EAGLE MOUNTAIN
CITY COUNCIL MEETING

January 15, 2019, 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.

9. **CEMETERY BOARD APPOINTMENT**

THE PUBLIC IS INVITED TO PARTICIPATE IN PUBLIC MEETINGS FOR ALL AGENDAS.
In accordance with the Americans with Disabilities Act, Eagle Mountain City will make reasonable accommodation for participation in all Public Meetings and Work Sessions. Please call the City Recorder's Office at least 3 working days prior to the meeting at 801-789-6610. This meeting may be held telephonically to allow a member of the public body to participate. This agenda is subject to change with a minimum 24-hour notice.

9.A. Steve Conger
3-year Term

CONSENT AGENDA

10. FY 2018 AUDIT

10.A. ACCEPTANCE OF THE FY 2018 FINANCIAL AUDIT
Presented by Ron Gilbert
FY 2018 CAFR

11. BOND RELEASES

11.A. Sage Park Phase A Plat 1 and Sewer Offsites
Into Warranty
Sage Park A-1 and Offsites into Warranty

11.B. Evans Ranch K-3
Into Warranty
Evans Ranch K-3 into Warranty

11.C. SilverLake 8
Out of Warranty
SilverLake 8 Exiting Warranty

11.D. The Village at Porter's Crossing Plats 1 and 2
Out of Warranty
Village at Porter's Crossing Exiting Warranty

12. MINUTES

12.A. December 4, 2018
Regular City Council Meeting
12.04.2018 City Council Minutes

13. BID AWARD

13.A. Steeplechase Lift Station Project
FX Construction

14. PRELIMINARY PLATS & SITE PLANS

14.A. Scenic Mountain Phase B Preliminary Plat and Site Plan
Scenic Mountain Phase B is located south of Wride Memorial Highway and west of the Northmoor subdivision.
Scenic Mountain B Preliminary Plat & Site Plan

14.B. Arctic Circle Site Plan
The proposed site plan is located in the City Center Commercial development, south of Eagle Mountain Boulevard and west of Ira Hodges Scenic Parkway.
Arctic Circle Site Plan

15. ALTERNATIVE FENCING PROPOSAL

15.A. Lake View Estates
Lake View Estates is located south of Wride Memorial Highway and east of the Westview Heights subdivision.
SR Lakeview Estates

SCHEDULED ITEMS

16. ORDINANCE – PUBLIC HEARING

16.A. An Ordinance of Eagle Mountain City, Utah, Adopting the Third Amendment to the Fiscal Year 2018-2019 Annual Budget.
BACKGROUND: (Presented by Assistant City Administrator/Finance Director Paul Jerome) The proposed amendments to the FY 2018-2019 budget include expenditures for the General Fund and Capital Projects.
FY 2019 Budget Amendment

17. ORDINANCE – PUBLIC HEARING

17.A. An Ordinance of Eagle Mountain City, Utah, Amending Municipal Code Chapter 17.38 for the Commercial Storage Zone.
BACKGROUND: (Presented by Staff) This applicant proposed amendment to the Municipal Code would increase the number of trucks that may be displayed outside of a commercial building or in front of a six-foot commercial privacy fence or wall. The number of vehicles would be limited based on the design of the facility and available space. The current code limits the number of moving vehicles to six.
Commercial Storage Zone

18. ORDINANCE – PUBLIC HEARING. AN ORDINANCE OF EAGLE MOUNTAIN CITY, UTAH, AMENDING MUNICIPAL CODE CHAPTER 17.10 FOR KITCHENS AND CHAPTER 17.38 FOR COMMERCIAL AND MULTIFAMILY DESIGN STANDARDS.

18.A. Definitions
BACKGROUND: (Presented by Staff) This staff proposed amendment to Chapter 17.10 of the

Municipal Code allows a dwelling to have two kitchens. A wet bar is included in the definition of a kitchen. It is staff's opinion that a wet bar is not a kitchen, and should not count as a kitchen or be limited by number within a dwelling. This change also adds a definition for "Wet Bar." (Item 1 of 2)
Kitchens and Alley Addressing

18.B. Commercial and Multifamily Design Standards
BACKGROUND: (Presented by Staff) At the Fire Marshal's request, staff is proposing an amendment to Chapter 17.38 to assist in emergency service response times. For emergency purposes, homes must be addressed to a man door, which causes confusion in alley-loaded units where the most direct access is through a service drive, but addresses must come from the front of a unit. This code will require man-doors on rear-entry units so they may be addressed by the alley address. (Item 2 of 2)

19. ORDINANCE – AN ORDINANCE OF EAGLE MOUNTAIN CITY, UTAH, AMENDING MUNICIPAL CODE CHAPTER 1.20 FOR ELECTIONS, CHAPTER 3.20 FOR PURCHASING AND CHAPTER 10.10 FOR PARKING.

19.A. Chapter 1.20 Elections
BACKGROUND: (Presented by Staff) The State Legislature changed the date of municipal primary elections to the second Tuesday after the first Monday in August. The amendment to the Chapter 1.20 of the Municipal Code adopts the new date. (Item 1 of 3)
Elections Purchasing and Parking

19.B. Chapter 3.20 Purchasing
BACKGROUND: (Presented by Staff) The State Legislature removed the requirement that requests for proposals be advertised in the newspaper. The amendment to Chapter 3.20 reflects that change. (Item 2 of 3)

19.C. Chapter 10.10 Parking
BACKGROUND: (Presented by Staff) City staff proposes an amendment to Chapter 10.10 for parking regulations. (Item 3 of 3)

20. AGREEMENT – LIMITLESS EVENT AGREEMENT BETWEEN CBRS, LLC AND EAGLE MOUNTAIN CITY.

20.A. Limitless Event Agreement
BACKGROUND: (Presented by Aaron Sanborn) In 2018, CBRS, LLC planned and managed the Limitless Supercar Shootout at Cory Wride Memorial Park and along Eagle Mountain Boulevard. This agreement allows CBRS to plan and carry out the event, with the City as a sponsor. The proposed agreement stipulates that CBRS will be responsible for all aspects of planning and operating future Limitless events. To help ensure the quality of the event, the City

will work with CBRS in planning and coordinating.
Limitless Event Agreement

21. CITY COUNCIL/MAYOR'S BUSINESS

This time is set aside for the City Council's and Mayor's comments on City business.

22. 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.

23. COMMUNICATION ITEMS

This is an opportunity for City staff to provide information to the City Council. These items are for information only and do not require action by the City Council.

23.A. Upcoming Agenda Items
For Review
Upcoming Agenda Items

23.B. Financial Report
For Review
Executive Summary of Revenues and Expenses

24. 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 2019** 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	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Steve Conger		
ITEM TYPE:	Appointment		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	ACCEPTANCE OF THE FY 2018 FINANCIAL AUDIT		
ITEM TYPE:	Motion		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

FY 2018 CAFR

FISCAL YEAR ENDED JUNE 30, 2018

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, 2018

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

(This page intentionally left blank)

EAGLE MOUNTAIN CITY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2018

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal....1
Certificate of Achievement for 2017 CAFR....5
Organizational Chart....6
Eagle Mountain City Officers....7

FINANCIAL SECTION

Independent Auditor's Report....9
Management's Discussion and Analysis....12

Basic Financial Statements

Government-wide Financial Statements
Statement of Net Position....21
Statement of Activities....27

Governmental Funds Financial Statements
Balance Sheet....23
Balance Sheet Reconciliation to Statement of Net Position....24
Statement of Revenues, Expenditures, and Changes in Fund Balances....25
Statement of Changes Reconciliation to Statement of Activities....26

Proprietary Funds Financial Statements
Statement of Net Position....27
Statement of Revenues, Expenditures, and Changes in Fund Net Position....28
Statement of Cash Flows....29

Notes to the Financial Statements....30

REQUIRED SUPPLEMENTAL INFORMATION

Net Pension Liability
Schedule of the Proportionate Share of the Net Pension Liability....65
Schedule of Contributions....66

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
General Fund....67

Notes to the Required Supplemental Information....68

COMBINING AND INDIVIDUAL FUND STATEMENTS
GOVERNMENTAL FUNDS AND PROPRIETARY FUNDS

Nonmajor Governmental Funds
Combining Balance Sheet....70
Combining Schedule of Revenues, Expenditures, and Changes In Fund Balances....76

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget-to-Actual
Special Improvement District 2000-1....72
Special Assessment Area 2014....73
Capital Projects Fund....74
General Debt Service Fund....75
Special Improvement District 98-1....76
Special Improvement District 98-3....77
Special Improvement District 97-1....78
Storm Water Fund....79
Parks Impact Fee....80
Transportation Impact Fee....81
Cemetery Fund....82
Redevelopment Agency....83

Nonmajor Proprietary Funds
Combining Statement of Net Position....84
Combining Statement of Revenues, Expenditures, and Changes In Fund Net Position....85
Combining Statement of Cash Flows....86

Internal Service Funds
Combining Statement of Net Position....87
Combining Statement of Revenues, Expenditures, and Changes in Fund Net Position....88
Combining Statement of Cash Flows....89

STATISTICAL SECTION

Financial Trends
Net Position by Component....92
Changes in Net Position....93
Governmental Fund – Fund Balance....95
Governmental Fund – Changes in Fund Balance....96

Revenue Capacity
Assessed/Estimated Actual Value of Taxable Property....98
Direct and Overlapping Property Tax Rates....99
Principal Property Tax Payers....100
Property Tax Levied and Collections....101
Taxable Sales by Category....102
Direct and Overlapping Sales Tax Rates....103
Sales Tax Revenues....104
Charges for Water Fees....105

Debt Capacity
Ratios of Outstanding Debt by Type....106
Direct and Overlapping Governmental Activities Debt....107
Legal Debt Margin Information....108
Pledged-Revenue Coverage....109

Demographic and Economic Information
Demographic and Economic Statistics....111
Principal Employers....112

Operating Information
FTE City Employees by Function/Program....113
Operating Indicators by Function/Program....114
Capital Asset Statistics by Function/Program....115

GOVERNMENT AUDITING STANDARDS REPORT
UTAH STATE COMPLIANCE REPORT

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....118
Independent Auditor's Report on Legal Compliance....121

(This page intentionally left blank)

December 21, 2018

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, 2018 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, 2018, are fairly presented in conformity with GAAP.

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 about 36,000 in 2018. About 9,500 residential units have been built, with an average of 612 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 October 2018 was 3.2%, lower than the national unemployment rate of 3.7%, with Utah County being tied for second for the lowest unemployment. During the last half of 2018, Utah's foreclosure rate stood at 0.3% which has improved significantly with the end of the recession.

Corresponding with Utah's relative economic stability, Eagle Mountain grew by about 12% in 2018 (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 in the bottom third of all cities in Utah County. Eagle Mountain's current property tax rate is 0.000924. 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.

Despite the continued impact the economy is having on the City's revenue streams, the FY2019 Budget includes widening of portions of Pony Express Parkway, the installation of multiple traffic signals along Pony Express Parkway, and enhancements to Eagle Mountain's trails and landmark signage.

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 2019 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 eight fiscal years (2010 - 2017). 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

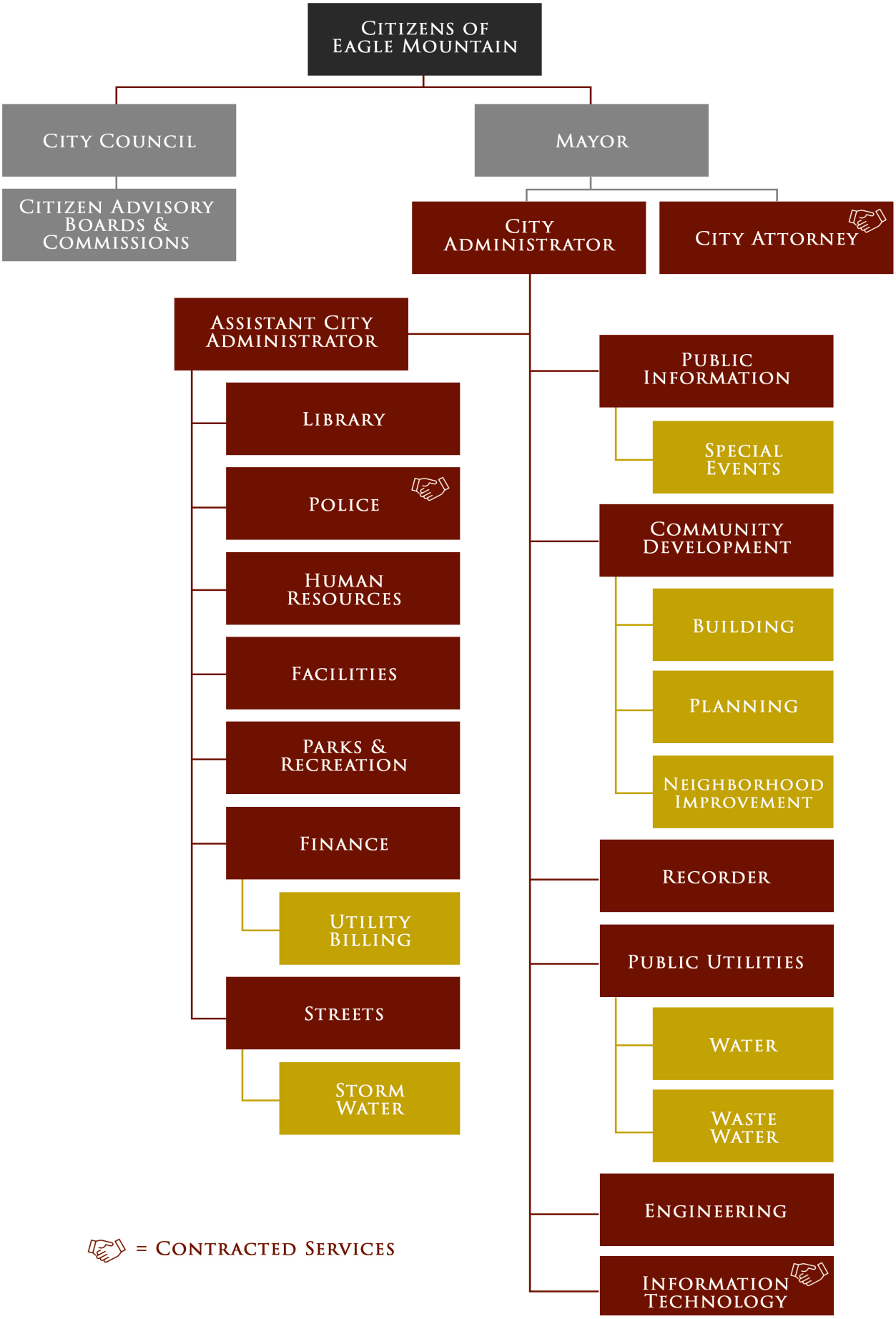
Utah

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrill

Executive Director/CEO


Citizens of Eagle Mountain
City Council
Citizen Advisory Boards & Commissions
Mayor
City Administrator
City Attorney
Assistant City Administrator
Library
Police
Human Resources
Facilities
Parks & Recreation
Finance
Utility Billing
Streets
Storm Water
Public Information
Special Events
Community Development
Building
Planning
Neighborhood Improvement
Recorder
Public Utilities
Water
Waste Water
Engineering
Information Technology
= 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

(This page intentionally left blank)

INDEPENDENT AUDITOR'S REPORT

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, 2018, 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, 2018, 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.

AMERICAN FORK OFFICE
85 NORTH CENTER STREET
AMERICAN FORK, UT 84003
(801) 756-9666
FAX (801) 756-9667

PROVO OFFICE
190 WEST 800 NORTH #100
PROVO, UT 84601
(801) 377-5300
FAX (801) 373-5622

HEBER OFFICE
45 SOUTH MAIN ST
HEBER, UT 84032
(435) 654-6477
FAX (801) 373-5622

WWW.GILBERTANDSTEWART.COM

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 10, 2018, 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 10, 2018

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, 2018. 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 $176,014,390 is made up of $140,933,361 in net investment in capital assets, $7,035,968 in restricted net position, and $28,045,061 in unrestricted net position. Total net position increased by $25,356,391 from the prior year.

- As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $8,067,709. Of this amount, $3,433,976 must only be spent on projects for which the money is restricted. $1,771,422 is assigned by the City administration and is divided as follows: $292,009 for debt service, $38,456 for special revenues and $1,440,957 for capital projects. The remaining $2,862,311 is unassigned in the general fund.

- The City created a storm drain enterprise fund, and contributed $10,220,601 of storm drain system capital assets (net of depreciation) to the storm drain enterprise fund.

- In the enterprise (proprietary) funds, operating revenues increased by $1,353,335. Corresponding operating expenses increased by $1,514,993. This change was due in part to the continued growth within the City and the creation of the Storm drain fund.

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, storm drain, and business incubator (which was closed as of June 30, 2018).

  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 $176,014,390.

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 2018 and 2017 are shown below:

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	$ 21,458,415	$ 17,614,700	$ 34,725,637	$ 24,611,329	$ 56,184,052	$ 42,226,029
Capital Assets	79,061,722	78,185,120	83,916,957	65,476,387	162,978,679	143,661,507
Total assets	100,520,137	95,799,820	118,642,594	90,087,716	219,162,731	185,887,536
Deferred Outlflows of Resources	762,190	728,191	1,132,951	1,158,226	1,895,141	1,886,417
Long-term debt outstanding	2,182,946	2,884,083	22,178,382	23,574,198	24,361,327	26,458,281
Other liabilities	9,126,382	7,145,732	9,302,094	1,820,707	18,428,476	8,966,439
Total liabilities	11,309,328	10,029,815	31,480,476	25,394,905	42,789,803	35,424,720
Deferred Inflows of Resources	2,066,277	1,605,927	187,402	85,307	2,253,679	1,691,234
Net position:						
Net investment in capital assets,	77,979,425	76,834,279	62,953,936	43,226,694	140,933,361	120,060,973
Restricted	2,061,683	1,107,530	4,974,285	4,132,156	7,035,968	5,239,686
Unrestricted	7,865,614	6,950,460	20,179,446	18,406,880	28,045,060	25,357,340
Total net assets	$ 87,906,722	$ 84,892,269	$ 88,107,667	$ 65,765,730	$ 176,014,390	$ 150,657,999

(The balance of this page intentionally left blank)

The following table summarizes the changes in net position:

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program Revenues:						
Charges for services	$ 5,065,769	$ 4,898,084	$ 15,561,474	$ 13,254,589	$ 20,627,243	$ 18,152,673
Operating grants & contrib.	20,065	24,429	-	-	20,065	24,429
Capital grants & contrib.	13,747,878	13,384,998	10,420,966	6,250,205	24,168,844	19,635,203
General revenues:						
Property taxes	1,488,313	1,377,090	-	-	1,488,313	1,377,090
General sales & use tax	3,659,450	3,139,809	-	-	3,659,450	3,139,809
Franchise tax	1,196,977	1,224,569	-	-	1,196,977	1,224,569
Interest earnings	394,194	204,058	-	-	394,194	204,058
Total revenues	25,572,646	24,253,037	25,982,440	19,504,794	51,555,086	43,757,831
Expenses:						
General government	$ 3,251,578	$ 3,075,687	$ -	$ -	$ 3,251,578	$ 3,075,687
Public safety	2,550,530	2,332,378	-	-	2,550,530	2,332,378
Highways & public works	7,023,575	7,506,410	-	-	7,023,575	7,506,410
Community development	2,088,942	1,281,716	-	-	2,088,942	1,281,716
Planning	468,853	508,154	-	-	468,853	508,154
Interest on long-term debt	62,215	68,597	-	-	62,215	68,597
Water utility	-	-	4,500,613	4,217,435	4,500,613	4,217,435
Sewer utility	-	-	3,988,418	4,004,069	3,988,418	4,004,069
Storm drain	-	-	921,619	-	921,619	-
Non-major business	-	-	1,342,353	1,433,461	1,342,353	1,433,461
Total expenses	15,445,693	14,772,942	10,753,003	9,654,965	26,198,696	24,427,907
Increase (decrease) in net assets before transfers	10,126,953	9,480,095	15,229,437	9,849,829	25,356,390	19,329,924
Transfers	(7,112,500)	2,684,721	7,112,500	(2,684,721)	-	-
Increase (decr.) in net assets	3,014,453	12,164,816	22,341,937	7,165,108	25,356,390	19,329,924
Net position - beginning	84,892,269	72,911,746	65,765,730	58,900,622	150,657,999	131,812,368
Restatement of net position	-	(184,293)	-	(300,000)	-	-
Net position - ending	$ 87,906,722	$ 84,892,269	$ 88,107,667	$ 65,765,730	$ 176,014,389	$ 151,142,292

(The balance of this page intentionally left blank)

Governmental activities

Governmental activities increased the City's net position by $3,014,453. 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, 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 $22,341,937. 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 $8,067,709. Of this total amount, 57% constitutes assigned and unassigned fund balances. $1,771,422 is assigned by the administration of the City and will be used for the following: $292,009 for debt service, $1,440,957 for capital projects, and $38,456 for special revenues. $2,862,311 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 $2,862,311, a decrease of $97,012 from fiscal year 2017. The total balance is $2,862,311, a decrease of $97,012 from the prior year. A major reason was additional projects in parks and streets which required a transfer from the general fund. 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 22% of total general governmental fund expenditures, while total fund balance represents 22% 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 major capital facilities within the City. At the end of fiscal year 2018 the fund balance is $1,440,957 which is a decrease of $576,274. 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 $19,710,222. The net investment in capital assets in these same funds is $62,953,936.

As mentioned in the financial highlights, operational revenues and expenditures in the enterprise funds increased by $1,353,335 (42%) and $1,514,933 (50%), respectively.

The water and sewer funds showed a net operating profit, After non-operating revenues/expenses, contributions,

and transfers are taken into account, the water, sewer, and storm drain fund net position increased by $9,968,821, $3,378,041, and $12,703,835 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 and sewer funds. The increase in the storm drain fund is due to the contribution of storm drain system assets contributed from the governmental funds.

