$0.43/1,000 gallons		
		Mobile home		<del>\$19.36</del> \$21.55
		Multi-family		<del>28.99</del> \$32.27
		Residential out of City		<del>47.58</del> \$52.97
		Commercial out of City		<del>82.89</del> \$92.28
		A utility service fee waiver (water, sewer, garbage, recycle and storm) is available to all residents on active military deployment who submit a fee waiver form available at the Riverdale Civic Center or online at <a href="http://www.riverdalecity.com">www.riverdalecity.com</a> and provide a copy of their orders.		
G.	Fire hydrant use fees shall be as follows:			

	1.	Use fee (up to 30 days)		50.00
	2.	Plus each 1,000 gallons of water used		2.50
H.	Stormwater fees shall be as follows:			
		Residential		2.20
		Commercial and commercial/residential (per 2,600 square feet equivalent services unit "ESU", with credit process for certified mitigation)		2.20
		A utility service fee waiver (water, sewer, garbage, recycle and storm) is available to all residents on active military deployment who submit a fee waiver form available at the Riverdale Civic Center or online at <a href="http://www.riverdalecity.com">www.riverdalecity.com</a> and provide a copy of their orders.		
I.		Fire line fee (per inch of line size)		1.10

(Res. 2015-19, 6-16-2015; amd. Res. 2016-16, 6-30-2016; Res. 2017-10, 6-20-2017, eff. 7-1-2017; Res. 2018-19, 7-17-2018; Res. 2019-19, 7-16-2019; Res. 2021-18, 6-15-2021)

**1-12-7: POLICE DEPARTMENT FEES:**

A.	Fingerprinting:		
	Residents (per card)		\$10.00
	Nonresidents (up to 2 cards)		25.00
B.	Initial police reports		10.00
C.	Full package police report		25.00
D.	Video evidence		\$25.00 per video plus \$25.00 per hour
E.	Discovery video requests		\$25.00
F.	Sex offender registration		25.00

(Res. 2017-25, 10-17-2017, eff. 10-17-2017)

**1-12-8: FIRE DEPARTMENT FEES:**

A.	Annual inspection fee (collected as part of the business license fee): Nonprofits registered with the IRS as a 501(c)(3) organization are exempt from paying this annual fire inspection fee.		
	Under 5,000 square feet		\$30.00
	Over 5,000 square feet (per square foot)		0.01
B.	HAZMAT cleanup fee:		
	Initial fee		See attachment D attached to Resolution 2018-19
	Time		See attachment D attached to Resolution 2018-19
	Materials		See attachment D attached to Resolution 2018-19
C.	Ambulance fees:		
	Materials		See attachment B attached to Resolution 2021-18
D.	CPR certification for outside agencies (per person)		\$20.00
E.	False fire alarms		\$48.00 per 15 minute increment

F.	Electronic transaction fee		\$2.00 per each transaction
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(Res. 2019-19, 7-16-2019; amd. Res. 2020-13, 6-16-2020; Res. 2021-18, 6-15-2021)

**1-12-9: COURT FEES:**

A. Fees assessed for parking violations shall be determined by the Judge in the Justice Court.

B. Court fines and fees to file small claims are established by the Utah Uniform Fine/Bail Schedule.

C. All other court fees and fines shall be in compliance with the criteria set forth in Utah Code Annotated or as determined by the Utah Supreme Court. (Res. 2015-19, 6-16-2015)

**1-12-10: DISHONORED ITEM CHARGE:**

All dishonored payments (including all electronic forms) that are returned to the City, shall be assessed a twenty-five dollar (\$25.00) dishonored item charge. (Res. 2018-19, 7-17-2018)

