EAGLE MOUNTAIN
CITY COUNCIL MEETING

February 04, 2020, 4:00 PM
Eagle Mountain City Council Chambers
1650 East Stagecoach Run, Eagle Mountain, Utah 84005

4:00 P.M. WORK SESSION – CITY COUNCIL CHAMBERS

1. **CITY ADMINISTRATOR INFORMATION ITEMS**
   This is an opportunity for the City Administrator to provide information to the City Council. These items are for information only and do not require action by the City Council.

2. **AGENDA REVIEW**
   The City Council will review items on the Consent Agenda and Policy Session Agenda.

3. **ADJOURN TO A CLOSED EXECUTIVE SESSION**
   The City Council will adjourn into a Closed Executive Session for the purpose of discussing reasonably imminent litigation, the purchase, lease or exchange of real property pursuant to Section 52-4-205(1) of the Utah Code, Annotated.

7:00 P.M. POLICY SESSION – CITY COUNCIL CHAMBERS

4. **CALL TO ORDER**

5. **PLEDGE OF ALLEGIANCE**

6. **INFORMATION ITEMS/UPCOMING EVENTS**

7. **PUBLIC COMMENTS**
   Time has been set aside for the public to express their ideas, concerns and comments. (Please limit your comments to three minutes each.)

8. **CITY COUNCIL/MAYOR'S ITEMS**
   Time has been set aside for the City Council and Mayor to make comments.

CONSENT AGENDA

9. AGREEMENTS

9.A. Rocky Mountain Power Franchise Agreement
Motion to approve.
Utah Franchise Agreement Eagle Mountain Utah 2020

10. AUDIT

10.A. FY 2019 Audit - Acceptance of the 2019 Fiscal Year Audit - Ron Stewart
Motion to approve.
FY 2019 CAFR

11. BOND RELEASES

11.A. Evans Ranch Plat K-4 - Out of Warranty
Motion to approve.
BR--ER K-4 - Out of Warranty Letter
ER K-4 Recorded Plat

11.B. Spring Run Phase D, Plat 2 - Into Warranty
Motion to approve.
BR--SR D-2 - Into Warranty Letter
SR D-2 Recorded Plat

12. CHANGE ORDERS

12.A. Pony Express Widening Project Change Order #4 - Knife River Construction
Motion to approve.

13. MINUTES

13.A. January 21, 2020 - Regular City Council Meeting
Motion to approve.
CC 01.21.2020 City Council Minutes -- DRAFT FINAL

14. PRELIMINARY PLATS & SITE PLANS

14.A. Holiday Oil - Sunset Drive - Preliminary Plat & Site Plan
Motion to approve.
Holiday Oil Sunset Drive - Site Plan
Holiday Oil Sunset Drive - Elevations
Holiday Oil Sunset Drive - Landscape Plan

Holiday Oil Sunset Drive - Overlay

14.B. JJ Ranches - Preliminary Plat
Motion to approve.
JJ Ranches - Preliminary Plat
Pole Canyon MDA Map

15. RESOLUTIONS

15.A. RESOLUTION - A Resolution of Eagle Mountain City, Utah, Amending the Policies and Procedures Manual, to Adopt the Fleet Policies and Procedures Manual as an Appendix to the Policies and Procedures Manual.
Motion to approve.
Proposed Fleet Policies and Procedures Manual
Policies & Procedures Manual - Amended for Fleet Policy
RES--Policies and Procedures Manual - Fleet

SCHEDULED ITEMS - THERE ARE NO SCHEDULED ITEMS

16. CITY COUNCIL/MAYOR'S BUSINESS
This time is set aside for the City Council's and Mayor's comments on City business.

17. CITY COUNCIL BOARD LIAISON REPORTS
This time is set aside for Councilmembers to report on the boards they are assigned to as liaisons to the City Council.

18. COMMUNICATION ITEMS

18.A. Upcoming Agenda Items
This is not an action item.
A.CI--Upcoming Agenda Items

19. ADJOURNMENT

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above agenda notice was posted on this **31st day of January, 2020,** on the Eagle Mountain City bulletin boards, the Eagle Mountain City website www.emcity.org, posted to the Utah State public notice website http://www.utah.gov/pmn/index.html, and was emailed to at least one newspaper of general circulation within the jurisdiction of the public body.

Fionnuala B. Kofoed, MMC, City Recorder

	EAGLE MOUNTAIN CITY **CITY COUNCIL MEETING** **FEBRUARY 4, 2020**
TITLE:	Rocky Mountain Power Franchise Agreement
ITEM TYPE:	Agreement
FISCAL IMPACT:	
APPLICANT:	

GENERAL PLAN DESIGNATION	CURRENT ZONE	ACREAGE	COMMUNITY
NA	NA	NA	City Wide

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION
NA

PREPARED BY:
Fionnuala Kofoed, Admin

RECOMMENDATION:
Staff recommends that the City Council grants an Electric Utility Franchise and General Utility Easement to Rocky Mountain Power.

BACKGROUND:
Rocky Mountain Power's franchise agreement, that was approved with the Utility Transfer Agreement will expire on March 4, 2020. The proposed agreement renews Rocky Mountain Power's right to construct, operate and maintain electrical distribution and transmission lines within the City. There are no proposed changes to the agreement and it will be for a term of five (5) years.

Attachments:
Utility Franchise Agreement Eagle Mountain Utah 2020

**ELECTRIC UTILITY FRANCHISE
AND GENERAL UTILITY EASEMENT
AGREEMENT FOR
ROCKY MOUNTAIN POWER**

THIS FRANCHIS AGREEMENT (this “Agreement”) is made and entered into as of this ______day of ____________2020, by and between **Eagle Mountain City,** a Utah municipal corporation (the “City”) and **Rock Mountain Power,** a division of PacifiCorp, an Oregon corporation (“Rocky Mountain Power”)**.**

WHEREAS, Rocky Mountain Power, is a regulated public utility that provides electric power and energy to the citizens of Eagle Mountain City (the “City”) and other surrounding areas;

WHEREAS, providing electrical power and energy requires the installation, operation and maintenance of power poles and other related facilities to be located within the public ways of the City;

WHEREAS, the City, pursuant to the provisions of Utah Code Ann. § 10-8-21 has the authority to regulate power line facilities within public ways and to grant to Rocky Mountain Power a general utility easement for the use thereof;

WHEREAS, the City desires to set forth the terms and conditions by which Rocky Mountain Power shall use the public ways of the City;

NOW, THEREFORE, IN CONSIDERATION of the mutual promises and covenants contained herein, the parties do mutually agree as follows:

SECTION 1. Grant of Franchise and General Utility Easement. The City hereby grants to Rocky Mountain Power the right, privilege and authority to construct, maintain, operate, upgrade, and relocate its electrical distribution and transmission lines and related appurtenances, including underground conduits and structures, poles, towers, wires, guy anchors, vaults, transformers, transmission lines, and communication lines (collectively referred to herein as “Electric Facilities”) in, under, along, over and across the present and future streets, alleys, and rights-of-way, not including City parks, buildings or other spaces not associated with City-owned rights-of way (collectively referred to herein as “Public Ways”) within the City, for the purpose of supplying and transmitting electric power and energy to the inhabitants of the City and persons and corporations beyond the limits thereof.

SECTION 2. Term. The term of this Franchise and General Utility Easement is for five (5) years commencing on the date of acceptance by the Company as set forth in Section 3 below.

SECTION 3. Acceptance by Company. Within sixty (60) days after the approval of this agreement by the City, Rocky Mountain Power shall file an unqualified written acceptance thereof, with the City Recorder otherwise the agreement and the rights granted herein shall be null and void.

SECTION 4. Non-Exclusive Franchise. The right to use and occupy the Public Ways of the City shall be nonexclusive and the City reserves the right to use the Public Ways for itself or any other entity that provides service to City residences; provided, however, that such use shall not unreasonably interfere with Rocky Mountain Power's Electric Facilities or Rocky Mountain Power's rights as granted herein.

SECTION 5. City Regulatory Authority. In addition to the provision herein contained, the City reserves the right to adopt such additional regulations as may be deemed necessary in the exercise of its police power for the protection of the health, safety and welfare of its citizens and their properties or exercise any other rights, powers, or duties required or authorized, under the Constitution of the State of Utah, the laws of Utah or City Ordinance.

SECTION 6. Indemnification. The City shall in no way be liable or responsible for any loss or damage to property or any injury to, or death, of any person that may occur in the construction, operation or maintenance by Rocky Mountain Power of its Electric Facilities. Rocky Mountain Power shall indemnify, defend and hold the City harmless from and against claims, demands, liens and all liability or damage of whatsoever kind on account of Rocky Mountain Power's use of the Public Ways within the City, and shall pay the costs of defense plus reasonable attorneys' fees for any claim, demand or lien brought thereunder. The City shall: (a) give prompt written notice to Rocky Mountain Power of any claim, demand or lien with respect to which the City seeks indemnification hereunder; and (b) permit Rocky Mountain Power to assume the defense of such claim, demand, or lien. If such defense is not assumed by Rocky Mountain Power, Rocky Mountain Power shall not be subject to liability for any settlement made without its consent. Notwithstanding any provision hereof to the contrary, Rocky Mountain Power shall not be obligated to indemnify, defend or hold the City harmless to the extent any claim, demand or lien arises out of or in connection with any negligent or willful act or failure to act of the City or any of its officers or employees.

SECTION 7. Annexation.

7.1 Extension of City Limits. Upon the annexation of any territory to the City, the rights granted herein shall extend to the annexed territory to the extent the City has such authority. All Electrical Facilities owned, maintained, or operated by Rocky Mountain Power located within any public ways of the annexed territory shall thereafter be subject to all of the terms hereof.

7.2 Notice of Annexation. When any territory is approved for annexation to the City, the City shall, not later than ten (10) working days after passage of an ordinance approving the proposed annexation, provide by certified mail to Rocky Mountain Power: (a) each site address to be annexed as recorded on county assessment and tax rolls; (b) a legal description of the proposed boundary change; and (c) a copy of the City's ordinance approving the proposed annexation. The notice shall be mailed to:

Rocky Mountain Power Customer Contact Center
Attn: Annexations
P.O. Box 400
Portland, Oregon 97207-0400

With a copy to:

Rocky Mountain Power
Attn: Office of the General Counsel
1407 West North Temple, Room 320
Salt Lake City, UT 84116

SECTION 8. <u>Plan, Design, Construction and Installation of Company Facilities</u>.

8.1 All Electrical Facilities installed or used under authority of this Franchise shall be used, constructed and maintained in accordance with applicable federal, state and City laws, codes and regulations.

8.2 Except in the case of an emergency, Rocky Mountain Power shall, prior to commencing new construction or major reconstruction work in the Public Ways, apply for any permit from the City as may be required by the City's ordinances, which permit shall not be unreasonably withheld, conditioned, or delayed. Rocky Mountain Power will abide by all applicable ordinances and all reasonable rules, regulations and requirements of the City, and the City may inspect the manner of such work and require remedies as may be reasonably necessary to assure compliance. Notwithstanding the foregoing, Rocky Mountain Power shall not be obligated to obtain a permit to perform emergency repairs.

8.3 All Electric Facilities shall be located so as to cause minimum interference with the Public Ways of the City and shall be constructed, installed, maintained, cleared of vegetation, renovated or replaced in accordance with applicable rules, ordinances and regulations of the City.

8.4 If, during the course of work on its Electrical Facilities, Rocky Mountain Power causes damage to or alters the Public Way or public property, Rocky Mountain Power shall (at its own cost and expense and in a manner reasonably approved by the City) replace and restore it in as good a condition as existed before the work commenced.

8.5 In addition to the installation of underground electric distribution lines as provided by applicable state law and regulations, Rocky Mountain Power shall, upon payment of all charges provided in its tariffs or their equivalent, place newly constructed electric distribution lines underground as may be required by City ordinance.

8.6 The City shall have the right without cost to use all poles and suitable overhead structures owned by Rocky Mountain Power within Public Ways for City wires used in connection with its fire alarms, police signal systems, or other public safety communication lines used for governmental purposes; provided, however, any such uses shall be for activities owned, operated or used by the City for a public purpose and shall not include the provision of CATV, internet, or similar services to the public. Provided further, that Rocky Mountain Power shall assume no liability nor shall it incur, directly or indirectly, any additional expense in connection therewith, and the use of said poles and structures by the City shall be in such a manner as to prevent safety hazards or interferences with Rocky Mountain Power's use of same. Nothing herein shall be construed to require Rocky Mountain Power to increase pole size, or alter the manner in which Rocky Mountain Power attaches its equipment to poles, or alter the manner in which it operates and maintains its Electric Facilities. City attachments shall be installed and maintained in accordance with the reasonable requirements of Rocky Mountain Power and the current edition of the National Electrical Safety Code pertaining to such construction. Further, City attachments shall be attached or installed only after written approval by Rocky Mountain Power in conjunction with Rocky Mountain Power's standard pole attachment application process. Rocky Mountain Power shall have the right to inspect, at the City's expense, such attachments to ensure compliance with this Section 8.6 and to require the City to remedy any defective attachments.

8.7 Rocky Mountain Power shall have the right to excavate the Public Rights of Ways subject to reasonable conditions and requirements of the City. Before installing new underground conduits or replacing existing underground conduits, Rocky Mountain Power shall first notify the City of such work by written notice and shall allow the City, at its own expense, (to include a pro rata share of the trenching costs), to share the trench of Rocky Mountain Power to lay its own conduit therein, provided that such action by the City will not unreasonably interfere with Rocky Mountain Power's Electrical Facilities or delay project completion.

8.8 Before commencing any street improvements or other work within a Public Way that may affect Rocky Mountain Power's Electric Facilities, the City shall give written notice to Rocky Mountain Power.

SECTION 9. Relocations of Electric Facilities.

9.1 The City reserves the right to require Rocky Mountain Power to relocate its Electric Facilities within the Public Ways in the interest of public convenience, necessity, health, safety or welfare at no cost to the City. Within a reasonable period of time after written notice, Rocky Mountain Power shall promptly commence the relocation of its Electrical Facilities. Before requiring a relocation of Electric Facilities, the City shall, with the assistance and consent of Rocky Mountain Power, identify a reasonable alignment for the relocated Electric Facilities within the Public Ways of the City.
The City shall assign or otherwise transfer to Company all right it may have to recover the cost for the relocation work and shall support the efforts of Rocky Mountain Power to obtain reimbursement.

9.2 Rocky Mountain Power shall not be obligated to pay the cost of any relocation that is required or made a condition of a private development. If the removal or relocation of facilities is caused directly or otherwise by an identifiable development of property in the area, or is made for the convenience of a customer, Rocky Mountain Power may charge the expense of removal or relocation to the developer or customer. For example, Rocky Mountain Power shall not be required to pay relocation costs in connection with a road widening or realignment where the road project is made a condition of or caused by a private development.

SECTION 10. <u>Subdivision Plat Notification</u>. Before the City approves any new subdivision and before recordation of the plat, the City shall obtain Rocky Mountain Power's approval of Electrical Facilities, including underground facilities to be installed by the developer, and associated rights of way depicted on the plat. A copy of the plat shall be mailed for approval to Rocky Mountain Power:

Rocky Mountain Power
Attn: Estimating Department
70 North 200 East
American Fork, UT 84004

SECTION 11. <u>Vegetation Management.</u> Rocky Mountain Power or its contractor may prune all trees and vegetation which overhang the Public Ways, whether such trees or vegetation originate within or outside the Public Ways to prevent the branches or limbs or other part of such trees or vegetation from interfering with Rocky Mountain Power's Electrical Facilities. Such pruning shall comply with the *American National Standard for Tree Care Operation (ANSI A300)* and be conducted under the direction of an arborist certified with the International Society of Arboriculture. A growth inhibitor treatment may be used for trees and vegetation species that are fast-growing and problematic. Nothing contained in this Section shall prevent Rocky Mountain Power, when necessary and with the approval of the owner of the property on which they may be located, from cutting down and removing any trees which overhang streets.

SECTION 12. <u>Renewal.</u> At least 120 days prior to the expiration of this Franchise, Rocky Mountain Power and the City either shall agree to extend the term of this Franchise for a mutually acceptable period of time or the parties shall use best faith efforts to renegotiate a replacement Franchise. Rocky Mountain Power shall have the continued right to use the Public Ways of the City as set forth herein in the event an extension or replacement Franchise is not entered into upon expiration of this Franchise.

SECTION 13. <u>No Waiver</u>. Neither the City nor Rocky Mountain Power shall be excused from complying with any of the terms and conditions of this Franchise by any failure of the other, or any of its officers, employees, or agents, upon any one or more occasions to insist upon or to seek compliance with any such terms and conditions.

SECTION 14. <u>Transfer of Franchise</u>. Rocky Mountain Power shall not transfer or assign any rights under this Franchise to another entity, except transfers and assignments by operation of law, or to affiliates, parents or subsidiaries of Rocky Mountain Power which assume all of Rocky Mountain Power's obligations hereunder, unless the City shall first give its approval in writing, which approval shall not be unreasonably withheld, conditioned or delayed; provided, however, Rocky Mountain Power may assign, mortgage. pledge, hypothecate or otherwise transfer without consent its interest in this Franchise to any financing entity, or agent on behalf of any financing entity to whom Rocky Mountain Power (1) has obligations for borrowed money or in respect of guaranties thereof, (ii) has obligations evidenced by bonds, debentures, notes or similar instruments, or (iii) has obligations under or with respect to letters of credit, bankers acceptances and similar facilities or in respect of guaranties thereof.

SECTION 15. Amendment. At any time during the term of this Franchise, the City through its City Council, or Rocky Mountain Power may propose amendments to this Franchise by giving thirty (30) days written notice to the other party of the proposed amendment(s) desired, and both parties thereafter, through their designated representatives, will, within a reasonable time, negotiate in good faith in an effort to agree upon mutually satisfactory amendment(s). No amendment or amendments to this Franchise shall be effective until mutually agreed upon by the City and Rocky Mountain Power and formally adopted as an ordinance amendment, which is accepted in writing by Rocky Mountain Power.

SECTION 16. Notices. Unless otherwise specified herein, all notices from Rocky Mountain Power to the City pursuant to or concerning this Franchise shall be delivered to the City Recorder's Office. Unless otherwise specified herein, all notices from the City to Rocky Mountain Power pursuant to or concerning this Franchise shall be delivered to the Regional Business Management Director, Rocky Mountain Power, 70 North 200 East, Room 122, American Fork, Utah, 84003, and such other office as Rocky Mountain Power may advise the City of by written notice.

SECTION 17. Severability. If any section, sentence, paragraph, term or provision hereof is for any reason determined to be illegal, invalid, or superseded by other lawful authority including any state or federal regulatory authority having jurisdiction thereof or unconstitutional, illegal or invalid by any court of common jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such determination shall have no effect on the validity of any other section, sentence, paragraph, term or provision hereof, all of which will remain in full force and effect for the term of the Franchise or any renewal or renewals thereof.

SECTION 18. Waiver of Jury Trial. To the fullest extent permitted by law, each of the parties hereto waives any right it may have to a trial by jury in respect of litigation directly or indirectly arising out of, under or in connection with this agreement. Each party further waives any right to consolidate any action in which a jury trial has been waived with any other action in which a jury trial cannot be or has not been waived.

APPROVED by the City Council of the City of Eagle Mountain, Utah this ____ day of ______________, 2020.

MAYOR

____

ATTEST:

____

CITY RECORDER

APPROVED AS TO FORM:

____

CITY ATTORNEY

PROVIDER:

ROCKY MOUNTAIN POWER

By: ________________________________

Printed Name: ________________________

Title: ______________________________

FISCAL YEAR ENDED JUNE 30, 2019

Comprehensive Annual Financial Report

CAFR

For Eagle Mountain City, UT

EAGLE
MOUNTAIN

- Basic Financial Statements
- Revenues & Expenditures
- Fund Balances
- Capital Projects
- Financial Trends
- Operating Information

see table of contents for full list of contents

EAGLE
MOUNTAIN

Eagle Mountain City

1650 East Stagecoach Run
Eagle Mountain, Utah 84005

Comprehensive Annual Financial Report
For the year ended June 30, 2019

Prepared by:
Finance & Executive Departments
Paul Jerome, Asst. City Administrator / Finance Director
Joshua Bairrington / Treasurer
Evan Berrett, Management Analyst

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EAGLE MOUNTAIN CITY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2019

TABLE OF CONTENTS

COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS AND PROPRIETARY FUNDS

December 21, 2019

EAGLE MOUNTAIN

Letter of Transmittal
Honorable Mayor and Members of the City Council:

The Comprehensive Annual Financial Report (CAFR) of Eagle Mountain City (the City), for the fiscal year ended June 30, 2019 is submitted herewith. As a third class city, Eagle Mountain is given reasonable exceptions and modifications to accounting, budgetary, and reporting procedures as stated by Utah State law. The law for first, second, and third class cities is to "present to the governing body an annual financial report prepared in conformity with Accounting Principles Generally Accepted in the United States (GAAP), as prescribed in the Uniform Accounting Manual for Utah Cities." This report, which fulfills the law for higher-class cities, presents a comprehensive financial picture covering all funds and financial transactions for the year.

This CAFR has been prepared by the City's Finance and Management Departments. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures and supplementary information, rests with the City's management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the government's financial activities have been included. Likewise, the "Notes to the Financial Statements" are an integral part of this report and should be read for a more complete understanding of the financial statements and information presented in this report.

Management of the City is also responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The City's internal control structure is designed to provide reasonable, rather than absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of the control should not exceed the benefits likely to be derived and 2) the valuation of costs and benefits requires estimates and judgments by management.

As required by Utah state law, an annual audit has been conducted by independent certified public accountants. The Report of Independent Certified Public Accountants, as prepared by Gilbert & Stewart, CPA, A Professional Corporation, is included within the Financial Section of this report. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statements presentation.

The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the fiscal year ended June 30, 2019, are fairly presented in conformity with GAAP. 18

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Eagle Mountain City was incorporated in December 1996 and includes over 50 square miles or around 27,000 acres. The City is located approximately 10 miles west of the City of Lehi, Utah, 40 miles Southwest of Salt Lake City, Utah, and 30 miles Northwest of Provo, Utah.

Since the 2000 U.S. Census, Eagle Mountain City has shown steady, and often rapid, growth. In twenty years, the City has grown from 2,157 residents to over 40,000 in 2019 About 10,500 residential units have been built, with an average of 714 permits per year over the past 5 years, making Eagle Mountain one of the fastest growing communities in Utah and the state's third largest city geographically.

Since the City was established it has operated under the council-mayor form of government. The City Council, comprised of five elected individuals, is the governing authority for the City. The elected Mayor has various administrative and veto powers. One of the Mayor's administrative powers is the appointment of the City Administrator, Cabinet Officers (Department Heads), and various other positions such as the City Treasurer, the City Recorder, and the City Engineer.

The City Council establishes City policy, approves the budget, and ratifies the appointment of City Officials. The City Council is authorized to issue bonds, incur short-term debt, levy property taxes, and is not dependent on any other unit of local government.

The City provides the full range of municipal services normally associated with a municipality. In brief, the general government functions include police protection, park construction and maintenance, street construction and maintenance, public improvements, engineering, building inspection, planning and zoning, administrative services, and park and recreation services. The City also operates water, solid waste, and sewer services as enterprise funds.

Comprehensive annual budgets are an essential element for the City's financial planning and control. Therefore, budgets are adopted annually (required by Utah state law) by the City Council for all funds except debt service funds (which although budgeted, are used to account for special assessments and expendable trust funds and therefore are subject to compensating controls).

Utah state law also requires: 1) a balanced budget for each individual fund; however, Redevelopment Agencies are allowed to incur debt prior to the triggering of the tax increment revenue thus allowing an unbalanced budget, 2) department expenditures to conform with departmental appropriations, and 3) individual fund appropriations to be overspent only in "emergencies" (natural disasters).

Once the budgets are approved, the City Council may revise the budgets from time to time after following the required procedures. Budget-to-actual comparisons are provided in this report for each individual fund for which an appropriated annual budget has been adopted.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy

Utah's unemployment rate as of November 2019 was 2.4%, lower than the national unemployment rate of 3.5%, with Utah County being tied for second for the lowest unemployment. During the last half of 2019, Utah's foreclosure rate stood at 0.03% which has improved significantly with the end of the recession.

Corresponding with Utah's relative economic stability, Eagle Mountain grew by about 13.7% in 2019 (based on new building permits). As these building permits were largely residential units, Eagle Mountain is and should continue seeing an increase in building since the recession ended.

Despite the small commercial tax base, Eagle Mountain residents enjoy a tax rate that is among the lowest in Utah County. Eagle Mountain's current property tax rate is 0.000825. The City has not gone through the Truth-in-Taxation process (to raise the rate) since FY2005. The City has been able to manage services for this quick-growing community without levying heavy taxes to balance the budget. Additional information about economic factors can be found in the MD&A.

Long-Term Financial Planning

Per State law requirements, the City Council approved a balanced budget for the upcoming fiscal year. For the fifth year in a row, this was a challenging task, as the City's revenue streams continue to recover from the economic downturn. City officials sought to reduce expenditures while minimizing the impact on services to residents.

The FY2020 Budget includes improvements to streetscape landscaping in City Center, design and construction of recreation facilities, new park amenities at various regional parks, and new City digital entrance signs.

Relevant Financial Policies

Eagle Mountain City incorporates a pay-as-you-go strategy on projects that are financially feasible. Currently, the City has no general obligation debt. However, as the City is so young, a pay-as-you-use strategy was implemented in order to set up the infrastructure throughout the City. All of the City-owned utilities were financed through revenue bonds. The City consistently monitors its long-term debt situation, and refunds or repays its bonds where it is financially advantageous to the City.

Major Initiatives

As we prepare for the future, the Mayor is committed to 1) Improvement of Services; 2) Park Improvements; 3) Improved Public Safety; 4) Improved Transportation; and 5) Emphasis on Economic Development. These initiatives are reflected in the fiscal year 2020 Budget.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award for the City's annual budget document for fiscal years 2008 through 2018. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. This is the ninth consecutive year that the City has received this esteemed award.

The Government Finance Officers Association (GFOA) has also awarded the Certificate of Achievement in Financial Reporting award to the City for the past nine fiscal years (2010 - 2018). In order to qualify for the Certificate of Achievement in Financial Reporting award, the City's financial status must meet rigorous standards for transparency and accuracy.

The preparation of the CAFR on a timely basis was made possible by the dedicated service of the entire staff of the Finance and Management Department. Each member of these departments has our sincere appreciation for the contributions made in the preparation of this report. In closing, without the leadership and support of the governing body of Eagle Mountain City, preparation of this report would not have been possible.

Respectfully Submitted,

Ifo Pili,
City Administrator

Paul Jerome,
Finance Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Eagle Mountain City

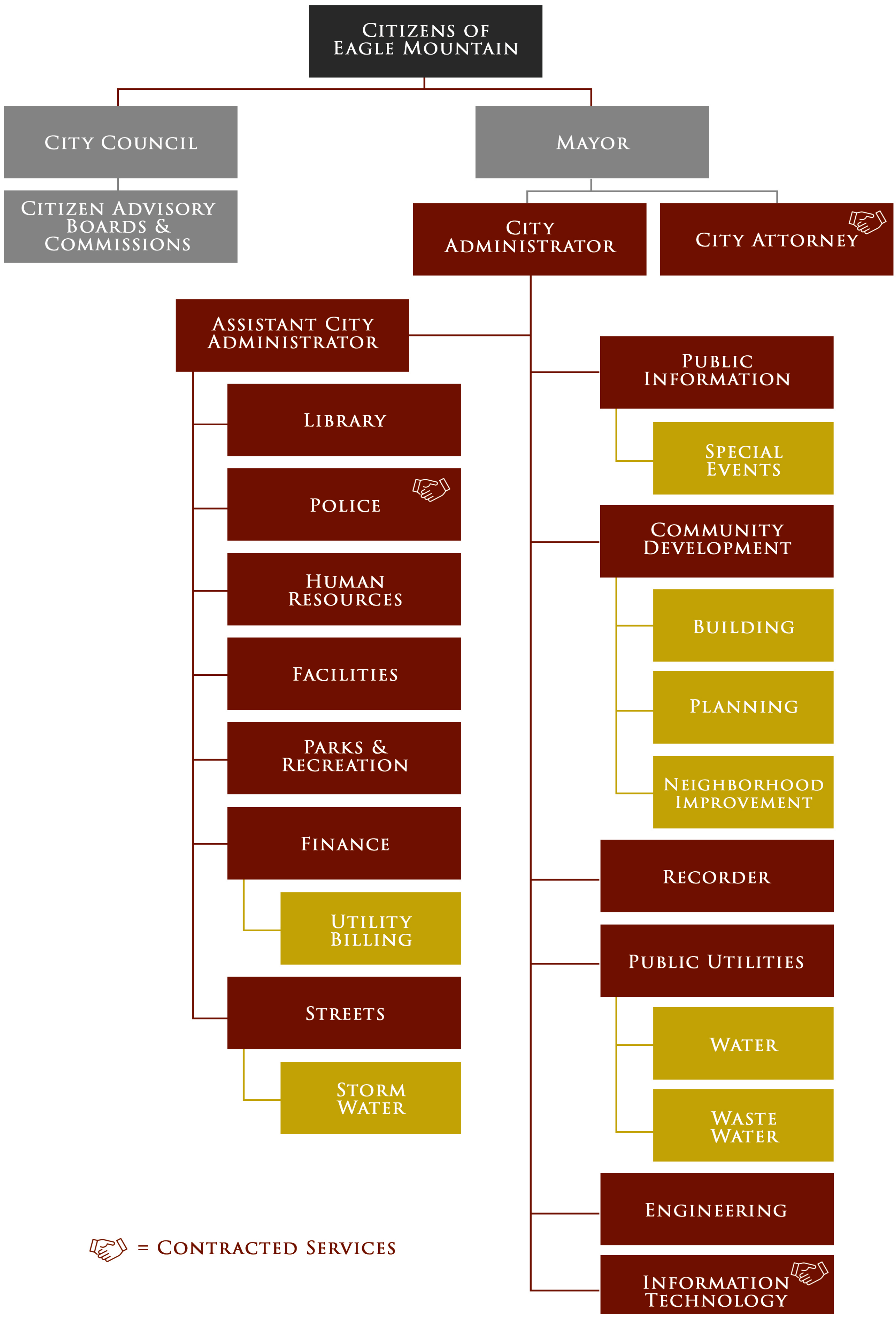
Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

Executive Director/CEO



= Contracted Services

CITY OFFICERS

Stephanie Gricius
Council Member

Colby Curtis
Council Member

Ben Reaves
Council Member

Melissa Clark
Council Member

Tom Westmoreland
Mayor

Donna Burnham
Council Member

Ifo Pili
City Administrator

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INDEPENDENT AUDITOR'S REPORT

G&S
GILBERT & STEWART
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION
ESTABLISHED 1974

RANDEL A HEATON, CPA
LYNN A. GILBERT, CPA
JAMES A. GILBERT, CPA
BEN H PROBST, CPA
RONALD J. STEWART, CPA

SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of City Council
Eagle Mountain, Utah

Report on the Basic Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Eagle Mountain City, Utah (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise 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 from 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 the audit evidence we have obtained 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, business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2019, 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.

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Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information and the required supplementary information regarding pensions, as noted in the table of contents, 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.

Supplementary and 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 introductory section, supplemental information, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements, budgetary comparisons, and capital assets, as listed as supplemental information in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and to 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 statements, budgetary comparisons, and capital assets are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied to the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2019, on our consideration of the City's internal control over financial reporting and on 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 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.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC
Provo, Utah
December 11, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Eagle Mountain City, we offer the readers of the financial statements this narrative overview and analysis of the financial activities of Eagle Mountain City for the fiscal year ended June 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

- In the Government Wide Statement of Net Position, the total net position of $209,439,742 is made up of $167,394,712 in net investment in capital assets, $15,024,047 in restricted net position, and $27,020,983 in unrestricted net position. Total net position increased by $33,425,355 from the prior year.

- As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $8,298,483. Of this amount, $3,180,962 must only be spent on projects for which the money is restricted. $1,628,073 is assigned by the City administration and is divided as follows: $299,925 for debt service, $64,454 for special revenues and $1,263,694 for capital projects. The remaining $3,489,448 is unassigned in the general fund.

- In the enterprise (proprietary) funds, operating revenues increased by $183,440. Corresponding operating expenses increased by $1,800,427. This change was due in part to the continued growth within the City and the proprietary funds contributing to the fleet internal service fund for the purchase and maintenance of equipment.

Reporting the City as a Whole

This discussion and analysis is intended to serve as an introduction to Eagle Mountain City's basic financial statements. Eagle Mountain City's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also includes other supplementary information in addition to the basic financial statements.

The government-wide financial statements are designed to provide readers with a broad overview of Eagle Mountain City's finances, in a manner similar to a private-sector business.

- The statement of net position presents information on all of Eagle Mountain City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Eagle Mountain City is improving or deteriorating. However, you will also need to consider other non-financial factors.

- The statement of activities presents information showing how the City's net position changed during the fiscal year reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Both of the government-wide financial statements distinguish functions of Eagle Mountain City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

The government-wide financial statements can be found on pages 21 and 22 of this report.

Reporting the City's Most Significant Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Eagle Mountain City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

- Governmental funds – These funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. These fund statements focus on how money flows into and out of these funds and on the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the fund financial statements.

  The governmental fund financial statements can be found on pages 23-26 of this report.

  The major governmental funds (as determined by generally accepted accounting principles) are the general fund and certain debt service funds. The balance of the governmental funds are determined to be nonmajor and are included in the combined statements within this report.

- Proprietary funds – Eagle Mountain City maintains one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Eagle Mountain City uses enterprise funds to account for its water utility, sewer utility, gas utility, electric utility, golf course, garbage, and storm drain.

  The basic proprietary fund financial statements can be found on pages 27-29 of this report.

- Additionally, the City reports the following fund types:

  The Internal Service Fund accounts for the fleet management, utility billing, and GIS services provided to other departments of the government on a cost reimbursement basis.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Eagle Mountain City, assets and deferred outflows exceed liabilities and deferred inflows by $209,439,742.

One of the largest portions of Eagle Mountain City's net position (80%) reflects its investment in capital assets (e.g., land, buildings, infrastructure assets, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table summarizes the City's net position. Comparative figures for Fiscal Years 2019 and 2018 are shown below:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Current and other assets	$ 25,717,497	$ 21,458,415	$ 43,622,589	$ 34,725,637	$ 69,340,086	$ 56,184,052
Capital Assets	89,908,085	79,061,722	98,488,814	83,916,957	188,396,899	162,978,679
Total assets	115,625,582	100,520,137	142,111,403	118,642,594	257,736,985	219,162,731
Deferred Outlflows of Resources	839,867	762,190	1,085,753	1,132,951	1,925,620	1,895,141
Long-term debt outstanding	2,760,901	2,182,946	22,665,130	22,178,382	25,426,031	24,361,328
Other liabilities	12,522,186	9,126,382	10,663,820	9,302,094	23,186,006	18,428,476
Total liabilities	15,283,087	11,309,328	33,328,950	31,480,476	48,612,037	42,789,804
Deferred Inflows of Resources	1,583,900	2,066,277	26,926	187,402	1,610,826	2,253,679
Net position:						
Net investment in capital assets,	88,966,275	77,979,425	78,428,437	62,953,936	167,394,712	140,933,361
Restricted	2,712,487	2,061,683	12,311,560	4,974,285	15,024,047	7,035,968
Unrestricted	7,919,700	7,865,614	19,101,283	20,179,446	27,020,983	28,045,060
Total net assets	$ 99,598,462	$ 87,906,722	$ 109,841,280	$ 88,107,667	$ 209,439,743	$ 176,014,389

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The following table summarizes the changes in net position:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for services	$ 6,258,526	$ 5,065,769	$ 18,006,742	$ 15,561,474	$ 24,265,268	$ 20,627,243
Operating grants & contrib.	32,444	20,065	-	-	32,444	20,065
Capital grants & contrib.	14,042,049	13,747,878	17,257,782	10,420,966	31,299,831	24,168,844
General revenues:						
Property taxes	1,693,461	1,488,313	-	-	1,693,461	1,488,313
General sales & use tax	4,344,548	3,659,450	-	-	4,344,548	3,659,450
Franchise tax	1,224,736	1,196,977	-	-	1,224,736	1,196,977
Interest earnings	858,581	394,194	-	-	858,581	394,194
Total revenues	28,454,345	25,572,646	35,264,524	25,982,440	63,718,869	51,555,086
Expenses:						
General government	$ 3,544,085	$ 3,251,578	$ -	$ -	$ 3,544,085	$ 3,251,578
Public safety	2,682,316	2,550,530	-	-	2,682,316	2,550,530
Highways & public works	9,405,363	7,023,575	-	-	9,405,363	7,023,575
Community development	1,995,945	2,088,942	-	-	1,995,945	2,088,942
Planning	475,935	468,853	-	-	475,935	468,853
Interest on long-term debt	54,342	62,215	-	-	54,342	62,215
Water utility	-	-	4,989,887	4,500,613	4,989,887	4,500,613
Sewer utility	-	-	4,475,542	3,988,418	4,475,542	3,988,418
Storm drain	-	-	952,274	921,619	952,274	921,619
Non-major business	-	-	1,717,825	1,342,353	1,717,825	1,342,353
Total expenses	18,157,986	15,445,693	12,135,528	10,753,003	30,293,514	26,198,696
Increase (decrease) in net assets before transfers	10,296,359	10,126,953	23,128,996	15,229,437	33,425,355	25,356,390
Transfers	1,395,382	(7,112,500)	(1,395,382)	7,112,500	-	-
Increase (decr.) in net assets	11,691,741	3,014,453	21,733,614	22,341,937	33,425,355	25,356,390
Net position - beginning	87,906,722	84,892,269	88,107,666	65,765,730	176,014,388	150,657,999
Restatement of net position	-	-	-	-	-	-
Net position - ending	$ 99,598,463	$ 87,906,722	$ 109,841,280	$ 88,107,667	$ 209,439,743	$ 176,014,389

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Governmental activities

Governmental activities increased the City's net position by $11,691,741. The increase is due mainly to strong residential growth, which helped fuel the increase in revenues related to property taxes, sales taxes, and charges for services and contributions by developers for City infrastructure, Also contributing to the increase in net position is the City's commitment to conservative budgeting in order to keep expenditures as low as possible despite the rapid growth.

Business-type activities

Business-type activities increased the City's net position by $21,733,614. As of the end of the current fiscal year, all of the City's business-type funds reported positive net position.

Financial Analysis of the Government's Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements.

At the end of the current fiscal year, the City's governmental funds reported combined fund balances of $8,298,483. Of this total amount, 62% constitutes assigned and unassigned fund balances. $1,628,073 is assigned by the administration of the City and will be used for the following: $299,925 for debt service, $1,263,694 for capital projects, and $64,454 for special revenues. $3,489,448 is unassigned and is available for spending at the government's discretion.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was $3,489,448, an increase of $627,137 from fiscal year 2018. The total balance is $3,489,448, an increase of $627,137 from the prior year. A major reason was an increase in revenues due to the growing number of residents building within the City. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 27% of total general fund expenditures, while total fund balance represents 27% of that same amount.

The City has one major Governmental Fund

1. General Capital Projects fund. The fund was created to account for financial resources to be used for the acquisition and construction of major capital facilities within the City. At the end of fiscal year 2019 the fund balance is $1,263,694 which is a decrease of $177,263. This decrease is from the construction of several projects throughout the City.

The City maintains enterprise funds to account for the business-type activities of the City. The information is found in the government-wide financial statements, but in more detail.

Unrestricted net position of the combined enterprise funds at the end of the year amounted to $17,932,146. The net investment in capital assets in these same funds is $78,428,437.

As mentioned in the financial highlights, operational revenues and expenditures in the enterprise funds increased by $183,440 and $1,800,427, respectively.

The water and sewer funds showed a net operating profit, after non-operating revenues/expenses, contributions, and transfers are considered, the water, sewer, and storm drain fund net position increased by $13,364,471, $7,903,833, and $1,005,527 respectively. The major reasons for the increase in net position is an increase in impact fees collected and an increase in contributed capital from developers in the water, sewer, and storm drain funds.

General Fund Budgetary Highlights

During the fiscal year, the general fund's original budget was amended from an original budget revenue total of $11,643,357 to a final revenue budget of $11,820,257. The increase reflects increased growth in new homes within the City. The budget for expenditures was amended as well from an original budget of $12,704,466 to a final budget of $13,089,266, an increase of $384,800. The increase reflects higher than anticipated expenditures within the general government, community development, and public works departments.

Capital Assets and Debt Administration

Capital Assets. Eagle Mountain City's investment in capital assets for its governmental and business-type activities as of June 30, 2019, amounts to $188,396,899 (net of accumulated depreciation). The investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress.

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land	$ 6,469,999	$ 6,469,999	$ 3,690,765	$ 3,690,765	$ 10,160,764	$ 10,160,764
Water Shares	-	-	9,264,976	6,403,547	9,264,976	6,403,547
Buildings	3,342,725	3,439,204	1,959,259	1,274,529	5,301,984	4,713,733
Improvements	5,023,606	4,099,336	-	-	5,023,606	4,099,336
Equipment	2,176,204	1,076,901	75,816,030	71,956,658	77,992,234	73,033,559
Infrastructure	66,715,069	63,420,916	-	-	66,715,069	63,420,916
Construction in progress	6,180,482	555,366	7,757,784	591,458	13,938,266	1,146,824
Total net assets	$ 89,908,085	$ 79,061,722	$ 98,488,814	$ 83,916,957	$ 188,396,899	$ 162,978,679

Additional information on the City's capital assets can be found in Note 8 on pages 50-51 in the notes to this financial report.

Long-term debt. At the end of the current year, the City had total bonded debt outstanding of $22,122,000. Of this amount, $935,000 is from special assessment bonds. The remaining $21,187,000 is secured solely by specific revenue sources (i.e., revenue bonds and sales tax revenue bonds).

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Special assessment bonds	$ 935,000	$ 1,075,000	$ -	$ -	$ 935,000	$ 1,075,000
Excise tax bonds	-	-	-	-	-	-
Capital Lease					-	-
Revenue bonds	-	-	21,187,000	20,787,000	21,187,000	20,787,000
Total bonds	$ 935,000	$ 1,075,000	$ 21,187,000	$ 20,787,000	$ 22,122,000	$ 21,862,000

During fiscal year 2019, the City's total outstanding debt increased by a net amount of $260,000. State statutes limit the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The current limitations for the City are $59,073,329, which is significantly in excess of the City's outstanding general obligation debt. In addition, state statutes allow for an additional 4% to be used for water, sewer, or again exceeds the outstanding general obligation debt.

Additional information on the City's long-term debt can be found in Note 9 in the Notes to this financial report.

Economic Factors and Next Year's Budgets and Rates

- Eagle Mountain City issued 883 new building permits in fiscal year 2019. This reflects an increase of 54 building permits over the previous fiscal year. The City anticipates that this trend will continue in fiscal year 2020.

- Eagle Mountain City administration is very conservative in estimating budgeted revenues. In the general fund, increases to budgeted revenue year over year are used for one-time project such as preventative road maintenance or service level increases in existing parks. By taking this approach, Eagle Mountain City is prepared for potential market downturns by not increasing fixed costs aggressively.

- No rate increases were budgeted for in fiscal year 2019, however, the city is actively analyzing, both internally and externally through a third-party, revenues from rates and expenditures related to the services provided through those rates to determine future needs. This may entail some changes in fiscal year 2021..

- With Eagle Mountain City's high desert location, the city entered into an agreement with the Central Utah Water Conservancy District to purchase 1,800 acre feet of water from fiscal year 2012 through fiscal year 2021. As of fiscal year 2019, the city has sold 2,671 acre feet of water to users, which means that with the purchase of water in fiscal year 2020, the initial contract has been met.

Request for Information

This financial report is designed to provide a general overview of Eagle Mountain City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Eagle Mountain City, Finance Director, 1650 East Stagecoach Run, Eagle Mountain, UT 84005.