General Fund Budgetary Highlights

During the fiscal year, the general fund's original budget was amended from an original budget expenditure total of $11,601,154 to a final budget of $12,122,801, an increase of $521,647. The increase reflects higher than anticipated expenditures within the general government and the 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, 2018, amounts to $162,978,679 (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	
	2018	2017	2018	2017	2018	2017
Land	$ 6,469,999	$ 6,469,999	$ 3,690,765	$ 3,690,765	$ 10,160,764	$ 10,160,764
Water Shares	-	-	6,403,547	3,237,532	6,403,547	3,237,532
Buildings	3,439,204	3,292,174	1,274,529	1,468,092	4,713,733	4,760,266
Improvements	4,099,336	3,260,849	-	-	4,099,336	3,260,849
Equipment	1,076,901	1,215,163	71,956,658	55,403,377	73,033,559	56,618,540
Infrastructure	63,420,916	60,747,306	-	-	63,420,916	60,747,306
Construction in progress	555,366	3,199,629	591,458	1,676,621	1,146,824	4,876,250
Total net assets	$ 79,061,722	$ 78,185,120	$ 83,916,957	$ 65,476,387	$ 162,978,679	$ 143,661,507

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 $21,862,000. Of this amount, $1,075,000 is from special assessment bonds. The remaining $20,787,000 is secured solely by specific revenue sources (i.e., revenue bonds and sales tax revenue bonds).

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Special assessment bonds	$ 1,075,000	$ 1,230,000	$ -	$ -	$ 1,075,000	$ 1,230,000
Excise tax bonds	-	-	-	-	-	-
Capital Lease					-	-
Revenue bonds	-	-	20,787,000	21,741,000	20,787,000	21,741,000
Total bonds	$ 1,075,000	$ 1,230,000	$ 20,787,000	$ 21,741,000	$ 21,862,000	$ 22,971,000

During fiscal year 2018, the City's total outstanding debt decreased by a net amount of $1,109,000. 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 $39,192,030, 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 other projects, thus resulting in a debt limit of 8% of total taxable value. Total limitation is $76,144,061, which again exceeds the outstanding general obligation debt.

Additional information on the City's long-term debt can be found in Note 10 in the Notes to this financial report.

Economic Factors and Next Year's Budgets and Rates

- Eagle Mountain City issued 829 new building permits in fiscal year 2018. This reflects an increase of 47 building permits over the previous fiscal year. The City anticipates that this trend will continue in fiscal year 2019.

- 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 projects 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 2018, however, the city awarded a bid in fiscal year 2019 for a comprehensive rate study which may result in rate adjustments in the latter half of fiscal year 2019 or at the beginning of fiscal year 2020.

- With Eagle Mountain City's high desert location, the city entered into an agreement with the Central Utah Water Conservancy District to purchase 1800 acre feet of water from fiscal year 2012 through fiscal year 2021. As of the end of fiscal year 2018, the city has sold 2,150 acre feet of water to users, which means that with the purchase of water in fiscal year 2019, the initial contract will be fully 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.

(The balance of this page intentionally left blank)

BASIC FINANCIAL STATEMENTS

EAGLE MOUNTAIN CITY

Statement of Net Position

June 30, 2018

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 10,098,328	$ 19,393,904	$ 29,492,232
Restricted cash and cash equivalents	5,071,780	9,267,096	14,338,876
Investments	-	3,043,023	3,043,023
Accounts receivable			
Customers (net of allowance)	121,687	1,849,482	1,971,169
Intergovernmental	1,432,877	-	1,432,877
Assessments receivable	1,286,239	-	1,286,239
Taxes receivable	2,206,728	-	2,206,728
Notes receivable	1,710,000	-	1,710,000
Internal balances	(469,224)	469,224	-
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	-	6,403,547	6,403,547
Buildings	3,439,204	1,274,529	4,713,733
Improvements	4,099,336	-	4,099,336
Equipment and systems	1,076,901	71,956,658	73,033,559
Infrustructure	63,420,916	-	63,420,916
Construction in progress	555,366	591,458	1,146,824
Total assets	$ 100,520,137	$ 118,642,594	$ 219,162,731
DEFERRED OUT FLOW OF RESOURCES			
Pension related costs	$ 762,190	$ 194,572	$ 956,762
Bond refunding costs	-	938,379	938,379
Total Deferred outflow of resources	762,190	1,132,951	1,895,141
LIABILITIES			
Accounts payable and accrued liabilities	2,909,401	1,182,228	4,091,629
Deposits	5,798,565	37,800	5,836,365
Bond interest payable	8,122	80,507	88,629
Unearned revenue	410,293	8,001,560	8,411,853
Long-term liabilities			
Due within one year	70,911	896,408	967,318
Due in more than one year	2,112,035	21,281,974	23,394,009
Total liabilities	11,309,327	31,480,476	42,789,803
DEFERRED INFLOWS OF RESOURCES			
Pension related costs	734,104	187,402	921,506
Deferred property taxes levied for future years	1,332,173	-	1,332,173
Total Deferred inflow of resources	2,066,277	187,402	2,253,679
NET POSITION			
Net investment in capital assets	77,979,425	62,953,936	140,933,361
Restricted			
Impact fees	2,061,683	4,974,285	7,035,968
Unrestricted	7,865,614	20,179,446	28,045,061
Total net position	$ 87,906,722	$ 88,107,667	$ 176,014,390

EAGLE MOUNTAIN CITY

Statement of Activities

For the Year Ended June 30, 2018

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue & Changes in Net Position: Governmental Activities	Net (Expense) Revenue & Changes in Net Position: Business-type Activities	Net (Expense) Revenue & Changes in Net Position: Total
Primary government:							
Governmental activities:							
General government	$ 3,251,578	$ 1,146,493	$ -	$ -	$ (2,105,085)	$ -	$ (2,105,085)
Public safety	2,550,530	21,190	19,065	-	(2,510,275)	-	(2,510,275)
Public works	7,023,575	292,109	-	13,747,878	7,016,412	-	7,016,412
Community development	2,088,942	170,203	-	-	(1,918,739)	-	(1,918,739)
Planning	468,853	3,435,774	1,000	-	2,967,921	-	2,967,921
Interest on long-term debt	62,215	-	-	-	(62,215)	-	(62,215)
Total governmental activities	15,445,693	5,065,769	20,065	13,747,878	3,388,019	-	3,388,019
Business-type activities:							
Water	4,500,613	8,014,703	-	6,536,707	-	10,050,797	10,050,797
Sewer	3,988,418	5,337,950	-	2,046,225	-	3,395,757	3,395,757
Storm Drain	921,619	791,551	-	1,838,034	-	1,707,966	1,707,966
Non major business-type	1,342,353	1,417,270	-	-	-	74,917	74,917
Total business-type activities	10,753,003	15,561,474	-	10,420,966	-	15,229,437	15,229,437
Total primary government	$ 26,198,695	$ 20,627,243	$ 20,065	$ 24,168,844	3,388,019	15,229,437	18,617,457
General revenues:							
Property taxes					$ 1,488,313	$ -	$ 1,488,313
General sales and use tax					3,659,450	-	3,659,450
Franchise taxes					1,196,977	-	1,196,977
Interest earnings					394,194	-	394,194
Transfers					(7,112,500)	7,112,500	-
Total general revenues and transfers					(373,566)	7,112,500	6,738,934
Change in net Position					3,014,453	22,341,937	25,356,391
Net position- beginning					84,892,269	65,765,730	150,657,999
Net position - ending					$ 87,906,722	$ 88,107,667	$ 176,014,390

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Balance Sheet
Governmental Funds
June 30, 2018

	General Fund	General Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 9,017,329	$ -	$ 676,215	$ 9,693,544
Restricted cash	-	1,844,268	3,227,512	5,071,780
Receivables (net):				
Accounts	121,687	-	-	121,687
Taxes	2,206,728	-	-	2,206,728
Intergovernmental	1,432,877	-	-	1,432,877
Special assessments	-	-	1,286,239	1,286,239
Notes receivable		1,710,000		1,710,000
Total assets	$ 12,778,621	$ 3,554,268	$ 5,189,966	$ 21,522,855
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable & accrued liabilities	$ 2,349,358	$ 403,311	$ 139,286	$ 2,891,955
Deposits	5,798,565	-	-	5,798,565
Deferred revenue	410,293	-	-	410,293
Total liabilities	8,558,216	403,311	139,286	9,100,813
Deferred inflows of Resources:				
Deferred property taxes levied for future years	1,332,173	-	-	1,332,173
Deferred property taxes-delinquent	25,921	-	-	25,921
Deferred - receivables		1,710,000		1,710,000
Unavailable special improvement assessments	-	-	1,286,239	1,286,239
Total deferred inflows of resources	1,358,094	1,710,000	1,286,239	4,354,333
Fund Balances:				
Fund balances Restricted for:				
Impact fees	-	-	2,061,683	2,061,683
Special assessments	-	-	1,372,293	1,372,293
Assigned, for:				
Special revenues	-	-	38,456	38,456
Debt service	-	-	292,009	292,009
Capital projects	-	1,440,957	-	1,440,957
Unassigned:	2,862,311	-	-	2,862,311
Total fund balances	2,862,311	1,440,957	3,764,441	8,067,709
Total liabilities, deferred inflows of resources and fund balances	$ 12,778,621	$ 3,554,268	$ 5,189,966	$ 21,522,855

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Balance Sheet Reconciliation to
Statement of Net Assets
June 30, 2018

Total fund balances - governmental fund types:	$ 8,067,709
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.	79,061,722
Long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	3,022,160
Net pension assets and deferred outflows of resources are not available financial resources and are not reported in the governmental funds.	762,190
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.	(2,191,068)
Deferred inflows of resources related to pensions are not available financial resources and are not reported in the governmental funds.	(734,103)
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.	(81,888)
Net assets of government activities	$ 87,906,722

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, 2018

	General Fund	General Capital Projects	Nonmajor Governmental Fund	Total Governmental Funds
REVENUES				
Taxes	$ 6,289,512	$ -	$ 54,593	$ 6,344,105
Special assessments	-	-	258,551	258,551
Licenses and permits	3,454,239	-	-	3,454,239
Intergovernmental	1,400,423	105,767	14,430	1,520,620
Charges for services	1,273,761	-	31,230	1,304,991
Impact fees	-	-	3,402,318	3,402,318
Miscellaneous	1,260,883	24,856	25,094	1,310,833
Total revenues	13,678,818	130,623	3,786,216	17,595,657
EXPENDITURES				
Current:				
General government	2,935,520	-	358,606	3,294,126
Public safety	2,550,530	-	-	2,550,530
Public works	4,196,039	-	891,096	5,087,135
Planning and zoning	492,349	-	-	492,349
Community development	1,981,619	-	140,507	2,122,126
Debt service:				
Principal retirement	-	-	155,000	155,000
Interest and fiscal charges	-	-	64,152	64,152
Capital outlay	-	6,597,297	-	6,597,297
Total expenditures	12,156,057	6,597,297	1,609,361	20,362,715
Excess revenues over (under) expenditures	1,522,761	(6,466,674)	2,176,855	(2,767,058)
OTHER FINANCING SOURCES (USES)				
Transfers in	140,227	5,890,000	61,654	6,091,881
Transfers out	(1,760,000)	-	(1,223,780)	(2,983,780)
Total other financing sources and uses	(1,619,773)	5,890,000	(1,162,126)	3,108,101
Net change in fund balance	(97,012)	(576,674)	1,014,729	341,043
Fund balances - beginning of year	2,959,323	2,017,631	2,749,712	7,726,666
Fund balances - end of year	$ 2,862,311	$ 1,440,957	$ 3,764,441	$ 8,067,709

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, 2018

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balances - total governmental funds	$	341,043
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.		4,525,812
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		(3,649,210)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		1,405,111
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.		268,544
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.		(17,759)
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		140,912
Change in net assets of governmental activities	$	3,014,453

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Statement of Net Position
Proprietary Funds
June 30, 2018

	Business-Type Activities - Enterprise					Governmental Activities Internal Service Funds
	Water	Sewer	Storm Drain	NonMajor Enterprise Funds	Total	
ASSETS						
Current assets:						
Cash and cash equivalents	$ 12,468,586	$ 2,865,112	$ 146,892	3,913,314	$ 19,393,904	$ 404,784
Accounts receivable - net	582,876	529,086	60,136	677,384	1,849,482	-
Total current assets	13,051,462	3,394,198	207,028	4,590,698	21,243,386	404,784
Noncurrent assets:						
Restricted cash and cash equivalents	5,966,060	2,443,217	857,819	-	9,267,096	-
Investments	-	-	-	3,043,023	3,043,023	-
Note receivable (Net of Current Portion)	-	-	-	702,908	702,908	-
Land, equipment, buildings and improv.	59,762,984	39,708,619	14,414,241	-	113,885,844	2,321,922
Less: Accumulated depreciation	(15,678,540)	(11,584,251)	(2,706,096)	-	(29,968,887)	(1,618,717)
Total noncurrent assets	50,050,504	30,567,585	12,565,964	3,745,931	96,929,984	703,205
Total assets	63,101,966	33,961,783	12,772,992	8,336,629	118,173,370	1,107,989
DEFERRED OUTFLOWS OF RESOURCES						
Bond refunding costs - net	403,503	534,876	-	-	938,379	
Pension related costs	89,236	70,745	34,591	-	194,572	27,600
Total deferred outflow of resources	492,739	605,621	34,591	-	1,132,951	27,600
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	371,422	686,173	24,272	100,361	1,182,228	17,446
Debt interest payable	33,632	46,875	-	-	80,507	-
Current - compensated absences	3,241	1,267	600		5,108	-
Current portion of long-term debt	306,650	584,650	-	-	891,300	-
Total current liabilities	714,945	1,318,965	24,872	100,361	2,159,143	17,446
Noncurrent liabilities:						
Deposits	37,800	-	-	-	37,800	-
Unearned Revenue	8,001,560	-	-	-	8,001,560	-
Compensated absences- (net of current)	29,166	11,402	5,399	-	45,968	6,610
Net pension liability	103,607	82,138	40,161	-	225,906	32,043
Long-term debt (net of current portion)	7,944,513	13,065,587	-	-	21,010,100	-
Total noncurrent liabilities	16,116,646	13,159,127	45,560	-	29,321,334	38,653
Total liabilities	16,831,591	14,478,092	70,432	100,361	31,480,476	56,099
DEFERRED INFLOWS OF RESOURCES						
Pension related costs	85,948	68,138	33,316	-	187,402	26,582
Total deferred outflow of resources	85,948	68,138	33,316	-	187,402	26,582
NET POSITION						
Net investment in capital assets	36,236,784	15,009,007	11,708,145	-	62,953,936	703,205
Restricted - impact fees	2,357,101	1,775,055	842,129	-	4,974,285	-
Unrestricted	8,083,281	3,237,112	153,561	8,236,268	19,710,222	349,703
Total net position	$ 46,677,166	$ 20,021,174	$ 12,703,835	8,236,268	$ 87,638,443	$ 1,052,908
Adjustment to reflect the consolidation of internal service fund activities to the enterprise funds					469,224	
Net position business-type actvities					$ 88,107,667	

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, 2018

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Fund
	Water	Sewer	Storm Drain	Nonmajor Enterprise Funds	Total	
Operating revenues:						
Charges for services	$ -	$ -	$ 516,523	$ 1,380,401	$ 1,896,924	$ 830,104
Charges for services pledged as security on revenue bonds	4,167,224	4,028,920	-	-	8,196,144	-
Other operating income	1,361	-	-	3,064	4,425	17,864
Total operating revenues	4,168,585	4,028,920	516,523	1,383,465	10,097,493	847,968
Operating expenses:						
Salaries and wages	491,954	391,446	324,517	1,830	1,209,747	233,946
Purchased services	1,231,352	1,898,830	208,858	1,272,267	4,611,307	88,399
Supplies and materials	697,381	111,622	44,214	55,376	908,593	167,168
Depreciation and amortization	1,690,388	1,227,842	350,490	-	3,268,720	345,282
Miscellaneous	5,016	17,221	1,713	16,392	40,342	5,870
Total operating expenses	4,116,091	3,646,961	929,792	1,345,865	10,038,709	840,665
Operating income	52,494	381,959	(413,269)	37,600	58,784	7,303
Nonoperating revenues (expenses):						
Interest revenue	41,116	27,095	9,237	33,805	111,253	-
Developer reimbursements	(68,889)	(37,763)	-	-	(106,652)	-
Bond refunding cost amortization	(28,822)	(38,205)	-	-	(67,027)	-
Bond issuance costs	(37,237)	(49,362)	-	-	(86,599)	-
Other Income	-	-	-	-	-	36,855
Interest expense and fiscal charges	(265,616)	(233,843)	-	-	(499,459)	(1,321)
Total nonoperating revenues (expenses)	(359,448)	(332,078)	9,237	33,805	(648,484)	35,534
Net income (loss) before contributions and transfers	(306,954)	49,881	(404,032)	71,405	(589,700)	42,837
Developer contributions	6,536,707	2,046,225	1,838,034	-	10,420,966	-
Contribution of capital assets from governmental funds	-	-	10,220,601	-	10,220,601	-
Impact fees	3,805,002	1,281,935	265,791	-	5,352,728	-
Transfers in	-		783,441	-	783,441	-
Transfers out	(65,934)	-	-	(3,825,608)	(3,891,542)	-
Total contributions and transfers	10,275,775	3,328,160	13,107,867	(3,825,608)	22,886,194	-
Change in net position	9,968,821	3,378,041	12,703,835	(3,754,203)	22,296,494	42,837
Total net position - beginning	36,708,345	16,643,133	-	11,990,471		1,010,071
Total net position - ending	$ 46,677,166	$ 20,021,174	$ 12,703,835	$ 8,236,268		$ 1,052,908
Adjustment to reflect the consolidation of internal service fund activities to enterprise funds					45,444	
Change in net position of business-type activities					$ 22,341,938	

See accompanying notes to the financial statements.

EAGLE MOUNTAIN CITY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2018

	Business-Type Activities - Enterprise Funds					Governmental Activities Internal Service Fund
	Water	Sewer	Storm Drain	Nonmajor Enterprise Funds	Total BTAs	
Cash Flows From Operating Activities						
Receipts from customers	$ 12,150,381	$ 3,982,382	$ 456,387	$ 1,405,159	$ 17,994,309	$ 847,968
Payments to suppliers	(2,670,040)	(1,813,057)	(230,513)	(1,356,131)	(6,069,741)	(237,043)
Payments to employees	(501,673)	(400,708)	(279,632)	(9,506)	(1,191,519)	(282,289)
Net cash provided (used) by operating activities	8,978,668	1,768,617	(53,758)	39,522	10,733,049	328,636
Cash Flows From Noncapital Financing Activities						
Transfers in	-	-	783,441	-	783,441	-
Transfers out	(65,934)	-	-	(3,825,608)	(3,891,542)	-
Net cash provided (used) by noncapital financing activities	(65,934)	-	783,441	(3,825,608)	(3,108,101)	-
Cash Flows From Capital and Related Financing Activities						
Purchases of capital assets	(3,654,240)	(1,190,760)	-	-	(4,845,000)	(243,370)
Impact fees collected	3,805,002	1,281,935	265,791	-	5,352,728	-
Proceeds from bond issuance	1,688,673	2,238,473	-	-	3,927,146	-
Bond issuance costs	(37,237)	(49,362)	-	-	(86,599)	-
Contributions	3,777,277	-	-	-	3,777,277	-
Proceeds from sale of assets	-	-	-	-	-	36,855
Payments for developer reimbursements	(68,889)	(37,763)	-	-	(106,652)	-
Principal paid on capital debt	(2,601,947)	(2,617,330)	-	-	(5,219,277)	(113,057)
Interest paid on capital debt	(294,537)	(270,575)	-	-	(565,112)	(2,230)
Net cash provided (used) by capital and related financing activities	2,614,102	(645,382)	265,791	-	2,234,511	(321,802)
Cash Flows From Investing Activities						
Interest and dividends received	41,116	27,095	9,237	33,805	111,253	-
Net increase (decrease) in cash and cash equivalents	11,567,952	1,150,330	1,004,711	(3,752,281)	9,970,712	6,834
Cash and cash equivalents - beginning	6,866,694	4,157,999	-	10,708,618	21,733,311	397,950
Cash and cash equivalents (deficit) - ending	$ 18,434,646	$ 5,308,329	$ 1,004,711	$ 6,956,337	$ 31,704,023	$ 404,784
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	$ 52,494	$ 381,959	$ (413,269)	$ 37,600	$ 58,784	$ 7,303
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation and amortization expense	1,690,388	1,227,842	350,490	-	3,268,720	345,282
(Inc.)/decrease in accounts rec.	(19,764)	(46,538)	(60,136)	28,285	(98,153)	-
(Inc.)/decrease in deferred outflows	(7,126)	(5,601)	(34,591)	5,506	(41,812)	(2,186)
Increase/(decr.) in accounts payable	(729,571)	214,616	24,272	(18,687)	(509,370)	(20,852)
Increase/(decr.) in compensated absences	4,501	2,013	5,999	(3,074)	9,439	1,304
Increase/(decr.) in net pension liabilitiy	(47,173)	(37,448)	40,161	(10,108)	(54,568)	(14,610)
Increase/(decr.) in deferred inflows	40,079	31,774	33,316	-	105,169	12,395
Increase/(decr.) in deferred revenue	8,001,560	-	-	-	8,001,560	-
Increase/(decr.) in deposits	(6,720)	-	-	-	(6,720)	-
Total adjustments	8,926,174	1,386,658	359,511	1,922	10,674,265	321,333
Net cash provided (used) by operating activities	$ 8,978,668	$ 1,768,617	$ (53,758)	$ 39,522	$ 10,733,049	$ 328,636
Noncash investing, capital, and financing activities						
Contributions by developers	$ 6,536,707	$ 2,046,225	$ 1,838,034	$ -	$ 10,420,966	$ -
Capital assets transferred from governmental funds	-	-	10,220,601	-	10,220,601	-
Total noncash investing, capital and financing activities	6,536,707	2,046,225	12,058,635	-	20,641,567	-

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 of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund 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.

(The balance of this page intentionally left blank)

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 the course of 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 vacation leave, comp time, and long-term sick 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.

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

- **Committed.** This category includes amounts that can only be used for specific purpose 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.

- **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.

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

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.

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

Cost of capital assets	$112,414,787
Accumulated depreciation	(33,353,065)
Net adjustment to increase *fund balance total governmental funds* to arrive at *net-assets - governmental activities)*	$79,061,722

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	$1,311,525
Notes receivable	1,710,000
Delinquent property taxes	635
Net adjustment to increase *fund balance – total governmental funds* to arrive at *net assets - governmental activities*	$3,022,160

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	($1,075,000)
Bond interest payable	(8,122)
Bond premium	(7,297)
Net Pension Liability	(884,932)
Compensated absences	(215,717)
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	$ 7,842,878
Depreciation expense	(3,317,066)
Net adjustment to increase *net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities*	$ 4,525,812

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	268,057
Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*	$ 268,544

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.

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

Accrued bond interest	$ 1,937
Pension related costs	158,199
Compensated absences	(19,224)
Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net assets of governmental activities*	$ 140,912

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.

(The balance of this page intentionally left blank)

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.

