

PLAIN CITY COUNCIL
MINUTES OF REGULAR MEETING
JUNE 1, 2023

The City Council of Plain City convened in a regular meeting at City Hall, 4160 W 2200 N in Plain City, on Thursday, June 1, 2023 also accessible via ZOOM beginning at 6:30 p.m.

Present: Mayor Jon Beesley, Councilmembers Jed Jenkins, Rachael Beal, Luigi Panunzio, Todd Skeen
Excused: Councilmember Buddy Sadler
Staff: Diane Hirschi, Blake Neil,
Present: Jeff Zitzelberger, Lt. Horton, Tim & Hannah Rusch
Zoom: Dan Schuler, Ryan Child

Call to Order: Mayor Beesley
Pledge of Allegiance: Councilmember Skeen
Invocation/Moment of Silence: Councilmember Jenkins

Approval of Minutes from May 18, 2023

Councilmember Jenkins moved to approve the minutes from May 18, 2023. Councilmember Panunzio seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried.

Comments: Public

There were no comments.

Report from Planning Commission

Blake Neil reported that Fiiz came in for a site plan for their sign. In the discussion, it was discovered that the building is not the same as the plans the Planning Commission approved. Blake reported that the commercial zones were discussed. Rehabilitation and port-a-potties were talked about as being in a C-3 zone. Blake reported that they had a discussion on the accessory dwelling units having the same setbacks as accessory buildings. Councilmember Jenkins questioned the 25' building height. The Mayor noted that accessory buildings have always been that height limit.

Discussion: Cameron Diehl – Utah League of Cities and Towns
Cameron Diehl from ULCT will be coming on July 6, 2023.

Discussion/Motion: Ordinance – Amend Zoning Ordinance concerning Sensitive Land Use

The City Engineer sent a letter about including elevations. It was reported that he doesn't think that adding an elevation to this is a good idea. **Councilmember Jenkins moved to approve Ordinance #2023-07 as presented. Councilmember Skeen seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried.**

Discussion/Motion: Ordinance – Amend Motor Vehicle and Traffic Ordinance concerning Prohibiting Dynamic Braking Devices

The Mayor reported that there is no need for "jake brakes" in the city limits. Lt. Horton suggested that it be limited to commercial vehicles as they are the ones that are loud. **Councilmember Skeen moved to approve Ordinance #2023-08 with the addition of commercial vehicles only. Councilmember Panunzio seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried.**

Discussion/Motion: Fraud Risk Analysis – Establishing Fraud Risk Policies

Ryan Child explained that the Utah State Auditor requires the city to do a fraud risk assessment every year. The questionnaire is calculated into points and risk levels are determined. This score can affect qualifications for crime and cyber insurance. Diane reported that in order to bump up our score from last year, we can adopt the following policies: employee/office code of ethics, annual ethics pledge form, reporting fraud or abuse policy and establishing a fraud hotline policy. Councilmember Beal questioned that the reporting fraud or abuse policy talks about an audit committee. Ryan suggested that the audit committee could be the Mayor and two council members and one person from the community. If the report was concerning the Mayor or Council, legal would get involved. The council agreed with that. **Councilmember Beal moved to approve Resolution #2023-06 as the employee/officer code of**

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ethics. Councilmember Jenkins seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried. Councilmember Beal moved to approve Resolution #2023-07 as the annual ethics pledge form. Councilmember Skeen seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried. Councilmember Beal moved to approve Resolution #2023-08 for a policy to report fraud or abuse. Councilmember Skeen seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried. Councilmember Beal moved to approve Resolution #2023-09 establishing a fraud hotline policy. Councilmember Panunzio seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried.

Motion: Approval of Business License

The following were presented for approval:

New

Duncan Bros Concessions, Inc	Andrew Duncan	1882 N 3500 W	mobile concessions
Outright Auto, Inc	Austin Maes	2414 N 4350 W	small used car dealer
American Promotional Events	TNT Fireworks	3673 W 2600 N	fireworks – inside Kents

Solicitor

Southwestern Co. Lisann Lumet Nashville, TN 37214 family educational tools

Councilmember Skeen moved to approve the business licenses as presented. Councilmember Jenkins seconded the motion. Councilmembers Jenkins, Beal, Panunzio and Skeen voted aye. The motion carried.

Motion: Approval of Warrant Register

See warrant register dated 05/18/2023 to 05/31/2023. Councilmember Beal moved to approve and pay the bills as presented. Councilmember Jenkins seconded the motion. Councilmembers Jenkins, Beal, Sadler, Panunzio, and Skeen voted aye. The motion carried.

Report from City Council

Councilmember Skeen mentioned that he talked with Chris at the landfill. Chris doesn't need all the bells and whistles on the new machine. Dan noted that those are safety items and are on the base model.

Councilmember Beal reported that the 4th is coming and wondered if the council is willing to be on a float in the parade. They indicated that they are. Councilmember Panunzio mentioned that he will have to work that day.

The Mayor reported on the grant for the headworks project and the use of ARPA money. Leftover ARPA money can be used for a fire apparatus.

At 7:00 p.m. Councilmember Skeen moved to adjourn and was seconded by Councilmember Beal. The vote was unanimous.

An online Fraud Risk training was scheduled for the work meeting but not everyone brought a device they can log into so no work meeting was held. Diane gave the Council the online training link so they can do it on their own. Once the training is completed, a certificate will be given and needs to be turned into Diane. In order for the city to get credit on the Fraud Risk Assessment, each member of the governing body must do this training once every four years. None of them have completed this training.

City Recorder

Mayor

Date approved _____

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
TAXES					
10-31-10	CURRENT YEAR PROPERTY TAXES	190,000	35,000	225,000	225,000
10-31-20	REDEMPTIONS	3,000	-	3,000	1,174
10-31-25	REGISTERED VEHICLES	22,000	-	22,000	20,000
10-31-30	SALES AND USE TAXES	1,400,000	50,000	1,450,000	1,449,658
10-31-32	RAMP TAXES	7,833	-	7,833	-
10-31-40	FRANCHISE TAXES	310,000	70,000	380,000	380,000
10-31-45	TELECOMMUNICATIONS TAXES	18,000	-	18,000	23,521
10-31-50	CELL TOWER REVENUE	60,000	-	60,000	69,265
	TOTAL TAXES	2,010,833	155,000	2,165,833	2,168,618
LICENSES AND PERMITS					
10-32-10	BUSINESS LICENSES AND PERMITS	6,000	-	6,000	8,000
10-32-21	BUILDING PERMITS	400,000	(50,000)	350,000	349,873
	TOTAL LICENSES AND PERMITS	406,000	(50,000)	356,000	357,873
INTERGOVERNMENTAL REVENUE					
10-33-56	CLASS "C" ROAD FUND ALLOTMENT	390,000	35,000	425,000	425,000
10-33-57	UDOT GRANTS	-	54,325	54,325	54,325
10-33-60	STATE GRANTS	-	-	-	-
10-33-61	CONTRIBUTIONS FROM OTHER GOV'T	145,000	(8,000)	137,000	136,951
10-33-62	OGDEN CITY AMBULANCE REIMBURSE	30,000	-	30,000	30,000
10-33-63	WACOG/WEBER CO 3600 W	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	565,000	81,325	646,325	646,276
CHARGES FOR SERVICES					
10-34-41	ENGINEERING FEES			-	912
10-34-43	LANDFILL FEES	460,000	38,000	498,000	497,617
10-34-50	ENGINEERING REIMBURSEMENTS	30,000	(13,000)	17,000	16,516
10-34-65	CEMETERY BURIAL FEES	9,000	-	9,000	2,900
10-34-74	PARK RENTAL FEES	1,500	-	1,500	1,166
10-34-75	RECREATION FEES - BASEBALL	35,000	3,000	38,000	37,893
10-34-76	REC FEES-BASKETBALL	32,000	27,000	59,000	58,865
10-34-77	RECREATION FEES - FOOTBALL	24,000	5,800	29,800	29,765
10-34-78	TRACK CLUB	6,500	-	6,500	5,416
10-34-79	CORNHOLE	800	-	800	1,023
10-34-80	VOLLEYBALL		5,150	5,150	5,150
	TOTAL CHARGES FOR SERVICES	598,800	65,950	664,750	657,223