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BASIC FINANCIAL STATEMENTS

EAGLE MOUNTAIN CITY

Statement of Net Position

June 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 9,510,801	$ 24,548,385	$ 34,059,186
Restricted cash and cash equivalents	6,137,793	12,747,848	18,885,641
Investments	-	3,155,951	3,155,951
Accounts receivable			
Customers (net of allowance)	4,614,327	1,298,360	5,912,687
Intergovernmental	300,679	-	300,679
Assessments receivable	793,549	-	793,549
Taxes receivable	2,473,767	-	2,473,767
Notes receivable	3,055,718	-	3,055,718
Internal balances	(1,169,137)	1,169,137	-
Note Receivable - net of current portion	-	702,908	702,908
Capital assets (net of accumulated depreciation):			
Land	6,469,999	3,690,765	10,160,764
Water Shares	-	9,264,976	9,264,976
Buildings	3,342,725	1,959,259	5,301,984
Improvements	5,023,606	-	5,023,606
Equipment and systems	2,176,204	75,816,030	77,992,234
Infrustructure	66,715,069	-	66,715,069
Construction in progress	6,180,482	7,757,784	13,938,266
Total assets	$ 115,625,582	$ 142,111,403	$ 257,736,985
DEFERRED OUT FLOW OF RESOURCES			
Pension related costs	$ 839,867	$ 214,402	$ 1,054,269
Bond refunding costs	-	871,351	871,351
Total Deferred outflow of resources	839,867	1,085,753	1,925,620
LIABILITIES			
Accounts payable and accrued liabilities	4,427,062	2,330,469	6,757,531
Deposits	7,371,553	39,000	7,410,553
Bond interest payable	7,877	85,146	93,023
Unearned revenue	715,694	8,209,206	8,924,900
Long-term liabilities			
Due within one year	77,759	903,108	980,866
Due in more than one year	2,683,142	21,762,022	24,445,164
Total liabilities	15,283,087	33,328,950	48,612,037
DEFERRED INFLOWS OF RESOURCES			
Pension related costs	105,478	26,926	132,404
Deferred property taxes levied for future years	1,478,422	-	1,478,422
Total Deferred inflow of resources	1,583,900	26,926	1,610,826
NET POSITION			
Net investment in capital assets	88,966,275	78,428,437	167,394,712
Restricted			
Impact fees	2,712,487	12,311,560	15,024,047
Unrestricted	7,919,700	19,101,283	27,020,983
Total net position	$ 99,598,462	$ 109,841,280	$ 209,439,742

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Statement of Activities
For the Year Ended June 30, 2019

		Program Revenues			Net (Expense) Revenue & Changes in Net Position		
Function/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	$ 3,544,085	$ 1,170,833	$ -	$ -	$ (2,373,252)	$ -	$ (2,373,252)
Public safety	2,682,316	12,160	17,512	-	(2,652,644)	-	(2,652,644)
Public works	9,405,363	165,991	-	14,042,049	4,802,677	-	4,802,677
Community development	1,995,945	184,632	-	-	(1,811,313)	-	(1,811,313)
Planning	475,935	4,724,910	14,932	-	4,263,907	-	4,263,907
Interest on long-term debt	54,343	-	-	-	(54,343)	-	(54,343)
Total governmental activities	18,157,987	6,258,526	32,444	14,042,049	2,175,032	-	2,175,032
Business-type activities:							
Water	4,989,887	8,421,868	-	9,623,324	-	13,055,305	13,055,305
Sewer	4,475,542	6,189,270	-	6,403,598	-	8,117,326	8,117,326
Storm Drain	952,274	890,883	-	1,230,860	-	1,169,469	1,169,469
Non major business-type	1,717,825	2,504,721	-	-	-	786,896	786,896
Total business-type activities	12,135,528	18,006,742	-	17,257,782	-	23,128,996	23,128,996
Total primary government	$ 30,293,515	$ 24,265,268	$ 32,444	$ 31,299,831	2,175,032	23,128,996	25,304,028
General revenues:							
Property taxes					$ 1,693,461	$ -	$ 1,693,461
General sales and use tax					4,344,548	-	4,344,548
Franchise taxes					1,224,736	-	1,224,736
Interest earnings					858,582	-	858,582
Transfers					1,395,382	(1,395,382)	-
Total general revenues and transfers					9,516,709	(1,395,382)	8,121,327
Change in net Position					11,691,741	21,733,614	33,425,355
Net position- beginning					87,906,722	88,107,666	176,014,388
Net position - ending					$ 99,598,462	$ 109,841,280	$ 209,439,742

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY

Balance Sheet

Governmental Funds

June 30, 2019

	General Fund	General Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 7,967,006	$ -	$ 229,129	$ 8,196,135
Restricted cash	-	2,360,816	3,776,977	6,137,793
Receivables (net):				
Accounts	4,614,327	-	-	4,614,327
Taxes	2,473,767	-	-	2,473,767
Intergovernmental	300,679	-	-	300,679
Special assessments	-	-	793,549	793,549
Notes receivable	-	3,055,718		3,055,718
Total assets	$ 15,355,779	$ 5,416,534	$ 4,799,655	$ 25,571,968
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable & accrued liabilities	$ 2,311,649	$ 1,097,122	$ 460,765	$ 3,869,536
Deposits	7,371,553	-	-	7,371,553
Deferred revenue	715,694	-	-	715,694
Total liabilities	10,398,896	1,097,122	460,765	11,956,783
Deferred inflows of Resources:				
Deferred property taxes levied for future years	1,445,422	-	-	1,445,422
Deferred property taxes-delinquent	22,013	-	-	22,013
Deferred - receivables		3,055,718		3,055,718
Unavailable special improvement assessments	-	-	793,549	793,549
Total deferred inflows of resources	1,467,435	3,055,718	793,549	5,316,702
Fund Balances:				
Fund balances Restricted for:				
Impact fees	-	-	2,712,487	2,712,487
Special assessments	-	-	468,475	468,475
Assigned, for:				
Special revenues	-	-	64,454	64,454
Debt service	-	-	299,925	299,925
Capital projects	-	1,263,694	-	1,263,694
Unassigned:	3,489,448	-	-	3,489,448
Total fund balances	3,489,448	1,263,694	3,545,341	8,298,483
Total liabilities, deferred inflows of resources and fund balances	$ 15,355,779	$ 5,416,534	$ 4,799,655	$ 25,571,968

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Balance Sheet Reconciliation to
Statement of Net Assets
June 30, 2019

Total fund balances - governmental fund types:	$ 8,298,483
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	89,908,085
Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	3,838,280
Net pension assets and deferred outflows of resources are not available financial resources and are not reported in the governmental funds.	839,867
Long-term liabilities, including bonds payable and pension liabilities, are not due and payable in the current period and therefore are not reported in the funds.	(2,768,778)
Deferred inflows of resources related to pensions are not available financial resources and are not reported in the governmental funds.	(105,476)
Internal service funds are used by management to charge the costs of fleet management to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net assets.	(411,999)
Net assets of government activities	$ 99,598,462

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	General Fund	General Capital Projects	Nonmajor Governmental Fund	Total Governmental Funds
REVENUES				
Taxes	$ 7,161,845	$ -	$ 96,992	$ 7,258,837
Special assessments	-	-	225,728	225,728
Licenses and permits	4,745,362	-	-	4,745,362
Intergovernmental	1,405,771	73,371	-	1,479,142
Charges for services	1,322,633	-	24,540	1,347,173
Impact fees	-	-	3,250,639	3,250,639
Miscellaneous	2,239,240	4,370	60,555	2,304,165
Total revenues	16,874,851	77,741	3,658,454	20,611,046
EXPENDITURES				
Current:				
General government	3,028,123	-	393,493	3,421,616
Public safety	2,688,014	-	-	2,688,014
Public works	4,681,423	-	2,001,809	6,683,232
Planning and zoning	469,353	-	-	469,353
Community development	1,918,069	-	108,267	2,026,336
Debt service:				
Principal retirement	-	-	140,000	140,000
Interest and fiscal charges	-	-	54,588	54,588
Capital outlay	-	8,906,776	-	8,906,776
Total expenditures	12,784,982	8,906,776	2,698,157	24,389,915
Excess revenues over (under) expenditures	4,089,869	(8,829,035)	960,297	(3,778,869)
OTHER FINANCING SOURCES (USES)				
Developer Contributions	-	2,614,261	-	2,614,261
Transfers in	-	6,037,511	12,733	6,050,244
Transfers out	(3,462,732)	-	(1,192,130)	(4,654,862)
Total other financing sources and uses	(3,462,732)	8,651,772	(1,179,397)	4,009,643
Net change in fund balance	627,137	(177,263)	(219,100)	230,774
Fund balances - beginning of year	2,862,311	1,440,957	3,764,441	8,067,709
Fund balances - end of year	$ 3,489,448	$ 1,263,694	$ 3,545,341	$ 8,298,483

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:	
Net changes in fund balances - total governmental funds	$ 230,774
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	6,433,931
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase (decrease) net assets. - Current year capital contributions from developers and loss on transfer of assets	4,412,432
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	816,120
The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	140,487
Internal service funds are used by management to charge the cost of the fleet management to the individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	(345,073)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in as expenditures in the governmental funds	3,070
Change in net assets of governmental activities	$ 11,691,741

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY

Statement of Net Position

Proprietary Funds

June 30, 2019

	Business-Type Activities - Enterprise					Governmental Activities
	Water	Sewer	Storm Drain	NonMajor Enterprise Funds	Total	Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	$ 17,348,278	$ 4,192,496	$ 63,583	2,944,028	$ 24,548,385	$ 1,314,666
Accounts receivable - net	431,425	486,883	64,519	315,533	1,298,360	-
Total current assets	17,779,703	4,679,379	128,102	3,259,561	25,846,745	1,314,666
Noncurrent assets:						
Restricted cash and cash equivalents	7,890,368	3,801,096	1,056,384	-	12,747,848	-
Investments	-	-	-	3,155,951	3,155,951	-
Note receivable (Net of Current Portion)	-	-	-	702,908	702,908	-
Land, equipment, buildings and improv.	69,760,354	46,633,758	15,678,597	-	132,072,709	3,225,433
Less: Accumulated depreciation	(17,509,141)	(12,976,838)	(3,097,916)	-	(33,583,895)	(1,784,175)
Total noncurrent assets	60,141,581	37,458,016	13,637,065	3,858,859	115,095,521	1,441,258
Total assets	77,921,284	42,137,395	13,765,167	7,118,420	140,942,266	2,755,924
DEFERRED OUTFLOWS OF RESOURCES						
Bond refunding costs - net	374,681	496,670	-	-	871,351	
Pension related costs	98,331	77,955	38,116	-	214,402	30,411
Total deferred outflow of resources	473,012	574,625	38,116	-	1,085,753	30,411
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	1,941,692	256,531	9,963	122,282	2,330,468	557,526
Debt interest payable	32,456	52,690	-	-	85,146	-
Current - compensated absences	3,241	1,267	600		5,108	-
Current portion of long-term debt	304,650	593,350	-	-	898,000	-
Total current liabilities	2,282,039	903,838	10,563	122,282	3,318,722	557,526
Noncurrent liabilities:						
Deposits	39,000	-	-	-	39,000	-
Unearned Revenue	8,209,206	-	-	-	8,209,206	-
Compensated absences- (net of current)	32,618	24,422	7,323	-	64,363	21,573
Net pension liability	183,805	145,718	71,248	-	400,771	56,847
Long-term debt (net of current portion)	7,593,642	13,703,246	-	-	21,296,888	-
Total noncurrent liabilities	16,058,271	13,873,386	78,571	-	30,010,228	78,420
Total liabilities	18,340,310	14,777,224	89,134	122,282	33,328,950	635,946
DEFERRED INFLOWS OF RESOURCES						
Pension related costs	12,349	9,790	4,787	-	26,926	3,819
Total deferred outflow of resources	12,349	9,790	4,787	-	26,926	3,819
NET POSITION						
Net investment in capital assets	44,727,602	21,120,154	12,580,681	-	78,428,437	1,441,258
Restricted - impact fees	7,505,803	3,755,662	1,050,095	-	12,311,560	-
Unrestricted	7,808,232	3,049,190	78,586	6,996,138	17,932,146	705,312
Total net position	$ 60,041,637	$ 27,925,006	$ 13,709,362	6,996,138	$ 108,672,143	$ 2,146,570
Adjustment to reflect the consolidation of internal service fund activities to the enterprise funds					1,169,137	
Net position business-type actvities					$ 109,841,280	

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Statement of Revenues, Expenditures, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Storm Drain	Nonmajor Enterprise Funds	Total	Internal Service Fund
Operating revenues:						
Charges for services	$ -	$ -	$ 582,848	$ 1,546,513	$ 2,129,361	$ 1,912,888
Charges for services pledged as security on revenue bonds	4,541,799	4,602,236	-	-	9,144,035	-
Other operating income	4,138	2,476	923	-	7,537	-
Total operating revenues	4,545,937	4,604,712	583,771	1,546,513	11,280,933	1,912,888
Operating expenses:						
Salaries and wages	534,572	410,837	333,421	186	1,279,016	297,350
Purchased services	1,858,510	2,129,335	255,426	1,356,193	5,599,464	98,851
Supplies and materials	577,144	143,260	37,967	44,388	802,759	168,848
Depreciation and amortization	1,830,601	1,392,587	391,820	-	3,615,008	284,621
Miscellaneous	80,179	115,687	7,491	339,532	542,889	9,210
Total operating expenses	4,881,006	4,191,706	1,026,125	1,740,299	11,839,136	858,880
Operating income	(335,069)	413,006	(442,354)	(193,786)	(558,203)	1,054,008
Nonoperating revenues (expenses):						
Interest revenue	110,304	100,145	22,015	114,036	346,500	-
Assessment reveue	-	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-	-
Developer reimbursements	(284,050)	(61,218)	(15,091)	-	(360,359)	-
Bond refunding cost amortization	(28,822)	(38,205)	-	-	(67,027)	-
Bond issuance costs	-	(47,133)	-	-	(47,133)	-
Other Income	832,622	11,550	-	-	844,172	39,654
Interest expense and fiscal charges	(219,465)	(302,323)	-	-	(521,788)	-
Total nonoperating revenues (expenses)	410,589	(337,184)	6,924	114,036	194,365	39,654
Net income (loss) before contributions and transfers	75,520	75,822	(435,430)	(79,750)	(363,838)	1,093,662
Developer contributions	9,623,324	6,403,598	1,230,860	-	17,257,782	-
Impact fees	3,765,627	1,484,413	285,097	-	5,535,137	-
Transfers in	-		-	-	-	-
Transfers out	(100,000)	(60,000)	(75,000)	(1,160,380)	(1,395,380)	-
Total contributions and transfers	13,288,951	7,828,011	1,440,957	(1,160,380)	21,397,539	-
Change in net position	13,364,471	7,903,833	1,005,527	(1,240,130)	21,033,701	1,093,662
Total net position - beginning	46,677,166	20,021,173	12,703,835	8,236,268		1,052,908
Total net position - ending	$ 60,041,637	$ 27,925,006	$ 13,709,362	$ 6,996,138		$ 2,146,570
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds					699,913	
Change in net position of business-type activities					$ 21,733,614	

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2019

	Business-Type Activities - Enterprise Funds					Governmental Activities
	Water	Sewer	Storm Drain	Nonmajor Enterprise Funds	Total BTAs	Internal Service Fund
Cash Flows From Operating Activities						
Receipts from customers	$ 4,905,034	$ 4,646,915	$ 579,388	$ 1,751,954	$ 11,883,291	$ 1,912,888
Payments to suppliers	(944,363)	(2,817,934)	(315,194)	(1,561,782)	(5,639,273)	(283,157)
Payments to employees	(533,616)	(399,786)	(332,464)	(186)	(1,266,052)	263,170
Net cash provided (used) by operating activities	3,427,055	1,429,195	(68,270)	189,986	4,977,966	1,892,901
Cash Flows From Noncapital Financing Activities						
Transfers in	-	-	-	-	-	-
Transfers out	(100,000)	(60,000)	(75,000)	(1,160,380)	(1,395,380)	-
Net cash provided (used) by noncapital financing activities	(100,000)	(60,000)	(75,000)	(1,160,380)	(1,395,380)	-
Cash Flows From Capital and Related Financing Activities						
Purchases of capital assets	(8,229,978)	(4,820,479)	(33,495)	-	(13,083,952)	(1,022,673)
Impact fees collected	3,765,627	1,484,413	285,097	-	5,535,137	-
Proceeds from bond issuance	-	1,283,000	-	-	1,283,000	-
Bond issuance costs	-	(47,133)	-	-	(47,133)	-
Other Income	832,622	11,550	-	-	844,172	-
Contributions	7,855,932	4,298,938	-	-	12,154,870	-
Proceeds from sale of assets	-	-	-	-	-	39,654
Payments for developer reimbursements	(284,050)	(61,218)	(15,091)	-	(360,359)	-
Principal paid on capital debt	(313,650)	(584,650)	-	-	(898,300)	-
Interest paid on capital debt	(259,862)	(348,498)	-	-	(608,360)	-
Net cash provided (used) by capital and related financing activities	3,366,641	1,215,923	236,511	-	4,819,075	(983,019)
Cash Flows From Investing Activities						
Interest and dividends received	110,304	100,145	22,015	114,036	346,500	-
Net increase (decrease) in cash and cash equivalents	6,804,000	2,685,263	115,256	(856,358)	8,748,161	909,882
Cash and cash equivalents - beginning	18,434,646	5,308,329	1,004,711	6,956,337	31,704,023	404,784
Cash and cash equivalents (deficit) - ending	$ 25,238,646	$ 7,993,592	$ 1,119,967	$ 6,099,979	$ 40,452,184	$ 1,314,666
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	$ (335,069)	$ 413,006	$ (442,354)	$ (193,786)	$ (558,203)	$ 1,054,008
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation and amortization expense	1,830,601	1,392,587	391,820	-	3,615,008	284,621
(Inc.)/decrease in accounts rec.	151,451	42,203	(4,383)	361,851	551,122	-
(Inc.)/decrease in deferred outflows	(9,095)	(7,201)	(3,525)	-	(19,821)	(2,811)
Increase/(decr.) in accounts payable	1,570,270	(429,652)	(14,310)	21,921	1,148,229	540,079
Increase/(decr.) in compensated absences	3,452	13,020	1,924	-	18,396	14,963
Increase/(decr.) in net pension liabilitiy	80,198	63,580	31,087	-	174,865	24,804
Increase/(decr.) in deferred inflows	(73,599)	(58,348)	(28,529)	-	(160,476)	(22,763)
Increase/(decr.) in deferred revenue	207,646	-	-	-	207,646	-
Increase/(decr.) in deposits	1,200	-	-	-	1,200	-
Total adjustments	3,762,124	1,016,189	374,084	383,772	5,536,169	838,893
Net cash provided (used) by operating activities	$ 3,427,055	$ 1,429,195	$ (68,270)	$ 189,986	$ 4,977,966	$ 1,892,901
Noncash investing, capital, and financing activities						
Contributions by developers	$ 1,767,392	$ 2,104,660	$ 1,230,860	$ -	$ 5,102,912	$ -
Total noncash investing, capital and financing activities	1,767,392	2,104,660	1,230,860	-	5,102,912	-

See accompanying notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Eagle Mountain (the City) financial statements are prepared in accordance with generally accepted accounting principles (GAAP) accepted in the United States of America as applicable to Governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for accounting and financial reporting principles.

A. Reporting Entity

Eagle Mountain City was incorporated December 1996, under laws of the State of Utah. Under the present form of government, administrative and legislative powers are vested in a governing body consisting of the Mayor and a five-member City Council. They are assisted by a City Administrator, who also is the City's budget officer. The treasurer is currently responsible for the financial matters of the City, including money management, accounts payable, financial statements, utility billing, and accounts receivable. The City provides the following services as mandated by law: Public Safety, Highways and Streets, Sanitation, Parks, Water, Public Improvements, Planning and Zoning, and General Administrative Services.

The General Purpose Financial Statements of the City include the financial statements for all activities of the City based upon the criteria set forth in Governmental Accounting Standards Board (GASB) Statement 14. The primary criterion for including a board or agency in this report is financial accountability, which determines whether an entity is a component unit of the financial reporting entity. Blended component units, although legally separate entities, are in substance part of the government's operations, and therefore, data from these units are combined with data of the primary government. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize they are legally separate from the City.

- The Redevelopment Agency of Eagle Mountain City is considered a blended component unit and is included in the governmental funds of the City. It was established to prepare and carry out plans to improve, rehabilitate and redevelop blighted areas within the City. The RDA is governed by a board of trustees composed of the Mayor and members of the City Council. Although it is a legally separate entity for the City, the RDA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the RDA. The RDA is included in these financial statements as the Redevelopment Agency Special Revenue fund. Separate financial statements are not issued for the RDA.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified basis of accounting. Revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “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. The government considers all revenues available if they are collected within 60 days after the year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt. Expenditures related to compensated absences, claims, and judgments are also recorded, but only when payment is due

Property taxes, sales taxes, franchise taxes, and earned but unreimbursed state and federal grants associated with the current fiscal period are all considered to be susceptible to accrual, and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government reports the following **major governmental funds**:

The *general fund* is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *general capital projects fund* accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds.)

The government reports the following **major proprietary funds**:

The *water fund* accounts for the activities of the City's water operations.

The *sewer fund* accounts for the activities of the City's sewer operations.

The *storm drain fund* accounts for the activities of the City's storm drain operations.

Additionally, the government reports the following fund types:

The internal service fund accounts for the fleet management services provided to other departments of the government on a cost reimbursement basis.

As a general rule, the effect of inter fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the general fund by the various enterprise funds for providing administrative services for such funds. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The City's temporary cash investments consist of amounts deposited with Utah Public Treasurer's Investment Fund and money market funds. Investments are stated at cost, which approximates fair value.

E. Interfund Transactions

During normal operations, the City has transactions between funds to distribute administrative costs and distribute grant proceeds. These transactions are generally reflected as operating transfers, which are transfers from a fund authorized to receive certain revenues to the fund through which the resources are to be expended. The General Fund billed the respective enterprise funds for administrative costs associated with billing and collection of utility charges. These changes are reflected as revenues and expenses in the respective funds.

F. Restricted Assets

The City maintains cash balances as required by bond covenants. These amounts are reflected in the financial statements as restricted cash. It is the City's policy to use restricted assets first and then unrestricted assets.

G. 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 $5,000 (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 acquisition value at the date of donation.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and structures	30-50
Improvements other than buildings	20-50
Infrastructure	30-50
Machinery and equipment	5-10
Furniture and fixtures	5-10

H. Compensated Absences

City employees accrue earned vacation, sick leave, long-term sick leave, and comp time throughout the year. They are allowed to carry forward all accrued comp, long term sick leave, and up to 240 hours of vacation time into the next calendar year but are encouraged to take their vacation leave within the calendar year in which it is earned. Upon termination of employment, an employee will be compensated for up to 240 hours of unused person time off leave but will forfeit any accumulated sick leave.

Vacation pay is accrued when incurred in proprietary funds and reported as a fund liability. Vacation pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it.

I. Taxes

In Utah, county governments assess, levy, collect, and disburse two principal types of tax: (1) personal property tax, which is assessed on business assets other than real estate, and (2) tax on real estate and improvements. Business personal property and real estate taxes attach as an enforceable lien on property as of January 1. Taxes are levied on all business personal property on January 1, and real estate and improvement taxes are levied on January 1 and are payable by November 30. The real property taxes, which are due in November, are reported as a receivable from property taxes on the financial statements. Because these taxes are not considered available to liquidate liabilities of the current period, they are offset by deferred revenue.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

The City Council is authorized by state statute to levy a tax against all real and personal property located within its boundaries. The Council must set a tax rate by June 22 each year.

The County Treasurer, acting as a tax collector, must settle and disburse all tax collections to all taxing entities on a routine basis.

J. Long-Term Obligations

In the government-wide financial statements and in the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the accrual debt proceeds received, are reported as debt service expenditures. Interest expense is not included in the functions of governmental activities.

K. 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.

L. Deferred Outflows/Inflows of Resources

Beginning with 2013, the City implemented GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and Statement No. 65, Items Previously Reported as Assets and Liabilities. These Statements provide financial reporting guidance to standardize the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position. They also establish accounting standards and financial reporting standards that reclassify certain items as deferred outflows of resources or deferred inflows of resources that were previously reported as assets and liabilities and recognizes certain items as outflows of resources or inflows of resources that were previously reported as assets and liabilities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items, bond refunding costs and pension related costs that are reported on the statement of net position as a deferred outflow.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and pension related costs. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The item, revenue for future year, is reported in both the statement of net position and the governmental funds balance sheet. These amounts account for property taxes levied on January 1, 2018, for the 2019 fiscal year.

M. Fund Equity

The governmental fund financial statements present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources and the extent to which the City is bound to honor them. The City first determines and reports non-spendable balances, then restricted, then committed, and so forth. The City's governmental funds beginning balances have been restated to reflect the below classifications. Fund balance classifications are summarized as follows:

- **Non spendable.** This category includes fund balance amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories, prepaid expenditures, and endowments are classified as non-spendable.

- **Restricted.** This category includes net fund resources that are subject to external constraints that have been placed on the use of the resources either (a) imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

  Restricted fund balance amounts include the following:
  a) Unspent Impact fees.
  b) Special Assessments.

- **Committed.** This category includes amounts that can only be used for specific purposes established by formal action of the City Council. Fund balance commitments can only be removed or changed by the same type of resolution of the City Council. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City Council has not committed any fund balance amounts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

- **Assigned.** This category includes Governmental Fund balance amounts that the City intends to be used for a specific purpose but that are neither restricted nor committed. This intent is expressed by formal action of the City's administration comprised of the City administrative council. This category also includes the remaining positive fund balance for other governmental funds. The City has assigned debt service requirement, storm drain charges, and capital projects.

- **Unassigned.** Residual balances in the Governmental Funds are classified as unassigned.

It is the City's policy to use restricted, committed, assigned, and then unassigned fund balance.

N. Use of Estimates

Presenting financial statements in conformity with Generally Accepted Accounting Principles requires management to make certain estimates concerning assets, liabilities, revenues, and expenses. Actual results may vary from these estimates.

	General Fund	Captial Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance:				
Restricted:				
Capital improvements	$ -	$ -	$ 2,712,487	$ 2,712,487
Special assessments	-	-	468,475	468,475
	-	-	3,180,962	3,180,962
Assigned:				
Capital improvements	-	1,263,694	-	1,263,694
Debt service	-	-	299,925	299,925
Redevelopment	-	-	10,596	10,596
Cemetary	-	-	53,858	53,858
	-	1,263,694	364,379	1,628,073
Unassigned:	3,489,448	-	-	3,489,448
Total fund balances	$ 3,489,448	$ 1,263,694	$ 3,545,341	$ 8,298,483

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (*Continued)*

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the government-wide statement of net assets.

This difference primarily results from the long-term economic focus of the statement of net assets versus the current financial resources focus of the governmental fund balance sheets.

1. **Capital related items:**
When capital assets (property, plant, and equipment) that are to be used in governmental activities are purchased or constructed, the cost of these assets is reported as expenditures in governmental funds. However, the statement of net assets includes those capital assets among the assets of the city as a whole.

Cost of capital assets	$126,977,994
Accumulated depreciation	(37,069,909)
Net adjustment to increase *fund balance total governmental funds* to arrive at *net-assets - governmental activities)*	$89,908,085

2. **Long-term assets:**
Long-term assets applicable to the City's governmental activities are not available to pay for expenditures of the current period and are, therefore, deferred in the governmental balance sheet.

Special assessment revenue	$778,654
Notes receivable	3,055,718
Delinquent property taxes	3,908
Net adjustment to increase *fund balance – total governmental funds* to arrive at *net assets - governmental activities*	$3,838,280

3. **Long-term debt transactions:**
Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities in the fund statements. All liabilities (both current and long-term) are reported in the statement of net assets.

Bonds payable	($935,000)
Bond interest payable	(7,877)
Bond premium	(6,810)
Net Pension Liability	(1,569,930)
Compensated absences	(249,161)
Net adjustment to reduce *fund balance – total governmental funds* to arrive at *net postition – governmental activities*	($2,191,068)

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS *(Continued)*

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense."

Capital outlay	$ 10,210,486
Depreciation expense	(3,776,555)
Net adjustment to increase *net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities*	$ 6,433,931

Another element of that reconciliation states, "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

Principal payments:	
Amortization of bond premiums	$ 487
Principal paid on bonds and capital leases	140,000
Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*	$ 140,487

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS *(Continued)*

Another element of that reconciliation states that certain expenses reported in the statement of activities do not require the use of current financial resources and are, therefore, not reported as expenditures in the governmental funds.

Accrued bond interest	$ 245
Pension related costs	21,305
Compensated absences	(18,480)
Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net assets of governmental activities*	$ 3,070

NOTE 3 - BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are prepared and adopted in accordance with the Uniform Fiscal Procedures Act adopted by the State of Utah. Once a budget has been adopted, it remains in effect until it has been formally revised. Furthermore, in accordance with state law, all appropriations lapse at the end of the budget year. If any obligations are contracted for and are in excess of adopted budget, they are not a valid or enforceable claim against the City. Budgets are adopted on a basis consistent with generally accepted accounting principles. All funds of the City have legally adopted budgets.

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NOTE 3 - BUDGETS AND BUDGETARY ACCOUNTING *(Continued)*

The City adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

A. On or before the first regularly scheduled meeting of the City Council in May, the City Administrator, authorized under state statute to be appointed budget officer, submits a proposed operating budget. The operating budget includes proposed expenditures and the means of financing them.

B. A public hearing is held, at which time the taxpayers' comments are heard. Notice of the hearing is given in the local newspaper at least seven days prior to the hearing. Copies of the proposed budget are made available for public inspection ten days prior to the public hearing.

C. On or before June 22, a final balanced budget must be adopted through passage of a resolution for the subsequent fiscal year beginning July 1.

D. Control of budgeted expenditures is exercised, under state law, at the departmental level. The City Administrator, however, acting as budget officer, has the authority to transfer budget appropriations between line items within any department of any budgetary fund. The City Council, by resolution, has the authority to transfer budget appropriations between the individual departments of any budgetary fund.

E. Budget appropriations for any department may be reduced by resolution.

F. A public hearing, as required in (B) above, must be held to increase the total appropriations of any one governmental fund type; however, after the original public hearing, operating and capital budgets of proprietary fund types may be increased by resolution without an additional hearing.

G. Encumbrances lapse at year end. Encumbered amounts carry over to the following year and are subject to reappropriation. Therefore, no encumbrances are presented in the financial statements.

During the budget year, the City modified the budget using the above procedures.

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NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. At June 30, 2019, the City's cash balance consisted of the following:

	Total Cash From All Fund Types
Cash, cash equivalents, and temporary cash investments	$ 37,215,137
Cash, and cash equivalents - restricted	18,885,641
Total cash and cash equivalents	$ 56,100,778

While the City's carrying amount of deposits was $56,097,837, the balance in the City's bank account and cash on hand was $56,100,778 with the difference being due to outstanding checks and deposits in transit.

A. Deposits

Deposits – Custodial Credit Risk. Custodial risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City follows the requirements of the Utah Money Management Act in handling its depository and investing transactions. The City considers the actions of the State Money Management Council to be necessary and sufficient for adequate protection of its uninsured bank deposits. City funds are deposited in qualified depositories as defined by the Act. The City does not have a deposit policy for custodial credit risk. As of June 30, 2019, the City's custodial credit risk, for deposits were as follows:

Depository Account	Custodial Credit Risk	Balance June 30, 2019
Checking and savings	Insured and collateralized	$ 483,376
Checking and savings	Uninsured and uncollateralized	2,380,284
Investment sweep	Uninsured and uncollateralized	13,793,563
Total deposits		$ 16,657,223

NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS *(Continued)*

B. Investments

The Money Management Act defines the types of securities authorized as appropriate investments for the City and the conditions for making investment transactions. Investment transactions may be conducted only through qualified depositories, certified dealers, or directly with issuers of the investment securities.

Statutes authorize the City to invest in negotiable or nonnegotiable deposits of qualified depositories and permitted negotiable depositories; repurchase and reverse repurchase agreements; commercial paper classified as “first tier” by two nationally recognized statistical rating organizations, one of which must be Moody’s Investor Services or Standard and Poor’s; bankers’ acceptances; obligations of the U.S. Treasury, including bills, notes, and bonds; bonds, notes, and other evidence of indebtedness of political subdivisions of the State; fixed rate corporate obligations and variable rate securities rated “A” or higher, or the equivalent of “A” or higher, by two nationally recognized statistical rating organizations; shares or certificates in a money market mutual fund as defined in the Act; and the Utah State Public Treasurer’s Investment Fund. All investments held by the City on June 30, 2019, comply with the provisions of the Act.

The Utah State Treasurer’s Office operates the Public Treasurer’s Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer. The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Council, which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. The PTIF is considered a cash equivalent for the purposes of the financial statements.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments.

The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses (net of administration fees of the PTIF) are allocated based upon the participant’s average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS *(Continued)*

Fair Value of Investments

The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1: Quoted prices for identical investments in active markets
- Level 2: Observable inputs other than quoted market prices
- Level 3: Unobservable inputs

At June 30, 2019, the City had the following recurring fair value measurements.

Investments	Fair Value	Fair Value Measurements Using: Level 1	Level 2	Level 3
Utah Public Treasurer's Investment Fund	$ 34,261,526	$ -	$ 34,261,526	$ -
Morten Asset Management Account	3,154,897	3,154,897		
Total Investments	$ 37,416,423	$ 3,154,897	$ 34,261,526	$ -

Debt and equity securities classified in Level 1 are valued using prices quoted in active markets for those securities. Debt and equity securities classified in level 2 are valued using the following approaches:

- Utah Public Treasurers Investment Fund – Application of the June 30, 2019, fair value factor, as calculated by the Utah State Treasurer, to the City's ending balances in the fund.

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NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS *(Continued)*

The City's investments are managed through participation in the State Public Treasurers' Investment Fund and through a trust arrangement with a local bank, and a liquid asset management account. As of June 30, 2019, the City had the following investments:

	Investment Maturities (in Years)			
Investments	Less Than 1	1-5	6-10	More than 10
Utah Public Treasurer's Investment Fund	$ 34,261,526	$ 34,261,526	$ -	$ -
Morten Asset Management Account	3,154,897	3,154,897	-	-
Total investments	$ 37,416,423	$ 37,416,423	$ -	$ -

<u>Investments – Interest Rate Risk.</u> The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, interest rate risk is managed by compliance with the Utah Money Management Act, which provides guidance for handling depository and investing transactions in order to minimize interest rate risk.

<u>Investments – Credit Risk</u>. The City follows the requirements of the Utah Money Management Act in handling its depository and investing transactions. The City funds are deposited in qualified depositories as defined by the Act. The Act also authorizes the City to invest in the Utah Public Treasurers Investment Fund (PTIF), certificates of deposit, U.S. Treasury obligations, U.S. agency issues, restricted mutual funds, and obligations of governmental entities within the State of Utah. The City's investments are invested in accordance with the Act. The State Money Management Council provides regulatory oversight for the investments. The degree of risk of the investments depends on the underlying portfolio. The Act and Council rules govern the financial reporting requirements of qualified depositories in which public funds may be deposited and prescribe the conditions under which the designation of a depository shall remain in effect. If a qualified depository should become ineligible to hold public funds, public treasurers are notified immediately. The City considers the actions of the Council to be necessary and sufficient for adequate protection of its investments. The City has no investment policy that would further limit its investment choices.

NOTE 4 – CASH EQUIVALENTS AND INVESTMENTS *(Continued)*

The PTIF operates and reports to participants on a amortized cost basis. The income gains, and losses (net of administration fees) of the PTIF are allocated based on the participant's average daily balance. The fair value of the PTIF investment pool is approximately equal to the value of the pool shares.

		Quality Ratings			
Investments	Fair Value	AAA	AA	More than A	Unrated
Utah Public Treasurer's Investment Fund	$ 28,341,506	$ -	$ -	$ -	$ 28,341,506
Morten Asset Management Account	3,043,022	3,043,022	-	-	-
Total investments	$ 31,384,528	$ 3,043,022	$ -	$ -	$ 28,341,506

<u>Investments Custodial Credit Risk</u>. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment arrangements primarily invest in the Utah Public Treasurers Investment fund and agencies or in instrumentalities of the United States that meet the allowable investments of the Utah Money Management Act. The City does not have an investment policy for custodial credit risk.

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NOTE 5 - RECEIVABLES

Receivables as of year end for the government's individual major and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

	General	Water	Sewer	Storm Drain	Nonmajor Enterprise	Non major Govt'l	Total
Receivables:							
Accounts	$ 4,614,327	$ 440,170	$ 496,819	$ 65,836	$ 318,927	$ -	$ 5,936,079
Taxes	2,473,767	-	-	-	-	-	2,473,767
Special Assessments	-	-	-	-	-	793,549	793,549
Intergovernmental	300,679	-	-	-	-	-	300,679
Less: allowance for uncollectible accounts	-	(8,745)	(9,936)	(1,317)	(3,394)	-	(23,392)
	$ 7,388,773	$ 431,425	$ 486,883	$ 64,519	$ 315,533	$ 793,549	$ 9,480,682

NOTE 6 – NOTE RECEIVABLE

During fiscal year 2012 the City sold the golf course to an outside party for $550,000. The purchase was financed with a note receivable to the City of $550,000. The note has no interest rate. The outside party will pay the City 10% of its net income annually until the debt is repaid. The Note is treated as long term on the financial statements. During fiscal year 2017 the City negotiated with the Golf course to amend the original contract to include unpaid utility fees owed to the City in the amount of $152,908. As of June 30, 2019, the outstanding note balance was $702,908.

During fiscal year 2018 the City entered into an agreement with Ivory homes and State of Utah, School and Institutional Trust Lands, in which Ivory homes will contribute $1,710,000 to the City for construction of a park within the City. $570,000 will be paid each year from 2020 through 2022. As of June 30, 2019, the note receivable balance was $1,710,000.

During fiscal year 2019 the City entered into an agreement with Mountain Land Association of Governments, in which they agreed to reimburse the City for construction cost of new roads within the City. The construction project is complete, and the City has requested reimbursement. The note will be paid when the Association receives funding in the 2022 funding cycle. As of June 30, 2019, the note balance was $1,345,718.

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NOTE 7 – INTERFUND RECEIVABLES AND TRANSFERS

The operating transfers of the City consist of the following:

Transfer In:	General	Capital Projects	Nonmajor Govrnmtl.	Business Type	Internal Service	Total
General	$ -	$ -	$ -	$ -	$ -	$ -
Nonmajor govtl.	12,733	-	-	-	-	12,733
Capital projects	3,450,000	-	1,192,130	1,395,380		6,037,510
Internal Service	-	-	-	-	-	-
Business type	-	-	-	-	-	-
Total transfer out	$ 3,462,733	$ -	$ 1,192,130	$ 1,395,380	$ -	$ 6,050,243

The City transferred monies to support capital project payments in the capital projects fund. The City also transferred monies to support operations in the economic development fund.

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows reported in the governmental funds were as follows:

	Unavailable	Unearned
Property taxes receivable (general fund)	$ 1,445,422	$ 1,445,422
Property tax delinquent	22,013	
Notes receivable	3,055,718	
Special assessments (special revenue fund)	793,549	
Total	$5,316,702	$ 1,445,422

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

Primary Government **Governmental activities:**	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Capital assets not being depreciated:					
Land	$ 6,469,999	$ -	$ -	$ -	$ 6,469,999
Construction in progress	555,366	5,625,116	-	-	6,180,482
Total capital assets not being depreciated	7,025,365	5,625,116	-	-	12,650,481
Capital assets being depreciated:					
Buildings	4,539,732	26,436	-	-	4,566,168
Improvements	4,425,564	1,084,299	-	-	5,509,863
Machinery and equipment	3,886,831	1,542,731	-	59,711	5,369,851
Infrastructure	92,537,295	6,344,336	-	-	98,881,631
Total capital assets being depreciated	105,389,422	8,997,802	-	59,711	114,327,513
Less accumulated depreciation for:					
Buildings	1,100,528	122,915	-	-	1,223,443
Improvements	326,228	160,029	-	-	486,257
Machinery and equipment	2,809,930	443,428	-	59,711	3,193,647
Infrastructure	29,116,379	3,050,183	-	-	32,166,562
Total accumulated depreciation	33,353,065	3,776,555	-	59,711	37,069,909
Total capital assets, being depreciated, net	72,036,357	5,221,247	-	-	77,257,604
Governmental activities capital assets, net	$ 79,061,722	$ 10,846,363	$ -	$ -	$ 89,908,085

Business-type activities:	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Capital assets not being depreciated:					
Construction in progress	$ 591,456	$ 7,757,786	$ -	$ 591,458	$ 7,757,784
Land	3,690,765	-	-	-	3,690,765
Water shares	6,403,547	2,861,429	-	-	9,264,976
Total capital assets not being depreciated	10,685,768	10,619,215	-	591,458	20,713,525
Capital assets being depreciated:					
Buildings	2,824,595	890,659	-	-	3,715,254
Equipment and systems	100,375,480	7,268,449	-	-	107,643,930
Total capital assets being depreciated	103,200,075	8,159,108	-	-	111,359,184
Less accumulated depreciation for:					
Buildings	1,550,065	205,930	-	-	1,755,995
Equipment and Systems	28,418,822	3,409,078	-	-	31,827,900
Total accumulated depreciation	29,968,887	3,615,008	-	-	33,583,895
Total capital assets, being depreciated, net	73,231,188	4,544,100	-	-	77,775,289
Business-type activities capital assets, net	$ 83,916,956	$ 15,163,315	$ -	$ 591,458	$ 98,488,814

NOTE 8 - CAPITAL ASSETS *(Continued)*

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General government	$	97,183
Public safety		300
Public works		3,591,935
Planning		-
Community development		87,137
Total depreciation expense - governmental activities	$	3,776,555
Business-type activities:		
Water	$	1,830,601
Sewer		1,392,587
Storm Drain		391,820
Total depreciation expense - business-type activities	$	3,615,008
Total depreciation expense	$	7,391,563

The City has various construction projects as of June 30, 2019. The City's commitments with contractors are as follows:

Park projects	$	792,023
Road projects		5,919,522
Building projects		12,821
Water projects		5,152,557
Sewer projects		4,342,046
Total	$	16,218,969

NOTE 9 – LONG-TERM DEBT

Bonds and notes payable at June 30, 2019, are comprised of the following:

1. **$2,400,000 Eagle Mountain City Special Assessment Bond 2014 (SAA-2014)**
   This bond requires semiannual payments of interest and annual payments of principal due November 1, 2014 through May 1, 2033, bearing a variable interest rate ranging from 2-5%. The debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	$ 55,000	$ 48,312	$ 103,312
2021	60,000	46,662	106,662
2022	55,000	44,712	99,712
2023	60,000	42,788	102,788
2024	60,000	40,612	100,612
2025-2029	365,000	47,500	412,500
2030-2033	280,000	70,000	350,000
Total	$ 935,000	$ 340,586	$ 1,275,586

2. **$16,500,000 Eagle Mountain Water and Sewer Refunding Bonds Series 2007**
   This bond was used to refund the original Water and Sewer Bond. This bond requires annual installments of principal and interest due beginning November 2008 through November 2026, bearing an interest ranging from 4.00% to 5.00%. During 2015, the bond was partially defeased through an advanced refunding; $9,705,000 of the principal was defeased, and the remaining $4,855,000 will require annual installments of principal and interest due beginning November 2015 through November 2026. During fiscal year 2018 the remaining principal was retired with a current refunding bond issue.

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NOTE 9 – LONG-TERM DEBT (*Continued)*

3. **$6,665,000 Eagle Mountain City Sewer Water Quality Board Bond Series 2008.**
This bond was issued for the construction of a waste water treatment plant expansion. This bond requires annual payments of interest and principal beginning December 2009 through December 2028, bearing an interest rate of 1%. The bond is a reimbursement bond. The total amount of the bond is $6,665,000. The debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	$ 310,000	$ 50,690	$ 360,690
2021	340,000	47,590	387,590
2022	375,000	44,190	419,190
2023	410,000	40,440	450,440
2024	430,000	36,340	466,340
2025-2029	2,645,000	110,720	2,755,720
2030-2031	559,000	5,590	564,590
Total	$ 5,069,000	$ 335,560	$ 5,404,560

4. **$11,085,000 Eagle Mountain City Gas & Electric Revenue Bond Series 2012.**
This bond was issued for the construction of a utilities building and redundancy lines within the City. During 2015 the bond was defeased through an advanced refunding. The City used a portion of the proceeds from the sale of the Utility System to advance refund $9,195,000 of outstanding 2012 series Gas and Electric revenue-bonds. As of June 30, 2019, $7,735,000 of the original debt is still outstanding.

5. **$2,536,000 Eagle Mountain City Water Quality Revenue Bond Series 2013**
This bond was issued for water system improvements within the City. The bond requires annual principal beginning May 2015, and interest payments beginning May 2014 through May 2034, bearing an interest rate of 1.72%. The debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	109,000	32,766	141,766
2021	111,000	30,892	141,892
2022	113,000	28,982	141,982
2023	114,000	27,038	141,038
2024	131,000	25,076	156,076
2025-2029	690,000	90,798	780,798
2030-2034	637,000	29,376	666,376
Total	$ 1,905,000	$ 264,928	$ 2,169,928

NOTE 9 – LONG-TERM DEBT *(Continued)*

6. **$4,560,000 Note Payable Water Well.**
The note was issued with a settlement of a lawsuit regarding the purchase of a well within the City. The note carries no interest rate. The note requires annual principal payments with a set amortization for 2014 and 2015. The note will then be repaid with impact fees as they are collected by the City. During fiscal year 2019 the note was completely paid.

7. **$9,685,000 2014 Water and Sewer Refunding Bond.**
This bond was used to refund a portion of the original Water and Sewer Bonds. This bond requires annual installments of principal beginning November 2021, and interest due beginning November 2015 through November 2031, bearing interest of 4.00%. The debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	$ -	$ 379,150	$ 379,150
2021	120,000	377,650	497,650
2022	185,000	373,375	558,375
2023	225,000	367,225	592,225
2024	235,000	360,325	595,325
2025-2029	3,350,000	1,651,125	5,001,125
2030-2032	5,570,000	344,000	5,914,000
Total	$ 9,685,000	$ 3,852,850	$ 13,537,850

8. **$3,690,000 2018A Water and Sewer Refunding Bond**
This bond was used to refund the remaining portion of the original 2007 Water and Sewer Bonds. The refunding created future debt savings of $357,879 and an economic gain of $306,842.90. This bond requires annual installments of principal beginning November 2018, and interest due beginning May 2018 through May 2026, bearing interest ranging from 4.75-5.00%. The debt service requirements to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	$ 455,000	$ 113,826	$ 568,826
2021	460,000	100,100	560,100
2022	485,000	83,500	568,500
2023	495,000	63,900	558,900
2024	520,000	43,600	563,600
2025-2028	830,000	28,000	858,000
Total	$ 3,245,000	$ 432,926	$ 3,677,926

NOTE 9 – LONG-TERM DEBT *(Continued)*

9. $1,283,000 Series 2018B Water and Sewer Refunding Bond

The Bond was issued to fund various projects in the sewer fund. This bond requires annual principal and semiannual interest payments beginning December 2018 through December 2048, bearing an interest rate of 1%. The debt service requirement to maturity are as follows:

Fiscal Year	Principal	Interest	Total
2020	$ 24,000	$ 12,830	$ 36,830
2021	24,000	12,590	36,590
2022	25,000	12,350	37,350
2023	26,000	12,100	38,100
2024	27,000	11,840	38,840
2025-2029	144,000	55,020	199,020
2030-2034	165,000	47,450	212,450
2035-2039	190,000	38,700	228,700
2040-2044	206,000	28,830	234,830
2045-2048	452,000	18,270	470,270
Total	$ 1,283,000	$ 249,980	$ 1,532,980

10. Changes in long term liabilities.

Changes in bonds payable, deferred items, capital leases, and compensated absences during the fiscal year June 30, 2019, were as follows:

Governmental Activities:	July 1 2018	Additions	Reductions	June 30 2019	Due in One Yr
Bonds Payable					
Special assessment bond 2006 200-1	$ 1,075,000	$ -	$ 140,000	$ 935,000	$ 55,000
Unamortized bond premium	7,297	-	487	6,810	-
Total bonds payable	1,082,297	-	140,487	941,810	55,000
Net pension liability	884,932	684,998	-	1,569,930	-
Compensated absences	215,717	281,660	248,216	249,161	22,759
Gov't activities long-term debt	$ 2,182,946	$ 966,658	$ 388,703	$ 2,760,901	$ 77,759
Business-Type Activities:					
Bonds payable:					
2009 sewer revenue bond	$ 5,400,000	$ -	$ 331,000	$ 5,069,000	$ 310,000
2013 Water quality revenue bond	2,012,000	-	107,000	1,905,000	109,000
2014 Water and sewer refunding bond	9,685,000	-	-	9,685,000	-
Unamortized bond premium	861,954	-	61,568	800,386	-
2018A water and sewer refunding bond	3,690,000	-	445,000	3,245,000	455,000
Unamortized bond premium	237,146	-	29,644	207,502	-
2018B water and sewer revenue bond	-	1,283,000	-	1,283,000	24,000
Total bonds payable	21,886,100	1,283,000	974,212	22,194,888	898,000
Notes Payable	15,300	-	15,300	-	-
Net pension liability	225,906	174,865	-	400,771	-
Compensated absences	51,075	84,854	66,458	69,471	5,108
Business type long-term debt	$ 22,178,381	$ 1,542,719	$ 1,055,970	$ 22,665,130	$ 903,108

NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

Description of plans – Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirements Systems are comprised of the following pension trust funds:

- Public Employees Noncontributory Retirement System (Noncontributory System), which is a multiple employer, cost sharing, public employee retirement system.
- Tier 2 Public Employees contributory Retirement System (Tier 2 Public Employees System), which is a multiple employer, cost sharing, public employee retirement system.
- 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 System (URS) is established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The URS's 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 which can be obtained by writing Utah Retirement Systems, 560 E. 200 S, Salt Lake City, Utah 84102 or visiting the website: www.urs.org

Benefits Provided – URS Provides retirement, disability, and death benefits. Retirement benefits are as follows:

System	Final average salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
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%
Firefighters System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year to to 20 years; 2.0% per year over 20 years	Up to 4%
Tier 2 Public Employees System	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%

**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.*

NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

Contributions – As a condition of participation in the plans, 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:

	Employee Paid	Paid by Employer for Employee	Employer Contribution Rates	Employer rate for 401(k) Plan
Contributory System				
111 - Local Governmental Division Tier 2	N/A	N/A	15.540%	1.150%
Noncontributory				
15 - Local Governmental Division Tier 1	N/A	N/A	18.470%	N/A
Tier 20 DC Only				
211 Local Government	N/A	N/A	6.690%	10.000%

Tier 2 rates include a statutory required contribution to finance the unfunded actuarial accrued liability of the Tier 1 plans.