(The balance of this page intentionally left blank)

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, 2018, the City's cash balance consisted of the following:

	All Fund Types
Cash, cash equivalents, and temporary cash investments	$ 29,492,232
Cash, and cash equivalents - restricted	14,338,876
Total cash and cash equivalents	$ 43,831,108

While the City's carrying amount of deposits was $43,315,443, the balance in the City's bank account and cash on hand was $43,831,108 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, 2018, the City's custodial credit risk, for deposits were as follows:

Depository Account	Custodial Credit Risk	Balance June 30, 2018
Checking and savings	Insured and collateralized	$ 250,000
Checking and savings	Uninsured and uncollateralized	2,441,525
Investment sweep	Uninsured and uncollateralized	12,050,010
Total deposits		$ 14,741,535

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 at June 30, 2017, 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 PT1F 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, 2018, the City had the following recurring fair value measurements.

		Fair Value Measurements Using		
Investments	Fair Value	Level 1	Level 2	Level 3
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	$ -

(The balance of this page intentionally left blank)

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, 2018, 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	$ 28,341,506	$ 28,341,506	$ -	$ -
Morten Asset Management Account	3,043,022	3,043,022	-	-
Total investments	$ 31,384,528	$ 31,384,528	$ -	$ -

Investments – Interest Rate Risk. 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.

Investments – Credit Risk. 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 with a difference of $107,356, which is immaterial.

		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

Investments Custodial Credit Risk. 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.

(The balance of this page intentionally left blank)

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	$ 260,940	$ 691,467	$ 671,278	$ 66,310	$ 1,191,805	$ -	$ 2,881,800
Taxes	2,206,728	-	-	-	-	-	2,206,728
Special Assessments	-	-	-	-	-	1,286,239	1,286,239
Intergovernmental	1,432,877	-	-	-	-	-	1,432,877
Less: allowance for uncollectible accounts	(139,253)	(108,591)	(142,192)	(6,174)	(514,421)	-	(910,631)
	$ 3,761,292	$ 582,876	$ 529,086	$ 60,136	$ 677,384	$ 1,286,239	$ 6,897,013

NOTE 6 – NOTE RECEIVABLE

During the 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, 2018 the outstanding note balance was $702,908.

During the 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 2019 through 2021. As of June 30, 2018 the note receivable balance was $1,710,000.

(The balance of this page intentionally left blank)

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	$ -	$ -	$ 339	$ 139,888	$ -	$ 140,227
Nonmajor govtl.	10,000		-	51,653	-	61,653
Capital projects	1,750,000	-	640,000	3,500,000		5,890,000
Internal Service	-		-	-	-	-
Business type	-	-	583,441	200,000	-	783,441
Total transfer out	$ 1,760,000	$ -	$ 1,223,780	$ 3,891,541	$ -	$ 6,875,321

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.

During the 2018 fiscal year the City determined that the storm drain system should be accounted for as an enterprise fund. As a result $10,220,601 of capital assets (net of depreciation) associated with the Storm Drain system was recorded as a capital contribution in the storm drain enterprise fund. On the Government wide financial statements the capital contribution in the business type activities was reclassified as an operating transfer, the governmental activities reflects a corresponding transfer out to reflect the transfer of those assets.

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)	$ 1,332,173	$ 1,332,173
Property tax delinquent	25,921	
Notes receivable	1,710,000	
Special assessments (special revenue fund)	1,286,239	
Total	$4,354,333	$ 1,332,173

NOTE 8 – CAPITAL ASSETS

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	3,199,629	528,988	-	3,173,251	555,366
Total capital assets not being depreciated	9,669,628	528,988	-	3,173,251	7,025,365
Capital assets being depreciated:					
Buildings	4,275,208	264,524	-	-	4,539,732
Improvements	3,458,970	966,594	-	-	4,425,564
Machinery and equipment	3,633,496	368,381	(55,594)	59,452	3,886,831
Infrastructure	89,598,876	15,459,033	(12,520,614)	-	92,537,295
Total capital assets being depreciated	100,966,550	17,058,532	(12,576,208)	59,452	105,389,422
Less accumulated depreciation for:					
Buildings	983,034	117,494	-	-	1,100,528
Improvements	198,121	128,107	-	-	326,228
Machinery and equipment	2,418,333	460,436	(9,387)	59,452	2,809,930
Infrastructure	28,851,570	2,611,029	(2,346,220)	-	29,116,379
Total accumulated depreciation	32,451,058	3,317,066	(2,355,607)	59,452	33,353,065
Total capital assets, being depreciated, net	68,515,492	13,741,466	(10,220,601)	-	72,036,357
Governmental activities capital assets, net	$ 78,185,120	$ 14,270,454	$ (10,220,601)	$ 3,173,251	$ 79,061,722

Business-type activities:	Beginning Balance	Increases	Transfers	Decreases	Ending Balance
Capital assets not being depreciated:					
Construction in progress	$ 1,676,621	$ 591,458	$ -	$ 1,676,621	$ 591,458
Land	3,690,765	-	-	-	3,690,765
Water shares	3,237,532	3,166,015	-	-	6,403,547
Total capital assets not being depreciated	8,604,918	3,757,473	-	1,676,621	10,685,770
Capital assets being depreciated:					
Buildings	2,824,595	-	-	-	2,824,595
Equipment and systems	78,391,435	9,407,836	12,576,208	-	100,375,480
Total capital assets being depreciated	81,216,030	9,407,836	12,576,208	-	103,200,075
Less accumulated depreciation for:					
Buildings	1,356,503	193,563	-	-	1,550,066
Equipment and Systems	22,988,058	3,075,157	2,355,607	-	28,418,822
Total accumulated depreciation	24,344,561	3,268,720	2,355,607	-	29,968,888
Total capital assets, being depreciated, net	56,871,469	6,139,116	10,220,601	-	73,231,187
Business-type activities capital assets, net	$ 65,476,387	$ 9,896,589	$ 10,220,601	$ 1,676,621	$ 83,916,957

NOTE 8 - CAPITAL ASSETS *(Continued)*

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

Governmental activities:	
General government	$ 94,431
Public safety	-
Public works	3,163,202
Planning	-
Community development	59,433
Total depreciation expense - governmental activities	$ 3,317,066
Business-type activities:	
Water	$ 1,690,388
Sewer	1,227,842
Storm Drain	350,490
Total depreciation expense - business-type activities	$ 3,268,720
Total depreciation expense	$ 6,585,786

The City has various construction projects as of June 30, 2018. The City's commitments with contractors are as follows:

Park projects	$ 1,100,726
Road projects	1,856,013
Building projects	61,066
Water projects	1,125,883
Sewer projects	745,452
Total	$ 4,889,140

NOTE 9 – LEASE COMMITMENTS

During 2014, the City executed a new lease in the internal service fund in the amount of $544,278, payable in annual installments for 4 years. During fiscal year 2018 the lease was paid in full.

Assets acquired through capital leases are as follows:

	Activities
Asset:	
Machinery and equipment	$ 544,278
Less: Accumulated amortization	(544,278)
Total	$ -

Amortization of capital assets purchased under capital leases are included in depreciation.

(The balance of this page intentionally left blank)

NOTE 10 – LONG-TERM DEBT

Bonds and notes payable at June 30, 2018, 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
2019	$ 50,000	$ 49,812	$ 99,812
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
2024-2028	345,000	168,938	513,938
2029-2033	450,000	70,000	520,000
Total	$ 1,075,000	$ 471,224	$ 1,546,224

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.

(The balance of this page intentionally left blank)

NOTE 10 – 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
2019	$ 331,000	$ 52,976	$ 383,976
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
2024-2028	2,475,000	135,470	2,610,470
2029-2031	1,159,000	17,180	1,176,180
Total	$ 5,400,000	$ 388,536	$ 5,788,536

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, 2018, $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
2019	$ 107,000	$ 34,606	$ 141,606
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
2024-2028	678,000	102,458	780,458
2029-2033	739,000	42,086	781,086
2034	41,000	706	41,706
Total	$ 2,012,000	$ 299,534	$ 2,311,534

NOTE 10 – 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.

Fiscal Year	Principal	Interest	Total
2019	$ 15,300	$ -	$ 15,300
Total	$ 15,300	$ -	$ 15,300

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
2019	$ -	$ 379,150	$ 379,150
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
2024-2028	2,605,000	1,651,125	4,256,125
2029-2032	6,550,000	586,400	7,136,400
Total	$ 9,685,000	$ 4,114,075	$ 13,799,075

(The balance of this page intentionally left blank)

NOTE 10 – LONG-TERM DEBT *(Continued)*

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
2019	$ 445,000	$ 127,326	$ 572,326
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
2024-2028	1,350,000	71,600	1,421,600
Total	$ 3,690,000	$ 560,252	$ 4,250,252

9. Changes in long term liabilities.

Changes in bonds payable, deferred items, capital leases, and compensated absences during the fiscal year June 30, 2018 were as follows:

Governmental Activities:	July 1 2017	Additions	Reductions	June 30 2018	Due in One Yr
Bonds Payable					
Special assessment bond 2006 200-1	$ 1,230,000	$ -	$ 155,000	$ 1,075,000	$ 50,000
Unamortized bond premium	7,784	-	487	7,297	-
Total bonds payable	1,237,784	-	155,487	1,082,297	50,000
Leases payable	113,057	-	113,057	-	-
Net pension liability	1,336,750	-	451,818	884,932	-
Compensated absences	196,492	128,186	108,961	215,717	20,911
Gov't activities long-term debt	$ 2,884,083	$ 128,186	$ 829,323	$ 2,182,946	$ 70,911
Business-Type Activities:					
Bonds payable:					
2008 water and sewer refunding bond	$ 4,145,000	$ -	$ 4,145,000	$ -	$ -
2009 sewer revenue bond	5,680,000	-	280,000	5,400,000	331,000
2013 Water quality revenue bond	2,231,000	-	219,000	2,012,000	100,000
2014 Water and sewer refunding bond	9,685,000	-	-	9,685,000	-
Unamortized bond premium	923,522	-	61,568	861,954	-
2018A water and sewer refunding bond	-	3,690,000	-	3,690,000	445,000
Unamortized bond premium	-	237,146	-	237,146	-
Total bonds payable	22,664,522	3,927,146	4,705,568	21,886,100	876,000
Notes Payable	590,577	-	575,277	15,300	15,300
Net pension liability	280,537	-	54,631	225,906	-
Compensated absences	38,562	37,712	25,199	51,075	5,108
Business type long-term debt	$ 23,574,198	$ 3,964,858	$ 5,360,675	$ 22,178,381	$ 896,408

NOTE 11 – 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%
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%

**with actuarial reductions*

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

NOTE 11 – 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	5.110%	1.580%
Noncontributory				
15 - Local Governmental Division Tier 1	N/A	N/A	6.700%	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, 2018, the employer and employee contributions to the System were as follows:

System	Employer Contributions	Employee Contributions
Noncontributory System	$ 360,046	N/A
Tier 2 Public Employee System	164,524	-
Tier 2 DC Only System	11,797	N/A
	$ 536,367	$ -

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.

Pension assets, liabilities, expense, and deferred outflows of resources and deferred inflows of resources related to pensions – At June 30, 2018 the City reported a net pension assets of $0 and a net pension liability of $1,110,837.

	(Measurement Date): December 31, 2017				
	Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share December 31, 2015	Change (Decrease)
Noncontributory System	$ -	$ 1,101,749	0.2514663%	0.2501472%	0.0013191%
Tier 2 Public Employees System	-	9,088	0.1030719%	0.0989357%	0.0041362%
Total Net Pension Asset/Liability	$ -	$ 1,110,837			

NOTE 11 – STATE RETIREMENT PLANS *(Continued)*

The net pension asset and liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset and liability were determined by an actuarial valuation as of January 1, 2017 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, 2018, the City recognized pension expense of $383,744. At June 30, 2018 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	$ 24,916	$ 75,936
Changes in assumptions	407,973	26,662
Net difference between projected and actual earnings on the pension plan investments	240,049	636,063
Changes in proportion and differences between contributions and proportionate shares of contributions	10,554	182,845
Contributions subsequent to the measurement date	273,270	-
Total	$ 956,762	$ 921,506

$273,270 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, 2017. 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
2018	$ (37,818)
2019	$ 15,881
2020	$ (86,137)
2021	$ (138,047)
2022	$ (1,934)
Thereafter	$ 10,041

NOTE 11 – 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

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

Retired Member Mortality
Class of Member
Educators
Men EDUM (90%)
Women EDUF (100%)
Public Safety and Firefighteers
Men RP 2000mWC (100%)
Women EDUF (120%)
Local Government, Public Employees
Men RP 2000mWC (100%)
Women EDUF (120%)

EDUM = Constructed mortality table based on actual experience of male educators multiplied by given pergentage
EDUF = Constructed mortality table based on actual experience of female educators multiplied by given percentage
RP 2000mWC = RP 2000 Combined mortality table for males with white collar adjustments multiplied by given percentage

The actuarial assumptions used in the January 1, 2017, 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:

NOTE 11 – 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 was reduced to 6.95 percent from 7.20 percent from the prior measurement period.

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	$ 2,979,647	$ 1,101,749	$ (459,630)
Tier 2 Public Employees System	107,002	9,088	(66,418)
Total	$ 3,086,649	$ 1,110,837	$ (526,048)

NOTE 11 – 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:

	2018	2017	2016
401(k) Plan			
Employer Contributions	$ 62,936	$ 53,059	$ 39,832
Employee Contributions	29,764	23,876	23,086
457 Plan			
Employer Contributions	168,485	159,569	158,995
Employee Contributions	158,762	146,485	142,136
457 Plan			
Employer Contributions	N/A	N/A	N/A
Employee Contributions	28,097	21,395	26,547

NOTE 12 – RESTRICTED FUND BALANCES

The City has restricted fund balances for special assessments and impact fees

NOTE 13 - 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 14 - 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 15 – 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 $3,622,571.

NOTE 16 – SUBSEQUENT EVENTS

In preparing these financial statements, the City has evaluated events and transactions for potential recognition or disclosure through December 10, 2018, the date the financial statements were available to be issued. On August 1, 2018 the City issued the 2018B Water and Sewer bonds in the amount of $1,283,000.

NOTE 17 – REDEVELOPMENT AGENCY OF EAGLE MOUNTAIN CITY

For the year ended June 30, 2018, the following activity occurred in the City's Redevelopment Agency:

Tax increment collection from other taxing agencies for	
Various project areas	$54,593
Tax increment Distributions	$66,441
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, 2018
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%
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%

* 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, 2018
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%
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%
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%

* 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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Totals	(Negative)
REVENUES				
Taxes	$ 5,835,000	$ 5,835,000	$ 6,289,512	$ 454,512
Licenses and permits	2,082,550	2,157,550	3,454,239	1,296,689
Intergovernmental	1,110,000	1,117,600	1,400,423	282,823
Charges for services	236,600	236,600	1,273,761	1,037,161
Miscellaneous	355,575	361,575	1,260,883	899,308
Total revenues	9,619,725	9,708,325	13,678,818	3,970,493
EXPENDITURES				
Current:				
General government:				
Legislative	38,295	38,295	38,972	(677)
Recorders	339,395	339,395	304,270	35,125
Attorney	110,000	185,000	174,300	10,700
Executive	565,799	577,199	616,666	(39,467)
Finance	401,178	501,178	418,900	82,278
Engineering	467,843	477,843	450,993	26,850
Human Resources	227,973	227,973	-	227,973
Information Technology	365,900	551,900	270,381	281,519
Public Information	163,141	163,141	178,752	(15,611)
Building Maintenance	297,034	297,034	482,286	(185,252)
Total general government	2,976,558	3,358,958	2,935,520	423,438
Public safety				
Police	2,522,940	2,564,440	2,550,530	13,910
Planning and zoning	400,146	443,646	492,349	(48,703)
Public works				
Streets and Roads	2,678,005	2,678,005	2,754,798	(76,793)
Parks	1,417,268	1,430,915	1,441,241	(10,326)
Total public works	4,095,273	4,108,920	4,196,039	(87,119)
Community development				
Youth committee	1,400	1,400	72	1,328
Recreation	314,013	314,013	279,416	34,597
Senior council	11,721	11,721	48,308	(36,587)
Special events	149,872	155,872	107,063	48,809
Building	621,145	621,145	1,093,873	(472,728)
Library	335,884	343,484	295,958	47,526
Economic development	172,202	199,202	156,929	42,273
Total community development	1,606,237	1,646,837	1,981,619	(334,782)
Total expenditures	11,601,154	12,122,801	12,156,057	(33,256)
Excess (deficit) of revenues over (under) expenditures	(1,981,429)	(2,414,476)	1,522,761	3,937,237
OTHER FINANCING SOURCES (USES)				
Transfers in	1,981,429	1,986,429	140,227	(1,846,202)
Transfers out	-	-	(1,760,000)	(1,760,000)
Total other financing sources (uses)	1,981,429	1,986,429	(1,619,773)	(3,606,202)
Net change in fund balance	-	(428,047)	(97,012)	331,035
Fund balances - beginning	2,959,323	2,959,323	2,959,323	-
Fund balances - ending	$ 2,959,323	$ 2,531,276	$ 2,862,311	$ 331,035

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.

(The balance of this page intentionally left blank)

COMBINING AND INDIVIDUAL FUND STATEMENTS

GOVERNMENTAL FUNDS, PROPRIETARY, AND INTERNAL SERVICE FUNDS

EAGLE MOUNTAIN CITY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2018

	Debt Service			Capital Projects			Special Revenue Funds					Total Nonmajor Governmental Funds
	General Debt Service Fund	Special Assess. Area -2014	Debt Service 2000-1	Special Improv. District 98-1	Special Improv. District 98-3	Special Improv. District 97-1	Storm Water Fund	Impact Fee Parks	Impact Fee Transportation	Cemetery	RDA	
ASSETS												
Cash and cash equivalents	$ -	$ -	$ -	$ 499,479	$ 125,401	$ -	$ -	$ -	$ -	$ 46,589	$ 4,746	$ 676,215
Restricted cash	-	294,509	599,849	-	14,045	257,426	-	565,151	1,496,532	-	-	3,227,512
Receivables (net):												
Special assessments	-	962,138	324,101	-	-	-	-	-	-	-	-	1,286,239
Total assets	$ -	$ 1,256,647	$ 923,950	$ 499,479	$ 139,446	$ 257,426	$ -	$ 565,151	$ 1,496,532	$ 46,589	$ 4,746	$ 5,189,966
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES												
Liabilities:												
Accounts payable & accrued liabilities	$ -	$ 2,500	$ -	$ -	$ 43,204	$ 80,703	$ -	$ -	$ -	$ 12,879	$ -	$ 139,286
Total liabilities	-	2,500	-	-	43,204	80,703	-	-	-	12,879	-	139,286
Deferred inflows of resources:												
Unavailable Special Improvement Assessments	-	962,138	324,101	-	-	-	-	-	-	-	-	1,286,239
Fund Balances:												
Fund balances restricted for:												
Impact fees	-	-	-	-	-	-	-	565,151	1,496,532	-	-	2,061,683
Special Assessments	-	-	599,849	499,479	96,242	176,723	-	-	-	-	-	1,372,293
Assigned for:												
Debt service fund	-	292,009	-	-	-	-	-	-	-	-	-	292,009
Special revenue funds	-	-	-	-	-	-	-	-	-	33,710	4,746	38,456
Total fund balances	-	292,009	599,849	499,479	96,242	176,723	-	565,151	1,496,532	33,710	4,746	3,764,441
Total Liabilities, Deferred inflows of resources, and fund balances	$ -	$ 1,256,647	$ 923,950	$ 499,479	$ 139,446	$ 257,426	$ -	$ 565,151	$ 1,496,532	$ 46,589	$ 4,746	$ 5,189,966

EAGLE MOUNTAIN CITY

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

Nonmajor Governmental Funds

For the Year Ended June 30, 2018

	Debt Service			Capital Projects			Special Revenue Funds					Total Nonmajor
	General Debt Service Fund	Special Assess. Area -2014	Debt Service 2000-1	Special Improv. Dist. 98-1	Special Improv. Dist. 98-3	Special Improv. Revenue 97-1	Storm Water Fund	Impact Fee Parks	Impact Fee Transportation	Cemetery	RDA	Governmental Funds
REVENUES												
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,593	$ 54,593
Special assessments	-	228,830	29,721	-	-	-	-	-	-	-	-	258,551
Impact fees	-	-	131,690	291,109	137,785	262,225	-	1,062,569	1,516,940	-	-	3,402,318
Charges for services	-	-	-	-	-	-	-	-	-	31,230	-	31,230
Intergovernmental	-	-	-	-	-	-	-	-	-	14,430	-	14,430
Miscellaneous	-	4,053	7,231	-	18	6	-	6,212	7,574	-	-	25,094
Total revenues	-	232,883	168,642	291,109	137,803	262,231	-	1,068,781	1,524,514	45,660	54,593	3,786,216
EXPENDITURES												
Current:												
General government	-	-	12,755	345,851	-	-	-	-	-	-	-	358,606
Public works	-	1,620	164,725	-	110,248	209,800	-	86,577	318,126	-	-	891,096
Community Development	-	-	-	-	-	-	-	-	-	74,066	66,441	140,507
Debt service:												
Principal retirement	-	155,000	-	-	-	-	-	-	-	-	-	155,000
Interest and fiscal charges	-	64,152	-	-	-	-	-	-	-	-	-	64,152
Total expenditures	-	220,772	177,480	345,851	110,248	209,800	0	86,577	318,126	74,066	66,441	1,609,361
Excess revenues over (under) expenditures	-	12,111	(8,838)	(54,742)	27,555	52,431	0	982,204	1,206,388	(28,406)	(11,848)	2,176,855
Other financing sources (uses)												
Transfers in	-	-	-	-	-	-	-	-	-	61,654	-	61,654
Transfers out	(339)	-	-	-	-	-	(583,441)	(640,000)	-	-	-	(1,223,780)
Total other financing sources and uses	(339)	-	-	-	-	-	(583,441)	(640,000)	-	61,654	-	(1,162,126)
Excess revenues and other sources over (under) expend. and other uses	(339)	12,111	(8,838)	(54,742)	27,555	52,431	(583,441)	342,204	1,206,388	33,248	(11,848)	1,014,729
Fund balances - beginning of year	339	279,898	608,687	554,221	68,687	124,292	583,441	222,947	290,144	462	16,594	2,749,712
Fund balances - end of year	$ -	$ 292,009	$ 599,849	$ 499,479	$ 96,242	$ 176,723	$ -	$ 565,151	$ 1,496,532	$ 33,710	$ 4,746	$ 3,764,441