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
<u>FINES AND FORFEITURES</u>					
10-35-10	COURT FINES	17,500	15,000	32,500	32,603
			-		
	TOTAL FINES AND FORFEITURES	17,500	15,000	32,500	32,603
<u>MISCELLANEOUS REVENUE</u>					
				-	-
10-36-10	INTEREST EARNINGS	13,000	147,000	160,000	160,000
10-36-40	4TH OF JULY REVENUES	25,000	-	25,000	25,000
10-36-41	FOUNDERS DAY REVENUE	2,000		2,000	-
10-36-42	CULTURAL ACTIVITIES	2,000	-	2,000	-
10-36-50	STREET LIGHT REVENUE	-	-	-	-
10-36-61	PARK DONATIONS	-	-	-	-
10-36-62	AMPITHEATER DONATIONS	-	-	-	-
10-36-90	SUNDRY REVENUES	20,000	16,000	36,000	36,508
10-36-91	RENTAL REVENUE	4,000		4,000	6,167
10-36-93	FILING FEES	15,000	(6,500)	8,500	8,533
10-36-94	CREDIT CARD FEES	1,000	-	1,000	1,572
10-36-98	CARES ACT	-	-	-	-
			-		
	TOTAL MISCELLANEOUS REVENUE	82,000	156,500	238,500	237,780
<u>IMPACT FEES</u>					
10-37-10	PARK IMPACT FEES	200,000	(37,000)	163,000	163,867
10-37-40	TRANSPORTATION IMPACT FEE	65,000	(16,000)	49,000	49,067
10-37-50	PUBLIC SAFETY IMPACT FEE	7,500	-	7,500	7,680
	USE OF FUND BALANCE	-	-	-	-
			-		
	TOTAL IMPACT FEES	272,500	(53,000)	219,500	220,614
TOTAL FUND REVENUE		\$ 3,952,633	\$ 370,776	\$ 4,323,409	\$ 4,320,986

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
LEGISLATIVE					
10-41-11	SALARIES - WAGES	24,000		24,000	24,000
10-41-13	SOCIAL SECURITY	2,800		2,800	1,904
10-41-14	EMPLOYEE BENEFITS	-		-	507
10-41-23	TRAVEL	2,500		2,500	-
10-41-24	OFFICE SUPPLIES AND EXPENSE	-		-	-
10-41-25	YOUTH COUNCIL	1,000		1,000	1,617
10-41-31	PROFESSIONAL STAFF-SALARIES	-		-	480
10-41-32	ATTORNEY SERVICES	12,000		12,000	12,000
10-41-33	EDUCATION AND TRAINING	10,000		10,000	7,389
10-41-34	AUDIT SERVICES	6,500		6,500	6,500
10-41-35	OFFICE CAPITAL EQUIPMENT	10,000		10,000	-
10-41-36	ENGINEERING SERVICES	100,000	44,000	144,000	143,840
10-41-37	OTHER PROFESSIONAL SERVICES	55,000		55,000	55,337
			-		
	TOTAL LEGISLATIVE	223,800	44,000	267,800	253,575
JUDICIAL					
10-42-11	SALARIES/WAGES	18,990		18,990	19,652
10-42-13	SOCIAL SECURITY	1,511		1,511	1,521
10-42-14	EMPLOYEE BENEFITS	1,500		1,500	1,252
10-42-24	OFFICE SUPPLIES AND EXPENSE	1,000		1,000	110
10-42-31	LEGAL COURT SERVICES	10,000		10,000	7,720
10-42-33	EDUCATION & TRAINING	2,000		2,000	1,875
				-	
	TOTAL JUDICIAL	35,001	-	35,001	32,131
ADMINISTRATIVE					
10-43-11	SALARIES - WAGES	171,550		171,550	137,769
10-43-13	SOCIAL SECURITY	12,954		12,954	10,355
10-43-14	EMPLOYEE BENEFITS	48,360		48,360	44,588
10-43-23	TRAVEL	2,000		2,000	1,055
10-43-24	OFFICE SUPPLIES AND EXPENSE	10,000		10,000	6,765
10-43-31	PROFESSIONAL STAFF	27,000		27,000	25,540
10-43-33	EDUCATION AND TRAINING	2,000		2,000	2,145
				-	
	TOTAL ADMINISTRATIVE	273,864	-	273,864	228,217

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
<u>NON-DEPARTMENTAL</u>					
10-49-22	PUBLIC NOTICES	9,000		9,000	1,380
10-49-50	BANK SERVICE CHARGE	500		500	2,320
10-49-51	INSURANCE AND SURETY BONDS	37,000		37,000	40,000
10-49-52	CONTINGENCY	-		-	-
10-49-53	4TH OF JULY	55,000		55,000	55,000
10-49-54	FOUNDERS DAY	2,500		2,500	-
10-49-60	CULTURAL ACTIVITIES	2,000		2,000	1,363
	POPS CONCERT	2,000		2,000	-
	EASTER EGG HUNT	1,300		1,300	-
10-49-64	PUMPKIN WALK	2,000		2,000	1,136
10-49-65	CHRISTMAS TREE LIGHTING	10,000		10,000	10,000
10-49-76	MISCELLANEOUS EXPENDITURES	32,000		32,000	21,551
10-49-77	ELECTIONS			-	-
	TOTAL NON-DEPARTMENTAL	153,300	-	153,300	132,750
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-50-11	SALARIES & WAGES	9,069		9,069	8,028
10-50-13	SOCIAL SECURITY	-		-	-
10-50-25	SHOP SUPPLY & MAINTENANCE	2,500		2,500	2,802
10-50-26	BLDGS & GROUNDS - MAINT & OPER	16,000		16,000	1,341
10-50-27	UTILITIES	85,000		85,000	88,977
10-50-28	TECHNOLOGIES	15,000		15,000	14,943
10-50-35	EQUIPMENT & SUPPLIES	7,800		7,800	644
10-50-41	UTILITIES - SHOP	-		-	-
10-50-42	UTILITIES STREET LIGHTS	-		-	-
10-50-43	UTILITIES OTHER	-		-	-
	TOTAL GENERAL GOVERNMENT BUILDINGS	135,369	-	135,369	116,735
<u>PLANNING & ZONING</u>					
10-52-26	PLANNING COMMISSION EXPENSES	7,000		7,000	7,000
10-52-30	GENERAL PLAN	20,000		20,000	5,339
10-52-33	EDUCATION AND TRAINING	2,000		2,000	-
10-52-34	PLANNER	-		-	-
	TOTAL PLANNING & ZONING	29,000	-	29,000	12,339