For the fiscal year ended June 30, 2019, the employer and employee contributions to the System were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 371,693	N/A
Tier 2 Public Employee System	197,644	-
Tier 2 DC Only System	16,523	N/A
	$ 585,860	$ -

Contributions reported are the URS Board approved required contributions by the System. Contributions in the Tier 2 Systems are used to finance the unfunded liabilities of the Tier 1 Systems.

Combined Pension assets, liabilities, expense, and deferred outflows of resources and deferred inflows of resources related to pensions – At June 30, 2019 the City reported a net pension asset of $0 and a net pension liability of $1,970,703.

	(Measurement Date): December 31, 2018				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2017	Change (Decrease)
Noncontributory System	$ -	$ 1,928,544	0.2681898%	0.2514663%	0.0104316%
Tier 2 Public Employees System	-	42,159	0.1037190%	0.1030719%	0.0046333%
Total Net Pension Asset/Liability	$ -	$ 1,970,703			

NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

The net pension asset and liability were measured as of December 31, 2018, and the total pension liability used to calculate the net pension asset and liability were determined by an actuarial valuation as of January 1, 2018 and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability is equal to the ratio of the employer's actual contributions to the System during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2019, the City recognized pension expense of $558,940. At June 30, 2019 the City reported deferred outflows of resources and deferred inflows of resources related to pension plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 25,100	$ 44,682
Changes in assumptions	268,917	757
Net difference between projected and actual earnings on the pension plan investments	415,037	-
Changes in proportion and differences between contributions and proportionate shares of contributions	44,963	86,965
Contributions subsequent to the measurement date	300,252	-
Total	$ 1,054,269	$ 132,404

$300,252 reported as deferred outflows of resources related to pensions resulting from contributions made prior to the fiscal year end, but subsequent to the measurement date of December 31, 2018. 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:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	$ 231,070
2020	$ 121,152
2021	$ 63,531
2022	$ 196,843
2023	$ 1,248
Thereafter	$ 7,770

NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

Noncontributory system pension expense, and deferred outflows and inflows of resources

For the year ended June 30, 2019, the City recognized pension expense of $449,989 for the noncontributory system. At June 30, 2019 the City reported deferred outflows of resources and deferred inflows of resources related to noncontributory pension plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 24,804	$ 35,969
Changes in assumptions	258,350	-
Net difference between projected and actual earnings on the pension plan investments	401,308	-
Changes in proportion and differences between contributions and proportionate shares of contributions	32,347	86,965
Contributions subsequent to the measurement date	186,913	-
Total	$ 903,722	$ 122,934

$186,913 reported as deferred outflows of resources related to pensions resulting from contributions made prior to the fiscal year end, but subsequent to the measurement date of December 31, 2018. 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:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	$ 226,310
2020	$ 117,688
2021	$ 59,737
2022	$ 190,140
2023	$ -
Thereafter	$ -

Tier 2 public employees system pension expense, and deferred outflows and inflows of resources

For the year ended June 30, 2019, the City recognized pension expense of $108,951 for the Tier 2 public employees system. At June 30, 2019 the City reported deferred outflows of resources and deferred inflows of resources related to Tier 2 public employees pension plans from the following sources

NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 296	$ 8,713
Changes in assumptions	10,567	757
Net difference between projected and actual earnings on the pension plan investments	13,729	-
Changes in proportion and differences between contributions and proportionate shares of contributions	12,616	-
Contributions subsequent to the measurement date	113,340	-
Total	$ 150,548	$ 9,470

$113,340 reported as deferred outflows of resources related to pensions resulting from contributions made prior to the fiscal year end, but subsequent to the measurement date of December 31, 2018. 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:

Year Ended December 31,	Deferred Outflows (Inflows) of Resources
2019	$ 4,760
2020	$ 3,464
2021	$ 3,795
2022	$ 6,703
2023	$ 1,248
Thereafter	$ 7,770

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NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

Actuarial assumptions – The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	3.25-9.75 percent, average, including inflation
Investment rate of return	6.95 percent, net of pension plan investment expenses, including inflation

Mortality rates were developed from actual experience and mortality tables are based on gender, occupation and age as appropriate, with future adjustments for future improvement in mortality based on Scale AA, a model developed by the Society of Actuaries.

The actuarial assumptions used in the January 1, 2018, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2016.

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:

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NOTE 10 – STATE RETIREMENT PLANS *(Continued)*

	Expected Return Arithmetic Basis		
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return
Equity securities	40%	6.15%	2.46%
Debt securities	20%	40.00%	0.08%
Real assets	15%	5.75%	0.86%
Private equity	9%	9.95%	0.89%
Absolute return	16%	2.85%	0.46%
Cash and cash equivalents	0%	0.00%	0.00%
Totals	100%		4.75%
	Inflation		2.60%
	Expected arithmetic nominal return		7.25%

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50% and a real return of 4.45% that is net of investment expense.

Discount rate – The discount rate used to measure the total pension liability was 6.95%. 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. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged from the prior year.

Sensitivity of the City's proportionate share of the net pension asset and liability to changes in the discount rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.95%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95%) or 1-percentage-point higher (8.95%) than the current rate:

	1% Decrease (5.95%)	Discount Rate (6.95%)	1% Increase (7.95%)
Proportion Share of			
Noncontributory Systems	$ 3,952,474	$ 1,928,544	$ 243,145
Tier 2 Public Employees System	168,898	42,159	(55,651)
Total	$ 4,121,372	$ 1,970,703	$ 187,494

NOTE 10 – STATE RETIREMENT PLANS (Continued)

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

Defined Contribution Savings Plans
The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but they may also be used as a primary retirement plan. These plans are voluntary tax advantaged retirement savings programs authorized under sections 401(k) and 408 of the Internal Revenue Code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

Eagle Mountain City participates in the following Defined Contribution Savings plans with the Utah Retirement Systems:

- 401(k) Plan
- 457(b) Plan
- Roth IRA plan

Employee and employer contributions to the Utah Retirement Defined Contribution Savings Plans for the fiscal year ended June 30, were as follows:

	2019	2018	2017
401(k) Plan			
Employer Contributions	$ 75,847	$ 62,936	$ 53,059
Employee Contributions	38,508	29,764	23,876
457 Plan			
Employer Contributions	189,457	168,485	159,569
Employee Contributions	162,568	158,762	146,485
Roth IRA Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	41,554	28,097	21,395

NOTE 11 - LITIGATION

The City is a defendant in certain legal actions and pending actions or is in process for miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. City management is of the opinion that the final outcome of the cases will not have an adverse material affect on the City's financial statements.

NOTE 12 - RISK MANAGEMENT

The 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. The City participates in the Utah Local Governments Trust (a public entity risk pool). All claims are submitted to the Utah Local Governments Trust, which acts as a commercial insurer. The Association is obligated to pay all claims covered by its plan. All claims are subject to a $5,000 deductible. The deductible is accrued as a current liability when the claim is incurred. The Utah Local Governments Trust covers claims up to $10,000,000. The City has not incurred a claim in excess of its coverage for any of the past three fiscal years.

NOTE 13 – CONTINGENT LIABILITIES

The City has entered into agreements with various developers to donate infrastructure that will benefit future development within the city. These developers will be repaid with the impact fees collected from those future developments. Because of the fluctuations in the building market within the City and due to
the uncertainty of new developments actually being built, the amounts are not reflected as liabilities on the financial statements. They will be recorded as expenses as the future impact fees are received. The amount of outstanding impact fee reimbursement agreements as of the balance sheet date is $2,414,322.

NOTE 14 – SUBSEQUENT EVENTS

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through December 11, 2019, the date the financial statements were available to be issued.

NOTE 15 – REDEVELOPMENT AGENCY OF EAGLE MOUNTAIN CITY

For the year ended June 30, 2019, the following activity occurred in the City's Redevelopment Agency:

Tax increment collection from other taxing agencies for Various project areas	$96,992
Tax increment Distributions	$91,142
Outstanding Loans to finance RDA projects	$0

REQUIRED SUPPLEMENTAL INFORMATION

EAGLE MOUNTAIN CITY
Required Supplementary Information
Schedule of the Proportionate Share of the Net Pension Liability
June 30, 2019
Last 10 Fiscal Years*

	Fiscal Year	Proportion of the net liability (asset)	Proportionate share of the net pension liability (asset)	Covered payroll	Porportionate share of the net pension liabilty (asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
Noncontributory System						
	2015	0.3418200%	$ 1,484,263	$ 2,830,676	52.4%	90.2%
	2016	0.2882055%	1,630,807	2,337,197	69.78%	87.80%
	2017	0.2514720%	1,606,251	1,989,663	80.73%	87.30%
	2018	0.0251466%	1,101,749	1,913,175	57.59%	91.90%
	2019	0.2619790%	1,928,544	1,990,978	96.86%	87.00%
Tier 2 Public Employees Retirement System						
	2015	0.0903999%	(2,740)	444,513	-0.6%	103.50%
	2016	0.0953808%	(208)	616,135	-0.030%	100.20%
	2017	0.9893570%	11,036	811,348	1.360%	95.10%
	2018	0.1030719%	9,088	1,008,808	0.900%	97.40%
	2019	0.0984386%	42,159	1,149,735	3.670%	90.80%

* The amounts presented for each fiscal year were determined as of December 31. In accordance with GASB 68, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EAGLE MOUNTAIN CITY
Required Supplementary Information
Schedule of Contributions
June 30, 2019
Last 10 Fiscal Years*

	Fiscal year ended June 30,	Actuarial Determined Contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Covered payroll	Contribution as a percentage of covered employee payroll
Noncontributory System	2014	$ 495,209	$ 495,209	$ -	$ 2,864,137	19.98%
	2015	481,847	481,847	-	2,608,808	22.03%
	2016	394,681	394,681	-	2,136,875	22.19%
	2017	355,432	355,432	-	1,924,378	18.47%
	2018	360,046	360,046	-	1,949,357	18.48%
	2019	371,693	371,693	-	2,012,414	18.47%
Tier 2 Public Employees Systems	2014	38,159	38,159	-	272,757	16.64%
	2015	89,317	89,317	-	597,837	13.85%
	2016	98,396	98,396	-	659,935	12.13%
	2017	138,865	138,865	-	931,353	14.91%
	2018	164,524	164,524	-	1,088,839	15.11%
	2019	197,644	197,644	-	1,271,838	15.54%
Tier 2 Public Employees DC Only System	2014	4,971	4,971	-	89,085	0.00%
	2015	979	979	-	14,572	0.00%
	2016	4,526	4,526	-	67,651	10.02%
	2017	9,203	9,203	-	137,568	6.69%
	2018	11,797	11,797	-	152,142	7.75%
	2019	16,523	16,523	-	184,079	8.98%

* Contributions in Tier 2 include an amortization rate to help the unfunded liabilities in the Tier 1 systems. Tier 2 systems were created effective July 1, 2011.

** The amounts presented were determined for the Calendar year January 1-December 31. In accordance with GASB 68, until a full 10-year trend is compiled, information is presented for those years for which information is available.

EAGLE MOUNTAIN CITY
Schedule of Revenues, Expenditures, and Changes in Fund Balance Detail
Budget to Actual
General Fund
For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Totals	(Negative)
REVENUES				
Taxes	$ 6,570,000	$ 6,570,000	$ 7,161,845	$ 591,845
Licenses and permits	3,075,550	3,245,550	4,745,362	1,499,812
Intergovernmental	1,314,932	1,321,832	1,405,771	83,939
Charges for services	242,100	242,100	1,322,633	1,080,533
Miscellaneous	440,775	440,775	2,239,240	1,798,465
Total revenues	11,643,357	11,820,257	16,874,851	5,054,594
EXPENDITURES				
Current:				
General government:				
Legislative	38,295	38,295	37,706	589
Recorders	330,749	330,749	300,236	30,513
Attorney	110,000	110,000	141,223	(31,223)
Executive	609,531	609,531	624,822	(15,291)
Finance	423,924	423,924	407,713	16,211
Engineering	621,594	626,594	465,174	161,420
Information Technology	362,300	437,300	315,955	121,345
Public Information	176,086	176,086	160,752	15,334
Building Maintenance	581,659	581,659	574,542	7,117
Total general government	3,254,138	3,334,138	3,028,123	306,015
Public safety				
Police	2,808,000	2,832,000	2,688,014	143,986
Planning and zoning	417,989	482,989	469,353	13,636
Public works				
Streets and Roads	2,834,103	2,871,103	3,248,170	(377,067)
Parks	1,390,390	1,390,390	1,433,253	(42,863)
Total public works	4,224,493	4,261,493	4,681,423	(419,930)
Community development				
Youth committee	1,400	1,400	625	775
Recreation	311,495	311,495	278,896	32,599
Senior council	12,055	13,955	11,557	2,398
Special events	385,218	385,218	357,763	27,455
Building	788,305	958,305	850,710	107,595
Library	358,488	365,388	308,846	56,542
Economic development	142,885	142,885	109,672	33,213
Total community development	1,999,846	2,178,646	1,918,069	260,577
Total expenditures	12,704,466	13,089,266	12,784,982	304,284
Excess (deficit) of revenues over (under) expenditures	(1,061,109)	(1,269,009)	4,089,869	5,358,878
OTHER FINANCING SOURCES (USES)				
Transfers in	1,061,109	1,061,109	-	(1,061,109)
Transfers out	-	-	(3,462,732)	(3,462,732)
Total other financing sources (uses)	1,061,109	1,061,109	(3,462,732)	(4,523,841)
Net change in fund balance	-	(207,900)	627,137	835,037
Fund balances - beginning	2,862,311	2,862,311	2,862,311	-
Fund balances - ending	$ 2,862,311	$ 2,654,411	$ 3,489,448	$ 835,037

NOTE 1 – Changes in assumptions

As a result of an experience study conducted as of December 31, 2016, the Board adopted recommended changes to several economic and demographic assumptions that are used in the actuarial valuation. The assumption changes that had the largest impact on the Total Pension Liability (and actuarial accrued liability) include a decrease in the investment return assumption from 7.20% to 6.95%, a reduction in the price inflation assumption from 2.60% to 2.50% (which also resulted in a corresponding decrease in the cost-of-living-adjustment assumption for the funds with a 4.00% annual COLA max), and the adoption of an updated retiree mortality table that is developed using URS's actual retiree mortality experience. There were changes to several other demographic assumptions, but those changes had a minimal impact on the Total Pension Liability (and actuarial accrued liability).

NOTE 2 – Budgetary Information

Budgets for the general fund are adopted and presented on a basis consistent with generally accepted accounting principles.

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COMBINING AND INDIVIDUAL FUND STATEMENTS

GOVERNMENTAL FUNDS, PROPRIETARY, AND INTERNAL SERVICE FUNDS

EAGLE MOUNTAIN CITY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019

	Debt Service		Capital Projects			Special Revenue				Total Nonmajor Governmental Funds
	Special Assess. Area -2014	Debt Service 2000-1	Special Improv. District 98-1	Special Improv. District 98-3	Special Improv. District 97-1	Impact Fee Parks	Impact Fee Transportation	Cemetery	RDA	
ASSETS										
Cash and cash equivalents	$ -	$ -	$ 113,835	$ 50,792	$ -	$ -	$ -	$ 53,906	$ 10,596	$ 229,129
Restricted cash	299,925	342,998	-	14,083	122,351	1,522,313	1,475,307	-	-	3,776,977
Receivables (net):										
Special assessments	789,344	4,205	-	-	-	-	-	-	-	793,549
Total assets	$ 1,089,269	$ 347,203	$ 113,835	$ 64,875	$ 122,351	$ 1,522,313	$ 1,475,307	$ 53,906	$ 10,596	$ 4,799,655
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
Liabilities:										
Accounts payable & accrued liabilities	$ -	$ -	$ -	$ 59,095	$ 116,489	$ 9,709	$ 275,424	$ 48	$ -	$ 460,765
Total liabilities	-	-	-	59,095	116,489	9,709	275,424	48	-	460,765
Deferred inflows of resources:										
Unavailable Special Improvement Assessments	789,344	4,205	-	-	-	-	-	-	-	793,549
Fund Balances:										
Fund balances restricted for:										
Impact fees	-	-	-	-	-	1,512,604	1,199,883	-	-	2,712,487
Special Assessments	-	342,998	113,835	5,780	5,862	-	-	-	-	468,475
Assigned for:										
Debt service fund	299,925	-	-	-	-	-	-	-	-	299,925
Special revenue funds	-	-	-	-	-	-	-	53,858	10,596	64,454
Total fund balances	299,925	342,998	113,835	5,780	5,862	1,512,604	1,199,883	53,858	10,596	3,545,341
Total Liabilities, Deferred inflows of resources, and fund balances	$ 1,089,269	$ 347,203	$ 113,835	$ 64,875	$ 122,351	$ 1,522,313	$ 1,475,307	$ 53,906	$ 10,596	$ 4,799,655

EAGLE MOUNTAIN CITY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

Nonmajor Governmental Funds

For the Year Ended June 30, 2019

	Debt Service		Capital Projects			Special Revenue				Total Nonmajor
	Special Assess. Area -2014	Debt Service 2000-1	Special Improv. Dist. 98-1	Special Improv. Dist. 98-3	Special Improv. Revenue 97-1	Impact Fee Parks	Impact Fee Transportation	Cemetery	RDA	Governmental Funds
REVENUES										
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,992	$ 96,992
Special assessments	215,647	10,081	-	-	-	-	-	-	-	225,728
Impact fees	-	331	4,210	196,254	382,540	1,041,141	1,626,163	-	-	3,250,639
Charges for services	-	-	-	-	-	-	-	24,540	-	24,540
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Miscellaneous	8,607	13,945	-	37	11	17,111	20,844	-	-	60,555
Total revenues	224,254	24,357	4,210	196,291	382,551	1,058,252	1,647,007	24,540	96,992	3,658,454
EXPENDITURES										
Current:										
General government	-	3,639	389,854	-	-	-	-	-	-	393,493
Public works	21,750	277,569	-	157,003	306,032	110,799	1,128,656	-	-	2,001,809
Community Development	-	-	-	-	-	-	-	4,392	103,875	108,267
Debt service:										
Principal retirement	140,000	-	-	-	-	-	-	-	-	140,000
Interest and fiscal charges	54,588	-	-	-	-	-	-	-	-	54,588
Total expenditures	216,338	281,208	389,854	157,003	306,032	110,799	1,128,656	4,392	103,875	2,698,157
Excess revenues over (under) expenditures	7,916	(256,851)	(385,644)	39,288	76,519	947,453	518,351	20,148	(6,883)	960,297
Other financing sources (uses)										
Transfers in	-	-	-	-	-	-	-	-	12,733	12,733
Transfers out	-	-	-	(129,750)	(247,380)	-	(815,000)	-	-	(1,192,130)
Total other financing sources and uses	-	-	-	(129,750)	(247,380)	-	(815,000)	-	12,733	(1,179,397)
Excess revenues and other sources over (under) expend. and other uses	7,916	(256,851)	(385,644)	(90,462)	(170,861)	947,453	(296,649)	20,148	5,850	(219,100)
Fund balances - beginning of year	292,009	599,849	499,479	96,242	176,723	565,151	1,496,532	33,710	4,746	3,764,441
Fund balances - end of year	$ 299,925	$ 342,998	$ 113,835	$ 5,780	$ 5,862	$ 1,512,604	$ 1,199,883	$ 53,858	$ 10,596	$ 3,545,341

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Special Improvement District 2000-1
For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with
				Final Budget -
			Actual	Positive
	Original	Final	Totals	(Negative)
REVENUES				
Special assessments	$ -	$ 200,000	$ 10,081	$ (189,919)
Miscellaneous	-	-	13,945	13,945
Impact fees	-	-	331	331
Total revenues	-	200,000	24,357	(175,643)
EXPENDITURES				
Debt service				
Principal	-	-	-	-
Interest and fees	-	-	-	-
General government	-	3,639	3,639	-
Public works	150,000	346,361	277,569	68,792
Total expenditures	150,000	350,000	281,208	68,792
Excess (deficit) of revenues over (under) expenditures	(150,000)	(150,000)	(256,851)	(106,851)
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	(150,000)	(150,000)	(256,851)	(106,851)
Fund balances - beginning	599,849	599,849	599,849	-
Fund balances - ending	$ 449,849	$ 449,849	$ 342,998	$ (106,851)

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Special Assessment Area - 2014

For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Totals	
REVENUES				
Special assessments	$ 200,000	$ 200,000	$ 215,647	$ 15,647
Miscellaneous	3,500	3,500	8,607	5,107
Total revenues	203,500	203,500	224,254	20,754
EXPENDITURES				
Public works	1,600	1,600	21,750	(20,150)
Debt service				
Principal	55,000	55,000	140,000	(85,000)
Interest and fees	66,468	66,468	54,588	11,880
Total expenditures	123,068	123,068	216,338	(93,270)
Excess (deficit) of revenues over (under) expenditures	80,432	80,432	7,916	(72,516)
OTHER FINANCING SOURCES (USES)				
Total other financing sources	-	-	-	-
Net change in fund balance	80,432	80,432	7,916	(72,516)
Fund balances - beginning	292,009	292,009	292,009	-
Fund balances - ending	$ 372,441	$ 372,441	$ 299,925	$ (72,516)

EAGLE MOUNTAIN CITY
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Capital Projects Fund
For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Totals	
REVENUES				
Intergovernmental	$ 1,801,230	$ 1,801,230	$ 73,371	$ (1,727,859)
Miscellaneous	-	-	4,370	4,370
Total Revenues	1,801,230	1,801,230	77,741	(1,723,489)
EXPENDITURES				
Debt service				
Capital outlay	5,031,230	29,832,230	8,906,776	20,925,454
Total expenditures	5,031,230	29,832,230	8,906,776	20,925,454
Excess (deficit) of revenues over (under) expenditures	(3,230,000)	(28,031,000)	(8,829,035)	19,201,965
OTHER FINANCING SOURCES (USES)				
Developer Contribution	-	23,200,000	2,614,261	(20,585,739)
Transfers in	3,230,000	3,781,000	6,037,511	2,256,511
Transfers out	-	-	-	-
Total other financing sources (uses)	3,230,000	26,981,000	8,651,772	(18,329,228)
Net change in fund balance	-	(1,050,000)	(177,263)	872,737
Fund balances - beginning	1,440,957	1,440,957	1,440,957	-
Fund balances - ending	$ 1,440,957	$ 390,957	$ 1,263,694	$ 872,737

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Special Improvement District 98-1
For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Totals	
REVENUES				
Impact fees	$ 288,000	$ 438,000	$ 4,210	$ (433,790)
Total revenues	288,000	438,000	4,210	(433,790)
EXPENDITURES				
Public works	288,000	450,000	389,854	60,146
Debt service	-	-	-	-
Total expenditures	288,000	450,000	389,854	60,146
Excess (deficit) of revenues over (under) expenditures	-	(12,000)	(385,644)	(373,644)
OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balance	-	(12,000)	(385,644)	(373,644)
Fund balances - beginning	499,479	499,479	499,479	-
Fund balances - ending	$ 499,479	$ 487,479	$ 113,835	$ (373,644)

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Special Improvement District 98-3

For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Totals	Positive (Negative)
REVENUES				
Miscellaneous	$ -	$ -	$ 37	$ 37
Impact fees	105,000	160,000	196,254	36,254
Total revenues	105,000	160,000	196,291	36,291
EXPENDITURES				
Public works	95,020	150,020	157,003	(6,983)
Total expenditures	95,020	150,020	157,003	(6,983)
Excess (deficit) of revenues over (under) expenditures	9,980	9,980	39,288	29,308
OTHER FINANCING SOURCES (USES)				
Operating transfers out		-	(129,750)	(129,750)
Total other financing sources	-	-	(129,750)	(129,750)
Net change in fund balance	9,980	9,980	(90,462)	(100,442)
Fund balances - beginning	96,242	96,242	96,242	-
Fund balances - ending	$ 106,222	$ 106,222	$ 5,780	$ (100,442)

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Special Improvement District 97-1
For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Totals	Positive (Negative)
REVENUES				
Miscellaneous	$ 5	$ 5	$ 11	$ 6
Impact fees	215,000	285,000	382,540	97,540
Total revenues	215,005	285,005	382,551	97,546
EXPENDITURES				
Public works	180,020	250,020	306,032	(56,012)
Total expenditures	180,020	250,020	306,032	(56,012)
Excess (deficit) of revenues over (under) expenditures	34,985	34,985	76,519	41,534
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	(247,380)	(247,380)
Total other financing sources	-	-	(247,380)	(247,380)
Net change in fund balance	34,985	34,985	(170,861)	(205,846)
Fund balances - beginning	176,723	176,723	176,723	-
Fund balances - ending	$ 211,708	$ 211,708	$ 5,862	$ (205,846)

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Parks Impact Fee

For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Totals	Positive (Negative)
REVENUES				
Miscellaneous	$ 9,180	$ -	$ 17,111	$ 17,111
Impact fees	925,000	955,000	1,041,141	86,141
Total revenues	934,180	955,000	1,058,252	103,252
EXPENDITURES				
Public works	120,000	150,000	110,799	39,201
Total expenditures	120,000	150,000	110,799	39,201
Excess (deficit) of revenues over (under) expenditures	814,180	805,000	947,453	142,453
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	814,180	805,000	947,453	142,453
Fund balances - beginning	565,151	565,151	565,151	-
Fund balances - ending	$ 1,379,331	$ 1,370,151	$ 1,512,604	$ 142,453

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Transportation Impact Fee

For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Totals	Positive (Negative)
REVENUES				
Miscellaneous	$ 10,500	$ 10,500	$ 20,844	$ 10,344
Impact fees	1,143,000	1,868,000	1,626,163	(241,837)
Total revenues	1,153,500	1,878,500	1,647,007	(231,493)
EXPENDITURES				
Public works	655,000	1,750,000	1,128,656	621,344
Total expenditures	655,000	1,750,000	1,128,656	621,344
Excess (deficit) of revenues over (under) expenditures	498,500	128,500	518,351	389,851
OTHER FINANCING SOURCES (USES)				
Operating transfers in		-	-	-
Operating transfers out	(460,000)	(815,000)	(815,000)	-
Total other financing sources	(460,000)	(815,000)	(815,000)	-
Net change in fund balance	38,500	(686,500)	(296,649)	389,851
Fund balances - beginning	1,496,532	1,496,532	1,496,532	-
Fund balances - ending	$ 1,535,032	$ 810,032	$ 1,199,883	$ 389,851

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Cemetery Fund

For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget -
	Original	Final	Actual Totals	Positive (Negative)
REVENUES				
Charges for Services	$ 30,600	$ 30,600	$ 24,540	$ (6,060)
Intergovernmental	-	-	-	-
Total revenues	30,600	30,600	24,540	(6,060)
EXPENDITURES				
Community Development	16,864	16,864	4,392	12,472
Total expenditures	16,864	16,864	4,392	12,472
Excess (deficit) of revenues over (under) expenditures	13,736	13,736	20,148	6,412
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	13,736	13,736	20,148	6,412
Fund balances - beginning	33,710	33,710	33,710	-
Fund balances - ending	$ 47,446	$ 47,446	$ 53,858	$ 6,412

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget to Actual

Redevelopment Agency

For the Year Ended June 30, 2019

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Totals	(Negative)
REVENUES				
Taxes	$ 54,376	$ 105,000	$ 96,992	$ (8,008)
Total revenues	54,376	105,000	96,992	(8,008)
EXPENDITURES				
Community Development	54,376	105,000	103,875	1,125
Total expenditures	54,376	105,000	103,875	1,125
Excess (deficit) of revenues over (under) expenditures	-	-	(6,883)	(6,883)
OTHER FINANCING SOURCES (USES)				
Operating Transfers In		-	12,733	12,733
Total other financing sources	-	-	12,733	12,733
Net change in fund balance	-	-	5,850	5,850
Fund balances - beginning	4,746	4,746	4,746	-
Fund balances - ending	$ 4,746	$ 4,746	$ 10,596	$ 5,850

EAGLE MOUNTAIN CITY
Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2019

	Garbage	Electric	Gas	Golf Course	Total
ASSETS					
Current assets:					
Cash and cash equivalents	$ 558,264	$ 19,355	$ 2,363,345	$ 3,064	$ 2,944,028
Accounts receivable - net	164,613	38,970	111,950	-	315,533
Total current assets	722,877	58,325	2,475,295	3,064	3,259,561
Noncurrent assets:					
Investments	-	-	3,155,951	-	3,155,951
Note Receivable -(net of current portion)	-	-	-	702,908	702,908
Total noncurrent assets	-	-	3,155,951	702,908	3,858,859
Total assets	722,877	58,325	5,631,246	705,972	7,118,420
DEFERRED OUTFLOWS OF RESOURCES					
Total deferred outflow of resources	-	-	-	-	-
Current liabilities:					
Accounts payable and accrued liabilities	119,635	2,534	113	-	122,282
Total current liabilities	119,635	2,534	113	-	122,282
Noncurrent liabilities:					
Total noncurrent liabilities	-	-	-	-	-
Total liabilities	119,635	2,534	113	-	122,282
DEFERRED INFLOWS OF RESOURCES					
Total deferred outflow of resources	-	-	-	-	-
Net Position:					
Unrestricted	603,242	55,791	5,631,133	705,972	6,996,138
Total net Position	$ 603,242	$ 55,791	$ 5,631,133	$ 705,972	$ 6,996,138

EAGLE MOUNTAIN CITY

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Nonmajor Proprietary Funds

For the Year Ended June 30, 2019

	Garbage	Electric	Gas	Golf Course	Total
Operating revenues:					
Charges for services	$ 1,542,193	$ -	$ 4,320	$ -	$ 1,546,513
Other operating revenue	-	-	-	-	-
Total operating revenues	1,542,193	-	4,320	-	1,546,513
Operating expenses:					
Salaries and wages	186	-	-	-	186
Purchased services	1,356,193	-	-	-	1,356,193
Materials and supplies	44,388	-	-	-	44,388
Miscellaneous	29,387	151,154	158,991	-	339,532
Total operating expenses	1,430,154	151,154	158,991	-	1,740,299
Operating income	112,039	(151,154)	(154,671)	-	(193,786)
Nonoperating revenues (expenses):					
Interest revenue	-	-	114,036	-	114,036
Total nonoperating revenues (expenses)	-	-	114,036	-	114,036
Net income (loss) before contributions and transfers	112,039	(151,154)	(40,635)	-	(79,750)
Contributions and transfers					
Operating transfers out	-	-	(1,160,380)	-	(1,160,380)
Total contributions and transfers	-	-	(1,160,380)	-	(1,160,380)
Change in net Position	112,039	(151,154)	(1,201,015)	-	(1,240,130)
Total net position - beginning	491,203	206,945	6,832,148	705,972	8,236,268
Total net position - ending	$ 603,242	$ 55,791	$ 5,631,133	$ 705,972	$ 6,996,138

EAGLE MOUNTAIN CITY

Combining Statement of Cash Flows

Nonmajor Proprietary Funds

For the Year Ended June 30, 2019

	Garbage	Electric	Gas	Golf Course	Total
Cash Flows From Operating Activities					
Receipts from customers	$ 1,552,704	$ -	$ 199,250	$ -	$ 1,751,954
Payments to employees	(186)	-	-	-	(186)
Payments to suppliers	(1,410,448)	7,790	(159,124)	-	(1,561,782)
Net cash provided (used) by operating activities	142,070	7,790	40,126	-	189,986
Cash Flows From Noncapital Financing Activities					
Transfers Out	-	-	(1,160,380)	-	(1,160,380)
Net cash provided (used) by noncapital financing activities	-	-	(1,160,380)	-	(1,160,380)
Cash Flows From Capital and Related Financing Activities					
Net cash provided (used) by capital and related financing activities	-	-	-	-	-
Cash Flows From Investing Activities					
Interest and dividends received	-	-	114,036	-	114,036
Net cash provided (used) by investing and related financing activities	-	-	114,036	-	114,036
Net increase (decrease) in cash and cash equivalents	142,070	7,790	(1,006,218)	-	(856,358)
Cash and cash equivalents - beginning	416,194	11,565	6,525,514	3,064	6,956,337
Cash and cash equivalents (deficit) - end	$ 558,264	$ 19,355	$ 5,519,296	$ 3,064	$ 6,099,979
Reconciliation of operating income to net cash provided (used) by operating activities:					
Operating income	$ 112,039	$ (151,154)	$ (154,671)	$ -	$ (193,786)
Adjustments to reconcile operating income to net cash provided (used) by					
(Inc.)/decrease in accounts rec.	10,511	156,410	194,930	-	361,851
(Inc.)/decrease in deferred outflows	-	-	-	-	-
Increase/(decr.) in net pension liabilitiy	-	-	-	-	-
Increase/(decr.) in deferred inflows	-	-	-	-	-
Increase/(decr.) in accounts payable	19,520	2,534	(133)	-	21,921
Total adjustments	30,031	158,944	194,797	-	383,772
Net cash provided (used) by operating activities	$ 142,070	$ 7,790	$ 40,126	$ -	$ 189,986

EAGLE MOUNTAIN CITY
Combining Statement of Net Position
Internal Service Funds
June 30, 2019

	Fleet	Utility Billing	GIS Services	Total
ASSETS				
Current assets:				
Cash and cash equivalents	$ 1,123,872	123,942	$ 66,852	$ 1,314,666
Total current assets	1,123,872	123,942	66,852	1,314,666
Noncurrent assets:				
Land, equipment, buildings and improvements	3,176,855	13,996	34,582	3,225,433
Less: Accumulated depreciation	(1,739,660)	(11,664)	(32,851)	(1,784,175)
Total noncurrent assets	1,437,195	2,332	1,731	1,441,258
Total assets	2,561,067	126,274	68,583	2,755,924
DEFERRED OUT FLOW OF RESOURCES				
Pension related costs	-	20,274	10,137	30,411
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	548,323	7,605	1,598	557,526
Total current liabilities	548,323	7,605	1,598	557,526
Noncurrent liabilities:				
Compensated absences	14,107	5,400	2,066	21,573
Net pension liability	-	37,898	18,949	56,847
Total noncurrent liabilities	14,107	43,298	21,015	78,420
Total liabilities	562,430	50,903	22,613	635,946
DEFERRED INFLOWS OF RESOURCES				
Pension related costs	-	2,546	1,273	3,819
Net Position:				
Net investment in capital assets	1,437,195	2,332	1,731	1,441,258
Unrestricted	561,442	90,767	53,103	705,312
Total net Position	$ 1,998,637	$ 93,099	$ 54,834	$ 2,146,570

EAGLE MOUNTAIN CITY

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

For the Year Ended June 30, 2019

	Fleet	Utility Billing	GIS Services	Total
Operating revenues:				
Charges for services	$ 1,588,191	$ 207,844	$ 116,853	$ 1,912,888
Other operating revenue	-	-	-	-
Total operating revenues	1,588,191	207,844	116,853	1,912,888
Operating expenses:				
Salaries and wages	72,294	144,825	80,231	297,350
Purchased services	9,337	63,212	26,302	98,851
Materials and supplies	168,848	-	-	168,848
Depreciation and amortization	274,906	2,799	6,916	284,621
Miscellaneous	-	7,899	1,311	9,210
Total operating expenses	525,385	218,735	114,760	858,880
Operating income	1,062,806	(10,891)	2,093	1,054,008
Nonoperating revenues (expenses):				
Gain (Loss) on sale of assets	39,654	-	-	39,654
Interest expense	-	-	-	-
Total nonoperating revenues (expenses)	39,654	-	-	39,654
Net income (loss) before contributions and transfers	1,102,460	(10,891)	2,093	1,093,662
Contributions and transfers				
Total contributions and transfers	-	-	-	-
Change in net Position	1,102,460	(10,891)	2,093	1,093,662
Total net position - beginning	896,177	103,990	52,741	1,052,908
Total net position - ending	$ 1,998,637	$ 93,099	$ 54,834	$ 2,146,570

EAGLE MOUNTAIN CITY
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2019

	Fleet	Utility Billing	GIS Services	Total
Cash Flows From Operating Activities				
Receipts from customers	$ 1,588,191	$ 207,844	$ 116,853	$ 1,912,888
Payments to employees	(58,187)	(145,905)	(79,065)	(283,157)
Payments to suppliers	356,649	(66,324)	(27,155)	263,170
Net cash provided (used) by operating activities	1,886,653	(4,385)	10,633	1,892,901
Cash Flows From Noncapital Financing Activities				
Net cash provided (used) by noncapital financing activities	-	-	-	-
Cash Flows From Capital and Related Financing Activities				
Proceeds from the sale of assets	39,654	-	-	39,654
Acquistion of capital assets	(1,022,673)	-	-	(1,022,673)
Principal paid on outstanding debt	-	-	-	-
Interest paid on outstanding debt	-	-	-	-
Net cash provided (used) by capital and related financing activities	(983,019)	-	-	(983,019)
Cash Flows From Investing Activities				
Net cash provided (used) by investing and related financing activities	-	-	-	-
Net increase (decrease) in cash and cash equivalents	903,634	(4,385)	10,633	909,882
Cash and cash equivalents - beginning	220,238	128,327	56,219	404,784
Cash and cash equivalents (deficit) - end	$ 1,123,872	$ 123,942	$ 66,852	$ 1,314,666
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	$ 1,062,806	$ (10,891)	$ 2,093	$ 1,054,008
Adjustments to reconcile operating income to net cash provided (used) by				
Depreciation expense	274,906	2,799	6,916	284,621
(Increase)/decrease in deferred outflows	-	(1,874)	(937)	(2,811)
Increase/(decrease) in accounts payable	534,834	4,787	458	540,079
Increase/(decrease) in net pension liabilitiy	-	16,536	8,268	24,804
Increase/(decrease) in deferred inflows	-	(15,175)	(7,588)	(22,763)
Increase/(decrease.) in compensated absences	14,107	(567)	1,423	14,963
Total adjustments	823,847	6,506	8,540	838,893
Net cash provided (used) by operating activities	$ 1,886,653	$ (4,385)	$ 10,633	$ 1,892,901

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STATISTICAL SECTION

FINANCIAL TRENDS

Pages 91-96 of the Statistical Section of this report show financial trends in the City over the last ten years, both for governmental activities as well as business-type activities (proprietary or enterprise funds)

EAGLE MOUNTAIN CITY

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Invested in capital assets*	$ 44,418,052	$ 46,497,009	$ 49,118,537	$ 47,599,396	$ 47,939,072	$ 59,048,455	$ 66,092,722	$ 76,834,279	$ 77,979,425	$ 88,966,275
Restricted	1,065,240	714,724	542,636	510,486	668,962	1,081,833	1,642,085	1,107,530	2,061,683	2,712,487
Unrestricted	11,520,458	9,051,382	7,743,147	7,213,734	9,891,812	6,694,321	5,176,939	6,950,460	7,865,614	7,919,700
Total governmental activities	57,003,750	56,263,115	57,404,320	55,323,616	58,499,846	66,824,609	72,911,746	84,892,269	87,906,722	99,598,462
Business-type activities										
Invested in capital assets*	31,480,947	29,952,526	31,476,911	30,175,509	32,487,480	32,767,922	38,007,144	43,226,694	62,953,936	78,428,437
Restricted	1,283,953	1,429,319	2,074,128	2,326,787	2,712,824	1,239,952	2,992,801	4,132,156	4,974,285	12,311,560
Unrestricted	11,302,137	13,459,716	12,984,090	12,116,297	13,123,112	19,392,299	17,900,677	18,406,880	20,179,446	19,101,283
Total business-type activities net position	44,067,037	44,841,561	46,535,129	44,618,593	48,323,416	53,400,173	58,900,622	65,765,730	88,107,667	109,841,280
Primary government										
Invested in capital assets*	75,898,999	76,449,535	80,595,448	77,774,905	80,426,552	91,816,377	104,099,866	120,060,973	140,933,361	167,394,712
Restricted	2,349,193	2,144,043	2,616,764	2,837,273	3,381,786	2,321,785	4,634,886	5,239,686	7,035,968	15,024,047
Unrestricted	22,822,595	22,511,098	20,728,237	19,330,031	23,014,924	26,086,621	23,077,616	25,357,340	28,045,061	27,020,983
Total primary government net position	$ 101,070,787	$ 101,104,676	$ 103,940,449	$ 99,942,209	$ 106,823,262	$ 120,224,783	$ 131,812,368	$ 150,657,999	$ 176,014,390	$ 209,439,742

Source: Eagle Mountain City

*Net of Related Debt

EAGLE MOUNTAIN CITY
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Government activities:										
General government	$ 3,106,320	$ 2,990,083	$ 3,153,351	$ 3,121,417	$ 2,731,266	$ 2,555,214	$ 3,257,256	$ 3,075,688	$ 3,251,578	$ 3,544,085
Public safety	3,178,543	3,365,961	3,293,066	3,581,943	2,083,205	2,352,818	2,286,418	2,332,378	2,550,530	2,682,316
Highways & public works	2,892,028	3,214,925	3,213,528	3,973,735	4,516,101	6,730,966	6,496,475	7,506,410	7,023,575	9,405,363
Community development	1,298,779	1,412,892	1,018,550	1,280,805	1,036,699	876,459	1,174,443	1,281,716	2,088,942	1,995,945
Planning	286,370	272,774	427,747	357,287	327,311	395,512	380,673	508,154	468,853	475,935
Interest on long-term debt	596,349	547,600	476,291	308,993	243,250	160,767	166,707	68,597	62,215	54,343
Total governmental activities expense	11,358,389	11,804,235	11,582,533	12,624,180	10,937,832	13,071,736	13,761,972	14,772,943	15,445,693	18,157,987
Business-type activities										
Water utility	2,736,064	2,662,958	2,770,503	2,692,125	3,017,295	3,589,243	4,077,461	4,217,435	4,500,613	4,989,887
Sewer utility	2,332,494	2,789,203	2,957,091	3,014,536	2,899,340	3,510,591	3,923,954	4,004,069	3,988,418	4,475,542
Electric utility	7,652,208	7,681,522	8,608,622	9,819,481	10,135,436	9,834,298	95,183	61,235	-	-
Gas utility	3,548,988	3,538,421	3,789,711	3,494,341	4,102,155	3,452,371	79,069	61,731	-	-
Golf Course	444,284	287,459	-	-	-	-	-	-	-	-
Storm Drain	-	-	-	-	-	-	-	-	921,619	952,274
Non Major Business	689,636	859,093	1,202,245	3,047,851	1,061,465	1,031,895	1,148,040	1,310,495	1,342,353	1,717,825
Total business-type activities expense	17,403,674	17,818,656	19,328,172	22,068,334	21,215,691	21,418,398	9,323,707	9,654,965	10,753,003	12,135,528
Total primary government expenses	28,762,063	29,622,891	30,910,705	34,692,514	32,153,523	34,490,134	23,085,679	24,427,908	26,198,696	30,293,515
Program Revenues										
Governmental activities										
Charges for services:	3,705,627	3,916,189	4,167,532	4,685,581	3,485,946	3,574,307	4,569,333	4,898,084	5,065,769	6,258,526
Operating grants and contributions	319,680	442,020	198,014	138,386	29,359	14,442	52,235	24,429	20,065	32,444
Capital grants and contributuions	6,545,969	3,016,669	4,365,668	1,742,092	6,473,181	10,865,051	10,001,603	13,384,998	13,747,878	14,042,049
Total governmental activities programs revenues	10,571,276	7,374,878	8,731,214	6,566,059	9,988,486	14,453,800	14,623,171	18,307,511	18,833,712	20,333,019
Business-type activities:										
Charges for services:	18,004,454	17,864,153	19,213,210	20,737,488	24,004,272	20,171,460	11,472,554	13,254,589	15,561,474	18,006,742
Operating grants and contributions	650,000	-	-	-	-	-	-	-	-	-
Capital grants and contributions	6,397,229	729,027	1,381,304	231,593	948,298	4,418,845	3,431,786	6,250,205	10,420,966	17,257,782
Total business-type activities program revenues	25,051,683	18,593,180	20,594,514	20,969,081	24,952,570	24,590,305	14,904,340	19,504,794	25,982,440	35,264,524
Total primary governmental program revenues	35,622,959	25,968,058	29,325,728	27,535,140	34,941,056	39,044,105	29,527,511	37,812,305	44,816,152	55,597,543

EAGLE MOUNTAIN CITY
Changes in Net Position (cont.)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net (Expense)/Revenue										
Governmental activities	$ (787,113)	$ (4,429,357)	$ (2,851,319)	$ (6,058,121)	$ (949,346)	$ 1,382,064	$ 861,199	$ 3,534,568	$ 3,388,019	$ 2,175,032
Business-type activities	7,648,009	774,524	1,266,342	(1,099,253)	3,736,879	3,171,907	5,580,633	9,849,829	15,229,437	23,128,996
Total Primary government net expense	6,860,896	(3,654,833)	(1,584,977)	(7,157,374)	2,787,533	4,553,971	6,441,832	13,384,397	18,617,456	25,304,028
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes	1,044,484	943,293	1,194,590	1,378,945	1,124,767	1,089,674	1,202,258	1,377,090	1,488,313	1,693,461
General sales & use tax	1,768,140	1,809,411	1,918,612	2,053,493	2,246,317	2,478,132	2,751,058	3,139,809	3,659,450	4,344,548
Franchise tax	873,339	870,743	840,600	869,847	697,421	870,287	1,110,170	1,224,569	1,196,977	1,224,736
Other	-	-	-	-	-	-	-	-	-	-
Interest earnings	56,460	62,486	38,722	26,550	25,015	43,559	82,267	204,058	394,194	858,582
Contribution of assets from Utility Funds	-	-	-	-	-	3,852,118	-	-	-	-
Gain (loss) on sale of capital assets	-	2,790	-	-	-	(297,188)	-	-	-	-
Transfers	2,206,726				32,056	195,519	80,184	2,684,721	(7,112,500)	1,395,382
Total Governmental activities	5,949,149	3,688,723	3,992,524	4,328,835	4,125,576	8,232,101	5,225,937	8,630,247	(373,566)	9,516,709
Other Business-type activities:										
Gain (loss) on disposition of capital assets	(44,928)	-	428,227	-	-	6,234,012	-	-	-	-
Contribution of assets from Utility Funds	-	-	-	-	-	(3,852,118)	-	-	-	-
Transfers	(2,206,726)	-	-	-	(32,056)	(195,519)	(80,184)	(2,684,721)	7,112,500	(1,395,382)
Total Other Business-type activities	(2,251,654)	-	428,227	-	(32,056)	2,186,375	(80,184)	(2,684,721)	7,112,500	(1,395,382)
Change in Net Position										
Governmental activities	5,162,036	(740,634)	1,141,205	(1,729,286)	3,176,230	9,614,165	6,087,136	12,164,815	3,014,453	11,691,741
Business-type activities	5,396,355	774,524	1,694,569	(1,099,253)	3,704,823	5,358,282	5,500,449	7,165,108	22,341,937	21,733,614
Total primary government	$ 10,558,391	$ 33,890	$ 2,835,774	$ (2,828,539)	$ 6,881,053	$ 14,972,447	$ 11,587,585	$ 19,329,923	$ 25,356,390	$ 33,425,355

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Restricted	$ 330,030	$ 259,994	$ 322,006	$ 20,468	$ -	$ -	$ -	$ -	$ -	$ -
Unassigned	1,030,020	744,883	1,078,312	1,870,514	2,602,459	2,162,826	3,070,888	2,959,323	2,862,311	3,489,448
Total general fund	$ 1,360,050	$ 1,004,877	$ 1,400,318	$ 1,890,982	$ 2,602,459	$ 2,162,826	$ 3,070,888	$ 2,959,323	$ 2,862,311	$ 3,489,448
All Other Governmental Funds										
Restricted	$ 735,210	$ 454,730	$ 2,277,180	$ 2,041,588	$ 1,688,626	$ 1,934,908	$ 2,350,766	$ 2,463,417	$ 3,433,976	$ 3,180,962
Assigned			498,146	861,413	2,073,633	965,104	428,063	2,303,926	1,771,422	1,628,073
Unassigned reported in										
Special Revenue Funds	1,679,518	1,291,126								
Capital Projects Funds	1,120,288	583,268								
Nonmajor	1,551,808	1,371,682								
Total all other governmental funds	$ 5,086,824	$ 3,700,806	$ 2,775,326	$ 2,903,001	$ 3,762,259	$ 2,900,012	$ 2,778,829	$ 4,767,343	$ 5,205,398	$ 4,809,035

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Taxes	$ 3,625,087	$ 3,725,354	$ 3,983,273	$ 4,260,060	$4,128,574	$4,438,660	$ 5,060,489	$ 5,734,815	$ 6,344,105	$ 7,258,837
Licenses, fees, and permits	948,384	582,467	705,536	1,124,774	1,552,860	1,662,088	2,214,940	2,895,474	3,454,239	4,745,362
Intergovernmental	1,025,706	1,470,391	1,148,673	1,047,984	778,765	821,777	948,648	1,336,283	1,520,620	1,479,142
Charges for services	2,533,440	3,221,891	3,361,767	3,428,521	1,882,121	1,855,281	2,039,483	1,686,659	1,304,991	1,347,173
Special assessments	657,738	833,525	650,680	398,497	867,149	422,258	1,922,459	307,641	258,551	225,728
Impact fees	971,829	372,702	434,374	877,598	1,495,226	1,523,058	2,024,613	3,308,604	3,402,318	3,250,639
Miscellaneous	606,367	549,381	138,951	158,836	120,980	313,700	767,731	666,876	1,310,833	2,304,165
Total Revenues	10,368,551	10,755,711	10,423,254	11,296,270	10,825,675	11,036,822	14,978,363	15,936,352	17,595,657	20,611,046
Expenditures										
Current:										
General Government	3,070,761	3,030,497	3,001,105	3,109,776	2,703,466	2,617,687	3,222,850	3,027,034	3,294,126	3,421,616
Community Development	1,538,065	1,423,667	1,037,651	1,266,531	1,027,595	1,106,656	1,245,069	1,217,788	2,122,126	2,026,336
Public Works	1,097,471	1,452,650	1,249,543	1,863,423	3,412,266	3,136,684	2,880,937	4,799,868	5,087,135	6,683,232
Public Safety	3,146,335	3,312,336	3,246,420	2,806,751	2,065,929	2,367,014	2,286,418	2,332,378	2,550,530	2,688,014
Planning and Zoning	273,129	270,376	432,894	348,991	317,400	386,939	415,180	487,486	492,349	469,353
Finance & Admin. Services										
Tax Increment Distributions										
Debt service										
Principal Retirement	342,000	1,133,000	1,092,000	854,000	3,651,000	940,000	1,817,000	180,000	155,000	140,000
Bond Issuance Costs					123,286	-	-	-		
Interest and Fiscal Charges	529,374	511,161	416,682	313,772	226,440	277,744	180,379	70,618	64,152	54,588
Capital Outlay	1,013,590	1,363,216	476,999	144,662	375,859	1,664,752	2,223,822	4,444,671	6,597,297	8,906,776
Total expenditures	11,010,725	12,496,903	10,953,294	10,707,906	13,903,241	12,497,476	14,271,655	16,559,843	20,362,715	24,389,915
Excess of revenues										
over (under) expenditure	(642,174)	(1,741,192)	(530,040)	588,364	(3,077,566)	(1,460,654)	706,708	(623,491)	(3,778,869)	(3,778,869)

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY
Changes in Fund Balances, Governmental Funds (cont.)
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other Financing Sources (Uses)										
Issuance of long term debt										
Interim warrants										
Proceeds from Asset Disposals						$ 497,516				
Loss on Grant Noncompliance						(412,000)				
Debt Proceeds					$ 4,616,245					
Contributions				$ 30,000						$ 2,614,261
Transfer in	$ 4,716,936	$ 478,504	$ 400,426	608,584	660,676	2,154,692	$ 1,802,835	$ 6,527,733	$ 6,091,881	6,050,244
Transfers out	(2,510,210)	(478,504)	(400,426)	(608,584)	(628,620)	(2,081,434)	(1,722,651)	(3,843,012)	(2,983,780)	(4,654,862)
Total other financing sources (uses)	2,206,726	0	0	30,000	4,648,301	158,774	80,184	2,684,721	3,108,101	4,009,643
Net change in fund balances	$ 1,564,552	$ (1,741,192)	$ (530,040)	$ 618,364	$ 1,570,735	$ (1,301,880)	$ 786,892	$ 2,061,230	$ (670,768)	$ 230,774
Debt service as a percentage of noncapital expenditures	8.72%	14.77%	14.40%	11.06%	28.66%	11.24%	16.58%	2.18%	1.75%	1.18%

Source: Eagle Mountain City

REVENUE CAPACITY

Pages 97-104 of the Statistical Section of this report show the revenue capacity for the City from taxes and fees. Also shown are taxable values for property within the City.

