



**RIVERDALE CITY COUNCIL AGENDA  
CIVIC CENTER - 4600 S. WEBER RIVER DR.  
TUESDAY – NOVEMBER 17, 2015**

**5:30 p.m. – Work Session (City Council Conference Room)**

*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**

**C. Moment of Silence**

**D. Open Communications**

(This is an opportunity to address the City Council regarding your concerns or ideas. Please try to limit your comments to three minutes.)

**E. Presentations and Reports**

1. Mayor's Report

2. City Administration Report

- a. Departments October
- b. November Anniversaries Employee Recognition
- c. Staffing Authorization Plans October
- d. Community Development Report

3. Report on Fiscal Year 2014-2015 Audit

*Presenter: Jeff Ambrose, Christensen Palmer & Ambrose, Certified Public Accountants*

**F. Consent Items**

1. Review of meeting minutes from:  
October 20, 2015 City Council Work Session  
October 20, 2015 City Council Regular Session

**G. Action Items**

1. Consideration of Resolution 2015-34 canvassing, accepting & approving the results of the Municipal General Election held on 11/3/15

*Presenter: Jackie Manning, City Recorder*

2. Consideration of Resolution 2015-29 Amending HR Policy 3-3, Anti-Nepotism, 6-3 Use of City Vehicles, 8-2 Travel and Training, and 9-17 Employee Recognition

*Presenter: Stacey Comeau, Human Resources*

3. Ordinance 872 Amending City Code Title 5, Police Regulations, and Title 7, Public Ways and Property, Amending Rules and Regulations by Allowing Archery Under Certain Situations.

*Presenter: Steve Brooks, City Attorney*

**H. Discretionary Items**

**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 X 1232 at least 48 hours in advance of the meeting. The Public is invited to attend City Council Meetings.

**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 13<sup>th</sup> day of November, 2015 at the Riverdale City Hall Noticing Board and on the City website at <http://www.riverdalecity.com/>. A copy was also provided to the Standard-examiner on November 13, 2015. Jackie Manning, City Recorder.

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
November 17, 2015**

**AGENDA ITEM: E2**

**SUBJECT:** City Administration Report

**ACTION REQUESTED BY PETITIONER:** Information only

**INFORMATION:**

- a. [October Department Reports](#)
- b. [November Anniversaries Employee Recognition](#)
- c. [Staffing Authorization Plan](#)
- d. [Community Development Projects Status Report](#)

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



## Mayor & City Council Monthly Summary Report October 2015



### **City Administration:**

#### 1. Rodger Worthen:

- Met with residents regarding 550 West RDA rental houses
- Met with City engineer to discuss WFRC letter of intent submittals
- Held weekly update meetings with Community Dev and Mayor
- Attended training meetings with URMMA on insurance inspections
- Attended Senior Center senior advising
- HUD resiliency grant work with JUB engineers and staff/open house meeting
- Worked on RDA property on West bench and 550 West
- Participated in a very successful MATT tour of Riverdale
- Road the trails south of City hall with Councilor Staten
- Met with representatives of the National Park service regarding award of funding for project planning and assistance on the NPS RTCA grant.
- Held weekly staff meetings
- Staff annual performance interviews
- RDA loan work
- Sewer Line capacity discussion meeting with Shawn and Mike Eggett
- Various day to day issues
- Attended new car dealership meeting with Mayor Searle
- Completed the annual RDA report final and submitted to state auditor's office
- Scope work and planning for Rohmer park trail connection possibilities with the Terrace
- Discussions with new Fire Chief on dept. issues.
- Work with Police and Public Works department on traffic safety issues mentioned in City Council meetings.

#### 2. Lynette Limburg:

- General customer service, information to the public, follow-up on information requests and support for administrative events.
- Prosecution –Prepared files and additional information in regard to prosecution process.
- Prepared paperwork & files for 89 pre-trials & 5 trials.
- Follow-up and filing of court dispositions after pre- trial or trial. .
- Record requests – 20 GRAMA requests for police reports, videos and other miscellaneous city records.
- Community Development Department - 9 Building permits issued
- Building inspections scheduled and logged.
- Support for employee quarterly training
- Attended county election judge training for General Municipal Election

#### 3. Jackie Manning:

- Attended Weber County Election Poll Worker Training for General Municipal Election
- Prepared City Council, Planning Commission, and RDA Meeting agendas, packets, and meeting minutes.
- Attended DWMRA City Recorder Monthly Training
- Various Election Official Duties
- Daily scanning, filing, updating and tracking spreadsheets

- GRAMA Research and Processed Request

**Business Administration:**

Lynn Fortie:

- Routine phone & computer problem resolution. Routine management issues and resolution.
- Routine accounting issues. Worked with auditors on audit. Fiber had some engineering problems and is still not connected.

Stacey Comeau / HR:

New Hires:	Jared Sholly	Fire
Terminations:	Deborah Cox Mitch Vaanderen	Community Services Public Works

- 10/6/15 Employee Flu Shot Clinic
- 10/12/15 Attended NUHRA Board Meeting
- 10/15/15 NUHRA Training Luncheon
- 10/29/15 ULGT Leadership Conference

Chris Stone:

- Completed employee evaluations for part-time custodial staff.
- Provided background support for the Riverdale Mobile Active Transportation Tour on Oct. 7.
- Provided coverage for vacationing part-time custodial staff
- Set up for employee training meeting at the Community Center.
- Various updates to the city website and social media sites.
- Completed the City newsletter for November.
- Completed the employee newsletter for November.

Rich Taylor:

**Youth Basketball:** Basketball for boys & girls 1<sup>st</sup> & 2<sup>nd</sup> grade and girls only grades 3<sup>rd</sup> thru 9<sup>th</sup> started the 20<sup>th</sup> of the month. Total number is 54 participating in this activity.

**Youth Flag Football:** This league finished up the 8th of the month.

**Intramurals:** Broom Ball is the activity of the month. We have 34 participants. This activity will finish the first week in November. We also have 25 kids participating in Kid's Korner, the activity for the month is Lego building.

**Smart Start:** This activity finished up the 15th of October.

**Riverdale Youth Council:** The RYC met and made plans for a city Halloween activity. The activity took place at the Community Center on October 23<sup>rd</sup>. They had a haunted house, hay rides, several activities in the gym and served hot chocolate and cookies. We had over 650 people come and enjoy the evening with their family. They also decided on a Christmas Lighting Contest, Legislative Day, Easter Egg Hunt and sunrise service for Old Glory Days.

**Special Assignments:**

1. Completed employee evaluations
2. Attended Veteran's meeting
3. Plan Veteran's Day program
4. Completed and submitted an archery grant.

**Fire Department:**

- Met with each department member to discuss changes, attitudes and positive attributes of the Fire Department
- Discussion with Regional Urban Search and Rescue Committee about purchase of a Heavy Rescue that would be staffed at Riverdale Fire Station.
- Updated and re-wrote Fire Department policy manual  
Improved dispatch stacking for Heavy Rescue 41

### **Police Department:**

#### **PATROL**

Officers responded to the area of 4375 S. 975 W. on report of a domestic disturbance. A family member reported that her daughter had been fighting with her boyfriend all day and feared there was a physical fight occurring. The boyfriend was just released from prison yesterday. Officers arrived and could not get anyone to come to the door. They found a broken window to the rear of the apartment. Fearing someone could be injured inside they entered and did not find anyone inside, however, they did observe a lot of damaged property including doors that had been kicked in and had holes punched in them. Both the male and female involved eventually showed up at the residence and were questioned. A search warrant was drafted to recover evidence inside the home. Both individuals were booked into jail for domestic related charges.

Officer Bingham was dispatched to Walmart on report of a male on a skateboard looking into vehicles. Several witnesses reported this to Walmart employees. Officer Bingham observed the suspect skating through the parking lot and stopped him to investigate. The suspect was immediately aggressive with Officer Bingham and called him profane and racist names. Officer Bingham obtained his name and asked him to stand at the front of his vehicle and keep his hands out of his pockets. The suspect refused, putting his hands in his pockets and began to threaten Officer Bingham and told him he was going to kick his a\$\$\$. Officer Bingham attempted to detain the suspect in handcuffs, but he resisted and fought with Officer Bingham. Officer Bingham was able to pin the suspect down on the ground and call for backup. He eventually was able to get him into handcuffs as backup arrived. The suspect was charged with interfering with an arresting officer.

Sgt. Engstrom was watching a residence on Highland Dr. for a female who had felony warrants for her arrest from a previous case in Riverdale. He stopped a vehicle as it left the residence for a traffic violation and ended up finding cocaine and marijuana in the vehicle in distribution quantity with a scale. He took one male into custody for the drug offenses. He learned that the female with the warrant was still inside. He along with other officers attempted to get the homeowner to comply with having the wanted female come outside, but they refused to cooperate. A search warrant was written for the house and was given to the homeowner. The wanted female gave herself up and came out of the house. The homeowners will be charged for obstruction.

Officer Thompson responded on a crash where male who was facing east on Riverdale Rd. at I-84 drove through the intersection and directly into the concrete wall over I-84. The driver was DUI and refused to cooperate with a blood draw. A search warrant was written for the suspect's blood and the sample was obtained. The suspect was charged with DUI.

Officers responded to Burger King on an assault between employees. It was reported that one female employee had attacked another female while at work. Officers arrived and located the victim who had been punched multiple times by the suspect. Co-workers attempted to break up the fight, but the suspect fought through them and continued the assault. A customer entered the kitchen area and attempted to stop the fight and she was also assaulted, being bitten by the suspect. The suspect was taken into custody and booked into jail.

Officer McBride responded to the area of 5800 S. South Weber Drive on a juvenile threatening suicide who had ran away from her parents. The juvenile was located and was somewhat uncooperative. She had attempted to kill herself with a shoelace. Officer McBride was able to get her into his vehicle to transport to the hospital. During transport, she removed her shoelace, wrapped it around her neck and attempted to

choke herself. Officer McBride was able to remove the shoelace from her neck and take her into the emergency room. She attempted to run off while in the emergency room and Officer McBride once again had to restrain her. She was left in the care of the hospital for treatment.

Officers were dispatched to Tony Divino Toyota at 0300 hours in the morning on report of two suspects trying to force the doors of the business open. Officer McBride arrived and began searching for the two, he heard a noise and observed two individuals running off behind the business, jumping the fence and running through the field. Officers chased after the suspects, but were unable to find them. The suspects did damage to the building when they attempted to enter it. The case is still being investigated.

Officer Tomlinson stopped a vehicle at 900 W. Riverdale Rd. He spoke with the occupants of the vehicle and a K9 was sent to the scene that alerted to the presence of narcotics in the vehicle. The female passenger gave a false name and upon learning her true identity, she had a felony warrant for her arrest. Officers could see that she had a large quantity of drugs she was concealing on her person. Once she was taken into custody they searched her person and located one pound of methamphetamine. She was booked into jail.

## **Investigations**

**Credit Card Fraud-** A female shopper left her credit card at the register while shopping at Sam's Club. A Sam's club cashier picked the card up and used it several times at Wal-Mart. Detective Pippin identified the suspect through surveillance at Wal-Mart. Detective Pippin interviewed the suspect whom confessed to stealing the credit card and using it. The suspect was summonsed for credit card fraud.

**Retail Theft-** Detective Pippin conducted follow up on several retail thefts that were committed by the same suspect at Best Buy. Detective Pippin identified the suspect and interviewed him. The suspect confessed to the thefts and was charged with multiple counts of retail theft.

**Hit and Run-** Detective Peterson conducted follow up on a hit and run accident. The suspect confessed to the hit and run and will be summonsed.

**Retail Theft-** A male suspect stole sunglasses from Sportsmen's Warehouse. A photo of the suspect and suspect vehicle was provided. Detective Peterson observed the suspect vehicle at the Keisel Facility of the Weber County Jail. It was determined the suspect was on work release from the jail. Detective Peterson located the sunglasses in the cab of the truck. The suspect was charged with retail theft.

**Theft-** An expensive glass grinder was stolen from the Riverdale Senior Center. Detective Peterson identified a suspect through video surveillance. The case was forwarded to the Weber County Attorney's Office to be screened for felony theft charges.

**Protective Order Violation-** Riverdale Police responded several times to a residence on reports of domestic violence. A male suspect was arrested for Domestic violence and resisted arrest. The suspect bailed out of jail and a protective order was put in place. The suspect continually violated the order and made numerous threats to kill himself and police. Detectives located the suspect at a truck stop and took him into custody without incident.

**Stolen Vehicle:** A FJ cruiser was stolen from Tony Divino Toyota. Tony Divino stated they suspected the last couple that test drove the vehicle may have stolen the keys and came back later for the vehicle. The vehicle was recovered a few days later in Ogden near the suspects residence. Detective Pippin interviewed the suspect(s) and determined they stole the vehicle. Felony 2 auto theft charges were filed.

**Purse Theft:** A male stole a female's purse from a shopping cart at Wal-Mart. The suspect(s) were two males that were twins. Detective Peterson located the suspects in Washington through their face book accounts. Washington Police responded and took one of them into custody. Detective Peterson summonsed the brothers on theft charges.

### **Public Works Department:**

- Continued work with FEMA.
- Continued Remote Read Meter Project.
- Continued 4400 S Trail Project.
- Continued new well investigative work.
- Started winterizing Restrooms and Parks.

### **Community Development Department:**

- 1134 W Riverdale Rd Comm Space: Framing and weather barrier inspection
- Mountain View Apartments: Four-way and final inspections
- Mitchell Farms, Lot 10: Four-way, insulation, and power to panel inspection
- 4159 Riverdale Road: Exhaust fans inspection
- Home inspections for various projects on residential lots
- Storm water inspections completed in assistance to public works department
- Solar panel and solar power systems inspections
- Fence inspections for residential properties
- Assistance to Roy City with building inspections
- Fire inspections and fire checks for businesses
- Continued getting informal quotes for demolition processes
- Design Review Committee Meeting for Reeve Office Building
- Meeting with contractor for Good Foundations Academy addition
- Meeting with Reeve & Associates re: 550 West RDA Area
- Meeting with Dale Pfister re: Weber County School District long range planning
- Teleconference with Marcy Demillion and team re: National Park Service grant opportunity
- Meetings with Dee Hansen re: Economic development and RDA areas
- Meeting with Public Works to discuss West Bench RDA utilities access
- Economic development opportunities update and discussion meetings
- Weber County Local Emergency Planning Committee attendance by department member
- Training attendance with Spillman Software by department member
- Training attendance with Harristone products by department member
- Quarterly employee training attendance by department members

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

### **Legal Services Department:**

- Resolutions/Ordinances work–
- Legal work concerning - GRAMA, Contracts, Anderson, Fire policies, Amb billing, Elections, Crt. Recertification, Debt collections, HUD agreement, Landlord/tenant, Gambling/vending, POA, Warrants, Liquor control, home businesses, RDA loans, Archery code changes, U visa, Spec events.
- Legal research/review –
- Legal Department meetings/work –
- Planning commission review/ordin/mtgs/minutes
- Walk-ins/Police reviews/Public records requests/Court/Court screenings/Court filings/ Annual reviews
- Formal training attended-
- RSAC- Drug Court -
- Legal reviews of minutes/resolutions/ordinances
- Records request reviews

### **COURT MONTHLY REPORT**

6 DUI	209 Moving violations	0 FTA
0 Reckless/DUI red.	139 Non-moving violations	0 Other
33 License violations	0 Parking	

85 Total Misdemeanor cases	YTD 287 (Jul. 2015 to June. 2016)
2 Assault 0 Ill. sale Alc.	6 Dom. animal 10 Dom. violence
24 Theft 1 Other liq. viol.	0 Wildlife 19 Other misd./infrac
0 FTA 22 Contr. subst vio.	0 Parks/rec.
0 Public intox 0 Bad checks	1 Planning zon./Fire/Health

301 Total cases disposed of this month	1137 Total number of cases disposed of for the year (July 1, 2015 to June. 2016)
472 Total offenses this month	1534 Total offenses for year (July 1, 2015 to June. 2016)

Small Claims Total number of cases for the year (Jan. 2015 to Dec. 2015) -- Filed=41  
 Settled/Dismissed=24 Default=1

5 Cases filed	0 Trials
2 Settled/dismissed	0 Default judgment

<b># CITATIONS BY AGENCY</b>	<b>YTD (Jul. 2015 to June. 2016)</b>
Riverdale City 205	716
UHP 150	434

<b><u>MISC.</u></b>	<b><u>YTD (July 2015 to Jun. 2016)</u></b>
Total Revenue collected \$58,972.82	\$ 217,790.34
Revenue Retained \$	
40,399.48 \$ 147,802.52	
Warrant Revenue \$33,118.00	\$ 139,674.00
Issued warrants 42	209
Recalled warrants 80	301

**RSAC MONTHLY REPORT**

23 participants	184 drug tests given	0 walked away/warrants issued
1 orientations	1 in jail/violations	0 ordered to inpatient
1 new participant	8 positive UA's/tests/dilutes	0 other
0 graduates	0 incentive gifts	
1 terminated/quit	15 spice tests given	



## Case Detail Report Code Enforcement

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
5445 S 1150 W	632	11/6/2015	5445 S 1150 W	4-7-3	OPEN	

### Violations

Violation	Notes
SENT TO	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
1070 W Riverdale Road	631	11/3/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4422 S 1150 W	630	11/2/2015	3215 S 1900 W	UCC Ref.: RCC 4-5-3(B) (21) & 6-4-1	OPEN	Abandoned Vehicles & PARKING OVER SEVENTY TWO HOURS

### Violations

Violation	Notes
001: Open	Vehicle that is
001: Open	Vehicle on any

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
857 W CARTER DR	629	10/30/2015	857 W 3900 S	6-4-5	OPEN	Trailer parked on the street.

### Violations

Violation	Notes
001: Open	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
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4848 S 900 W	628	10/30/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.
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**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4949 S 900 W	627	10/30/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
999 W Riverdale Road	626	10/28/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.
Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4978 S 1050 W	625	10/28/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4949 S 900 W	624	10/28/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
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4848 S 900 W	623	10/28/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.
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**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4978 S 1050 W	622	10/27/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.
Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	621	10/27/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
1551 W RIVERDALE RD	620	10/6/2015	37 GRAHAM ST STE 200B	8-5B-3	SENT TO COURT	PROHIBITED DISCHARGES:

**Violations**

Violation	Notes
001: Open	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4949 S 900 W	619	10/23/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4978 S 1050 W	618	10/21/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	617	10/21/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4949 S 900 W	616	10/20/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4949 S 900 W	615	10/16/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	614	10/15/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	613	10/15/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	612	10/15/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
1155 Riverdale Road	611	10/15/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
999 W Riverdale Road	610	10/15/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	609	10/15/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
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4786 S 575 W	608	10/13/2015	815 W 2350 N	RCC 4-5-3(B)(25) & RCC 4-5-3(B)(33)	OPEN	Improper Maintenance & Unmanaged Growth
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**Violations**

Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4949 S 900 W	607	10/12/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	606	10/9/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
999 W Riverdale Road	605	10/9/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description

4390 S 775 W	604	10/8/2015		6-4-5	CLOSED	Trailer parked on the street.
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**Violations**

Violation	Notes
002: Closed	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4355 S 800 W	603	10/8/2015	79 W 5450 S	UCC Ref.: RCC 4-5-3(B) (21), RCC 4-5-3(B)(31)	SENT TO COURT	Abandoned Vehicles, Parking On Landscaping or soft surface.