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
<u>PUBLIC SAFETY</u>					
10-54-11	SALARIES - WAGES	97,744		97,744	89,134
10-54-13	SOCIAL SECURITY	8,292		8,292	6,825
10-54-14	EMPLOYEE BENEFITS	10,546		10,546	10,291
10-54-33	EDUCATION AND TRAINING	2,500		2,500	-
10-54-49	EQUIPMENT SUPPLIES & MAINTENAN	15,000		15,000	22,003
10-54-51	CROSSING GUARD EXPENSES	5,000		5,000	-
10-54-53	POLICE SERVICE - WCSO	591,050		591,050	583,616
10-54-55	ANIMAL CONTROL - WCSO	45,082		45,082	47,208
10-54-57	PUBLIC SAFETY IMPACT FEES	10,000		10,000	10,000
10-54-70	STREET LIGHT OPERATION	-		-	-
			-	-	
	TOTAL PUBLIC SAFETY	785,214	-	785,214	769,076
<u>EMERGENCY GRANT</u>					
10-56-11	SALARIES	-			-
10-56-13	SOCIAL SECURITY	-			-
10-56-14	EMPLOYEE BENEFITS	-			-
10-56-20	TRAINING & TUITION	-			-
10-56-29	BUILDING (MAINT & SUPPLIES)	-			-
10-56-48	DEPARTMENT SUPPLIES	-			-
10-56-75	GRANTS	-			-
10-56-82	EMS SUPPLIES	-			-
		-	-	-	-
<u>FIRE PROTECTION</u>					
10-57-11	SALARIES - WAGES	194,607	65,000	259,607	259,046
10-57-13	SOCIAL SECURITY	15,378	4,500	19,878	19,877
10-57-14	EMPLOYEE BENEFITS	5,500	1,900	7,400	7,315
10-57-20	TRAINING & TUITION	4,000		4,000	1,289
10-57-21	PUBLIC RELATIONS	4,000		4,000	4,103
10-57-27	UTILITIES	-		-	-
10-57-29	BUILDING (MAINT. & SUPPLIES)	7,000	2,700	9,700	9,738
10-57-30	CERT	4,500	(4,000)	500	-
10-57-32	FLEET	10,000	20,000	30,000	29,740
10-57-36	EMERGENCY MITIGATION	2,000	(2,000)	-	-
10-57-50	AMBULANCE SERVICES	2,000	(2,000)	-	-
10-57-74	CAPITAL OUTLAY	-		-	-
10-57-82	EMS SUPPLIES	4,000		4,000	1,508
10-57-83	RADIO MAINTENANCE	8,000		8,000	6,142
10-57-85	FIRE REIMBURSE/TRAINING	500		500	-
10-57-86	FIRE (EQUIPMENT & MAINT)	12,000	(5,000)	7,000	2,681
10-57-87	FIRE PERSONAL PROTECTION	3,500		3,500	3,500
10-57-90	UNIFORMS	2,500		2,500	2,500
			-		
	TOTAL FIRE PROTECTION	279,485	81,100	360,585	347,439

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
STREETS					
		-			
10-60-11	SALARIES - WAGES	96,041	(30,000)	66,041	47,415
10-60-13	SOCIAL SECURITY	7,324	(3,000)	4,324	3,532
10-60-14	EMPLOYEE BENEFITS	39,213	(15,000)	24,213	21,325
10-60-20	SAFETY/CLOTHING ALLOWANCE	1,000	-	1,000	-
10-60-25	EQUIPMENT-SUPPLIES & MAINTENAN	50,000	40,000	90,000	89,574
10-60-32	FLEET	20,000	-	20,000	19,471
10-60-26	SIDEWALK REPAIR & MAINTENANCE	3,000	-	3,000	1,016
10-60-30	CLASS C ROAD WORK	410,000	80,000	490,000	490,000
10-60-31	TRANSPORTATION TAX EXPENSE	100,000	(10,000)	90,000	82,400
10-60-33	EDUCATION AND TRAVEL	1,000	-	1,000	342
10-60-73	TRANSPORTATION GRANT EXP	-	-	-	-
10-60-74	TRANSPORTATION IMPACT FEES	-	-	-	-
10-60-76	WACOG/WEBER CO 3600 W	-	21,000	21,000	20,667
		-			
	TOTAL STREETS	727,578	83,000	810,578	775,743
LANDFILL					
				-	
10-65-11	SALARIES - WAGES	24,613		24,613	20,804
10-65-13	SOCIAL SECURITY	2,321		2,321	1,642
10-65-14	EMPLOYEE BENEFITS	552		552	505
10-65-25	MAINTENANCE & OPERATIONS	10,000		10,000	3,664
10-65-26	LANDFILL CLOSURE	2,500	-	2,500	2,500
10-65-27	WASTE TRANSFER/GARBAGE PICKUP	460,000	108,655	568,655	568,655
				-	
	TOTAL LANDFILL	499,986	108,655	608,641	597,770
PARKS					
				-	
10-70-11	SALARIES - WAGES	77,619		77,619	74,305
10-70-13	SOCIAL SECURITY	6,204		6,204	5,647
10-70-14	EMPLOYEE BENEFITS	19,303		19,303	13,708
10-70-26	UTILITIES	11,500		11,500	15,871
10-70-32	FLEET	8,000		8,000	5,110
10-70-25	EQUIPMENT-SUPPLIES & MAINTENAN	65,000		65,000	25,627
10-70-27	RAMP GRANT EXPENDITURES	13,500		13,500	-
10-70-28	PARKS CAPITAL PROJECTS	20,000		20,000	-
10-70-33	EDUCATION AND TRAVEL	-		-	-
10-70-74	PARK IMPACT FEE EXPENDITURES	80,000		80,000	-
	TOTAL PARKS	301,126	-	301,126	140,267