EAGLE MOUNTAIN CITY

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Fiscal Year	Residential Property (1)	Commercial and Industrial Property (2)	Agricultural Property	FAA	Unimproved Non FAA-Vacant	Centrally Assessed Values	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Actual Market Value
2010	$ 603,122,184	$ 32,364,170	$ 801,342	$ 741,782	$ 15,794,967	$ 31,393,836	$ 48,731,927	$ 635,486,354	$ 0	$ 1,155,429,735
2011	584,256,640	29,931,499	944,800	1,029,619	14,520,156	32,887,551	49,382,126	614,188,139	0.1510%	1,116,705,707
2012	535,698,926	13,742,397	1,794,000	1,067,528	73,571,670	35,388,207	111,821,405	549,441,323	0.1636%	998,984,224
2013	686,272,348	17,590,268	2,296,320	1,366,436	94,171,737	33,929,671	131,764,164	703,862,616	0.1668%	1,279,750,211
2014	576,027,914	15,222,724	1,744,200	1,080,159	75,696,353	33,929,671	112,450,383	591,250,638	0.1380%	1,075,001,160
2015	694,523,745	19,539,846	3,722,200	1,017,153	74,765,712	33,648,886	113,153,951	714,063,591	0.1192%	1,298,297,438
2016	790,828,684	21,392,771	3,835,800	984,050	104,647,449	39,069,499	148,536,798	812,221,455	0.1118%	1,476,766,282
2017	906,140,094	31,143,681	3,824,900	1,120,838	104,011,021	56,115,663	165,072,422	937,283,775	0.1081%	1,704,152,318
2018	1,067,667,701	39,055,681	3,801,500	1,131,057	102,934,380	68,680,398	176,547,335	1,106,723,382	0.1011%	2,012,224,331
2019	1,297,402,260	35,740,400	4,614,600	1,131,645	137,319,730	75,834,551	218,900,526	1,333,142,660	0.0924%	2,156,381,254

Source: Utah State Tax Commission

*2013 figures are estimates

1) Residential Property has been combined with 'Personal Property-Primary Mobile Homes'

2) Commercial and Industrial Property has been combined with 'Personal Property-Other Property'

EAGLE MOUNTAIN CITY

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per $1,000 of assessed value)

	City Direct Rates		Overlapping Rates						
Fiscal Year	Basic Rates	Total Direct Rates	Utah County	Central Utah Water Conservancy District	Alpine School District	Unified Fire Service Area	State Assessing & Collecting	Local Assessing & Collecting	Total Tax Rate
2010	1.400	1.400	0.878	0.400	7.541		0.142	0.183	10.544
2011	1.510	1.510	1.108	0.421	8.220		0.162	0.024	11.445
2012	1.636	1.636	1.143	0.436	8.812		0.172	0.027	12.226
2013	1.668	1.668	1.127	0.455	8.828		0.168	0.029	12.275
2014	1.380	1.380	1.006	0.446	8.699	2.192	0.158	0.095	13.976
2015	1.192	1.192	0.916	0.422	8.096	2.097	0.013	0.220	12.956
2016	1.118	1.118	0.870	0.405	8.177	1.997	0.012	0.216	12.795
2017	1.081	1.081	0.834	0.400	7.718	1.884	0.011	0.204	12.132
2018	1.011	1.011	0.779	0.400	7.167	1.809	0.010	0.180	11.356
2019	0.924	0.924	0.732	0.400	7.033	1.836	0.009	0.170	11.104

Source: State of Utah Certified Tax Rates

EAGLE MOUNTAIN CITY
Principal Property Tax Payers
Fiscal Years 2010 and 2019

	2019			2010		
TAXPAYER	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
PACIFICORP	$ 29,400,430	1	1.88%			
QUESTAR GAS	17,791,527	2	1.14%			
IVORY HOMES	14,083,590	3	0.90%			
DIRECT COMMUNICATIONS	12,117,043	4	0.78%			
KERN RIVER GAS TRANSMISSION CO	11,042,342	5	0.71%			
PONY EXPRESS LAND DEVELOPMENT INC	9,787,600	6	0.63%			
PORTER RANCH TOWN HOMES LLC	8,575,365	7	0.55%			
SILVER LAKE LAND LLC	7,405,300	8	0.47%			
STADION LLC	7,396,500	9	0.47%			
TM CRUSHING LLC	7,102,364	10	0.45%			
	$ 124,702,061					
KERN RIVER GAS TRANS				$ 14,744,214	1	2.16%
DIRECT COMMUNICATIONS CEDAR VALLEY				11,330,296	2	1.66%
MONTE VISTA RANCH LC				4,175,486	3	0.61%
PACIFICORP				3,361,322	4	0.49%
SG VALLEY VIEW LC				2,908,150	5	0.43%
SL6 LLC				2,853,500	6	0.42%
ROCKWELL CHARTER HIGH SCHOOL				1,762,000	7	0.26%
TWA A LLC				1,726,010	8	0.25%
VESTIN MORTGAGE INC.				1,678,400	9	0.25%
WAGSTAFF INVESTMENTS, LLC				1,474,404	10	0.22%
				$ 46,013,782		

Source: Utah County Assessor

EAGLE MOUNTAIN CITY
Property Tax Levied and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	Tax Levied for the Fiscal Year	Current Amount Collected	Percentage of Levy	Subsequent Delinquent Amount Collected	Total Collected to Date	Percentage of Levy
2010	$ 1,022,944	$ 865,717	84.6%	$ 157,227	$ 1,022,944	100.00%
2011	1,033,170	912,961	88.4%	120,209	1,033,170	100.00%
2012	1,082,688	990,018	91.4%	92,235	1,082,253	99.96%
2013	1,102,986	1,027,078	93.1%	75,600	1,102,678	99.97%
2014	972,744	910,201	93.6%	62,230	972,431	99.97%
2015	987,417	931,878	94.4%	55,204	987,082	99.97%
2016	1,074,593	1,014,350	94.4%	58,809	1,073,159	99.87%
2017	1,191,899	1,136,921	95.4%	51,632	1,188,553	99.72%
2018	1,298,033	1,243,503	95.8%	50,013	1,293,516	99.65%
2019	1,445,423	1,382,506	95.6%	47,684	1,430,190	98.95%

Source: Utah County Treasurer

EAGLE MOUNTAIN CITY

Taxable Sales by Category

Last Ten Fiscal Years

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Retail/Grocery	$ 10,184	$ 54,104	$ 67,338	$ 82,984	$ 127,141	$ 222,813	$ 298,627	$ 339,642	$ 459,179	$ 805,850
Utility/Communication	159,474	172,425	182,864	195,865	201,344	223,063	224,107	234,343	251,546	249,275
Auto dealers & supplies	1,373	6,781	9,006	11,539	13,639	15,401	15,978	18,382	33,117	19,056
Eating & drinking establishments	7,784	7,476	12,503	11,119	9,687	10,251	24,765	32,893	41,225	43,161
Home furnishings and appliances	2,184	1,914	975	1,774	2,827	2,326	5,719	2,735	2,864	8,973
Medical	217	1,483	2,265	2,698	2,300	3,872	3,815	6,680	7,954	10,006
Service stations	33,609	38,238	39,338	43,905	47,175	45,297	53,990	68,693	82,865	102,120
All other outlets	27,393	11,698	15,415	16,041	36,561	39,795	58,993	143,245	267,400	360,314
Utah State Tax- Motor Vehicle	38,309	45,568	46,642	50,422	54,359	60,151	67,971	85,646	98,436	116,599
Totals	$ 280,527	$ 339,688	$ 376,346	$416,347	$ 495,032	$ 622,970	$ 753,965	$ 932,259	$1,244,586	$ 1,715,355

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY
Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	Eagle Mountain City Direct Rate	Utah County	Mass Transit, Highway and Airport	State of Utah
2010	1.00%	0.25%	0.55%	4.70%
2011	1.00%	0.25%	0.80%	4.70%
2012	1.00%	0.25%	0.80%	4.70%
2013	1.00%	0.25%	0.80%	4.70%
2014	1.00%	0.25%	0.80%	4.70%
2015	1.00%	0.25%	0.80%	4.70%
2016	1.00%	0.25%	0.80%	4.70%
2017	1.00%	0.25%	0.80%	4.70%
2018	1.00%	0.25%	0.80%	4.70%
2019	1.00%	0.25%	1.05%	4.85%

Source: Utah State Tax Commission

EAGLE MOUNTAIN CITY

Sales Tax Revenue Payers by Industry
Fiscal Years 2010 and 2019

	Fiscal Year 2010*				Fiscal Year 2019			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail/Grocery	108	26.80%	$ 10,184	3.6%	1746	53.7%	$ 805,850	47.0%
Utility/Communication	87	21.59%	159,474	56.8%	103	3.2%	249,275	14.5%
Auto Dealers & Supplies	10	2.48%	1,373	0.5%	75	2.3%	19,056	1.1%
Eating/Drinking Establishments	6	1.49%	7,784	2.8%	27	0.8%	43,161	2.5%
Home Furnishings & Appliances	6	1.49%	2,184	0.8%	93	2.9%	8,973	0.5%
Medical	8	1.99%	217	0.1%	64	2.0%	10,006	0.6%
Service Stations	2	0.50%	33,609	12.0%	74	2.3%	102,120	6.0%
All Other Outlets	175	43.42%	27,393	9.8%	1066	32.8%	360,314	21.0%
Utah State Tax- Motor Vehicle	1	0.25%	38,309	13.7%	1	0.0%	116,599	6.8%
Total			$ 280,527	100.0%	3249	100.0%	$ 1,715,355	100.0%

Source: Eagle Mountain City

*City has no record of number of filers for FY2009.

EAGLE MOUNTAIN CITY

Charges for Water Fees

Last Ten Fiscal Years

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Water Sales	$ 2,004,797	$ 2,284,387	$ 2,439,024	$ 2,633,580	$2,811,503	$ 3,062,503	$ 3,222,097	$ 3,802,599	$ 4,167,224	$ 4,541,799
Secondary Water	-	-	-	-						
Other	172,399	-	-	-	159,107	15,973	470,701	1,512	1,361	4,138
Totals	$ 2,177,196	$ 2,284,387	$ 2,439,024	$ 2,633,580	$2,970,610	$ 3,078,476	$ 3,692,798	$ 3,804,111	$ 4,168,585	$ 4,545,937

Source: Eagle Mountain City

DEBT CAPACITY

Pages 105-109 of the Statistical Section of this report show ratios and margins for debt obtained by the City in the form of bonds for capital infrastructure within the City.

EAGLE MOUNTAIN CITY

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(dollars in thousands except per capita)

	Governmental Activities						Business-type Activities					
Fiscal Year	Excise tax road bonds	Special Assessment bond 98-3	Special Assessment bond 2004A 98-1	Sales Tax Series 2013 (SA bond 2006 2000-1)	Special Assessment bond 2013-1	Capital Leases	Water and Sewer Revenue Bonds	Electric and Gas Revenue Bonds	Unamortized Bond Premium	Total Primary Government	Percentage of Personal Income	Per Capita
2010	$ 670	-	$ 1,396	$ 4,224	-	$ 153	$ 15,778	$ 19,920	$ 366	$ 42,507	14.20%	$ 1,985
2011	547	-	1,081	3,529	-	-	22,160	19,275	342	46,934	15.77%	2,133
2012	419	-	558	3,088	-	-	21,792	18,560	518	44,935	11.37%	1,988
2013	285	-	-	2,926	-	-	21,245	27,530	816	52,802	12.77%	2,275
2014	146	-	-	1,621	2,409	440	23,031	25,338	489	53,465	11.65%	2,076
2015	-	-	-	867	2,369	333	22,754	-	1,047	26,804	5.84%	1,041
2016	-	-	-	-	1,418	224	22,119	-	985	24,738	4.70%	905
2017	-	-	-	-	1,238	113	21,741	-	924	24,008	4.27%	822
2018	-	-	-	-	1,082	-	20,787	-	1,099	22,968	3.63%	713
2019	-	-	-	-	935	-	21,107	-	245	22,287	3.18%	626

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

Direct and Overlapping Governmental Activities Debt

June 30, 2019

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Debt repaid with property taxes			
Utah County	$ -	3.3%	$ -
Alpine School District	542,300,000	5.0%	27,115,000
Central Utah Water Cons. Dist.	832,436,000	3.3%	27,470,388
Unified Fire Service Area	-	99.5%	-
Subtotal, overlapping debt			54,585,388
City direct debt			1,075,000
Total direct and overlapping debt			$ 55,660,388

Source: Eagle Mountain City, Utah County, Alpine School District, CUWCD, UFSA

Please Note: Direct and Overlapping Governmental Activities Debt includes bonds and other debt from entities which appear on Eagle Mountain residents' property tax statements. These debts are not Eagle Mountain City obligations directly but instead are obligations other taxing entites have to which residents of Eagle Mountain are required to pay through property tax assessments to those entities. The overlap percentage is calculated based on population and value assessment statistics gathered by Utah County.

EAGLE MOUNTAIN CITY

Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for FY 2019

Assessed value	$1,573,496
Debt limit (12% of the assessed value)	188,820
Debt applicable to limit	-
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	
Total debt applicable to limit	
Legal debt margin	188,820

Fiscal Year

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	$ 83,359	$ 75,720	$ 74,895	$ 79,794	$ 83,804	$ 96,938	$ 109,972	$ 133,246	$ 155,074	$ 188,820
Total net debt applicable to limit										
Legal debt margin	83,359	75,720	74,895	79,794	83,804	96,938	109,972	133,246	155,074	188,820
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Utah State Tax Commission

Notes: Under state finance law, the city's outstanding general obligation debt should not exceed 12% of total assessed property value. Of this percent, a maximum of 4% may be used for general purpose. The remaining 8% and any unused portion of the 4% available for general purpose up to a maximum of 12% may be used for water, sewer, and electrical projects.

EAGLE MOUNTAIN CITY

Pledged-Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)

	Water and Sewer Revenue Bonds						Electric and Gas Revenue Bonds						SID 2000-1 (Sales Tax 2013)			
				Debt Service						Debt Service				Debt Service		
Fiscal Year	Utility Service Charge	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage	Utility Service Charge	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage	Special Assessment	Principal	Interest	Coverage
2010	$ 4,387	$ 3,692	$ 695	$ 340	$ 789	0.62	$ 11,292	$ 9,958	$ 1,334	$ 580	929	0.88	$ 491	$ 111	$ 380	1.00
2011	4,696	4,432	264	358	829	0.22	11,551	10,246	1,305	645	918	0.83	651	695	387	0.60
2012	4,901	4,825	76	395	830	0.06	12,089	11,061	1,028	1,435	1,231	0.39	346	441	294	0.47
2013	5,128	4,833	295	442	802	0.24	13,266	12,002	1,264	1,395	1,271	0.47	394	162	257	0.94
2014	5,729	4,932	797	450	788	0.64	14,692	13,321	1,371	1,435	1,227	0.52	656	109	241	1.87
2015	6,101	5,774	327	592	933	0.21	-	-	-	-	-	-	213	754	88	0.25
2016	7,031	6,787	244	530	515	0.23	-	-	-	-	-	-	964	867	62	1.04
2017	7,459	7,087	372	678	688	0.27	-	-	-	-	-	-	57	-	-	-
2018	8,198	7,763	435	725	667	0.31	-	-	-	-	-	-	-	-	-	-
2019	9,151	9,073	78	883	594	0.05	-	-	-	-	-	-	-	-	-	-

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

Pledged-Revenue Coverage (cont.)

Last Ten Fiscal Years

(dollars in thousands)

	SID 98-1 (2005A)				SAA 2014-1				Excise Tax Road Bond			
		Debt Service				Debt Service				Debt Service		
Fiscal Year	Special Assessments	Principal	Interest	Coverage	Special Assessments	Principal	Interest	Coverage	Class B & C Road Funds	Principal	Interest	Coverage
2010	$ 132	$ 112	$ 110	0.59	$ -	$ -	$ -	-	$ 704	$ 119	$ 31	4.69
2011	182	315	97	0.44	-	-	-	-	745	123	28	4.93
2012	305	523	66	0.52	-	-	-	-	729	128	21	4.89
2013	5	558	41	0.01	-	-	-	-	772	134	16	5.15
2014	-	-	-	-	211	-	-	-	738	146	10	4.73
2015	-	-	-	-	209	224	-	0.93	-	-	-	-
2016	-	-	-	-	959	950	118	0.90	-	-	-	-
2017	-	-	-	-	251	180	71	1.00	-	-	-	-
2018	-	-	-	-	229	155	64	1.05	-	-	-	-
2019	-	-	-	-	216	140	55	1.11	-	-	-	-

Source: Eagle Mountain City

DEMOGRAPHICS AND ECONOMICS

Pages 110-111 of the Statistical Section of this report show demographic and economic statistics for the City over the last 10 years of the City's history.

EAGLE MOUNTAIN CITY
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2010	21,415	$ 299,270,206	13,975	7.1
2011	22,008	297,656,898	13,525	7.5
2012	23,531	395,326,200	16,800	6.1
2013	24,097	355,865,378	14,768	4.6
2014	25,760	386,553,677	15,006	3.7
2015	27,027	440,705,329	16,306	3.2
2016	31,165	512,700,028	16,451	2.9
2017	32,980	570,420,663	17,296	2.9
2018	36,288	646,332,366	17,811	2.9
2019	40,537	778,177,973	19,197	2.8

Source: Eagle Mountain City, Utah State Tax Commission

EAGLE MOUNTAIN CITY

Principal Employers

Fiscal Years 2010 and 2019

2019

Employer	Employees	Rank	Percentage of Total City Employment
Alpine School District	839	1	52.90%
Eagle Mountain City	131	2	8.26%
Job Match LLC	115	3	7.25%
Ridley's Family Markets	114	4	7.19%
Rockwell High School	50	5	3.15%
Ranches Academy	48	6	3.03%
Gotta Dance Performing Arts Stuc	36	7	2.27%
TM Crushing, LLC	27	8	1.70%
Direct Communications Cedar	26	9	1.64%
Maverik #380	23	10	1.45%
Village Pizza	22	11	1.39%
Central Utah Clinic dba Revere H	21	12	1.32%
Dairy Queen Chill & Grill DBA R	20	13	1.26%
Domino's Pizza -NSFM Pizza	20	13	1.26%
Six Sisters Deli & Grille	18	14	1.13%
In Motion Dance Studio	16	15	1.01%
Disaster Professionals LLC	15	16	0.95%
Eagle Mountain Subway	15	16	0.95%
StoneHaven Dental Eagle Mounta	15	16	0.95%
A to Z Building Blocks 2	15	16	0.95%
Total City Employment	1,586		100.00%

2010

Employer	Employees	Rank	Percentage of Total City Employment
Apline School District	313	1	50.40%
Eagle Mountain City	122	2	19.65%
Rockwell High School	45	3	7.25%
Ranches Academy	40	4	6.44%
Village Pizza	24	5	3.86%
Direct Communications	20	6	3.22%
Maverik	18	7	2.90%
Great Clips	14	8	2.25%
Wasatch Deli	13	9	2.09%
Holiday Oil	12	10	1.93%
Morco Grocery Store	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
Total City Employment	621		100.00%

Source: Eagle Mountain City

(1) Includes the top twenty employers according to total number of employees.

N/A = Not Available

OPERATING INFORMATION

Pages 112-114 of the Statistical Section show operating statistics and performance measurement data for the City's overall performance over the last 10 years.

EAGLE MOUNTAIN CITY

Full-time Equivalent City Government Employees by Function/Program

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government										
Administration	8.6	11	8	7	5	5.5	4	5.41	5.41	5.41
Finance	3	3	3	3	4	4	4	3.6	3.6	3.6
Planning	3.5	2.5	3.5	2.83	4	4	4	4	4.5	4.5
Building	5.5	3.5	3.5	3.5	5.5	5.75	5	5.25	6.26	9.02
Recorder	3	3	3	3	3	3	3	3	3	3.5
Facilities	0	0	0	0	1	1.5	3	2.1	2.75	4.25
Public Information	0	0	0	0	1	1.25	2	2.4	2.18	2.18
Human Resources	0	0	0	0	1	1	1	1	1	1
Other	0	0	3.38	3	1.5	2.15	1.5	7.38	7.78	7.78
Police										
Crossing Guards	3.2	3.2	3.2	3.2	4.75	5.25	5	4.52	4.52	4.52
Fire										
Firefighters and officers	16.59	16.59	17	17	0	0	0	0	0	0
Parks and recreation	1	4.75	4.5	4.5	7.2	7.2	7.5	9.33	12.66	14.55
Library	2.3	2.3	4.13	4.13	5.15	5.5	6	6.33	6.33	6.50
Other public works										
Management	0	0	0	0	0	0	0	0	0	
Engineering	2.3	2.6	2.66	2.66	4.96	5	5	4.33	4.33	5.83
Streets	3.5	3.25	3.5	3.5	4.5	4.5	7.5	6.01	5.91	7.41
Water	6	5.17	5.17	5.16	5.3	5.5	7	5.93	7.47	9.09
Wastewater	5.1	5.17	5.17	5.17	5.31	4	4.5	5.3	5.83	5.83
Utility Billing	4	3.75	4.75	5	5.5	4	3	3.5	3.5	3.9
Other	4	2	2	2	2.68	3.38	3	4.63	4.58	5.24
Energy	13	12	12	11	13	0	0	0	0	0
Total	84.59	83.78	88.46	85.65	84.35	72.48	76	84.02	91.61	104.09

EAGLE MOUNTAIN CITY
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program: General government	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Building										
Building permits issued	323	259	280	458	559	674	1,086	1,437	1,554	1,470
Building inspections conducted	3,900	1,698	1,850	2,864	4,155	4,958	6,382	8,000	10,813	9,963
Police[1]										
Physical arrest	424	454	384	416	353	498	481	492	582	540
Warrants served	53	66	58	48	39	86	154	86	55	53
Traffic violations	1,730	1,565	2,062	1,399	1,500	1,821	2,148	1,420	1,142	2,212
Officer initiated calls									6,597	6,701
Citizen initiated calls									7,944	8,754
Fire[2]										
Emergency responses	676	693	694							
Inspections	105	110	155							
Streets										
Miles plowed - snow removal	9,594	12,185	5,339	10,574	5,896	1,394	11,522	10,981	3,491	8,763
Crack seal (sq. ft.)[3]	567	513	1280	480	720	305	147	462,000	16,698,305	232,407
Asphalt Repairs (sq. ft.)	18,484	130,786	10,308	21,768	58,313	88,454	75,782	365,731	284,060	150,819
Parks and recreation										
Youth City sports registrations	2,183	2,301	2,747	2,704	3,379	3,402	2,448	1,011	1,074	1,250
Total recreational sports (youth/adult)	3/0	3/1	3/1	3/5	4/5	4/5	3/5	1/7	1/7	1/5
Water										
New meters installed	351	147	137	228	354	410	446	657	763	830
Water meters replaced	169	169	169	239	156	646	436	318	712	135
Average daily pumped (gallons)	3,262,153	3,785,400	4,272,384	4,142,638	4,285,000	4,036,302	4,820,000	4,903,000	5,824,838	6,136,501
Avg daily consumption (gallons)	3,305,721	4,013,088	3,732,753	4,332,255	4,076,000	4,030,318	4,366,025	4,858,875	5,122,255	5,409,144

Source: Eagle Mountain City

Notes:

[1] The City contracts with the Utah County Sheriff's Department for police services. City did not report officer or citizen initiated calls prior to 2018.

[2] Unified Fire Authority acquired the assets and took over operations of the City's Fire Department in January of 2013.

[3] Starting in 2017, crack seal repairs are measured in number of square feet of roads repaired. Prior to 2017, crack seal was measured in number of staff hours spent.

EAGLE MOUNTAIN CITY
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police[1]											
	Sworn Officers	15	15	15	15	15	16	16	16	16	18
Fire[2]											
	Fire Hydrants		918	918	958	957	998	1,116	1,123	1,284	1,424
	Fire Stations	2	2	2							
Other public works											
	Streets (miles)	136	142	133	133.5	138.37	143	151.97	154.14	164.34	186.95
	Gas mains (miles)[3]	114	114	116	129	136.5					
	Sewer plant capacity (gallons)	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
	Sanitary sewers (miles)[4]	72.2	72.2	72.2	73	85	89.49	83.95	94.6	95.95	115
Parks and recreation											
	Total developed park (acres)	58	66	76	79	88	90	100	124	155	160
	Playgrounds	11	12	15	15	15	15	17	23	25	27
	Baseball/softball diamonds	3	7	7	7	7	7	7	7	7	7
	Soccer/football fields	3	4	4	5	5	5	5	5	5	6
Water											
	Water pipe (miles)[4]	139	139	141	142	151.9	156.65	125.59	136.59	148	170
	Total water storage (gallons)	6,600,000	6,600,000	6,600,000	6,600,000	6,600,000	6,600,000	6,600,000	9,000,000	9,000,000	9,700,000

Source: Eagle Mountain City

Notes:
[1] The City contracts with the Utah County Sheriff's Department for police services
[2] Unified Fire Authority acquired the assets and took over operations of the City's Fire Department in January of 2013. Fire hydrants are still owned by the City.
[3] Questar Gas acquired the assets and took over operations of the City's natural gas utility in March of 2015
[4] Sanitary sewer miles and water pipe miles decreased in 2016 due to improvements made in the City's GIS system to make it more accurate.

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GOVERNMENT AUDITING STANDARDS REPORT

UTAH STATE COMPLIANCE REPORT

GILBERT & STEWART
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ESTABLISHED 1974

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SIDNEY S. GILBERT, CPA
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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*

Honorable Mayor and Members of the City Council
Eagle Mountain City
Eagle Mountain, Utah

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 Eagle Mountain City (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 11, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Eagle Mountain City's internal control over financial reporting (internal control) 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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a 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 which might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider 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 the City's financial statements are free of material misstatements, 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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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 in 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.

Gilbert & Stewart

GILBERT & STEWART, CPA PC
Provo, Utah
December 11, 2019

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE STATE COMPLIANCE AUDIT GUIDE

Honorable Mayor and
Members of the City Council
Eagle Mountain City, Utah

Report On Compliance

We have audited Eagle Mountain City's ("the City") compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, that could have a direct and material effect on the City for the year ended June 30, 2019.

State compliance requirements were tested for the year ended June 30, 2019 in the following areas:

Budgetary Compliance
Fund Balance
Utah Retirement Systems
Restricted Taxes and Related Revenues
Open and Public Meetings Act
Treasurer's Bond
Impact Fees

Management's Responsibility

Management is responsible for compliance with the state requirements referred to above.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the compliance requirements referred to above. 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 Compliance Audit Guide*. Those standards and the *State 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 direct and material effect on the City 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 on compliance for each state compliance requirement referred to above. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Compliance

In our opinion, Eagle Mountain City, complied, in all material respects, with the state compliance requirements identified above for the year ended June 30, 2019.

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Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the State Audit Guide and which are described in a separate letter to management dated December 11, 2019, as item 2019-1. Our opinion on compliance was not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in a separate letter to management. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Financial Reporting

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 of compliance, we considered the City's internal control over compliance with the compliance requirements that could have a direct and material effect on the City to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, 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 over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a state compliance requirement 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 state compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a state compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We noted matters involving internal control over compliance which we are submitting for your consideration. These matters are described in a separate letter to management as item 2019-1.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control and compliance and the results of that testing based on the requirements of the *State Compliance Audit Guide*. Accordingly, this report is not suitable for any other purpose.

Gilbert & Stewart

GILBERT & STEWART, CPA, PC.
Provo, Utah
December 11, 2019

EAGLE MOUNTAIN CITY

CORRESPONDENCE WITH THOSE CHARGED WITH GOVERNANCE

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SIDNEY S. GILBERT, CPA
JAMES E. STEWART, CPA

December 11, 2019

Honorable Mayor and City Council
Eagle Mountain City
Eagle Mountain City, UT

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Eagle Mountain City for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by Eagle Mountain City are described in Note 1 to the financial statements. We noted no transactions entered into by Eagle Mountain City during the year for which there is a lack of authoritative guidance or consensus.

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 most sensitive estimate affecting the financial statements was:

> Management's estimate of the capital assets' useful life is based on the historical life of similar assets. We evaluated the key factors and assumptions used to develop the capital assets' useful life in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered In Performing the Audit

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

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Corrected and Uncorrected Misstatements

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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 December 11, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the government unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of 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.

The following matters are items noticed during our audit which related to Utah State compliance issues:

Utah State Legal Compliance Findings – Current Year:

17-1 General Compliance - Budgetary Compliance

Finding: Utah State law prohibits the City from incurring expenditures in excess of those budgeted. We noted the City had expenditures in excess of appropriations as follows:

Other Funds (by Fund)	
General Fund – Public works	$ 419,930
Debt service – SAA 2014	85,000
Debt service - SID 1998-3	6,983
Debt service – SID 1997-1	56,012

Recommendation: We recommend that the City budgets expenditures appropriately.

City's Response: The City will start budgeting expenditures more appropriately.

Utah State Legal Compliance Findings – Prior Year:

Finding: Utah State law prohibits the City from incurring expenditures in excess of those budgeted. We noted the City had expenditures in excess of appropriations as follows:

Other Funds (by Fund)	
General Fund – Planning and zoning	$ 48,703
General Fund – Public works	87,119
General Fund – Community development	334,782
Debt service – SAA 2014	32,566
Debt service - SID 1998-3	10,248
Debt service – SID 1997-1	39,800

Recommendation: We recommend that the City budgets expenditures appropriately.

City's Response: See current year finding 19-1.

We wish to express our appreciation to the City personnel for the friendly and enthusiastic help extended to us during the course of our examination.

This information is intended solely for the use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties. If you have any questions concerning the above items, we will be happy to discuss them with you.

Sincerely,

Gilbert & Stewart

GILBERT & STEWART
Certified Public Accountants

EAGLE MOUNTAIN CITY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FY ENDED JUNE 30, 2019

EAGLE
MOUNTAIN

1650 Stagecoach Run, Eagle Mountain, UT 84005
Questions: DIAL 801-789-6601

EAGLE
MOUNTAIN

Engineering Division
2565 North Pony Express Parkway
Eagle Mountain City, Utah 84005
(801) 789-6671

Wednesday, January 22, 2020

City Recorder's Office
Eagle Mountain City
1650 East Stage Coach Run
Eagle Mountain City, UT 84005

SUBJECT: **Evans Ranch plat K-4 out of warranty Bond Release**

City Recorder:

The above referenced subdivision has completed the required one year maintenance period as required in their development agreement. After performing a walkthrough of this subdivision, I would recommend that the city accepts the subdivision as complete and release all bonds placed by the developer and held by the city for this development.

Please contact me should you have any comments, questions, or concerns. Thank you.

Sincerely,

Christopher T. Trusty, P.E.
Engineering Director
Eagle Mountain City

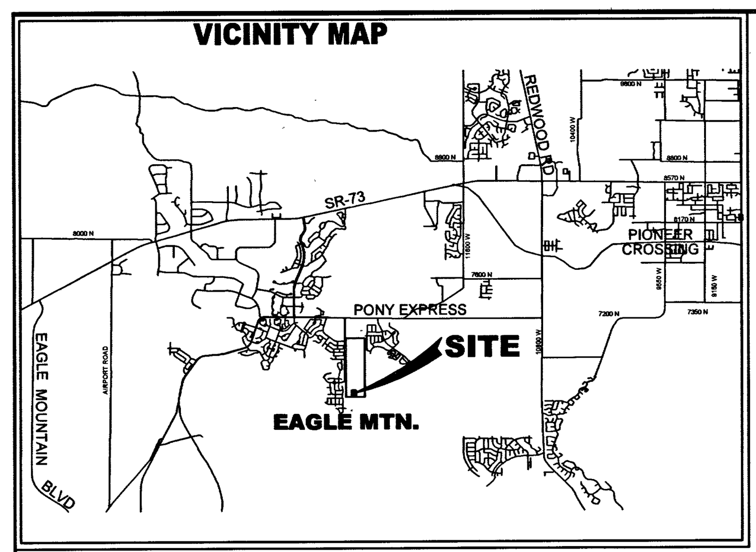
Cc: Fionnuala Kofoed, City Recorder

EVANS RANCH

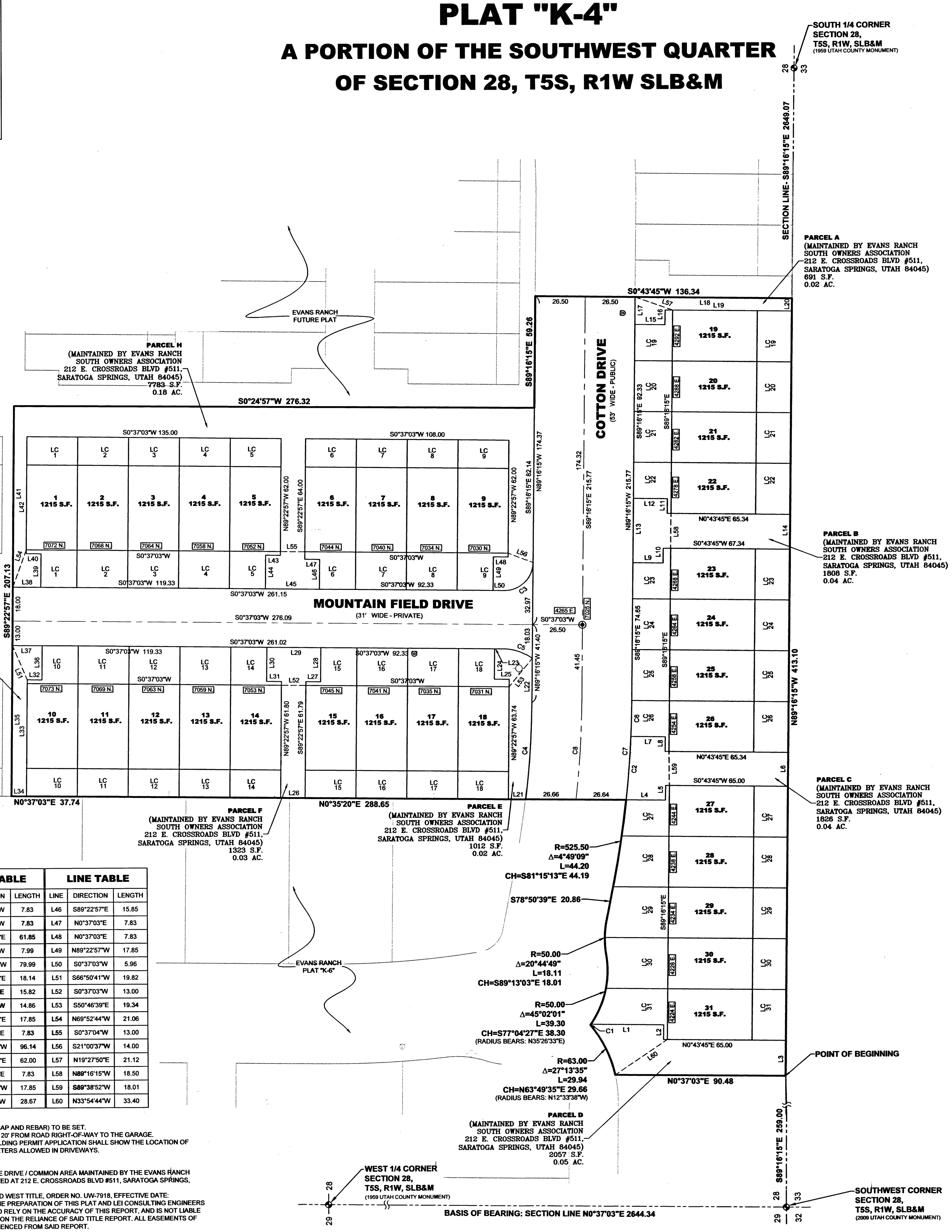
PLAT "K-4"

A PORTION OF THE SOUTHWEST QUARTER OF SECTION 28, T5S, R1W SLB&M

VICINITY MAP



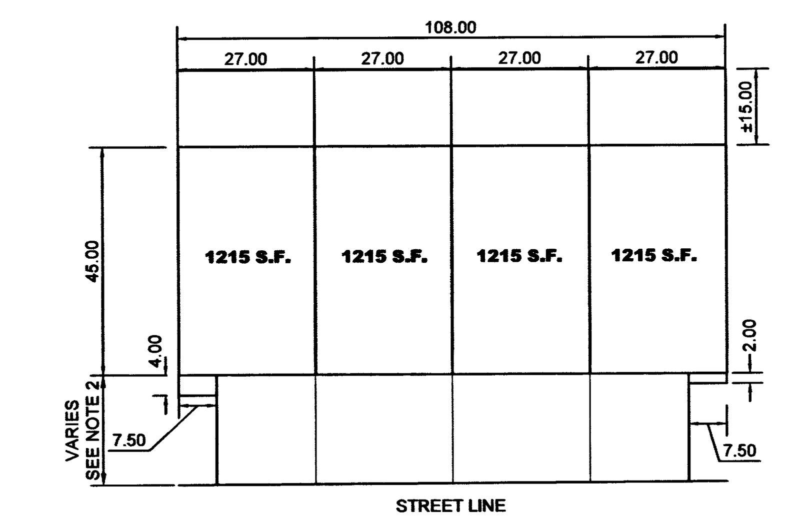
CURVE TABLE				
CURVE	RADIUS	DELTA	LENGTH	CHORD
C1	50.00	0°31'10"	0.45	N54°49'02"W 0.45
C2	525.50	3°40'46"	33.75	N85°30'11"W 33.74
C3	15.00	89°53'18"	23.53	S44°19'36"E 21.19
C4	472.50	6°15'17"	51.58	S86°08'36"E 51.56
C5	25.00	36°58'54"	16.14	N19°06'30"E 15.86
C6	525.50	1°55'41"	17.68	S88°18'24"E 17.68
C7	525.50	5°36'27"	51.43	S86°28'01"E 51.41
C8	499.00	5°54'50"	51.50	S86°18'50"E 51.48



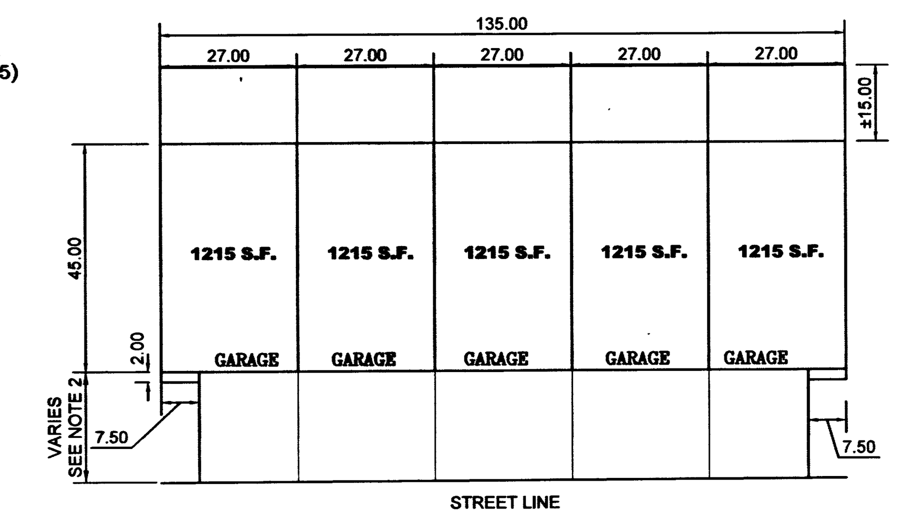
LEGEND	
LIMITED COMMON AREA/PUE	
PRIVATE	
PARCEL A,B,C,D,E,F,G,H & PRIVATE DRIVE COMMON AREA/PUE	

TABULATIONS

ZONE:	R, SFD/SFA
TOTAL AREA:	2.47 ACRES
TOTAL OPEN SPACE	0.40 ACRES
# OF UNITS:	31 UNITS
DENSITY:	12.55 UNITS/ACRE



TYPICAL 4-PLEX



TYPICAL 5-PLEX

15784

LINE TABLE			LINE TABLE			LINE TABLE			LINE TABLE		
LINE	DIRECTION	LENGTH	LINE	DIRECTION	LENGTH	LINE	DIRECTION	LENGTH	LINE	DIRECTION	LENGTH
L1	N0°43'45"E	38.64	L16	S89°16'15"E	7.83	L31	S0°37'03"W	7.83	L46	S89°22'57"E	15.85
L2	S89°16'15"E	7.83	L17	N89°16'15"W	14.62	L32	S0°37'03"W	7.83	L47	N0°37'03"E	7.83
L3	S89°16'18"E	18.81	L18	N0°43'45"E	83.34	L33	S89°22'57"E	61.85	L48	N0°37'03"E	7.83
L4	S0°43'45"W	20.85	L19	S0°43'45"W	67.34	L34	S0°37'03"W	7.99	L49	N89°22'57"W	17.85
L5	S89°16'15"E	7.83	L20	S89°16'15"E	6.78	L35	N89°22'57"W	79.99	L50	S0°37'03"W	5.96
L6	S89°16'15"E	18.00	L21	S0°35'20"W	9.11	L36	S89°22'57"E	18.14	L51	S66°50'41"W	19.82
L7	N0°43'45"E	18.30	L22	S89°16'15"E	23.37	L37	N0°37'03"E	15.82	L52	S0°37'03"W	13.00
L8	S89°16'15"E	7.83	L23	N0°37'03"E	4.86	L38	S0°37'03"W	14.86	L53	S50°46'39"E	19.34
L9	S0°43'45"W	16.00	L24	N89°22'57"W	16.14	L39	S89°22'57"E	17.85	L54	N69°52'44"W	21.06
L10	S89°16'15"E	7.83	L25	S0°37'03"W	7.83	L40	N0°37'03"E	7.83	L55	S0°37'04"W	13.00
L11	S89°16'15"E	7.83	L26	S0°35'20"W	13.00	L41	N89°22'57"W	96.14	L56	S21°00'37"W	14.00
L12	N0°43'45"E	18.00	L27	S0°37'03"W	7.83	L42	S89°22'57"E	62.00	L57	N19°27'50"E	21.12
L13	N89°16'15"W	34.17	L28	S89°22'57"E	18.14	L43	N0°37'03"E	7.83	L58	N89°16'15"W	18.50
L14	S89°16'15"E	18.50	L29	N0°37'03"E	28.67	L44	N89°22'57"W	17.85	L59	S89°38'52"W	18.01
L15	S0°43'45"W	16.00	L30	N89°22'57"W	18.14	L45	S0°37'03"W	28.67	L60	N33°54'44"W	33.40

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office@lei-eng.com
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NOTES:

1. ◉... TYPE II MONUMENT (ALUMINUM CAP AND REBAR) TO BE SET.
2. ALL DRIVEWAYS SHALL BE A MINIMUM 20' FROM ROAD RIGHT-OF-WAY TO THE GARAGE.
3. ALL SITE PLANS SUBMITTED WITH BUILDING PERMIT APPLICATION SHALL SHOW THE LOCATION OF UTILITY CONNECTIONS. NO WATER METERS ALLOWED IN DRIVEWAYS.
4. ...STREET LIGHT
5. ...FIRE HYDRANT
6. PARCELS A,B,C,D,E,F,G,H AND PRIVATE DRIVE / COMMON AREA MAINTAINED BY THE EVANS RANCH SOUTH OWNERS ASSOCIATION LOCATED AT 212 E. CROSSROADS BLVD #511, SARATOGA SPRINGS, UTAH 84045.
7. A TITLE REPORT PREPARED BY UNITED WEST TITLE, ORDER NO. UW-7918, EFFECTIVE DATE: SEPTEMBER 10, 2017, WAS USED IN THE PREPARATION OF THIS PLAT AND LEI CONSULTING ENGINEERS AND SURVEYORS, INC. IS ENTITLED TO RELY ON THE ACCURACY OF THIS REPORT, AND IS NOT LIABLE FOR ERRORS AND OMISSIONS BASED ON THE RELIANCE OF SAID TITLE REPORT. ALL EASEMENTS OF RECORD SHOWN HEREON ARE REFERENCED FROM SAID REPORT.