**Violations**

Violation	Notes
CLOSE	CLOSE
CLOSE	CLOSE

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4363 S 800 W	602	10/8/2015	4363 S 800 W	RCC 4-5-3(B) (33)	CLOSED	Unmanaged Growth

**Violations**

Violation	Notes
002: Closed	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
820 W 4375 S	601	10/8/2015	820 W 4375 S	RCC 4-5-3(B)(13), UCC Ref.: RCC 4-5-3(B) (21)	CLOSED	Accumulation Of Junk on side of garage, Abandoned Vehicles

**Violations**

Violation	Notes
002: Closed	
002: Closed	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
772 W 4375 S	600	10/8/2015	772 W 4375 S	RCC 4-5-3(B)(31)	CLOSED	Flatbed trailer on soft surface.

**Violations**

Violation	Notes
002: Closed	Flatbed trailer

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
5126 S 1250 W	599	10/7/2015	5126 S 1250 W	6-4-5, RCC 4-5-3(B) (33)	OPEN	Trailer in street. Unmanaged Growth.

**Violations**

Notes

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
5166 S 1250 W	598	10/6/2015	5166 S 1250 W	6-4-5, RCC 4-5-3(B)(13)	OPEN	Trailer in street. Accumulation Of Junk

**Violations**

Notes
Trailer parked Driveway.

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4978 S 1050 W	597	10/5/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
4848 S 900 W	596	10/5/2015		41-1a-414	SENT TO COURT	Parking privileges for persons with disabilities.

**Violations**

Violation	Notes
003. Sent to	

Site Address	Case #	Case Date	Owner Address	Code	Status	Description
367 W HIGHLAND DR	595	10/5/2015	367 HIGHLAND DR	367 W HIGHLAND DR	CLOSED	Unmanaged Growth

**Violations**

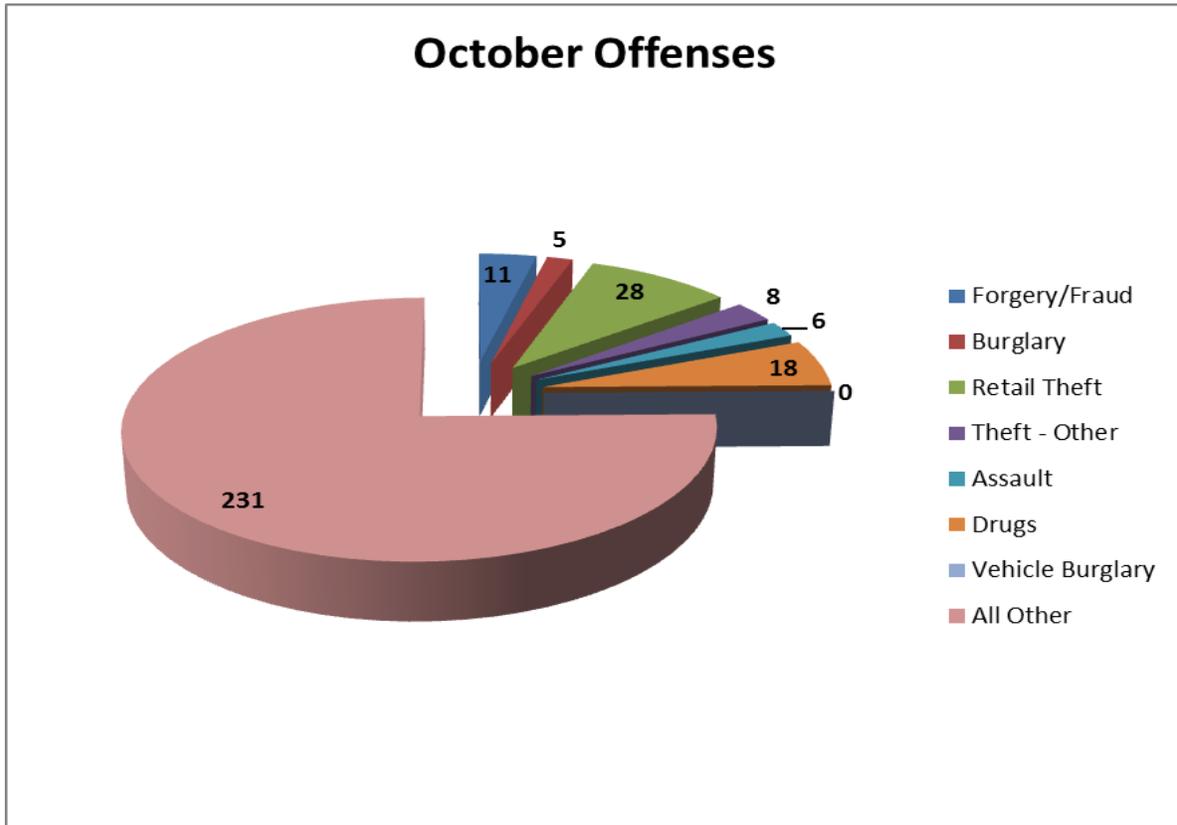
Violation	Notes
002: Closed	

**Total Records: 38**

**11/9/2015**

# ***RIVERDALE DEPARTMENT OF PUBLIC SAFETY CRIME BULLETIN***

October 2015  
Report #12-10

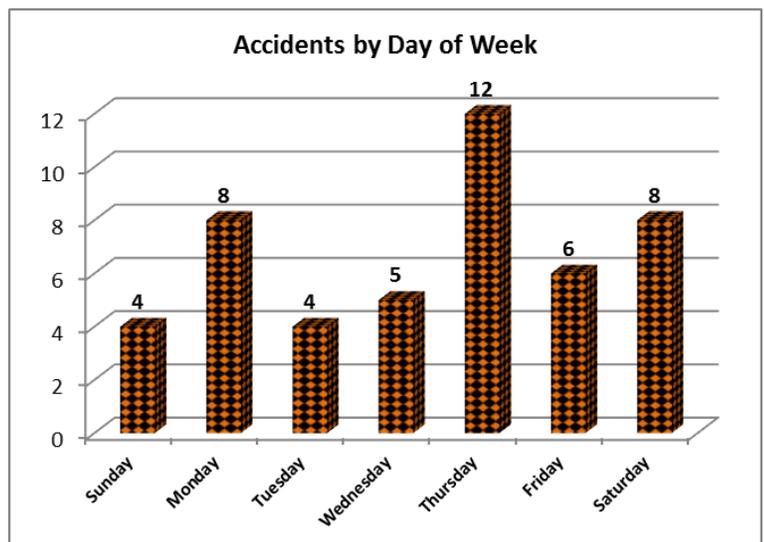


## ***OFFENSES***

There were **11** forgery/fraud cases reported throughout the month of October. There were **6** assaults, **13** Family Offenses, and **18** complaints involving drugs. There were **28** retail theft complaints reported in October, and **8** cases of theft from persons. There were **231** case reports generated for citizen assists, traffic control, warrant service, civil cases, lost property complaints, disorderly conduct, juvenile problems, and reported suspicious activity.

## ***TRAFFIC ACCIDENTS***

October traffic accidents included **18** non-serious accidents which involved minor damage, no injuries, and were not reported to the State. There were **29** accidents reported to the State due to damage totals, and/or injuries. Officers made **2** DUI arrests, and also issued citations for **82** moving violations, and **199** non moving violations.



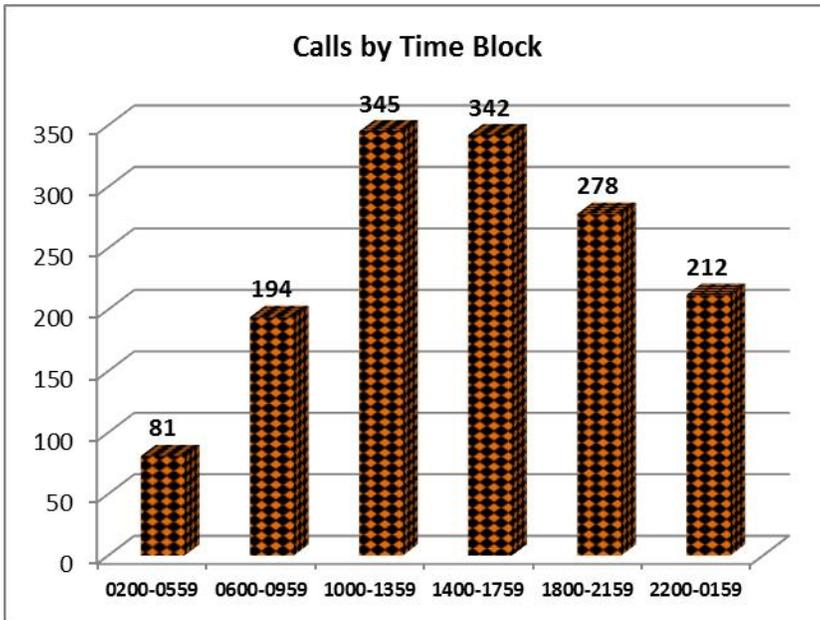
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# ***RIVERDALE DEPARTMENT OF PUBLIC SAFETY CRIME BULLETIN***

October 2015  
Report #12-10

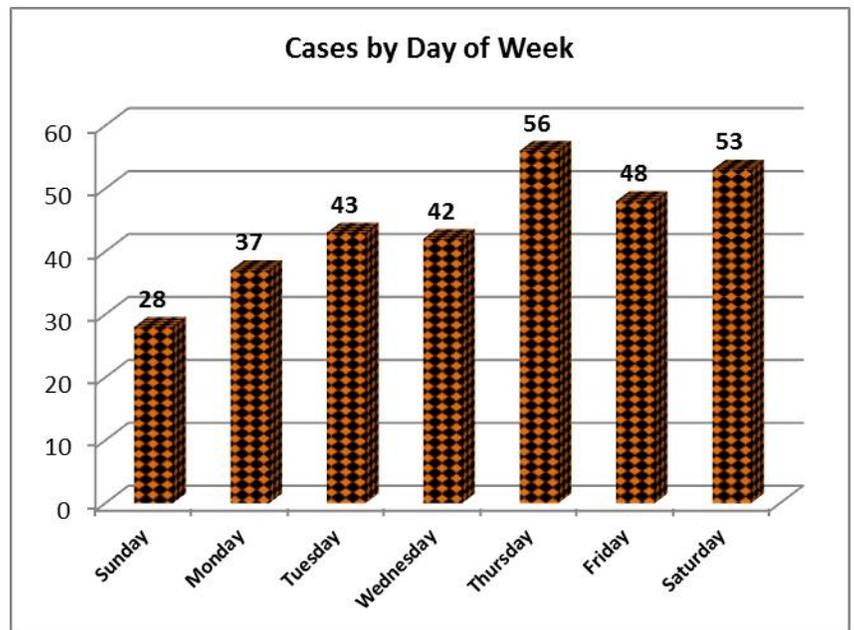


## ***CALLS FOR SERVICE***

There were **1452** calls for service during the month of October. There were **307** Case Reports written, **31** street checks conducted, and **3** noise ordinance violations reported. Officers had contact with **10** documented gang members throughout the month.

The number of case reports increases gradually throughout the week with a noticeable decline on Sundays. The busiest time of day for calls for service spikes between the hours of **1000-1800**, still remaining active later in the day. The largest drop between **0200** and **0600** remains consistent with previous months.

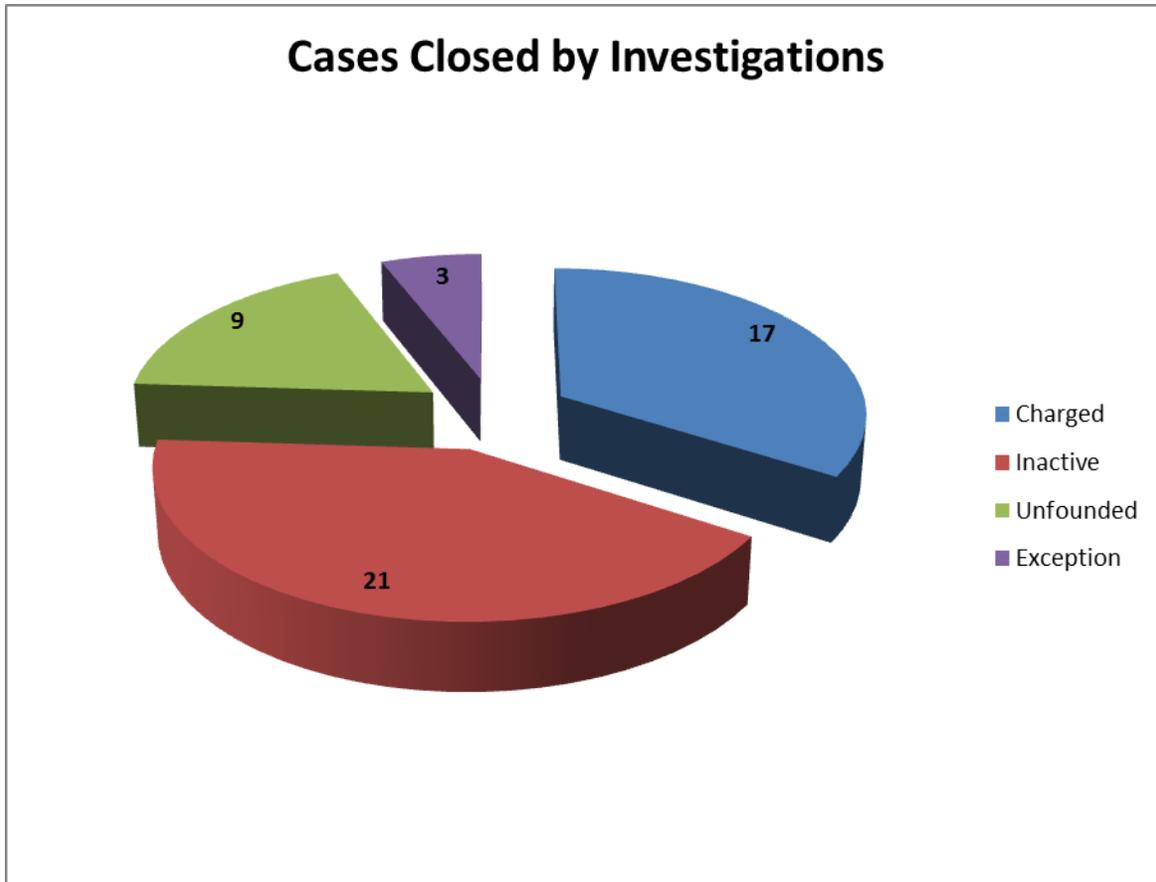
There were **108** adults arrested for various crimes and violations throughout the city, and **15** juveniles were referred to Juvenile Court.



# ***RIVERDALE DEPARTMENT OF PUBLIC SAFETY CRIME BULLETIN***

October 2015  
Report #12-10

The Investigations Division received **27** new cases assigned to them during October of 2015.



Investigators closed **50** cases in October. These cases were closed as follows:

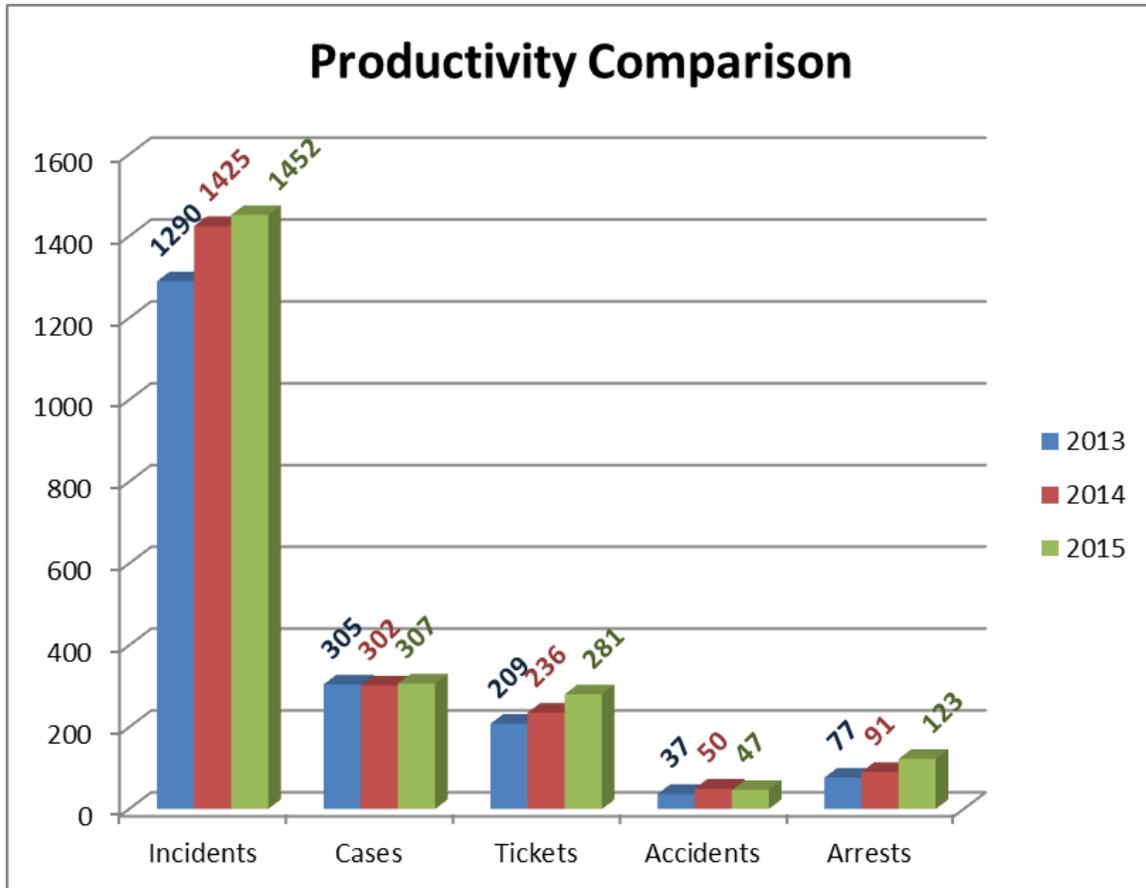
- 17** - Charged - Individual(s) were charged with a crime
- 21** – Inactive (No information came to light that would further the investigation)
- 9** - Unfounded (No crime was found to have actually occurred, or incident was determined to be civil)
- 3** – Exception (Victim refused to cooperate or Prosecutors declined to file)

Of the individuals charged with a crime by investigations, **18** were adults, and **1** juvenile. Investigators were able to recover **\$25,088** worth of property this month, however restitution will likely be ordered through the courts on the cases where an arrest resulted.