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
RECREATION					
				-	
10-71-11	SALARIES-WAGES	100,097	7,000	107,097	106,872
10-71-13	SOCIAL SECURITY	8,071	-	8,071	8,036
10-71-14	EMPLOYEE BENEFITS	28,815	1,600	30,415	30,332
10-71-25	EQUIPMENT & SUPPLIES/BASEBALL	15,000	7,800	22,800	22,594
10-71-30	TRACK CLUB	3,500	-	3,500	3,000
10-71-33	EDUCATION AND TRAINING	1,000	-	1,000	-
10-71-40	BASKETBALL	15,000	10,000	25,000	25,000
10-71-45	CORNHOLE	1,000	-	1,000	1,592
10-71-55	EQUIPMENT & SUPPLIES/FOOTBALL	22,000	10,000	32,000	32,000
10-71-57	REFEREES - FOOTBALL	7,500	-	7,500	7,500
	VOLLEYBALL	2,000	-	2,000	-
			-	-	
	TOTAL RECREATION	203,983	36,400	240,383	236,926
TRANSFERS					
10-90-10	CONTRIBUTION TO CAPITAL FUND	200,000	200,000	400,000	400,000
	CONTRIBUTION TO LANDFILL FUND		67,063	67,063	67,063
	TOTAL TRANSFERS	200,000	267,063	467,063	467,063
	TOTAL FUND EXPENDITURES	\$ 3,847,706	\$ 620,218	\$ 4,467,924	\$ 4,110,030
	NET REVENUE OVER EXPENDITURES		✓		
		\$ 104,927	\$ (249,442)	\$ (144,515)	\$ 210,956
	GENERAL FUND TOTAL UNRESTRICTED RE	\$ 3,137,300	\$ 396,776	\$ 3,534,076	\$ 3,538,421
	GENERAL FUND TOTAL UNRESTRICTED EX	\$ 3,234,206	\$ 550,218	\$ 3,784,424	\$ 3,527,630
	EXCESS (DEFICIENCY)	\$ (96,906)	\$ (153,442)	\$ (250,348)	\$ 10,792
	GENERAL FUND RESTRICTED REVENUES	\$ 815,333	\$ (26,000)	\$ 789,333	\$ 782,565
	GENERAL FUND RESTRICTED EXPENSES	\$ 613,500	\$ 70,000	\$ 683,500	\$ 582,400
	EXCESS (DEFICIENCY)	\$ 201,833	\$ (96,000)	\$ 105,833	\$ 200,165
	TOTAL EXCESS (DEFIENCY) UNRESTRICTED	104,927	(249,442)	(144,515)	210,956

PLAIN CITY
 2023 AMENDED BUDGET
 FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
LANDFILL CLOSURE FUND					
20-36-10	INTEREST EARNINGS	500	1,600	2,100	2,083
		-	-	-	
20-39-51	TRANSFER FROM GENERAL	2,500	67,063	69,563	69,563
		-	-	-	
		<u>3,000</u>	<u>68,663</u>	<u>71,663</u>	<u>71,646</u>
	TOTAL FUND REVENUE	<u>3,000</u>	<u>68,663</u>	<u>71,663</u>	<u>71,646</u>
20-40-62	LANDFILL CLOSURE	1,000	1,000	1,000	1,500
	NET REVENUE OVER EXPENDITURES	<u>2,000</u>	<u>67,663</u>	<u>70,663</u>	<u>70,146</u>

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
CAPITAL PROJECTS FUND					
<u>MISCELLANEOUS REVENUE</u>					
45-36-10	INTEREST EARNINGS	5,000	5,000	10,000	10,000
			-		
	TOTAL MISCELLANEOUS REVENUE	5,000	5,000	10,000	10,000
<u>TRANSFERS</u>					
45-38-10	TRANSFER FROM GENERAL FUND	200,000	200,000	400,000	400,000
			-		
	TOTAL TRANSFERS	200,000	200,000	400,000	400,000
<u>SPECIAL REVENUES</u>					
45-39-51	TRANSFER IMPACT FEES FROM GENERAL	10,000	-	10,000	10,000
			-		
	TOTAL SPECIAL REVENUES	10,000	-	10,000	10,000
	TOTAL FUND REVENUE	215,000	205,000	420,000	420,000
<u>EXPENDITURES</u>					
45-40-65	REMODEL CITY HALL	-	-	-	-
45-40-70	EQUIPMENT	-	-	-	-
45-40-66	REPAIRS	-	-	-	-
45-40-74	CAPITAL PROJECTS	10,000	10,000	20,000	
45-40-65	FURNACE/AC UNIT FIRE & CITY HALL		-	-	
			-		
	TOTAL EXPENDITURES	10,000	10,000	20,000	-
			-		
	NET REVENUE OVER EXP	205,000	195,000	400,000	420,000

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
SEWER FUND					
<u>CHARGES FOR SERVICES</u>					
52-34-10	SEWER COLLECTION FEES	690,000	25,000	715,000	714,462
52-34-15	SEWER TREATMENT FEES	-	-	-	-
52-34-20	CONNECTION FEES	25,000	-	25,000	27,300
			-		
	TOTAL CHARGES FOR SERVICES	715,000	25,000	740,000	741,762
<u>IMPACT FEES</u>					
52-35-20	IMPACT FEES	250,000	-	250,000	270,600
			-		
	TOTAL IMPACT FEES	250,000	-	250,000	270,600
<u>MISCELLANEOUS REVENUE</u>					
52-36-10	INTEREST EARNINGS	6,000	14,000	20,000	20,000
52-36-20	MISCELLANEOUS REVENUE	2,000	200,000	202,000	202,000
52-36-30	CONTRIBUTED CAPITAL		-	-	-
			-		
	TOTAL MISCELLANEOUS REVENUE	8,000	214,000	222,000	222,000
			-		
			-		
	TOTAL FUND REVENUE	973,000	239,000	1,212,000	1,234,362
<u>EXPENDITURES</u>					
			-		
52-40-11	SALARIES - WAGES	80,690		80,690	79,406
52-40-13	SOCIAL SECURITY	6,080		6,080	5,930
52-40-14	EMPLOYEE BENEFITS	38,298		38,298	38,073
52-40-25	COLLECTIONS - SUPPLIES & MAINT	100,000		100,000	98,278
52-40-32	FLEET	10,000		10,000	6,056
52-40-27	UTILITIES	50,000		50,000	38,807
52-40-31	PROFESSIONAL & TECH SERVICES	10,000		10,000	5,835
52-40-33	EDUCATION AND TRAINING	2,500		2,500	5,214
52-40-34	AUDIT SERVICES	2,000		2,000	-
52-40-36	ENGINEERING SERVICES	30,000	38,000	68,000	67,555
52-40-58	BONA VISTA - SEWER COLLECTION	25,000		25,000	17,935
52-40-59	SEWER CONNECTION-CENTRAL WEBER	30,000		30,000	31,162
52-40-62	PENSION EXPENSE			-	-
52-40-65	DEPRECIATION	255,000		255,000	255,000
52-70-74	CAPITAL OUTLAY EQUIPMENT	161,000		161,000	68,075
52-70-75	CAPITAL OUTLAY INFRASTRUCTURE	1,000,000		1,000,000	-
	SEWER IMPACT FEES	140,000		140,000	-
52-80-82	DEBT SERVICE - INTEREST	37,000		37,000	29,240
			-		
	TOTAL EXPENDITURES	1,977,568	38,000	2,015,568	746,563
			-		
	NET REVENUE OVER EXPENDITURES	(1,004,568)	201,000	(803,568)	487,798

PLAIN CITY
2023 AMENDED BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024