ROCKY MOUNTAIN POWER APPROVAL

1. PURSUANT TO UTAH CODE ANN § 54-3-27 THIS PLAT CONVEYS TO THE OWNER(S) OR OPERATORS OF UTILITY FACILITIES A PUBLIC UTILITY EASEMENT ALONG WITH ALL THE RIGHTS AND DUTIES DESCRIBED THEREIN.
2. PURSUANT TO UTAH CODE ANN § 17-27A-603(4)(C)(II) ROCKY MOUNTAIN POWER ACCEPTS DELIVERY OF THE PUE AS DESCRIBED IN THIS PLAT AND APPROVES THIS PLAT SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENT AND APPROXIMATES THE LOCATION OF THE PUBLIC UTILITY EASEMENT, BUT DOES NOT WARRANT THEIR PRECISE LOCATION. ROCKY MOUNTAIN POWER MAY REQUIRE OTHER EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT AFFECT ANY RIGHT THAT ROCKY MOUNTAIN POWER HAS UNDER:

(1) A RECORDED EASEMENT OR RIGHT-OF-WAY
(2) THE LAW APPLICABLE TO PRESCRIPTIVE RIGHTS
(3) TITLE 54, CHAPTER 8A, DAMAGE TO UNDERGROUND UTILITY FACILITIES, OR
(4) ANY OTHER PROVISION OF LAW

Del Edwards 10/30/17
ROCKY MOUNTAIN POWER DATE

DIRECT COMMUNICATIONS APPROVAL

DIRECT COMMUNICATIONS CEDAR VALLEY, LLC CERTIFIES THAT IT WILL PROVIDE TELECOMMUNICATIONS SERVICES TO THIS SUBDIVISION UTILIZING THE TRENCHES PROVIDED BY THE DEVELOPER AS PER THE DIRECT COMMUNICATIONS CEDAR VALLEY P.S.C. UTAH NO. 1 TARIFF.

Marjorie Clifford 10/27/17
DIRECT COMMUNICATIONS DATE

DOMINION ENERGY APPROVAL

DOMINION ENERGY APPROVES THE PLAT SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS. DOMINION ENERGY MAY REQUIRE OTHER EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ABROGATION OR WAIVER OF ANY OTHER EXISTING RIGHTS, OBLIGATIONS OR LIABILITIES PROVIDED BY LAW OR EQUITY. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL OR ACKNOWLEDGMENT OF ANY TERMS CONTAINED IN THE PLAT, INCLUDING THOSE SET FORTH IN THE OWNERS DEDICATION AND THE NOTES AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT DOMINION ENERGY'S RIGHT OF WAY DEPARTMENT AT 1-800-366-8532.

APPROVED THIS 27 DAY OF October, 20 17

DOMINION ENERGY GAS COMPANY

BY:

TITLE: Pre-construction

SURVEYOR'S CERTIFICATE

I, CHAD A. POULSEN, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD CERTIFICATE NO. 501182 IN ACCORDANCE WITH TITLE 58, CHAPTER 22, OF UTAH STATE CODE. I FURTHER CERTIFY BY AUTHORITY OF THE OWNER(S), THAT I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED ON THIS PLAT IN ACCORDANCE WITH SECTION 17-23-17, OF SAID CODE, AND HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS, BLOCKS, STREETS, AND EASEMENTS, AND THE SAME HAS, OR WILL BE, CORRECTLY SURVEYED, STAKED, AND MONUMENTED ON THE GROUND AS SHOWN ON THIS PLAT, AND THAT THIS PLAT IS TRUE AND CORRECT.

BOUNDARY DESCRIPTION

A PORTION OF THE SOUTHWEST QUARTER OF SECTION 28, TOWNSHIP 5 SOUTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN, DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT LOCATED S89°16'15"E ALONG THE SECTION LINE 259.00 FEET FROM THE SOUTHWEST CORNER OF SECTION 28, TOWNSHIP 5 SOUTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN; THENCE N0°37'03"E 90.48 FEET; THENCE ALONG THE ARC OF A 63.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT 29.94 FEET (RADIUS BEARS: N12°33'38"W) THROUGH A CENTRAL ANGLE OF 27°13'35"(CHORD: N63°49'35"E 29.66 FEET); THENCE ALONG THE ARC OF A 50.00 FOOT RADIUS NON-TANGENT CURVE TO THE LEFT 39.30 FEET (RADIUS BEARS: N35°26'33"E) THROUGH A CENTRAL ANGLE OF 45°02'01 (CHORD: S77°04'27"E 38.30 FEET); THENCE ALONG THE ARC OF A 50.00 FOOT RADIUS CURVE TO THE RIGHT 18.11 FEET THROUGH A CENTRAL ANGLE OF 20°44'49" (CHORD: S89°13'03"E 18.01 FEET); THENCE S78°50'39"E 20.86 FEET; THENCE ALONG THE ARC OF A 525.50 FOOT RADIUS CURVE TO THE LEFT 44.20 FEET THROUGH A CENTRAL ANGLE OF 4°49'09" (CHORD: S81°15'13"E 44.19 FEET); THENCE N0°35'20"E 288.65 FEET; THENCE N0°37'03"E 37.74 FEET; THENCE S89°22'57"E 207.13 FEET; THENCE S0°24'57"W 276.32 FEET; THENCE S89°16'15"E 59.26 FEET; THENCE S0°43'45"W 136.34 FEET; THENCE N89°16'15"W 413.10 FEET TO THE POINT OF BEGINNING.

CONTAINS: ±2.47 ACRES

ENT 116004:2017 Map # 15784
JEFFERY SMITH
UTAH COUNTY RECORDER
2017 Nov 22 2:57 pm FEE 69.00 BY VP
RECORDED FOR EAGLE MOUNTAIN CITY

Oct. 25, 2017
DATE

SURVEYOR
(See Seal Below)

OWNERS DEDICATION

WE, THE UNDERSIGNED OWNERS OF ALL THE REAL PROPERTY DEPICTED ON THIS PLAT AND DESCRIBED IN THE SURVEYORS CERTIFICATE ON THIS PLAT, HAVE CAUSED THE LAND DESCRIBED ON THIS PLAT TO BE DIVIDED INTO LOTS, STREETS, PARKS, OPEN SPACES, EASEMENTS AND OTHER PUBLIC USES AS DESIGNATED ON THE PLAT AND NOW DO HEREBY DEDICATE UNDER THE PROVISIONS OF 10-9a-607, UTAH CODE, WITHOUT CONDITION, RESTRICTION OR RESERVATION TO EAGLE MOUNTAIN CITY, UTAH, ALL STREETS, WATER, SEWER AND OTHER UTILITY EASEMENTS AND IMPROVEMENTS, OPEN SPACES SHOWN AS PUBLIC OPEN SPACES, PARKS AND ALL OTHER PLACES OF PUBLIC USE AND ENJOYMENT TO EAGLE MOUNTAIN CITY, UTAH TOGETHER WITH ALL IMPROVEMENTS REQUIRED BY THE DEVELOPMENT AGREEMENT BETWEEN THE UNDERSIGNED AND EAGLE MOUNTAIN CITY FOR THE BENEFIT OF THE CITY AND THE INHABITANTS THEREOF.

IN WITNESS THEREOF, I HAVE HEREUNTO SET MY HAND THIS 13th DAY OF November, 20 17.

OWNER(S):

BY: EVANS RANCH LLC, A UTAH LIMITED LIABILITY COMPANY, ITS MANAGER
BY: DAI MANAGERS LLC, A UTAH LIMITED LIABILITY COMPANY, ITS MANAGER
Evans Ranch LLC By DAI Managers, LLC Manager Nate Shipp
BY: NATHAN SHIPP, ITS MANAGER

LIMITED LIABILITY COMPANY ACKNOWLEDGEMENT

STATE OF UTAH
S.S.
COUNTY OF UTAH

ON THIS 13th DAY OF November, A.D. 2017, PERSONALLY APPEARED BEFORE ME , THE UNDERSIGNED NOTARY PUBLIC, NATHAN SHIP, THE MANAGER OF DAI MANAGERS, LLC A UTAH LIMITED LIABILITY COMPANY, THE MANAGER OF EVANS RANCH LLC, A UTAH LIMITED LIABILITY COMPANY AND IS AUTHORIZED TO EXECUTE THE FOREGOING OWNERS DEDICATION FOR AND ON ITS BEHALF AND THAT HE EXECUTED IT IN SUCH CAPACITY.

MINDY DANSIE
NOTARY PUBLIC -STATE OF UTAH
My Comm. Exp 11-19-2020
Commission # 691627

Mindy Dansie
NOTARY PUBLIC FULL NAME: Mindy Dansie
COMMISSION NUMBER: 691627
MY COMMISSION EXPIRES: 11-19-2020
A NOTARY PUBLIC COMMISSIONED IN UTAH

ACCEPTANCE BY LEGISLATIVE BODY

THE City Council OF Eagle Mountain City COUNTY OF UTAH, APPROVES THIS SUBDIVISION AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS; EASEMENTS, AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES FOR THE PERPETUAL USE OF THE PUBLIC THIS 21st DAY OF November, A.D. 20 17

APPROVED BY MAYOR

APPROVED BY CITY ATTORNEY

APPROVED Christopher T Trusty
ENGINEER
(See Seal Below)

ATTEST
CLERK-RECORDER
(See Seal Below)

PLAT "K-4"

EVANS RANCH

SUBDIVISION

EAGLE MOUNTAIN UTAH COUNTY, UTAH

SCALE: 1" = 30'

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CITY-COUNTY ENGINEER SEAL	COUNTY-RECORDER SEAL
STATE OF UTAH CHAD A. POULSEN No. 501182 PROFESSIONAL LAND SURVEYOR 10/25/17		LICENSED PROFESSIONAL ENGINEER No. 266052 CHRISTOPHER TODD TRUSTY 11-16-17 STATE OF UTAH	CORPORATE SEAL EAGLE MOUNTAIN EST. 1996 STATE OF UTAH

SEC 28-5-1W TU-038

EAGLE
MOUNTAIN

Engineering Division
2565 North Pony Express Parkway
Eagle Mountain City, Utah 84005
(801) 789-6671

Thursday, December 19, 2019

City Recorder's Office
Eagle Mountain City
1650 East Stage Coach Run
Eagle Mountain City, UT 84005

SUBJECT: **Spring Run phase "D" plat 2 into warranty Bond Release**

City Recorder:

The above referenced subdivision has completed the all required improvements as of this date. With the approval of the installed infrastructure, we are recommending this subdivision begin the required one year warranty period. A reduced bond letter has been generated; reducing all bond items's which have been completed. A warranty bond for the remaining warranty amount must be issued and maintained until released from the warranty period by the city.

Please contact me should you have any comments, questions, or concerns. Thank you.

Sincerely,

Christopher T. Trusty, P.E.
Engineering Director
Eagle Mountain City

Cc: Fionnuala Kofoed, City Recorder

EAGLE MOUNTAIN

BOND RELEASE REQUEST LETTER
Spring Run phase D plat 2

Engineering Division
2565 North Pony Express Parkway
Eagle Mountain City, Utah 84005
(801) 789-6671

1st Bond Release		
Original Bond Amount:	$	856,526.54
Previous Release Amount:	$	-
Amount to Release this Period:	$	778,660.49
Amount Remaining in Bond :	$	77,866.05

Bond Releases Summary		
#1	$	778,660.49
#2	$	-
#3	$	-
#4	$	-
TOTAL	$	778,660.49

12/19/2019

						QUANTITIES COMPLETED			MONIES RELEASED	
ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT COST	TOTAL	Previous Period	This Period	% to date	This Period	To Date
1	**ROADWAY IMPROVEMENTS**									
a	3 inch Surface Course	71971.8	SF	$1.22	$87,805.60	0	71971.8	100%	$87,805.60	$87,805.60
b	6 inch Road base(also behind curb)	82961.4	SF	$0.84	$69,687.58	0	82961.4	100%	$69,687.58	$69,687.58
c	9 inch sub-base(e-fill)9behind curb)	69134.5	SF	$0.57	$39,406.67	0	69134.5	100%	$39,406.67	$39,406.67
d	30" curb & gutter	3696.5	LF	$18.80	$69,494.20	0	3696.5	100%	$69,494.20	$69,494.20
e	Sidewalk	25901.4	SF	$4.00	$103,605.60	0	25901.4	100%	$103,605.60	$103,605.60
f	ADA ramps	6	EA	$443.00	$2,658.00	0	6	100%	$2,658.00	$2,658.00
g	Street signs	3	EA	$400.00	$1,200.00	0	3	100%	$1,200.00	$1,200.00
h	Stop signs	3	EA	$400.00	$1,200.00	0	3	100%	$1,200.00	$1,200.00
i	Saw cut asphalt	39	SF	$7.07	$275.73	0	39	100%	$275.73	$275.73
j	Asphalt trail	11050.5	SF	$4.15	$45,859.58	0	11050.5	100%	$45,859.58	$45,859.58
2	**CULINARY WATER**									
a	8" culinary water c-900	1689.5	LF	$35.30	$59,639.35	0	1689.5	100%	$59,639.35	$59,639.35
b	12" culinary water c-900	354.5	LF	$43.70	$15,491.65	0	354.5	100%	$15,491.65	$15,491.65
c	Fire Hydrant	4	EA	$5,847.00	$23,388.00	0	4	100%	$23,388.00	$23,388.00
d	8" gate valves	19.5	EA	$2,011.00	$39,214.50	0	19.5	100%	$39,214.50	$39,214.50
e	Hot tap/connect to existing water	0.5	EA	$5,518.00	$2,759.00	0	0.5	100%	$2,759.00	$2,759.00
f	3/4 inch water service	29	EA	$1,192.00	$34,568.00	0	29	100%	$34,568.00	$34,568.00
g	2" blow off	1	EA	$1,483.00	$1,483.00	0	1	100%	$1,483.00	$1,483.00
3	**STORM DRAIN**									
a	15" RCP	1037.5	LF	$37.60	$39,010.00	0	1037.5	100%	$39,010.00	$39,010.00
b	Curb Inlet	3.5	EA	$2,645.00	$9,257.50	0	3.5	100%	$9,257.50	$9,257.50
c	60" manholes	6.5	EA	$3,340.00	$21,710.00	0	6.5	100%	$21,710.00	$21,710.00
d	Combo box	4.5	EA	$5,085.00	$22,882.50	0	4.5	100%	$22,882.50	$22,882.50
e	18" RCP	139.5	LF	$44.90	$6,263.55	0	139.5	100%	$6,263.55	$6,263.55
f	21" RCP	32.5	LF	$78.00	$2,535.00	0	32.5	100%	$2,535.00	$2,535.00
4	**SEWER**									
a	8" Sewer pipe	1617	LF	$20.50	$33,148.50	0	1617	100%	$33,148.50	$33,148.50
b	60" Sewer manhole	2	EA	$2,560.00	$5,120.00	0	2	100%	$5,120.00	$5,120.00
c	48" Sewer manhole	8	EA	$825.00	$6,600.00	0	8	100%	$6,600.00	$6,600.00
d	4" service	29	EA	$1,166.00	$33,814.00	0	29	100%	$33,814.00	$33,814.00
e	Core existing manhole	0.5	EA	$1,166.00	$583.00	0	0.5	100%	$583.00	$583.00
	TOTAL CONSTRUCTION COST				**$778,660.49**					
	10% Bond Coverage				$77,866.05		Released this Period		$778,660.49	
	TOTAL BOND AMOUNT:				**$856,526.54**					

Christopher T. Trusty 12/19/19

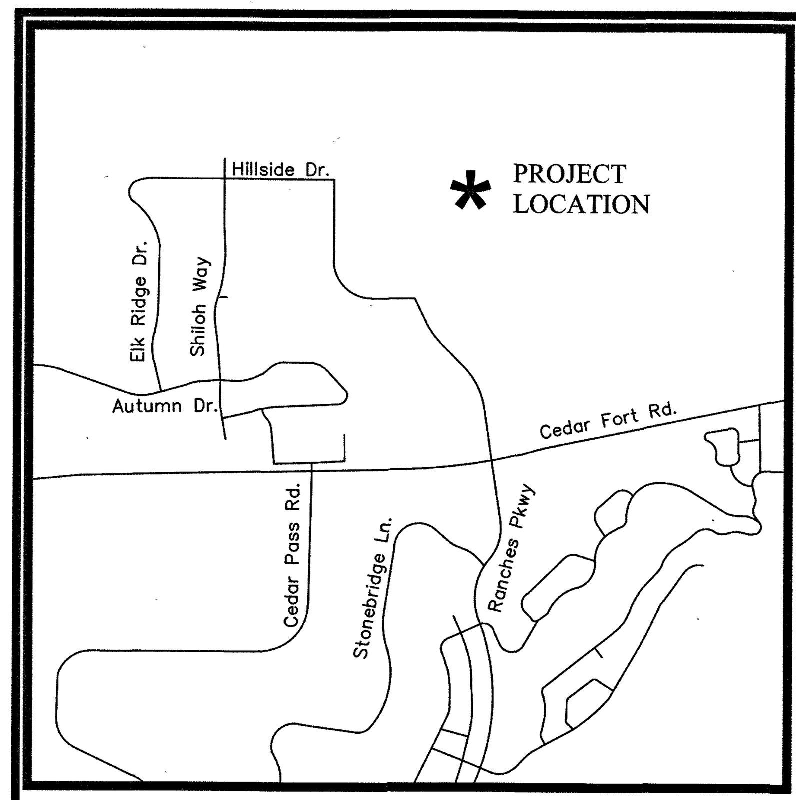
Christopher T. Trusty P.E.
Engineering Director

Date

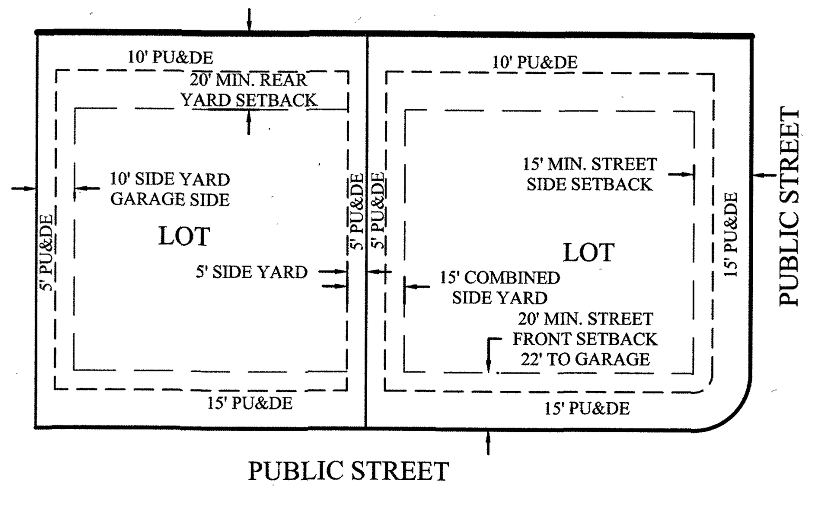
Robert Ballif 12/19/19

Robert Ballif
Engineering Tech. 1

Date



VICINITY MAP
N.T.S



TYPICAL BUILDING SETBACKS
N.T.S.

NOTES:

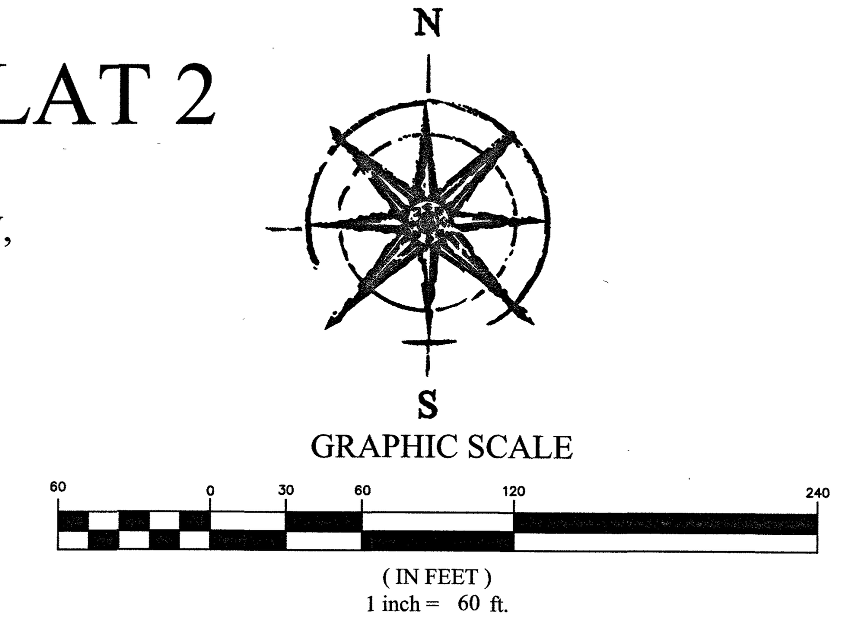
1. STREET MONUMENT TO BE SET
2. #5 REBAR AND CAP (FOCUS ENG) TO BE SET AT ALL LOT CORNERS. LEAD PLUGS TO BE SET IN THE TOP BACK OF CURB ON THE PROJECTION OF SIDE LOT LINES.
3. P.U. & D.E. = PUBLIC UTILITY & DRAINAGE EASEMENT
4. PARCEL A IS HEREBY DEDICATED TO EAGLE MOUNTAIN CITY

SITE TABULATIONS

- TOTAL # OF LOTS: 34 LOTS
- TOTAL ACREAGE: 14.26 ACRES
- TOTAL ACREAGE IN LOTS: 7.46 ACRES
- TOTAL ROAD ACREAGE 2.46 ACRES
- TOTAL OPEN SPACE: 4.30 ACRES
- TOTAL IMPROVED OPEN SPACE: 0.00 ACRES
- TOTAL ACREAGE IN ROW: 2.46 ACRES
- AVERAGE LOT SIZE: 0.22 ACRES OR 9,583.20 SQFT.
- LARGEST LOT SIZE: 0.30 ACRES
- SMALLEST LOT SIZE: 0.18 ACRES
- OVERALL DENSITY: 2.38 UNITS/ACRE

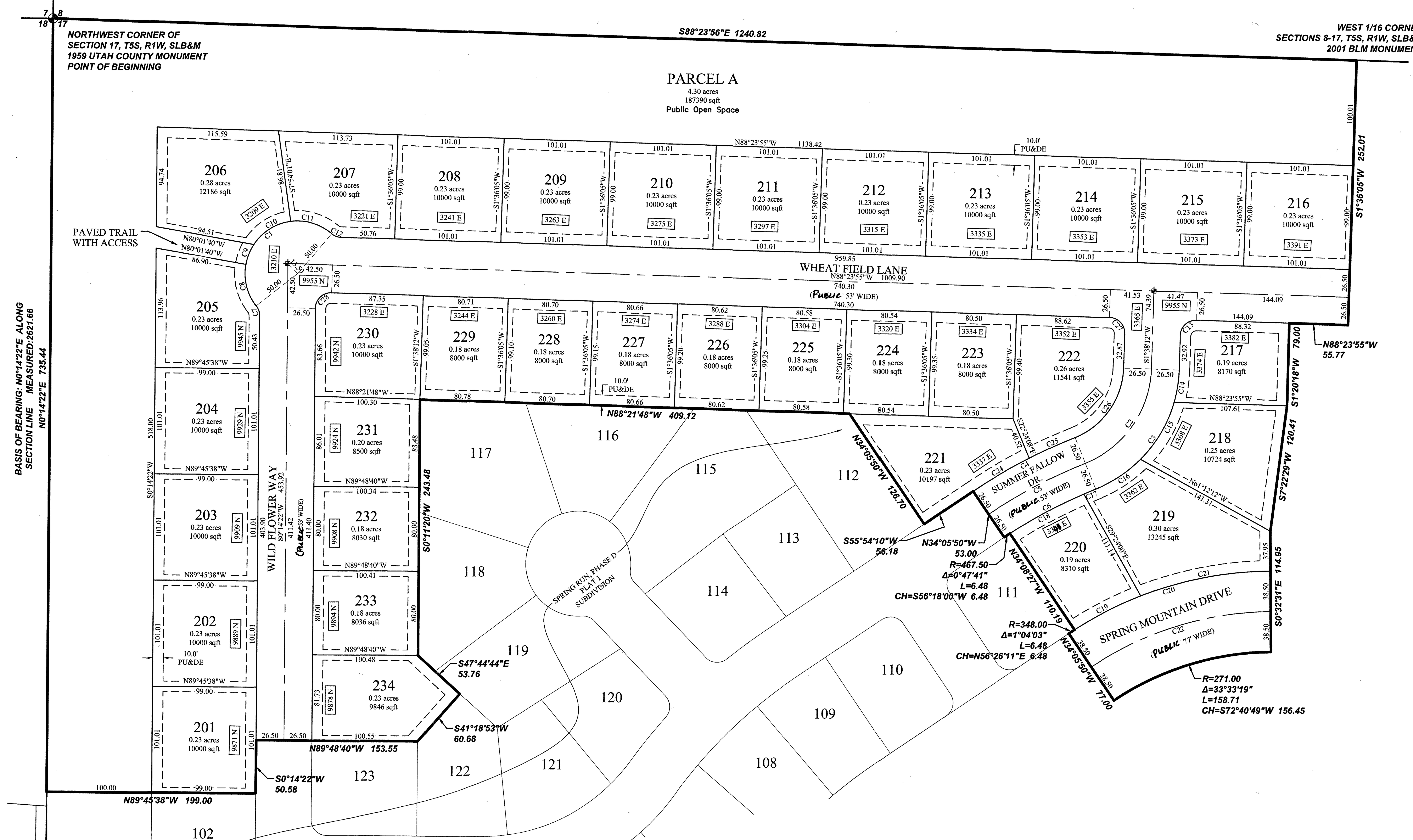
SPRING RUN PHASE D, PLAT 2

LOCATED IN THE NW1/4 OF SECTION 17, T5S, R1W,
SALT LAKE BASE & MERIDIAN
EAGLE MOUNTAIN CITY, UTAH COUNTY, UTAH



LEGEND

BOUNDARY
SECTION LINE
EASEMENT
BUILDING SETBACK
EXISTING PROPERTY LINE
LOT LINE
CENTER LINE
P.U.E. (PUBLIC UTILITY EASEMENT)
SECTION MONUMENT (FOUND)
STREET MONUMENT (TO BE SET)



CURVE	RADIUS	DELTA	LENGTH	CHORD DIRECTION	CHORD LENGTH
C1	50.00	168°10'58"	146.77	S45°55'14"W	99.47
C2	100.00	66°21'16"	115.81	N34°48'50"E	109.45
C3	126.50	66°21'16"	146.50	N34°48'50"E	138.45
C4	520.50	12°05'18"	109.82	S61°56'49"W	109.61
C5	494.00	12°05'18"	104.23	S61°56'49"W	104.03
C6	467.50	12°05'18"	98.63	S61°56'49"W	98.45
C7	15.00	38°24'38"	10.06	N18°57'57"W	9.87
C8	50.00	48°08'35"	42.01	N14°05'58"W	40.79
C9	50.00	23°34'41"	20.58	N21°45'40"E	20.43
C10	50.00	48°32'57"	42.37	N57°49'30"E	41.11
C11	50.00	47°54'44"	41.81	S73°56'39"E	40.60
C12	15.00	38°24'38"	10.06	S69°11'36"E	9.87
C13	15.00	89°57'53"	23.55	S46°37'08"W	21.21
C14	126.50	14°13'41"	31.41	S08°45'03"W	31.33
C15	126.50	28°48'31"	63.60	S30°16'08"W	62.94
C16	126.50	23°19'04"	51.48	S56°19'56"W	51.13
C17	467.50	1°29'57"	12.23	S67°14'29"W	12.23
C18	467.50	9°47'40"	79.92	S61°35'40"W	79.82
C19	348.00	11°40'09"	70.88	N62°48'17"E	70.75
C20	348.00	33°33'19"	203.81	S72°40'49"W	200.91
C21	348.00	20°49'07"	126.45	N79°02'55"E	125.75
C22	309.50	33°33'19"	181.26	S72°40'49"W	178.68
C24	520.50	6°48'07"	61.79	N59°18'13"E	61.76
C25	520.50	5°17'11"	48.02	N65°20'52"E	48.01
C26	73.50	66°21'16"	85.12	N34°48'50"E	80.44
C27	15.00	90°02'07"	23.57	N43°22'52"W	21.22
C28	15.00	91°21'43"	23.92	S45°55'14"W	21.46

Curve Table

SURVEYOR'S CERTIFICATE

I, Spencer Llewelyn, do hereby certify that I am a Professional Land Surveyor, and that I hold Certificate No. 10516507 in accordance with Title 58, Chapter 22 of Utah State Code. I further certify by authority of the owners(s) that I have completed a Survey of the property described on this Plat in accordance with Section 17-23-17 of said Code, and have subdivided said tract of land into lots, blocks, streets, and easements, and the same has, or will be correctly surveyed, staked and monumented on the ground as shown on this Plat, and that this Plat is true and correct.

Spencer Llewelyn
Professional Land Surveyor
Certificate No. 10516507

09/05/19
Date

BOUNDARY DESCRIPTION

A portion of the NW1/4 of Section 17, Township 5 South, Range 1 West, Salt Lake Base and Meridian, Eagle Mountain, Utah, more particularly described as follows:

Beginning at the Northwest Corner of Section 17, T5S, R1W, SLB&M (Basis of Bearing: S0°14'22"W along the Section line between the West 1/4 Corner and Northwest Corner of Section 17, T5S, R1W, SLB&M); thence S88°23'56"E along the Section line 1,240.82 feet; thence S01°36'05"W 252.01 feet; thence N88°23'55"W 55.77 feet; thence S01°20'18"W 79.00 feet; thence S07°22'29"W 120.41 feet; thence S00°32'31"E 114.95 feet; thence Westerly along the arc of a non-tangent curve to the left having a radius of 271.00 feet (radius bears: S00°32'31"E) a distance of 158.71 feet through a central angle of 33°33'19" Chord: S72°40'49"W 156.45 feet; thence N34°05'50"W 77.00 feet to a point on the Southerly line of Lot 111, SPRING RUN PHASE D, PLAT 1, according to the Official Plat thereof recorded February 13, 2019 as Entry No 12166:2019 in the Office of the Utah County Recorder; thence along said plat the following 13 (thirteen) courses: 1) Northeasterly along the arc of a non-tangent curve to the right having a radius of 348.00 feet (radius bears: S34°05'50"E) a distance of 6.48 feet through a central angle of 01°04'03" Chord: N56°26'11"E 6.48 feet; 2) N34°08'27"W 110.19 feet; 3) Southwesterly along the arc of a non-tangent curve to the left having a radius of 467.50 feet (radius bears: S33°18'10"E) a distance of 6.48 feet through a central angle of 00°47'41" Chord: S56°18'00"W 6.48 feet; 4) N34°05'50"W 53.00 feet; 5) S55°54'10"W 56.18 feet; 6) N34°05'50"W 126.70 feet; 7) N88°21'48"W 409.12 feet; 8) S00°11'20"W 243.48 feet; 9) S47°44'44"E 53.76 feet; 10) S41°18'53"W 60.68 feet; 11) N89°48'40"W 153.55 feet; 12) S00°14'22"W 50.58 feet; 13) N89°45'38"W 199.00 feet to the Section line; thence N00°14'22"E along the Section line 735.44 feet to the point of beginning.

Contains: 14.26 acres+/-

OWNER'S DEDICATION

WE, THE UNDERSIGNED OWNERS OF ALL THE REAL PROPERTY DEPICTED ON THIS PLAT AND DESCRIBED IN THE SURVEYOR'S CERTIFICATE ON THIS PLAT, HAVE CAUSED THE LAND DESCRIBED ON THIS PLAT TO BE DIVIDED INTO LOTS, STREETS, PARKS, OPEN SPACES, EASEMENTS AND OTHER PUBLIC USES AS DESIGNATED ON THE PLAT AND NOW DO HEREBY DEDICATE UNDER THE PROVISIONS OF 10-9A-607, UTAH CODE, WITHOUT CONDITION, RESTRICTION OR RESERVATION TO EAGLE MOUNTAIN CITY, UTAH, ALL STREETS, WATER, SEWER AND OTHER UTILITY EASEMENTS AND IMPROVEMENTS, OPEN SPACES SHOWN AS PUBLIC OPEN SPACES, PARKS AND ALL OTHER PLACES OF PUBLIC USE AND ENJOYMENT TO EAGLE MOUNTAIN CITY, UTAH TOGETHER WITH ALL IMPROVEMENTS REQUIRED BY THE DEVELOPMENT AGREEMENT BETWEEN THE UNDERSIGNED AND EAGLE MOUNTAIN CITY FOR THE BENEFIT OF THE CITY AND THE INHABITANTS THEREOF.

OWNER(S):
PRINTED NAME OF OWNER: Ralph B. Johnson 5/9/19
AUTHORIZED SIGNATURE(S)

ACKNOWLEDGMENT

ON THE 5th DAY OF September, 2019, PERSONALLY APPEARED BEFORE ME THE PERSONS SIGNING THE FOREGOING OWNERS DEDICATION KNOWN TO ME TO BE AUTHORIZED TO EXECUTE THE FOREGOING OWNERS DEDICATION FOR AND ON BEHALF OF THE OWNERS WHO DULY ACKNOWLEDGE TO ME THAT THE OWNERS DEDICATION WAS EXECUTED BY THEM ON BEHALF OF THE OWNERS.

MY COMMISSION EXPIRES 6-5-2023
NOTARY PUBLIC SIGNATURE

#705990
COMMISSION NUMBER
IN UTAH

Andrea Nelson
PRINTED FULL NAME OF NOTARY

LIMITED LIABILITY ACKNOWLEDGMENT

MAP# 16912
ENT 2976:2020 Map # 1691
JEFFERY SMITH
UTAH COUNTY RECORDER
2020 Jan 09 12:56 pm FEE 120.00 BY U
RECORDED FOR EAGLE MOUNTAIN CITY

STATE OF UTAH
S.S.
COUNTY OF ________

ON THE ___ DAY OF ______________ A.D. 20___ PERSONALLY APPEARED BEFORE ME , THE UNDERSIGNED NOTARY PUBLIC, IN AND FOR THE COUNTY OF ______________, IN SAID STATE OF UTAH, ______________________, WHO AFTER BEING DULY SWORN, ACKNOWLEDGED TO ME THAT HE/SHE IS THE ____________________ OF __________________ L.L.C., A UTAH L.L.C. AND THAT HE/SHE SIGNED THE OWNER'S DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID LIMITED LIABILITY COMPANY FOR THE PURPOSES THEREIN MENTIONED.

MY COMMISSION EXPIRES:____________
A NOTARY PUBLIC COMMISSIONED IN UTAH RESIDING IN __________ COUNTY

MY COMMISSION No.______________
PRINTED FULL NAME OF NOTARY

ACCEPTANCE BY LEGISLATIVE BODY

THE CITY COUNCIL OF EAGLE MOUNTAIN CITY, COUNTY OF UTAH, APPROVES THIS SUBDIVISION AND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, EASEMENTS, AND OTHER PARCELS OF LAND INTENDED FOR PUBLIC PURPOSES FOR THE PERPETUAL USE OF THE PUBLIC THIS 25 DAY OF November, 2019.

APPROVED BY MAYOR
APPROVED BY CITY ATTORNEY
APPROVED BY CITY ENGINEER
(SEE SEAL BELOW)
ATTEST BY CITY RECORDER
(SEE SEAL BELOW)

16912

DOMINION ENERGY

QUESTAR GAS COMPANY dba DOMINION ENERGY UTAH, HEREBY APPROVES THIS PLAT SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS. DOMINION ENERGY UTAH MAY REQUIRE ADDITIONAL EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ABROGATION OR WAIVER OF ANY OTHER EXISTING RIGHTS, OBLIGATIONS OR LIABILITIES INCLUDING PRESCRIPTIVE RIGHTS AND OTHER RIGHTS, OBLIGATIONS OR LIABILITIES PROVIDED BY LAW OR EQUITY. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL OR ACKNOWLEDGEMENT OF ANY TERMS CONTAINED IN THE PLAT, INCLUDING THOSE SET FORTH IN THE OWNERS DEDICATION OR THE NOTES, AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OR CONDITIONS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT DOMINION ENERGY UTAH'S RIGHT-OF-WAY DEPARTMENT AT 800-366-8532.

QUESTAR GAS COMPANY
dba DOMINION ENERGY UTAH

APPROVED THIS 9 DAY OF September A.D. 2019
BY Beverly Eldridge
TITLE Pre-Con Specialist

ROCKY MOUNTAIN POWER

1. Pursuant to Utah Code Ann § 54-3-27 this plat conveys to the owner(s) or operators of utility facilities a public utility easement along with all the rights and duties described therein.
2. Pursuant to Utah Code Ann § 17-27a-603(4)(c)(ii) Rocky Mountain Power accepts delivery of the PUE as described in this plat and approves this plat solely for the purpose of confirming that the plat contains public utility easements and approximates the location of the public utility easements, but does not warrant their precise location. Rocky Mountain Power may require other easements in order to serve this development. This approval does not affect any right that Rocky Mountain Power has under
   (1) A recorded easement or right-of-way
   (2) The law applicable to prescriptive rights
   (3) Title 54, Chapter 8a, Damage to Underground Utility Facilities, or
   (4) Any other provision of law

ROCKY MOUNTAIN POWER 9/9/19
DATE

DIRECT COMMUNICATIONS

Direct Communications Cedar Valley, LLC certifies that it will provide telecommunications services to this subdivision utilizing the trenches provided by the developer as per the Direct Communications Cedar Valley P.S.C. Utah No. 1 Tariff.

DIRECT COMMUNICATIONS 9/9/19
DATE

SPRING RUN PHASE D, PLAT 2

SUBDIVISION
LOCATED IN THE NW 1/4 OF SECTION 17, T5S, R1W,
SALT LAKE BASE & MERIDIAN
EAGLE MOUNTAIN CITY, UTAH COUNTY, UTAH

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CITY-COUNTY ENGINEER SEAL	COUNTY RECORDER SEAL
PROFESSIONAL LAND SURVEYOR No. 10516507 SPENCER W. LLEWELYN 9/05/19 STATE OF UTAH		LICENSED PROFESSIONAL ENGINEER No. 266052 CHRISTOPHER TODD TRUSTY 9-11-19 STATE OF UTAH	CORPORATE SEAL EAGLE MOUNTAIN EST. 1996 STATE OF UTAH

SEC 17-5-1W TU-038

EAGLE MOUNTAIN

EAGLE MOUNTAIN CITY
CITY COUNCIL MEETING
FEBRUARY 4, 2020

TITLE:	Pony Express Widening Project Change Order #4 - Knife River Construction
ITEM TYPE:	Change Order
FISCAL IMPACT:	$240,454.35
APPLICANT:	Chris Trusty

GENERAL PLAN DESIGNATION	CURRENT ZONE	ACREAGE	COMMUNITY

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Chris Trusty, Public Works

RECOMMENDATION:
Staff recommends that the City Council approves Change Order #4, for the Pony Express Widening Project, in the amount of $240,454.35, for Knife River Construction.

BACKGROUND:
As we have started the process to close out this contract, there are a few change orders that had not gone through the approval process. The contractor still has a few minor punch list items to complete prior to final payment. The change order represents the following increases:

CO#26- additional storm drain improvements west of 800 West $29,450.75
CO#27- electrical infrastructure traffic signals at Silverlake and Thunder Blvd- $6,450.00
CO#28- Repairs on trench failures; Increased quantities of materials removed by Jr High- $204,553.60

This project is being funded by MAG. Additional funding was secured to cover increased cost to repair the failed trench section. The City Council has approved a contract with Kenny Seng for the repair work.

Attachments:

EAGLE MOUNTAIN
CITY COUNCIL MEETING MINUTES

January 21, 2020, 3:00 p.m.
Eagle Mountain City Council Chambers
1650 East Stagecoach Run, Eagle Mountain, Utah 84005

3:00 P.M. CITY COUNCIL OATH OF OFFICE – CITY COUNCIL CHAMBERS

City Recorder Fionnuala Kofoed administered the oath of office to newly elected Councilmembers Colby Curtis, Jared Gray, and Carolyn Love.

4:00 P.M. WORK SESSION – CITY COUNCIL CHAMBERS

ELECTED OFFICIALS PRESENT: Mayor Tom Westmoreland, Councilmembers Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love.

CITY STAFF PRESENT: Ifo Pili, City Administrator; Paul Jerome, Assistant City Administrator/Finance Director; Fionnuala Kofoed, City Recorder; Lianne Pengra, Deputy Recorder; Steve Mumford, Community Development Director; Michael Hadley, Planning Manager; Chris Trusty, City Engineer; Linda Peterson, Communications Director; Aaron Sanborn, Economic Development Director; Evan Berrett, Senior Management Analyst; Jeff Weber, Fleet and Facilities Operations Director; Mack Straw, Public Utilities Manager; Zac Hilton, Streets and Storm Drain Manager; Brad Hickman, Parks and Recreation Director; Maria Loza, Utility Billing Supervisor; Robert Ballif, Engineering Assistant; Ross Fowlks, Fire Chief, and Eric McDowell, Deputy Sheriff.

Mayor Westmoreland called the meeting to order at 4:04 p.m.

1. CITY ADMINISTRATOR INFORMATION ITEMS

1.A. RECOGNITION - Volunteer Awards from the Lt. Governor's Office in Partnership with the Utah Commission on Service and Volunteerism.

Mayor Westmoreland presented volunteer awards from the Lt. Governor's Office in partnership with the Utah Commission on Service and Volunteerism to Dave Becar, HAM and Radio Coordinator, Anjanel Larsen, Be Ready Eagle Mountain Program Coordinator, Bill Lindsay, CERT Coordinator, and Joye Roberts, Senior Citizen Advisory Council Chair. The awards were received for volunteering over one hundred hours to community programs, with the exception of Ms. Roberts, who has volunteered over one thousand hours as the Senior Citizen Advisory Council Chair.

1.B. PRESENTATION - Eagle Mountain Arts Alliance Update

City Administrator Ifo Pili introduced Kayla Young, Eagle Mountain Arts Alliance Executive Director.

Ms. Young thanked the City Council for their support of the Eagle Mountain Arts Alliance. She informed the Council of the businesses and organizations the Arts Alliance has worked with over the last year and discussed the events the Arts Alliance produced in 2019 as well as the planned events for 2020.

1.C. PRESENTATION - Eagle Mountain Chamber of Commerce Update

Mr. Pili introduced Holly Harward, Eagle Mountain Chamber of Commerce Director.

Ms. Harward said the Chamber has 63 more members than existed in July 2019. The Chamber now has a tiered membership program, instead of membership based on the business's number of employees. A $10,000 grant, sponsored by Facebook, is available through the Chamber for a small business member, and the Chamber has a new scholarship for local high school students. The Chamber provides bags, which include items from members for new residents.

Ms. Harward said the Chamber will host a luncheon Thursday at Garden near the Green, and stated she is working with Economic Development Director Aaron Sanborn to take over the ladder sign program.

2. CONCEPT PLAN

2.A. Ault Farms Concept Plan

Applicant Bronson Tatton explained this project covers 750 acres and is located across Pony Express Parkway from the City's Community Development Building. He presented other projects throughout the state with a 750-acre overlay to display the overall size of the project and explained how the concept plan aligns with the City's General Plan. He stated the concept plan has been broken into five residential villages and one technology village.