# RIVERDALE DEPARTMENT OF PUBLIC SAFETY CRIME BULLETIN

October 2015  
Report #12-10

Chart shows departmental statistics for October 2013, 2014 and 2015.



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## Employee Recognition – November 2015 Anniversaries

Years	Employee	Department
30		David Hansen Police
24		Lynn Fortie Business Administration
18		Kirk Favero Public Works
16		Matt Sorensen Public Works
16		Earlene Lee Legal
11		Steve Brooks Legal
10		Joan Dailey Legal
7		Wes Kay Public Works

5		Derek Engstrom	Police
3		Nathan Tracy	Fire



# 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 October 31, 2015		
<i>Department</i>	<i>FTE Authorization</i>	<i>FTE Actual</i>
City Administration	3.00	3.00
Legal Services	4.50	4.50
Community Development	3.00	3.00
Bus Admin - Civic Center	5.25	5.25
Bus Admin - Comm Services	8.50	8.50
Public Works	11.00	11.00
Police	22.75	22.75
Fire	15.50	15.25
Total	73.50	73.25

Staffing Reconciliation - Authorized to Actual		
<i>Department</i>	<i>FTE Variance</i>	<i>Explanation</i>
Legal Services	0.00	
Bus Admin - Civic Center	0.00	
Community Development	0.00	
Bus Admin - Comm Services	0.00	
Bus Admin - Civ Ctr	0.00	
Public Works	0.00	
Police	0.00	
Fire	(0.25)	PT position unfilled
Totals	(0.25)	Staffing <u>under</u> authorization

Actual Full Time Employees 57.00  
 Actual Part Time Employees 52.00



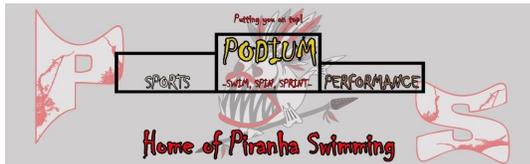
## **COMMUNITY DEVELOPMENT PROJECTS STATUS REPORT**

*November 12, 2015*

### **NEW & ONGOING DEVELOPMENTS**



Reeve & Associates professional services is planning on building a new office building for their company to be located at 5160 South 1500 West.



Podium Sports Performance Triathlon Training Center will open at 1393 W. 5175 S., Suite 201.

### **Seasonal Developments (Christmas)**

#### **Burch's Trees**

Burch's Christmas Tree will set up a lot on Riverdale Road next to Wendy's.



**RIVERDALE CITY  
CITY COUNCIL AGENDA  
November 17, 2015**

**AGENDA ITEM: E3**

**SUBJECT:** Report on Fiscal Year 2014-2015 Audit

**ACTION REQUESTED BY PETITIONER:** Information only

**INFORMATION:** a. Letter from Christensen Palmer & Ambrose  
b. Report

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



October 27, 2015

Mayor and City Council  
Riverdale City  
4600 South Weber River Drive  
Riverdale, UT 84405

We have audited the financial statements of Riverdale City for the year ended June 30, 2015, and have issued our report thereon dated October 27, 2015. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 07, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Riverdale City are described in Note 1 to the financial statements. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The estimates affecting the financial statements were estimated useful lives of property and equipment and allowances for doubtful accounts.

We evaluated the key factors and assumptions used to develop the useful lives of property and equipment and allowances for doubtful accounts in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are consistent and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatement*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Some misstatements were discovered during the audit. We proposed adjusting journal entries to management in order to correct the misstatements. Management has reviewed and approved all of those adjusting entries.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 27, 2015.

*Other Audit Findings or Issues*

We generally discuss a variety of other matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

As a result of observations made during our audit, we have no additional recommendations to communicate.

This information is intended solely for the use of the Mayor, City Council, and management of Riverdale City and is not intended to be and should not be used by anyone other than these specified parties.

*Christensen, Palmer & Ambrose P.C.*

RIVERDALE CITY

Financial Statements - June 30, 2015

(With Auditor's Report Thereon)

RIVERDALE CITY

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## Independent Auditor's Report

To the Mayor and City Council  
Riverdale City

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Riverdale City (the City), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprises the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtain is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information on pages 3-12 and 36-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the

Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2015 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Christensen, Palmer & Ambrose P.C.*

# Riverdale City, Utah

## Management's Discussion and Analysis

*for fiscal year ending June 30, 2015*

### INTRODUCTION

The following is a discussion and analysis of Riverdale City's financial performance and activities for the fiscal year ending June 30, 2015. Beginning in fiscal year 2004, the City implemented financial reporting standards established by GASB (the Governmental Accounting Standards Board). These standards significantly changed the content and structure of the financial statements.

### HIGHLIGHTS

Ferguson Plumbing joined the City in this fiscal year. New residential construction numbers were lower than the previous year. Permits for single family dwelling homes were 3 for the current year and 6 for the previous year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is an introduction to the City's Basic Financial Statements. The Basic Financial Statements includes three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the Basic Financial Statements, this report also contains other supplementary information.

The government-wide financial statements are comprised of: 1) the Statement of Net Position, and 2) the Statement of Activities. These two statements provide a broad overview of the City's finances. The Statement of Net Position shows the overall net position of the City. Over time, increases and decreases in net position are one indicator of the City's overall financial condition. The Statement of Activities helps to identify functions of the City that are principally supported by taxes and other general revenues (governmental activities) along with other functions that are intended to recover all or most of their costs through user fees and charges (business-type activities).

Riverdale City's business type activities include water, sewer, garbage and storm water operations.

The fund financial statements provide detailed information about individual major funds and not the City as a whole. A fund is a group of related accounts that the City uses to keep track of specific resources that are segregated for a specific purpose. Some funds are required by law to exist, while others are established internally to maintain control over a particular activity. All of the City's funds are divided into two types, each of which uses a different accounting approach. The two types are 1) Governmental Funds and 2) Proprietary Funds.

***Governmental Funds*** – Most of the City’s basic services are accounted for in governmental funds and are essentially the same functions reported as governmental activities in the government-wide financial statements.

***Proprietary Funds*** – Riverdale City uses two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Riverdale City has four enterprise funds – water, sewer, garbage, and storm water. *Internal Service funds* are an accounting device used to accumulate and allocate costs internally among the City’s various functions. The City maintains two internal service funds to account for its fleet and information technology systems activities. Because these services predominantly benefit government rather than business-type activities, they are included with *governmental activities* in the government-wide statements.

#### Differences between Government-Wide and Fund Statements

- Capital assets and long-term debt are included on the government-wide statements but are not reported on the governmental fund statements.
- Capital outlays result in capital assets on the government-wide statements but are expenditures on the governmental fund statements.
- Certain tax revenues that are earned but not yet available are reported as revenue on the government-wide statements but are deferred revenue on the governmental fund statements.

#### Notes to the Financial Statements

The notes found within these financial statements provide additional schedules and information that are essential to a complete understanding of the financial statements. The notes apply to both the government-wide financial statements and the fund financial statements.

## FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

### Net Position

The largest component of the City's net position, 69.3 percent, reflects investments in capital assets (land, buildings, equipment, roads, parks, trails and other infrastructure) less all outstanding debt that was issued to buy or build those assets. As capital assets, these resources are not available for future spending, nor can they all be readily liquidated to pay off the related liabilities.

Restricted net position comprises 14.5 percent of total net position and is subject to external restrictions on how they may be used. The remaining 16.2 percent of net position is unrestricted and may be used at the City's discretion to meet its ongoing obligations to citizens and creditors.

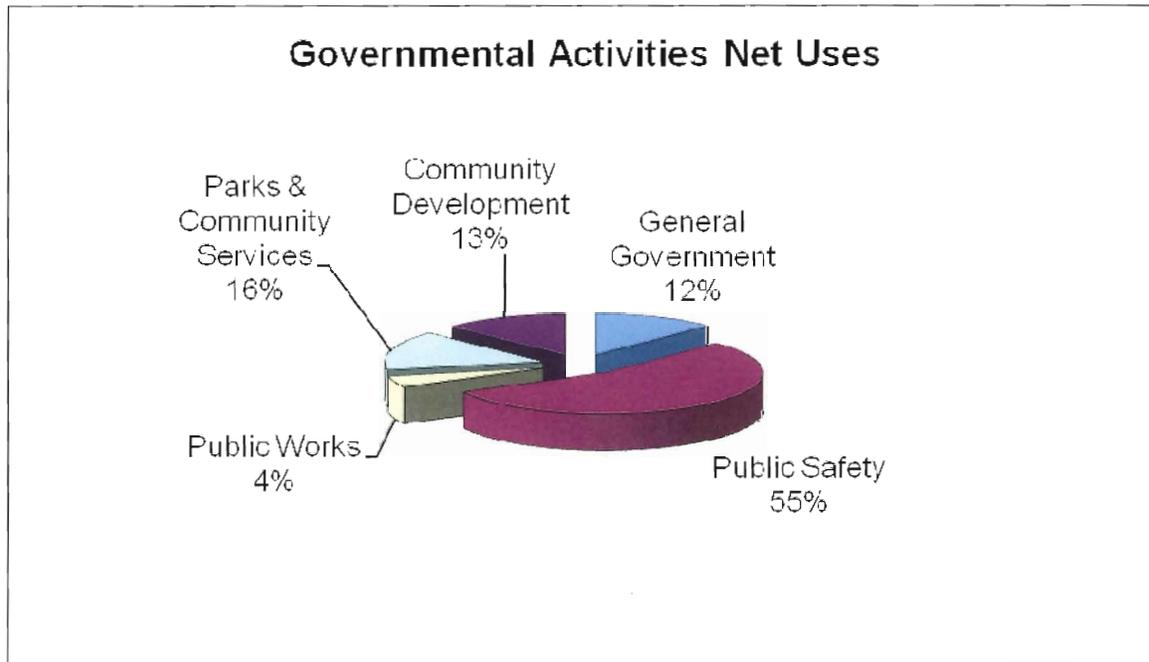
### *Riverdale City*

#### Statement of Net Position Comparative

	Governmental Activities	Governmental Activities	Business-type Activities	Business-type Activities
	2015	2014	2015	2014
Current and Other Assets	9,944,301	11,976,731	5,407,425	5,940,878
Capital Assets (Net)	17,453,441	14,643,359	12,661,877	11,901,504
<b>Total Assets</b>	<b>27,397,742</b>	<b>25,620,090</b>	<b>18,069,302</b>	<b>17,842,382</b>
<b>Deferred Outflows</b>	<b>375,353</b>	<b>0</b>	<b>26,524</b>	<b>0</b>
Current Liabilities	157,651	158,760	64,005	135,910
Noncurrent Liabilities	3,157,780	1,645,594	1,411,201	1,314,937
<b>Total Liabilities</b>	<b>3,315,431</b>	<b>1,804,354</b>	<b>1,475,206</b>	<b>1,450,847</b>
<b>Deferred Inflows</b>	<b>400,471</b>	<b>0</b>	<b>28,299</b>	<b>0</b>
<b>Net Position</b>				
Net Investment in Capital Assets	16,778,441	13,858,359	11,406,437	10,586,064
Restricted	5,878,396	8,261,406		
Unrestricted	1,400,356	2,695,971	5,185,884	5,805,471
<b>Total Net Position</b>	<b>24,057,193</b>	<b>24,815,736</b>	<b>16,592,321</b>	<b>16,391,535</b>

### Governmental Activities

The activities in the governmental funds resulted in an increase in net position of \$1,084,212 for the year. The following chart shows by percentage the relative net uses (expenses minus any revenue directly attributed to that particular function) for governmental activities for each of the functions shown on the Statement of Activities.



## Riverdale City

### Changes in Net Position Comparative

	Governmental Activities	Governmental Activities	Business- type Activities	Business- type Activities
	2015	2014	2015	2014
<b>Program Revenues</b>				
Charges for Services	1,090,675	1,018,068	2,546,311	2,568,240
Operating Grants & Contributions	306,721	330,481		
Capital Grants & Contributions				
<b>General Revenues</b>				
Property Taxes	1,677,187	1,667,636		
Sales Tax	5,930,940	5,884,718		
Unrestricted interest earned	42,802	47,296	26,652	27,970
Miscellaneous	206,852	215,726	0	2,770
Transfers - internal activities				
<b>Total Revenues</b>	<u>9,255,177</u>	<u>9,163,925</u>	<u>2,572,963</u>	<u>2,598,980</u>
<b>Expenses</b>				
General Government	1,619,314	1,366,420		
Public Safety	3,966,304	3,805,415		
Public Works	570,213	457,548		
Parks & Community Services	1,151,400	1,161,677		
Community Development	863,734	1,279,919		
Interest on long-term debt				
Public Utilities			2,241,961	2,125,151
<b>Total Expenses</b>	<u>8,170,965</u>	<u>8,070,979</u>	<u>2,241,961</u>	<u>2,125,151</u>
<b>Change in Net Position before Transfers</b>				
Transfers	1,084,212	1,092,946	331,002	473,829
<hr/>				
<i>Change in Net Position</i>	1,084,212	1,092,946	331,002	473,829
Net Position Beginning - restated	<u>22,972,981</u>	<u>23,722,790</u>	<u>16,261,319</u>	<u>15,917,706</u>
Net Position Ending	<u>24,057,193</u>	<u>24,815,736</u>	<u>16,592,321</u>	<u>16,391,535</u>

The table below shows to what extent the City’s governmental activities relied on taxes and other general revenue to cover all of their costs. These programs generated revenues of \$1,397,396 or 17.1 percent of their total expenses through charges for services and grants. Taxes and other general revenues covered the remaining 82.9 percent of expenses.

<i>Activities</i>	<i>Total Program Expenses</i>	<i>Less Program Revenues</i>	<i>Net Program Costs</i>	<i>Program Revenues as a Percentage of Total Expense</i>
General Government	\$1,619,314	\$779,282	(\$840,032)	48.1%
Public Safety	\$3,966,304	\$243,524	(\$3,722,780)	6.1%
Public Works	\$570,213	\$270,756	(\$299,457)	47.5%
Parks & Community Services	\$1,151,400	\$103,834	(\$1,047,566)	9.0%
Community Development	\$863,734	\$0	(\$863,734)	0.0%
<i>Totals</i>	\$8,170,965	\$1,397,396	(\$6,773,569)	17.1%

**Business-Type Activities**

The business-type activities (water, sewer, storm-water, and garbage) are generating sufficient revenue to cover operating costs and provide varying amounts of reserves for future capital projects.

CAPITAL ASSETS AND LONG-TERM DEBT

**Capital Assets**

Riverdale City added \$3,570,455 in net capital assets in governmental and business-type activities during the fiscal year – added \$1,649,883 in infrastructure, and added \$654,622 in buildings, equipment and other assets. There was an increase of \$2,432,801 in land. Accumulated depreciation on the assets increased by \$1,166,851.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

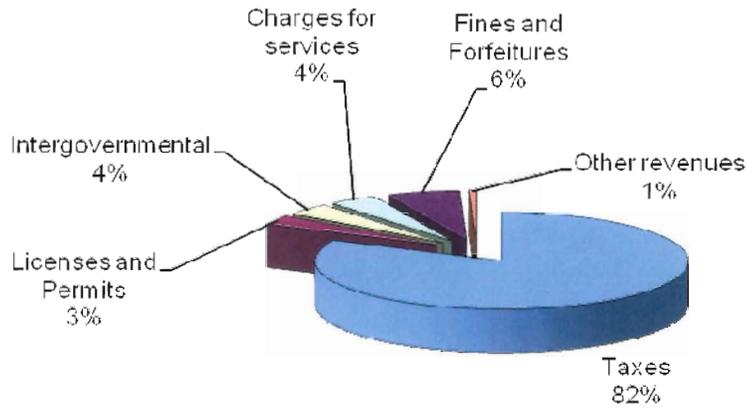
### **Fund Balances**

At June 30, 2015, Riverdale City's governmental funds reported combined fund balances of \$7,878,396. Of this amount, \$4,220,159 or 53.6% is restricted for specific purposes and projects. \$1,658,237 or 21.0% is assigned to Capital Projects and the remaining \$2,000,000 or 25.4% is unreserved.

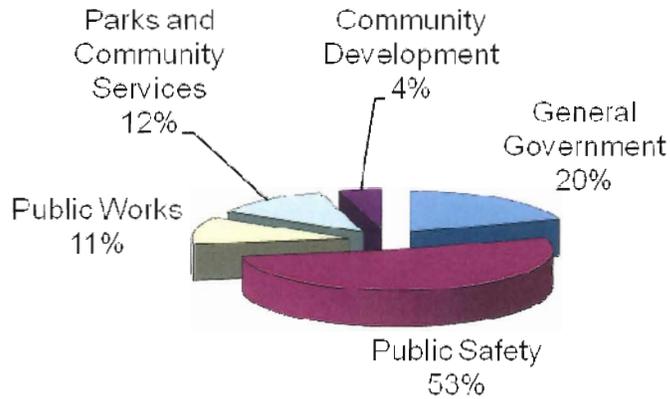
### **General Fund**

During 2015, the fund balance in the general fund decreased by \$200,812. Taxes increased \$62,004, a 0.1% increase from the previous year. Total general fund revenue was up \$81,877, a 1.0% increase from the previous year. Total general fund expenditures (excluding transfers) were up \$513,799 or 7.1%.

### General Fund Revenue Sources



### General Fund Expenditures



### *General Fund Budgetary Highlights*

Riverdale City prepares its budget according to state statutes. The most significant budget is the General Fund. The City made no budget amendments to the General Fund this year.

Actual General Fund revenues were \$249,586 or 3.2% above the budget. Actual expenditures were \$785,793 or 9.2% below the budget. The City was not required to draw upon existing fund balance in the General Fund this year to cover its expenditures.

### **RDA Fund**

During the fiscal year, the fund balance in the Redevelopment Agency Fund decreased \$379,188.

The RDA budget was amended during this fiscal year. The budget was increased by \$348,770.