ACCOUNT NUMBER	ACCOUNT NAME	2023 ORIGINAL BUDGET	2023 AMENDMENTS	2023 AMENDED BUDGET	2023 PROJECTED
STORM DRAIN FUND					
<u>CHARGES FOR SERVICES</u>					
53-34-10	STORM DRAIN FEES	190,000		190,000	195,087
	TOTAL CHARGES FOR SERVICES	190,000	-	190,000	195,087
<u>IMPACT FEES</u>					
53-35-20	IMPACT FEES	50,000		50,000	67,449
	TOTAL IMPACT FEES	50,000	-	50,000	67,449
<u>MISCELLANEOUS REVENUES</u>					
53-36-10	INTEREST EARNINGS	2,000		2,000	2,667
53-36-30	CONTRIBUTED CAPITAL		-		
	TOTAL MISCELLANEOUS REVENUES	2,000	-	2,000	2,667
	TOTAL FUND REVENUE	242,000	-	242,000	265,202
✓					
<u>EXPENDITURES</u>					
53-40-11	SALARIES - WAGES	78,715	(12,000)	66,715	61,747
53-40-13	SOCIAL SECURITY	5,868		5,868	4,615
53-40-14	EMPLOYEE BENEFITS	17,859	11,000	28,859	28,901
53-40-32	FLEET	5,000	1,000	6,000	6,068
53-40-74	CAPITAL OUTLAY -	-	-	-	-
53-40-25	MAINTENANCE & OPERATIONS	30,000	(12,000)	18,000	14,441
53-40-31	PROFESSIONAL & TECH SERVICES	6,000	(2,000)	4,000	3,544
53-40-33	EDUCATION AND TRAINING	2,500		2,500	2,847
53-40-34	AUDIT SERVICES	2,000		2,000	2,000
53-40-36	ENGINEERING SERVICES	10,000	(5,000)	5,000	-
53-40-58	BONA VISTA - STORM SEWER COLL	25,000		25,000	17,935
53-40-62	PENSION EXPENSE		-	-	-
53-40-65	DEPRECIATION	130,000	19,000	149,000	149,444
53-40-76	MISCELLANEOUS EXPENSES	-	-	-	-
	TOTAL EXPENDITURES	312,942	-	312,942	291,542
✓					
	NET REVENUE OVER EXPENDITURES	(70,942)	-	(70,942)	(26,340)

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
TAXES					
10-31-10	CURRENT YEAR PROPERTY TAXES	192,335	190,000	225,000	225,000
10-31-20	REDEMPTIONS	3,157	3,000	1,174	3,000
10-31-25	REGISTERED VEHICLES	19,394	22,000	20,000	20,000
10-31-30	SALES AND USE TAXES	1,449,659	1,400,000	1,449,658	1,500,000
10-31-32	RAMP TAXES	46,833	7,833	-	7,850
10-31-40	FRANCHISE TAXES	403,460	310,000	380,000	380,000
10-31-45	TELECOMMUNICATIONS TAXES	21,553	18,000	23,521	18,000
10-31-50	CELL TOWER REVENUE	32,971	60,000	69,265	60,000
	TOTAL TAXES	2,169,363	2,010,833	2,168,618	2,213,850
LICENSES AND PERMITS					
10-32-10	BUSINESS LICENSES AND PERMITS	6,490	6,000	8,000	6,000
10-32-21	BUILDING PERMITS	593,897	400,000	349,873	325,000
	TOTAL LICENSES AND PERMITS	600,387	406,000	357,873	331,000
INTERGOVERNMENTAL REVENUE					
10-33-56	CLASS "C" ROAD FUND ALLOTMENT	386,903	390,000	425,000	425,000
10-33-57	UDOT GRANTS	127,475	-	54,325	-
10-33-60	STATE GRANTS	-	-	-	-
10-33-61	CONTRIBUTIONS FROM OTHER GOV'T	130,308	145,000	136,951	140,000
10-33-62	OGDEN CITY AMBULANCE REIMBURSE	29,719	30,000	-	30,000
10-33-63	WACOG/WEBER CO 3600 W	-	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	674,405	565,000	616,276	595,000

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
<u>CHARGES FOR SERVICES</u>					
10-34-41	ENGINEERING FEES	-		912	
10-34-43	LANDFILL FEES	446,259	460,000	497,617	695,000
10-34-50	ENGINEERING REIMBURSEMENTS	39,027	30,000	16,516	30,000
10-34-65	CEMETERY BURIAL FEES	9,112	9,000	2,900	9,000
10-34-74	PARK RENTAL FEES	2,409	1,500	1,166	1,500
10-34-75	RECREATION FEES - BASEBALL	44,599	35,000	37,893	42,000
10-34-76	REC FEES-BASKETBALL	33,425	32,000	58,865	62,000
10-34-77	RECREATION FEES - FOOTBALL	41,885	24,000	29,765	35,000
10-34-78	TRACK CLUB	4,918	6,500	5,416	6,500
10-34-79	CORNHOLE	1,042	800	1,023	1,000
10-34-80	VOLLEYBALL			5,150	
	TOTAL CHARGES FOR SERVICES	<u>622,677</u>	<u>598,800</u>	<u>657,223</u>	<u>882,000</u>
<u>FINES AND FORFEITURES</u>					
10-35-10	COURT FINES	26,069	17,500	32,603	32,000
	TOTAL FINES AND FORFEITURES	<u>26,069</u>	<u>17,500</u>	<u>32,603</u>	<u>32,000</u>
<u>MISCELLANEOUS REVENUE</u>					
		-		-	
10-36-10	INTEREST EARNINGS	21,172	13,000	160,000	150,000
10-36-40	4TH OF JULY REVENUES	32,707	25,000	25,000	25,000
10-36-41	FOUNDERS DAY REVENUE	-	2,000	-	2,000
10-36-42	CULTURAL ACTIVITIES	-	2,000	-	2,000
10-36-50	STREET LIGHT REVENUE	-	-	-	-
10-36-61	PARK DONATIONS	21,000	-	-	-
10-36-62	AMPITHEATER DONATIONS	3,315	-	-	-
10-36-90	SUNDRY REVENUES	25,053	20,000	36,508	20,000
10-36-91	RENTAL REVENUE	5,475	4,000	6,167	6,000
10-36-93	FILING FEES	22,375	15,000	8,533	10,000
10-36-94	CREDIT CARD FEES	1,225	1,000	1,572	1,600
10-36-98	CARES ACT	-	-	-	
	TOTAL MISCELLANEOUS REVENUE	<u>132,323</u>	<u>82,000</u>	<u>237,780</u>	<u>216,600</u>

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
<u>IMPACT FEES</u>					
10-37-10	PARK IMPACT FEES	236,199	200,000	163,867	165,000
10-37-40	TRANSPORTATION IMPACT FEE	84,928	65,000	49,067	50,000
10-37-50	PUBLIC SAFETY IMPACT FEE	11,205	7,500	7,680	7,500
	USE OF FUND BALANCE	-	-	-	-
	TOTAL IMPACT FEES	332,332	272,500	220,614	222,500
	TOTAL FUND REVENUE	\$ 4,557,555	\$ 3,952,633	\$ 4,290,986	\$ 4,492,950