Applicant Pete Evans stated their intent is to provide connectivity within the project, as well as to other areas of the City, with multi-use trails. He said the Planning Commission expressed a desire that the higher density be more spread out, and explained the applicants want to work with the Council and the Planning Commission to include amenities and features the City desires.

Councilmember Gray asked if the master development agreement for this project has been approved. Mr. Evans explained they provided a draft master development agreement, as this project covers such a large piece of property.

Councilmember Gray stated his preference that the concept plan align better with the General Plan, specifically with the Business Park/Light Industry designation.

Councilmember Clark agreed that the plan needs to align with designations in the General Plan. She stated 7.3 units per acre is a higher density then she would like in this area of the City, as the road infrastructure is not in place for that level of density. She expressed concern with the proposed exchange of school district or church property for allowed density, as well as the proposed option that property reverts to the Residential zone after a determined period of time, if not developed. She commended the design of unit elevations and variety of homes the applicant presented.

Councilmember Love stated she liked the location of the commercial area and stated it makes sense to have a clustered townhome section near commercial or industrial areas. She expressed concern that the plan removes industrial area, as well as the proposed option that property will revert to the Residential zone if not developed after a certain point in development. She stated the General Plan does not allow the proposed number of townhomes.

Councilmember Burnham stated she appreciates the variety presented, but agreed that there are too many townhomes in this project. She stated the plan should align better with the City's General Plan's Business Park/Light Industry designation, and agreed with the proposed unit trade for school and church property. She said she does like the commercial plan and would approve of property reverting to the Residential zone if the commercial area is increased.

Councilmember Curtis said the plan needs to meet the intent of the City's Municipal Code and General Plan. He stated he would not approve of the land reverting to the Residential zone, as the City does not need additional residential property. He expressed concern that the zones included in the proposed plan are custom zones the applicant created, and are not included in the City's Municipal Code. He stated similar concerns regarding the proposed park requirements.

3. AGENDA REVIEW

13. CHANGE ORDER

13.A. Pony Express Parkway Widening Project Change Order #2 - Kenny Seng Construction

City Engineer Chris Trusty explained the first change order included an increase of $2,000,000 as an estimate for the extension of the Pony Express Parkway widening project. The final total is approximately $220,000 over the original change order. This change order will cover the additional cost of the widening project, as well as work needed on a waterline trench.

15. PRELIMINARY PLAT

15.A. Overland Phase D - Preliminary Plat

Councilmember Curtis expressed concern that the approved agreement allows for 71 cluster lots with reduced requirements, but the proposed preliminary plat has 85 cluster lots.

Community Development Director Steve Mumford explained the approved plan lists a maximum number of units, which this plan complies with. He stated he will research the approved master development agreement and present information during the policy session. He stated Bryon Prince with Ivory Homes will attend the policy session and can address concerns at that time, if the item is placed as a scheduled item.

Councilmember Gray asked if a final design of Airport Road has been determined, as it will affect lots in this preliminary plat.

Mr. Mumford explained staff recently received the design for Airport Road's future alignment and Mr. Prince has committed to working with the City regarding the three or four lots affected by the alignment. This portion of the plan will be the final area developed.

Councilmember Curtis requested this item be removed from the consent agenda and placed as a scheduled item for further discussion.

16. ORDINANCES/PUBLIC HEARINGS

16.A. ORDINANCE/PUBLIC HEARING - An Ordinance of Eagle Mountain City, Utah, Approving the Third Amendment to the Fiscal Year 2019-2020 Budget.

Assistant City Administrator/Finance Director Paul Jerome explained the amendment to the General Fund includes $3,000 for a needed operating system upgrade, and an increase of $40,000 for a Digital Media Specialist; this increase covers salary and benefits for the remainder of the current fiscal year.

Mr. Jerome explained the proposed changes in the Capital Projects Fund include the change order discussed previously, $60,000 for the design of Airport Road, and Facebook infrastructure. This item has been carried over from the previous fiscal year and will be reimbursed by Facebook.

Councilmember Gray asked what the Digital Media Specialist job duties will be and who has been performing these duties. Communications Director Linda Peterson explained the duties include videography, graphic design, and digital communication; this individual who fills this position will create and develop the visual representation of City communication. She and Management Analyst Evan Berrett have been performing these duties; however, the growth of the City has prompted the need for additional staff.

Mayor Westmoreland explained the City wants to utilize all form of media, and the video component is missing from the City's communications. The position will be somewhat journalistic in nature.

Councilmember Clark stated she would like City Council meeting videos to include the documents under discussion, and asked if this position could facilitate this.

Ms. Kofoed explained that can be put in place with the proper software and hardware. She stated the individual who fills this position may have knowledge of that type of program, but likely would not manage the recording process. She said the initial request from the Council was to livestream City Council meetings, which Granicus provides. If the Council desires more features, additional equipment, programs, and staffing will be necessary.

Councilmember Clark said City staff work in multiple departments and positions; she asked if the individual who fills this role can attend City Council meetings to facilitate updated software and hardware to provide the video she is describing.

Ms. Kofoed stated the current City Council recording program cannot provide more than is currently in use; staff can look into costs of updated software and hardware for future fiscal year budgets.

Mr. Pili explained staff has been exploring options for this position for over a year, and the City has worked with consultants to determine the best option to provide the needed services. Hiring or contracting with an individual simply to produce and manage the City's podcasts would cost at least $100,000. He explained Mr. Berrett spends half of his time on these duties, which is not the best use of his talents.

Councilmember Curtis explained many residents simply do not know what is happening with the City and people receive information though many forms of media. The City's communication lacks a video component; this will provide communication options to a large group of residents who do not obtain information through the current channels.

Councilmember Gray stated the City has done a great job communicating with residents; however, he would prefer $40,000 be used for transportation infrastructure instead of for communication regarding transportation.

Ms. Peterson explained the scope of the position is greater than may be understood. She and Mr. Berrett create content on a daily basis. They work to create proactive, not reactionary content. Her position is 24 hours a day, and the City has grown to the point where she needs support. She is not able to perform her duties, as well as create all of the City's graphic design, videography, and photography. This position will benefit all City departments, not only the Communications Department.

Councilmember Gray stated his desire is to ensure this position is needed for the City, and not simply one staff wants. Councilmember Curtis stated proactive communication is essential.

Mr. Pili explained if the Council's expectations of Ms. Peterson's department are that it remains as it currently operates, the position is not needed; however, if the Council desires to see the City's communication become more robust, this position is a necessity.

Councilmember Gray asked if the City has the funds for this position and asked if it is right for the City to use funds for this position. Mr. Pili said the City does have the funds for the position and explained the budgeted amount for a full-time employee is far less than the cost to contract out for the duties this position encompasses.

16.B. ORDINANCE/PUBLIC HEARING - An Ordinance of Eagle Mountain City, Utah, Amending the Eagle Mountain Municipal Code Chapter 17.80 Sign Regulations and Sign Permits.

Planning Manager Mike Hadley explained the applicant-proposed amendment to Municipal Code allows for temporary inflatable signs for advertising business openings or other special events for fifteen days each calendar quarter. It was presented to the City Council in December and was tabled to allow staff to amend the language.

Councilmember Love stated the changes made to right-of-way and on-premise signs include language that was not discussed in previous Council meetings, and expressed concern regarding allowing signs for sixty consecutive days. Councilmember Curtis asked if the applicant requested changes other than to the inflatable special event signs.

Applicant Isaac Patterson stated he did not request additional changes and explained the signs that are allowed to be posted for sixty days would be for grand opening events, which are one-time events.

Councilmember Love stated right-of-way special events signs are smaller than 32 square feet and typically, multiple signs are posted. She stated many restrictions in the previous Municipal Code are no longer included.

Councilmember Clark said she agreed with Councilmember Love and stated she would prefer the item be tabled for further adjustments.

17. PARKWAY CROSSROADS/PUBLIC HEARING

17.A. MOTION - Disposal of Significant Real Property - Identified as a Portion of Utah County Parcel Number 58:040:0191.

Ms. Kofoed explained the applicant has submitted a proposal to obtain just under 40,000 square feet of City property. The City Council must hold a public hearing and determine if they want to dispose of the property. The details of the disposal will be discussed in a closed session following the work session.

Ms. Kofoed explained the land is considered significant property and disposal requires noticing and a public hearing. The Council had discussed the possibility of disposing the property at a previous meeting and a potential land swap for right-of-way along Pony Express Parkway.

Councilmember Clark confirmed with the applicant that he intends to construct a shade structure on the property. Applicant Scot Hazard explained he has gone through an approval process with Rocky Mountain Power, and the shade structure is within the restrictions placed on structures within the easement.

Councilmember Clark asked if approving this application would require the Council to approve other structures in the powerline corridor in the future. Mayor Westmoreland explained there are existing shade structures in the powerline corridor.

Mr. Hazard said he and City Attorney Jeremy Cook have discussed options regarding this property. He explained he is deeding property to the City that is needed for future transportation expansion. The only improvements he is making in the utility easement are park-related amenities. He said the Planning Commission requested the property in front of the road, including the property he is deeding to the City, be irrigated and landscaped, which he will install and maintain until the City expands Pony Express Parkway.

Councilmember Gray expressed concern that the improved open space will be private property and not open to the public. Councilmember Curtis stated the improved area will be used by the public; there are many benefits to allowing this disposal.

17.B. SITE PLAN - Parkway Crossroads

Discussion ensued regarding improved open space for the project.

Councilmember Curtis asked why the outdoor deck on the provided elevations was listed as optional. Mr. Hazard explained they will construct the deck and will provide Trager grills on the deck for residents.

18. RESOLUTION/PUBLIC HEARING

18.A. RESOLUTION/PUBLIC HEARING - A Resolution of Eagle Mountain City, Utah, Approving a Sole Source Procurement of a Sensus by Xylem Advance Metering Infrastructure Network through Mountainland Supply Company.

Public Utility Manager Mack Straw explained this is a budgeted project and all noticing requirements for the sole source bid had been met. Once all phases of this project are implemented, all units will be able to be read remotely. The annual fee will not be assessed until one year after installation.

Councilmember Curtis asked if the towers are placed strategically to encompass future growth. Mr. Straw explained the proposed tower locations cover all existing meters.

Councilmember Clark asked if the cost of equipment will be covered by impact fees. Mr. Straw said they will.

4. ADJOURN TO A CLOSED EXECUTIVE SESSION

MOTION: ***Councilmember Burnham moved to adjourn to a closed session for the purpose of discussing reasonably imminent litigation, the purchase, lease or exchange of real property pursuant to Section 52-4-205(1) of the Utah Code, Annotated. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

The meeting was adjourned at 6:20 p.m.

7:00 P.M. POLICY SESSION – CITY COUNCIL CHAMBERS

ELECTED OFFICIALS PRESENT: Mayor Tom Westmoreland, Councilmembers Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love.

CITY STAFF PRESENT: Ifo Pili, City Administrator; Paul Jerome, Assistant City Administrator/Finance Director; Fionnuala Kofoed, City Recorder; Lianne Pengra, Deputy Recorder; Steve Mumford, Community Development Director; Michael Hadley, Planning Manager; Chris Trusty, City Engineer; Linda Peterson, Communications Director; Aaron Sanborn, Economic Development Director; Mack Straw, Public Utilities Manager; Ross Fowlks, Fire Chief; and Eric McDowell, Chief Deputy.

5. CALL TO ORDER

Mayor Westmoreland called the meeting to order at 7:16 p.m.

6. PLEDGE OF ALLEGIANCE

Councilmember Love led the Pledge of Allegiance.

7. INFORMATION ITEMS/UPCOMING EVENTS

- Chamber of Commerce Luncheon: Thursday, January 23 from 11:45 a.m. to 1:00 p.m. at Garden near the Green, featuring information about the 2020 Census.
- Be Ready Eagle Mountain City: Free classes in emergency preparation are offered the second Thursday of each month at City Hall.
- Seniors Exercise Class: Starting February 5, a free Stepping On exercise class will be held at the Senior Center each Wednesday from 1:30 p.m. to 3:00 p.m. for seven weeks.

For details about these and other upcoming events, please visit the City website at emcity.org/events. To receive City notifications, sign up at emcity.org/notifyme.

8. PUBLIC COMMENTS

Mayor Westmoreland opened public comment at 7:20 p.m.

Bruno Hunsaker thanked the City for completing the entrance for the White Hills subdivision. He expressed concern that more than 100 trucks are traveling, daily to the Tyson Foods facility and requested a main road be completed to reduce traffic and mud on Wride Memorial Highway.

Councilmember Curtis stated Tyson Foods had communicated to the City that thirty trucks will travel to the facility, and asked if Pole Canyon Boulevard will be improved to Eagle Mountain Boulevard.

Mr. Trusty explained a paved road will be completed from Wride Memorial Highway to just north of the Public Works building.

Mr. Pili explained the Tyson Foods facility will employ 1,200 people; he stated staff will need to review what was presented to the City regarding the number of daily trips. Eagle Mountain Boulevard has 10,000 daily trips.

Mike Johnson expressed appreciation to Unified Fire Authority for their response to his daughter's car accident.

Jeff Ruth requested the Council not allow variances to the approved General Plan.

Utah State Senator Jacob Anderegg stated he is the Co-chair of the Utah Affordable Housing Commission. The Senate determined city zoning policies needed to include three of twenty-five policies that relate to affordable housing. The Community Reinvestment Agency (CRA) contains funds collected from development that cities can draw from for community reinvestments; however, cities can only draw from funds that have come from development within their city limits. Proposed policy will allow multiple jurisdictions to share funds. He discussed the increase in population in Utah County in previous years, and stated the growth will continue.

Councilmember Curtis stated Eagle Mountain's growth will double in ten years and stated the City's growth will not fully fund the services and infrastructure needed. He expressed appreciation to Senator Anderegg for his help in determining options to help growing cities.

Councilmember Clark requested Senator Anderegg research a telecommuting incentive bill that encourages employers to offer telecommuting options. Senator Anderegg explained there is nothing prohibiting the private sector from offering these options; bills presented by State government would likely apply to State employees.

Senator Anderegg discussed tax reform and funding for transportation, education, and services.

Mayor Westmoreland closed public comment at 7:57 p.m.

9. CITY COUNCIL/MAYOR'S ITEMS

This item was discussed after item 11B.

Councilmember Curtis
Councilmember Curtis welcomed newly elected Councilmembers Gray and Love.

Councilmember Burnham
Councilmember Burnham also welcomed the newly elected Councilmembers.

Councilmember Love

Councilmember Love said she was excited to represent the City and work with City staff and residents on City boards and committees.

Councilmember Clark
Councilmember Clark stated she is excited to work with Councilmembers Gray and Love and thanked the residents appointed to City boards. She asked the Planning Commissioners to consider conflicts of interest in the newly adopted rules of procedure. She also asked the Commissioners to review how items are added to Planning Commission agendas and stated if the Planning Director requests an item be added to the agenda, it should be added.

Councilmember Gray
Councilmember Gray expressed appreciation for the opportunity to serve the City as a City Councilmember, and thanked current elected and appointed officials, as well as those who have served previously.

Mayor Westmoreland
Mayor Westmoreland stated he is excited for the upcoming year.

10. APPOINTMENTS

This item was discussed after item 8.

10.A. Cemetery Advisory Board

MOTION: ***Councilmember Gray moved to appoint Brian Lambert to the Cemetery Advisory Board for a four-year term. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Gray moved to appoint Marianne Smith to the Cemetery Advisory Board for a four-year term. Councilmember Burnham seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Gray moved to appoint Corbett Douglass to the Cemetery Advisory Board for a four-year term. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

10.B. Deputy Recorder

MOTION: ***Councilmember Clark moved to appoint Lianne Pengra as Deputy Recorder. Councilmember Gray seconded the motion. Those voting aye:***

Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.

10.C. Military and Veterans Advisory Board

MOTION: ***Councilmember Clark moved to appoint Summer Montgomery to the Military and Veterans Advisory Board for a three-year term. Councilmember Love seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Clark moved to appoint Ben Reaves to the Military and Veterans Advisory Board for a three-year term. Councilmember Curtis seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

10.D. Parks and Recreation Advisory Board

MOTION: ***Councilmember Gray moved to appoint Rod Hess to the Parks and Recreation Advisory Board for a three-year term. Councilmember Burnham seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Gray moved to appoint Liz Evans to the Parks and Recreation Advisory Board for a three-year term. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Gray moved to appoint Devyn Smith to the Parks and Recreation Advisory Board for a three-year term. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Gray moved to appoint Zac Summers to the Parks and Recreation Advisory Board for a three-year term. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

10.E. Planning Commission

MOTION: ***Councilmember Love moved to appoint Erin Wells to the Planning Commission for a three-year term. Councilmember Curtis seconded the***

motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.

MOTION: ***Councilmember Love moved to appoint Chris Pengra to the Planning Commission for a one-year term. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

10.F. Senior Citizen Advisory Council

MOTION: ***Councilmember Love moved to appoint Annette Arndt to the Senior Citizen Advisory Council for a four-year term. Councilmember Curtis seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

City Recorder Fionnuala Kofoed administered the oath of office to the appointed individuals in attendance.

11. RECOGNITION

This item was discussed after item 10F.

11.A. City Council

Mayor Westmoreland presented former City Councilmember Stephanie Gricius with a plaque recognizing her service to the City.

11.B. Planning Commission

Mayor Westmoreland presented former Planning Commissioner and current City Councilmember Jared Gray with a plaque recognizing his service to the City.

CONSENT AGENDA

12. BOND RELEASES

12.A. Arrival Phase B, Plat 4 - Into Warranty

12.B. Arrival Phase B, Plat 6 - Into Warranty

12.C. Brandon Park Phase A, Plat 3 Into Warranty

12.D. Cedar Corners Phase A, Plat 4 - Into Warranty

12.E. Hidden Hollow Phase A, Plat 2 - Out of Warranty

12.F. Sage Park Phase A, Plat 2 - Into Warranty

12.G. Spring Run Phase B, Plat 3 - Into Warranty

12.H. Spring Run Phase D, Plat 1 - Into Warranty

12.I. Sunset Ridge Phase A, Plat 6 - Into Warranty

13. CHANGE ORDER

13.A. Pony Express Parkway Widening Project Change Order #2 - Kenny Seng Construction

14. MINUTES

14.A. December 3, 2019 Minutes

15. PRELIMINARY PLAT

15.A. Overland Phase D - Preliminary Plat

MOTION: ***Councilmember Curtis moved to approve the consent agenda, removing item 15A from the consent agenda and placing it as a scheduled item. Councilmember Burnham seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

SCHEDULED ITEMS

15. PRELIMINARY PLAT

15.A. Overland Phase D - Preliminary Plat

Planning Manager Mike Hadley explained this is the final preliminary plat in Overland Village 1. It includes 174 lots on 58.22 acres. There are 89 single-family lots and 85 garden/senior living lots. Village 1 is allowed between 431 and 647 units. Phase D brings the total number of units to 605; Phase A contains 80 units, Phase B contains 162 units, and Phase C contains 189 units. The Planning Commission recommended approval of the preliminary plat with the following conditions:

1. The trails shall be displayed on the plans showing connectivity with master planned trails;
2. A detailed landscaping plan for the park and open space shall be submitted for review to the Parks Director and Planning Director, to be approved prior to recording any final plats within this phase;
3. Applicant shall work with the City to implement the Transportation Master Plan, including the removal of Lot D25 and other minor modifications to the plan. The

applicant and City shall reach an agreement on this subject prior to recording the first final plat in this phase; and

4. In compliance with EMMC 16.30.090, a stub road connection shall be added to the west at either Dugway Ridge or Greeley Hill Drive, and a trail connection shall be added either to Airport Road or through the Senior Housing area from Greeley Hill Drive.

Bryon Prince with Ivory Development explained all of the units are single-family homes; in the senior living area, the yards will be maintained by the homeowners association.

Councilmember Curtis said section 6.4 of the Overland Master Development Agreement (MDA) allows 71 units in the senior living area, but this plan includes 85 units. Mr. Prince stated he does not believe there is language in the agreement that limits the homes to 71 units. The picture included in the MDA is the concept vision, not exactly how the plan will be developed; all of Village 1 has been changed from the concept drawing. The drawing was provided at the City's request before any engineering had been done. Councilmember Curtis expressed frustration that the concept plan contains fewer units than are being proposed in the preliminary plat.

Councilmember Clark read from the MDA and stated the picture is listed as a detailed plan, not a concept drawing.

Councilmember Gray expressed concern that the units will not be deed restricted and are just additional small lots. Mr. Prince explained the senior living homes are age-targeted units; there are many age-targeted developments that are not deed restricted. They are offering a small-lot product in Overland, which will appeal to those who want smaller yards, as described by Councilmember Gray. The HOA assessment in the senior living area will be much higher than other units in Village 1; this area will not be a more affordable option within Overland.

Mr. Prince explained if the product is deed-restricted, managing and tracking the units becomes more complicated, and ten percent of the units must be offered to those outside of the deed-restricted aspect. Ivory Development has experience in marketing to age-targeted groups with amenities specifically designated for these units, one-story floor plans, and maintenance offerings. The floorplans will be one-story units between 1,500 and 2,000 square feet. They will be one- and two-bedroom homes and likely will not be desirable to large, young families.

Councilmember Gray expressed concern that the amenities Mr. Prince is describing will not be installed. Mr. Prince explained the amenities proposed are over the City’s requirement, and if the Council is concerned that they will not be built, he can confirm the installation in writing. He asked what the Council's concern is regarding the units not being deed restricted.

Councilmember Gray said the concern is that these are simply more small lots. Mr. Prince said a small lot in and of itself is not marketable to buyers over 55 years of age.

Regarding Councilmember Curtis' concern, Mr. Prince stated in Village 2, they intend to present the vision Ivory Development has for the development, but it will not include the maximize allowed units. Presenting a plan with the maximum allowed units, not the vision for the area, is bad planning. In Village 1, they have included fifty units fewer than they have approval for.

Councilmember Clark stated the City's master development agreement process needs to be changed in order to clarify applicant and Councilmember intentions. Items are approved with the understanding that staff will make changes to implement the Council's desires.

Ms. Kofoed explained if the Council does not require items to return to the Council for final approval, desires may not be implemented, as they are subject to interpretation.

Discussion ensued regarding the process in which the Council approves master development agreements.

Mr. Prince explained they are not proposing this preliminary plat to maximize density. Ivory Development does not own the land; SITLA does. They spent a year working with staff to develop this MDA, and it was their opinion that including 42 fewer lots than they have approval for in Village 1 is best for the development. The MDA does not allow unused units to be transferred to other Villages. Councilmember Curtis said he would prefer the concept plan include the maximum density allowed.

Councilmember Gray asked what will happen to lots affected by the realignment of Airport Road. Mr. Prince explained the right-of-way is already dedicated. He stated he has committed to working with staff to accommodate the road design if staff desires to adjust the right-of-way. This is one of the last areas of the plat to be developed. Councilmember Gray expressed concern that, if approved at this meeting, the plan is not necessarily what will be developed due to possible changes surrounding Airport Road. Mr. Prince explained that they are willing to work with the City regarding the right-of-way alignment, although they are not required to do so.

Councilmember Love confirmed with Mr. Prince that Ivory Development and SITLA have agreed to work with the City to accommodate the road design. He stated they have enjoyed working with City staff and expressed appreciation for the work they have done thus far.

Mr. Mumford explained the MDA was under discussion for much longer than one year. He stated the agreement for Village 1 noted the City Council has the right to request changes to the concept plans, provided the requested changes do not materially impact the developer's ability to obtain the allowed densities, significantly alter the types or locations of commercial or residential uses, significantly alter proposed lot sizes, or provide unreasonable additional development costs. He said the previous plats had minor changes to the concept plan and were presented to the Planning Commission and City Council. However, the minimum and maximum unit restrictions are not negotiable. He said requiring developers to present concept plans that include the maximum number of units available incentivizes developers to require concessions of the City to reduce density.

Mr. Pili stated the minimum unit requirement is in place to require the units to be dispersed evenly throughout a project. The City wanted to have a general idea of what would be developed within Overland, so the concept plan was required of Ivory Development.

Mr. Prince said if the Council feels the additional fourteen units in the age-targeted area are an overreach, they can be removed and relocated throughout Village 1. The downside to this option is an unequal variety throughout the Village. This age-targeted product will be one- to two-bedroom homes that will cost approximately $400,000.

Councilmember Burnham stated future items that require changes need to return to Council for final approval; she was present for the previous meeting when the MDA was discussed and she came to a different understanding than Councilmember Curtis did.

MOTION: ***Councilmember Gray moved to approve the Overland Phase D Preliminary Plat with the following conditions:***

1. ***The trails shall be displayed on the plans showing connectivity with the master planned trails;***
2. ***A detailed landscaping plan for the park and open space shall be submitted for review to the Parks Director and Planning Director, to be approved prior to recording any final plats within this phase;***
3. ***Applicant shall work with the City to implement the Transportation Master Plan, including the removal of Lot D25 and other minor modifications to the plan. The applicant and City shall reach an agreement on this subject prior to recording the first final plat in this phase;***
4. ***In compliance with EMMC 16.30.090, a stub road connection shall be added to the west at either Dugway Ridge or Greeley Hill Drive, and a trail connection shall be added either to Airport Road or through the senior housing area from Greeley Hill Drive; and***
5. ***No construction can begin north of Greeley Avenue before a final plat is presented to and approved by the Planning Commission and City Council.***

Motion not seconded; motion failed.

Discussion ensued regarding the wording of condition number five.

MOTION: ***Councilmember Curtis moved to approve the Overland Phase D Preliminary Plat with the following conditions:***

1. ***The trails shall be displayed on the plans showing connectivity with the master planned trails;***
2. ***A detailed landscaping plan for the park and open space shall be submitted for review to the Parks Director and Planning Director, to be approved prior to recording any final plats within this phase;***
3. ***Applicant shall work with the City to implement the Transportation Master Plan, including the removal of Lot D25 and other minor modifications to the plan. The applicant and City shall reach an agreement on this subject prior to recording the first final plat in this phase;***
4. ***In compliance with EMMC 16.30.090, a stub road connection shall be added to the west at either Dugway Ridge or Greeley Hill Drive,***

and a trail connection shall be added either to Airport Road or through the senior housing area from Greeley Hill Drive; and

5. ***No final plat will be approved for any lots north of Greeley Avenue until the Airport Road alignment is resolved with staff and applicant.***

Councilmember Burnham seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.

Councilmember Clark confirmed with staff that the Council will not review the final plat; that will be approved at staff level.

Mr. Prince explained to Councilmember Curtis that he will work with City Attorney Jeremy Cook and City staff to ensure the presentation of Village 2 concept plan is very clear. He expressed the desire that the Council understands that he is not trying to gain more than is allowed in the MDA or Municipal Code.

Councilmember Curtis stated the applicant should estimate high when presenting future Villages to set realistic expectations. Mr. Prince said they will present a design showing the maximum units, as well as one showing what they intend to develop.

Regarding the Overland entrance sign, Councilmember Burnham confirmed with Mr. Prince that the "at Eagle Mountain" on the sign will be lit similarly to “Overland.”

16. ORDINANCES/PUBLIC HEARINGS

16.A. ORDINANCE/PUBLIC HEARING - An Ordinance of Eagle Mountain City, Utah, Approving the Third Amendment to the Fiscal Year 2019-2020 Budget.

Assistant City Administrator/Finance Director Paul Jerome explained the increases in the General Fund include an operating system upgrade and funding for a Digital Media Specialist. The Capital Projects Fund includes increases for the design of Airport Road, the change order discussed during the work session, and infrastructure for Facebook. The infrastructure line item is carried over from Fiscal Year 2018-2019 and will be reimbursed by Facebook.

Councilmember Curtis asked for the state of the City’s rainy day fund. Mr. Jerome stated the rainy day fund is fully funded at 25%.

Councilmember Gray stated the $40,000 allocated to the Digital Media Specialist will only fund the position through June, and asked if the salary will be $90,000 annually. Mr. Pili explained the annual cost of the Digital Media Specialist position will be approximately $40,000 to $45,000 in salary, plus the cost of benefits.

Mayor Westmoreland opened the public hearing at 9:43 p.m. As there were no comments, he closed the hearing.

MOTION: ***Councilmember Curtis moved to approve an ordinance of Eagle Mountain City, Utah, approving the third amendment to the Fiscal Year 2019-2020 budget. Councilmember Burnham seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, and Carolyn Love. Those voting nay: Jared Gray. The motion passed with a vote of 4:1.***

16.B. ORDINANCE/PUBLIC HEARING - An Ordinance of Eagle Mountain City, Utah, Amending the Eagle Mountain Municipal Code Chapter 17.80 Sign Regulations and Sign Permits.

Mayor Westmoreland opened the public hearing at 9:44 p.m. As there were no comments, he closed the hearing.

Councilmember Love stated she would prefer the item be tabled for additional changes.

Councilmember Burnham requested Councilmembers send their desired changes to staff.

MOTION: ***Councilmember Love moved to table an ordinance of Eagle Mountain City, Utah, amending the Eagle Mountain Municipal Code Chapter 17.80 Sign Regulations and Sign Permits. Councilmember Gray seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

17. PARKWAY CROSSROADS/PUBLIC HEARING

17.A. MOTION - Disposal of Significant Real Property - Identified as a Portion of Utah County Parcel Number 58:040:0191.

This item was discussed after item 18A.

Ms. Kofoed reiterated the purpose of this item is to determine if the Council desires to dispose of the property.

Mayor Westmoreland opened the public hearing at 9:58 p.m. As there were no comments, he closed the hearing.

MOTION: ***Councilmember Burnham moved to approve the disposal of significant real property, identified as a portion of Utah County Parcel Number 58:040:0191, and authorized City Administrator Ifo Pili to negotiate the sale of the property. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

17.B. SITE PLAN - Parkway Crossroads

MOTION: ***Councilmember Clark moved to approve the Parkway Crossroads site plan with the following conditions:***

1. ***Applicant shall provide approval notification from the utility agencies in the utility corridor prior to submitting for a building permit or doing any work on site;***
2. ***Mailbox location(s) shall be submitted for approval to the Planning Director;***
3. ***A one-lot final plat shall be required to dedicate the right-of-way property to the City and combine lots 3 and 4.***
4. ***The approval is contingent upon the disposal and sale of significant real property, identified as a portion of Utah County Parcel Number 58:040:0191.***

Councilmember Burnham seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.

18. RESOLUTION/PUBLIC HEARING

18.A. RESOLUTION/PUBLIC HEARING - A Resolution of Eagle Mountain City, Utah, Approving a Sole Source Procurement of a Sensus by Xylem Advance Metering Infrastructure Network through Mountainland Supply Company.

This item was discussed after item 16B.

Mayor Westmoreland opened the public hearing at 9:49 p.m. As there were no comments, he closed the hearing.

MOTION: ***Councilmember Clark moved to approve a resolution of Eagle Mountain City, Utah, approving a sole source procurement of a Sensus by Xylem Advance Metering Infrastructure Network through Mountainland Supply Company. Councilmember Curtis seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

MOTION: ***Councilmember Burnham moved to adjourn into a closed executive session for the purpose of discussing the purchase, lease or exchange of real property pursuant to Section 52-4-205(1) of the Utah Code, Annotated. Councilmember Curtis seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

The meeting was adjourned at 9:51 p.m.

Mayor Westmoreland called the meeting to order at 9:57 p.m.

19. MOTION

19.A. MOTION - Appointment of a City Councilmember as Mayor Pro Tempore.

This item was discussed after item 17B.

Mayor Westmoreland recommended appointing Councilmember Burnham as Mayor Pro Tempore.

MOTION: ***Councilmember Clark moved to appoint Councilmember Donna Burnham as Mayor Pro Tempore for 2020. Councilmember Curtis seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

Councilmember Gray said the State statute notes the Council will discuss the Mayor Pro Tempore and questioned why Mayor Westmoreland proposed the individual to be appointed.

Ms. Kofoed explained the State statute designates authority to the Mayor to make appointments. Historically, the mayor has brought forth names for appointments, with the advice and consent of the Council.

Councilmember Gray asked if that can be codified, as there is nothing in Municipal Code regarding the Mayor Pro Tempore. Ms. Kofoed stated the Municipal Code does include language regarding the Mayor Pro Tempore, and the Mayor and Council have the authority to bring forward proposed amendments to Municipal Code. She explained the State statute notes the Council may appoint a Mayor Pro Tempore, but it is not required to happen prior to the need for a Mayor Pro Tempore. The City proactively appoints the Mayor Pro Tempore at the beginning of every year.

Councilmember Burnham stated this process is beneficial as it negates the need for an emergency City Council meeting in which a Mayor Pro Tempore is selected.

Councilmember Gray expressed concern that conflicts of interest might exist if the sitting mayor and mayor pro tempore are running against each other in an election. Ms. Kofoed explained that the Mayor Pro Tempore only acts in the Mayor's absence. The Mayor appoints an individual that he or she is confident and comfortable with.

Councilmember Burnham stated the Mayor Pro Tempore only acts in the Mayor’s place for up to thirty days; it is not a long-term appointment.

Councilmember Gray asked why some boards and commissions have three-year terms, and some have four-year terms. Ms. Kofoed said the Planning Commission has a statutory requirement of a three-year term. Councilmember Gray stated he has not read that in State or Municipal Code and would research the requirement.

20. CITY COUNCIL/MAYOR’S BUSINESS

Councilmember Burnham
None.

Councilmember Clark
Councilmember Clark said Alpine School District is meeting with City staff on April 13. They plan to meet quarterly. She stated she would like the City to schedule a joint work session with Saratoga Springs, Lehi, Fairfield, and Cedar Fort to discuss issues that affect these entities.

Councilmember Curtis
None.

Councilmember Gray
None.

Councilmember Love
None.

21. CITY COUNCIL BOARD LIAISON REPORTS

Mayor Westmoreland noted the following liaison assignments:

> Councilmember Curtis: Economic Development Board and Eagle Mountain Arts Alliance.
>
> Councilmember Burnham: Military and Veterans Advisory Board and Library Board; she will also attend Mountainland Association of Government meetings in Mayor Westmoreland's place, if he is unable to attend.
>
> Councilmember Love: Planning Commission and Youth Council.
>
> Councilmember Clark: Pony Express Events and Cemetery Board. Councilmember Clark will also continue on her special assignment over the City's emergency preparedness programs.
>
> Councilmember Gray: Parks and Recreation Advisory Board and Senior Council Advisory Council

Councilmember Clark asked that if a Councilmember cannot attend a board meeting, he/she contact another Councilmember to attend in his/her place.

Councilmember Gray asked which Councilmember served as the liaison to public safety. Mayor Westmoreland explained that he sits on the Unified Fire Authority board; therefore, the City has representation at those meetings.

22. COMMUNICATION ITEMS

22.A. Financial Report

22.B. Upcoming Agenda Items

23. ADJOURNMENT

MOTION: ***Councilmember Clark moved to adjourn the meeting at 10:18 p.m. Councilmember Curtis seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Jared Gray, and Carolyn Love. The motion passed with a unanimous vote.***

The meeting was adjourned at 10:18 p.m.

Approved by the City Council on February 4, 2020.

____

Fionnuala B. Kofoed, MMC
City Recorder

EAGLE MOUNTAIN	EAGLE MOUNTAIN CITY **CITY COUNCIL MEETING** FEBRUARY 4, 2020		
TITLE:	Holiday Oil - Sunset Drive - Preliminary Plat & Site Plan		
ITEM TYPE:	Preliminary Plat & Site Plan		
FISCAL IMPACT:	N/A		
APPLICANT:	John Linton/Holiday Oil		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**
Community Commercial	Commercial	1.92 ac	

PUBLIC HEARING:
No

REQUIRED FINDINGS:
Buildings & Commercial Design Standards (EMMC 17.72.040): The building square footage is approximately 4,000 sq. ft. Building elevations have been submitted and are included in the packet. The building design complies with nearly all of the City's Commercial Design Standards, and is nearly identical to the building located in the City Center area. EMMC 17.72.040–F2 states: 2. All commercial buildings shall avoid large panelized products or featureless surfaces. Commercial buildings shall utilize an appropriate mixture of building materials on all sides, including brick, rock, fiber/cement siding, wood, glass, stucco, and colored architectural CMU (concrete masonry unit). Stucco may not be used on more than 50 percent of a building. Metal, plain CMU, or other materials deemed appropriate by the planning commission and city council may be used as accents only. EMMC 17.72.040-2G for building colors states: G. Building Color. Buildings should not be restricted to using desert landscape colors, such as beige, tan, grays, browns, etc. A wide palette of colors is recommended, excluding any neon, ultra-bright, or reflective colors. A building's color palette should be similar to

RECOMMENDATION:
Possible Motion: The following motion is provided for the City Council benefit and may be read or referenced when making a motion:
I move that the Eagle Mountain City Council approve the Holiday Oil Preliminary Plat and Site Plan with the following conditions:
1. Applicant shall meet with the Sheriff's Office to discuss this application and discuss a plan to resolve any traffic and safety concerns.
2. The applicant will work with Blackridge Elementary to finance a fence on the south border of the school property.
3. The site plan complies with the Dark Sky Outdoor Lighting Ordinance (17.56 EMMC).
4. The Site Plan provide an access easement or connection to the property to the west just south of the car wash.

BACKGROUND:
This is an application for a preliminary plat and site plan for a Holiday Oil convenience store, located on the northwest corner of Cory Wride Hwy (SR 73) and Sunset Drive. The parcel of land is zoned commercial, and a convenience store is allowed as a conditional use. The store property is 1.92 acres in size. The site will include the store, gas pumps and a car wash.

that of significant neighboring structures. Franchise colors and elements may be incorporated, but shall not overpower the architectural form/theme of the building and/or development. It is up to the Planning Commission and the City Council to determine if the materials and brand colors of the Holiday Oil are similar to the neighboring structures in the development. Minor deviations from these elevations, still in compliance with the Design Standards, require approval by the Planning Director.

Parking: The requirement for convenience store parking is one stall per 200 sq ft of gross floor area. This project is required 20 stalls and 2 ADA stalls. The proposed store has a total of 33 stall with 2 stalls ADA.

Landscaping: The applicants have designed the site according to City standards. The landscape plan exceeds the number of required trees and turf. All plants and trees are drought tolerant.

Lighting: A lighting plan will need to be submitted and needs to comply with the City's dark sky ordinance (EMMC 17.56 Outdoor Lighting), including specific standards for Fuel Station Canopy lights. Lights must be shielded downward and the light source may not be visible from surrounding properties.

Signs: Any proposed signs will require a sign permit(s) prior to any construction. The applicant will need to comply with the sign design requirements in the City code. Screening of equipment: All equipment related to the store will need to comply with all screening requirements.

PLANNING COMMISSION ACTION / RECOMMENDATION
The Planning Commission recommended approval to the City Council for the Holiday Oil Sunset Drive preliminary plat and site plan, with the following conditions: 1. Applicant shall meet with the

Sheriff's Office prior to the City Council review of this application to determine a plan to resolve traffic and safety concerns; and

2. The applicant will work with Blackridge Elementary to finance a fence on the south border of the school property.

3. The site plan complies with the Dark Sky Outdoor Lighting Ordinance (17.56 EMMC).

4. Add access or access easement to the property to the west, just south of the Car Wash.

The Conditional Use Permit for the Site Plan was approved by the Planning Commission on January 28, 2020 with the condition that they comply with the Dark Sky Outdoor Lighting ordinance.

PREPARED BY:
Michael Hadley, Planning

Attachments:
Holiday Oil Sunset Drive - Site Plan
Holiday Oil Sunset Drive - Elevations
Holiday Oil Sunset Drive - Landscape Plan
Holiday Oil Sunset Drive - Overlay

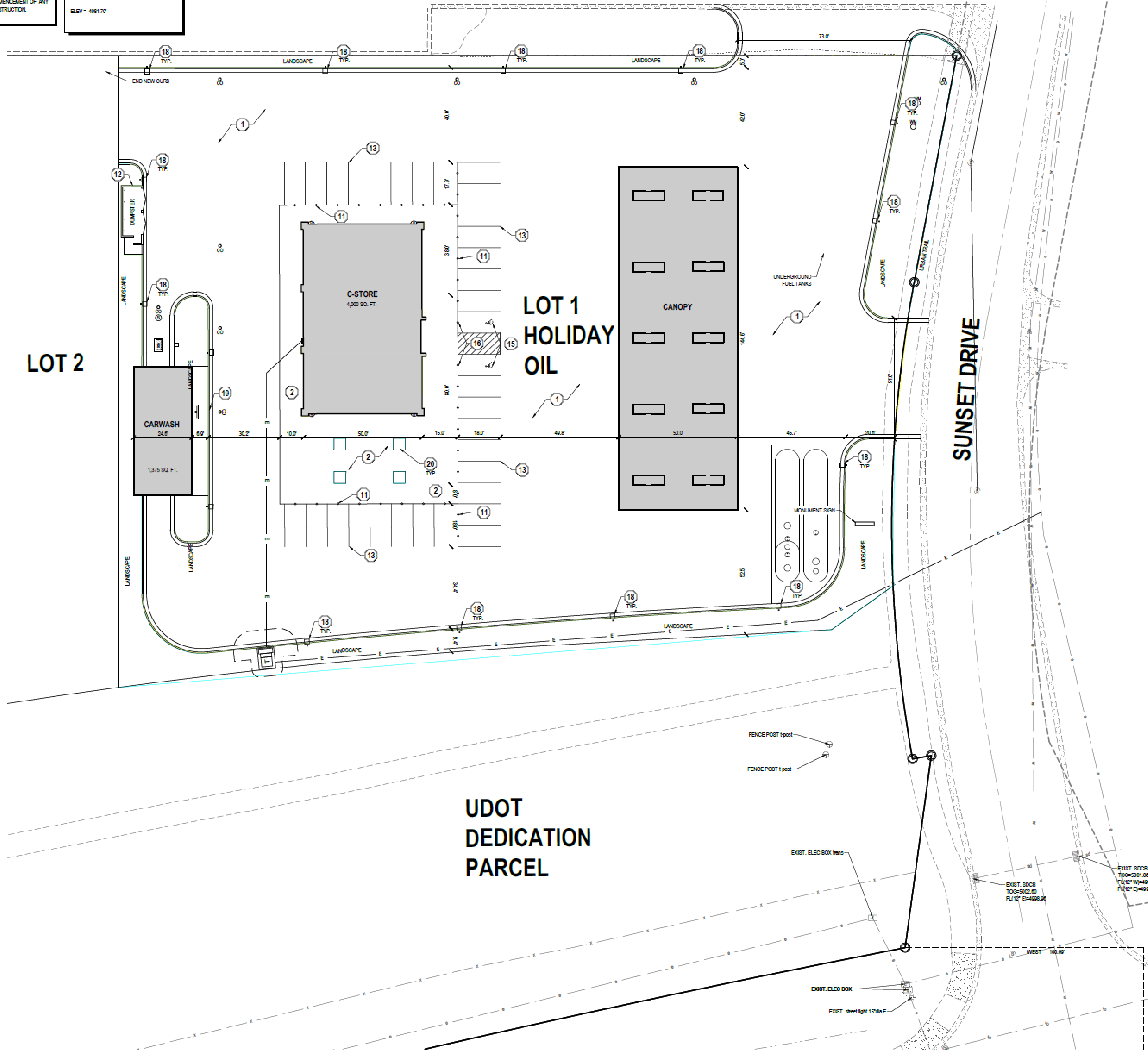
811 Know what's below. Call before you dig.

CALL BLUESTAKES @ 811 AT LEAST 48 HOURS PRIOR TO THE COMMENCEMENT OF ANY CONSTRUCTION.

BENCHMARK

SOUTHWEST CORNER OF SECTION 18, TOWNSHIP 5 SOUTH, RANGE 1 WEST SALT LAKE BASE AND MERIDIAN

ELEV = 4981.70'



GENERAL NOTES

1. ALL WORK TO COMPLY WITH THE LATEST EDITION OF LEHI CITY DESIGN STANDARDS AND PUBLIC IMPROVEMENTS SPECIFICATIONS.
2. ALL PAVEMENT MARKINGS SHALL CONFORM TO THE LATEST EDITION OF THE M.U.T.C.D. (MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES).
3. ALL SURFACE IMPROVEMENTS DISTURBED BY CONSTRUCTION SHALL BE RESTORED OR REPLACED, INCLUDING TREES AND DECORATIVE SHRUBS, SOD, FENCES, WALLS AND STRUCTURES, WHETHER OR NOT THEY ARE SPECIFICALLY SHOWN ON THE CONTRACT DOCUMENTS.
4. NOTIFY ENGINEER OF ANY DISCREPANCIES IN DESIGN OR STAKING BEFORE PLACING CONCRETE OR ASPHALT.
5. THE CONTRACTOR IS TO PROTECT AND PRESERVE ALL EXISTING IMPROVEMENTS, UTILITIES, AND SIGNS, ETC. UNLESS OTHERWISE NOTED ON THESE PLANS.
6. ONE(1) COLOR ELECTRONIC COPY OF AS-BUILT DRAWINGS, FORMATTED IN ACCORDANCE WITH SECTION 3 OF THE 2016 EDITION OF THE LEHI CITY DESIGN STANDARDS, SHALL BE SUBMITTED TO THE CITY UPON COMPLETION OF THE PUBLIC IMPROVEMENTS; INCLUDING WATER, SEWER, STORM DRAIN AND POWER.
7. ALL CONSTRUCTION IS TO BE DONE AS PER THE LATEST EDITION OF THE LEHI CITY DESIGN STANDARDS AND PUBLIC IMPROVEMENTS SPECIFICATIONS.
8. PRIOR TO THE COMMENCEMENT OF ANY WORK, A PRECONSTRUCTION MEETING WILL BE HELD WITH THE PUBLIC WORKS DIRECTOR, CHIEF BUILDING OFFICIAL, CITY INSPECTORS, THE CONTRACTOR AND THE PROPERTY OWNER.
9. PRIOR TO CONSTRUCTION AN EROSION AND SEDIMENTATION CONTROL PLAN WILL BE SUBMITTED TO THE PUBLIC WORKS DIRECTOR FOR APPROVAL.
10. ALL IMPROVEMENTS MUST COMPLY WITH ADA STANDARDS AND RECOMMENDATIONS.
11. ALL ADA ACCESSIBLE SIDEWALK WILL BE CONSTRUCTED IN ACCORDANCE WITH THE LATEST EDITION OF THE LEHI CITY DESIGN STANDARDS AND PUBLIC IMPROVEMENTS SPECIFICATIONS.
12. ALL DIMENSIONS FROM CURB AND GUTTER TO FACE OF CURB UNLESS NOTED OTHERWISE.