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, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Special assessments	$ 70,000	$ 70,000	$ 29,721	$ (40,279)
Miscellaneous	4,000	4,000	7,231	3,231
Impact fees	125,000	125,000	131,690	6,690
Total revenues	199,000	199,000	168,642	(30,358)
EXPENDITURES				
Debt service				
Principal	-	-	-	-
Interest and fees	25,000	25,000	-	25,000
General government	55,000	55,000	12,755	42,245
Public works	200,000	257,000	164,725	92,275
Total expenditures	280,000	337,000	177,480	159,520
Excess (deficit) of revenues over (under) expenditures	(81,000)	(138,000)	(8,838)	129,162
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	(81,000)	(138,000)	(8,838)	129,162
Fund balances - beginning	-	-	608,687	608,687
Fund balances - ending	$ (81,000)	$ (138,000)	$ 599,849	$ 737,849

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, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Special assessments	$ 210,000	$ 210,000	$ 228,830	$ 18,830
Miscellaneous	2,000	2,000	4,053	2,053
Total revenues	212,000	212,000	232,883	20,883
EXPENDITURES				
Public works	50,000	50,000	1,620	48,380
Debt service				
Principal	65,000	65,000	155,000	(90,000)
Interest and fees	73,206	73,206	64,152	9,054
Total expenditures	188,206	188,206	220,772	(32,566)
Excess (deficit) of revenues over (under) expenditures	23,794	23,794	12,111	(11,683)
OTHER FINANCING SOURCES (USES)				
Total other financing sources	-	-	-	-
Net change in fund balance	23,794	23,794	12,111	(11,683)
Fund balances - beginning	279,898	279,898	279,898	-
Fund balances - ending	$ 303,692	$ 303,692	$ 292,009	$ (11,683)

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Capital Projects Fund
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Totals	(Negative)
REVENUES				
Intergovernmental	$ -	$ -	$ 105,767	$ 105,767
Miscellaneous	1,800,000	1,800,000	24,856	(1,775,144)
Total Revenues	1,800,000	1,800,000	130,623	(1,669,377)
EXPENDITURES				
Debt service				
Capital outlay	6,267,000	8,073,770	6,597,297	1,476,473
Total expenditures	6,267,000	8,073,770	6,597,297	1,476,473
Excess (deficit) of revenues over (under) expenditures	(4,467,000)	(6,273,770)	(6,466,674)	(192,904)
OTHER FINANCING SOURCES (USES)				
Transfers in	4,140,000	4,880,000	5,890,000	1,010,000
Total other financing sources (uses)	4,140,000	4,880,000	5,890,000	1,010,000
Net change in fund balance	(327,000)	(1,393,770)	(576,674)	817,096
Fund balances - beginning	2,017,631	2,017,631	2,017,631	-
Fund balances - ending	$ 1,690,631	$ 623,861	$ 1,440,957	$ 817,096

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
General Debt Service Fund
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ -	$ -	$ -	$ -
EXPENDITURES				
Debt service				
Interest and fees	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	(339)	(339)
Total other financing sources (uses)	-	-	(339)	339
Net change in fund balance	-	-	(339)	(339)
Fund balances - beginning	339	339	339	-
Fund balances - ending	$ 339	$ 339	$ -	$ (339)

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, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Impact fees	$ 318,000	$ 318,000	$ 291,109	$ (26,891)
Total revenues	318,000	318,000	291,109	(26,891)
EXPENDITURES				
Public works	300,000	403,000	345,851	57,149
Debt service	-	-	-	-
Total expenditures	300,000	403,000	345,851	57,149
Excess (deficit) of revenues over (under) expenditures	18,000	(85,000)	(54,742)	30,258
OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balance	18,000	(85,000)	(54,742)	30,258
Fund balances - beginning	554,221	554,221	554,221	-
Fund balances - ending	$ 572,221	$ 469,221	$ 499,479	$ 30,258

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, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 15	$ 15	$ 18	$ 3
Impact fees	91,000	91,000	137,785	46,785
Total revenues	91,015	91,015	137,803	46,788
EXPENDITURES				
Public works	85,000	100,000	110,248	(10,248)
Total expenditures	85,000	100,000	110,248	(10,248)
Excess (deficit) of revenues over (under) expenditures	6,015	(8,985)	27,555	36,540
OTHER FINANCING SOURCES (USES)				
Total other financing sources	-	-	-	-
Net change in fund balance	6,015	(8,985)	27,555	36,540
Fund balances - beginning	68,687	68,687	68,687	-
Fund balances - ending	$ 74,702	$ 59,702	$ 96,242	$ 36,540

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, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 5	$ 5	$ 6	$ 1
Impact fees	185,000	185,000	262,225	77,225
Total revenues	185,005	185,005	262,231	77,226
EXPENDITURES				
Public works	170,000	170,000	209,800	(39,800)
Total expenditures	170,000	170,000	209,800	(39,800)
Excess (deficit) of revenues over (under) expenditures	15,005	15,005	52,431	37,426
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	15,005	15,005	52,431	37,426
Fund balances - beginning	124,292	124,292	124,292	-
Fund balances - ending	$ 139,297	$ 139,297	$ 176,723	$ 37,426

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Storm Water Fund
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
EXPENDITURES				
Public Works	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficit) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	(510,439)	(510,439)
Total other financing sources	-	-	(510,439)	(510,439)
Net change in fund balance	-	-	(510,439)	(510,439)
Fund balances - beginning	510,439	510,439	510,439	-
Fund balances - ending	$ 510,439	$ 510,439	$ -	$ (510,439)

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Parks Impact Fee
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ -	$ -	$ 6,212	$ 6,212
Impact fees	690,000	690,000	1,062,569	372,569
Total revenues	690,000	690,000	1,068,781	378,781
EXPENDITURES				
Public works	75,000	154,250	86,577	67,673
Total expenditures	75,000	154,250	86,577	67,673
Excess (deficit) of revenues over (under) expenditures	615,000	535,750	982,204	446,454
OTHER FINANCING SOURCES (USES)				
Transfers Out	(640,000)	(640,000)	(640,000)	-
Total other financing sources	(640,000)	(640,000)	(640,000)	-
Net change in fund balance	(25,000)	(104,250)	342,204	446,454
Fund balances - beginning	222,947	222,947	222,947	-
Fund balances - ending	$ 197,947	$ 118,697	$ 565,151	$ 446,454

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Transportation Impact Fee
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 8	$ 8	$ 7,574	$ 7,566
Impact fees	651,000	651,000	1,516,940	865,940
Total revenues	651,008	651,008	1,524,514	873,506
EXPENDITURES				
Public works	520,000	687,250	318,126	369,124
Total expenditures	520,000	687,250	318,126	369,124
Excess (deficit) of revenues over (under) expenditures	131,008	(36,242)	1,206,388	1,242,630
OTHER FINANCING SOURCES (USES)				
Total other financing sources	-	-	-	-
Net change in fund balance	131,008	(36,242)	1,206,388	1,242,630
Fund balances - beginning	290,144	290,144	290,144	-
Fund balances - ending	$ 421,152	$ 253,902	$ 1,496,532	$ 1,242,630

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Cemetery Fund
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Totals	(Negative)
REVENUES				
Charges for Services	$ 24,000	$ 24,000	$ 31,230	$ 7,230
Intergovernmental	-	14,430	14,430	-
Total revenues	24,000	38,430	45,660	7,230
EXPENDITURES				
Community Development	23,567	88,567	74,066	14,501
Total expenditures	23,567	88,567	74,066	14,501
Excess (deficit) of revenues over (under) expenditures	433	(50,137)	(28,406)	21,731
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	10,000	61,654	61,654	-
Total other financing sources	10,000	61,654	61,654	-
Net change in fund balance	10,433	11,517	33,248	21,731
Fund balances - beginning	462	462	462	-
Fund balances - ending	$ 10,895	$ 11,979	$ 33,710	$ 21,731

EAGLE MOUNTAIN CITY

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual
Redevelopment Agency
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Totals	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 75,816	$ 75,816	$ 54,593	$ (21,223)
Total revenues	75,816	75,816	54,593	(21,223)
EXPENDITURES				
Community Development	75,816	75,816	66,441	9,375
Total expenditures	75,816	75,816	66,441	9,375
Excess (deficit) of revenues over (under) expenditures	-	-	(11,848)	(11,848)
OTHER FINANCING SOURCES (USES)				
Total other financing sources	-	-	-	-
Net change in fund balance	-	-	(11,848)	(11,848)
Fund balances - beginning	16,594	16,594	16,594	-
Fund balances - ending	$ 16,594	$ 16,594	$ 4,746	$ (11,848)

EAGLE MOUNTAIN CITY
Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2018

	Garbage	Electric	Gas	Business Incubator	Golf Course	Total
ASSETS						
Current assets:						
Cash and cash equivalents	$ 416,194	$ 11,565	$ 3,482,491	$ -	$ 3,064	$ 3,913,314
Accounts receivable - net	175,124	195,380	306,880	-	-	677,384
Total current assets	591,318	206,945	3,789,371	-	3,064	4,590,698
Noncurrent assets:						
Investments	-	-	3,043,023	-	-	3,043,023
Note Receivable -(net of current portion)	-	-	-	-	702,908	702,908
Total noncurrent assets	-	-	3,043,023	-	702,908	3,745,931
Total assets	591,318	206,945	6,832,394	-	705,972	8,336,629
DEFERRED OUTFLOWS OF RESOURCES						
Total deferred outflow of resources	-	-	-	-	-	-
Current liabilities:						
Accounts payable and accrued liabilities	100,115	-	246	-	-	100,361
Total current liabilities	100,115	-	246	-	-	100,361
Noncurrent liabilities:						
Total noncurrent liabilities	-	-	-	-	-	-
Total liabilities	100,115	-	246	-	-	100,361
DEFERRED INFLOWS OF RESOURCES						
Total deferred outflow of resources	-	-	-	-	-	-
Net Position:						
Unrestricted	491,203	206,945	6,832,148	-	705,972	8,236,268
Total net Position	$ 491,203	$ 206,945	$ 6,832,148	$ -	$ 705,972	$ 8,236,268

EAGLE MOUNTAIN CITY

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

Nonmajor Proprietary Funds

For the Year Ended June 30, 2018

	Garbage	Electric	Gas	Business Incubator	Golf Course	Total
Operating revenues:						
Charges for services	$ 1,380,401	$ -	$ -	$ -	$ -	$ 1,380,401
Other operating revenue	-	-	-	-	3,064	3,064
Total operating revenues	1,380,401	-	-	-	3,064	1,383,465
Operating expenses:						
Salaries and wages	1,830	-	-	-	-	1,830
Purchased services	1,218,656	-	-	-	53,611	1,272,267
Materials and supplies	55,376	-	-	-	-	55,376
Miscellaneous	-	12,464	3,928	-	-	16,392
Total operating expenses	1,275,862	12,464	3,928	-	53,611	1,345,865
Operating income	104,539	(12,464)	(3,928)	-	(50,547)	37,600
Nonoperating revenues (expenses):						
Interest revenue	-	-	33,805	-	-	33,805
Total nonoperating revenues (expenses)	-	-	33,805	-	-	33,805
Net income (loss) before contributions and transfers	104,539	(12,464)	29,877	-	(50,547)	71,405
Contributions and transfers						
Operating transfers out	(200,000)	-	(3,551,654)	(73,954)	-	(3,825,608)
Total contributions and transfers	(200,000)	-	(3,551,654)	(73,954)	-	(3,825,608)
Change in net Position	(95,461)	(12,464)	(3,521,777)	(73,954)	(50,547)	(3,754,203)
Total net position - beginning	586,664	219,409	10,353,925	73,954	756,519	11,990,471
Total net position - ending	$ 491,203	$ 206,945	$ 6,832,148	$ -	$ 705,972	$ 8,236,268

EAGLE MOUNTAIN CITY
Combining Statement of Cash Flows
Nonmajor Proprietary Funds
For the Year Ended June 30, 2018

	Garbage	Electric	Gas	Business Incubator	Golf Course	Total
Cash Flows From Operating Activities						
Receipts from customers	$ 1,369,193	$ -	$ 32,390	$ 512	$ 3,064	$ 1,405,159
Payments to employees	(1,830)	-	-	(7,676)	-	(9,506)
Payments to suppliers	(1,290,486)	(5,873)	(3,928)	(2,233)	(53,611)	(1,356,131)
Net cash provided (used) by operating activities	76,877	(5,873)	28,462	(9,397)	(50,547)	39,522
Cash Flows From Noncapital Financing Activities						
Transfers Out	(200,000)	-	(3,551,654)	(73,954)	-	(3,825,608)
Net cash provided (used) by noncapital financing activities	(200,000)	-	(3,551,654)	(73,954)	-	(3,825,608)
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	-	-	33,805	-	-	33,805
Net cash provided (used) by investing and related financing activities	-	-	33,805	-	-	33,805
Net increase (decrease) in cash and cash equivalents	(123,123)	(5,873)	(3,489,387)	(83,351)	(50,547)	(3,752,281)
Cash and cash equivalents - beginning	539,317	17,438	10,014,901	83,351	53,611	10,708,618
Cash and cash equivalents (deficit) - end	$ 416,194	$ 11,565	$ 6,525,514	$ -	$ 3,064	$ 6,956,337
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	$ 104,539	$ (12,464)	$ (3,928)	$ -	$ (50,547)	$ 37,600
Adjustments to reconcile operating income to net cash provided (used) by						
(Inc.)/decrease in accounts rec.	(11,208)	6,591	32,390	512	-	28,285
(Inc.)/decrease in deferred outflows	-	-	-	5,506	-	5,506
Increase/(decr.) in net pension liabilitiy	-	-	-	(10,108)	-	(10,108)
Increase/(decr.) in deferred inflows	-	-	-	(3,074)	-	(3,074)
Increase/(decr.) in accounts payable	(16,454)	-	-	(2,233)	-	(18,687)
Total adjustments	(27,662)	6,591	32,390	(9,397)	-	1,922
Net cash provided (used) by operating activities	$ 76,877	$ (5,873)	$ 28,462	$ (9,397)	$ (50,547)	$ 39,522

EAGLE MOUNTAIN CITY
Combining Statement of Net Position
Internal Service Funds
June 30, 2018

	Fleet	Utility Billing	GIS Services	Total
ASSETS				
Current assets:				
Cash and cash equivalents	$ 220,238	128,327	$ 56,219	$ 404,784
Total current assets	220,238	128,327	56,219	404,784
Noncurrent assets:				
Land, equipment, buildings and improvements	2,273,345	13,996	34,581	2,321,922
Less: Accumulated depreciation	(1,583,917)	(8,865)	(25,935)	(1,618,717)
Total noncurrent assets	689,428	5,131	8,646	703,205
Total assets	909,666	133,458	64,865	1,107,989
DEFERRED OUT FLOW OF RESOURCES				
Pension related costs	-	18,400	9,200	27,600
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	13,489	2,818	1,139	17,446
Total current liabilities	13,489	2,818	1,139	17,446
Noncurrent liabilities:				
Compensated absences	-	5,967	643	6,610
Net pension liability	-	21,362	10,681	32,043
Total noncurrent liabilities	-	27,329	11,324	38,653
Total liabilities	13,489	30,147	12,463	56,099
DEFERRED INFLOWS OF RESOURCES				
Pension related costs	-	17,721	8,861	26,582
Net Position:				
Net investment in capital assets	689,428	5,131	8,646	703,205
Unrestricted	206,749	98,859	44,095	349,703
Total net Position	$ 896,177	$ 103,990	$ 52,741	$ 1,052,908

EAGLE MOUNTAIN CITY

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

Internal Service Funds

For the Year Ended June 30, 2018

	Fleet	Utility Billing	GIS Services	Total
Operating revenues:				
Charges for services	$ 495,969	$ 209,797	$ 124,338	$ 830,104
Other operating revenue	17,864		-	17,864
Total operating revenues	513,833	209,797	124,338	847,968
Operating expenses:				
Salaries and wages	22,085	131,386	80,475	233,946
Purchased services	9,336	52,173	26,890	88,399
Materials and supplies	167,168	-	-	167,168
Depreciation and amortization	335,567	2,799	6,916	345,282
Miscellaneous	-	1,799	4,071	5,870
Total operating expenses	534,156	188,157	118,352	840,665
Operating income	(20,323)	21,640	5,986	7,303
Nonoperating revenues (expenses):				
Gain (Loss) on sale of assets	36,855	-	-	36,855
Interest expense	(1,321)	-	-	(1,321)
Total nonoperating revenues (expenses)	35,534	-	-	35,534
Net income (loss) before contributions and transfers	15,211	21,640	5,986	42,837
Contributions and transfers				
Total contributions and transfers	-	-	-	-
Change in net Position	15,211	21,640	5,986	42,837
Total net position - beginning	880,966	82,350	46,755	1,010,071
Total net position - ending	$ 896,177	$ 103,990	$ 52,741	$ 1,052,908

EAGLE MOUNTAIN CITY

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2018

	Fleet	Utility Billing	GIS Services	Total
Cash Flows From Operating Activities				
Receipts from customers	$ 513,833	$ 209,797	$ 124,338	$ 847,968
Payments to employees	(22,085)	(132,818)	(82,140)	(237,043)
Payments to suppliers	(197,375)	(53,422)	(31,492)	(282,289)
Net cash provided (used) by operating activities	294,373	23,557	10,706	328,636
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	36,855	-	-	36,855
Acquistion of capital assets	(243,370)	-	-	(243,370)
Principal paid on outstanding debt	(113,057)	-	-	(113,057)
Interest paid on outstanding debt	(2,230)	-	-	(2,230)
Net cash provided (used) by capital and related financing activities	(321,802)	-	-	(321,802)
Cash Flows From Investing Activities				
Net cash provided (used) by investing and related financing activities	-	-	-	-
Net increase (decrease) in cash and cash equivalents	(27,429)	23,557	10,706	6,834
Cash and cash equivalents - beginning	247,667	104,770	45,513	397,950
Cash and cash equivalents (deficit) - end	$ 220,238	$ 128,327	$ 56,219	$ 404,784
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	$ (20,323)	$ 21,640	$ 5,986	$ 7,303
Adjustments to reconcile operating income to net cash provided (used) by				
Depreciation expense	335,567	2,799	6,916	345,282
(Inc.)/decrease in deferred outflows	-	(1,457)	(729)	(2,186)
Increase/(decr.) in accounts payable	(20,871)	550	(531)	(20,852)
Increase/(decr.) in net pension liabilitiy	-	(9,740)	(4,870)	(14,610)
Increase/(decr.) in deferred inflows	-	8,263	4,132	12,395
Increase/(decr.) in compensated absences	-	1,502	(198)	1,304
Total adjustments	314,696	1,917	4,720	321,333
Net cash provided (used) by operating activities	$ 294,373	$ 23,557	$ 10,706	$ 328,636

(This page intentionally left blank)

STATISTICAL SECTION

FINANCIAL TRENDS

Pages 92-97of 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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Invested in capital assets*	$ 40,748,737	$ 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
Restricted	1,500,596	1,065,240	714,724	542,636	510,486	668,962	1,081,833	1,642,085	1,107,530	2,061,683
Unrestricted	9,592,381	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
Total governmental activities	51,841,714	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
Business-type activities										
Invested in capital assets*	26,114,762	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
Restricted	2,564,551	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
Unrestricted	9,991,369	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
Total business-type activities net position	38,670,682	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
Primary government										
Invested in capital assets*	66,863,499	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
Restricted	4,065,147	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
Unrestricted	19,583,750	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
Total primary government net position	$ 90,512,396	$ 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

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Government activities:										
General government	$ 3,259,897	$ 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
Public safety	3,224,661	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
Highways & public works	3,008,069	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
Community development	856,425	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
Planning	311,035	286,370	272,774	427,747	357,287	327,311	395,512	380,673	508,154	468,853
Interest on long-term debt	642,187	596,349	547,600	476,291	308,993	243,250	160,767	166,707	68,597	62,215
Total governmental activities expense	11,302,274	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
Business-type activities										
Water utility	2,219,747	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
Sewer utility	2,140,464	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
Electric utility	6,901,985	7,652,208	7,681,522	8,608,622	9,819,481	10,135,436	9,834,298	95,183	61,235	-
Gas utility	4,027,587	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
Non Major Business	640,488	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
Total business-type activities expense	15,930,271	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
Total primary government expenses	27,232,545	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
Program Revenues										
Governmental activities										
Charges for services:	4,491,894	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
Operating grants and contributions	288,904	319,680	442,020	198,014	138,386	29,359	14,442	52,235	24,429	20,065
Capital grants and contributuions	1,011,026	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
Total governmental activities programs revenues	5,791,824	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
Business-type activities:										
Charges for services:	16,324,142	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
Operating grants and contributions	-	650,000	-	-	-	-	-	-	-	-
Capital grants and contributions	973,910	6,397,229	729,027	1,381,304	231,593	948,298	4,418,845	3,431,786	6,250,205	10,420,966
Total business-type activities program revenues	17,298,052	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
Total primary governmental program revenues	23,089,876	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

EAGLE MOUNTAIN CITY

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Net (Expense)/Revenue										
Governmental activities	$ (5,510,450)	$ (787,113)	$ (4,429,357)	$ (2,851,319)	$ (6,058,121)	$ (949,346)	$ 1,382,064	$ 861,199	$ 3,534,568	$ 3,388,019
Business-type activities	1,367,781	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
Total Primary government net expense	(4,142,669)	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
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes										
Property taxes	835,302	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
General sales & use tax	1,682,982	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
Franchise tax	813,319	873,339	870,743	840,600	869,847	697,421	870,287	1,110,170	1,224,569	1,196,977
Other	122,869	-	-	-	-	-	-	-	-	-
Interest earnings	202,373	56,460	62,486	38,722	26,550	25,015	43,559	82,267	204,058	394,194
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)
Total Governmental activities	3,656,845	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)
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
Total Other Business-type activities	-	(2,251,654)	-	428,227	-	(32,056)	2,186,375	(80,184)	(2,684,721)	7,112,500
Change in Net Position										
Governmental activities	(1,853,605)	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
Business-type activities	1,367,781	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
Total primary government	$ (485,824)	$ 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

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Restricted	$ 226,675	$ 330,030	$ 259,994	$ 322,006	$ 20,468	$ -	$ -	$ -	$ -	$ -
Unassigned	572,725	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
Total general fund	$ 799,400	$ 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
All Other Governmental Funds										
Restricted	$ 1,273,921	$ 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
Assigned				498,146	861,413	2,073,633	965,104	428,063	2,303,926	1,771,422
Unassigned reported in										
Special Revenue Funds	1,637,680	1,679,518	1,291,126							
Capital Projects Funds	(274,214)	1,120,288	583,268							
Nonmajor	1,445,534	1,551,808	1,371,682							
Total all other governmental funds	$ 4,082,921	$ 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