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**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
LEGISLATIVE					
		-			
10-41-11	SALARIES - WAGES	24,152	24,000	24,000	24,000
10-41-13	SOCIAL SECURITY	1,841	2,800	1,904	2,800
10-41-14	EMPLOYEE BENEFITS	-	-	507	-
10-41-23	TRAVEL	1,107	2,500	-	2,500
10-41-24	OFFICE SUPPLIES AND EXPENSE	-	-	-	-
10-41-25	YOUTH COUNCIL	1,362	1,000	1,617	1,000
10-41-31	PROFESSIONAL STAFF-SALARIES	120	-	480	-
10-41-32	ATTORNEY SERVICES	13,218	12,000	12,000	12,000
10-41-33	EDUCATION AND TRAINING	9,614	10,000	7,389	10,000
10-41-34	AUDIT SERVICES	4,650	6,500	6,500	6,500
10-41-35	OFFICE CAPITAL EQUIPMENT	9,976	10,000	-	10,000
10-41-36	ENGINEERING SERVICES	159,493	100,000	143,840	140,000
10-41-37	OTHER PROFESSIONAL SERVICES	28,553	55,000	55,337	55,000
	TOTAL LEGISLATIVE	254,086	223,800	253,575	263,800
JUDICIAL					
		-			
10-42-11	SALARIES/WAGES	18,158	18,990	19,652	23,725
10-42-13	SOCIAL SECURITY	1,395	1,511	1,521	1,800
10-42-14	EMPLOYEE BENEFITS	1,406	1,500	1,252	1,500
10-42-24	OFFICE SUPPLIES AND EXPENSE	810	1,000	110	1,000
10-42-31	LEGAL COURT SERVICES	8,663	10,000	7,720	10,000
10-42-33	EDUCATION & TRAINING	782	2,000	1,875	2,000
	TOTAL JUDICIAL	31,215	35,001	32,131	40,025

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
ADMINISTRATIVE					
		-			
10-43-11	SALARIES - WAGES	133,045	171,550	137,769	148,790
10-43-13	SOCIAL SECURITY	9,874	12,954	10,355	11,184
10-43-14	EMPLOYEE BENEFITS	45,890	48,360	44,588	48,155
10-43-23	TRAVEL	857	2,000	1,055	2,000
10-43-24	OFFICE SUPPLIES AND EXPENSE	10,852	10,000	6,765	10,000
10-43-31	PROFESSIONAL STAFF	23,412	27,000	25,540	28,000
10-43-33	EDUCATION AND TRAINING	345	2,000	2,145	2,000
	TOTAL ADMINISTRATIVE	224,274	273,864	228,217	250,129
NON-DEPARTMENTAL					
10-49-22	PUBLIC NOTICES	3,001	9,000	1,380	9,000
10-49-50	BANK SERVICE CHARGE	1,697	500	2,320	2,500
10-49-51	INSURANCE AND SURETY BONDS	34,938	37,000	40,000	40,000
10-49-52	CONTINGENCY	-	-	-	-
10-49-53	4TH OF JULY	51,094	55,000	55,000	55,000
10-49-54	FOUNDERS DAY	893	2,500	-	2,500
10-49-60	CULTURAL ACTIVITIES	24,415	2,000	1,363	2,000
	POPS CONCERT	-	2,000	-	2,000
	EASTER EGG HUNT	-	1,300	-	1,300
10-49-64	PUMPKIN WALK	-	2,000	1,136	2,500
10-49-65	CHRISTMAS TREE LIGHTING	-	10,000	10,000	12,000
10-49-76	MISCELLANEOUS EXPENDITURES	26,998	32,000	21,551	32,000
10-49-77	ELECTIONS	4,288		-	20,000
	TOTAL NON-DEPARTMENTAL	147,323	153,300	132,750	180,800

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-50-11	SALARIES & WAGES	8,059	9,069	8,028	8,670
10-50-13	SOCIAL SECURITY	-	-	-	-
10-50-25	SHOP SUPPLY & MAINTENANCE	1,517	2,500	2,802	2,500
10-50-26	BLDGS & GROUNDS - MAINT & OPER	7,201	16,000	1,341	16,000
10-50-27	UTILITIES	93,337	85,000	88,977	90,000
10-50-28	TECHNOLOGIES	11,096	15,000	14,943	15,000
10-50-35	EQUIPMENT & SUPPLIES	2,729	7,800	644	7,800
10-50-41	UTILITIES - SHOP	-	-	-	-
10-50-42	UTILITIES STREET LIGHTS	-	-	-	-
10-50-43	UTILITIES OTHER	-	-	-	-
TOTAL GENERAL GOVERNMENT BUILDINGS		123,938	135,369	116,735	139,970
<u>PLANNING & ZONING</u>					
10-52-26	PLANNING COMMISSION EXPENSES	7,257	7,000	7,000	7,000
10-52-30	GENERAL PLAN	-	20,000	5,339	6,000
10-52-33	EDUCATION AND TRAINING	-	2,000	-	2,000
10-52-34	PLANNER	-	-	-	-
TOTAL PLANNING & ZONING		7,257	29,000	12,339	15,000
<u>PUBLIC SAFETY</u>					
10-54-11	SALARIES - WAGES	85,829	97,744	89,134	96,264
10-54-13	SOCIAL SECURITY	7,398	8,292	6,825	7,371
10-54-14	EMPLOYEE BENEFITS	8,482	10,546	10,291	11,114
10-54-33	EDUCATION AND TRAINING	-	2,500	-	-
10-54-49	EQUIPMENT SUPPLIES & MAINTENAN	7,601	15,000	22,003	22,000
10-54-51	CROSSING GUARD EXPENSES	11,131	5,000	-	5,000
10-54-53	POLICE SERVICE - WCSO	485,916	591,050	583,616	624,819
10-54-55	ANIMAL CONTROL - WCSO	44,904	45,082	47,208	52,000
10-54-57	PUBLIC SAFETY IMPACT FEES	10,000	10,000	10,000	10,000
10-54-70	STREET LIGHT OPERATION	-	-	-	-
TOTAL PUBLIC SAFETY		661,261	785,214	769,076	828,569

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
EMERGENCY GRANT					
10-56-11	SALARIES	-	-	-	
10-56-13	SOCIAL SECURITY	-	-	-	
10-56-14	EMPLOYEE BENEFITS	-	-	-	
10-56-20	TRAINING & TUITION	-	-	-	
10-56-29	BUILDING (MAINT & SUPPLIES)	-	-	-	
10-56-48	DEPARTMENT SUPPLIES	-	-	-	
10-56-75	GRANTS	-	-	-	
10-56-82	EMS SUPPLIES	-	-	-	
		-	-	-	-
FIRE PROTECTION					
10-57-11	SALARIES - WAGES	209,058	194,607	259,046	279,770
10-57-13	SOCIAL SECURITY	16,055	15,378	19,877	21,467
10-57-14	EMPLOYEE BENEFITS	5,969	5,500	7,315	7,900
10-57-20	TRAINING & TUITION	421	4,000	1,289	4,000
10-57-21	PUBLIC RELATIONS	3,193	4,000	4,103	4,000
10-57-27	UTILITIES	-	-	-	-
10-57-29	BUILDING (MAINT. & SUPPLIES)	7,511	7,000	9,738	7,000
10-57-30	CERT	-	4,500	-	2,000
10-57-32	FLEET	21,701	10,000	29,740	20,000
10-57-36	EMERGENCY MITIGATION	-	2,000	-	-
10-57-50	AMBULANCE SERVICES	-	2,000	-	-
10-57-74	CAPITAL OUTLAY	-	-	-	-
10-57-82	EMS SUPPLIES	1,285	4,000	1,508	4,000
10-57-83	RADIO MAINTENANCE	100	8,000	6,142	8,000
10-57-85	FIRE REIMBURSE/TRAINING	-	500	-	-
10-57-86	FIRE (EQUIPMENT & MAINT)	13,223	12,000	2,681	12,000
10-57-87	FIRE PERSONAL PROTECTION	-	3,500	3,500	3,500
10-57-90	UNIFORMS	-	2,500	2,500	7,500
	TOTAL FIRE PROTECTION	278,515	279,485	347,439	381,137