**1-12-11: COMMUNITY SERVICES FEES:**

A.	Old Glory Days fees shall be as follows:		
	1.	Booth rental for residents	\$25.00
	2.	Booth rental for nonresidents	50.00
	3.	Booth electrical hookup	10.00
	4.	Parade sales for residents	25.00
	5.	Parade sales for nonresidents	50.00
B.	Fees for the community center shall be as follows:		
	1.	Gym and exercise room - open public use - daily fee:	
		a. Individual:	
		Resident	1.00
		Nonresident	2.00
		b. Senior citizens (55 and older)	No charge
		c. Family:	
		Resident	\$ 5.00
		Nonresident	10.00
		d. Business (per employee)	2.00
		e. City employees, appointed officials and immediate household family members	No charge
	2.	Gym and exercise room - open public use - monthly fee:	
		a. Individual:	
		Resident	\$10.00
		Nonresident	20.00
		b. Senior citizens (55 and older)	No charge
		c. Family:	
		Resident	\$20.00
		Nonresident	40.00
		d. Business (per employee)	20.00
		e. City employees, appointed officials and immediate household family members	No charge
	3.	Gym and exercise room - open public use - annual fee:	
		a. Individual:	
		Resident	\$100.00
		Nonresident	200.00
		b. Senior citizens (55 and older)	No charge
		c. Family:	
		Resident	\$200.00
		Nonresident	400.00
		d. Business (per employee)	200.00
		e. City employees, appointed officials and immediate household family members	No charge
	4.	Reservation/rental:	

		a. Security deposit for all uses (refundable) minimum, or as determined by business administrator based upon use			\$100.00
		b. Gymnasium - hourly fee (2 hour minimum):			
		(1) City residents and employees			150.00
		(2) Approved nonprofit and civic groups			150.00
		(3) Noncity residents			450.00
		(4) Business			450.00
		c. Exercise room - hourly fee (1 hour minimum):			
		(1) City residents and employees			25.00
		(2) Approved nonprofit and civic groups			25.00
		(3) Noncity residents			75.00
		(4) Business			75.00
		d. Large meeting room - fee per hour (inclusive of setup and cleanup times):			
		(1) City residents and employees			20.00
		(2) Approved nonprofit and civic groups			20.00
		(3) Noncity residents			60.00
		(4) Business			60.00
		e. Small meeting room - fee per hour (inclusive of setup and cleanup times):			
		(1) City residents and employees			15.00
		(2) Approved nonprofit and civic groups			15.00
		(3) Noncity residents			45.00
		(4) Business			45.00
		f. Executive meeting room - fee per hour (inclusive of setup and cleanup times):			
		(1) City residents and employees			15.00
		(2) Approved nonprofit and civic groups			15.00
		(3) Noncity residents			45.00
		(4) Business			45.00
		g. Kitchen - fee per hour (inclusive of setup and cleanup times):			
		(1) City residents and employees			15.00
		(2) Approved nonprofit and civic groups			15.00
		(3) Noncity residents			45.00
		(4) Business			45.00
C.	Riverdale parks and pavilions - use fees:				
	1.	Small pavilion		No fees or reservations, small pavilions are available on a first come, first serve basis	
	2.	Medium pavilion:			
		a. City residents and employees			\$ 25.00
		b. Noncity residents and businesses			100.00
	3.	Large pavilion:			
		a. City residents and employees			50.00
		b. Noncity residents and businesses			150.00
		In exchange for community service, the fee may be waived by administration for Riverdale area church and civic groups.			
D.	The charge for governmental agencies shall be reviewed on a case by case basis.				
E.	Field rental: Only the Golden Spike Park east field is available for rental:				
	1.	Classification of renter (same day use):			
		a. Resident: \$20.00 first game/\$15.00 per each additional game			
		b. Nonresident: \$25.00 first game/\$20.00 per each additional game			
		c. Nonprofit: \$20.00 first game/\$15.00 per each additional game			
		d. For profit: \$25.00 first game/\$20.00 per each additional game			

		e. Business: \$25.00 first game/\$20.00 per each additional game	
	2.	Prep of fields (onetime prep)	\$ 30.00
	3.	Security deposit	100.00
	4.	Scoreboard (per field per day)	10.00
	5.	Supervisor (per hour)	20.00
F.	Senior Center:		
	1.	Lunch donation	\$ 3.50

(Res. 2015-19, 6-16-2015; amd. Res. 2016-27, 12-6-2016; Res. 2021-18, 6-15-2021)

**1-12-12: ELECTION FEES:**

A. Individuals filing as candidates for the City Council or for Mayor shall pay a twenty-five dollar (\$25.00) fee at the time of filing their candidacy with the City Recorder. This filing fee shall be refundable only if it is determined that the person filing is not qualified to be a candidate, or who is found to have improperly filed. In lieu of the filing fee, the option exists for a petition with at least fifty (50) registered voter signatures in support of the candidate. (Res. 2015-19, 6-16-2015)