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	$ 3,364,610	$ 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
Licenses, fees, and permits	786,417	948,384	582,467	705,536	1,124,774	1,552,860	1,662,088	2,214,940	2,895,474	3,454,239
Intergovernmental	1,008,313	1,025,706	1,470,391	1,148,673	1,047,984	778,765	821,777	948,648	1,336,283	1,520,620
Charges for services	2,450,291	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
Special assessments	419,457	657,738	833,525	650,680	398,497	867,149	422,258	1,922,459	307,641	258,551
Impact fees	258,491	971,829	372,702	434,374	877,598	1,495,226	1,523,058	2,024,613	3,308,604	3,402,318
Miscellaneous	517,664	606,367	549,381	138,951	158,836	120,980	313,700	767,731	666,876	1,310,833
Total Revenues	8,805,243	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
Expenditures										
Current:										
General Government	3,240,846	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
Community Development	894,762	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
Public Works	1,313,918	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
Public Safety	3,162,711	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
Planning and Zoning	304,463	273,129	270,376	432,894	348,991	317,400	386,939	415,180	487,486	492,349
Finance & Admin. Services										
Tax Increment Distributions										
Debt service										
Principal Retirement	390,000	342,000	1,133,000	1,092,000	854,000	3,651,000	940,000	1,817,000	180,000	155,000
Bond Issuance Costs						123,286	-	-	-	
Interest and Fiscal Charges	545,830	529,374	511,161	416,682	313,772	226,440	277,744	180,379	70,618	64,152
Capital Outlay	3,593,620	1,013,590	1,363,216	476,999	144,662	375,859	1,664,752	2,223,822	4,444,671	6,597,297
Total expenditures	13,446,150	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
Excess of revenues over (under) expenditure	(4,640,907)	(642,174)	(1,741,192)	(530,040)	588,364	(3,077,566)	(1,460,654)	706,708	(623,491)	(2,767,058)

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
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					30000					
Transfer in	1,606,049	4,716,936	478,504	400,426	608,584	660,676	2,154,692	1,802,835	6,527,733	6,091,881
Transfers out	(1,606,049)	(2,510,210)	(478,504)	(400,426)	(608,584)	(628,620)	(2,081,434)	(1,722,651)	(3,843,012)	(2,983,780)
Total other financing sources (uses)	0	2,206,726	0	0	30,000	4,648,301	158,774	80,184	2,684,721	3,108,101
Net change in fund balances	$ (4,640,907)	$ 1,564,552	$ (1,741,192)	$ (530,040)	$ 618,364	$ 1,570,735	$ (1,301,880)	$ 786,892	$ 2,061,230	$ 341,043
Debt service as a percentage of noncapital expenditures	9.50%	8.72%	14.77%	14.40%	11.06%	28.66%	11.24%	16.58%	2.18%	1.75%

Source: Eagle Mountain City

REVENUE CAPACITY

Pages 98-105 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	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
2009	$ 640,167,504	$ 38,659,780	$ 1,007,400	$ 704,063	$ 18,694,414	$ 31,439,606	$ 51,845,483	$ 678,827,284	0.1230%	$ 1,234,231,425	0.55
2010	603,122,184	32,364,170	801,342	741,782	15,794,967	31,393,836	48,731,927	635,486,354	0.1400%	1,155,429,735	0.55
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	0.55
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	0.55
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	0.55
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	0.55
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	0.55
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	0.55
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	0.55
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	0.55

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
2009	1.230	1.230	0.809	0.286	7.057		0.121	0.175	9.678
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

Source: State of Utah Certified Tax Rates

EAGLE MOUNTAIN CITY

Principal Property Tax Payers
Fiscal Years 2009 and 2018

TAXPAYER	2018 Taxable Assessed Value	2018 Rank	2018 Percentage of Total City Taxable Assessed Value	2009 Taxable Assessed Value	2009 Rank	2009 Percentage of Total City Taxable Assessed Value
PACIFICORP	$ 27,177,219	1	1.84%			
QUESTAR GAS	17,239,272	2	1.17%			
KERN RIVER GAS TRANSMISSION CO	10,571,326	3	0.72%			
DIRECT COMMUNICATIONS	9,132,777	4	0.62%			
AMH 2014-3 BORROWER LLC	7,220,260	5	0.49%			
IVORY HOMES	6,593,500	6	0.45%			
CJM LIMITED PARTNERSHIP	6,402,100	7	0.43%			
PONY EXPRESS LAND DEV	6,102,700	8	0.41%			
IRON EAGLE DEVELOPMENT INC	5,531,370	9	0.37%			
BUILDING CONSTRUCTION PARTNERS	5,403,060	10	0.37%			
	$ 101,373,584					
KERN RIVER GAS TRANS				$ 15,252,905	1	2.12%
DIRECT COMMUNICATIONS CEDAR VALLEY				10,860,928	2	1.51%
MONTE VISTA RANCH LC				9,500,739	3	1.32%
BUCKEYE PROPERTIES L				7,649,820	4	1.06%
S L 6 LLC				7,133,741	5	0.99%
EAGLE MOUNTAIN HOLDINGS				5,900,846	6	0.82%
STONE HAVEN DEVELOPMENT				5,180,500	7	0.72%
S G VALLEY VIEW LC				4,408,900	8	0.61%
WALDEN, JOHN & ROBYN				4,390,691	9	0.61%
EAGLE MOUNTAIN LINKS				4,191,890	10	0.58%
				$ 74,470,960		

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
2009	$ 1,005,266	$ 824,566	82.0%	$ 180,700	$ 1,005,266	100.00%
2010	1,022,944	865,717	84.6%	157,227	1,022,944	100.00%
2011	1,033,170	912,961	88.4%	119,774	1,032,734	99.96%
2012	1,082,688	990,018	91.4%	92,363	1,082,381	99.97%
2013	1,102,986	1,027,078	93.1%	75,594	1,102,672	99.97%
2014	972,744	910,201	93.6%	62,209	972,410	99.97%
2015	987,417	931,878	94.4%	54,105	985,983	99.85%
2016	1,074,593	1,014,350	94.4%	56,897	1,071,248	99.69%
2017	1,191,899	1,136,921	95.4%	50,461	1,187,382	99.62%
2018	1,298,033	1,243,503	95.8%	39,297	1,282,800	98.83%

Source: Utah County Treasurer

EAGLE MOUNTAIN CITY

Taxable Sales by Category
Last Ten Fiscal Years

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Retail/Grocery	$ 3,901	$ 10,184	$ 54,104	$ 67,338	$ 82,984	$ 127,141	$ 222,813	$ 298,627	$ 339,642	$ 459,179
Utility/Communication	209,307	159,474	172,425	182,864	195,865	201,344	223,063	224,107	234,343	251,546
Auto dealers & supplies	1,393	1,373	6,781	9,006	11,539	13,639	15,401	15,978	18,382	33,117
Eating & drinking establishments	9,040	7,784	7,476	12,503	11,119	9,687	10,251	24,765	32,893	41,225
Home furnishings and appliances	3,208	2,184	1,914	975	1,774	2,827	2,326	5,719	2,735	2,864
Medical	110	217	1,483	2,265	2,698	2,300	3,872	3,815	6,680	7,954
Service stations	39,461	33,609	38,238	39,338	43,905	47,175	45,297	53,990	68,693	82,865
All other outlets	68,466	27,393	11,698	15,415	16,041	36,561	39,795	58,993	143,245	267,400
Utah State Tax- Motor Vehicle	19,761	38,309	45,568	46,642	50,422	54,359	60,151	67,971	85,646	98,436
Totals	$ 354,647	$ 280,527	$ 339,688	$376,346	$ 416,347	$ 495,032	$ 622,970	$ 753,965	$ 932,259	$ 1,244,586

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
2009	1.00%	0.25%	0.55%	4.70%
2010	1.00%	0.25%	0.80%	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%

Source: Utah State Tax Commission

EAGLE MOUNTAIN CITY

Sales Tax Revenue Payers by Industry
Fiscal Years 2009 and 2018

	Fiscal Year 2009*				Fiscal Year 2018			
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail/Grocery	N/A	N/A	$ 3,901	1.1%	965	50.8%	$ 459,179	36.9%
Utility/Communication	N/A	N/A	209,307	59.0%	96	5.1%	251,546	20.2%
Auto Dealers & Supplies	N/A	N/A	1,393	0.4%	47	2.5%	33,117	2.7%
Eating/Drinking Establishments	N/A	N/A	9,040	2.5%	19	1.0%	41,225	3.3%
Home Furnishings & Appliances	N/A	N/A	3,208	0.9%	54	2.8%	2,864	0.2%
Medical	N/A	N/A	110	0.0%	34	1.8%	7,954	0.6%
Service Stations	N/A	N/A	39,461	11.1%	5	0.3%	82,865	6.7%
All Other Outlets	N/A	N/A	68,466	19.3%	678	35.7%	267,400	21.5%
Utah State Tax- Motor Vehicle	N/A	N/A	19,761	5.6%	1	0.1%	98,436	7.9%
Total			$ 354,647	100.0%	1899	100.0%	$ 1,244,586	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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Water Sales	$ 1,872,564	$ 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
Secondary Water	-	-	-	-	-					
Other	92,515	172,399	-	-	-	159,107	15,973	470,701	1,512	1,361
Totals	$ 1,965,079	$ 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

Source: Eagle Mountain 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
2009	$ 789	$ -	$ 1,508	$ 4,335	$ -	$ -	$ 16,115	$ 20,500	$ 390	$ 43,637	16.32%	$ 1,897
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

Source: Eagle Mountain City

Pages 106-110 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
Direct and Overlapping Governmental Activities Debt
June 30, 2018

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	506,360,000	5.0%	25,318,000
Central Utah Water Cons. Dist.	213,942,622	3.3%	7,060,107
Unified Fire Service Area	-	99.5%	-
Subtotal, overlapping debt			32,378,107
City direct debt			1,082,297
Total direct and overlapping debt			$ 33,460,404

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 2018

Assessed value	$1,292,286
Debt limit (12% of the assessed value)	155,074
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	155,074

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	$ 90,254	$ 83,359	$ 75,720	$ 74,895	$ 79,794	$ 83,804	$ 96,938	$ 109,972	$ 133,246	$ 155,074
Total net debt applicable to limit										
Legal debt margin	90,254	83,359	75,720	74,895	79,794	83,804	96,938	109,972	133,246	155,074
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
2009	$ 3,694	$ 2,614	$ 1,080	$ 385	$ 790	0.92	$ 10,065	$ 10,123	$ (58)	$ 515	$ 944	(0.04)	$ 521	$ 151	$ 370
2010	4,387	3,692	695	340	789	0.62	11,292	9,958	1,334	580	929	0.88	491	111	380
2011	4,696	4,432	264	358	829	0.22	11,551	10,246	1,305	645	918	0.83	651	695	387
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
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
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
2015	6,101	5,774	327	592	933	0.21	-	-	-	-	-	-	213	754	88
2016	7,031	6,787	244	530	515	0.23	-	-	-	-	-	-	964	867	62
2017	7,459	7,087	372	678	688	0.27	-	-	-	-	-	-	57	-	-
2018	8,198	7,763	435	725	667	0.31	-	-	-	-	-	-	-	-	-

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
2009	$ 166	$ 108	$ 101	0.79	-	-	-	-	$ 618	$ 115	$ 36	4.09
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	-	-	-	-

Source: Eagle Mountain City

DEMOGRAPHICS AND ECONOMICS

Pages 111-112 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*
2009	23,000	$ 292,965,933	$ 12,738	5.2
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

Source: Eagle Mountain City, Utah State Tax Commission

EAGLE MOUNTAIN CITY

Principal Employers
Fiscal Years 2009 and 2018

2018				2009			
Employer	Employees	Rank	Percentage of Total City Employment	Employer	Employees	Rank	Percentage of Total City Employment
Alpine School District	487	1	40.65%	Alpine School District	235	1	43.28%
Eagle Mountain City	126	2	10.52%	Eagle Mountain City	124	2	22.84%
Ridley's Family Markets	114	3	9.52%	Rockwell High School	50	3	9.21%
Job Match LLC	102	4	8.51%	Ranches Academy	50	3	9.21%
Rockwell High School	50	5	4.17%	Village Pizza	18	5	3.31%
Ranches Academy	49	6	4.09%	Direct Communications	17	6	3.13%
Dominion Energy	37	7	3.09%	Maverik	17	6	3.13%
The Ranches Golf Club	30	8	2.50%	Great Clips	13	8	2.39%
TM Crushing LLC	27	9	2.25%	Wasatch Deli	10	9	1.84%
Maverik	23	10	1.92%	Holiday Oil	9	10	1.66%
Revere Health	20	11	1.67%	N/A	N/A	N/A	N/A
Village Pizza	20	11	1.67%	N/A	N/A	N/A	N/A
Direct Communications	19	13	1.59%	N/A	N/A	N/A	N/A
Six Sisters Deli & Grille	18	14	1.50%	N/A	N/A	N/A	N/A
Subway	15	15	1.25%	N/A	N/A	N/A	N/A
A to Z Building Block	15	15	1.25%	N/A	N/A	N/A	N/A
Utah Addiction Centers LLC	13	17	1.09%	N/A	N/A	N/A	N/A
Disaster Professionals LLC	11	18	0.92%	N/A	N/A	N/A	N/A
Family First Dentistry	11	18	0.92%	N/A	N/A	N/A	N/A
Holiday Oil	11	18	0.92%	N/A	N/A	N/A	N/A
Total City Employment	1,198		100.00%	Total City Employment	543		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 113-115 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

	Full-time-Equivalent Employees as of June 30									
Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government										
Administration	6.6	8.6	11	8	7	5	5.5	4	5.41	5.41
Finance	4	3	3	3	3	4	4	4	3.6	3.6
Planning	4	3.5	2.5	3.5	2.83	4	4	4	4	4.5
Building	6	5.5	3.5	3.5	3.5	5.5	5.75	5	5.25	6.26
Recorder	3	3	3	3	3	3	3	3	3	3
Facilities	0	0	0	0	0	1	1.5	3	2.1	2.75
Public Information	0	0	0	0	0	1	1.25	2	2.4	2.18
Human Resources	0	0	0	0	0	1	1	1	1	1
Other	0	0	0	3.38	3	1.5	2.15	1.5	7.38	7.78
Police										
Crossing Guards	3.5	3.2	3.2	3.2	3.2	4.75	5.25	5	4.52	4.52
Fire										
Firefighters and officers	15.8	16.59	16.59	17	17	0	0	0	0	0
Parks and recreation	5	1	4.75	4.5	4.5	7.2	7.2	7.5	9.33	12.66
Library	2.2	2.3	2.3	4.13	4.13	5.15	5.5	6	6.33	6.33
Other public works										
Management	4	0	0	0	0	0	0	0	0	0
Engineering	2	2.3	2.6	2.66	2.66	4.96	5	5	4.33	4.33
Streets	4	3.5	3.25	3.5	3.5	4.5	4.5	7.5	6.01	5.91
Water	4	6	5.17	5.17	5.16	5.3	5.5	7	5.93	7.47
Wastewater	4	5.1	5.17	5.17	5.17	5.31	4	4.5	5.3	5.83
Utility Billing	4	4	3.75	4.75	5	5.5	4	3	3.5	3.5
Other	1	4	2	2	2	2.68	3.38	3	4.63	4.58
Energy	13	13	12	12	11	13	0	0	0	0
Total	86.1	84.59	83.78	88.46	85.65	84.35	72.48	76	84.02	91.61

Source: Eagle Mountain City

EAGLE MOUNTAIN CITY

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police[1]											
	Sworn Officers	15	15	15	15	15	15	16	16	16	16
Fire[2]											
	Fire Hydrants			918	918	958	957	998	1,116	1,123	1,284
	Fire Stations	2	2	2	2						
Other public works											
	Streets (miles)	122.98	136	142	133	133.5	138.37	143	151.97	154.14	164.34
	Gas mains (miles)[3]	103	114	114	116	129	136.5				
	Sewer plant capacity (gallons)	250,000	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	72.2	72.2	72.2	73	85	89.49	83.95	94.6	95.95
Parks and recreation											
	Total developed park (acres)	78.22	58	66	76	79	88	90	100	124	155
	Playgrounds	11	11	12	15	15	15	15	17	23	25
	Baseball/softball diamonds	3	3	7	7	7	7	7	7	7	7
	Soccer/football fields	3	3	4	4	5	5	5	5	5	5
Water											
	Water pipe (miles)[4]	136	139	139	141	142	151.9	156.65	125.59	136.59	148
	Total water storage (gallons)	4,600,000	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

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.

EAGLE MOUNTAIN CITY

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Function/Program		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police[1]											
	Sworn Officers	15	15	15	15	15	15	16	16	16	16
Fire[2]											
	Fire Hydrants			918	918	958	957	998	1,116	1,123	1,284
	Fire Stations	2	2	2	2						
Other public works											
	Streets (miles)	122.98	136	142	133	133.5	138.37	143	151.97	154.14	164.34
	Gas mains (miles)[3]	103	114	114	116	129	136.5				
	Sewer plant capacity (gallons)	250,000	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	72.2	72.2	72.2	73	85	89.49	83.95	94.6	95.95
Parks and recreation											
	Total developed park (acres)	78.22	58	66	76	79	88	90	100	124	155
	Playgrounds	11	11	12	15	15	15	15	17	23	25
	Baseball/softball diamonds	3	3	7	7	7	7	7	7	7	7
	Soccer/football fields	3	3	4	4	5	5	5	5	5	5
Water											
	Water pipe (miles)[4]	136	139	139	141	142	151.9	156.65	125.59	136.59	148
	Total water storage (gallons)	4,600,000	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

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.

(This page intentionally left blank)

GOVERNMENT AUDITING STANDARDS REPORT

UTAH STATE COMPLIANCE REPORT

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 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, 2018, 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 10, 2018.

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.*

AMERICAN FORK OFFICE
85 NORTH CENTER STREET
AMERICAN FORK, UT 84003
(801) 756-9666
FAX (801) 756-9667

PROVO OFFICE
190 WEST 800 NORTH #100
PROVO, UT 84601
(801) 377-5300
FAX (801) 373-5622

HEBER OFFICE
2 SOUTH MAIN, SUITE 2A
HEBER, UT 84032
(435) 654-6477
FAX (801) 373-5622

WWW.GILBERTANDSTEWART.COM

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 10, 2018

(This page intentionally left blank)

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 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, 2018.

State compliance requirements were tested for the year ended June 30, 2018 in the following areas:

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

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, 2018.

AMERICAN FORK OFFICE
85 NORTH CENTER STREET
AMERICAN FORK, UT 84003
(801) 756-9666
FAX (801) 756-9667

PROVO OFFICE
190 WEST 800 NORTH #100
PROVO, UT 84601
(801) 377-5300
FAX (801) 373-5622

HEBER OFFICE
2 SOUTH MAIN, SUITE 2A
HEBER, UT 84032
(435) 654-6477
FAX (801) 373-5622

WWW.GILBERTANDSTEWART.COM

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 10, 2018, as item 2018-1. 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 2018-1.

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
December 10, 2018

EAGLE MOUNTAIN CITY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FY ENDED JUNE 30, 2018

EAGLE
MOUNTAIN

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

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Sage Park Phase A Plat 1 and Sewer Offsites		
ITEM TYPE:	Bond Release		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Public Works

RECOMMENDATION:

BACKGROUND:

Attachments:

Sage Park A-1 and Offsites into Warranty

EAGLE MOUNTAIN

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

Tuesday, October 23, 2018

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

SUBJECT: **Sage Park phase "A" plat 1 & off site sewer 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 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

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

Wednesday, June 28, 2017

Mayor Christopher Pengra
Eagle Mountain City
1650 East Stagecoach Run
Eagle Mountain, Utah 84005

Subject: **Sage Park phase 1** Reduced Bond Letter Requirements

Dear Mayor Pengra:
I have reviewed the improvement requirements for **Sage Park phase 1** Subdivision, and recommend the following bonding amount for this concept:

ITEM	DESCRIPTION	ORIGINAL QUANTITY	REDUCED QUANTITY	UNIT	UNIT COST	TOTAL
1	**SWPPP & SITE WORK**					
a	SWPPP	1	0	LS	$3,000.00	$0.00
b	Rough grading	12500	0	CY	$2.00	$0.00
c	Fill (compacted) streets	4500	0	CY	$3.25	$0.00
d	Pond Excavation	18000	0	CY	$2.00	$0.00
2	**ROADWAY IMPROVEMENTS**					
a	3 inch Surface Course	108000	0	SF	$1.30	$0.00
b	6 inch Road base(also behind curb)	102680	0	SF	$0.67	$0.00
c	9 inch sub-base(e-fill)9behind curb)	102680	0	SF	$0.48	$0.00
d	30" curb & gutter	6868	0	LF	$16.00	$0.00
e	Sidewalk	6868	0	LF	$11.00	$0.00
f	Street signs	4	0	EA	$350.00	$0.00
3	**CULINARY WATER**					
a	8" culinary water c-900	3100	0	LF	$24.00	$0.00
b	8" culinary water fittings	4	0	EA	$650.00	$0.00
c	Fire Hydrant	6	0	EA	$5,600.00	$0.00
d	8" gate valves	15	0	EA	$2,000.00	$0.00
e	connect to existing water	1	0	LS	$500.00	$0.00
f	3/4 inch water service	51	0	EA	$1,100.00	$0.00
g	2" blow off	4	0	EA	$1,500.00	$0.00
h	Air Vac station	1	0	EA	$4,200.00	$0.00
4	**STORM DRAIN**					
a	15" HDPE	110	0	LF	$34.00	$0.00
b	18" HDPE	690	0	LF	$38.00	$0.00
c	24" HDPE	340	0	LF	$48.00	$0.00

d	60" dia. Manholes	4	0	EA	$3,500.00	$0.00
e	Catch Basin	8	0	EA	$2,000.00	$0.00
f	Sump inlet pond	2	0	EA	$5,000.00	$0.00
g	Flared end section	1	0	EA	$1,200.00	$0.00
5	**SEWER**					
a	12" PVC Sewer pipe	2100	0	LF	$34.00	$0.00
b	8" PVC Sewer pipe	1300	0	LF	$23.00	$0.00
c	48" dia. Manholes	9	0	EA	$3,100.00	$0.00
d	60" dia Manholes	7	0	EA	$4,100.00	$0.00
e	4" sewer laterals	51	0	EA	$750.00	$0.00
	TOTAL CONSTRUCTION COST					**$0.00**
	Original 10% Bond Coverage					$101,497.30
	TOTAL BOND AMOUNT:					**$0.00**

A total of 10 percent of the total construction cost shall be guaranteed in the form of a performance bond totaling **$101,497.30**; the above estimate is for determining the required bond amount only. The developer is fully responsible to comply with the Eagle Mountain City Construction Standards and Ordinances.