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
STREETS					
				-	
10-60-11	SALARIES - WAGES	74,151	96,041	47,415	51,208
10-60-13	SOCIAL SECURITY	5,524	7,324	3,532	3,815
10-60-14	EMPLOYEE BENEFITS	30,840	39,213	21,325	23,031
10-60-20	SAFETY/CLOTHING ALLOWANCE	226	1,000	-	1,000
10-60-25	EQUIPMENT-SUPPLIES & MAINTENAN	61,183	50,000	89,574	50,000
10-60-32	FLEET	33,248	20,000	19,471	20,000
10-60-26	SIDEWALK REPAIR & MAINTENANCE	2,039	3,000	1,016	3,000
10-60-30	CLASS C ROAD WORK	397,170	410,000	490,000	410,000
10-60-31	TRANSPORTATION TAX EXPENSE	104,870	100,000	82,400	100,000
10-60-33	EDUCATION AND TRAVEL	520	1,000	342	1,000
10-60-73	TRANSPORTATION GRANT EXP	-	-	-	-
10-60-74	TRANSPORTATION IMPACT FEES	-	-	-	84,000
10-60-76	WACOG/WEBER CO 3600 W	30,744	-	20,667	-
		-			
	TOTAL STREETS	740,514	727,578	775,743	747,054
LANDFILL					
				-	
10-65-11	SALARIES - WAGES	23,093	24,613	20,804	30,000
10-65-13	SOCIAL SECURITY	1,798	2,321	1,642	1,900
10-65-14	EMPLOYEE BENEFITS	463	552	505	531
10-65-25	MAINTENANCE & OPERATIONS	7,461	10,000	3,664	10,000
10-65-26	LANDFILL CLOSURE	2,500	2,500	2,500	2,500
10-65-27	WASTE TRANSFER/GARBAGE PICKUP	470,110	460,000	568,655	723,000
	TOTAL LANDFILL	505,426	499,986	597,770	767,931

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
PARKS					
10-70-11	SALARIES - WAGES	69,059	77,619	74,305	80,250
10-70-13	SOCIAL SECURITY	5,195	6,204	5,647	8,320
10-70-14	EMPLOYEE BENEFITS	17,181	19,303	13,708	14,393
10-70-26	UTILITIES	8,085	11,500	15,871	16,000
10-70-32	FLEET	12,237	8,000	5,110	8,000
10-70-25	EQUIPMENT-SUPPLIES & MAINTENAN	48,400	65,000	25,627	65,000
10-70-27	RAMP GRANT EXPENDITURES	49,226	13,500	-	-
10-70-28	PARKS CAPITAL PROJECTS	74,444	20,000	-	23,000
10-70-33	EDUCATION AND TRAVEL	-	-	-	-
10-70-74	PARK IMPACT FEE EXPENDITURES	182,498	80,000	-	20,000
TOTAL PARKS		466,324	301,126	140,267	234,963
RECREATION					
10-71-11	SALARIES-WAGES	86,888	100,097	106,872	115,421
10-71-13	SOCIAL SECURITY	6,563	8,071	8,036	8,717
10-71-14	EMPLOYEE BENEFITS	27,097	28,815	30,332	36,736
10-71-25	EQUIPMENT & SUPPLIES/BASEBALL	22,831	15,000	22,594	23,000
10-71-30	TRACK CLUB	3,084	3,500	3,000	3,500
10-71-33	EDUCATION AND TRAINING	-	1,000	-	1,000
10-71-40	BASKETBALL	24,833	15,000	25,000	25,000
10-71-45	CORNHOLE	620	1,000	1,592	1,600
10-71-55	EQUIPMENT & SUPPLIES/FOOTBALL	19,989	22,000	32,000	35,000
10-71-57	REFEREES - FOOTBALL	3,584	7,500	7,500	7,500
	VOLLEYBALL	-	2,000	-	2,000
TOTAL RECREATION		195,488	203,983	236,926	259,474

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
TRANSFERS					
10-90-10	CONTRIBUTION TO CAPITAL FUND	425,000	200,000	400,000	50,186
	CONTRIBUTION TO LANDFILL FUND			67,063	67,063
	TOTAL TRANSFERS	425,000	200,000	467,063	117,249
TOTAL FUND EXPENDITURES		\$ 4,060,621	\$ 3,847,706	\$ 4,110,030	\$ 4,226,100
✓					
NET REVENUE OVER EXPENDITURES		\$ 496,934	\$ 104,927	\$ 180,956	\$ 266,850
GENERAL FUND TOTAL UNRESTRICTED REVENUES		\$ 3,137,300	\$ 3,508,421	\$ 3,508,421	\$ 3,697,600
GENERAL FUND TOTAL UNRESTRICTED EXPENSES		\$ 3,234,206	\$ 3,527,630	\$ 3,527,630	\$ 3,686,100
EXCESS (DEFICIENCY)		\$ (96,906)	\$ (19,208)	\$ (19,208)	\$ 11,500
GENERAL FUND RESTRICTED REVENUES		\$ 815,333	\$ 782,565	\$ 782,565	\$ 795,350
GENERAL FUND RESTRICTED EXPENSES		\$ 613,500	\$ 582,400	\$ 582,400	\$ 540,000
EXCESS (DEFICIENCY)		\$ 201,833	\$ 200,165	\$ 200,165	\$ 255,350
TOTAL EXCESS (DEFICIENCY) UNRESTRICTED & RESTRICTED		104,927	180,956	180,956	266,850

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
LANDFILL CLOSURE FUND					
20-36-10	INTEREST EARNINGS	307	500	2,083	500
		-	-		-
20-39-51	TRANSFER FROM GENERAL	2,500	2,500	69,563	69,563
			-		
		<u>2,807</u>	<u>3,000</u>	<u>71,646</u>	<u>70,063</u>
	TOTAL FUND REVENUE	<u>2,807</u>	<u>3,000</u>	<u>71,646</u>	<u>70,063</u>
20-40-62	LANDFILL CLOSURE	1,841	1,000	1,500	1,500
	NET REVENUE OVER EXPENDITURES	<u>966</u>	<u>2,000</u>	<u>70,146</u>	<u>70,063</u>

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
CAPITAL PROJECTS FUND					
<u>MISCELLANEOUS REVENUE</u>					
45-36-10	INTEREST EARNINGS	7,000	5,000	10,000	5,000
	TOTAL MISCELLANEOUS REVENUE	<u>7,000</u>	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>
<u>TRANSFERS</u>					
45-38-10	TRANSFER FROM GENERAL FUND	425,000	200,000	400,000	50,186
	TOTAL TRANSFERS	<u>425,000</u>	<u>200,000</u>	<u>400,000</u>	<u>50,186</u>
<u>SPECIAL REVENUES</u>					
45-39-51	TRANSFER IMPACT FEES FROM GENERAL	10,000	10,000	10,000	10,000
	TOTAL SPECIAL REVENUES	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	TOTAL FUND REVENUE	<u>442,000</u>	<u>215,000</u>	<u>420,000</u>	<u>65,186</u>
<u>EXPENDITURES</u>					
45-40-65	REMODEL CITY HALL	-	-	-	-
45-40-70	EQUIPMENT	23,142	-	-	35,600
45-40-66	REPAIRS	-	-	-	-
45-40-74	CAPITAL PROJECTS	-	10,000	-	725,000
45-40-65	FURNACE/AC UNIT FIRE & CITY HALL	-	-	-	-
	TOTAL EXPENDITURES	<u>23,142</u>	<u>10,000</u>	<u>-</u>	<u>760,600</u>
	NET REVENUE OVER EXP	<u>418,858</u>	<u>205,000</u>	<u>420,000</u>	<u>(695,414)</u>