### **Capital Projects Fund**

During the fiscal year, the fund balance in the Capital Projects Fund decreased \$1,741,011.

### **Enterprise Funds**

The combined change in net position of the enterprise funds shows an increase of \$331,002. This is \$69,524 higher than the previous year.

## OTHER MATTERS

### **Current and Future Projects**

The City may add a generator for the Fire/Community Services in the amount of \$85,000. The City's water department has budgeted \$920,500 in various projects, and sewer replacement/repair projects in the amount of \$50,000 in the coming fiscal year. The City will also be working on possible storm water projects in the amount of \$161,000.

## REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of Riverdale City's finances and to demonstrate the City's accountability for the money it receives. Questions concerning any of the information in this report or any other matters related to the City's finances should be addressed to:

Lynn Fortie  
Business Administrator  
4600 S. Weber River Dr.  
Riverdale, UT 84405

RIVERDALE CITY  
Statement of Net Position  
June 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 8,514,769	5,034,444	13,549,213
Accounts receivable	103,009	220,306	323,315
Due from other governments	522,240	-	522,240
Housing loans receivable	688,106	-	688,106
Investments	-	144,465	144,465
Pension asset	116,177	8,210	124,387
Capital assets:			
Land and related non-depreciable assets	4,739,309	755	4,740,064
Depreciable infrastructure	4,409,252	17,805,196	22,214,448
Buildings, equipment, and other depreciable assets	17,422,345	942,333	18,364,678
Less accumulated depreciation	<u>(9,117,465)</u>	<u>(6,086,407)</u>	<u>(15,203,872)</u>
Total capital assets	<u>17,453,441</u>	<u>12,661,877</u>	<u>30,115,318</u>
Total assets	<u>27,397,742</u>	<u>18,069,302</u>	<u>45,467,044</u>
Deferred Outflows of Resources - pension related	<u>375,353</u>	<u>26,524</u>	<u>401,877</u>
Liabilities:			
Accounts payable and accrued liabilities	35,366	4,005	39,371
Customer deposits	12,285	-	12,285
Noncurrent liabilities:			
Due within one year	110,000	60,000	170,000
Due in more than one year	<u>3,157,780</u>	<u>1,411,201</u>	<u>4,568,981</u>
Total liabilities	<u>3,315,431</u>	<u>1,475,206</u>	<u>4,790,637</u>
Deferred Inflows of Resources - pension related	<u>400,471</u>	<u>28,299</u>	<u>428,770</u>
Net position:			
Net investment in capital assets	16,778,441	11,406,437	28,184,878
Restricted for:			
Class C roads	154,659	-	154,659
Special revenue activities	4,065,500	-	4,065,500
Capital projects	1,658,237	-	1,658,237
Unrestricted	<u>1,400,356</u>	<u>5,185,884</u>	<u>6,586,240</u>
Total net position	<u>\$24,057,193</u>	<u>16,592,321</u>	<u>40,649,514</u>

See independent auditor's report and notes to financial statements.

RIVERDALE CITY  
Statement of Activities  
Year Ended June 30, 2015

<u>Activities</u>	<u>Expenses</u>	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental:				
General government	\$ 1,619,314	779,282	-	-
Public safety	3,966,304	200,153	43,371	-
Public works	570,213	7,406	263,350	-
Parks and community services	1,151,400	103,834	-	-
Community development	863,734	-	-	-
Total governmental activities	<u>8,170,965</u>	<u>1,090,675</u>	<u>306,721</u>	<u>-</u>
Business-type:				
Public utilities	<u>2,241,961</u>	<u>2,546,311</u>	-	-
Total business-type activities	<u>2,241,961</u>	<u>2,546,311</u>	<u>-</u>	<u>-</u>
Total primary government	<u>10,412,926</u>	<u>3,636,986</u>	<u>306,721</u>	<u>-</u>

General revenues:

Property tax
Sales tax
Total taxes
Other general revenues:
Unrestricted interest earned
Miscellaneous
Transfers - internal activities
Total other general revenues
Total general revenues, special items and transfers

Change in net position

Net position - beginning of year
Prior period adjustment
Net position - beginning of year - restated
Net position - end of year

See independent auditor's report and notes to financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government		
Governmental Activities	Business-type Activities	Total
(840,032)	-	(840,032)
(3,722,780)	-	(3,722,780)
(299,457)	-	(299,457)
(1,047,566)	-	(1,047,566)
(863,734)	-	(863,734)
<u>(6,773,569)</u>	<u>-</u>	<u>(6,773,569)</u>
-	304,350	304,350
-	<u>304,350</u>	<u>304,350</u>
(6,773,569)	<u>304,350</u>	<u>(6,469,219)</u>
1,677,187	-	1,677,187
<u>5,930,940</u>	-	<u>5,930,940</u>
<u>7,608,127</u>	-	<u>7,608,127</u>
42,802	26,652	69,454
206,852	-	206,852
-	-	-
<u>249,654</u>	<u>26,652</u>	<u>276,306</u>
<u>7,857,781</u>	<u>26,652</u>	<u>7,884,433</u>
<u>1,084,212</u>	<u>331,002</u>	<u>1,415,214</u>
24,815,736	16,391,535	41,207,271
(1,842,755)	(130,216)	(1,972,971)
<u>22,972,981</u>	<u>16,261,319</u>	<u>39,234,300</u>
<u>\$24,057,193</u>	<u>16,592,321</u>	<u>40,649,514</u>

RIVERDALE CITY

Balance Sheet  
Governmental Funds

June 30, 2015

<u>Assets</u>	<u>General Fund</u>	<u>Redevelopment Agency Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
Cash (note 2)	\$ 1,573,238	3,377,186	1,658,237	6,608,661
Restricted cash	-	4,031	-	4,031
Accounts receivable (note 3)	102,330	679	-	103,009
Due from other governments	517,457	4,783	-	522,240
Housing loans receivable	-	688,106	-	688,106
	<u>\$ 2,193,025</u>	<u>4,074,785</u>	<u>1,658,237</u>	<u>7,926,047</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	\$ 2,420	-	-	2,420
Accrued liabilities	32,946	-	-	32,946
Deposits	3,000	9,285	-	12,285
Total liabilities	<u>38,366</u>	<u>9,285</u>	<u>-</u>	<u>47,651</u>
Fund balances:				
Restricted for: (note 1)				
Class C roads	154,659	-	-	154,659
Redevelopment Agency	-	4,065,500	-	4,065,500
Assigned to:				
Capital projects	-	-	1,658,237	1,658,237
Unassigned	2,000,000	-	-	2,000,000
Total fund balances	<u>2,154,659</u>	<u>4,065,500</u>	<u>1,658,237</u>	<u>7,878,396</u>
	<u>\$ 2,193,025</u>	<u>4,074,785</u>	<u>1,658,237</u>	<u>7,926,047</u>

See independent auditor's report and notes to financial statements.

RIVERDALE CITY

Reconciliation of the Balance Sheet -  
Governmental Funds to the Statement of Net Position

June 30, 2015

Total fund balance - governmental funds		\$ 7,878,396
Amount reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not reported as assets in governmental funds. These assets consist of:		
Land and related non-depreciable assets	\$ 4,739,309	
Depreciable infrastructure	4,409,252	
Buildings, equipment, and other depreciable assets	14,028,534	
Accumulated depreciation	<u>(6,967,373)</u>	
Total capital assets		16,209,722
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of those internal service funds that primarily benefit governmental entities are included with governmental activities in the statement of net position. (Net of capital assets included above.)		3,145,796
Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:		
Bonds payable	(675,000)	
Compensated absences	(928,623)	
Net pension liability	<u>(1,664,157)</u>	
Total long-term debt		(3,267,780)
The net pension asset is not an available resource and, therefore, is not reported in the funds		116,177
Deferred inflows for pension credits (\$400,471) and deferred outflows for pension charges (\$375,356) and not reflected in the fund statements but are reported as part of the entity-wide statement of activities		<u>(25,118)</u>
Total net position - governmental activities		<u>\$24,057,193</u>

See independent auditor's report and notes to financial statements.

RIVERDALE CITY

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds

Year Ended June 30, 2015

	General Fund	Redevelopment Agency Fund	Capital Projects Fund	Total Governmental Funds
Revenues:				
Taxes	\$ 6,585,611	1,022,516	-	7,608,127
Licenses and permits	250,592	-	-	250,592
Intergovernmental	306,721	-	-	306,721
Charges for services	337,148	-	-	337,148
Fines and forfeitures	502,935	-	-	502,935
Interest	7,501	24,498	10,803	42,802
Other revenues	38,851	168,001	-	206,852
Total revenues	<u>8,029,359</u>	<u>1,215,015</u>	<u>10,803</u>	<u>9,255,177</u>
Expenditures:				
Current:				
General government	1,548,125	-	-	1,548,125
Public safety	4,084,423	-	-	4,084,423
Public works	829,971	-	-	829,971
Parks and community services	953,034	-	-	953,034
Community development	341,814	1,156,792	-	1,498,556
Capital outlay	-	-	2,662,079	2,662,079
Total expenditures	<u>7,757,367</u>	<u>1,156,742</u>	<u>2,662,079</u>	<u>11,576,188</u>
Excess (deficiency) of revenues over expenditures	<u>271,992</u>	<u>58,273</u>	<u>(2,651,276)</u>	<u>(2,321,011)</u>
Other financing sources (uses):				
Operating transfers in	-	-	910,265	910,265
Operating transfers out	(472,804)	(437,461)	-	(910,265)
Total other financing sources (uses)	<u>(472,804)</u>	<u>(437,461)</u>	<u>910,265</u>	<u>-</u>
Net changes in fund balances	(200,812)	(379,188)	(1,741,011)	(2,321,011)
Fund balances - beginning of year	<u>2,355,471</u>	<u>4,444,688</u>	<u>3,399,248</u>	<u>10,199,407</u>
Fund balances - end of year	<u>\$ 2,154,659</u>	<u>4,065,500</u>	<u>1,658,237</u>	<u>7,878,396</u>

See independent auditor's report and notes to financial statements.



RIVERDALE CITY

Statement of Net Position  
Proprietary Funds

June 30, 2015

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water Fund	Sewer Fund	Storm Water Fund	Garbage Fund		
Assets:						
Current assets:						
Cash	\$ 1,482,990	2,091,139	1,210,905	249,410	5,034,444	1,902,077
Accounts receivable	<u>220,306</u>	-	-	-	<u>220,306</u>	-
Total current assets	<u>1,703,296</u>	<u>2,091,139</u>	<u>1,210,905</u>	<u>249,410</u>	<u>5,254,750</u>	<u>1,902,077</u>
Noncurrent assets:						
Pension asset	5,635	1,567	1,008	-	8,210	-
Investments	144,465	-	-	-	144,465	-
Land	755	-	-	-	755	-
Buildings	797,776	-	38,497	-	836,273	-
Infrastructure	7,284,485	6,731,970	3,001,700	-	17,018,155	-
Machinery and equipment	880,497	6,094	6,510	-	893,101	3,393,811
Accumulated depreciation	<u>(3,394,041)</u>	<u>(2,293,503)</u>	<u>(398,863)</u>	-	<u>(6,086,407)</u>	<u>(2,150,092)</u>
Total noncurrent assets	<u>5,719,572</u>	<u>4,446,128</u>	<u>2,648,852</u>	-	<u>12,814,552</u>	<u>1,243,719</u>
Total assets	<u>7,422,868</u>	<u>6,537,267</u>	<u>3,859,757</u>	<u>249,410</u>	<u>18,069,302</u>	<u>3,145,796</u>
Deferred outflows of resources:						
Deferred pension charge	<u>18,205</u>	<u>5,064</u>	<u>3,255</u>	-	<u>26,524</u>	-
Liabilities:						
Current liabilities:						
Accounts payable	4,005	-	-	-	4,005	-
Bonds payable and current	-	60,000	-	-	60,000	-
Total current liabilities	<u>4,005</u>	<u>60,000</u>	-	-	<u>64,005</u>	-
Noncurrent liabilities:						
Compensated absences	51,727	23,767	22,672	-	98,166	-
Bonds payable	-	1,195,440	-	-	1,195,440	-
Net pension liability	<u>80,713</u>	<u>22,450</u>	<u>14,432</u>	-	<u>117,595</u>	-
Total noncurrent liabilities	<u>132,440</u>	<u>1,241,657</u>	<u>37,104</u>	-	<u>1,411,201</u>	-
Total liabilities	<u>136,445</u>	<u>1,301,657</u>	<u>37,104</u>	-	<u>1,475,206</u>	-
Deferred inflows of resources:						
Deferred pension credit	<u>19,423</u>	<u>5,403</u>	<u>3,473</u>	-	<u>28,299</u>	-
Net position:						
Net investment in capital assets	5,569,472	3,189,121	2,647,844	-	11,406,437	1,243,719
Unrestricted	<u>1,715,733</u>	<u>2,046,150</u>	<u>1,174,591</u>	<u>249,410</u>	<u>5,185,884</u>	<u>1,902,077</u>
Total net position	<u>\$ 7,285,205</u>	<u>5,235,271</u>	<u>3,822,435</u>	<u>249,410</u>	<u>16,592,321</u>	<u>3,145,796</u>

See independent auditor's report and notes to financial statements.

RIVERDALE CITY

Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Funds

Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water Fund	Sewer Fund	Storm Water Fund	Garbage Fund		
Operating revenues:						
Charges for services	\$ 820,691	1,135,968	225,681	343,438	2,525,778	309,948
Miscellaneous	<u>20,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,533</u>	<u>38,915</u>
Total operating revenues	<u>841,224</u>	<u>1,135,968</u>	<u>225,681</u>	<u>343,438</u>	<u>2,546,311</u>	<u>348,863</u>
Operating expenses:						
Personnel services	304,873	84,781	68,629	-	458,283	-
Contractual services	224,364	663,174	24,511	302,872	1,214,921	-
Materials and supplies	62,496	16,149	18,209	7,000	103,854	68,039
Depreciation	177,283	128,302	57,764	-	363,349	283,190
Utilities	73,473	507	-	-	73,980	10,523
Bad debts	<u>915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>915</u>	<u>-</u>
Total operating expenses	<u>843,404</u>	<u>892,913</u>	<u>169,113</u>	<u>309,872</u>	<u>2,215,302</u>	<u>361,752</u>
Operating income (loss)	<u>(2,180)</u>	<u>243,055</u>	<u>56,568</u>	<u>33,566</u>	<u>331,009</u>	<u>(12,889)</u>
Non-operating revenues (expenses):						
Interest revenue	9,096	10,529	5,801	1,226	26,652	8,692
Interest expense	-	(26,659)	-	-	(26,659)	-
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,450</u>
Total non-operating revenues (expenses)	<u>9,096</u>	<u>(16,130)</u>	<u>5,801</u>	<u>1,226</u>	<u>(7)</u>	<u>24,142</u>
Income before contributions and transfers	<u>6,916</u>	<u>226,925</u>	<u>62,369</u>	<u>34,792</u>	<u>331,002</u>	<u>11,253</u>
Operating transfers in	-	-	-	-	-	-
Contributed capital - developers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total contributions and transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>6,916</u>	<u>226,925</u>	<u>62,369</u>	<u>34,792</u>	<u>331,002</u>	<u>11,253</u>
Net position - beginning of year	7,367,665	5,033,205	3,776,047	214,618	16,391,535	3,134,543
Prior period adjustment	<u>(89,376)</u>	<u>(24,859)</u>	<u>(15,981)</u>	<u>-</u>	<u>(130,216)</u>	<u>-</u>
Net position - beginning of year restated	<u>7,278,289</u>	<u>5,008,346</u>	<u>3,760,066</u>	<u>214,618</u>	<u>16,261,319</u>	<u>3,134,543</u>
Net position - end of year	<u>\$ 7,285,205</u>	<u>5,235,271</u>	<u>3,822,435</u>	<u>249,410</u>	<u>16,592,321</u>	<u>3,145,796</u>

See independent auditor's report and notes to financial statements.

RIVERDALE CITY  
Statement of Cash Flows  
Proprietary Funds  
Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds					Governmental
	Water Fund	Sewer Fund	Storm Water Fund	Garbage Fund	Total Enterprise Funds	Activities - Internal Service Funds
Cash flows from operating activities:						
Cash received from customers	\$ 851,202	1,135,968	225,681	343,438	2,556,289	309,948
Cash received from other activities	20,533	-	-	-	20,533	38,915
Cash payments for payroll and benefits	(293,028)	(80,629)	(45,957)	-	(419,614)	-
Cash payments for goods and services	(358,614)	(754,369)	(42,720)	(309,872)	(1,465,575)	(79,062)
Net cash provided by operating activities	<u>220,093</u>	<u>300,970</u>	<u>137,004</u>	<u>33,566</u>	<u>691,633</u>	<u>269,801</u>
Cash flows from investing activities:						
Interest earned on cash deposits	<u>9,096</u>	<u>10,529</u>	<u>5,801</u>	<u>1,226</u>	<u>26,652</u>	<u>8,692</u>
Net cash provided by investing activities	<u>9,096</u>	<u>10,529</u>	<u>5,801</u>	<u>1,226</u>	<u>26,652</u>	<u>8,692</u>
Cash flows from noncapital financing activities:						
Operating transfers in	-	-	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-	-	-
Cash flows from capital and related financing activities:						
Interest on debt	-	(26,659)	-	-	(26,659)	-
Principal paid on debt	-	(60,000)	-	-	(60,000)	-
Cash payments for property and equipment purchases	(617,773)	(332,036)	(173,913)	-	(1,123,821)	(128,821)
Property and equipment disposals	-	-	-	-	-	7,891
Gain on sale of assets	-	-	-	-	-	15,450
Pension related items	(13,080)	(3,637)	(2,339)	-	(19,056)	-
Net cash used for capital and related financing activities	<u>(630,853)</u>	<u>(422,332)</u>	<u>(176,252)</u>	<u>-</u>	<u>(1,229,437)</u>	<u>(105,480)</u>
Net increase (decrease) in cash and cash equivalents	(401,664)	(110,833)	(33,447)	34,792	(511,152)	173,013
Cash and cash equivalents - beginning of year	<u>1,884,654</u>	<u>2,201,972</u>	<u>1,244,352</u>	<u>214,618</u>	<u>5,545,596</u>	<u>1,729,064</u>
Cash and cash equivalents - end of year	<u>\$ 1,482,990</u>	<u>2,091,139</u>	<u>1,210,905</u>	<u>249,410</u>	<u>5,034,444</u>	<u>1,902,077</u>

See independent auditor's report and notes to financial statements.