**1-12-13: ANNEXATION FEES:**

Annexation fees:			
	0 - 5 acres	\$ 500.00	
	< 5 - 10 acres	1,000.00	
	> 10 acres	1,500.00	
Additional costs:			
	Reimbursement for all publication costs associated with annexation		
	Reimbursement for review fee from contracted City Engineer		
	Any unforeseen costs associated with the annexation process		

(Res. 2019-02, 1-15-2019)

**1-12-14: AMENDMENTS:**

Amendments to this chapter may be affected by resolution adopted by the Governing Body. (Res. 2019-02, 1-15-2019)



**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G9**

**SUBJECT:** Review Fraud Risk Discussion for submission to the state auditor's office.

**PRESENTER:** Cody Cardon, Business Administration

**INFORMATION:**

- a. [Executive Summary](#)
- b. [Fraud Risk Assessment Questionnaire](#)
- c. [Fraud Risk Assessment Implementation Guide](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator

### Summary of Proposed Action

Review Fraud Risk Discussion for submission to the State Auditor's Office

### Summary of Supporting Facts & Options

The City is now required annually to review the attached Fraud Risk Assessment as prepared by the State Auditor's Office and review it with the Mayor and City Council. The completed questionnaire will then need to be certified by the City's personnel and submitted to the State Auditor's Office. The City's Auditor will review the questionnaire as part of the State Compliance procedures associated with the City's annual financial audit.

Attachment "A" is the actual questionnaire and attachment "B" is the implementation guide.

### Legal Comments – City Attorney

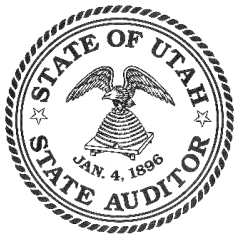
\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments – Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments – City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



OFFICE OF THE  
STATE AUDITOR

# Questionnaire

Revised December 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 in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: 330 /395 \*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 governing body adopted 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
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 (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	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 governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?	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?	20	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

\*Entity Name: Riverdale City

\*Completed for Fiscal Year Ending: June 30, 2022 \*Completion Date: June 7, 2022

\*CAO Name: Steve Brooks \*CFO Name: Cody J. Cardon

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page 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	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			

\* MC = Mitigating Control

# 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. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ 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. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

## 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 government.

**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.



## 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](https://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](https://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](https://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

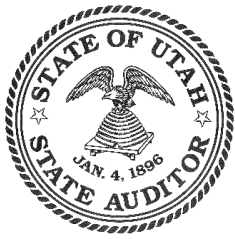
We have developed a five-level assessment score that is intended to communicate the entity's risk of undetected fraud, abuse, or noncompliance. The levels are based upon points assigned to each of the recommended measures. Since some measures are more effective than others, the most effective measures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





## 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 in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked “Yes” and enter the total on the “Total Points Earned” line.
- Based on the points earned, circle/highlight the risk level on the “Risk Level” line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

# Fraud Risk Assessment

Continued

\*Total Points Earned: \_\_\_\_/395 \*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 governing body adopted 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 (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?		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 governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training ( <a href="http://training.auditor.utah.gov">training.auditor.utah.gov</a> ) within four years of term appointment/election date?		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

\*Entity Name: \_\_\_\_\_

\*Completed for Fiscal Year Ending: \_\_\_\_\_ \*Completion Date: \_\_\_\_\_

\*CAO Name: \_\_\_\_\_ \*CFO Name: \_\_\_\_\_

\*CAO Signature: \_\_\_\_\_ \*CFO Signature: \_\_\_\_\_

\*Required

# Basic Separation of Duties

See the following page 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".				

\* MC = Mitigating Control



## 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. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ 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. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

### 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 government.

**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.

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
June 21, 2022**

**AGENDA ITEM: G10**

**SUBJECT:** Consideration of Resolution #2022-22 increasing the city's capitalization threshold, defining for financial reporting what is considered a capital asset, from \$2,000 to \$7,500.