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
SEWER FUND					
<u>CHARGES FOR SERVICES</u>					
52-34-10	SEWER COLLECTION FEES	689,795	690,000	714,462	715,000
52-34-15	SEWER TREATMENT FEES	-	-	-	-
52-34-20	CONNECTION FEES	42,253	25,000	27,300	25,000
		-			
	TOTAL CHARGES FOR SERVICES	732,047	715,000	741,762	740,000
<u>IMPACT FEES</u>					
52-35-20	IMPACT FEES	377,641	250,000	270,600	250,000
	TOTAL IMPACT FEES	377,641	250,000	270,600	250,000
<u>MISCELLANEOUS REVENUE</u>					
52-36-10	INTEREST EARNINGS	8,000	6,000	20,000	6,000
52-36-20	MISCELLANEOUS REVENUE	453,816	2,000	-	1,050,000
52-36-30	CONTRIBUTED CAPITAL	174,291		-	
	TOTAL MISCELLANEOUS REVENUE	636,106	8,000	20,000	1,056,000
	TOTAL FUND REVENUE	1,745,794	973,000	1,032,362	2,046,000

✓

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
EXPENDITURES					
		-			
52-40-11	SALARIES - WAGES	68,057	80,690	79,406	85,758
52-40-13	SOCIAL SECURITY	5,053	6,080	5,930	7,214
52-40-14	EMPLOYEE BENEFITS	33,653	38,298	38,073	39,976
52-40-25	COLLECTIONS - SUPPLIES & MAINT	74,933	100,000	98,278	100,000
52-40-32	FLEET	6,665	10,000	6,056	10,000
52-40-27	UTILITIES	41,121	50,000	38,807	50,000
52-40-31	PROFESSIONAL & TECH SERVICES	5,265	10,000	5,835	10,000
52-40-33	EDUCATION AND TRAINING	955	2,500	5,214	2,500
52-40-34	AUDIT SERVICES	2,000	2,000	-	2,000
52-40-36	ENGINEERING SERVICES	51,270	30,000	67,555	30,000
52-40-58	BONA VISTA - SEWER COLLECTION	18,001	25,000	17,935	25,000
52-40-59	SEWER CONNECTION-CENTRAL WEBER	31,889	30,000	31,162	30,000
52-40-62	PENSION EXPENSE	3,687		-	
52-40-65	DEPRECIATION	201,005	255,000	255,000	255,000
52-70-74	CAPITAL OUTLAY EQUIPMENT	0	161,000	68,075	84,000
52-70-75	CAPITAL OUTLAY INFRASTRUCTURE	-	1,000,000	-	1,000,000
	SEWER IMPACT FEES	-	140,000	-	20,000
52-80-82	DEBT SERVICE - INTEREST	27,180	37,000	29,240	37,000
TOTAL EXPENDITURES		570,734	1,977,568	746,563	1,788,449
✓					
NET REVENUE OVER EXPENDITURES		1,175,061	(1,004,568)	285,798	257,551

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
STORM DRAIN FUND					
<u>CHARGES FOR SERVICES</u>					
53-34-10	STORM DRAIN FEES	191,114	190,000	195,087	195,000
	TOTAL CHARGES FOR SERVICES	<u>191,114</u>	<u>190,000</u>	<u>195,087</u>	<u>195,000</u>
<u>IMPACT FEES</u>					
53-35-20	IMPACT FEES	97,829	50,000	67,449	50,000
	TOTAL IMPACT FEES	<u>97,829</u>	<u>50,000</u>	<u>67,449</u>	<u>105,000</u>
<u>MISCELLANEOUS REVENUES</u>					
53-36-10	INTEREST EARNINGS	3,000	2,000	2,667	2,000
53-36-30	CONTRIBUTED CAPITAL	176,930			
	TOTAL MISCELLANEOUS REVENUES	<u>179,930</u>	<u>2,000</u>	<u>2,667</u>	<u>2,000</u>
	TOTAL FUND REVENUE	<u>468,873</u>	<u>242,000</u>	<u>265,202</u>	<u>302,000</u>

✓

**PLAIN CITY
TENTATIVE BUDGET
FOR THE BUDGET YEAR ENDED JUNE 30, 2024**

ACCOUNT NUMBER	ACCOUNT NAME	PRIOR YEAR ACTUAL	2023 ORIGINAL BUDGET	2023 PROJECTED	2024 BUDGET ORIGINALLY PROPOSED
EXPENDITURES					
53-40-11	SALARIES - WAGES	58,319	78,715	61,747	66,687
53-40-13	SOCIAL SECURITY	4,296	5,868	4,615	4,984
53-40-14	EMPLOYEE BENEFITS	30,422	17,859	28,901	31,213
53-40-32	FLEET	4,181	5,000	6,068	5,000
53-40-74	CAPITAL OUTLAY -	-	-	-	6,500
53-40-25	MAINTENANCE & OPERATIONS	23,176	30,000	14,441	30,000
53-40-31	PROFESSIONAL & TECH SERVICES	7,689	6,000	3,544	6,000
53-40-33	EDUCATION AND TRAINING	-	2,500	2,847	2,500
53-40-34	AUDIT SERVICES	2,000	2,000	2,000	2,000
53-40-36	ENGINEERING SERVICES	-	10,000	-	10,000
53-40-58	BONA VISTA - STORM SEWER COLL	18,001	25,000	17,935	25,000
53-40-62	PENSION EXPENSE	3,025	-	-	-
53-40-65	DEPRECIATION	85,523	130,000	149,444	150,000
53-40-76	MISCELLANEOUS EXPENSES	8	-	-	-
TOTAL EXPENDITURES		<u>236,641</u>	<u>312,942</u>	<u>291,542</u>	<u>339,884</u>
NET REVENUE OVER EXPENDITURES		<u>232,233</u>	<u>(70,942)</u>	<u>(26,340)</u>	<u>(37,884)</u>

CERTIFIED TAX RATES

View [Data Entry](#) [Reports](#) [Forms](#) [Administration](#)

Tax Year **2023** County **29_WEBER** Entity **3060_PLAIN CITY** Accounting Cycle: Fiscal Year

Preliminary Data

Save **Approve**

Proposed Tax Rate Value: \$ 863,510,974
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	0.000245	0.000245	211,560				
190	Discharge of Judgement			\$59-2-1328 & 1330	Sufficient		0.000245	211,560	0.000000			
	Total Tax Rate						0.000245	211,560	0.000000		0.000000	

NOTES:



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
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 (training.auditor.utah.gov) 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: Plain City

*Completed for Fiscal Year Ending: June 30, 2023 *Completion Date: May 23, 2023

*CAO Name: Diane Hirschi *CFO Name: Ryan Child

*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.