RIVERDALE CITY

Statement of Cash Flows - Continued  
Proprietary Funds

Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds					Governmental
	Water Fund	Sewer Fund	Storm Water Fund	Garbage Fund	Total Enterprise Funds	Activities - Internal Service Funds
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	\$ (2,180)	243,055	56,568	33,566	331,009	(12,889)
Adjustments to reconcile operating income to net cash provided by by operating activities:						
Depreciation	177,283	128,302	57,764	-	363,349	283,190
(Increase) decrease in accounts receivable	30,511	-	-	-	30,511	-
Increase (decrease) in accounts payable and accrued liabilities	2,634	(74,539)	-	-	(71,905)	(500)
Increase (decrease) in compensated absences	<u>11,845</u>	<u>4,152</u>	<u>22,672</u>	<u>-</u>	<u>38,669</u>	<u>-</u>
Net cash provided by operating activities	<u>\$ 220,093</u>	<u>300,970</u>	<u>137,004</u>	<u>33,566</u>	<u>691,633</u>	<u>269,801</u>
Noncash capital financing activities:						
Contributions by developers	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See independent auditor's report and notes to financial statements.

# RIVERDALE CITY

## Notes to Financial Statements

June 30, 2015

### (1) Summary of Significant Accounting Policies

The City of Riverdale was incorporated March 4, 1946. The City operates under a traditional council/mayor form of government and provides the following services as authorized by its charter: public safety, public utilities, highways and streets, sanitation, social services, culture-recreation, public improvements, planning and zoning, and general administrative services. The financial statements of Riverdale City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

#### **A. Reporting Entity**

As required by generally accepted accounting principles, these financial statements present Riverdale City (the primary government) and its component units. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationships with the City.

#### **Blended Component Unit:**

Riverdale Redevelopment Agency - The Riverdale Redevelopment Agency (RDA) is governed by a board of directors comprised of the Mayor and City Council of Riverdale City. Although it is legally separate from the City, the RDA is reported as if it were part of the primary government because its principal purpose in removing blight is to redevelop areas within the City thereby generating additional property tax and sales tax.

#### **B. Government-Wide and Fund Financial Statements**

The City's basic financial statements consist of both government-wide statements and fund statements. The government-wide statements focus on the City as a whole, while the fund statements focus on individual funds.

#### **Government-Wide Financial Statements**

The government-wide statements present information on all non-fiduciary activities of the primary government and its component units. Primary government activities are distinguished between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The effects of interfund activity have been eliminated from the government-wide statements except for the residual amounts due between governmental and business-type activities.

The Statement of Net Position presents the City's non-fiduciary assets and liabilities, with the difference reported as net position. Net position is restricted when constraints placed upon them are either externally imposed or are imposed by constitutional provisions or enabling legislation. The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. The City does not allocate general government (indirect) expenses to other functions. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not meeting the definition of program revenues are reported as general revenues.

#### **Fund Financial Statements**

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and statutory mandate. The various funds are grouped, in the financial statements in this report, into fund types and categories as follows:

#### **Governmental Fund Types:**

The City reports the following major governmental funds:

General fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those that are required to be accounted for in other funds. It also includes the financial activities related to most federal and state funds.

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(1) Summary of Significant Accounting Policies - Continued

*Special revenue funds* - These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City's Redevelopment Agency is reported as a special revenue fund.

*Capital projects fund* - These funds are used to account for financial resources to be used for the acquisition or construction of general major capital facilities.

***Proprietary Fund Types:***

*Enterprise fund* - The enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City operates its water, sewer, storm drainage and garbage funds as enterprise funds. Each is considered a major proprietary fund.

*Internal service fund* - The internal service fund is used to account for the financing of goods and services provided by the information technology department and motor pool to other departments or agencies of the City, or to other governments, on a cost-reimbursements basis.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases and decreases in net total assets.

All governmental funds are accounted for using the modified accrual basis of accounting. That is, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues are considered available if they are collected within 60 days after year-end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued in the individual funds because the current portion of these items cannot be reasonably estimated and (2) principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. The City applies all applicable FASB pronouncements.

**D. Budgets**

Annual budgets are prepared and adopted in accordance with the "Uniform Fiscal Procedures Act of Utah Cities" by the City of Riverdale Municipal Council on or before June 22<sup>nd</sup> for the following fiscal year which begins on July 1.

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(1) Summary of Significant Accounting Policies - Continued

**D. Budgets - Continued**

Budgets may be increased by resolution of the City Council at any time during the year, following a public hearing. Budgets are prepared in line-item detail; however, budget amendments by resolution are generally required only if the fund desires to exceed its total budget appropriation. The City follows Uniform Fiscal Procedures for Cities as adopted by the State Legislature for policies concerning its budgetary accounting. Annual budgets are adopted for all governmental fund types. All annual appropriations lapse at fiscal year end.

During the year, one supplemental amendment was made to the City's capital projects budget for \$2,000,000 and the RDA budget for \$348,770.

**E. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Buildings	40 years
Wells	50 years
Water distribution system	50 years
Sewer collection system	50 years
Equipment and machinery	5-15 years
Infrastructure improvements	20 years
Other improvements	10-30 years

**F. Governmental Fund Balances**

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned.

*Nonspendable Fund Balance* - classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. Riverdale has no nonspendable fund balance.

*Restricted Fund Balance* - classified as restricted by (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Riverdale reports its Class C fund balance and Redevelopment Agency fund balance as restricted.

*Committed Fund Balance* - classification includes those funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council. Riverdale has no committed fund balances.

*Assigned Fund Balance* - classification includes amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Riverdale reports its Capital Project fund balances as assigned.

*Unassigned Fund Balance* - classification is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(1) Summary of Significant Accounting Policies - Continued

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assignment actions.

**G. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

**H. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Utah Retirement Systems Pension Plan (URS) and additions to/deductions from URS's fiduciary net position have been determined on the same basis as they are reported by URS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**I. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**J. Subsequent Events**

Management has evaluated subsequent events through October 16, 2015, the date the financial statements were available to be issued.

(2) Deposits and Investments

Deposits and investments for Riverdale City are governed by the Utah Money Management Act and by rules of the Utah Money Management Council. Following are discussions of the City's exposure to various risks related to its cash management activities.

**A. Custodial Credit Risk**

*Deposits.* Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be recovered. The City's policy for managing custodial credit risk is to adhere to the Money Management Act. The Act requires all deposits of City funds to be in a *qualified depository*, defined as any financial institution whose deposits are insured by an agency of the federal government and which has been certified by the commissioner of Financial Institutions as meeting the requirement of the Act and adhering to the rules of the Utah Money Management Council.

The City's deposits in the bank in excess of the insured amount are uninsured and are not collateralized, nor do state statutes require them to be. The City's deposits at June 30, 2015 were \$149,720, of which \$-0- was uninsured and uncollateralized.

**B. Credit Risk**

Credit risk is the risk that the counterparty to an investment transaction will not fulfill its obligations. The City's policy for limiting the credit risk of investments is to comply with the Money Management Act. The Act requires investment transactions to be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities. Permitted investments include deposits of qualified depositories; repurchase agreements; commercial paper that is classified as "first-tier" by two nationally recognized statistical rating organizations, one of which must be Moody's Investor Services or Standard & Poors; bankers acceptances; obligations of the U.S. Treasury and U.S. government sponsored enterprises; bonds and notes of political subdivisions of the State of Utah; fixed rate corporate obligations and variable rate securities rated "A" or higher by two nationally recognized statistical rating organizations; and shares in a money market fund as defined in the Act.

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(2) Deposits and Investments - Continued

The City is also authorized to invest in the Utah Public Treasurer's Investment Fund (PTIF), an external pooled investment fund managed by the Utah State Treasurer and subject to the Act and Council requirements. The PTIF is not registered with the SEC as an investment company, and deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah. The PTIF operates and reports to participants on an amortized costs basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated based upon the participants' average daily balances. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares. Following are the City's investments at June 30, 2015:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Quality Ratings</u>
PTIF Investments	<u>\$13,941,570</u>	65 days*	not rated
*Weighted-average maturity			

**C. Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of an investment. The City manages its exposure to declines in fair value by investing solely in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity of commercial paper to 270 days or less and fixed rate negotiable deposits and corporate obligations to 365 days or less. Maturities of the City's investments are noted in the previous table.

**D. Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy to limit this risk is to adhere to the rules of the Money Management Council and to invest most of its available funds in the PTIF. The Council rules do not limit the amount of investments a government may make in any one issuer except for Rule 2 regarding certain endowments and funds with a long-term perspective, and Rule 17 which limits investments in a single issuer of commercial paper and corporate obligations to between 5 and 10 percent depending upon the total dollar amount held in the government's portfolio at the time of purchase.

(3) Accounts Receivable

The accounts receivable in the general fund are reported net of an allowance for doubtful accounts of \$32,636 and accounts receivable in the enterprise fund are shown net of an allowance for doubtful accounts of \$17,478.

(4) Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land and land improvements	\$ 2,306,508	2,432,801	-	4,739,309
Capital assets being depreciated:				
Building and improvements	9,266,287	489,360	-	9,755,647
Other improvements	2,874,343	8,588	-	2,882,931
Equipment	4,627,093	271,500	(114,826)	4,783,767
Infrastructure	3,883,091	526,161	-	4,409,252
Total	<u>20,650,814</u>	<u>1,295,609</u>	<u>(114,826)</u>	<u>21,831,597</u>
Less accumulated depreciation for:				
Buildings and improvements	(3,228,953)	(236,181)	-	(3,465,134)
Other improvements	(1,054,030)	(137,938)	-	(1,191,968)
Equipment	(2,873,865)	(370,869)	(106,935)	(3,137,799)
Infrastructure	(1,157,115)	(165,499)	-	(1,322,564)
Total	<u>(8,313,963)</u>	<u>(910,437)</u>	<u>(106,935)</u>	<u>(9,117,465)</u>
Capital assets being depreciated, net	<u>12,336,851</u>	<u>385,172</u>	<u>(7,891)</u>	<u>12,714,132</u>
Governmental activity capital assets, net	<u>\$14,643,359</u>	<u>2,817,973</u>	<u>(7,891)</u>	<u>17,453,441</u>

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(4) Capital Assets - Continued

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land and land improvements	\$ <u>755</u>	-	-	<u>755</u>
Capital assets being depreciated:				
Buildings	836,273	-	-	836,273
Infrastructure	16,681,474	1,123,722	-	17,805,196
Equipment and improvements	<u>106,060</u>	-	-	<u>106,060</u>
Total	<u>17,623,807</u>	<u>1,123,722</u>	-	<u>18,747,529</u>
Less accumulated depreciation for:				
Buildings	(385,283)	(14,470)	-	(399,753)
Infrastructure	(5,259,983)	(345,410)	-	(5,605,393)
Equipment	<u>(77,792)</u>	<u>(3,469)</u>	-	<u>(81,261)</u>
Total	<u>(5,723,058)</u>	<u>(363,349)</u>	-	<u>(6,086,407)</u>
Capital assets being depreciated, net	<u>11,900,749</u>	<u>760,373</u>	-	<u>12,661,122</u>
Business-type activities capital assets, net	<u>\$ 11,901,504</u>	<u>760,373</u>	-	<u>12,661,877</u>

Depreciation expense of governmental activities was charged to functions as follows:

General Government	\$ 146,955
Public Safety	81,933
Public Works	187,160
Parks and Community Services	211,199
Depreciation on capital assets of the City's internal service funds is charged to the various functions based on their usage of assets	<u>283,190</u>
Total	<u>\$ 910,437</u>

(5) Long-Term Debt

Long-term debt of the City consists of the following:

**Government Activities:**

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Redevelopment Agency Tax Increment Revenue Bonds Series 2006 payable in annual installments of \$90,000 to \$125,000 through 2021. Interest rate of 3.0%.	\$ <u>785,000</u>	-	<u>110,000</u>	<u>675,000</u>

Annual debt service requirements to maturity of the bonds are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
Year ending June 30:			
2016	\$ 110,000	19,373	129,373
2017	120,000	15,871	135,871
2018	100,000	12,827	112,827
2019	105,000	9,668	114,668
2020	110,000	6,343	116,343
2021	<u>130,000</u>	<u>2,800</u>	<u>132,800</u>
	<u>\$ 675,000</u>	<u>66,882</u>	<u>741,882</u>

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(5) Long-Term Debt - Continued

**Business-Type Activities:**

On October 20, 2009 the city authorized the issuance of up to \$1,502,000 in sewer revenue bonds. The bonds carry an interest rate of 3% and payments on the bonds began on December 1, 2011. As of June 30, 2015 the City had been advanced the entire \$1,502,000 of these bonds.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Series 2009 sewer revenue bonds	\$ <u>1,315,440</u>	<u>-</u>	<u>60,000</u>	<u>1,255,440</u>

Annual debt service requirements on the bonds are as follows:

Year ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2016	\$ 60,000	38,220	98,220
2017	62,000	36,360	98,360
2018	64,000	34,440	98,440
2019	67,000	32,430	99,430
2020	69,000	30,360	99,360
2021-2025	378,000	118,470	496,470
2026-2030	439,000	50,490	489,490
2031-2035	<u>116,440</u>	<u>8,820</u>	<u>125,260</u>
	<u>\$ 1,255,440</u>	<u>349,590</u>	<u>1,605,030</u>

**Changes in Long-Term Debt:**

During the year ended June 30, 2015 the following activity occurred in liabilities reported as long-term:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable	\$ 785,000	-	110,000	675,000	110,000
Compensated absences	970,594	-	41,971	928,623	-
Net pension liability	-	1,664,157	-	1,664,157	-
Total	<u>\$ 1,755,594</u>	<u>1,664,157</u>	<u>151,971</u>	<u>3,267,780</u>	<u>110,000</u>
Business-type activities:					
Bonds payable	\$ 1,315,440	-	60,000	1,255,440	60,000
Compensated absences	59,497	38,669	-	98,166	-
Net pension liability	-	117,595	-	117,595	-
Total	<u>\$ 1,374,937</u>	<u>156,264</u>	<u>60,000</u>	<u>1,471,201</u>	<u>60,000</u>

(6) Developer Contributions

The water, sewer and storm sewer funds regularly receive contributions from subdividers for the extension of water and sewer lines. Private developers construct water and sewer transmission systems at their own cost. Occasionally the City constructs large trunk lines. There were no current year additions by developers for water, sewer, and storm sewer lines in 2015.

(7) Compensated Absences, Accumulated Unpaid Vacation, Sick Leave Pay, Compensatory Time

It is the government's policy to permit employees to accumulate earned but unused vacation and sick leave pay benefits. Vacation and compensatory leave are recorded as an expenditure when used in governmental funds and as an expense when earned in proprietary funds and in the governmental-wide statements. A liability for unused vacation and compensatory leave is recorded in the governmental-wide statement of net position.

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(8) Retirement Plans

***General Information about the Pension Plan***

Plan description: Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System); Public Employees Contributory Retirement System (Contributory System); Firefighters Retirement System (Firefighters System); are multiple employer, cost sharing, public employees, retirement systems.
- The Public Safety Retirement System (Public Safety System) is a mixed agent and cost-sharing, multiple-employer retirement system.
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System); and the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighters System) are multiple employer, cost sharing, public employees, retirement systems.

The Tier 2 Public Employees System became effective July 1, 2011. All eligible employees beginning on or after July 1, 2011, who have no previous service credit with any of the Utah Retirement Systems, are members of the Tier 2 Retirement System.

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1053, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms. URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S., Salt Lake City, Utah 84102 or visiting the website: [www.urs.org](http://www.urs.org).

Benefits provided: URS provides retirement, disability, and death benefits. Retirement benefits are as follows:

Summary of Benefits by System

<u>System</u>	<u>Final Average Salary</u>	<u>Years of Service Required and/or Age Eligible for Benefit</u>	<u>Benefit Percent Per Year Service</u>	<u>COLA**</u>
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Contributory System	Highest 5 years	30 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.25% per year to June 1975; 2.00% per year July 1975 to present	Up to 4%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% 4% depending on the employer
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 4%

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(8) Retirement Plans - Continued

<u>System</u>	<u>Final Average Salary</u>	<u>Years of Service Required and/or Age Eligible for Benefit</u>	<u>Benefit Percent Per Year Service</u>	<u>COLA</u>
Tier 2 Public Employees Systems	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

\*With actuarial reductions.

\*\*All post-retirement cost-of-living adjustments are non-compounding and are based on the original benefit except for judges, which is a compounding benefit. The cost-of-living adjustments are also limited to the actual Consumer Price Index (CPI) increase for the year, although unused CPI increases not met may be carried forward to subsequent years.

Contributions: As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the URS Board. Contributions are actuarially determined as an amount that, when combined with employee contributions (where applicable) is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contribution rates are as follows:

Utah Retirement Systems

	<u>Employee Paid</u>	<u>Paid by Employer for Employee</u>	<u>Employer Contribution Rates</u>
Contributory System			
11 - Local Governmental Division Tier 1	N/A	6.000%	14.460%
111 - Local Governmental Division Tier 2	N/A	N/A	14.830%
Noncontributory System			
15 - Local Governmental Division Tier 1	N/A	N/A	18.470%
Public Safety Retirement System			
75 - Other Division A Noncontributory Tier 1	N/A	N/A	35.710%
122 - Other Division A Contributory Tier 2	N/A	N/A	23.710%
Firefighters System			
31 - Division A Tier 1	N/A	15.050%	3.820%
132 - Division B Tier 2	N/A	N/A	10.800%

***Pension Assets, Liabilities, Expense, and Deferred Outflow of Resources and Deferred Inflows of Resources Related to Pensions***

At December 31, 2014, we reported a net pension asset of \$124,387 and a net pension liability of \$1,781,753.

	<u>Proportionate Share</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Noncontributory System	0.1862885%	\$ -	808,908
Contributory System	0.1108293%	-	31,968
Public Safety System	0.7481631%	-	940,877
Firefighters System	2.1517438%	122,787	-
Tier 2 Public Employees System	0.0081248%	246	-
Tier 2 Public Safety and Firefighter System	0.0915134%	1,354	-
Total Net Pension Asset/Liability		<u>\$ 124,387</u>	<u>1,781,753</u>

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(8) Retirement Plans - Continued

The net pension asset and liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2014 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability was based upon actual historical employer contributions to the plan from the census data submitted to the plan for pay periods ending in 2014.