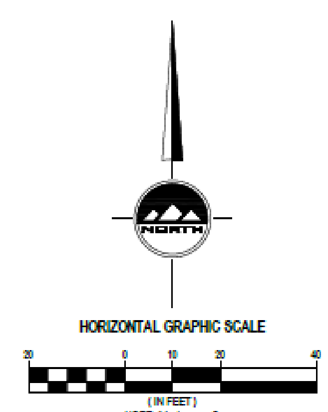
SCOPE OF WORK:

PROVIDE, INSTALL AND/OR CONSTRUCT THE FOLLOWING PER THE SPECIFICATIONS GIVEN OR REFERENCED, THE DETAILS NOTED, AND/OR AS SHOWN ON THE CONSTRUCTION DRAWINGS:

1. CONCRETE PAVEMENT: 5" THICK CONCRETE WITH 6" UNTREATED BASE COURSE PER GEOTECHNICAL REPORT AND DETAIL 1/C5.0.
2. 4" THICK CONCRETE PATIO WITH 4" UNTREATED BASE COURSE PER GEOTECHNICAL REPORT
3. 4" THICK CONCRETE SIDEWALK PER APWA STANDARD PLAN NO. 231 AND SPECIFICATIONS.
4. 6" THICK CONCRETE SIDEWALK WITH 6" MINIMUM COMPACTED UNTREATED BASE COURSE PER EAGLE MOUNTAIN CITY STANDARD.
5. 24" COLLECTION CURB AND GUTTER PER APWA STANDARD PLAN NO. 205 TYPE "E" AND SPECIFICATIONS.
6. 24" REVERSE PAN CURB AND GUTTER PER DETAIL 2/C5.0.
7. TRANSITION BETWEEN COLLECTION CURB AND GUTTER AND REVERSE PAN CURB AND GUTTER.
8. SAW-CUT DRIVEWAY APROACH PER APWA STANDARD PLAN NO. 222 AND SPECIFICATIONS.
9. PEDESTRIAN ACCESS RAMP PER APWA STANDARD PLAN NO. 235 AND SPECIFICATIONS WITH DETECTABLE WARNING SURFACE PER APWA STANDARD PLAN NO. 238 AND SPECIFICATIONS.
10. PEDESTRIAN ACCESS RAMP PER APWA STANDARD PLAN NO. 236 AND SPECIFICATIONS.
11. 6" BOLLARD PER DETAIL 4/C5.0.
12. DOUBLE TRASH ENCLOSURE PER DETAILS 5-7/C5.0.
13. 4" WIDE SOLID WHITE PAVEMENT MARKING PER M.U.T.C.D. STANDARD PLANS.
14. WHITE CROSSWALK MARKING PER M.U.T.C.D. STANDARD PLANS.
15. PAINTED ADA SYMBOL AND ASSOCIATED HATCHING PER M.U.T.C.D. STANDARD PLANS.
16. "HANDICAP PARKING" SIGN PER M.U.T.C.D. STANDARD PLANS INSTALLED ON BUILDING. SEE DETAIL 8/C5.0.
17. BICYCLE RACK (5% OF REQUIRED CAR STALLS)
18. 20 TALL LIGHT POLE, SEE PHOTOMETRIC PLAN
19. RV DUMP STATION
20. 7' x 7' MINIMUM TREE WELL
21. 6" CONCRETE CURB PER APWA STANDARD PLAN NO. 209 TYPE "P" AND SPECIFICATIONS.

SITE SUMMARY TABLE

DESCRIPTION	AREA (SF)	PERCENTAGE
PAVEMENT	61,148	73%
ROOF	12,607	15%
LANDSCAPING	10,049	12%
TOTAL SITE	83,804 1.92 ACRES	100%



ENSIGN

THE STANDARD IN ENGINEERING

SALT LAKE CITY
45 W. 10000 S., Suite 500
Sandy, UT 84070
Phone: 801.255.0529

LAYTON
Phone: 801.547.1100

TOOELE
Phone: 435.843.3590

CEDAR CITY
Phone: 435.865.1453

RICHFIELD
Phone: 435.896.2983

WWW.ENSIGNENG.COM

FOR:
HOLIDAY OIL
3115 WEST 2100 SOUTH
WEST VALLEY CITY, UTAH

CONTACT:
JERRY WAGSTAFF
PHONE: 801-000-0000

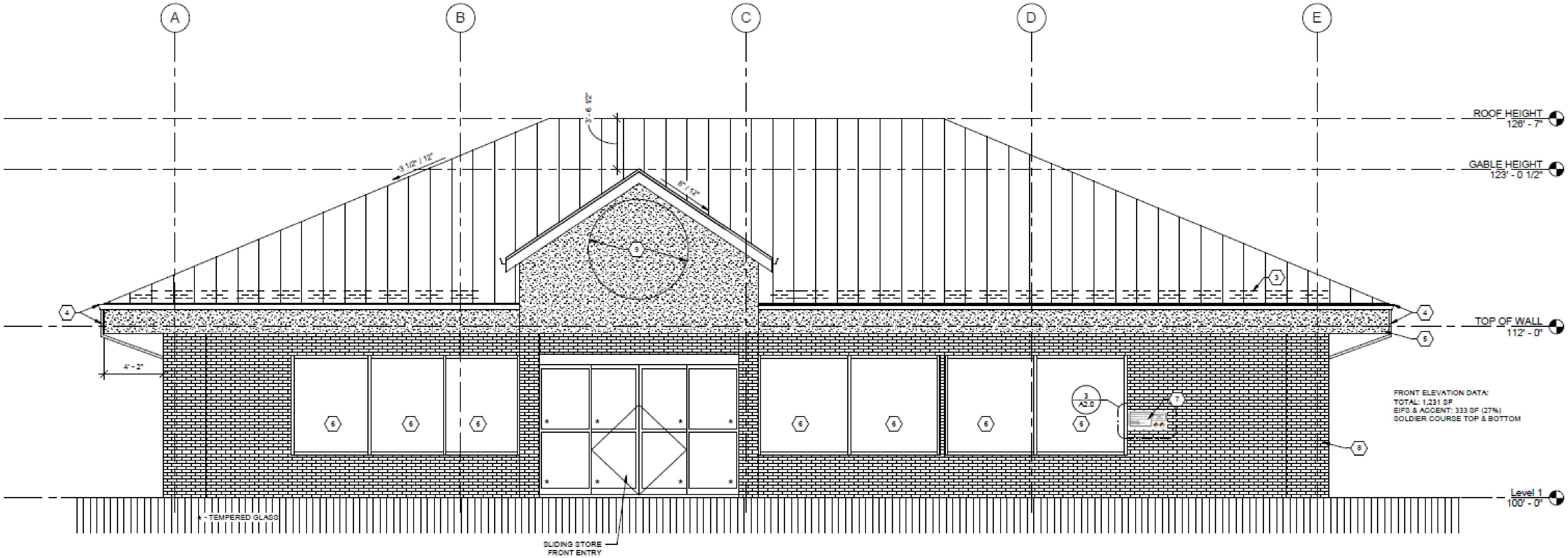
EAGLE MOUNTAIN HOLIDAY OIL

SUNSET DRIVE AND SR-73
EAGLE MOUNTAIN, UTAH

SITE PLAN

PROJECT NUMBER: 9129
PRINT DATE: 11/6/19
DRAWN BY: J. SEEDALL
CHECKED B: B. PAGE
PROJECT MANAGER: C. DUNCAN

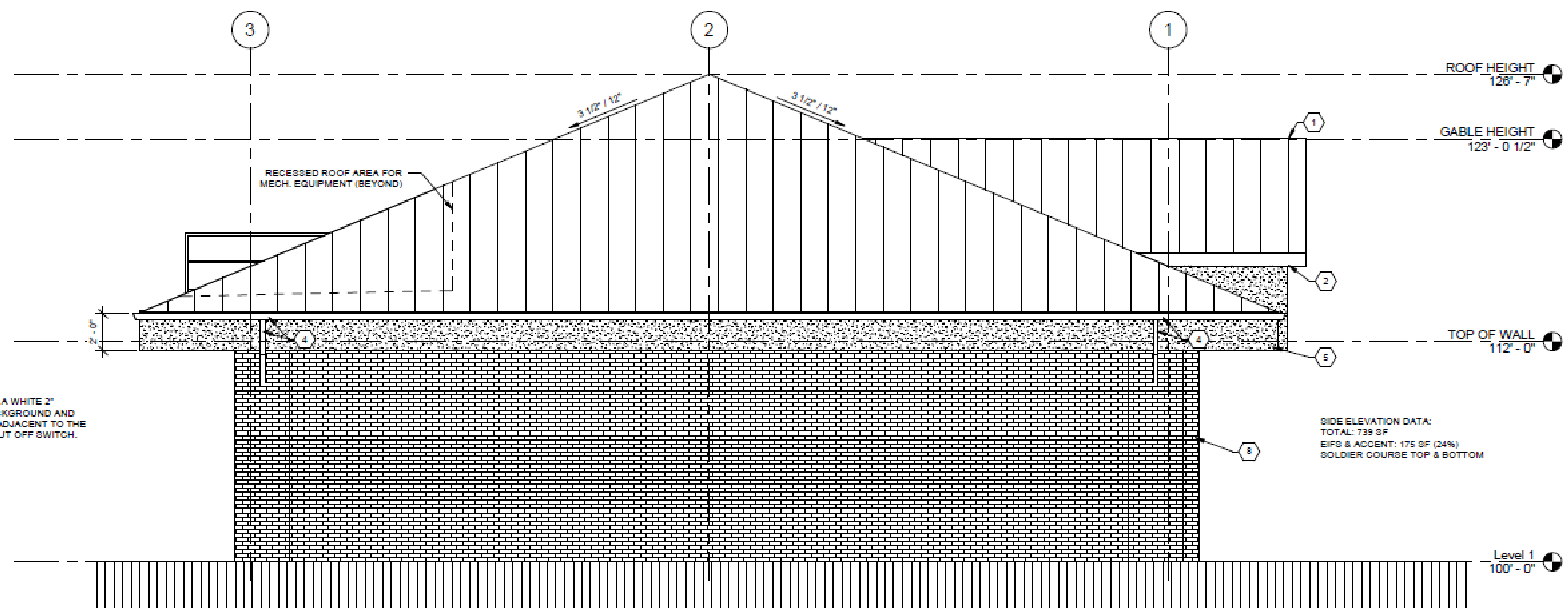
C1.0



1 FRONT ELEVATION
SCALE: 1/4" = 1'-0"

KEYED NOTES

1	METAL STANDING SEAM ROOF (SCARLET RED).
2	ALUMINUM FASCIA.
3	SNOW CLIPS FRONT ONLY.
4	RAIN GUTTER w/ DRAIN SPOUT INSIDE COLUMN.
5	SYN. STUCCO ICBO #4327 OVER (2) LAYERS OF 30 MINUTE PAPER (HAVANAH CREAM).
6	ALUMINUM FRAME STORE FRONT WINDOWS.
7	EMERGENCY SHUT OFF.
8	BRICK 'MT. RED'
9	RECESSED EIFS SIGN PANEL.
10	MAN DOOR.
11	12" TURTLE VENTS (20) REQUIRED.
12	BALLARD @ GAS METER. LOCATION TBD.



SIGNAGE SHALL HAVE A WHITE 2" LETTER ON A RED BACKGROUND AND SHALL BE INSTALLED ADJACENT TO THE EMERGENCY FUEL SHUT OFF SWITCH.

3 EMERGENCY SHUT OFF SIGN
SCALE: 3/4" = 1'-0"

2 LEFT ELEVATION
SCALE: 1/4" = 1'-0"

ENSIGN
THE STANDARD IN ENGINEERING

SALT LAKE CITY
45 W. 10000 S., Suite 500
Sandy, UT 84070
P: 801.255.0529
F: 801.255.4449

LAYTON
P: 801.547.1100

TOOELE
P: 435.843.3590

CEDAR CITY
P: 435.865.1453

RICHFIELD
P: 435.896.2983

WWW.ENSIGNENG.COM

FOR:
CLIENT INFORMATION:
HOLIDAY OIL CORP.
c/o JERRY WAGSTAFF
3115 WEST 2100 SOUTH
WEST VALLEY CITY, UTAH
(801)973-7002

EAGLE MOUNTAIN - SUNSET HOLIDAY OIL

SUNSET DRIVE AND SR-73 EAGLE MOUNTAIN UTAH

PRELIMINARY

NO.	DATE	REVISION

EXTERIOR ELEVATIONS

PROJECT NUMBER 8128	DATE 11/1(
DRAWN BY B. WINN	CHECKED BY C. Duncan
APPROVED BY C. Duncan	DESIGNED BY S. Warr

A2.0

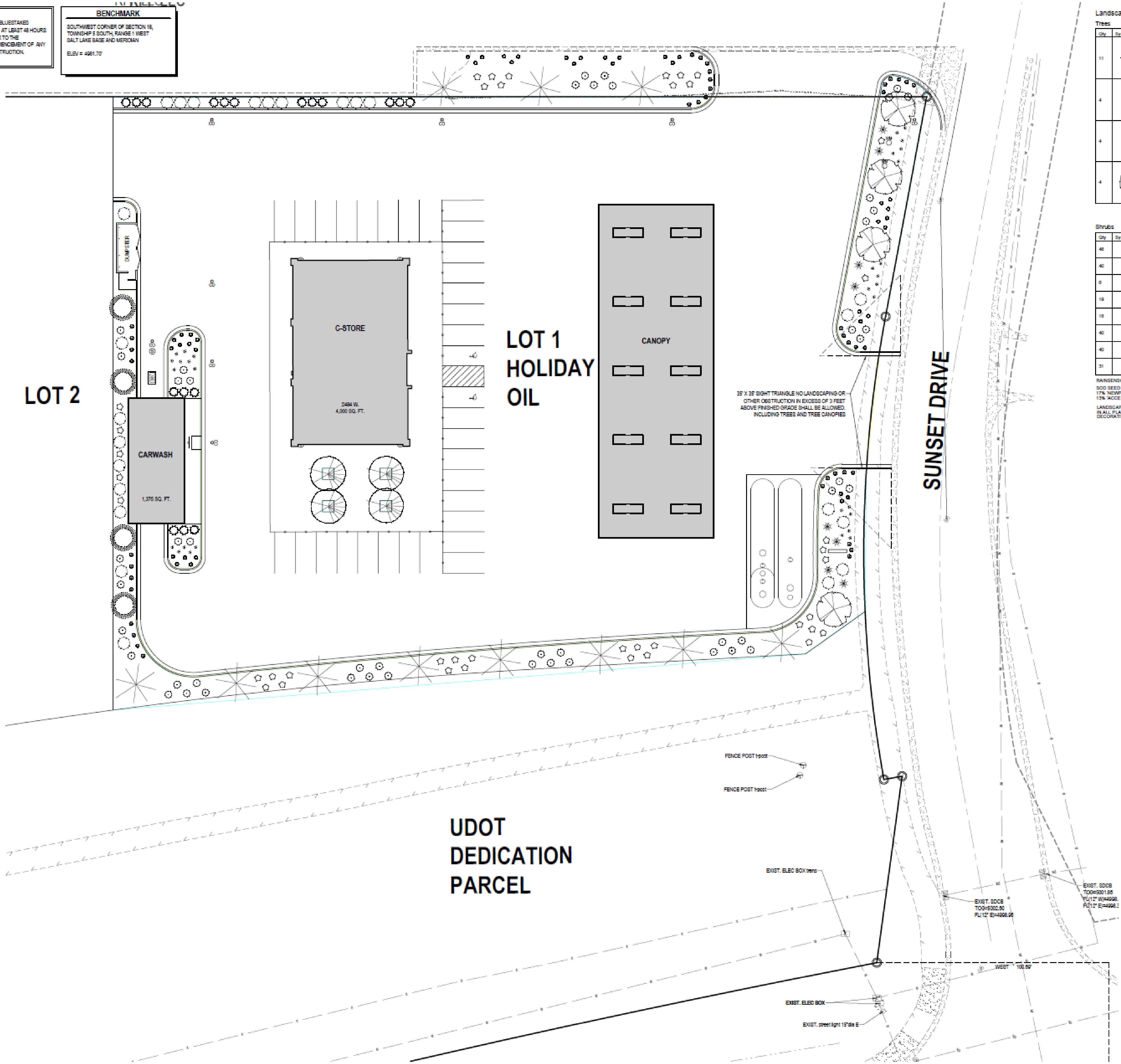
811
Know what's below. Call before you dig.

CALL BLUESTAKES @ 811 AT LEAST 48 HOURS PRIOR TO THE COMMENCEMENT OF ANY CONSTRUCTION.

BENCHMARK

SOUTHWEST CORNER OF SECTION 18, TOWNSHIP 5 SOUTH, RANGE 1 WEST SALT LAKE BASE AND MERIDIAN

ELEV = 4981.70'



Landscape

Trees

Qty	Symbol	Common Name	Botanical Name	Plant Size
11		Pine, Austrian	Pinus nigra	6' Min.
4		Blue Spruce, Hoop's	Picea pungens 'Hoopsii'	6' Min.
4		Redbud, Eastern	Cercis canadensis	2" Cal.
4		Maple, Chrimson Sunset	Acer truncatum x platanoides	2" Cal.

Shrubs

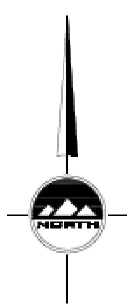
Qty	Symbol	Common Name	Botanical Name	Plant Size
48		Barberry, 'Crimson Pygmy'	Berberis thunbergii atropurpurea nana	5 Gallon
40		Cinquefoil	Potentilla fruticosa 'Abbotswood'	5 Gallon
8		Pine, Mugo	Pinus mugo 'Compacta'	5 Gallon
19		Currant, Alpine	Ribes alpinum	5 Gallon
18		Winged Euonymus	Euonymus alatus 'Grove's Compactus'	5 Gallon
40		Fountain Grass	Pennisetum setaceum	1 Gallon
40		Blue Oat Grass	Helictotrichon sempervirens	1 Gallon
31		Daylily	Hemerocallis	1 Gallon

RAINSENSOR WILL BE INSTALLED AS PART OF THE IRRIGATION SYSTEM

SOD SEED MIX SHALL INCLUDE 18% 'BLUESTAR' KENTUCKY BLUEGRASS, 19% 'MARQUIS' KENTUCKY BLUEGRASS 17% 'NEWPORT' KENTUCKY BLUEGRASS, 17% 'TOUCHDOWN' KENTUCKY BLUEGRASS, 16% 'APM' PERENNIAL RYEGRASS 13% 'ACCENT' PERENNIAL RYEGRASS AT A RATE OF 220 LBS PER ACRE

LANDSCAPE NOTE: INSTALL 4" METAL EDGING WHERE SOD MEETS PLANTER BEDS IN ALL PLANTER BED AREAS, INSTALL 4" DEEP 2"-3" NEPHI ROCK & GRAVEL 'SOUTHTOWN' OR EQUAL DECORATIVE ROCK OVER WEED BARRIER, TYP.

SITE SUMMARY TABLE		
DESCRIPTION	AREA (SF)	PERCENTAGE
PAVEMENT	61,148	73%
ROOF	12,607	15%
LANDSCAPING	10,049	12%
TOTAL SITE	83,804 1.92 ACRES	100%



HORIZONTAL GRAPHIC SCALE

20 0 10 20 40

(IN FEET)
HORZ: 1 inch = 20 ft.

ENSIGN
THE STANDARD IN ENGINEERING

SALT LAKE CITY
45 W. 10000 S., Suite 500
Sandy, UT 84070
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Phone: 801.547.1100

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Phone: 435.843.3590

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FOR:
HOLIDAY OIL
3115 WEST 2100 SOUTH
WEST VALLEY CITY, UTAH

CONTACT:
JERRY WAGSTAFF
PHONE: 801-000-0000

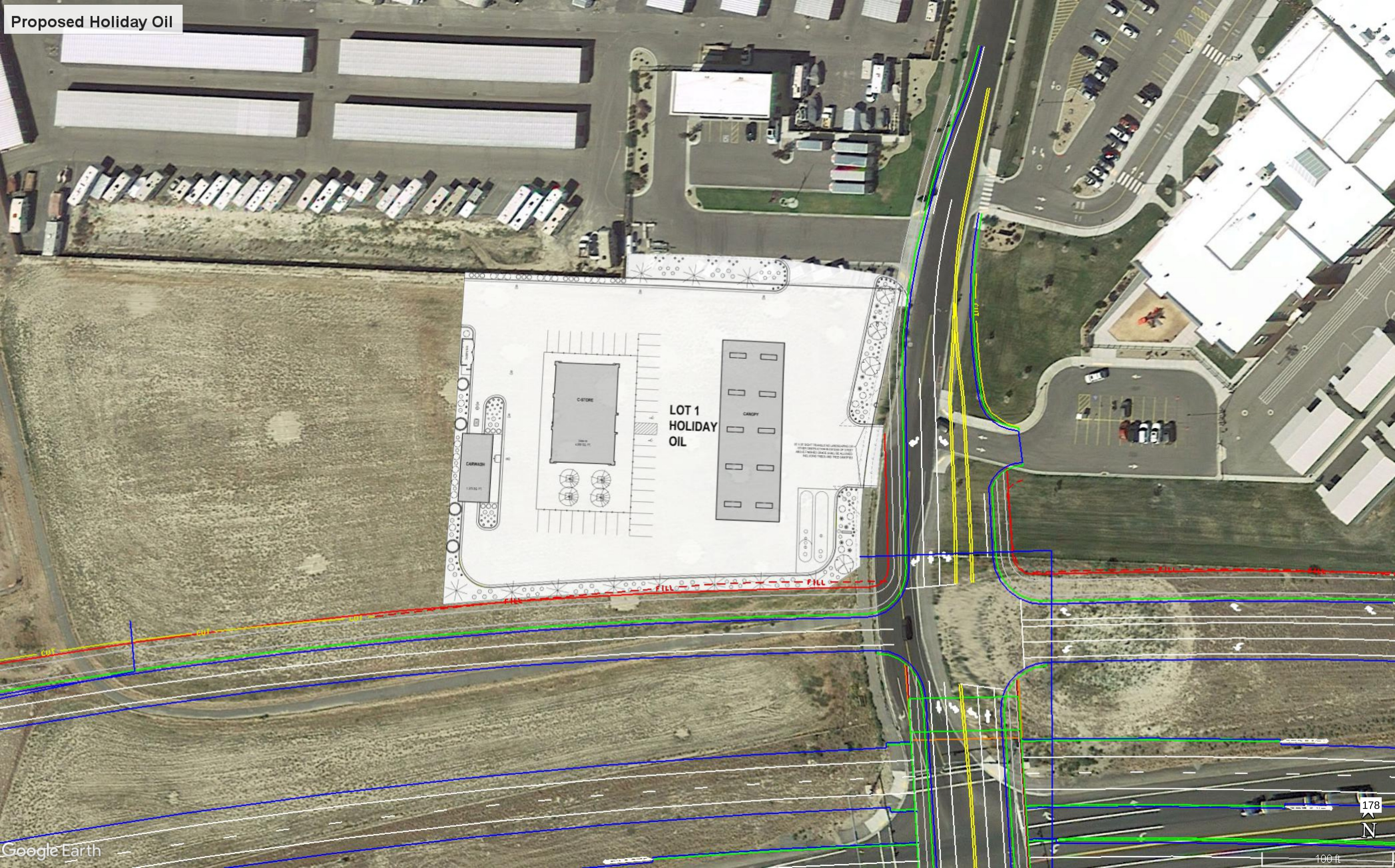
EAGLE MOUNTAIN HOLIDAY OIL

SUNSET DRIVE AND SR-73
EAGLE MOUNTAIN, UTAH

LANDSCAPE PLAN

PROJECT NUMBER: 9129
PRINT DATE: 11/5/19
DRAWN BY: J. SEEDALL
CHECKED BY: B. PAGE
PROJECT MANAGER: C. DUNCAN

L-1.0


Proposed Holiday Oil
LOT 1
HOLIDAY
OIL
C-STORE
CANOPY
CARWASH
FILL
CUT
Google Earth
N
100 ft

EAGLE MOUNTAIN

EAGLE MOUNTAIN CITY
CITY COUNCIL MEETING
FEBRUARY 4, 2020

TITLE:	JJ Ranches - Preliminary Plat
ITEM TYPE:	Preliminary Plat
FISCAL IMPACT:	
APPLICANT:	McNeil Engineering

GENERAL PLAN DESIGNATION	CURRENT ZONE	ACREAGE	COMMUNITY
Neighborhood Residential One	Neighborhood Residential One	13	Pole Canyon

PUBLIC HEARING:
No

REQUIRED FINDINGS:
16.20.030 Preliminary plat approval required.
All proposed subdivision plats must receive preliminary plat approval by the planning commission and city council prior to action on the final plat application. The approved preliminary plat vests the applicant with density for the subdivision, street configuration, and lot layouts.

16.20.050 Approval process.
Planning Commission Approval. If the proposed development complies with all applicable development requirements and utility standards for the site, is in the public interest and is fully consistent with any applicable master development plan and development agreement previously approved by the city, and the submission is complete in all respects, the planning commission shall take action on the proposed development application as allowed by this title. The planning commission may recommend approval, approval with conditions, disapproval based upon findings of facts, or table the application and request further information to resolve any

RECOMMENDATION:
This is a proposal for a two-lot preliminary plat in the Pole Canyon portion of the City.

BACKGROUND:
This is a preliminary plat application to create two lots on 13 acres in the Pole Canyon area. The applicant would like to divide the land so that they, and a family member, can build individual homes. The property owner has an agreement with the developers of the Pole Canyon development. (EMMC 16.20.030)

issues or questions prior to approval.

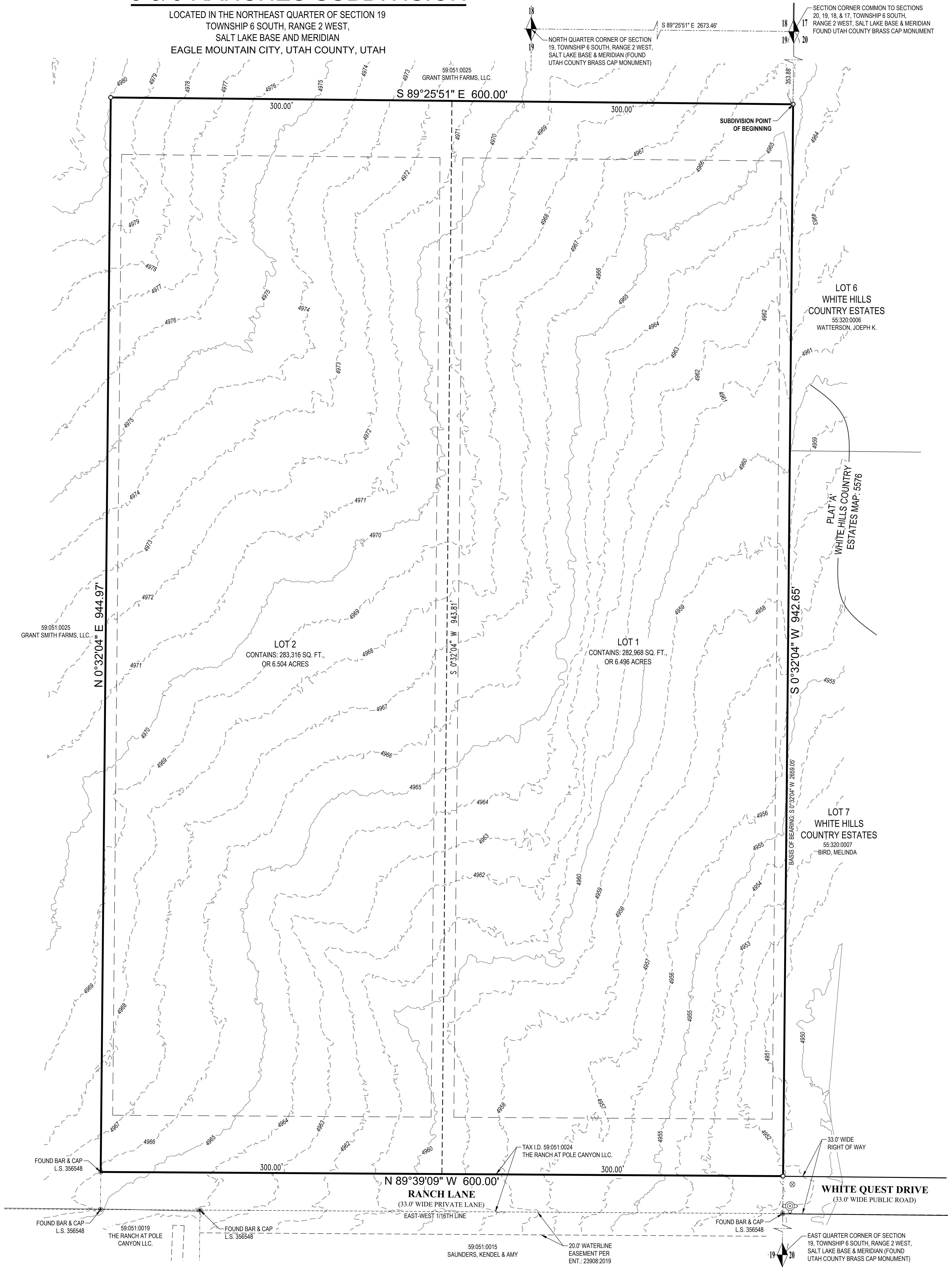
PLANNING COMMISSION ACTION / RECOMMENDATION
The Planning Commission recommended approval of this preliminary plat on January 28, 2020 with no conditions.

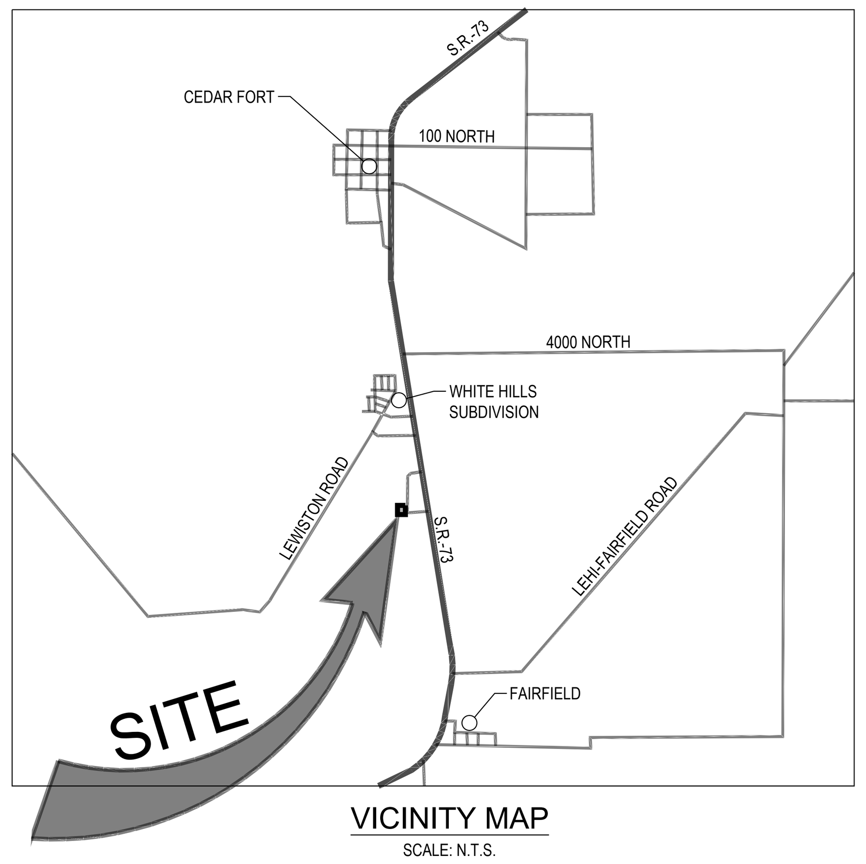
PREPARED BY:
Michael Hadley, Planning

Attachments:
JJ Ranches - Preliminary Plat
Pole Canyon MDA Map

J & J RANCHES SUBDIVISION

LOCATED IN THE NORTHEAST QUARTER OF SECTION 19
TOWNSHIP 6 SOUTH, RANGE 2 WEST,
SALT LAKE BASE AND MERIDIAN
EAGLE MOUNTAIN CITY, UTAH COUNTY, UTAH





VICINITY MAP
SCALE: N.T.S.

NORTH

SCALE: 1" = 50'

0 25' 50' 100' 150'

LEGEND

SUBDIVISION BOUNDARY
SECTION LINE
NEW LOT LINE
RIGHT OF WAY LINE
EASEMENT LINE
ADJOINING SUBDIVISION LINE
P.U.E. (PUBLIC UTILITY EASEMENT)
SETBACK LINE
FOUND UTAH COUNTY SECTION CORNER
SUBDIVISION BOUNDARY CORNER

DOMINION ENERGY

DOMINION ENERGY APPROVES THIS PLAT SOLELY FOR THE PURPOSES OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS. DOMINION ENERGY MAY REQUIRE OTHER EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT CONSTITUTE ABROGATION OR WAIVER OF ANY OTHER EXISTING RIGHTS, OBLIGATIONS, OR LIABILITIES PROVIDED BY LAW OR EQUITY. THIS APPROVAL DOES NOT CONSTITUTE ACCEPTANCE, APPROVAL, OR ACKNOWLEDGEMENT OF ANY TERMS CONTAINED IN THE PLAT, INCLUDING THOSE SET FORTH IN THE OWNERS DEDICATION AND THE NOTES, AND DOES NOT CONSTITUTE A GUARANTEE OF PARTICULAR TERMS OF NATURAL GAS SERVICE. FOR FURTHER INFORMATION PLEASE CONTACT DOMINION ENERGY'S RIGHT-OF-WAY DEPARTMENT AT 1-800-366-8532.

APPROVED THIS ____ DAY OF ________________, 20___. DOMINION ENERGY

BY ________________________

TITLE ________________________

ROCKY MOUNTAIN

1. PURSUANT TO UTAH CODE ANN § 54-3-27 THIS PLAT CONVEYS TO THE OWNER(S) OR OPERATORS OF UTILITY FACILITIES A PUBLIC UTILITY EASEMENT ALONG WITH ALL THE RIGHTS AND DUTIES DESCRIBED THEREIN.
2. PURSUANT TO UTAH CODE ANN § 17-27A-603(4)(C)(II) ROCKY MOUNTAIN POWER ACCEPTS DELIVERY OF THE P.U.E. AS DESCRIBED IN THIS PLAT AND APPROVES THIS PLAT SOLELY FOR THE PURPOSE OF CONFIRMING THAT THE PLAT CONTAINS PUBLIC UTILITY EASEMENTS AND APPROXIMATES THE LOCATION OF THE PUBLIC UTILITY EASEMENTS, BUT DOES NOT WARRANT THEIR PRECISE LOCATION. ROCKY MOUNTAIN POWER MAY REQUIRE OTHER EASEMENTS IN ORDER TO SERVE THIS DEVELOPMENT. THIS APPROVAL DOES NOT AFFECT ANY RIGHT THAT ROCKY MOUNTAIN POWER HAS UNDER

(1) A RECORDED EASEMENT OR RIGHT-OF-WAY
(2) THE LAW APPLICABLE TO PRESCRIPTIVE RIGHTS
(3) TITLE 54, CHAPTER 8A, DAMAGE TO UNDERGROUND UTILITY FACILITIES, OR
(4) ANY OTHER PROVISION OF LAW

ROCKY MOUNTAIN POWER DATE

DIRECT COMMUNICATIONS

DIRECT COMMUNICATIONS CEDAR VALLEY, LLC CERTIFIES THAT IT WILL PROVIDE TELECOMMUNICATIONS SERVICES TO THIS SUBDIVISION UTILIZING THE TRENCHES PROVIDED BY THE DEVELOPER AS PER THE DIRECT COMMUNICATIONS CEDAR VALLEY P.S.C. UTAH NO. 1 TARIFF.

DIRECT COMMUNICATIONS DATE

PLAT CALCULATIONS

TOTAL ACREAGE:	13.000
BUILDABLE ACREAGE:	11.23
TOTAL ACREAGE IN LOTS:	13.000
TOTAL OPEN SPACE:	NONE
TOTAL IMPROVED OPEN SPACE:	NONE
AVERAGE LOT SIZE:	6.50
LARGEST LOT SIZE:	6.504
SMALLEST LOT SIZE:	6.496
OVERALL DENSITY:	2.0 LOT PER 13 ACRES
TOTAL NUMBER OF LOTS:	2

PREPARED BY:
McNEIL ENGINEERING
Designing for the Future Since 1983™
8610 So. Sandy Parkway, Suite 200 Sandy, Utah 84070
TEL: (801) 255-7700 FAX: (801) 255-8071
E-MAIL: info@mcneileng.com WEB SITE: www.mcneil-group.com

SURVEYOR'S CERTIFICATE

I, DENNIS K. WITHERS, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD CERTIFICATE NO.:6135190, IN ACCORDANCE WITH TITLE 58, CHAPTER 22 OF UTAH STATE CODE. I FURTHER CERTIFY THAT BY AUTHORITY OF THE OWNER(S), I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT IN ACCORDANCE WITH STATE CODE 17-23-17, AND HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS, STREETS, AND EASEMENTS HEREAFTER TO BE KNOWN AS:

J & J RANCH SUBDIVISION

AND THAT AT THE SAME HAS BEEN CORRECTLY SURVEYED AND MARKED ON THE GROUND AS SHOWN ON THIS PLAT.

SUBDIVISION DESCRIPTION

A PARCEL OF LAND SITUATE WITHIN THE NORTHEAST QUARTER OF SECTION 19, TOWNSHIP 6 SOUTH, RANGE 2 WEST, SALT LAKE BASE AND MERIDIAN, LOCATED IN EAGLE MOUNTAIN, COUNTY OF UTAH, STATE OF UTAH AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT IN THE EAST LINE OF THE NORTHEAST QUARTER, SAID POINT BEING SOUTH 0°32'04" WEST, ALONG THE SECTION LINE (BASIS OF BEARING), A DISTANCE OF 353.88 FEET, FROM THE NORTHEAST CORNER OF SAID SECTION 19; AND RUNNING THENCE SOUTH 0°32'04" WEST, CONTINUING ALONG SAID SECTION LINE AND THE WEST LINE OF THE WHITE HILLS COUNTRY ESTATES SUBDIVISION, A DISTANCE OF 942.65 FEET, TO THE NORTH LINE OF THAT CERTAIN BOUNDARY LINE ADJUSTMENT, RECORDED AS ENTRY NO.: 23908:2019; THENCE NORTH 89°39'09" WEST, ALONG SAID NORTH LINE, A DISTANCE OF 600.00 FEET, TO A CORNER THEREOF; THENCE DEPARTING SAID LINE BEARING NORTH 0°32'04" EAST, PARALLEL WITH AND 600.00 FEET PERPENDICULARLY DISTANT TO AFORESAID SECTION LINE, A DISTANCE OF 944.97 FEET; THENCE SOUTH 89°25'51" EAST, PARALLEL WITH THE NORTH LINE OF SAID SECTION, A DISTANCE OF 600.00 FEET, TO THE POINT OF BEGINNING.

CONTAINS: 566,284 SQUARE FEET, OR 13.000 ACRES, IN TWO RESIDENTIAL LOTS.

DENNIS K. WITHERS, (SEE SEAL BELOW)
L.S. LICENSE NO. 6135190

OWNER'S CERTIFICATION AND DEDICATION

WE THE UNDERSIGNED OWNER(S) OF ALL OF THE REAL PROPERTY DEPICTED AND DESCRIBED HEREON HAVE CAUSED THE LAND DESCRIBED ON THIS PLAT TO BE DIVIDED INTO LOTS, STREETS, PARKS, OPEN SPACE, EASEMENTS, AND OTHER PUBLIC USES AS DESIGNATED ON THE PLAT AND NOW TO BE HEREBY DEDICATED UNDER PROVISION OF 10--9a-607, UTAH CODE, WITHOUT CONDITIONS, RESTRICTION OR RESERVATION TO EAGLE MOUNTAIN CITY, UTAH ALL STREETS, WATER SEWER, AND OTHER UTILITY EASEMENTS AND IMPROVEMENTS, OPEN SPACE, SHOWN AS PUBLIC OPEN SPACES, PARKS AND ALL OTHER PLACES PUBLIC USE AND ENJOYMENT TO EAGLE MOUNTAIN CITY, UTAH TOGETHER WITH ALL IMPROVEMENTS REQUIRED BY THE DEVELOPMENT AGREEMENT BETWEEN THE UNDERSIGNED AND EAGLE MOUNTAIN CITY FOR THE BENEFIT OF THE CITY AND THE INHABITANTS THEREOF

GSFJV, LLC.
BY: JAMES E. SMITH ________________________
(PINT NAME) *(SIGNATURE)*

ITS: ________________________
(TITLE)

ACKNOWLEDGEMENT

STATE OF UTAH)
:SS
COUNTY OF SALT LAKE)

ON THIS ______ DAY OF __________, IN THE YEAR 20 ____, BEFORE ME ________________________, A NOTARY PUBLIC, PERSONALLY APPEARED JAMES E. SMITH THE ______________ OF GSFJV, LLC. PROVED ON THE BASIS OF SATISFACTORY EVIDENCE TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO IN THE FOREGOING OWNER'S DEDICATION AND CONSENT TO RECORD REGARDING THE J & J RANCHES SUBDIVISION AND WAS SIGNED BY HIM ON BEHALF OF SAID GSFJV, LLC. AND ACKNOWLEDGED THAT THEY EXECUTED THE SAME.

COMMISSION NUMBER __________________
MY COMMISSION EXPIRES ________________

PRINT NAME: __________________

A NOTARY PUBLIC COMMISSIONED IN UTAH

ACCEPTANCE OF LEGISLATIVE BODY

THE CITY COUNCIL OF EAGLE MOUNTAIN CITY, COUNTY OF UTAH, APPROVES THIS SUBDIVISIONAND HEREBY ACCEPTS THE DEDICATION OF ALL STREETS, EASEMENTS AND OTHER PARCELS OF LAND INTENDED FOR THE PUBLIC PURPOSE OF THE PERPETUAL USE OF THE PUBLIC THIS ______________ DAY OF __________________ A.D., 20____.

APPROVED BY MAYOR

APPROVED BY CITY ATTORNEY

APPROVED BY CITY ENGINEER: (SEE SEAL BELOW)

ATTEST: CITY RECORDER
(SEE SEAL BELOW)

GENERAL NOTES:

1. THE BASIS OF BEARING FOR THIS PLAT IS SOUTH 00°32'04" WEST, ALONG THE EAST LINE OF THE NORTHEAST QUARTER OF SECTION 19, TOWNSHIP 6 SOUTH, RANGE 2 WEST, SALT LAKE BASE & MERIDIAN, AS SHOWN HEREON.
2. COURSES AND DISTANCES SHOWN ON THIS MAP ARE MEASURED DIMENSIONS TAKEN FROM ACTUAL FIELD MEASUREMENTS, UNLESS CONTAINED WITHIN PARENTHESIS INDICATING A RECORD COURSE OR DISTANCE. RECORD INFORMATION IS TAKEN FROM MAPS, PLATS, DEEDS OF RECORD, OR OTHER SOURCES OF RECORD INFORMATION.
3. PROPERTY CORNERS NOT FOUND WERE MONUMENTED WITH A 5/8" REBAR AND RED NYLON CAP STAMPED "McNEIL ENG.", OR A NAIL & WASHER BEARING THE SAME INSIGNIA, UNLESS OTHERWISE NOTED HEREON.
4. EXISTING EASEMENTS SHOWN ON THIS PLAT ARE BASED UPON THE COMMITMENT FOR TITLE INSURANCE PREPARED BY: UNITED WEST TITLE INSURANCE AGENCY, INC., ORDER NO.: UW-9388, WITH AN EFFECTIVE DATE OF AUGUST 2, 2018
5. THE ESTATE OR INTEREST IN THE LAND DESCRIBED ON THIS PLAT IS FEE SIMPLE AND THE TITLE THERETO IS VESTED IN: GSFJV, LLC ACCORDING TO THE ABOVE REFERENCED COMMITMENT FOR TITLE INSURANCE.
6. STREETS ABUTTING THIS SUBDIVISION WHERE PREVIOUSLY DEDICATED PER THE WHITE HILLS COUNTRY ESTATES SUBDIVISION.