Please call me if you have any questions.
Sincerely,

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

Cc: Fionnuala Kofoed, Eagle Mountain City Recorder

EAGLE MOUNTAIN

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

Thursday, December 01, 2016

Mayor Christopher Pengra
Eagle Mountain City
1650 East Stagecoach Run
Eagle Mountain, Utah 84005

Subject: **Sage Park phase 1 off site** Reduced Bond Letter Requirements

Dear Mayor Pengra:
I have reviewed the improvement requirements for **Sage Park phase 1 off site** infrastructure, and recommend the following bonding amount for this concept:

ITEM	DESCRIPTION	ORIGINAL QUANTITY	REDUCED QUANTITY	UNIT	UNIT COST	TOTAL
1	**ROADWAY IMPROVEMENTS**					
a	3 inch Surface Course	3750	0	SF	$1.30	$0.00
b	6 inch Road base(also behind curb)	3750	0	SF	$0.67	$0.00
c	9 inch sub-base(e-fill)(behind curb)	3750	0	SF	$0.48	$0.00
d	30" curb & gutter	100	0	LF	$16.00	$0.00
e	Sidewalk	100	0	LF	$11.00	$0.00
f	Street signs	4	0	EA	$350.00	$0.00
2	**CULINARY WATER**					
a	16" DI water main	1930	0	LF	$70.00	$0.00
b	16" butterfly valves	4	0	EA	$4,200.00	$0.00
c	8" C-900 water main	150	0	LF	$30.00	$0.00
d	8" gate valves	2	0	EA	$2,000.00	$0.00
3	**SEWER**					
a	15" PVC Sewer pipe	2048	0	LF	$34.00	$0.00
d	60" dia. Manholes	8	0	EA	$4,100.00	$0.00
c	Tie into existing main	1	0	LS	$10,000.00	$0.00
	TOTAL CONSTRUCTION COST					$0.00
	Original 10% Bond Coverage					$28,611.95
	TOTAL BOND AMOUNT:					**$28,611.95**

A total of 10 percent of the total construction cost shall be guaranteed in the form of a performance bond totaling **$28,611.95**; the above estimate is for determining the required bond amount only. The developer is fully responsible to comply with the Eagle Mountain City Construction Standards and Ordinances.

Please call me if you have any questions.
Sincerely,

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

Cc: Fionnuala Kofoed, Eagle Mountain City Recorder

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Evans Ranch K-3		
ITEM TYPE:	Bond Release		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Public Works

RECOMMENDATION:

BACKGROUND:

Attachments:

Evans Ranch K-3 into Warranty

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

Wednesday, October 24, 2018

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

SUBJECT: **Evans Ranch plat K-3 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 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
Chris Cozens, DAI

EAGLE MOUNTAIN

BOND RELEASE REQUEST LETTER
Evans Ranch plat K-3 Bond
Reduced

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

1st Bond Release		
Original Bond Amount:	$	68,923.16
Previous Release Amount:	$	-
Amount to Release this Period:	$	50,854.60
Amount Remaining in Bond :	$	18,068.56

Bond Releases Summary		
#1	$	50,854.60
#2	$	-
#3	$	-
#4	$	-
TOTAL	$	50,854.60

10/24/2018

							QUANTITIES COMPLETED			MONIES RELEASED	
ITEM	DESCRIPTION	ORIGINAL QUANTITY	REDUCED QUANTITY	UNIT	UNIT COST	TOTAL	Previous Period	This Period	% to date	This Period	To Date
1	**ROADWAY IMPROVEMENTS**										
a	3" asphalt	7529	7529	SF	$1.20	$9,034.80	0	7529	100%	$9,034.80	$9,034.80
b	6" Road base, under curb & gutter	827	0	TON	$13.00	$0.00	0	0	100%	$0.00	$0.00
c	9" subbase, under curb & gutter	539	0	TON	$9.00	$0.00	0	0	100%	$0.00	$0.00
d	30" curb & gutter w/prep.	892	0	LF	$12.00	$0.00	0	0	100%	$0.00	$0.00
e	5' sidewalk w/prep.	892	892	LF	$15.00	$13,380.00	0	892	100%	$13,380.00	$13,380.00
f	ADA ramp	2	2	EA	$1,500.00	$3,000.00	0	2	100%	$3,000.00	$3,000.00
g	Private drive approach	440	440	SF	$5.00	$2,200.00	0	440	100%	$2,200.00	$2,200.00
h	Townhome drive approach	14276	14276	SF	$1.20	$17,131.20	0	14276	100%	$17,131.20	$17,131.20
i	Parking stall paving	1364	1364	SF	$1.20	$1,636.80	0	1364	100%	$1,636.80	$1,636.80
j	Rough grading	19718	19718	SF	$0.10	$1,971.80	0	19718	100%	$1,971.80	$1,971.80
2	**CULINARY WATER**										
a	8" PVC water main & fittings	714	0	LF	$22.00	$0.00	0	0	100%	$0.00	$0.00
b	3/4" water service with meter	41	0	EA	$525.00	$0.00	0	0	100%	$0.00	$0.00
c	Fire Hydrant w/valve	3	0	EA	$3,300.00	$0.00	0	0	100%	$0.00	$0.00
d	Connect to existing	5	0	EA	$800.00	$0.00	0	0	100%	$0.00	$0.00
3	**STORM DRAIN**										
a	15" RCP storm drain pipe	36	0	LF	$26.00	$0.00	0	0	100%	$0.00	$0.00
b	Curb Inlet	2	0	EA	$1,650.00	$0.00	0	0	100%	$0.00	$0.00
c	Connect to existing	2	0	EA	$1,500.00	$0.00	0	0	100%	$0.00	$0.00
4	**SEWER**										
a	8" PVC sewer main	632	0	LF	$20.50	$0.00	0	0	100%	$0.00	$0.00
b	48" manholes	4	0	EA	$2,800.00	$0.00	0	0	100%	$0.00	$0.00
c	4" sewer service	41	0	EA	$500.00	$0.00	0	0	100%	$0.00	$0.00
d	Connect to existing	1	0	EA	$500.00	$0.00	0	0	100%	$0.00	$0.00
5	**MISC.**										
a	Street Signs	5	5	EA	$500.00	$2,500.00	0	5	100%	$2,500.00	$2,500.00
	TOTAL CONSTRUCTION COST					**$50,854.60**					
	Original 10% Bond Coverage					$18,068.56					
								Released this Period		$50,854.60	
	TOTAL BOND AMOUNT:					**$68,923.16**					

Christopher T. Trusty P.E.
Engineering Director

10/24/18
Date

Robert Ballif
Engineering Assistant

10-24-18
Date

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	SilverLake 8		
ITEM TYPE:	Bond Release - Out of Warranty		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Public Works

RECOMMENDATION:

BACKGROUND:

Attachments:

SilverLake 8 Exiting Warranty

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

Wednesday, January 09, 2019

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

SUBJECT: **Silverlake 8 City Acceptance Warranty 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 subdivision and landscape bonds still held by the developer for this subdivision.

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
Melanie Lahman, Deputy City Recorder

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	The Village at Porter's Crossing Plats 1 and 2		
ITEM TYPE:	Bond Release - Out of Warranty		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Public Works

RECOMMENDATION:

BACKGROUND:

Attachments:

Village at Porter's Crossing Exiting Warranty

EAGLE MOUNTAIN

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

Tuesday, January 08, 2019

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

SUBJECT: **The Village at Porters Crossing Exiting Warranty 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 still held by the developer for this subdivision.

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
Melanie Lahman, Deputy City Recorder

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	December 4, 2018		
ITEM TYPE:	Minutes		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Recorder's Office

RECOMMENDATION:

BACKGROUND:

Attachments:

12.04.2018 City Council Minutes

EAGLE MOUNTAIN
CITY COUNCIL MEETING Minutes

December 4, 2018
Eagle Mountain City Council Chambers
1650 East Stagecoach Run, Eagle Mountain, Utah 84005

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

ELECTED OFFICIALS PRESENT: Mayor Pro Tem Stephanie Gricius, Councilmembers Donna Burnham, Melissa Clark, Colby Curtis, and Benjamin Reaves. Mayor Tom Westmoreland was excused.

CITY STAFF PRESENT: Ifo Pili, City Administrator; Paul Jerome, Assistant City Administrator/Finance Director; Jeremy Cook, City Attorney; Fionnuala Kofoed, City Recorder; Lianne Pengra, Recording Secretary; Evan Berrett, Management Analyst; Jessica Alvarez, Human Resources Director; Linda Peterson, Communications and Community Relations Director; Steve Mumford, Community Development Director; Mike Hadley, Planning Manager; Tayler Jensen, Planner; Chris Trusty, City Engineer; Jeff Weber, Facilities/Operations Director; Mack Straw, Public Utilities Manager; Brad Hickman, Parks and Recreation Director; Zac Hilton, Streets and Storm Drain Manager; Ross Fowlks, Fire Chief; Eric McDowell, Chief Sheriff's Deputy.

Mayor Pro Tem Gricius called the meeting to order at 4:04 p.m.

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.

    A. DISCUSSION – Tree Stewardship Ordinance

    Management Analyst Evan Berrett presented a proposed future ordinance regarding tree stewardship. The purpose of the ordinance is to effectively maintain public trees, to plan for a robust tree canopy as the City grows, and to become eligible for tree grants. One reason the ordinance is being drafted is that the City does not have the manpower to maintain trees within all park strips. As designated by the proposal, City trees are those specifically in parks, on City property, and those in park strips maintained by the City. Hazard trees are those that are a danger to persons or property. An Urban Forester is a City employee who is a certified arborist, and is charged with ensuring the provisions of the ordinance are carried out. Heritage trees are trees with special significance to the community for historical value, unique size, species, or other factor. The ordinance is limited to public trees and does not cover trees on private property, except when safety is an issue.

    The ordinance states the City would maintain City trees, removing and replacing diseased or dying trees. The City would also remove and replace hazard trees. Residents would be required to water and fertilize trees in park strips that abut their property, protect park strip trees from damage, remove fallen limbs or limbs obstructing visibility of traffic signals and signage, and rake and dispose of leaves.

The ordinance states within new developments, trees should stay in place, if possible. If not possible, trees are to be relocated under the supervision of the Urban Forester. If relocation is not feasible, the Urban Forester can issue a replacement fee based on third-party appraisal.

Property owners would be required to sufficiently maintain trees so they do not become hazard trees; if a tree becomes a hazard tree, the property owner will be required to remedy the situation. The City will generally not take action on hazard trees unless risk to life, safety or property exists. When necessary, the City will provide the property owner notice of impending action with ten working days to appeal. No action will take place until 28 days after a notice is given. If nothing is done to remedy the hazard tree and action must be taken, the City will take appropriate action and the property owner risks being fined the cost to correct the hazard tree issue.

Councilmember Clark asked if the appealing authority is the same person as the one assessing the fine. Councilmember Reaves stated the arbitration process should have a neutral party. Parks and Recreation Director Brad Hickman explained the City may use a third-party to arbitrate, if needed. He said options for an arbitrator include Utah State University Extension, another Urban Forester, or an organization that audits trees. Council directed staff to bring back options for the third-party arbitrator.

Discussion ensued on types of hazard trees and potential processes to remove hazard trees located on private property. Mr. Berrett clarified that in rare cases, the Urban Forester would remove hazard trees from private property in response to public safety issues, such as roots interfering with sewer or water lines.

Councilmember Burnham expressed concerns with residents being responsible for park strip trees. She explained it would be difficult to prove which resident damaged trees in open park strips. She also stated she did not want to require residents to maintain trees they did not plant, but approves of requiring residents to maintain trees they have planted.

Discussion ensued on manpower required for maintenance of trees. City Administrator Ifo Pili explained other municipalities have full crews to maintain trees, and some municipalities charge tree fees to residents. He said he does not want to set a precedent that the City will maintain all trees within the City.

Councilmember Curtis asked how the ordinance and penalties would be communicated to residents, and how the City would enforce the ordinance.

Councilmember Clark said trees can cause costly issues with sidewalks and roads, and asked if the ordinance would address that issue. Mr. Hickman said the ordinance can include a tree guide that determines the area required for specific tree types. He expressed the importance of educating the public once the ordinance is in place.

Mr. Berrett stated the requirements to be designated as a Tree City USA include having an Urban Forester on staff, having funds dedicated to tree maintenance, and proclaiming Arbor Day annually. He explained the initial $8,000 annual grant from Tree City USA could be used to purchase fruit trees for residents to plant on their properties.

B. DISCUSSION – Lake View Estates Fencing

This item was removed at the request of Steven Allred, one of the property owners.

2. AGENDA REVIEW

9. ALTERNATIVE FENCE DESIGN

A. Flagship Homes Residential Privacy Fencing

Bronson Tatton with Flagship Homes presented an alternative fencing product to replace the wood fencing along SilverLake Parkway, south of Tickville Wash. He said a small section was installed along SilverLake Parkway for Council to view.

Councilmember Curtis asked if vinyl fencing has been approved for use along arterial collector roads. He also asked for staff's opinion regarding allowing vinyl fencing.

Community Development Director Steve Mumford stated white vinyl fencing has been approved in Spring Run. He said he personally likes the look and maintenance of the fencing proposed, compared to wood. However, he expressed concerns regarding its durability.

Brett Frampton with Best Vinyl explained that the fence contains metal throughout to add to its stability. The 30-year warranty covers wind damage, up to 110 mph. He said this product is installed throughout the local area, and he has not had to replace any sections in Eagle Mountain or Saratoga Springs. He said if the fence is damaged by wind, they will repair or replace it, but if the fence is hit by another object such as a trampoline, the damage is not covered under the warranty.

Councilmember Curtis asked what Advanced Community Services' opinion is. Mr. Tatton said he has not spoken with Advanced Community Services yet. He stated this product is more durable and is more consistent in appearance than wood fencing.

Discussion ensued regarding repairs versus replacements, and costs of both.

Councilmember Reaves asked if allowing this product will give Best Vinyl an unfair advantage. Mr. Frampton explained this product is not manufactured by Best Vinyl, and other companies can install it, as well.

Councilmember Clark and Mayor Pro Tem Gricius stated vinyl fencing already exists along Pony Express Parkway and Eagle Mountain Boulevard.

Councilmember Curtis asked if staff can set a standard of what the City considers premium vinyl fencing. Mr. Frampton said the installation gives the fence its quality and durability, rather than the actual vinyl fence product.

11. BID AWARDS

B. Wastewater Impact Fee Facilities Plan and Impact Fee Analysis – JWO Engineering

City Engineer Chris Trusty stated this is a necessary update to the Wastewater Impact Fee Facilities Plan.

12. CHANGE ORDER

A. 3.5 MG Tank Design Services – Sunrise Engineering

Mr. Trusty stated the City contracted with Sunrise Engineering for water tank design. Staff determined the design should combine the overflow from the existing tank to the new tank, but the

system does not have the needed capacity. He explained the storm drain system in that area needs to be upgraded to accommodate the overflow.

14. PRELIMINARY PLAT & SITE PLAN
    A. Eagle Vision Site Plan & Preliminary Plat

Planning Manager Michael Hadley presented the site plan and showed Council the location of the 43-foot land dedication area for future right-of-way use.

Councilmember Curtis confirmed a 20-foot rear setback is in place on the lots in the Oak Hollow subdivision, as well as an additional 10-foot buffer on the Eagle Vision site. Mr. Hadley stated a fence is in place along the property line, and the homes are higher in elevation than the Eagle Vision site, so screening of light between the sites is adequate.

Mr. Mumford explained the Master Development Agreement between the City, Fieldstone Homes, and the property owner of the Oak Hollow subdivision specified that 43 feet along Pony Express Parkway would be required for dedication. He explained the City is in discussions with the property owner regarding how to acquire the property and to determine value of the land. He said Council can allow Eagle Vision to develop on this site, and parties to the Master Development Agreement will come to a decision regarding the land dedication costs in the near future.

15. RESOLUTION
    A. Policies and Procedures Manual – Paid Time Off Conversion

Councilmember Burnham confirmed with staff that no changes had been made since the previous City Council meeting when Paid Time Off was discussed. City Recorder Fionnuala Kofoed explained the draft Policies and Procedures Manual in the packet shows Paid Time Off in place of vacation and sick time.

16. AGREEMENT – Third Addendum to the Eagle Mountain City Rodeo Grounds Operation, Management and Lease Agreement.

City Attorney Jeremy Cook stated this addendum extends the term of the agreement, and gives the City a one-year termination clause. He explained this agreement has been in place for a number of years, and staff wanted to ensure Pony Express Events has the ability to begin planning events for 2019.

Mr. Cook explained an agenda item can be brought to a future City Council meeting to address the restroom construction and maintenance. He said there may be an issue regarding utilizing the general contractor Pony Express Events wanted to provide for construction. He explained staff needs to ensure City procurement processes are followed. Mr. Pili said staff is working on aligning the construction and City procurement processes.

Mr. Pili stated the maintenance of the restroom would be the City's responsibility; however, during the Pony Express Events activities, they would be responsible to clean the facility. Mr. Cook explained an addendum would not necessarily be required to define restroom maintenance during Pony Express Events activities. He stated Pony Express Events would acknowledge the need to clean the restrooms during their events, if they want the City to keep the facilities open.

Pony Express Events representative Jared Gray stated he hoped to receive a 25- to 99-year lease. He expressed concerns regarding costs of utilities, police protection, emergency medical services, trash service, post-event cleanup services, maintenance of the grounds, and the tractor lease. He also expressed concerns regarding restrictions to the committee's association to the City, and the one-year termination clause, as he would prefer a three-year termination clause. He stated he did not feel the City should require 30-day advance written notice for events, as the rodeo is always on Memorial Day weekend.

Ms. Kofoed stated the written notice requirement addresses previous communication issues between Pony Express Events and the City. She stated a written notice such as an email is needed for City records, and is needed in order to avoid conflicts with City events and to approve Pony Express Events' proposed activities.

Mr. Cook stated that any event over 250 people requires written authorization from Ms. Kofoed, the City Administrator's designee. He explained this policy allows the City to determine if events are appropriate for the venue, and gives the City the ability to not allow events due to concerns such as risk, insurance, or suitability.

Mr. Pili explained the City does not want to commit to providing or paying for services such as emergency medical and police without knowing what the events are, and what the costs to the City would be. He said the City does not know the year-to-year costs of the tractor leases, or if the City will own or lease equipment in future years.

Ms. Kofoed stated that had staff known of Mr. Gray's concerns prior to the meeting, they could have been addressed. She explained the intent of the addendum was to allow Pony Express Events to operate in 2019.

Councilmember Burnham expressed her preference that the agreement contain all changes, versus being handled in multiple addendums. Ms. Kofoed explained the option of granting the extension now, with other details to be worked out in a later agenda item. Mr. Gray said he was comfortable with that option.

Mr. Cook stated staff can discuss the newly presented concerns and come back with an updated agreement. He explained the restriction on Pony Express Events' City association is to address concerns regarding liability; the applicant is a lessee of the City and is not acting as the City.

Discussion ensued regarding fire, police, and emergency medical services. Chief Sheriff's Deputy Eric McDowell explained the City previously used the Utah County Sheriff's Office Work Diversion program for cleanup. The events are now out of the scope of work that the program did on a pro bono basis in the past.

Mr. Gray stated the City pays for cleanup after soccer games. Mr. Pili explained the soccer organization fees paid to the City cover that cost.

Councilmember Burnham said Pony Express Events needs to enter agreements with contractors that extend up to three years. She stated if the City cancels the agreement, the committee is still obligated to pay for those contracts.

Discussion ensued regarding the agreement termination process. Ms. Kofoed advised Pony Express Events to retain an attorney to ensure their contracts are protected and include termination clauses.

Council agreed that a 10-year contract with a 3-year termination clause is reasonable.

3. ADJOURN TO A CLOSED EXECUTIVE SESSION

MOTION: ***Councilmember Burnham moved to adjourn into a Closed Executive Session for the purpose of discussing reasonably imminent litigation 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, Stephanie Gricius and Benjamin Reaves. The motion passed with a unanimous vote.***

The meeting was adjourned at 5:55 p.m.

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

4. CALL TO ORDER

Mayor Pro Tem Gricius called the meeting to order at 7:04 p.m.

5. PLEDGE OF ALLEGIANCE

Boy Scout Troop 1028 led the Pledge of Allegiance.

6. INFORMATION ITEMS/UPCOMING EVENTS

- **Eagle Mountain Symphony Orchestra –** The Eagle Mountain Symphony Orchestra will perform at Garden Near the Green on December 10 at 7:00 p.m. Santa will make an appearance. Visit www.eaglemountainarts.com for more info.
- **City Offices & Library Closures –** The City offices and Library will be closed from Noon until 4:00 p.m. on Thursday, December 6 for an employee activity.
- The City offices and Library will also be closed December 24 and 25 for the Christmas holiday, and January 1 for New Year's Day. Additionally, the Library will be closed on Saturday, December 22 and will close early, at 5:30 p.m. on Monday, December 31.
- **Theater Auditions –** Eagle Mountain Community Theater, part of the Eagle Mountain Arts Alliance, will be holding auditions on January 4 and 5 for a production of Shakespeare's Twelfth Night. A link to sign up is available on the EMAA website at www.eaglemountainarts.com.
- **City Notifications –** We encourage residents to sign up for City notifications to be aware of public safety emergencies and stay informed about City news and events. Register at www.emcity.org/notifyme. Notifications can be received by email and/or text.

7. PUBLIC COMMENTS

Mayor Pro Tem Gricius opened public comment at 7:07 p.m.

Ben Stanley, an attorney from Lehi and former Pleasant Grove City Councilman, stated he was nominated by Utah County to serve on the Utah Transit Authority Board of Trustees. He

explained his background and expressed his interest in serving as the Utah County representative on the board.

Jeff Ruth expressed support for the amendment to the Eagle Mountain City Rodeo Grounds Operation, Management and Lease Agreement. He said he would like to have a magistrate in place to enforce parking rules, and would also like the sidewalks to be cleared of snow and ice.

Mayor Pro Tem Gricius closed public comment at 7:13 p.m.

8. CITY COUNCIL/MAYOR'S ITEMS

Councilmember Clark
Councilmember Clark thanked the event staff for organizing the Christmas Village. She said she is grateful for the hard work put into the event, and wished residents a merry Christmas.