For the year ended December 31, 2014, we recognized pension expense of \$505,522. At December 31, 2014, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 44	145,816
Changes in assumptions	-	282,954
Net difference between projected and actual earnings on pension plan investments	53,256	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	<u>348,577</u>	<u>-</u>
Total	<u>\$ 401,877</u>	<u>428,770</u>

\$348,577 was reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2014. These contributions will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2015	\$ (96,198)
2016	(92,289)
2017	(90,692)
2018	(53,841)
2019	(14,138)
Thereafter	(28,313)

Actuarial assumptions: The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 Percent
Salary increases	3.50 - 10.50 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

Active member mortality rates are a function of the member's gender, occupation, and age and are developed based upon plan experience. Retiree mortality assumptions are highlighted in the table below.

Retired Member Mortality

Educators:

Men EDUM (90%)  
Women EDUF (100%)

Public Safety and Firefighters:

Men RP 2000mWC (100%)  
Women EDUF (120%)

Local Government, Public Employees:

Men RP 2000mWC (100%)  
Women EDUF (120%)

*EDUM = Constructed mortality table based on actual experience of male educators multiplied by given percentage*

*EDUF = Constructed mortality table based on actual experience of female educators multiplied by given percentage*

*RP 2000mWC = RP 2000 Combined mortality table for males with white collar adjustments multiplied by given Percentage.*

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(8) Retirement Plans - Continued

The actuarial assumptions used in the January 1, 2014 valuation were based on the results of an actuarial experience study for the five year period of January 1, 2008 - December 31, 2013.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Expected Return Arithmetic Basis		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	40%	7.06%	2.82%
Debt securities	20%	0.80%	0.16%
Real assets	13%	5.10%	0.66%
Private equity	9%	11.30%	1.02%
Absolute return	18%	3.15%	0.57%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	<u>100%</u>		<u>5.23%</u>
	Inflation		2.75%
	Expected arithmetic nominal return		7.98%

The 7.50% assumed investment rate of return is comprised of an inflation rate of 2.75%, a real return of 4.75% that is net of investment expense.

Discount rate: The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease <u>(6.50%)</u>	Discount Rate <u>(7.50%)</u>	1% Increase <u>(8.50%)</u>
Proportionate share of Net pension (asset)/liability	\$ 4,837,806	1,657,366	(951,728)

Pension plan fiduciary net position: Detailed information about the plan's fiduciary net position is available in the separately issued URS financial report.

(9) Deferred Compensation Plan

The City also provides through ICMA a 457 deferred compensation plan to City employees and elected officials. The plan, created in accordance with Internal Revenue Code Section 457, allows City employees and elected officials to defer a portion of their salary until future years. For fiscal year 2015, the City contributed the difference between 17.40% and the amount contributed to the Utah Retirement Systems Plans to the employee's 457 account.

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(10) Inter-fund Transfers

Transfer from general fund	\$ (472,804)
Transfer from RDA	(437,461)
Transfer to capital projects	<u>910,265</u>
Net transfers	<u>\$ -</u>

(11) Budgetary Accounting and Tax Calendar

The City Council can amend the budget to any extent, provided the budgeted expenditures do not exceed budgeted revenues and appropriated fund balance. Budgets are required by the State of Utah for the general, special revenue, debt service and capital improvement funds. The legal level of control required by the State of Utah is at the department level. The City's budget is a financial plan of all estimated revenues and all appropriations for expenditures. Revenues and expenditures must balance.

The budget is prepared sometime between the 1<sup>st</sup> of March and the 1<sup>st</sup> of May. A tentative budget is presented by the City Administrator to the City Council by the first regularly scheduled council meeting in May. The tentative budget is reviewed and tentatively adopted by the Council no later than the first meeting in May. The tentative budget is public record and is available for inspection at the City Business Administration Department and the City Recorder's Office for at least ten days prior to adoption of the final budget. Notice of public hearing on adoption of the final budget is published seven days prior to the public hearing. The public hearing on the tentatively adopted budget is held prior to final adoption. Final adjustments are made to the tentative budget by the Council after the public hearing. The final budget is adopted by ordinance before June 22<sup>nd</sup> and a copy of the budget certified by the Budget Officer is filed with the State Auditor within thirty days of adoption.

In connection with budget adoption an annual tax ordinance establishing the tax rate is adopted before June 22<sup>nd</sup> and the City is to certify the tax rate to the County Auditor before June 22<sup>nd</sup>.

Budgets for the general, special revenue, debt service and capital projects funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

The above procedures are authorized by Utah Code Sections 10-6-109 through 10-6-135.

Property Tax Calendar

<u>Duties to be Completed</u>	<u>Authorizing Statute</u>	<u>Statute Date</u>
Lien date	59-2-103 59-2-1302	1/1
Taxing districts with June year end notify county commission of date, time and place of public hearing	59-2-919	3/1
County treasurer to settle taxes charged and collected for previous year	59-2-1365	3/31
Budget officer shall prepare and file with council a tentative budget	10-6-111	1 <sup>st</sup> scheduled council meeting in May
County assessor delivers roll to county auditor	59-2-924	6/1
Tax commission reports value of Centrally Assessed Property to counties	59-2-802	6/1
County assessor delivers to county auditor statement showing aggregate valuation of all taxable property	59-2-924	6/1
County auditor sends valuation, certified tax rate and levy work sheets to each taxing district	59-2-924	6/1
Taxing district must adopt a proposed tax rate, certify the rate and levy, and submit to county auditor	59-2-912	before 6/22
County to set proposed tax rates	59-2-909	6/22

RIVERDALE CITY

Notes to Financial Statements - Continued

June 30, 2015

(11) Budgetary Accounting and Tax Calendar - Continued

<u>Duties to be Completed</u>	<u>Property Tax Calendar</u>	<u>Authorizing Statute</u>	<u>Statute Date</u>
Taxing districts adopt tentative budgets and notify county of intent to exceed certified tax rate		59-2-924(3)	6/22
County auditor to submit levy worksheets and supporting documentation to tax commission		59-2-913	6/22
Copy of final budget to state auditor within 30 days of adoption		10-6-118	9/17
County treasurer to mail tax notice		59-2-1317	11/1
County auditor delivers assessment roll with affidavit to tax commission		59-2-326	11/1
Payment and delinquency date		59-2-1331	11/30
Delinquency list published		59-2-1332.5	12/31

(12) Riverdale Redevelopment Agency

The redevelopment agency (RDA) collected tax increments of \$402,284 for the Riverdale road area, \$345,657 for the 550 West area and \$274,575 for the 1050 West area. There were no tax increments paid to any other taxing agency. The RDA has outstanding bonds of \$675,000 associated with a senior housing project. The RDA has entered into agreements with certain developers that require continuing payments to those developers from the RDA through fiscal year 2023.

The RDA expended funds in the following areas:

Development payments	\$ 325,811
Administrative cost	183,636
Debt service	123,544
Land Acquisition	523,801

(13) Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

(14) Risk Management

Riverdale City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage.

(15) Prior Period Adjustment

The City implemented the provisions of GASB Statement Number 68 during the year. This implementation required an adjustment to the beginning net position of the governmental activities of \$1,842,755 and the beginning net position of the business-type activities of \$130,216.

**REQUIRED SUPPLEMENTAL INFORMATION**

RIVERDALE CITY

Notes to Required Supplementary Information

June 30, 2015

**Budgeting and Budgetary Control**

As more fully explained in Note 1 of the Notes to Financial Statements, annual budgets are prepared and adopted before June 22 for the fiscal year commencing the following July 1 in accordance with the Uniform Fiscal Procedures Act for Utah Cities. State law requires budgeted revenues to equal budgeted expenditures, and legal control is exercised at the department level. Once a budget has been adopted, it remains in effect until it has been formally revised. Budgets for the general fund, special revenue, and capital projects funds are legally required and are prepared and adopted on the modified accrual basis of accounting. Therefore, no reconciliation between budgetary schedules and the GAAP statements is required.

The Budgetary Comparison schedules presented in this section of the report are for the City's general fund and major special revenue funds. Original budgets represent the revenue estimates and spending authority authorized by the City Council prior to July 1. Final budgets represent the original budget amounts plus any amendments made to the budget during the year by the City Council through formal resolution. Final budgets do not include unexpected balances from the prior year because such balances automatically lapse to unreserved fund balance at the end of each year.

**Pension Plan**

As explained in Note 8 to the Financial Statements, the City implemented GASB statement 68 during the year which requires the City to provide a 10-year history for certain pension related amounts. The schedule of Proportionate Share of the Net Pension Liability shows the City's share of various assets and liabilities related to the net pension liability. The Schedule of Contributions shows the City's contractually required contributions, actual amounts contributed and contributions as a percentage of covered payroll. Both schedules show information only for the current year since this is the first year of this required information.

## RIVERDALE CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
General Fund

Year Ended June 30, 2015

<u>Revenues</u>	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Taxes:				
Current year property taxes	\$ 584,273	584,273	595,207	10,934
Delinquent prior years taxes	10,000	10,000	11,200	1,200
Fee in lieu	48,000	48,000	48,264	264
Sales tax	5,790,000	5,790,000	5,921,208	151,208
Transient room tax	10,000	10,000	9,732	(268)
Total taxes	<u>6,422,273</u>	<u>6,422,273</u>	<u>6,585,611</u>	<u>163,338</u>
Licenses and permits:				
Business licenses	128,000	128,000	133,101	5,101
Building permits	30,000	30,000	68,478	38,478
Building plan/development fees	10,000	10,000	38,768	28,768
Animal licenses	8,500	8,500	10,245	1,745
Total licenses and permits	<u>176,500</u>	<u>176,500</u>	<u>250,592</u>	<u>74,092</u>
Intergovernmental:				
Grants	16,500	16,500	25,948	9,448
Class "C" roads	260,000	260,000	261,723	1,723
Class "C" road interest	1,000	1,000	1,627	627
State liquor allotment	20,000	20,000	17,423	(2,577)
Total intergovernmental	<u>297,500</u>	<u>297,500</u>	<u>306,721</u>	<u>9,221</u>
Charges for services:				
Ambulance fees	180,000	180,000	189,908	9,908
Recreation and user fees	63,500	63,500	57,449	(6,051)
Senior programs	42,000	42,000	46,385	4,385
Street repairs	1,000	1,000	4,756	3,756
Zoning and sub fees	-	-	2,650	2,650
Interfund services	36,000	36,000	36,000	-
Total charges for services	<u>322,500</u>	<u>322,500</u>	<u>337,148</u>	<u>14,648</u>
Fines and forfeitures	<u>518,000</u>	<u>518,000</u>	<u>502,935</u>	<u>(15,065)</u>
Other revenues:				
Donations	500	500	3,479	2,979
Lease revenue	12,000	12,000	12,584	584
Interest earned	8,000	8,000	7,501	(499)
Miscellaneous	20,500	20,500	20,690	190
Sale of assets	2,000	2,000	2,098	98
Total other revenues	<u>43,000</u>	<u>43,000</u>	<u>46,352</u>	<u>3,352</u>
Total revenues	<u>7,779,773</u>	<u>7,779,773</u>	<u>8,029,359</u>	<u>249,586</u>
<u>Expenditures</u>				
General government:				
Legislative	110,852	110,852	99,044	(11,808)
Judicial	579,327	579,327	546,502	(32,825)
City administration	338,613	338,613	327,701	(10,912)
Business administration	586,797	586,797	550,878	(35,919)
Non-departmental	24,000	24,000	24,000	-
Total general government	<u>1,639,589</u>	<u>1,639,589</u>	<u>1,548,125</u>	<u>(91,464)</u>

## RIVERDALE CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Continued  
General Fund

Year Ended June 30, 2015

<u>Expenditures - Continued</u>	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Public safety:				
Police department	\$ 2,824,289	2,824,289	2,704,258	(120,031)
Fire department	<u>1,433,200</u>	<u>1,433,200</u>	<u>1,380,165</u>	<u>(53,035)</u>
Total public safety	<u>4,257,489</u>	<u>4,257,489</u>	<u>4,084,423</u>	<u>(173,066)</u>
Streets and public works	<u>1,244,662</u>	<u>1,244,662</u>	<u>829,971</u>	<u>(414,691)</u>
Parks and community services:				
Parks department	422,005	422,005	364,007	(57,998)
Community services	<u>621,662</u>	<u>621,662</u>	<u>589,027</u>	<u>(32,635)</u>
Total parks and community services	<u>1,043,667</u>	<u>1,043,667</u>	<u>953,034</u>	<u>(90,633)</u>
Community development	<u>357,753</u>	<u>357,753</u>	<u>341,814</u>	<u>(15,939)</u>
Total expenditures	<u>8,543,160</u>	<u>8,543,160</u>	<u>7,757,367</u>	<u>(785,793)</u>
Excess (deficiency) of revenues over expenditures	<u>(763,387)</u>	<u>(736,387)</u>	<u>271,992</u>	<u>1,035,379</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	(472,804)	(472,804)
Use of fund balance	<u>763,387</u>	<u>763,387</u>	<u>-</u>	<u>(763,387)</u>
Total other financing sources (uses)	<u>763,387</u>	<u>763,387</u>	<u>(472,804)</u>	<u>(1,236,191)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	-	-	(200,812)	(200,812)
Fund balance - beginning of year	<u>2,355,471</u>	<u>2,355,471</u>	<u>2,355,471</u>	<u>-</u>
Fund balance - end of year	<u>\$ 2,355,471</u>	<u>2,355,471</u>	<u>2,154,659</u>	<u>(200,812)</u>

RIVERDALE CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
Redevelopment Agency Special Revenue Fund

Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 1,100,000	1,100,000	1,022,516	(77,484)
Rents	171,200	171,200	167,501	(3,699)
Sundry	-	-	500	500
Interest	26,000	26,000	24,498	(1,502)
Total revenues	<u>1,297,200</u>	<u>1,297,200</u>	<u>1,215,015</u>	<u>(82,185)</u>
Expenditures:				
Community development	1,466,100	2,066,100	1,033,198	(1,032,902)
Debt service:				
Principal retirement	110,000	110,000	110,000	-
Interest and fiscal charges	40,000	40,000	13,544	(26,456)
Total expenditures	<u>1,616,100</u>	<u>2,216,100</u>	<u>1,156,742</u>	<u>(1,059,358)</u>
Excess (deficiency) of revenues and expenditures	<u>(318,900)</u>	<u>(918,900)</u>	<u>58,273</u>	<u>977,173</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(437,461)	(437,461)	(437,461)	-
Use of fund balance	756,361	1,356,361	-	(1,356,361)
Total other financing sources (uses)	<u>318,900</u>	<u>918,900</u>	<u>(437,461)</u>	<u>(1,356,361)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	-	-	(379,188)	(379,188)
Fund balance - beginning of year	<u>4,444,688</u>	<u>4,444,688</u>	<u>4,444,688</u>	<u>-</u>
Fund balance - end of year	<u>\$ 4,444,688</u>	<u>4,444,688</u>	<u>4,065,500</u>	<u>(379,188)</u>

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

RIVERDALE CITY

Utah Retirement Systems

As of December 31, 2014

Last 10 Fiscal Years

	Contributory		Tier 2 Public		Tier 2 Public	
	Noncontributory System	Retirement System	Public Safety System	Firefighters System	Employees System	Safety and Firefighter System
Proportion of the net pension liability (asset)	0.1862885%	0.1108293%	0.7481631%	2.1517438%	0.0081248%	0.0915134%
Proportionate share of the net pension liability (asset)	\$808,908	\$31,968	\$940,877	(\$122,787)	(\$246)	(\$1,354)
Covered employee payroll	\$1,647,872	\$59,870	\$1,159,107	\$563,736	\$39,676	\$37,806
Proportionate share of the net pension liability(asset) as a percentage of its covered-employee payroll	49.1%	53.4%	81.2%	-21.8%	-0.6%	-3.6%
Plan fiduciary net position as a percentage of the total pension liability	90.2%	94.0%	90.5%	103.5%	103.5%	103.5%

\*In accordance with GASB 68, the City will need to disclose a 10-year history of its proportionate share of the Net Pension Liability (Asset). The 10-year schedule will be built prospectively. The schedule above is only for the current year.

SCHEDULE OF CONTRIBUTIONS  
RIVERDALE CITY  
Utah Retirement Systems  
As of December 31, 2014  
Last 10 Fiscal Years

	Noncontributory System	Contributory Retirement System	Public Safety System	Firefighters System	Tier 2 Public Employees System	Tier 2 Public Safety and Firefighter System
Contractually required contribution	\$292,793	\$8,224	\$368,512	\$19,182	\$3,352	\$4,124
Contributions in relation to the contractually required contribution	(\$292,793)	(8,224)	(\$368,512)	(19,182)	(3,352)	(4,124)
Contribution deficiency (excess)	-	-	-	-	-	-
Covered employee payroll	\$1,647,872	\$59,870	\$1,159,107	\$563,763	\$39,676	\$37,806
Contributions as a percentage of covered-employees payroll**	17.77%	13.74%	31.79%	3.40%	8.45%	10.91%

\* Amounts presented were determined as of calendar year January 1- December 31. The City will be required to prospectively develop this table in future years to show 10-years of information. The schedule above is only for the current year.

\*\* Contributions as a percentage of covered-employee payroll may be different than the Board certified rate due to rounding or other administrative issues.