PLAT

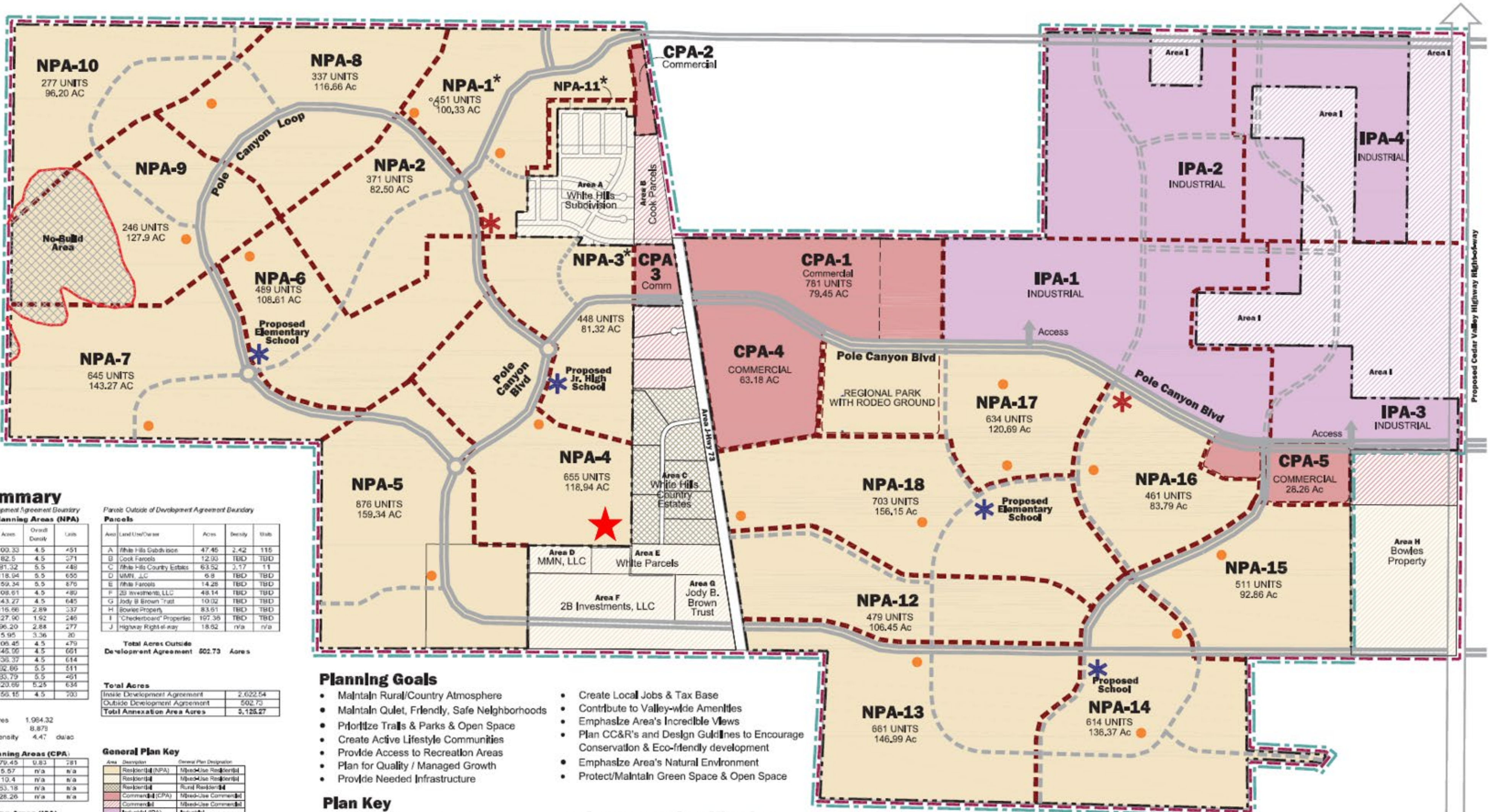
J & J RANCHES SUBDIVISION

LOCATED IN THE NORTHEAST QUARTER OF SECTION 19
TOWNSHIP 6 SOUTH, RANGE 2 WEST,
SALT LAKE BASE AND MERIDIAN

EAGLE MOUNTAIN CITY, UTAH COUNTY, UTAH
SCALE: 1" = 50 FEET

SHEET 1 OF 1

CORPORATE SEAL	SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CITY-COUNTY ENGINEER SEAL	CLERK RECORDER SEAL



Site Summary

Parcels Inside of Development Agreement Boundary

Neighborhood Planning Areas (NPA)

Area	Planning Area Type	Acres	Overall Density	Units
1	Residential	100.33	4.5	451
2	Residential	82.5	4.5	371
3	Residential	81.32	5.5	448
4	Residential	118.94	5.5	655
5	Residential	159.34	5.5	876
6	Residential	108.61	4.5	489
7	Residential	143.27	4.5	645
8	Residential	116.66	2.89	337
9	Residential	127.90	1.92	246
10	Residential	96.20	2.88	277
11	Residential	5.95	3.36	20
12	Residential	106.45	4.5	479
13	Residential	146.99	4.5	661
14	Residential	136.37	4.5	614
15	Residential	92.86	5.5	511
16	Residential	83.79	5.5	461
17	Residential	120.69	5.25	634
18	Residential	156.15	4.5	703

Total Residential Acres 1,984.32
Total Units 8,879
Residential Gross Density 4.47 du/ac

Commercial Planning Areas (CPA)

1	Commercial	79.45	9.83	781
2	Commercial	5.57	n/a	n/a
3	Commercial	10.4	n/a	n/a
4	Commercial	63.18	n/a	n/a
5	Commercial	28.26	n/a	n/a

Industrial Planning Areas (IPA)

1	Industrial	159.9	n/a	n/a
2	Industrial	142.04	n/a	n/a
3	Industrial	57.09	n/a	n/a
4	Industrial	92.33	n/a	n/a

Total Dev Agreement Acres 2,622.54
Total Residential Units 9,659
Gross Density 3.68

Parcels Outside of Development Agreement Boundary

Parcels

Area	Land Use/Owner	Acres	Density	Units
A	White Hills Subdivision	47.45	2.42	115
B	Cook Parcels	12.93	TBD	TBD
C	White Hills Country Estates	63.52	0.17	11
D	MMN, LLC	6.8	TBD	TBD
E	White Parcels	14.28	TBD	TBD
F	2B Investments, LLC	48.14	TBD	TBD
G	Jody B Brown Trust	10.02	TBD	TBD
H	Bowles Property	83.61	TBD	TBD
I	"Checkerboard" Properties	197.38	TBD	TBD
J	Highway Right-of-way	18.62	n/a	n/a

Total Acres Outside Development Agreement 502.73 Acres

Total Acres

Inside Development Agreement	2,622.54
Outside Development Agreement	502.73
Total Annexation Area Acres	**3,125.27**

General Plan Key

Area	Description	General Plan Designation
	Residential (NPA)	Mixed-Use Residential
	Residential	Mixed-Use Residential
	Residential	Rural Residential
	Commercial (CPA)	Mixed-Use Commercial
	Commercial	Mixed-Use Commercial
	Industrial (IPA)	Industrial
	Industrial	Industrial

* Note: In NPA 11, all lots shall be a min 10,000 Sq Ft. In NPA 1 & 3, a street with min 10,000 Sq Ft lots on both sides shall abut the existing White Hills Subdivision

Planning Goals

- Maintain Rural/Country Atmosphere
- Maintain Quiet, Friendly, Safe Neighborhoods
- Prioritize Trails & Parks & Open Space
- Create Active Lifestyle Communities
- Provide Access to Recreation Areas
- Plan for Quality / Managed Growth
- Provide Needed Infrastructure
- Create Local Jobs & Tax Base
- Contribute to Valley-wide Amenities
- Emphasize Area's Incredible Views
- Plan CC&R's and Design Guidlines to Encourage Conservation & Eco-friendly development
- Emphasize Area's Natural Environment
- Protect/Maintain Green Space & Open Space

Plan Key

Planning Area Boundary
Proposed Schools
Proposed Public Safety Facility
Potential Church Site
Church sites will be located throughout each planning area on an as-needed basis

Project Road Classifications

Arterial Road Corridors
Major Collector Road Corridors
Industrial Collector Road Corridors
Minor Collector Road Corridors
Local Street

Boundary Classifications

Annexation Boundary
Development Agreement Boundary
Master Plan Area

0 300 600 1200 1800

aswn+

Land Use Element
Exhibit 2

QUALITY Real Estate & Mortgage EGI MANAGEMENT

DAI UTAH'S FOREMOST LAND DEVELOPER

EAGLE MOUNTAIN	EAGLE MOUNTAIN CITY **CITY COUNCIL MEETING** FEBRUARY 4, 2020		
TITLE:	RESOLUTION - A Resolution of Eagle Mountain City, Utah, Amending the Policies and Procedures Manual, to Adopt the Fleet Policies and Procedures Manual as an Appendix to the Policies and Procedures Manual.		
ITEM TYPE:	Resolution		
FISCAL IMPACT:	NA		
APPLICANT:	Eagle Mountain City		
GENERAL PLAN DESIGNATION NA	**CURRENT ZONE** NA	**ACREAGE** NA	**COMMUNITY** NA

PUBLIC HEARING:
No

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION
NA

PREPARED BY:
Angela Valenzuela, Admin

RECOMMENDATION:
Staff recommends that the City Council approve a Resolution of Eagle Mountain City, Utah, Amending the Policies and Procedures Manual and Adopting the Fleet Policies and Procedures Manual as an Appendix to the Policies and Procedures Manual.

BACKGROUND:
BACKGROUND: (Presented by Fleet and Facilities Operations Director Jeff Weber) The proposed amendment adopts a Fleet Policy as an appendix to the Policies and Procedure Manual. The Fleet Policy encompasses all City fleet operations; all references to fleet and vehicle policies have been removed from the Policies and Procedure Manual.

Attachments:
Proposed Fleet Policies and Procedures Manual
Policies & Procedures Manual - Amended for Fleet Policy
RES--Policies and Procedures Manual - Fleet

EAGLE MOUNTAIN

Fleet Policies and Procedures Manual

Adopted by the City Council on February 4, 2020

Table of Contents

Purpose

The purpose of this policy is to ensure the safety of those individuals who operate City fleet units, and to provide guidance on the proper use of all City fleet units. It is the driver's responsibility to operate the unit in a safe manner and to drive defensively to prevent injuries and property damage. As such, Eagle Mountain City endorses all applicable State motor vehicle regulations relating to driver responsibility. Each driver is expected to drive in a safe and courteous manner. The attitude one takes when behind the wheel is the single most important factor in driving safely.

Guiding Policy

Eagle Mountain City shall provide for central management of its fleet units, including their purchase, ownership, replacement, and disposal. All maintenance and repair services for City fleet units and equipment shall be done in house, unless determined by the Fleet Supervisor that maintenance or repair service be outsourced. All fuel services will be outsourced.

City fleet units shall be provided and utilized only when required to conduct City business.

City fleet units shall be managed in accordance with the lifecycle approach to material management, and with the principles of cost-effectiveness and prudence.

To maximize cost-effectiveness, City fleet units shall be periodically evaluated. Eagle Mountain City shall strive to meet fleet unit replacement goals. The Fleet Policy and Procedures Manual will be reviewed and revised every three to five years, as needed.

Authorized operators of City fleet units shall be required to operate them responsibly. No City fleet unit will be operated with a known safety deficiency.

Responsibilities

City Facility/Operations Director

The City Facility/Operations Director or his/her designee is responsible for planning, directing, managing, coordinating, and supervising programs for the acquisition, assignment, utilization, maintenance, repair, replacement, and disposal of City fleet units. Provides fuel cards for City fleet units. May delegate the responsibility for implementing and complying with the provisions of this policy to the City Fleet Supervisor.

City Fleet Supervisor

The City Fleet Supervisor or his/her designee shall be responsible for the following:

- Accept any delegated authority of implementing and complying with the provisions of this policy from City Facility/Operations Director;
- Review fleet purchasing and specification issues with the Assistant City Administrator which require additional clarification or conflict resolution;
- Ensure City fleet acquisitions minimize the cost of acquisition, operating, and repairs; and maximize resale value;
- Maintain the following information:
    - The name, date of birth, driver license number, and assigned City fleet unit of all authorized operators;
    - Accidents involving City fleet units; and
    - City fleet unit registration and warranty information.
- Enforce authorized operator eligibility and oversee disciplinary action in conjunction with the appropriate department director;
- Ensure that all City fleet units are properly titled and licensed to Eagle Mountain City;
- Arrange for authorized operator training, testing, and certification;
- Facilitate authorized operator abidance of fleet policies and procedures (e.g.: provide tire gauges, training, etc.);
- Monitor vehicle usage and determine the suitability of replacing vehicles and equipment;
- Dispose of fleet units when maintaining the unit becomes uneconomical. As units reach target miles/hours for replacement, the City Fleet Supervisor shall prepare a technical and cost evaluation with a repair/replace analysis to determine if units are to be retained, disposed of, or reassigned;
- Develop replacement criteria and schedules for each fleet unit and class of fleet unit. All City fleet units acquired and maintained shall be targeted for replacement according to industry standards. The guidelines shall be used as a basis for developing the useful life of units for chargeback purposes, and for programming future departmental vehicle and motorized

equipment requirements. The guidelines shall be based on time and/or mileage and shall be measured against actual fleet usage;

- Produce monthly and annual expense reports, and expense projections for the annual budget process;
- Annually monitor and evaluate the condition of City fleet units;
- Establish a preventative maintenance program. The program should incorporate manufacturers' maintenance standards and preventative maintenance tasks directed towards energy efficiency, including regular filter changes, tune ups, and proper tire pressure. Preventative maintenance shall be scheduled to ensure minimum fleet unit downtime;
- Notify departments on a monthly basis of fleet units past due for scheduled preventative maintenance;
- Track fleet unit and parts warranties;
- Administer maintenance and service contracts to ensure the City receives proper service levels. The City Fleet Supervisor shall obtain bids annually for ongoing maintenance services and mechanic work contracts;
- Advise departments in developing specifications for new or replacement fleet units; and
- Make recommendations on fleet unit policies and procedures.

Department Directors/Department Heads

Department Directors and Department Heads shall carefully assess department needs to minimize fleet size and shall plan fleet unit usage to maximize efficiency and minimize mileage driven; ensure units requested for acquisition and use within his/her department are of the appropriate size and only include items/accessories which are operationally required; reinforce City usage rules and discipline authorized operators for violations of policies; and ensure that department employees inspect assigned vehicles as required and schedule preventative maintenance.

Authorized Operators

Abide by City usage rules. Assume complete responsibility for the care of assigned fleet units. Operators shall report deficiencies discovered, which are beyond the authorized operator's capability to correct, to the City Fleet Supervisor for repairs. When using a fleet unit with a gross weight over 26,000 pounds, authorized operators are required to complete and turn in a pre-trip inspection form. Authorized operators will operate all City fleet units in accordance with the restrictions or limitations imposed upon their respective driver license.

Authorized operators shall perform daily inspections of his/her assigned fleet unit. Daily inspections shall include, but not be limited to, the following safety items, depending upon fleet unit type:

- Foot and emergency brake;
- Head, tail, and brake lights;
- Turn signals;
- Tire pressure and tire condition;
- Windshield wipers;
- Mirrors;
- Visual damage (dents, large scratches, cracked windows, etc.);
- Ensure the GPS module is plugged in.
- Water and oil levels (required to be checked daily for fleet units with a gross weight over 26,000 pounds; fleet units with a gross weight under 26,000 pounds shall be checked when refueling the unit, at a minimum).

General Policies and Procedures

Authorized Operator Eligibility

To operate a City fleet unit, employees shall have a valid driver license for the type and class of unit being operated. Employees shall submit their name, date of birth, and driver license number to the Human Resource Department. If an operator does not have a valid driver license, his/her authority to operate a City fleet unit shall be withdrawn until the license is valid. It is the responsibility of authorized operators to notify the City Fleet Supervisor and Human Resource Coordinator if his/her driver license status changes. Operating a City fleet unit with a suspended or revoked driver license may be grounds for termination.

The City has adopted an age restriction for authorized operators' eligibility for the following fleet units:

- Vehicles with a gross weight less than 26,000 pounds and trailers with a gross weight less than 10,000 pounds must be operated by employees 18 years of age and older. The Mayor or City Administrator may grant an exception that allows employees 17 years of age to drive these vehicles when department directors make such a recommendation based upon unusual circumstances.

Licensing

All City fleet unit licenses, titles, and registrations shall be maintained according to Federal, State, and local laws. All City vehicles must maintain a valid copy of the vehicle registration and insurance card.

Usage

Authorized operators shall be aware of the following City fleet unit usage rules:

- City fleet units shall only be used for official City business.
- All State and Local laws must be obeyed.
- The use of a City fleet unit while under the influence of intoxicants and/or other drugs which could impair driving ability is forbidden, and is sufficient cause for discipline, up to and including termination of employment.
- No driver shall operate a City fleet unit when his/her ability to do so safely has been impaired by illness, fatigue, injury, or prescription medication.
- City fleet units shall not be operated by authorized operators who have consumed alcoholic beverages in the previous eight hours, or by those who are under the influence of drugs that may diminish one's ability to drive.
- Conservative driving habits, such as gradual acceleration and strict adherence to Federal, State, and local driving and traffic laws shall be implemented by authorized operators of City fleet units.
- All occupants of City fleet units shall wear safety belts at all times.
- Drivers shall complete calls while the City fleet unit is parked and/or use the phone in a hands-free mode via a headset or speaker. While driving, attention to the road and safety shall always take precedence over conducting City business over the phone.
- Headlights shall be used two hours before sunset and two hours after sunrise, during inclement weather, or at any time when a distance of 500 feet ahead of the fleet unit cannot be seen clearly.

- Drivers are responsible for the security of City fleet units assigned to them. The fleet unit engine must be shut off, ignition keys removed, and doors locked whenever the unit is left unattended.
- City fleet units shall be respected, protected, and not misused or abused by authorized operators.
- Operators shall seek opportunities to minimize City fleet unit idling time.
- Smoking, including the use of electronic cigarettes, and chewing tobacco are not allowed in City fleet units.
- City fleet units shall not be taken home or leave the corporate limits of Eagle Mountain City outside of an authorized operator's normal duty hours, unless he/she qualifies for on-call or take-home status (see After-Hour On-Call/Take-Home Use within this policy), or as otherwise approved by the Mayor or his/her designee. During duty hours, a department director may authorize City fleet units to leave the corporate limits of Eagle Mountain City for official business.
- City fleet units shall be operated safely and within unit design standards.
- City fleet units shall be refueled properly.
- Passengers in City fleet units are prohibited, unless the passengers are:
  - Other City employees;
  - Other persons engaged in or advising on matters relating to City services or improvements;
  - Other persons who are being transported as part of an approved activity; or
  - Other persons who have been approved in writing in advance by the appropriate department director, the City Administrator, or the Mayor
- Passengers shall follow all City rules while in City fleet units. The responsibility of passengers following all City rules lies on the authorized operator of the City fleet unit.

Unless otherwise authorized, the following are examples of the unauthorized use of a City fleet unit:

- Transporting family, friends, pets, associates or other persons who are not City employees, or who are not serving the interests of the City.
- Transporting hitchhikers.

- Transporting acids, explosives, hazardous materials, and flammable materials when not specifically related to employment duties.
- Extending the length of time that the City fleet unit is in the operator's possession beyond the time needed to complete the official purposes of the trip.
- Generally, except when approved, or when necessary for the performance of employment duties, the use of a City fleet unit for activities such as shopping, participating in sporting events, hunting, fishing, or any activity that is not included in the employee's job description, is not authorized.
- Using a City fleet unit for personal convenience, such as when a personal vehicle is not operational.

Identification

City fleet units shall be plainly marked with the Eagle Mountain City logo except when the following conditions apply:

- Fleet equipment that is too small for the City logo.
- Those vehicles approved by the City Administrator or designee.

Misuse and Abuse

Damage to a City fleet unit caused by willful conduct or negligence on the part of the authorized operator shall be cause for disciplinary action. Such disciplinary action may include restitution for the cost of repairs, suspension or revocation of operating privileges, or termination.

Defensive Driving Guidelines

- Drivers are required to maintain a safe following distance at all times. Drivers shall keep a two-second interval between their vehicle and the vehicle immediately ahead. During slippery road conditions, the following distance shall be increased to at least four seconds.
- Drivers must yield the right-of-way at all traffic control signals and signs requiring them to do so. Drivers shall be prepared to yield for safety's sake at any time. Pedestrians and bicycles in the roadway always have the right-of-way. School zone speed limits must be followed.
- Drivers must never exceed posted speed limits. In adverse driving conditions, drivers must reduce speed to a safe operating speed that is consistent with the conditions of the road,

weather, lighting, and volume of traffic. Tires can hydroplane on wet pavement at speeds as low as 40 mph.

- Turn signals must be used while going into traffic and before every turn or lane change.
- When passing or changing lanes, drivers must view the entire vehicle in the rear-view mirror before pulling in front of said vehicle.
- Drivers must be alert of other vehicles, pedestrians, and bicyclists when approaching intersections. Drivers may never speed through an intersection on a caution light. When the traffic light turns green, drivers must look both ways for oncoming traffic before proceeding.
- When waiting to make left turns, drivers must keep the City fleet unit wheels facing straight ahead to ensure the City fleet unit will not be pushed into the lane of oncoming traffic if rear ended.
- When stopping behind another vehicle, drivers must leave enough space to view the rear wheels of the car in front. This allows room to go around the vehicle if necessary and may prevent the City fleet unit from being pushed into a vehicle ahead of the City fleet unit, if rear-ended.
- Drivers shall avoid backing where possible, but when necessary, drivers shall keep the distance traveled to a minimum and be particularly careful. Drivers shall check behind the City fleet unit before backing and shall back to the driver’s side. Drivers shall not back around a corner or into an area of no visibility.

Accident Resolution

Accidents occurring in a City fleet unit shall be determined preventable or non-preventable through careful review of the accident police report and any other means by the department head, Human Resources, and the Fleet Supervisor. Should the accident be determined to be preventable, the following shall be imposed and enforced:

- After the first preventable accident, the authorized operator shall be required to attend a risk management-approved driver safety program.
- After the second preventable accident, the authorized operator shall be required to attend, at their own expense, a State-certified or nationally-recognized defensive driving course.

Involvement in three preventable accidents within five years shall be cause for disciplinary action, which may include loss of driving privileges. If operating a City fleet unit is an essential function of the authorized operator's position, the authorized operator may be terminated.

Custodial Responsibility

Custodial responsibility of each City fleet unit will be assigned to the department for its intended use. The department head or designee will be responsible for the maintenance and upkeep of the City fleet units assigned to the department or division. Use of City fleet units will be delegated by the department head or designee.

Cleaning and Preventative Maintenance

Each department is responsible for maintaining the cleanliness of their assigned City fleet unit. City fleet units shall be cleaned at regularly scheduled intervals. Each department is responsible for keeping up with the preventative maintenance schedule outlined by the City Fleet Supervisor. For further details about repairs and preventative maintenance, see Maintenance and Repair Procedures in this manual.

Fuel

Citywide contracts for retail fuel dispensing services have been established. Operators are required to use the contracted vendor fuel cards. To the degree possible, fuel cards should be issued for specific City fleet units, and not for individual operators. This will allow for fuel cost monitoring for specific units.

Unless specifically prohibited by manufacturer warranty or recommendations, all City fleet units operating on gasoline shall use regular unleaded gasoline. Higher octane blends (marketed as premium, super-unleaded, plus, etc.) are prohibited for use in City fleet units. Diesel vehicles are required to use Type 1 diesel fuel. City fleet units shall only be refueled at self-service islands or central fueling facilities.

Modification

All requests for City fleet unit modifications shall be approved by the appropriate department director and transmitted to the City Fleet Supervisor in writing by the end of the budget year. Department directors will not install, nor allow to be installed, any additional electrical or electronic equipment such as stereo, CB radios, lights, light chargers or radio chargers in any City fleet unit. Equipment of this type must be installed by an approved City vendor. Radar detectors are strictly prohibited in City fleet units.

Acquisition

Prior to fleet unit acquisition, the using department shall conduct a needs analysis to determine the minimum size vehicle or equipment needed to meet departmental requirements.

All purchases shall be the most cost-efficient purchase possible, and acquired City fleet units shall provide the best possible support of City operations. Acquisition criteria shall include maintenance costs, repair costs, operating costs, and resale value

Reporting Requirements

Authorized operators shall enter accurate mileage when fueling City fleet units. Department heads shall submit City fleet usage data at the end of every month to the City Fleet Supervisor.

In the Event of an Accident

In the event of an accident involving a City fleet unit, operators must complete the following steps:

1. If there are any injuries, call 911. If there are no injuries, contact Dispatch: 801.794.3970
2. Contact City Operations Director: 801.420.2327
3. Contact Supervisor
4. Report accident to the City Recorder's Office: 801.789.6611
5. Provide current vehicle registration and insurance forms to investigating authority.
6. If the operator is at fault in the accident, the City Fleet Supervisor or the operator's supervisor must take the operator directly to Work Med for a drug test (1091 W. South Jordan Pkwy Suite 500, South Jordan, Utah 84095, 385.887.7200). Please see Human Resources for other approved locations.
7. If the operator has a Commercial Driver License, he/she must submit to a post-accident drug test, as required by Federal Motor Carrier Safety Administration Regulation §382.303: Post-accident Testing.
8. The operator's supervisor may require the operator to submit to a drug test, regardless of fault.

Post-accident Testing

An employee who is subject to post-accident testing shall remain readily available for such testing or shall be deemed to have refused to submit to testing. The results of tests conducted by Federal, State, or local law enforcement officers having independent authority to conduct tests to detect alcohol or controlled substances may be used by the City to meet post-accident testing requirements. Upon required testing due to an accident or reasonable cause, the employee tested shall not engage in the operation of any City equipment or in any employment-related duties, which his/her supervisor deems dangerous to him/herself or others until the results of the tests and received and the employee is released back to work by the Mayor or City Administrator.

Time frames for alcohol testing and consequences of failure to test:

- If the test is not administered within two hours following the accident, the supervisor shall prepare and submit documentation stating why the test was not administered within two hours.
- If the test is not administered within eight hours following the accident, the supervisor shall cease attempts to administer an alcohol test and shall prepare and submit documentation stating why the test was not administered within eight hours.

Time frames for controlled substance testing and consequences of failure to test:

- If the test is not administered within eight hours following the accident, the supervisor shall prepare and submit documentation stating why the test was not administered within eight hours.
- If the test is not administered within thirty-two hours following the accident, the supervisor shall cease attempts to administer an alcohol test and shall prepare and submit documentation stating why the test was not administered within thirty-two hours.

Discipline

The authority to operate a City fleet unit may be suspended or revoked by the City Fleet Supervisor for any of the following reasons:

- The operator does not have an up-to-date driver license;
- The operator has been involved in three or more preventable accidents during a five-year period;

- The operator has received five or more citations for violating motor vehicle laws during a five-year period;
- The operator has misused or illegally operated (based on citizen complaints) a City fleet unit three times during a five-year period;
- The operator does not report usage data to his/her department director and/or the City Fleet Supervisor; or
- The operator has not obeyed City fleet unit usage rules.

GPS Tracking Devices

The City Fleet Supervisor will supply each City fleet unit with a GPS tracking device. The GPS tracking device is supplied for the protection of the authorized operator and shall remain plugged in.

Mileage Reimbursement

It is City policy that an employee uses a City vehicle to conduct City business. If a City vehicle is not available and an employee is required to use his/her personal vehicle on City business, the employee will be reimbursed at the current IRS approved rate. If the employee chooses to use a personal vehicle for travel, the employee will only be reimbursed actual fuel charges. A receipt must accompany any requests for fuel reimbursement. The employee shall submit a request for reimbursement based upon this record.

Use of Personal Vehicle

Employees using their personal vehicle for City business are required to carry no-fault and liability insurance on their personal vehicle in the minimum amounts mandated by Utah law. Employees are encouraged to carry adequate collision and liability insurance to cover damage to their vehicle or injuries in the event of an accident. City insurance will only cover potential liability of the City.

Maintenance and Repair Procedures

General

Vehicle maintenance includes inspection, lubrication, adjustments, cleaning, testing and replacing vehicle components which have failed or are on the verge of failure. These actions will be performed on a scheduled, periodic basis, which is called a preventative maintenance cycle, or on an unscheduled basis, which is referred to as breakdown or unscheduled maintenance.

Preventative Maintenance or In Disrepair but Operational

Operators who notice a need for preventative maintenance or repair shall contact the City Fleet Supervisor or Fleet Technician and provide the fleet unit number and repair(s) required. The City Fleet Supervisor shall prepare a fleet unit work order and coordinate the repair(s).

Vehicle in Disrepair and not Operational

For City fleet units in disrepair and not operational, the authorized operator shall call the City Fleet Supervisor and provide the authorized operator name, unit number, location of unit, and symptoms. The City Fleet Supervisor shall arrange towing of the unit.

Repairs Complete Notification

The City Fleet Supervisor will notify the assigned department upon completion of repairs.

After-Hours Fleet Support

After-hours fleet support will be provided for emergencies only. Authorized operators requiring emergency fleet support shall contact the City Fleet Supervisor. If the City Fleet Supervisor cannot be contacted, the requesting operator shall contact his/her department director.

After-Hours Towing Service

The City Fleet Supervisor shall provide after-hours towing service to departments that provide 24-hour City service. The City Fleet Supervisor shall provide the authorized operator or the department director with contact information to request after-hour services.

After-hour On-call/Take-home Use Policy

The purpose of this policy is to establish the rules and procedures governing the assignment, use, and reporting requirements of City take-home fleet units. The policy has been created with consideration of the City's insurance through the Utah Local Governments Trust. This policy is not intended to create any individual right or cause of action not already existing and recognized under State or Federal law.

No City fleet unit shall be taken home by any employee at any time for any reason except when the employee is scheduled to be on call after hours and lives within 30 minutes of the City's limits, or as otherwise approved by the Mayor or his/her designee.

Eligibility

A department head may recommend a take-home fleet unit for an employee if the following criteria are met:

- The employee is the primary operator of the fleet unit;
- The employ resides within 30 minutes of Eagle Mountain City limits;
- The employee is authorized to drive a City fleet unit; and
- The employee has not had his/her driving privileges revoked.

The City Administrator or his/her designee provides final approval for take-home fleet units. Any exceptions to this policy must be approved in writing by the relevant department head.

After-hour On-call/Take-home Use Policy Definitions

Administration: The Eagle Mountain City Administrator or Assistant City Administrator.

Assignment/Reporting Requirements for Take-Home Fleet Units: Employees that are assigned a take-home City fleet unit, whether for daily use or on an on-call basis, must be recommended by the department head and approved by Administration.

Exempt Vehicles: According to Federal guidelines and for purposes of tax calculation, certain vehicles and equipment are exempt from increased tax liability. This exemption means that the taxable income of the employee assigned an exempt vehicle will not be affected.

Exempt Qualified Nonpersonal Use Vehicle: Any vehicle that is not likely to be used more than minimally for personal purposes because of its design. Qualified nonpersonal use vehicles generally include the following vehicles:

- Clearly marked police and fire vehicles;
- Unmarked vehicles used by law enforcement officers, if the use is officially authorized;
- Qualified specialized utility repair trucks;
- Ambulances or hearses, used for their specific purpose;

- Vehicles designed to carry cargo with a loaded gross vehicle weight over 14,000 pounds;
- Delivery trucks with seating for the driver only, or the driver plus a folding jump seat; and
- Passenger busses with a capacity of at least 20 passengers, used for their specific purpose

Example: An on-call snowplow driver's taxable income will not be affected if the take-home vehicle is equipped with plow, salt, and cover.

Use of a qualified nonpersonal use vehicle, including commuting, is excludable to the employee, and recordkeeping and substantiation by the employee are not required by the IRS. Reg. § 1.274-5T(k); Reg. § 1.132-5(h)

Home Storage: The storage of a City fleet unit at an employee's residence during non-business hours.

Non-Exempt Vehicles: According to Federal guidelines and for purposes of tax calculation only, vehicles that do not meet the criteria of exempt vehicles are classified as non-exempt. An employee assigned a non-exempt vehicle will incur a tax liability as required by the Federal government.

Official City Purpose: Official City business assigned by an employee's supervisor, department head, City Administration, or the Mayor.

Personal Use: Any use of a City fleet unit other than an official City purpose.

Take-Home Fleet Unit: Any fleet unit that is owned, leased, rented or otherwise under the care, custody or control of Eagle Mountain City, and is taken from the City premises after normal working hours to remain in home storage overnight for the use of a City employee for an official City purpose. Take-home fleet units are either assigned to an employee by the department head, or used by employees for on-call purposes.

Tax Liability: An employee who has a non-exempt, assigned take-home vehicle will have an assessment, as set by the Federal government each year, added to his/her taxable income. The assessed amount is added to the employee's taxable income only for the purpose of calculating tax liability. The employee assigned the use of a non-exempt take-home vehicle will be responsible for the tax on the assessed amount.

General Provisions

- Only City employees with a valid State of Utah driver license that is appropriate for the vehicle to be operated are authorized to operate City fleet units. Non-City employees may not operate City fleet units at any time.
- The employee to which a non-exempt take-home vehicle is assigned will incur the tax liability prescribed by the Internal Revenue Service.
- The City reserves the right to search fleet units at any time, for any purpose. Employees have no expectation of privacy in City fleet units. Use of a City fleet unit is a privilege of employment, not a right.
- Employees authorized to take a City fleet unit home must drive the fleet unit to and from work by the most direct route, without deviation. The location of home storage for a City fleet unit must be within 30 minutes of Eagle Mountain City limits, unless approved in writing by Administration.
- Use of a City fleet unit for going to and from lunch shall be restricted to within the limits of Eagle Mountain City or Saratoga Springs, if able to do so within an allowed lunch break. Supervisors may grant an exception to this policy if the operator is attending a meeting or conference.
- Carpooling while commuting between work and home in a City fleet unit is prohibited. This restriction includes carpooling with other City employees. Other employees or non-employees may ride in a City fleet unit for official City purposes.
- Employees must avoid situations that would give rise to a legitimate complaint, such as blocking streets, driveways, etc.
- City employees involved in accidents in a City fleet unit while not on official City business are responsible for all liabilities arising from the accident.
- Employees may receive authorization from their department head to take a City fleet unit home for the purpose of leaving from home to travel for an official City purpose.

- Notwithstanding any other provisions of this policy, Administration may authorize an employee to use a City fleet unit at any time for any purpose that is deemed necessary for the conduct of an official City purpose.

(9) Any employee who fails to comply with these rules is subject to disciplinary action, up to and including termination. In addition, violation of this Manual may subject employees to civil or criminal liability.

D. FAX and Copying Machines. Any employee desiring to use City-owned FAX or copying machines for items of a personal nature may do so after paying for such use at the published rate.

E. Municipal Vehicles. Policies regarding municipal vehicles are set forth in the Eagle Mountain City's Fleet Policies~~Policy~~ and Procedure Manual. A copy of this document is set forth in an addendum to this Manual.

F. Telephone calls.

(1) Employees are expressly prohibited from making long distance telephone calls of a personal nature on City-owned telephones.

(2) All employees will use City-owned telephones for local personal calls judicially. Local telephone calls will be limited to necessity and must not disrupt the carrying out of employee responsibilities.

G. Mobile Communication Devices. It is the policy of the City to provide City-owned mobile communication devices to selected personnel for the convenience of the City and employees in the performance of their official duties. City-owned cellular phones are intended for City business. Employees are discouraged from using these devices for personal use. It is recognized that some incidental and minimal personal use may be required to save time and make the employee more efficient. Personal phone calls should be extremely limited in duration and frequency.

H. Postage Meters. No employee shall be allowed to use City-owned postage metering machines at any time for posting and mailing of any material of a personal nature.

CREDIT CARDS. City credit cards shall be used for official business in accordance with the following procedures:

A. Credit card use cannot in any fashion be used to avoid adopted Purchasing Policies. Employees shall use existing accounts with vendors.

B. Credit card use shall be for bona fide emergencies (when time restraints do not allow for the Finance Department to issue a check) or making traveling reservations or when the amount of the purchase is unknown (such as a lunch meeting expense, etc.).

(3) Vehicle maintenance areas.

(4) Swimming pools.

(5) Animal control.

(6) Power plants.

(7) Sewers.

PROPER USE OF CITY EQUIPMENT AND TOOLS. The use of City equipment or tools for private purposes is strictly prohibited. However, reasonable use of City tools and equipment to protect property and preserve life is authorized.

A. Employees shall be required to attend training provided by the City; including an explanation of job hazards, safety procedures and training on all equipment, tools, etc., necessary for the accomplishment of the employee's job description. Employees may attend additional training as approved by the City.

~~B. A commercial driver's license (CDL) is required for operators of commercial motor vehicles with the exception of those who operate fire apparatus and are exempted by state law. No individual shall be allowed to operate such vehicles unless they have a current commercial driver's license in their possession. This license is required pursuant to the Commercial Motor Vehicle Safety Act, signed into law on October 27, 1986. Employees must renew their commercial driver's license at four (4) year intervals.~~

~~C. Operators and passengers in a business-use vehicle equipped with seat belts must wear them when the vehicle is in operation, and all employees operating vehicles shall observe all local traffic laws.~~

B~~D~~. Mobile communication devices shall not be used in situations that constitute an immediate hazard.

~~D. Employees on restricted or light duty that prohibit driving are prohibited from using City-owned vehicles or their own vehicles on City business.~~

SECTION VIII: ALCOHOL AND DRUG-FREE WORKPLACE

GENERAL POLICY. The purpose of this policy is to implement the Federal Drug-Free Workplace Act of 1988 by providing for a safe and productive work environment that is free from impaired performance caused by employee use or abuse of alcohol, controlled substances, and/or medication.

EMPLOYEE RESPONSIBILITIES.

A. No employee shall unlawfully manufacture, dispense, possess, use, or distribute any controlled substance, medication, or alcohol.

B. Any employee convicted under a federal or state statute regulating controlled substances shall notify their supervisor and the Mayor within five (5) days after the conviction.

C. No employee shall consume alcoholic beverages immediately before work, during work hours, while at work during breaks or lunches, or while on call for work.

D. No employee shall be impaired by alcohol, illegal drugs, or medication during work hours.

E. No employee shall represent the City in an official capacity while impaired by alcohol, illegal drugs, or medication.

~~F. No employee using medication that may impair performance shall operate a motor vehicle or engage in safety sensitive functions while on duty for the City.~~

F~~G~~. If an employee is using prescription or nonprescription medication that may impair performance of duties, the employee shall report that fact to their supervisor.

G~~H~~. An employee who has reason to believe that the performance of another employee is impaired by alcohol, illegal drugs, and/or medication shall immediately notify the Mayor, or designee.

DISCIPLINARY ACTION. Because of the serious nature of illegal use or abuse of alcohol, controlled substances, and/or medication, appropriate employee disciplinary action will be taken, up to and including termination.

testing consortium and obtain and maintain all of the following records and information:

[1] How the random selection pool was assembled.

[2] The method of selection and notification of drivers.

[3] The location of collection sites.

[4] Methods of reporting the test results on each driver.

[5] Summary reports on the consortiums program showing that the consortium tested at the prescribed minimum annual rates for alcohol and/or controlled substances.

~~E. Postaccident Testing~~

(1) ~~Any surviving CDL driver involved in an accident resulting in a citation for a moving traffic violation or loss of human life, or surviving employee in a safety sensitive position involved in an accident involving the loss of human life, shall be tested as soon as practical for alcohol and controlled drugs.~~

~~(a) An employee who is subject to postaccident testing shall remain readily available for such testing or shall be deemed to have refused to submit to testing.~~

~~(b) The results of tests conducted by Federal, State, or Local law enforcement officers having independent authority to conduct tests to detect alcohol or controlled substances may be used by the employer to meet postaccident testing requirements.~~

~~(c) Time frames for testing and consequences of failure to test:~~

~~[1] Alcohol.~~

~~[a] If the test is not administered within two (2) hours following the accident, the supervisor shall prepare and submit documentation stating why the test was not administered within two (2) hours.~~

~~[b] If the test is not administered within eight (8) hours following the accident, the supervisor shall cease attempts to administer an alcohol test and shall prepare and submit documentation stating why the test was not administered within eight (8) hours.~~

~~[2] Controlled Substances. If the test is not administered within thirty-two (32) hours following the accident, the supervisor shall cease attempts to administer a controlled substance test, and shall prepare and submit documentation stating why the test was not administered within thirty two (32) hours.~~

(2) ~~Upon required testing due to an accident or reasonable cause, the employee tested shall not engage in the operation of any City equipment or engage in any employment related duties, which their supervisor deems dangerous to themselves or others until the results of the tests are received and the employee is released back to work by the Mayor.~~

E~~F~~. Consequences of Positive Drug/Alcohol Test.

(3) Alcohol.

(a) If any alcohol test result shows a blood alcohol content of 0.04 or greater, the employee shall be removed from, and cannot return to, a safety sensitive function until, at a minimum, all of the following are met:

[1] The employee undergoes evaluation by a substance abuse professional, and where necessary, rehabilitation.

[2] The substance abuse professional determines that the employee has successfully complied with any required rehabilitation.

[3] The employee undergoes a return-to-duty test with a result of less than 0.02 BAC.

(b) If an employee's test results shows an alcohol concentration of greater than 0.02, but less than 0.04, the employee shall not be permitted to perform any safety sensitive functions for at least twenty four (24) hours.

(4) Drug/Controlled Substances. If a drug test result shows that the employee has misused a controlled substance, the employee shall be removed from, and cannot be returned to, a safety sensitive position until, at a minimum, all of the following are met:

(a) The employee undergoes evaluation by a substance abuse professional, and where necessary, rehabilitation.

(b) The substance abuse professional determines that the employee has successfully complied with any required rehabilitation.

(c) The employee undergoes a return-to-duty test with a verified negative test result for controlled substances.

(5) General.

(a) Through any of these detection methods or on their initiative, if an employee tests positive or seeks rehabilitation treatment, the City will pay for an initial substance abuse evaluation.

(b) The City encourages employees to enroll in a counseling or rehabilitation program. An employee will be required to sign a document agreeing to the following conditions in order to remain employed with full rights and benefits:

[1] Any employee for whom treatment is recommended will be responsible for costs not covered by insurance. The employee will be required to use leave in the following order: LT sick, Compensatory time, and PTO leave until all leave is expended. The City will pay the employee's benefit package during the allotted treatment time, but not wage supplements during this time. Each incident will be reviewed on a case-by-case basis.

[2] If a required treatment or rehabilitation program involves confinement, the employee's position may be held for the determined length of the treatment and the employee restored to their former position upon successful completion of the substance abuse rehabilitation. Each incident will be reviewed on a case-by-case basis.

F~~G~~. Follow-up Testing. Employees who have violated this policy and continue to work for the City shall be subject to follow up drug/alcohol testing for a period of not less than one (1) year and not to exceed sixty (60) months.

(6) Employees subject to follow up testing will be tested a minimum of six (6) times in the first (1st) twelve (12) months following their return to duty.

(7) Follow-up testing beyond one (1) year shall be based on a need assessment provided by a substance abuse professional.

G~~H~~. General.

(8) The City maintains the right to conduct unannounced inspections of City-owned property, vehicles, work stations, equipment, desks, cabinets, etc.

4. City personnel attending a conference, convention, seminar, or training session shall share any and all pertinent information with other employees upon their return. Methods of imparting this information to others may range from a formal training session to an informal discussion in a department staff meeting.

5. Department Directors shall be responsible to see that personnel within their respective departments comply with the travel policies and procedures and stay within the approved travel appropriation.

6. Prior to traveling, a travel authorization form shall be completed and delivered to the City Finance Director or assigned designee. The authorization form must be signed by the employee and approved by the employee's Department Director and/or the City Administrator or their assigned designee.

7. Overnight travel and any associated expenditure of funds must be made according to the procedures outlined below:

A. *Housing.* The City will provide hotel accommodations at the government rate or single room conference rate. An itemized hotel bill must be submitted with the final travel authorization. Room service will fall under the per diem guidelines. City business phone calls will be covered but should be kept to a minimum. The individual will be responsible to pay for in-room movies and other hotel services. Multiple employees attending the same conference shall each have their own room, unless the employees expressly choose to share a room.

B. *Ground Transportation.* The City will pay the cost of necessary ground transportation. City personnel are expected to secure the least expensive means of appropriate transportation under the circumstances. Receipts must be submitted for reimbursement.

Hotel costs for travel occurring along the Wasatch Front will not be reimbursed unless approved in advance by the City Administrator.

C. *Airfare.* The City will pay the cost of the economy class airfare. Flight arrangements should be made so that arrival times allow for sufficient rest to fully participate in and benefit from the conference, convention, seminar, or training session. The employee's travel itinerary and other supporting cost documentation must be submitted for reimbursement.

~~*D.* *Mileage.* If a personal vehicle is used because no City vehicle is available, the employee will be reimbursed at the mileage rate established by the City. Mileage shall be calculated from the Eagle Mountain City Center offices. For a listing of approved round-trip mileage for frequent driving destinations, please see the travel authorization form. For all destinations not listed, a reasonable method of obtaining the actual mileage should be used and shall be verified by the Department Director. If an employee is paid a car allowance as part of his regular compensation all mileage~~

~~shall exclude 100 miles from the calculation (local travel is defined as being within a 50-mile radius; therefore travel within that 50-mile radius is excluded from reimbursement).~~

If airline service is available to the conference, convention, seminar, or training session and the employee elects to drive, the mileage reimbursement shall not exceed the cost of airfare, standard rental car, and other applicable costs (such as airport parking, etc.).

E. *Meals.* The City allows a daily meal per diem for each day of business-related travel. Certain cities have been classified as "premium" cities and have a higher daily meal per diem. <u>The full per diem may not be claimed if a meal is provided as part of a conference, convention, seminar, or training session.</u> For a listing of destination cities and their applicable daily per diem rates please contact the Accounts Payable Office or go online at www.gsa.gov/. A Department Director may choose to pay an amount lower than the daily per diem as circumstances dictate, but may not exceed it.

F. *Entertainment.* The City will <u>not</u> pay for any entertainment expenses (i.e. golf, city tours, sporting events, cultural arts events, concerts, etc.) that are not included as part of the basic seminar/conference registration fee.

8. For business travel exceeding 100 miles one way that does not require an overnight stay, a *lunch per diem* is available. Please contact the Human Resources Office for the applicable per diem rate or go online at www.gsa.gov/.

9. City personnel may receive a cash advance for travel expenses up to $300. Amounts in excess of $300 must be approved by the City Administrator.

~~10. If a city vehicle is unavailable and city personnel must use their own vehicles for business-related travel, the City will reimburse them at the established mileage reimbursement rate. In the event of an accident, the City insurance will offer secondary coverage for liability and property damage insurance deductibles after the personal insurance has been paid any claims.~~

11. Local area travel that has a multiple-day conference requiring more than one round trip to the conference site will not be considered local travel and will require authorization from the City Administrator.

12. Exact receipts are required for approved expenses. Receipts and mileage must be submitted on a Mileage and Expense Report obtainable from the Finance Department.

13. Local travel expenses between the employee's home and assigned work location are not reimbursable. However, if employees are required by business necessity to travel from home to a site other than their assigned work location, the City will reimburse them for the difference between the mileage of their normal commute to their assigned work location and the total miles driven on business.

14. The City will reimburse city personnel for out-of-pocket expenses for gasoline and other necessary expenses when driving a City vehicle, if approved.

15. Costs incurred for traveling companions who are not city personnel will be considered ineligible expenses and will not be reimbursed. There is an exception for spouses of city personnel who are expected to participate in the event for which the travel is required. Such exceptions must first be approved by the City Administrator.

RESOLUTION NO. R-   -2020

A RESOLUTION OF EAGLE MOUNTAIN CITY, UTAH, AMENDING THE EAGLE MOUNTAIN CITY POLICIES AND PROCEDURES MANUAL TO ADOPT THE FLEET POLICIES AND PROCEDURES MANUAL AS AN APPENDIX

PREAMBLE

WHEREAS, the City Council of Eagle Mountain City, Utah, finds that it is in the public interest and in the interest of the management of the City and the employees of the City to revise and amend the Eagle Mountain City Policies and Procedures Manual in use up to the date of this Resolution; and

WHEREAS, the Eagle Mountain City Policies and Procedures Manual has been edited, reviewed and compiled to represent the needs of the City and the rights and responsibilities of its employees and should be amended as presented in Exhibit A;

BE IT RESOLVED by the City Council of Eagle Mountain City, Utah:

1. The Eagle Mountain City Policies and Procedures Manual is hereby amended and adopted as set forth specifically in Exhibit A.

2. This Resolution shall take effect upon its first publication or posting.

ADOPTED by the City Council of Eagle Mountain City, Utah, this 4th day of February, 2020.

EAGLE MOUNTAIN CITY, UTAH

____
Tom Westmoreland, Mayor

ATTEST:

____
Fionnuala B. Kofoed, MMC
City Recorder

CERTIFICATION

The above resolution was adopted by the City Council of Eagle Mountain City on the 4th day of February, 2020.

Those voting aye:	Those voting nay:	Those excused:
☐ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham
☐ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark
☐ Colby Curtis	☐ Colby Curtis	☐ Colby Curtis
☐ Jared Gray	☐ Jared Gray	☐ Jared Gray
☐ Carolyn Love	☐ Carolyn Love	☐ Carolyn Love

____
Fionnuala B. Kofoed, MMC
City Recorder

Exhibit A

UPCOMING AGENDA ITEMS

FEBRUARY 18, 2020

- Concept Plan – PEAC Preschool
- Master Site Plan – Marketplace at Town Center
- Site Plan – SilverLake 21 and 24
- Rezone – City Sign
- Code Amendment – Signs and Sign Permits
- RES – Consolidated Fee Schedule

OTHER PROJECTS

- Eagle Mountain Airpark Rezone
- Stratton Estates
- Jeppson Auto
- Administrative Law Judge