Councilmember Reaves
Councilmember Reaves also thanked the event staff. He said growth has allowed for more community involvement, and expressed appreciation for those in attendance, especially the Boy Scouts.

Councilmember Burnham
Councilmember Burnham also thanked event staff and said her grandson enjoyed the Christmas Village. She said the event was wonderful.

Councilmember Curtis
Councilmember Curtis thanked those in attendance, and expressed appreciation to Jeff Ruth for frequently attending City Council meetings and providing comments. He asked Mr. Stanley for his opinion regarding the ¼ percent tax increase, and Eagle Mountain City's bus service.

Mr. Stanley said Mountainland Association of Governments and Utah County Council of Governments are holding a meeting to discuss the tax increase. He explained the State Legislature has given incentives to support the increase, but he cannot advocate for the increase until a Utah County representative is selected for the board. He said residents would like more transportation services, but those service increases come with additional expenses. Regarding bus service in Eagle Mountain City, he said he would like to see commitments honored. He committed to utilizing Utah Transit Authority services, if appointed, and stated transit services need to be dependable and competitive for users.

Mayor Pro Tem Gricius
Mayor Pro Tem Gricius welcomed those in attendance and wished residents a merry Christmas.

CONSENT AGENDA

9. ALTERNATIVE FENCE DESIGN
   A. Flagship Homes Residential Privacy Fencing

10. BOND RELEASES
   A. Heatherwood Phase 3 – Into Warranty
   B. Eagle Point Townhomes Plat A – Out of Warranty

11. BID AWARDS
    A. Wastewater Impact Fee Facilities Plan and Impact Fee Analysis – JWO Engineering
    B. Solid Waste Management – Ace Disposal

12. CHANGE ORDER
    A. 3.5 MG Tank Design Services – Sunrise Engineering

13. MINUTES
    A. November 20, 2018 – Regular City Council Meeting

14. PRELIMINARY PLAT & SITE PLAN
    A. Eagle Vision Site Plan & Preliminary Plat

15. RESOLUTION
    A. Policies and Procedures Manual – Paid Time Off Conversion

MOTION: ***Councilmember Reaves moved to approve the Consent Agenda. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Stephanie Gricius, and Benjamin Reaves. The motion passed with a unanimous vote.***

SCHEDULED ITEMS

16. AGREEMENT – Third Addendum to the Eagle Mountain City Rodeo Grounds Operation, Management and Lease Agreement.

Mr. Cook explained the proposed amendment to the Rodeo Lease Agreement extends the terms of the agreement for ten years, and provides for a one-year termination notice. He stated Council can adjust the terms.

Council agreed to adjust the agreement to a 25-year term with a 3-year termination clause.

Councilmember Reaves asked for a progress report every three years from staff. Mr. Pili stated the update could be an administrative item on a City Council meeting agenda. Mr. Gray said the committee has been providing updates to City Council, and will continue to do so. Ms. Kofoed noted an annual update is easier to track.

MOTION: ***Councilmember Burnham moved to approve the Third Addendum to the Eagle Mountain City Rodeo Grounds Operation, Management and Lease Agreement with the length of the agreement changed from ten years to 25 years, and providing for a three-year termination notice. Councilmember Clark seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Stephanie Gricius and Benjamin Reaves. The motion passed with a unanimous vote.***

17. AGREEMENT – First Addendum to the Settlement Agreement between Goldsworth Real Estate and Eagle Mountain City.

Jake Toombs with Goldsworth Real Estate stated his opinion that the agreement with the City has been met. He explained that all blasted material has been removed from the site, with the boulders

the only items remaining. He said current work on a cul-de-sac in Plat 3 is producing new material.

Mayor Pro Tem Gricius stated the collective opinion of Council is that the agreement has not been met. Councilmember Curtis said aggregate remains on the west side of the site. He said the aggregate needs to be moved to the crusher area in order for Goldsworth to be in compliance with the agreement.

Mr. Toombs said material will continue to be generated until the cul-de-sac is complete.

Councilmember Clark stated progress has been made on Plat 4, and confirmed that material in Plat 3 has been caused by jackhammering, not blasting.

Councilmember Burnham said the material onsite needs to be moved to the area where the crusher is located, and asked if that could be completed within a month. She stated she understands material will continue to be produced, and Council needs a commitment that the new material will be moved to the crusher site.

Councilmember Clark said Council wants the neighborhood development to be completed, but they have a commitment to existing residents that the area will be cleaned up. She expressed appreciation that efforts have been made, but noted the material in Plat 3 needs to be moved.

Councilmember Burnham explained that due to being out of compliance for 35 days, Council could fine Goldsworth $35,000. She said if the one-month deadline is met, the fine will not be assessed; however, if the deadline is not met, Council reserves the right to assess the fine.

Mr. Toombs stated they would like to build the rock wall in Plat 4, immediately. The construction drawings are being completed now in order to install infrastructure. He said road base has been put down in the cul-de-sac in Plat 3, and they are working with an engineer to prepare the area for curb and gutter. He explained the asphalt will not be placed until the spring. Their plan is to clean the area to enable home construction to begin on lots over the winter.

Councilmember Clark asked how much material has been cleared, and how much will still be produced. She asked how long it will be until the lots are complete, and directed Mr. Toombs to send a cleanup plan and timeline to Mr. Trusty. Mr. Toombs said there are large rocks that need to be excavated, and is unsure of the amount of material or timeline.

Mr. Cook clarified the names of the plats in discussion. Mr. Toombs said Plat 2 will become Plats 5 and 6.

Councilmember Clark stated Plat 3 is not cleaned to Council's standards as of yet.

Councilmember Curtis said the existing aggregate needs to be moved to the crusher area. He stated he understands more material will be generated, and all new material will need to be moved to the crusher area.

Mr. Toombs asked if an agreement needs to be made in order to crush material for use onsite. Councilmember Clark explained the approval comes from the City Engineer's office; Mr. Trusty understands the Council's desires regarding onsite crushing and use in that neighborhood.

Mr. Cook clarified with Mr. Toombs and Council the areas where material needs to be removed. Councilmember Clark said lots 143 through 147 have piles of concrete, rocks and aggregate over 20 feet high. Mr. Toombs said they have been hauling material from that area, but there is rock still remaining. Mr. Trusty said he can meet with Mr. Toombs onsite to confirm what material needs to be removed.

Councilmember Burnham said the material needs to be moved by January 4, 2019, and required Mr. Toombs to stay in contact with staff if any problems arise that would cause him to not meet that deadline. She stated the material needs to be removed as it is generated, and Council reserves the right to assess fines and will continue to accrue fines as of January 5, 2019, if the material is not removed.

Councilmember Curtis said the boulders onsite need to be used or removed, and the walls must be in place by April 30, 2019. Councilmember Clark said the Planning Department has been empowered to withhold building permits until the wall is in place; Council does not want rock walls constructed after homes are in place.

Council reiterated that Mr. Toombs needs to be in contact with staff regarding any concerns in meeting the April 30, 2019 deadline.

Karen Toombs clarified the retaining walls in question are those to be built behind lots 127 through 142. She stated the excavator has estimated it will take 115 work days to build the rock wall. Councilmember Clark said the April 30, 2019 deadline is 147 days away, and 32 extra days are built into the deadline in the form of Sundays and holidays.

Councilmember Reaves said the original agreement contained additional days, but expressed concern that a skeleton crew has been working onsite. He said he wanted to make sure Goldsworth has adequate equipment and people to meet the April 30, 2019 deadline.

Mr. Toombs explained an equipment failure delayed work for three weeks. Councilmember Reaves said delays need to be communicated to Council.

Councilmember Curtis said due to the progress Council has seen over the last two weeks, they are willing to work with Goldsworth on issues that arise. Councilmembers Burnham and Curtis explained the site needs to look like a construction zone, instead of a mining operation.

Mr. Toombs and Council discussed certain material piles and relocation processes.

Mr. Cook clarified the two issues under discussion. The first is Goldsworth has been in violation of the agreement as of October 31, 2018. City Council will forgo assessing fines, subject to Goldsworth cleaning up Plats 1, 3, and 4 by Jan 4, 2019. If cleanup is not complete by that date, Council will instruct staff to assess the $35,000 fines to date, plus any future fines. The second issue is the agenda item allowing boulders to remain onsite.

Councilmember Clark asked if a map exists that indicates where the boulders are located. She stated backfill is permissible onsite, as it is being used for the wall.

Councilmember Curtis clarified boulders can stay onsite until April 30, 2019, if they are used for the rock wall. He said Goldsworth needs to communicate any barriers to meeting this deadline to Council and Mr. Trusty. Councilmember Burnham directed Goldsworth to provide a progress

report to Council at the end of March 2019, and Councilmember Clark directed Mr. Trusty to notify Council if Goldsworth has any delays in the cleanup process.

MOTION: ***Councilmember Burnham moved to approve the First Addendum to the Settlement Agreement between Goldsworth Real Estate and Eagle Mountain City, requiring the rock wall to be built by April 30, 2019, and allowing the boulders to be stored onsite until that time; requiring a progress report to City Council by March 31, 2019; and requiring Goldsworth Real Estate to communicate any delays or requests for extensions to City Engineer Chris Trusty. Councilmember Curtis seconded the motion.***

Councilmember Clark directed Mr. Toombs to give Mr. Trusty a timeline with a cleanup plan showing percentages of completed work.

Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, and Benjamin Reaves. The motion passed with a unanimous vote.

18. CITY COUNCIL/MAYOR'S BUSINESS

Councilmember Curtis
Councilmember Curtis said liaison assignments need to be made for 2019. He explained he now works from home and is more available to take on additional duties. He said he has enjoyed being the liaison to the Library Board. The Library Board wants to indefinitely extend the fine abatement program, as it allows people to bring back late items that otherwise would not be returned, due to patrons' embarrassment. He stated the proposal will be presented in January with the fiscal impact, which likely will be less than $1,000.

Councilmember Reaves
Councilmember Reaves said he no longer works on Tuesdays and now meets with residents more frequently. He expressed his desire to serve as the liaison to the Library Board, and stated he would like to be involved in the Parks and Recreation Advisory Board.

Councilmember Burnham
None

Councilmember Clark
None

Mayor Pro Tem Gricius
None

19. CITY COUNCIL BOARD LIAISON REPORTS

No additional reports.

20. COMMUNICATION ITEMS

A. Upcoming Agenda Items

B. Financial Report

21. ADJOURNMENT

MOTION: ***Councilmember Clark moved to adjourn the meeting at 8:08 p.m. Councilmember Reaves seconded the motion. Those voting aye: Donna Burnham, Melissa Clark, Colby Curtis, Stephanie Gricius, and Benjamin Reaves. The motion passed with a unanimous vote.***

Approved by the Eagle Mountain City Council on January 15, 2019.

_____

Fionnuala B. Kofoed, MMC
City Recorder

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Steeplechase Lift Station Project		
ITEM TYPE:	Bid Award		
FISCAL IMPACT:	$977,100.00		
APPLICANT:	Chris Trusty, City Engineer		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:
No

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Chris Trusty, Public Works

RECOMMENDATION:
Staff recommends that the City Council approves the bid award for the Steeplechase Lift Station to FX Construction in the amount of $977,100.00 and authorizes the Mayor to sign the contract.

BACKGROUND:
As part of the improvements being built by the City and funded by Facebook, this lift station will collect sanitary sewer and reuse waters from the Facebook site and deliver to the EM City Water Reclamation Facility. The force mains for this system are being installed as part of the current project for the offsite improvements.

FX Construction previously worked with the City on the new water tank constructed in Valley View and City staff was pleased with their work on that project. Below is a list of all bidders on this project.

Bids Received
FX Construction: $977,100.00
Van Con: $1,177,900.00
Grand Enterprises: $1,496,960.00
Gaurdian: $1,309,540.00
Corrio Construction: $1,357,218.00

Attachments:

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Scenic Mountain Phase B Preliminary Plat and Site Plan		
ITEM TYPE:	Preliminary Plat & Site Plan		
FISCAL IMPACT:			
APPLICANT:	Dylan Young, Fieldstone Homes		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Planning

RECOMMENDATION:

BACKGROUND:

Attachments:

Scenic Mountain B Preliminary Plat & Site Plan

Planning Commission Approved CUP (5-0)
PC Recommended Approval of Site Plan and Preliminary Plat (5-0)

Eagle Mountain City

City Council Staff Report

January 15th 2018

Project:	*Scenic Mountain Phase B*
Applicant	*Dylan Young (Fieldstone)*
Request:	*Preliminary Plat & Site Plan*
Type of Action:	*Action Item*

Background: Scenic Mountain Phase B is located within the townhome cluster of the Scenic Mountain MDP. The Townhome cluster of the development was vested with the following:

- Up to 83 Units, on 10.09 Acres for an overall density of 8.23 DU/AC
  - Anticipated units outside of UDOT Acquisition Parcel 40 (4.87 Acres * 8.23 DU/AC)
  - Anticipated units within UDOT Acquisition Parcel 43 (5.23 Acres * 8.23 DU/AC)

The applicant believes they were vested with a total of forty (40) townhome units outside of the UDOT expansion property, so this application is for 40 townhome units.

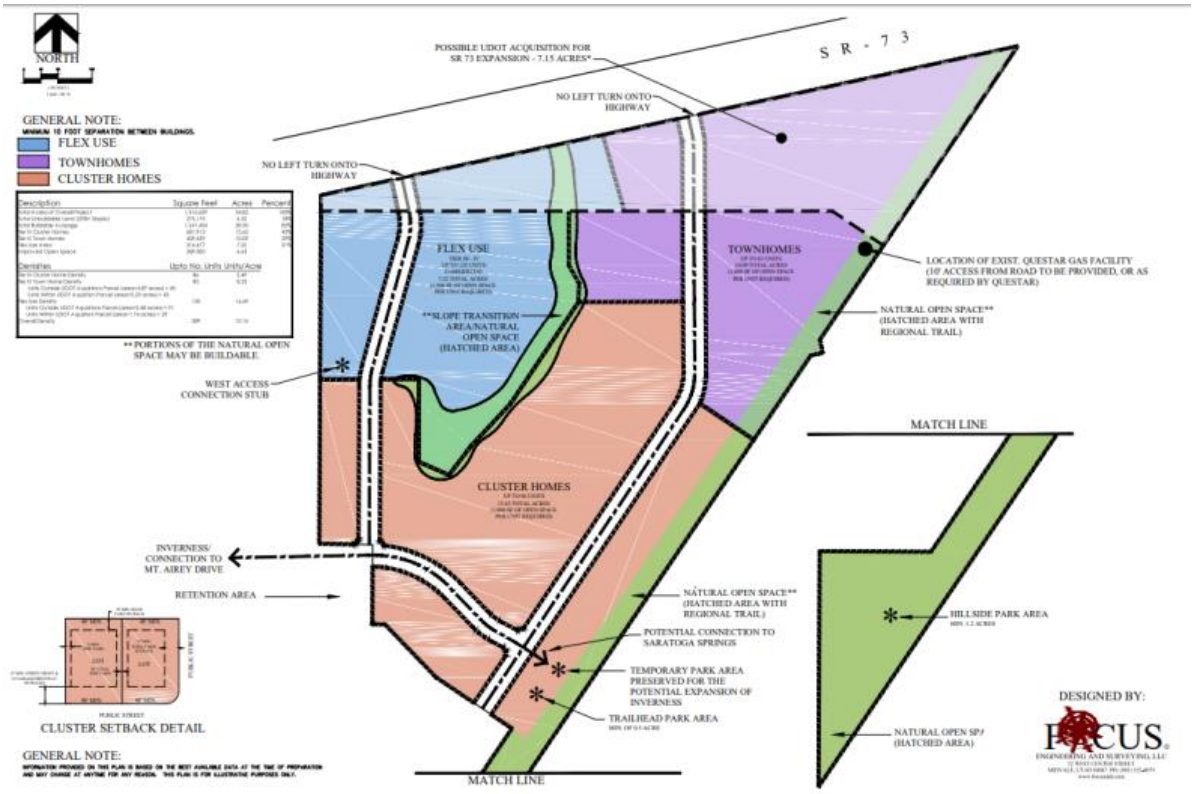


Figure 1 Scenic Mountain MDP

Proposal: The applicant is proposing a 40 townhome unit preliminary plat and site plan for a project located on 4.16 Acres within the Scenic Mountain Master Development Plan.

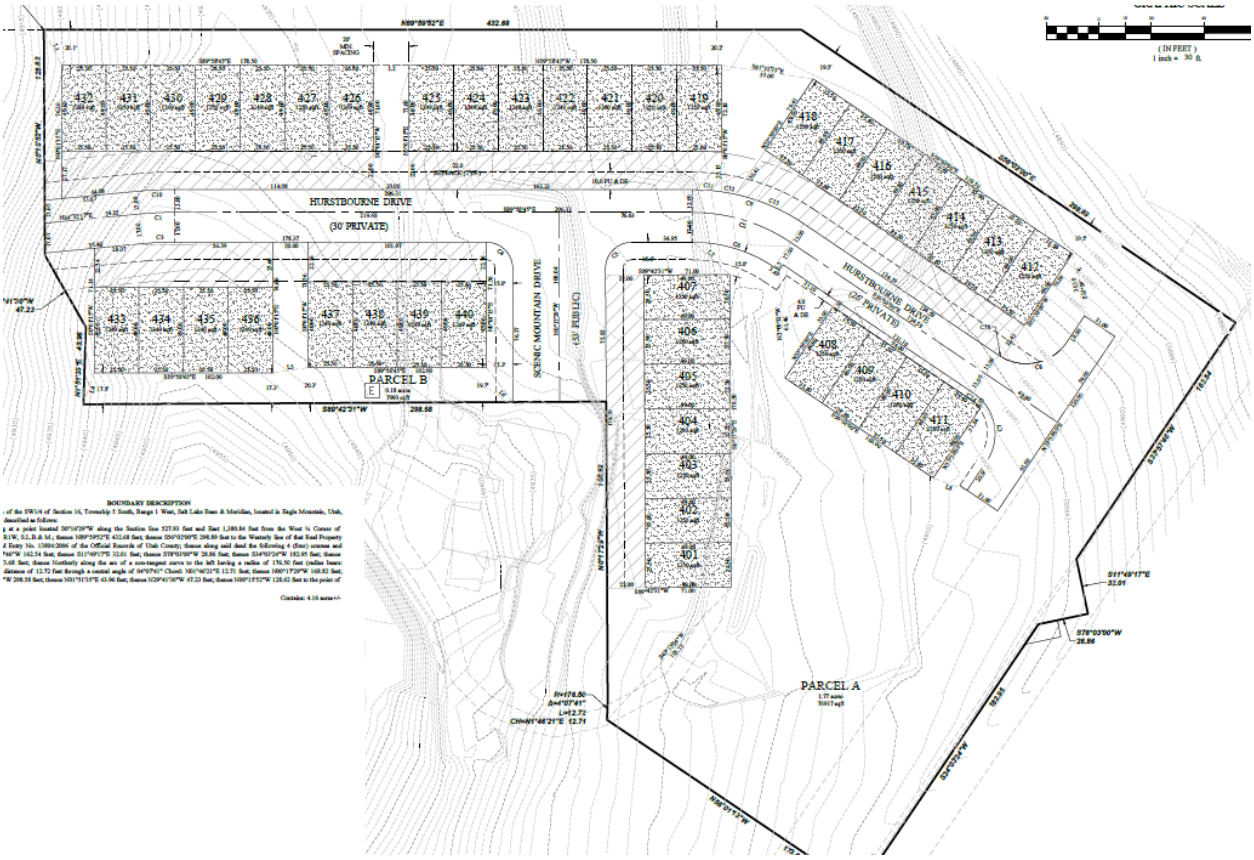


Figure 2 Preliminary Plat

Planning Commission Action: On December 11th 2018 the Eagle Mountain Planning Commission held a public hearing on the proposed Scenic Mountain Preliminary Plat, Site Plan and Conditional Use Permit, there were no public comments made. The Planning Commission discussed the following topics at length:

- Traffic considerations, including the future impact of a potential connection into Mount Saratoga through the project.
- Discussion on number of units in the area, and the fact that UDOT purchased 0.35 acres more than anticipated.
- The MDA was discussed including provisions which the developer believes allows them to do some density transfer between development pods. Applicant indicated they were putting less density in Pod 1 and more density in Pod 2, but that the overall density is still less than the maximum allowed for in the MDA.
- Building elevations were discussed, with the Commissioners wanting more architectural features on the facades facing State Road 73.

Planning Commission Approved CUP (5-0)
PC Recommended Approval of Site Plan and Preliminary Plat (5-0)

Ultimately the Planning Commission moved to approve the Conditional Use Permit (5-0) with no conditions.

The Planning Commission moved to recommend approval of the Scenic Mountain Phase B Preliminary Plat (5-0) with the following conditions:

1. The Site Plan must be approved prior to any building permits being issued.
2. Hurstbourne Drive must connect to Vernham Lane prior to any building permits being issued.
3. The Sewer Lift Station to be maintained by the HOA.
4. The plans comply with all requirements within UDOT's traffic permit
5. Townhome elevations provide additional features such as a pop-out, bay window, or awning on side and rear elevations facing a public ROW
6. Applicant shall provide model numbers of playground equipment to the Parks and Recreation Director
7. The maximum density is 8.23 DU/AC with maximum number of units permitted in this pod being 35

Items for Consideration: The City Council shall take the following items into consideration when making a motion:

Modifying Planning Areas: The Master Development Agreement (MDA) specifies a density of 8.23 DU/AC for the Townhome Parcel with a maximum number of 40 units. Because UDOT purchased more property than originally anticipated, the density of the proposal is now 9.62 DU/AC, since the 40 units are being proposed on 4.16 Acres. The MDA does however go on to state "Developer may modify the Planning Areas to accommodate a relatively similar mix of uses… Property shall not exceed an average of 10.15 DU/AC (buildable acre)."

- Single Family Area
  - 15.65 Acres
  - Maximum Density: 5.49 DU/AC
  - Maximum Number of Units: 86 Units
  - Actual Density: 5.11 DU/AC
  - Actual Number of Units: 80
  - Difference: 6 fewer units
- Townhome Area
  - 4.16 Acres
  - Maximum Density: 8.23 DU/AC
  - Maximum number of units: 35 Units
  - Proposed Density: 9.62 DU/AC
  - Proposed Number of Units: 40
  - Proposed difference: 5 additional units

2.5 UDOT Property Acquisition. UDOT has expressed an interest in acquiring a portion of the Property by the power of eminent domain for purposes of widening or expanding SR-73. Exhibit "B," the Land Use Map, designates 7.15 acres as "Possible UDOT Acquisition for SR 73 Expansion." If, and only if, a portion of the Townhome Parcel is taken by UDOT or any other entity with the power of eminent domain, the vested number of residential units for the Townhome Parcel identified in Section 2.1 will be reduced in the same proportion as the acreage of Townhome Parcel taken in comparison with the total acreage of the Townhome Parcel. Likewise, if, and only if, a portion of the Flex Use Parcel is taken, the vested number of residential units and commercial uses for the Flex Use Parcel will be reduced in the same proportion as the acreage of the Flex Use Parcel taken in comparison with the total acreage of the Flex Use Parcel. Notwithstanding anything to the contrary, the Developer may modify the Planning Areas to accommodate a relatively similar mix of uses identified in the Master Development Plan as long as the remaining Property shall not exceed an average of 10.15 units per acre.