RIVERDALE CITY  
Combining Statement of Net Position  
Internal Service Funds

June 30, 2015

	<u>Information Technology Fund</u>	<u>Motor Pool Fund</u>	<u>Total</u>
Assets:			
Cash	\$ 155,424	1,746,653	1,902,077
Machinery and equipment	312,043	3,081,768	3,393,811
Accumulated depreciation	<u>(75,531)</u>	<u>(2,074,561)</u>	<u>(2,150,092)</u>
Total assets	<u>391,936</u>	<u>2,753,860</u>	<u>3,145,796</u>
Liabilities:			
Accounts payable	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Net position:			
Net investment in capital assets	236,512	1,007,207	1,243,719
Unrestricted	<u>155,424</u>	<u>1,746,653</u>	<u>1,902,077</u>
Total net position	<u>\$ 391,936</u>	<u>2,753,860</u>	<u>3,145,796</u>

RIVERDALE CITY

Combining Statement of Revenues, Expenses, and Changes in Net Position  
Internal Service Funds

Year Ended June 30, 2015

	Information Technology Fund	Motor Pool Fund	Total
Operating revenues:			
Charges for services	\$ 57,912	252,036	309,948
Miscellaneous revenue	<u>34,907</u>	<u>4,008</u>	<u>38,915</u>
Total operating revenues	<u>92,819</u>	<u>256,044</u>	<u>348,863</u>
Operating expenses:			
Materials and supplies	61,489	6,550	68,039
Depreciation	46,387	236,803	283,190
Utilities	<u>3,605</u>	<u>6,918</u>	<u>10,523</u>
Total operating expenses	<u>111,481</u>	<u>250,271</u>	<u>361,752</u>
Operating income (loss)	<u>(18,662)</u>	<u>5,773</u>	<u>(12,889)</u>
Non-operating revenues:			
Interest revenue	781	7,911	8,692
Gain on sale of assets	<u>1,450</u>	<u>14,000</u>	<u>15,450</u>
Total non-operating revenues	<u>2,231</u>	<u>21,911</u>	<u>24,142</u>
Operating transfers in	-	-	-
Change in net position	(16,431)	27,684	11,253
Net position - beginning of year	<u>408,367</u>	<u>2,726,176</u>	<u>3,134,543</u>
Net position - end of year	<u>\$ 391,936</u>	<u>2,753,860</u>	<u>3,145,796</u>

RIVERDALE CITY  
Combining Statement of Cash Flows  
Internal Service Funds

Year Ended June 30, 2015

	Information Technology Fund	Motor Pool Fund	Total
Cash flows from operating activities:			
Cash received from customers	\$ 57,912	252,036	309,948
Cash received from other activities	34,907	4,008	38,915
Cash payments for goods and services	<u>(65,094)</u>	<u>(13,968)</u>	<u>(79,062)</u>
Net cash provided by operating activities	<u>27,725</u>	<u>242,076</u>	<u>269,801</u>
Cash flows from investing activities:			
Interest earned on cash deposits	<u>781</u>	<u>7,911</u>	<u>8,692</u>
Net cash provided by investing activities	<u>781</u>	<u>7,911</u>	<u>8,692</u>
Cash flows from non-capital financing activities:			
Operating transfers in	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by non-capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:			
Gain on sale of assets	1,450	14,000	15,450
Cash payments for property and equipment purchases	(113,728)	(15,093)	(128,821)
Property and equipment disposals	<u>7,891</u>	<u>-</u>	<u>7,891</u>
Net cash used in capital and related financing activities	<u>(104,387)</u>	<u>(1,093)</u>	<u>(105,480)</u>
Net increase (decrease) in cash and cash equivalents	(75,881)	248,894	173,013
Cash and cash equivalents - beginning of year	<u>231,305</u>	<u>1,497,759</u>	<u>1,729,064</u>
Cash and cash equivalents - end of year	<u>\$ 155,424</u>	<u>1,746,653</u>	<u>1,902,077</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (18,662)	5,773	(12,889)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	46,387	236,803	283,190
Change in assets and liabilities:			
Increase (decrease) in accounts payable	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net cash provided by operating activities	<u>\$ 27,725</u>	<u>242,076</u>	<u>269,801</u>



Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance With *Government Auditing Standards*

To the Mayor and City Council  
Riverdale City

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Riverdale City as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise Riverdale City's basic financial statements, and have issued our report thereon dated October 27, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Riverdale City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riverdale City's internal control. Accordingly, we do not express an opinion on the effectiveness of the Riverdale City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Riverdale City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christensen, Palmer & Ambrose P.C.*

October 27, 2015



Independent Auditor's Report on Compliance and on  
Internal Controls Over Compliance in Accordance With the  
State of Utah Legal Compliance Audit Guide

To the Mayor and City Council  
Riverdale City

**REPORT ON COMPLIANCE**

We have audited Riverdale City's compliance with the general program compliance requirements described in the *State of Utah Legal Compliance Audit Guide* for the year ended June 30, 2015.

The general compliance requirements applicable to Riverdale City are identified as follows:

- Budgetary Compliance
- Fund Balance
- Justice Courts
- Utah Retirement Systems Compliance
- Enterprise Fund Transfers, Reimbursements, loans, and services
- Conflicts of Interest

Riverdale City did not receive any major assistance programs from the State of Utah during the year ended June 30, 2015.

***Management's Responsibility***

Compliance with the requirements referred to above is the responsibility of the City's management.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State of Utah Legal Compliance Audit Guide*. Those standards and the *State of Utah Legal Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the City and its major programs occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

***Opinion***

In our opinion, Riverdale City complied, in all material respects, with the general compliance requirements identified above for the year ended June 30, 2015.

**REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

***Purpose of Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christensen, Palmer & Ambrose P.C.*

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
November 17, 2015**

**AGENDA ITEM: F1**

**SUBJECT:** Consideration of meeting minutes from:  
October 20, 2015 City Council Work Session  
October 20, 2015 City Council Regular Session

**PETITIONER:** City Recorder

**ACTION REQUESTED BY PETITIONER:** Consideration to Approve Minutes.

**INFORMATION:** See attached minutes as follows:

[October 20, 2015 City Council Work Session](#)

[October 20, 2015 City Council Regular Session](#)

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

Minutes of the **Work Session** of the **Riverdale City Council** held Tuesday, October 20, 2015, at 5:30 PM, at the Civic Center in the Administrative Offices, 4600 S Weber River Dr., Riverdale City, Weber County, Utah.

**Present:**

City Council:

- Norm Searle, Mayor
- Michael Staten, Councilor
- Don Hunt, Councilor
- Braden Mitchell, Councilor- participated by conference call
- Brent Ellis, Councilor
- Gary E. Griffiths, Councilor

City Employees:

- Rodger Worthen, City Administrator
- Mike Eggett, Community Development Director
- Steve Brooks, City Attorney
- Jackie Manning, City Recorder

Mayor Searle welcomed the Council Members stating for the record that all were in attendance. It was noted that Councilor Mitchell was participating via telephone conference call.

Open Communications:

Mayor Searle asked if anyone was aware of any open communications and there were none. Mayor Searle passed around a Utah Military Academy flyer for their fall festival.

Presentations and Reports:

There was no additional information on the presentations or reports. All information was included in the packet.

Consent Items:

Mayor Searle invited any corrections or comments for the meeting minutes for the Joint Strategic Planning Meeting on September 29, 2015 and the City Council Work Session and Regular Meeting minutes on October 6, 2015. There were no corrections requested.

Mayor Searle invited discussion regarding the appointment of the new Fire Chief, Jared Sholly. He provided a brief history about Mr. Sholly and discussed the application and interview process. The final interview involved a fire scenario in which the outcome was graded by the Fire Chief from Roy City and the Fire Chief from the Weber Fire District. Mr. Worthen and Mayor Searle felt Mr. Sholly would be a great fit.

Discussion:

Mayor Searle stated if Riverdale City is going to apply for funding available through the Wasatch Front Regional Council they will need to submit their letter of intent by October 29, 2015. He thanked Councilor Staten for his suggestions regarding bike friendly projects.

There was a brief discussion regarding workshops that promote bike activity and implementing a complete streets program. Councilor Staten discussed the benefits of this workshop that will take place and encouraged the councilman to attend.

There was a discussion regarding the Military Academy's festival and whether or not Bingo was the same as gambling. There was a general consensus that it was different as it will be a one-time event, and the prizes were donated.

Action Items:

Mayor Searle invited discussion regarding the action item consideration of resolution 2015-33 Justice Court Recertification. Mr. Brooks stated every 4 years they need to recertify with the State for the Justice Court. He preceded to give the state requirements. He felt Riverdale City met the requirements, but proposed the question whether the Council wanted to continue with the Justice Court. Mr. Brooks stated if they lose the Justice Court they may lose the Drug Court. This provides a service to the citizens and it is self-sustaining as far as funding is concerned.

Discretionary Items:

Mayor Searle asked if there were any discretionary items. He followed up regarding Justin Baker's comment made during the open communication at the City Council Meeting on October 6, 2015. Chief Hansen has reviewed it, but there have been no definitive findings as of yet. There was a discussion regarding the narrow roads and unique housing development in the cul-de-sac located at 525 West.

Councilor Ellis posed the question as to whether or not lowering the speed limit would help increase safety within the cul-de-sac. He discussed how they might enforce 15 miles per hour, when in a school zone it is 20 miles per hour. Mr. Worthen stated the Risk Management Committee, which meets on October 23, 2015, will discuss this matter further.

Councilor Mitchell referred to an email he received regarding a request for a handicap curb access, located near At Home. He will forward the email to the Council and City Staff to review.

Adjournment:

Having no further business to discuss the Council adjourned at 5:57 PM to convene into their Regular City Council Meeting.

Minutes of the Regular Meeting of the Riverdale City Council held Tuesday, October 20, 2015, at 6:00 PM, at the Civic Center, 4600 S Weber River Dr., Riverdale City, Weber County, Utah.

**Present:** City Council: Norm Searle, Mayor  
Don Hunt, Councilor  
Braden Mitchell, Councilor- participated via conference call  
Brent Ellis, Councilor  
Gary E. Griffiths, Councilor  
Michael Staten, Councilor

City Employees: Rodger Worthen, City Administrator  
Steve Brooks, City Attorney  
Mike Eggett, Community Development Director  
Jackie Manning, City Recorder  
Dave Hansen, Fire Chief  
Lynn Fortie, Business Administrator

Visitors: Charles Kerkvliet Dave Leahy Dee Hansen  
Krystin Hinojosa Jason Hinojosa Jared Sholly  
Members of Fire Department Dee Hansen

**A. Welcome and Roll Call**

Mayor Searle called the meeting to order and welcomed all in attendance, including all Council Members and all members of the public. Councilor Mitchell participated via conference call.

**B. Pledge of Allegiance**

Mayor Searle invited Councilor Hunt to lead the Pledge of Allegiance.

**C. Moment of Silence**

Mayor Searle called for a moment of silence and asked everyone to remember our police officers, fire fighters, U.S. Military service members, and members of the City Council as they make decision this evening.

**D. Open Communications**

Mayor Searle invited any member of the public with questions or concerns to address the Council and asked that they keep their comments to approximately three minutes.

Dave Messina 1061 West 4400 South, Riverdale referred to the active transportation plan in Riverdale, such as, the dedicated bike lanes and the upcoming highway bridge for pedestrian access. He expressed love for Riverdale the opportunity the community provides to being active.

Mr. Messina expressed concern regarding safety on 4400 South. He expressed concerns regarding the speed limit and vehicles exceeding the speed limit. He expressed concerns regarding vehicles not stopping and yielding to pedestrians at cross walks. He stated on multiple occasions he would step into the road as a way to stop traffic, to allow him to cross the street.

Mr. Messina stated he received a text message from his wife earlier in the day regarding an incident where a driver was turning left as his wife and children were crossing the street and the driver nearly hit his family. Mr. Messina referred to studies that discusses how the traveling speed of a vehicle can mortally impact a pedestrian crossing the street. He referred to Utah Department of Public Safety for additional statistics.

Mr. Messina recommended the following changes to address the safety issues on 4400 South. First, reduce the speed limit to 30 miles per hour. Second, make drivers more aware of cross walks by raising islands in the roundabouts, flashing signs, large orange crossing flags, and "watch for pedestrians" signage.

There was a discussion regarding 4400 South with an emphasis on road studies relating to pedestrian safety. There was a general consensus to have the Risk Management Committee review the matter further, and specifically look into the possibility of LED crossing lights. There was a discussion regarding the varying speed limit changes on 4400 South and was noted the Council has received pressure and suggestions to both increase and reduce the speed limit on that road.

**E. Presentations and Reports**

**1. Mayors Report**

69 Mayor Searle stated the Riverdale Utah Military Academy is having a Harvest Festival on October 24, 2015. They will  
70 be hosting a 5K run at noon and will have other activities including, raffle tables, trunk or treating, and an Air Force  
71 Exhibit. This is a fundraiser for the school. More information may be found on their website [www.utahmilitaryacademy.org](http://www.utahmilitaryacademy.org).  
72 A representative of the school shared this information at a previous Council Meeting.  
73

74 Mayor Searle discussed the process of updating the Veterans Memorial. New signs have been assembled and now  
75 display United States of America flag with the history displayed on the plaques. He thanked Mr. Leahy and Mr. Kerkvliet  
76 for all their hard work and efforts.  
77

## 78 **2. Administrative Reports**

79 Mr. Worthen stated the Fire Department recently held their open house. He noted the September Anniversaries as  
80 seen in the packet. The Mayor presented the certificates and awards to those employees that have served 5, 10, 15, and  
81 20 years. The Mayor Searle thanked the city staff for their service to the City.  
82

83 Mr. Worthen discussed the financial report and noted the new businesses. There was a discussion regarding  
84 ambulance services and it was noted they have seen an increase in ambulance services. Mr. Fortie discussed the graphs  
85 on the financial reports.  
86

## 87 **F. Consent Items**

### 88 **1. Review of meeting minutes.**

89 Mayor Searle asked for any changes to the meeting minutes for the Joint Strategic Planning Meeting that was held on  
90 September 29, 2015 and to the City Council Work Session & Regular Meeting held on October 6, 2015. There were no  
91 changes/corrections requested to the meeting minutes.  
92

### 93 **2. Appointment of new Fire Chief, per City Code 4-1-1.**

94 Mr. Worthen discussed the interview process for the fire chief. He discussed the final interview involving a fire  
95 scenario in which Fire Chiefs from Roy and Weber County Fire District graded the decisions made in the fire scenario. Mr.  
96 Worthen introduced Jared Sholly and explained Mr. Sholly has extensive background and many years of experience in  
97 emergency response.  
98

99 Mr. Sholly introduced his wife and son who were in attendance. He looks forward to working in Riverdale City and  
100 invited questions or comments. The Council welcomed Mr. Sholly to Riverdale City and expressed the importance of the  
101 fire department.  
102

103 Mr. Sholly referred to an experience he had where a fire fighter lost his life, which in turn, became the driver for Mr.  
104 Sholly's passion for safety and the need for continuous training. His goal is to use leadership, training, and accountability  
105 to ensure the firefighters are prepared and safe.  
106

107 **MOTION:** Councilor Staten moved to approve the consent items as presented. Councilor Ellis  
108 seconded the motion. There was no discussion regarding this motion and all voted in  
109 favor. The motion passed unanimously.  
110

## 111 **G. Discussion**

### 112 **1. Wasatch Front Regional Council Funding Program Announcement**

113 Mayor Searle stated this was discussed in the last City Council meeting. The Council is reviewing projects in the  
114 community that would help improve transportation, so they may request funding through the Wasatch Front Regional  
115 Council Funding Program. He felt the suggestions should include the concerns expressed by the citizens for bikes and  
116 pedestrian safety. He reminded the Council the letter of intent is due October 29, 2015. Councilor Ellis felt there was a  
117 rising concern from pedestrians and would like to see this included in the letter of intent.  
118

119 Mr. Worthen expressed the need to have a traffic calming policy to allow for proper implementation of lowering speed  
120 limits, adding pedestrian signs etc. There are circumstances in which a study would be necessary prior to any change in  
121 infrastructure or reducing speed limits.  
122

123 Mr. Worthen discussed the bike lanes and road striping which helps allow better road sharing between vehicles,  
124 bikers, and pedestrians. Councilor Staten commented on 700 West and 4400 South which have created a friendlier more  
125 active space which encourages more activity among the residents.  
126

127 Councilor Griffith inquired about including Ritter Drive in the letter of intent. He discussed the safety hazards of Ritter  
128 Drive and asked about implementing traffic calming measures to increase safety. Councilor Staten explained some of the  
129 funding available is for planning only. He discussed other venues that may be explored for infrastructure funding. Mayor  
130 Searle stated they attempted to apply for funds for Ritter Drive the prior year and their project did not get approved. It was  
131 estimated to be a 4 to 5 million dollar project. He recommended performing road study for Ritter Drive.  
132

133 There was a discussion regarding South Weber Drive with an emphasis on mixed use path for the roads, or possibly  
134  
135

widening the road to include a bike lane. Councilor Staten discussed the possible option of having a joint application with South Weber to apply for funds for a mixed use path on South Weber Drive.

There was a general consensus to include pedestrian safety projects in the letter with an emphasis on cross-walk safety.

**H. Action Items**

**1. Consideration of Resolution 2015-33 Justice Court Recertification.**

Mr. Brooks summarized an executive summary that explained:

The state requires that every four years a Justice Court needs to be recertified. It is now time for our recertification. Mr. Brooks enclosed an opinion letter indicating that all of the state requirements are now being complied with in the Riverdale Justice Court and that the Court is fiscally sound.

All measures and procedures that are currently in-place are either equal to or exceed the minimum state requirements for recertification. The only issue remaining is if the City wishes to continue to provide this service to the public. The original reason for establishing a justice court was to provide to our citizens a venue to deal with legal matters here locally, rather than going to downtown Ogden to do the same thing. This reasoning still exists and does provide a great service to the community.

Mr. Brooks stated another concern would be the costs to the city. Although this should not be the main factor for or against a justice court, given the financial status of the Justice Court, I see no reason as to why the City would want to dispose of its court. Since FY2004, the Justice Court has consistently maintained a positive fiscal report annually. Although it does not "make" money for the city, it does not cost anything either. It is one of the few, if not only, city service that supports itself and does not rely on subsidies from the City (Drug Court, is not considered to be part of this recertification.) He recognized that there may be other incidental costs either directly or indirectly associated with a justice court, but Riverdale's Justice Court is still fiscally sound, more than pays for itself, and most importantly does provide an important service to our citizens.

Included in the packet is a resolution requesting recertification from the Judicial Council and giving an indication that the City is willing to continue meeting the state requirements.

Councilor Hunt felt this was a valuable service as well as the drug court. Councilor Griffith inquired about an evaluation regarding Judge Renstrom's salary. He felt the judge put forth a lot of effort and personal time to do the Justice Court and the Drug Court. Mr. Brooks informed the Council the Judges salary is based on a formula configured by the State of Utah. He stated the Justice Court and the Drug Court was included in the Judges salary at time of hire. Councilor Griffiths discussed the option of implementing the incentive program for the judge for his service for Drug Court. Mr. Brooks stated they may revisit the judges salary when they renew the budget if they desire.

**MOTION:** Councilor Hunt made a motion to approve resolution 2015-33, a resolution requesting the recertification of the Riverdale City Justice Court. Councilor Griffiths seconded the motion.

Mayor Searle invited discussion regarding the motion. There was not a discussion.

**ROLL CALL VOTE:** Councilor Ellis, Mitchell, Staten, Hunt, Griffiths all voted in favor. The motion passed unanimously.

**I. Discretionary Items**

Councilor Staten reported on the participation of the Mobile Active Transportation Tour and noted it was one of the highest attendance of this tour. The survey results were informative and very complimentary. He thanked the Council for their support.