**PRESENTER:** Cody Cardon, Business Administration

**INFORMATION:** [a. Executive Summary](#)  
[b. Resolution 2022-22](#)

**[BACK TO AGENDA](#)**



## City Council Executive Summary

For the Council meeting on:  
June 21, 2022

Petitioner:  
Cody Cardon, Business Administrator

### Summary of Proposed Action

Please consider increasing the City's capitalization threshold that defines for financial reporting what the City considers to be a capital asset from \$2,000 to \$7,500.

### Summary of Supporting Facts & Options

The City is required by Governmental Accounting Standards and the State of Utah Uniform Accounting Guidance to formally establish a capitalization threshold in defining what the City considers a capital asset of the City. Capital Assets are reported in the City's financial statements and depreciated over their estimated useful life. Items below the capitalization threshold are not considered to be capital assets and would only be reported as an expense in the City's Government Wide financial statements in the year they are purchased. Due to inflation and cost increases I would recommend that the city increase their capitalization threshold and corresponding definition of a capital asset from an initial individual cost of \$2,000 to \$7,500. This will streamline the City's depreciation schedule and reduce the tracking of smaller more insignificant items. Prior to making this request I inquired of the City's independent Auditor and they were fine with making this increase.

### Legal Comments - City Attorney

\_\_\_\_\_  
Steve Brooks, Attorney

### Fiscal Comments - Business Administrator/Budget Officer

\_\_\_\_\_  
Cody Cardon,  
Business Administrator

### Administrative Comments - City Administrator

\_\_\_\_\_  
Steve Brooks,  
City Administrator



**RESOLUTION NO. 2022-22**  
**RESOLUTION AMENDING THE CITY OF RIVERDALE'S CAPITALIZATION**  
**THRESHOLD FOR CITY ASSETS**

**WHEREAS**, the Business Administrator of Riverdale City has requested an increase in the capitalization threshold to lessen the burden of tracking smaller capital assets of the City.

**WHEREAS**, the Utah State Uniform Accounting Guidelines requires that the Business Administrator track and depreciate all capital/fixed assets of the City and requires the governing body to formally establish a capitalization threshold defining the cost of capital assets, and;

**WHEREAS**, this Resolution is intended to update the threshold that dictates when assets should be capitalized in accordance with generally accepted accounting principles.

**WHEREAS**, the City utilizes these standards in order to maintain effective managerial control.

**WHEREAS**, the previous time that this standard was evaluated was in 2004 when the City implemented the use of GASB (Governmental Accounting Standards Board) Statement No. 34 which sets a minimum capitalization threshold for assets for reporting purposes, which threshold the City has utilized since that time; and

**WHEREAS**, since that time, the costs and value to things has changed dramatically and thereby increased the workload for the business administration and auditors because of the value of things on today's market rates when compared to 2004, and

**WHEREAS**, the Business Administrator recommends that this Council adopt a policy establishing \$7,500.00 as the minimum capitalization threshold for assets effective for year-end calculations beginning FY2023; and

**WHEREAS**, the Business Administrator has applied the current standards to the current year and years previous to that and the Riverdale City Council recognizes receipt of the request from the Business Administrator, with the understanding that the new capitalization threshold will be in place until such time as the Riverdale City Council next determines a change is needed, and:

**WHEREAS**, the City Council finds that it is in the best interests of the citizens and residents of the City to accept this new threshold.

**NOW THEREFORE, BE IT RESOLVED** by the City Council for Riverdale City as follows:

1. That the Council hereby approves an amendment to the City's Asset policy to increase the asset capitalization threshold for assets from \$2,000.00 to \$7,500.00 unless said asset was acquired with award/grant monies, in part or in whole, which require the asset to be recorded differently as capital assets in order to fulfill the requirements set out in the Code of Federal Regulations or other applicable award/grant contracts; and

2. Any prior resolutions or parts thereof of the Council in conflict with the provisions herein contained are, to the extent of such conflict, hereby superseded and repealed.

3. That this resolution is effective as of July 1, 2022.

**PASSED AND ADOPTED** this \_\_\_\_ day of June 2022.

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BRADEN D. MITCHELL, Mayor

Attest:

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Michelle Marigoni  
City Recorder