**J. Adjournment**

**MOTION:** Having no further business to discuss, Councilor Ellis made a motion to adjourn. The motion was seconded by Councilor Hunt; all voted in favor. The meeting was adjourned at 7:13 PM

\_\_\_\_\_  
Norm Searle, Mayor

\_\_\_\_\_  
Jackie Manning, Admin Professional

Date Approved: \_\_\_\_\_

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
November 17, 2015**

**AGENDA ITEM: G1**

**SUBJECT:** Consideration of Resolution 2015-34 Canvassing, Accepting and Approving the Results of the Municipal General Election held on November 3, 2015

**PETITIONER:** City Recorder, Election Official

**ACTION REQUESTED BY PETITIONER:** Consideration of Approving Canvass Election Results and Resolution 2015-34

**INFORMATION:** [a. Executive Summary](#)

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



## City Council Executive Summary

For the Council meeting on: 11/17/2015

Petitioner: City Recorder, Election Official

### Summary of Proposed Action

Request consideration of canvass results for the Riverdale General Municipal Election held on November 3, 2015 and election of 3 candidates receiving the highest numbers of votes as the official Riverdale City Council members to serve a four year term from January 1, 2016 through December 31, 2019.

### Summary of Supporting Facts & Options

The Riverdale City Municipal General Election was held on November 3, 2015, with a mixture of mail-in ballots and a live poll at the Riverdale Civic Center, 4600 South Weber River Drive, Riverdale, Utah 84405.

The code allows a municipality to canvass their results between 7 and 14 days after the election. The code also provides that a military-overseas ballot be counted if it is received the day before the latest deadline for completing the canvass. Weber County Officials, in conjunction with the Lieutenant Governor's Office, therefore, recommend the Canvass take place November 17, 2015.

I have verified the summary for Riverdale City, prepared by Weber County to ensure all ballots were accounted for. There were no irregularities or problems with this election that I am aware of. I certify the process was conducted in accordance with Utah State Law and the results compiled and presented at the Canvass are true and correct to the best of my knowledge.

### Legal Comments - City Attorney

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

### Administrative Comments - City Administrator

\_\_\_\_\_  
*Rodger Worthen, City  
Administrator*

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
November 17, 2015**

**AGENDA ITEM: G2**

**SUBJECT:** Consideration of Resolution 2015-29 Amending HR Policy, 3-3 Anti-Nepotism, 6-3 Use of City Vehicles, 8-2 Travel and Training, and 9-17 Employee Recognition

**PETITIONER:** Human Resources

**ACTION REQUESTED BY PETITIONER:** Consideration of Approving Resolution 2015-29

**INFORMATION:**

- a. Executive Summary
- b. Resolution 2015-29
- c. 3-3 Anti-Nepotism
- d. 6-3 Use of City Vehicles
- e. 8-2 Travel and Training
- f. 9-17 Employee Recognition

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



## City Council Executive Summary

For the Council meeting on:

11/17/2015

### Summary of Proposed Action

Approve

Motion to approve a resolution amending HR Policy 3-3 Anti-Nepotism, 6-3 Use of City Vehicles, 8-2 Travel and Training, and 9-17 Employee Recognition.

### Requested By

Petitioner(s):

Human Resources

### Summary of Supporting Facts & Options

- Clarification and consistency in policies and practices.

### Legal Comments - City Attorney

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

### Fiscal Comments - Treasurer/Budget Officer

\_\_\_\_\_  
Lynn Fortie, Treasurer

### Administrative Comments - City Administrator

\_\_\_\_\_  
Rodger Worthen, City  
Administrator

**RESOLUTION NO. 2015-29**

**A RESOLUTION ADOPTING AMENDMENTS TO THE RIVERDALE CITY  
PERSONNEL POLICIES & PROCEDURES HANDBOOK**

**WHEREAS**, Riverdale City has previously adopted a Personnel Policy Handbook which includes Employee Personnel Policies and Procedures; and

**WHEREAS**, It is necessary, from time to time, to make amendments to the Personnel Policy Handbook in order to supplement, change, clarify, or revise certain sections of the Handbook; and

**WHEREAS**, these amendments to the Personnel Policy Handbook will be made available to all City employees

**NOW, THEREFORE, BE IT HEREBY RESOLVED** by the City Council of the City of Riverdale that the amendments to the Riverdale City Personnel Policies Handbook as set forth in the attached Exhibit A (3-3 - Anti-Nepotism, 6-3 - Use of city Vehicles, 8-2 – Travel and Training and 9-17 - Employee recognition) are hereby adopted and shall be amended and now read as stated in said Exhibit.

All other title, chapters, sections and terms in the Personnel Policy Handbook shall remain the same unless specifically amended hereby.

This resolution shall take effect immediately upon its adopting and passage.

**PASSED AND ADOPTED** this \_\_\_\_ day of November, 2015

---

Norm Searle, Mayor

Attest:

---

Jackie Manning, City Recorder

### 3-3 Anti-Nepotism

#### A. DEFINITIONS, for purposes of this Section:

1. Nepotism - Undue attachment to relations; favoritism shown to members of one's family; bestowal of patronage in consideration of relationship, rather than of merit or of legal claim. [1913 Webster]
2. Relative - Father, mother, grandfather, grandmother, husband, wife, son, daughter, grandson, granddaughter, sister, brother, uncle, aunt, nephew, niece, or first cousin, whether by blood or by marriage. "Relative" includes husband or wife by common-law marriage, as defined by Utah law or cohabitating partner.
3. Supervision and supervise - Means and implies an employment relationship in which:
  - a. An employee's relative is in the employee's supervisory "chain of command" or in the direct line of supervision; or,
  - b. The elected Mayor or member of the City Council is a relative of an employee or applicant for employment.
4. Cohabiting Partner – Means living together as a couple without being married.

#### B. NEPOTISM IN HIRING, SUPERVISION, AND ORGANIZATIONAL MANAGEMENT:

1. The City, prohibits any person holding any position, to appoint, vote for the appointment of, to hire, directly supervise, be in the line of supervision of, or be directly supervised by their relative.
2. Interviewing or consideration of hiring of any relative of an existing employee, by or in any department is not allowed without prior approval of the City Administrator.
- 2.3. No relative of a Riverdale City elected official shall be hired , either full-time or part-time, by Riverdale City during the elected official's term of office.
- 3.4. Relatives shall not be hired into nor employed by the same Department.
- 4.5. Elected officials, Appointed officials, Department Heads, and Supervisors are expressly forbidden to request, suggest, or discuss the hiring of a relative with anyone holding hiring authority. Anyone making such attempts will be subject to prosecution under (Riverdale City Code 1-7-0).

#### C. EXCEPTIONS TO THIS POLICY:

1. The relative will serve as an uncompensated volunteer;
2. The person is employed by Riverdale City before the relative is elected as Mayor or a member of the City Council.
3. The City Administrator may approve the hiring of relatives of elected or other employees of the city for temporary or seasonal positions (not to exceed 6 months).
4. This policy shall not affect the employment status of relatives employed by the city prior to the effective date of its adoption.

Commented [A1]: Insert text

### 6 – 3 Use of City Vehicles

The use and care of City vehicles is especially important. These vehicles represent a tremendous investment of the taxpayers' dollars and they shall be respected as such. The eyes of the public are constantly on the employees of the City. Operation of City vehicles shall be in accordance with applicable laws and regulations.

Only authorized City employees are permitted to drive City vehicles. All employees must exhibit good driving habits at all times. Be especially careful, and help give the City a reputation of having safe and courteous drivers. This is especially important to those employees who take vehicles home while off duty.

All persons riding in a City vehicle are required to use provided seat belts and must not be of an age or size to require child safety seating. Carrying of passengers should be limited to those with some direct relationship to the conduct of City business.

Certain discretionary personal uses shall be permitted with public vehicles during regular work hours such as break stops or short personal errands that fall within the immediate geographic area of specific business already being conducted for and in behalf of Riverdale City.

When parking, all employees are encouraged to park City vehicles such that the vehicle will be driven forward from the parking space whenever possible. Employees are encouraged to back vehicles into the parking space or pull forward into a double space so that when leaving the parking space, the vehicle is driven forward.

When backing a parked City vehicle is necessary, if the view over the shoulder is not possible, the driver whenever possible should locate and utilize a "spotter". When a spotter is not available, drivers shall carefully watch the area into which they are backing.

Smoking or use of tobacco products in vehicles owned, leased or rented by the city is prohibited.

Use of a cell phone while driving is prohibited except in an emergency or with a hands free device.

Commented [A1]: Insert text

Any operational problems or mechanical concerns should be reported immediately to the Fleet Mechanic in the Public Works Department. Any accidents while using City vehicles shall be reported in a timely manner as required to the operators supervisor for appropriate follow-up action.

## 8-2 Travel and Training Expenses

I. Training, with its accompanying travel, is advantageous to the City's operation particularly in developing professionalism and in providing for employee licensing, required certifications, etc.

II. Subject to budgeted appropriations, available funds, and the required approval, the following expenses may qualify for payment or reimbursement for travel or training of employees, appointed, or elected officials. :

(a) Travel expenses to and from the training destination in the most economical and timely manner.

(1) City owned vehicle; or

(2) Privately owned vehicle:

- i. Reimbursed for gas receipted expenses, if for personal reasons the use of a City owned vehicle is declined; or,
- ii. Reimbursed at the standard allowable IRS mileage rate if the use of a personal vehicle is necessary. This reimbursement shall not exceed the cost of (3) below.

(3) Airfare, with a rental car if necessary.

(b) The actual cost of lodging, for a double-queen or a king bedroom, during the conference at the lower of the actual conference hotel room rate or the actual rate paid at another hotel.

(c) Travel shall be compensated by the following specific per diem allowances-when the training or conference does not provide the meal.

(1) Breakfast: Eight dollars (\$8.00), overnight stay the preceding night is required. The city will not reimburse breakfast relating to non-overnight travel.

(2) Lunch: Twelve dollars (\$12.00).

(3) Dinner: Twenty dollars (\$20.00), when returning after 7:00 p.m.

(d) Employees shall be reimbursed for incidental travel, bus fare, parking fees, toll, rental car gas, phone calls or other expenses. In order to be reimbursable a valid receipt must be turned in upon your return to work.

(e) Tuition and/or registration fees for courses, conferences, or conventions attended.

(f) \$12.00 will be provided for a lunch-time meal at a one day training session, conference, or meeting, when the training, conference, or meeting does not provide the meal.

(g) If a cash advance is necessary, the request should be filed with the Business Administration Department at least one week prior to departure. The appropriate forms can be found in the shared folder on the server, or in Human Resources, and each employee or official will be responsible for keeping and submitting the proper receipts.

III. The following expenses normally would not qualify for payment or reimbursement by the City.

(a) Unrelated side trips, even if taken in conjunction with a professional conference or convention.

(b) Travel related expenses for a spouse or others accompanying the employee unless specifically approved in advance because of a beneficial purpose and value to the City.

IV. The approval authority is:

(a) For employees, their department head;

(b) For department heads, the City Administrator;

(c) For appointed or elected officials, the Mayor, City Administrator, or the Business Administrator.

(d) All requests for out-of-state and or team (defined as more than one city employee attending the same event) travel (with the exception of Wendover and Las Vegas) must be approved in advance of registration, reservations, or payments, by both the Department Head and the City Administrator.

Consideration for approval will be evaluated based upon a completed travel request form accompanied by an addendum addressing, at a minimum, the following factors:

1. Source of funding (with grants or external funding receiving highest priority).

2. Necessity of maintaining job required license or certifications.

3. Explanation of the deficiency of acceptable or suitable substitute training or locations, webinars, etc.

4. Explanation as to why “train the trainer” is not feasible in the case of team travel for training.

Commented [A1]: Insert text

## 9-17 Employee Recognition

**This Employee Recognition section applies to all employees (full-time, part-time & seasonal)**

1. Service awards and recognition (for on-going service)
  - On the Spot Awards for up to \$25 value
  - Annual Department level recognition, awards, luncheons or dinners will be funded by the City at \$15 per employee.
  - Performance evaluation and December 15<sup>th</sup> incentive pay [Cross Reference Chapter 11 Section H Incentive Pay Program]
  - Year's of service recognition at five year intervals
    - Special Recognition Certificate
    - Gift Certificate of \$10 per year at each five year interval
2. Employment separation awards and recognition (open houses, dinners, luncheons, etc. for retirements and voluntary resignations.)
  - < 5 years service
    - No funding.
    - Informal by and through co-workers
  - ≥ 5 years service < 10 years
    - City funding of \$10 per year of service for a thank-you gift
    - No city funding for Dinners, Luncheons
  - ≥ 10 years service < 20 years
    - City funding of \$10 per year of service for a thank-you gift
    - A Department level Dinner or Luncheon.
  - ≥ 20 years service
    - City funding of \$10 per year of service for a thank-you gift
    - A Department level Dinner or Luncheon.
    - An Open House with city funded refreshments.
    - Police Officers will receive their service revolver handgun.
    - Firefighters will receive their service helmet.

**Commented [A1]:** Delete & insert text

**RIVERDALE CITY  
CITY COUNCIL AGENDA  
November 17, 2015**

**AGENDA ITEM: G3**

**SUBJECT:** Consideration of Ordinance 872 Amending City Code Title 5, Police Regulations, and Title 7, Public Ways and Property, Amending Rules and Regulations by Allowing Archery Under Certain Situations.

**PETITIONER:** Rich Taylor, Community Center Supervisor and Steve Brooks, City Attorney

**ACTION REQUESTED BY PETITIONER:** Consideration of Approving Ordinance 872

**INFORMATION:** a. [Executive Summary](#)

b. [Ordinance 872](#)

c. [Exhibit A](#)

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



## City Council Executive Summary

For the Council meeting on: November 17, 2015

### Summary of Proposed Action

- Approve
- Deny
- Discussion
- Review
- Other Action

Proposal to amend related code sections that would prohibit a city sponsored archery class.

### Requested By

Petitioner(s):

Rich Taylor - Recreation Supervisor

### Summary of Supporting Facts & Options

Current city code prohibits the discharge of firearms or bows and arrows. The recreation department is considering offering an archery class to the citizens as part of the recreation program.

I am currently certified in both teaching and supervising an archery class and would like to have the opportunity to offer such a class if there is enough interest in the community but under the current laws, I would not be able to. The amendments proposed here, still prohibit the discharge of arrows unless it is part of a city program.

Cost to the city for the code charges are minimal and eventual costs for the program would be part of the Recreation budget and/or shared with the participants.

### Legal Comments - City Attorney

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

### Fiscal Comments - Treasurer/Budget Officer

\_\_\_\_\_  
Lynn Fortie, Treasurer

### Administrative Comments - City Administrator

\_\_\_\_\_  
Rodger Worthen, City Administrator

**ORDINANCE NO. 872**

**AN ORDINANCE OF RIVERDALE CITY, UTAH, AMENDING THE CITY CODE, TITLE 5, POLICE REGULATIONS AND TITLE 7, PUBLIC WAYS AND PROPERTY, AMENDING RULES AND REGULATIONS CONCERNING THE DISCHARGE OF WEAPONS OR PROJECTILES BY ALLOWING ARCHERY UNDER CERTAIN SITUATIONS; PROVIDE FOR REPEALER, SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.**

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

**WHEREAS**, in conformance with the provisions of UCA § 10-3-717, and UCA § 10-3-701, the governing body of the city may exercise all administrative and legislative powers by resolution or ordinance; and

**WHEREAS**, the City Council finds and determines that the City is in need of an amendment of the rules and regulations concerning the discharge of weapons or projectiles in order to allow for limited and supervised archery classes; and

**WHEREAS**, the City finds it is in the best interest of the health, safety, welfare and well-being of the city trail, the community and its citizens to modify the rules and regulations pertaining to codes sections that may prohibit a city sponsored archery class; and

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF RIVERDALE CITY, UTAH** that:

**Section 1.** The Riverdale Municipal City Code, Title 5, Police Regulations, Title 2, Offenses, Section 3 A., Firearms and Weapons and Title 7, Public Ways and Property, Chapter 7, Public Parks and Trails, Section 4 B., Recreational Activities, are hereby amended as outlined in Exhibit A (attached hereto and incorporated by reference) and shall read as set forth therein.

**Section 2. Repealer of Conflicting Enactments:**

All orders, ordinances and resolutions with respect to the changes herein enacted and adopted which have heretofore been adopted by the City, or parts thereof, which are in conflict with any of the provisions of this Ordinance, are, to the extent of such conflict, hereby repealed, except that this repeal shall not be construed to revive any act, order or resolution, or part thereof, heretofore repealed.

**Section 3. Prior Ordinances and Resolutions:**

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 4 - Savings Clause:**

If any provision of this Ordinance shall be held or deemed to be or shall, in fact, be invalid, inoperative or unenforceable for any reason, such reason shall not have the effect of rendering any other provision or provisions hereof invalid, inoperative or unenforceable to any extent whatever, this Ordinance and the provisions of this Ordinance being deemed to be the separate independent and severable act of the City Council of Riverdale City.

**Section 5. Date of Effect**

This Ordinance shall be effective immediately.

**PASSED, ADOPTED AND ORDERED POSTED** this \_\_\_\_ day of November, 2015

RIVERDALE, a municipal corporation

by: \_\_\_\_\_  
Mayor Norm Searle

Attested and recorded

\_\_\_\_\_  
Jackie Manning, City Recorder

Exhibit A

5-2-3: FIREARMS AND WEAPONS:

A. Discharge Prohibited: It shall be unlawful for any person to discharge a firearm or bow and arrow within this city, except in self-defense or in the case of any peace officer in the discharge of his duties, or any authorized official of the city for rodent control that has been approved by the city, ~~or~~ at authorized ranges or as part of a city approved, sponsored and supervised archery class. (1985 Code § 13-10-5.8; amd. 2001 Code, amd. 11/2015. )

7-7-4: RECREATIONAL ACTIVITIES:

B. Hunting, Firearms And Projectiles:

1. Use Prohibited: No person in any park or river trail system shall:

- a. Use firearms of any description including, but not limited to, air rifles, spring guns, bows and arrows, rockets, slings, paint guns, or any other forms of weapons potentially harmful to wildlife or dangerous to human safety.
- b. Use any instrument that can be loaded with and fire blank cartridges, except as provided in subsection 7-7-2B7 of this chapter.
- c. Use any kind of trapping device. Live traps may be used by animal control or other duly authorized representatives of the city.
- d. Discharge, or have in his possession, any fireworks, except as provided in subsection 7-7-2B7 of this chapter.
- e. Discharge or shoot firearms of any description as defined in subsection B1a of this section, into any park from beyond park boundaries.

2. Exceptions:

- a. It shall be lawful for police officers or other duly authorized officers to use and carry firearms while on duty;
- b. The provision prohibiting the discharge of arrows shall not apply to a city sponsored archery class.
- c. A special use event may be located and used in such portions of a park or trail system designated by the city, and subject to rules and regulations promulgated and posted by the city for that event. (Amd. Ord. 872, 11/2015.)