Figure 3 MDA Paragraph 2.5

It should be noted that the applicant believed the MDA limited them to total number of units within each area, and they didn't believe the changing size of the UDOT parcel would have an impact on the number of units they were permitted to build in the townhome portion of the development. The Applicant believes that as the overall unit count is lower than the maximum approved unit count, that they are in compliance with the MDA section referenced above which allows them to accommodate a relatively similar mix of uses.

Staff felt the proposal was in spirit with the MDA, since fewer residential units in the single family portion of the development resulted in fewer cottage lots, and 5 additional townhomes on property next to SR-73 and a future freeway did not seem to be detrimental to the overall development. The Planning Commission, however, was of the opinion that the applicant should be held to the MDA requirement of no more than 8.23 DU/AC and felt the applicant should only be allowed 35 townhomes within Pod 2 of the development.

Second Access: This development will require the completion of a second access before building permits will be issued. The applicant has indicated that Hurstbourne Drive will connect to Vernham Lane (the western access to SR-73 shown on the MDP) prior to them seeking any building permits for this phase.

Parking: This development requires 92 parking stalls (40 * 2.33); the applicant is providing 95 qualifying parking stalls, thus complying with parking requirements.

Sewer Lift Station: This project will require a sewer lift station. Since the sewer lift station will only serve this project it shall be maintained by the HOA.

Traffic Impact Study: The applicant has completed an updated Traffic Impact Study for the entire Scenic Mountain project, with the change of a single access onto State Road 73 (previously it was anticipated there would be two accesses). The updated TIS anticipates 1,714 daily trips from the project and has made the following conclusions:

- The intersection of SR 73/Mt Airey Drive currently operates at overall LOS C in the AM and overall LOS B in the PM. This is maintained in 2019 without the site. With the site traffic the delay increases to LOS D in

the AM Peak period. In 2024 the intersection operates with overall LOS F in the AM and overall LOS D in the PM without the site. With the site traffic the delay increases to LOS E in the PM peak period. Site traffic at this intersection represents 1.4% of traffic in the AM and 2.8% of traffic in the PM.

- The access is planned with channelized deceleration and acceleration lanes, therefore minimal delay is expected. The analysis shows the delay projected by SimTraffic at LOS B or better for all movements.
- The site traffic represents 3.4% in the AM and 3.7% in the PM of total traffic along SR 73 east of the Site.
- According to UDOT standards no auxiliary lanes are required at this access. However, the site is planning to build Access 1 with channelized right turn deceleration and acceleration lanes.

Parks and Open Space: The applicant shall provide model numbers of playground equipment to the Parks and Recreation director. The standard open space escrow ($,3,750/Lot) shall be collected at the time of plat recording.

Elevations: The applicant has provided elevations and renderings of the proposed townhomes within the development; the townhomes should be evaluated by the standards found in *17.72 Commercial and Multifamily Design Standards.*

Figure 4 Proposed Townhome Elevations

In addition to the elevations provided above the applicant has also provided elevations for proposed 7-plex buildings which will be the three buildings on the north end of the development, adjacent to SR73. The applicant indicates these will have pop-out dining room areas on the two end units and the middle unit to create the requested relief.

Figure 5 7-Plex Elevations

Figure 6 Renderings

The proposed townhome elevations use multiple materials (Hardy Board Siding and Board & Batten). Windows are provided on all elevations, as are multiple colors. Due to the terrain of the development vertical separation is shown between the individual units, breaking up the roof line. Units are also shown as staggered so unit fronts are not all on the same plane.

Clubhouse: the applicant has provided a rendering of the clubhouse which includes a gathering room, kitchen facilities, across two levels, and opens up onto a Swimming Pool:

Figure 7 Proposed Clubhouse

Attachments

- Scenic Mountain MDP
- Preliminary Plat
- Landscaping Plans
- Elevations
- Traffic Impact Study

Planning Commission Approved CUP (5-0)
PC Recommended Approval of Site Plan and Preliminary Plat (5-0)

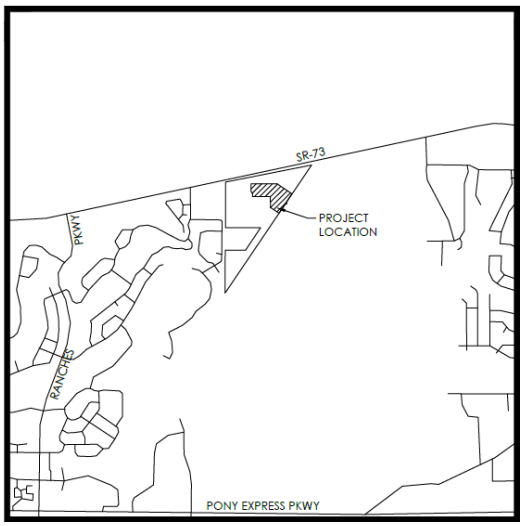
Staff Report Overview

Scenic Mountain Phase B Preliminary Plat and Site Plan

Applicant	Dylan Young (Fieldstone)	**Type of Action**	Action Item
Request	Preliminary Plat & Site Plan	**Previous Meeting**	PC 12.11.2018

Executive Summary: The applicant is proposing a 40 townhome unit preliminary plat located on 4.16 Acres within the Scenic Mountain Master Development Plan.

Vicinity Map



Items for Consideration

Second Access: This development will require the completion of a second access before building permits will be issued, the applicant has indicated that Hurstbourne Drive will connect to Vernham Lane (the western access to SR-73 shown on the MDP) prior to them seeking any building permits for this phase.

Parking: This development requires 92 parking stalls (40 * 2.33); the applicant is providing 95 qualifying parking stalls, thus complying with parking requirements.

Sewer Lift Station: This project will require a sewer lift station, as the sewer lift station will only serve this project it shall be maintained by the HOA.

TIS: updated TIS provided

Density: The applicant is proposing to slightly increase the density of the townhome pod, but overall density of the project is still reduced.

Recommendation

The Planning Commission moved to recommend approval of the Scenic Mountain Phase B Preliminary Plat (5-0) with the following conditions:

1. The Site Plan must be approved prior to any building permits being issued.
2. Hurstbourne Drive must connect to Vernham Lane prior to any building permits being issued.
3. The Sewer Lift Station to be maintained by the HOA.
4. The plans comply with all requirements within UDOT's traffic permit
5. Townhome elevations provide additional features such as a pop-out, bay window, or awning on side and rear elevations facing a public ROW
6. Applicant shall provide model numbers of playground equipment to the Parks and Recreation Director
7. The maximum density is 8.23 DU/AC with maximum number of units permitted in this pod being 35

NORTH

0 40 80 160

(IN FEET)
1 inch = 80 ft.

GENERAL NOTE:

MINIMUM 10 FOOT SEPARATION BETWEEN BUILDINGS.

FLEX USE

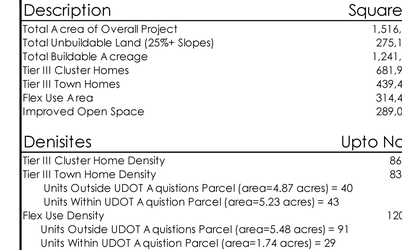
TOWNHOMES

CLUSTER HOMES

Description	Square Feet	Acres	Percent
Total A crea of Overall Project	1,516,629	34.82	100%
Total Unbuildable Land (25%+ Slopes)	275,175	6.32	18%
Total Buildable A creage	1,241,454	28.50	82%
Tier III Cluster Homes	681,913	15.65	45%
Tier III Town Homes	439,459	10.09	29%
Flex Use A rea	314,477	7.22	21%
Improved Open Space	289,000	6.63	

Denisites	Upto No. Units	Units/Acre
Tier III Cluster Home Density	86	5.49
Tier III Town Home Density	83	8.23
Units Outside UDOT A quistions Parcel (area=4.87 acres) = 40		
Units Within UDOT A quistion Parcel (area=5.23 acres) = 43		
Flex Use Density	120	16.69
Units Outside UDOT A quistions Parcel (area=5.48 acres) = 91		
Units Within UDOT A quistion Parcel (area=1.74 acres) = 29		
Overall Density	289	10.16

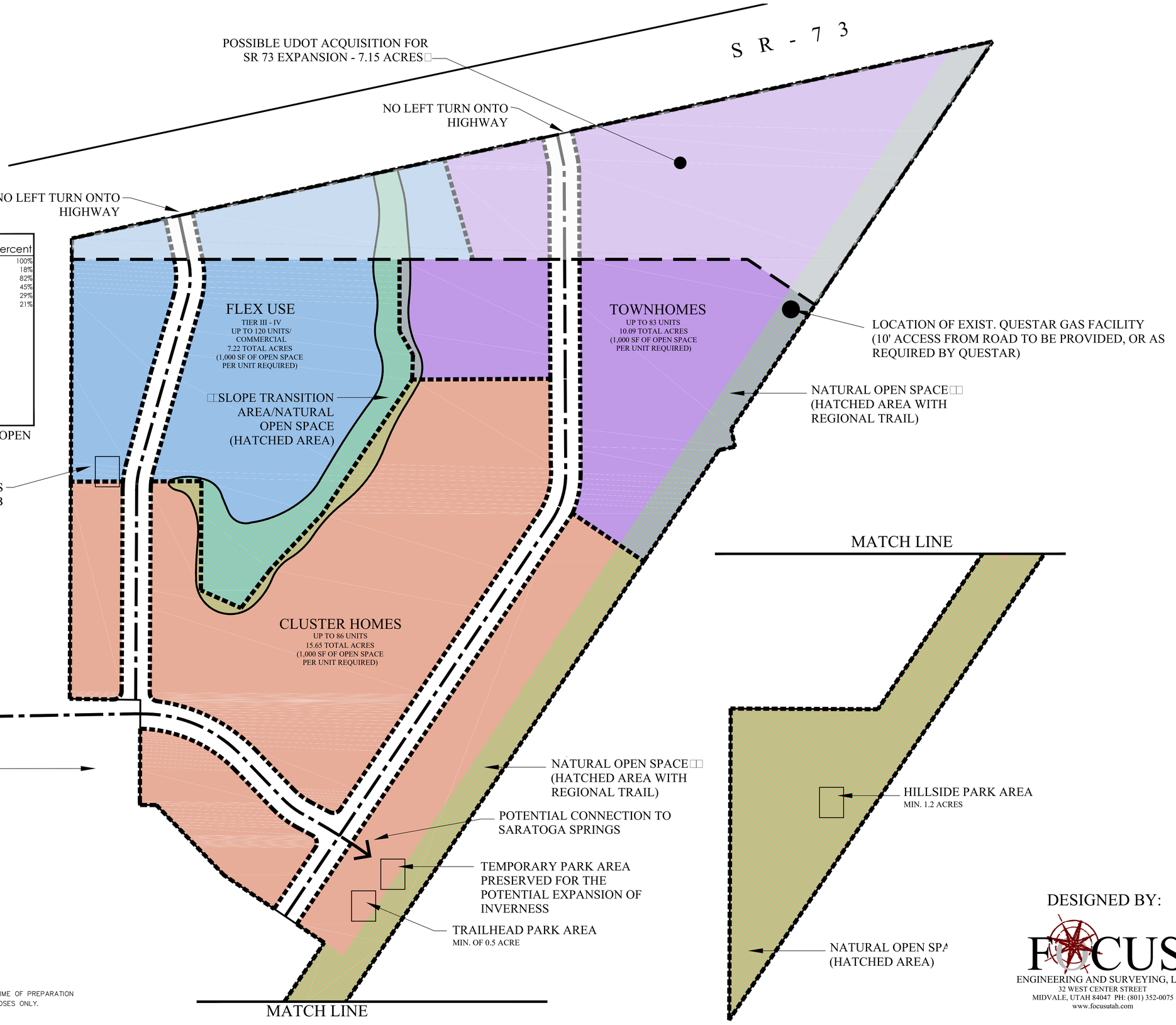
□□PORTIONS OF THE NATURAL OPEN SPACE MAY BE BUILDABLE.



CLUSTER SETBACK DETAIL

GENERAL NOTE:

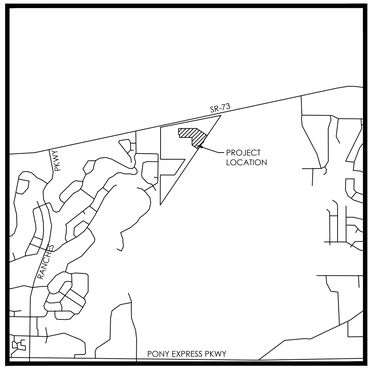
INFORMATION PROVIDED ON THIS PLAN IS BASED ON THE BEST AVAILABLE DATA AT THE TIME OF PREPARATION AND MAY CHANGE AT ANYTIME FOR ANY REASON. THIS PLAN IS FOR ILLUSTRATIVE PURPOSES ONLY.



DESIGNED BY:

FOCUS©
ENGINEERING AND SURVEYING, LLC
32 WEST CENTER STREET
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

Z:_2015\15-220 Scenic Mountain\design 15-220\dwg\concept\Concept 0.1 Bubble map 101516.dwg



VICINITY MAP

LEGEND

- BOUNDARY
- SECTION LINE
- EASEMENT
- RIGHT-OF-WAY LINE
- BUILDING SETBACK
- EXISTING PROPERTY LINE
- SECTION MONUMENT (FOUND)
- LIMITS OF PRIVATE OWNERSHIP
- LIMITS OF LIMITED COMMON OWNERSHIP
- LIMITS OF COMMON OWNERSHIP

NOTES:

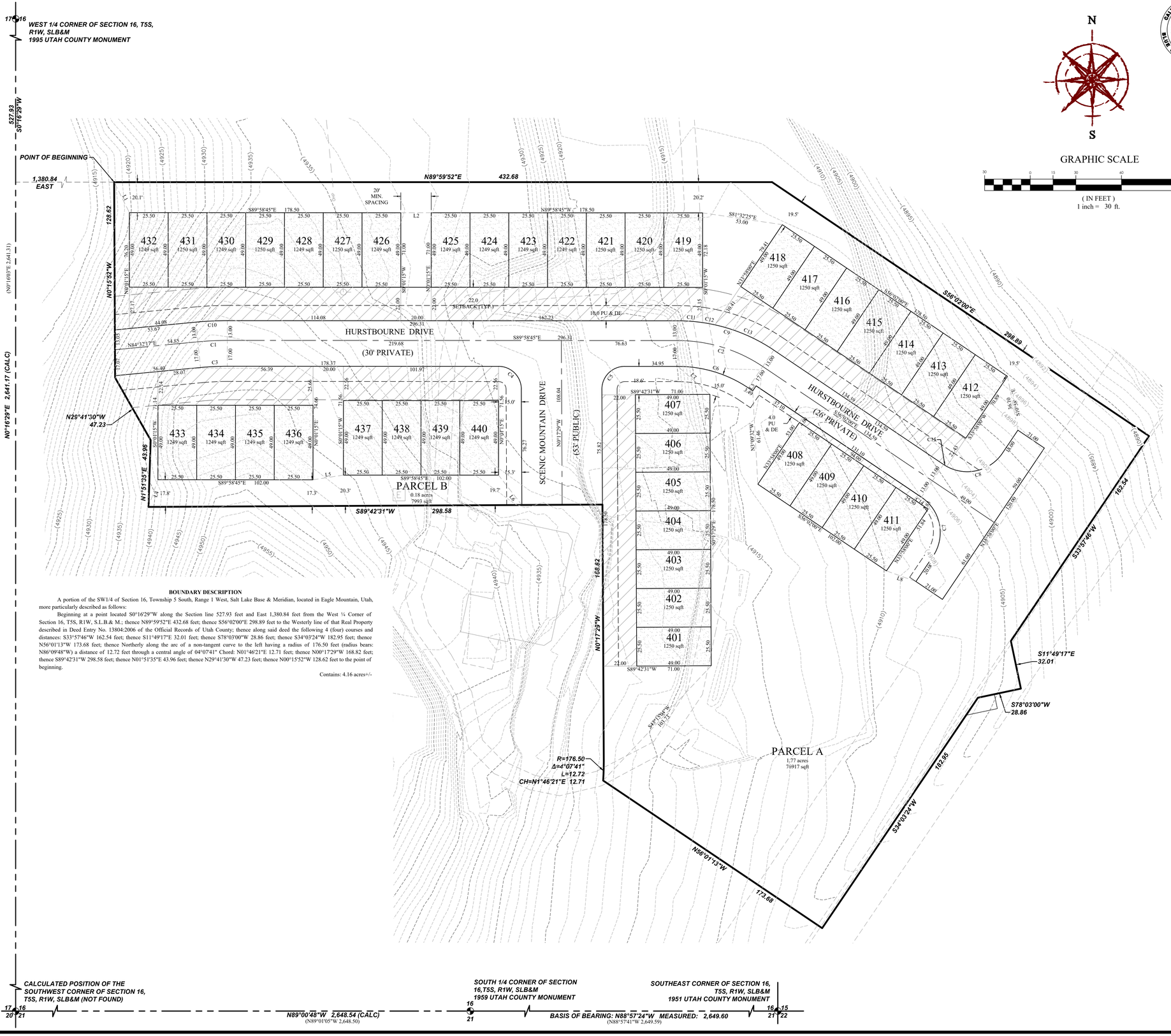
1. PARCELS A & B WILL BE DEEDED TO THE HOA.
2. #5 REBAR AND CAP (FOCUS ENG) TO BE SET AT ALL LOT CORNERS. LEAD PLUGS TO BE SET IN THE TOP BACK OF CURB ON THE PROJECTION OF SIDE LOT LINES.
3. P.U. & D.E. = PUBLIC UTILITY & DRAINAGE EASEMENT. DIRECT COMMUNICATIONS HAS ACCESS TO THE P.U. & D.E..

PLAT CALCULATIONS

TOTAL ACREAGE:	4.16 ACRES
BUILDABLE ACREAGE:	4.16 ACRES
TOTAL ACREAGE IN LOTS:	1.11 ACRES
TOTAL OPEN SPACE:	2.14 ACRES
TOTAL IMPROVED OPEN SPACE:	2.14 ACRES
OVERALL DENSITY:	9.61 LOTS/ACRE
TOTAL # OF UNITS:	40 UNITS

Curve Table					
CURVE	RADIUS	DELTA	LENGTH	CHORD DIRECTION	CHORD LENGTH
C1	202.00	5°28'58"	19.33	S87°16'46"W	19.32
C2	100.00	33°56'45"	59.25	N73°00'22"W	58.38
C3	185.00	5°28'58"	17.70	S87°16'46"W	17.70
C4	15.00	89°41'16"	23.48	N45°08'07"W	21.16
C5	15.00	90°18'44"	23.64	S44°51'53"W	21.27
C6	83.00	33°56'45"	49.17	N73°00'22"W	48.46
C7	28.00	90°00'00"	43.98	N11°02'00"W	39.60
C8	28.00	90°00'00"	43.98	N78°58'00"E	39.60
C9	113.00	33°56'45"	66.95	N73°00'22"W	65.97
C10	215.00	5°28'58"	20.57	S87°16'46"W	20.57
C11	113.00	8°16'43"	16.33	N85°50'23"W	16.31
C12	113.00	4°10'02"	8.22	N79°37'01"W	8.22
C13	113.00	21°29'59"	42.40	N66°47'00"W	42.15
C14	28.00	16°36'06"	8.11	S47°43'57"E	8.08
C15	28.00	5°07'16"	2.50	N58°35'38"W	2.50

Line Table		
LINE	DIRECTION	LENGTH
L1	N26°32'18"W	22.42
L2	S89°58'45"E	20.00
L3	N33°58'00"E	4.00
L4	S19°09'53"W	18.91
L5	N81°11'05"E	20.24
L6	S38°02'57"E	24.94
L7	N48°56'26"W	27.94
L8	S70°04'48"E	20.62



BOUNDARY DESCRIPTION

A portion of the SW1/4 of Section 16, Township 5 South, Range 1 West, Salt Lake Base & Meridian, located in Eagle Mountain, Utah, more particularly described as follows:

Beginning at a point located S0°16'29"W along the Section line 527.93 feet and East 1,380.84 feet from the West ¼ Corner of Section 16, T5S, R1W, S.L.B.& M.; thence N89°59'52"E 432.68 feet; thence S56°02'00"E 298.89 feet to the Westerly line of that Real Property described in Deed Entry No. 13804:2006 of the Official Records of Utah County; thence along said deed the following 4 (four) courses and distances: S33°57'46"W 162.54 feet; thence S11°49'17"E 32.01 feet; thence S78°03'00"W 28.86 feet; thence S34°03'24"W 182.95 feet; thence N56°01'13"W 173.68 feet; thence Northerly along the arc of a non-tangent curve to the left having a radius of 176.50 feet (radius bears: N86°09'48"W) a distance of 12.72 feet through a central angle of 04°07'41" Chord: N01°46'21"E 12.71 feet; thence N00°17'29"W 168.82 feet; thence S89°42'31"W 298.58 feet; thence N01°51'35"E 43.96 feet; thence N29°41'30"W 47.23 feet; thence N00°15'52"W 128.62 feet to the point of beginning.

Contains: 4.16 acres+/-

GRAPHIC SCALE

30 0 15 30 60 120

(IN FEET)
1 inch = 30 ft.

CALL BEFORE YOU DIG! IT'S THE LAW! BLUE STAKES 1-800-662-4111

FOCUS©
ENGINEERING AND SURVEYING, LLC
32 WEST CENTER STREET
MIDVALE, UTAH 84047 PH: (801) 352-0075
www.focusutah.com

LICENSED PROFESSIONAL ENGINEER No. 9028650-2202 THOMAS M. ROMNEY STATE OF UTAH

SCENIC MOUNTAIN PRELIMINARY PHASE B
EAGLE MOUNTAIN, UT
PRELIMINARY PLAT

REVISION BLOCK

#	DATE	DESCRIPTION
1	----	----
2	----	----
3	----	----
4	----	----
5	----	----
6	----	----

PRELIMINARY PLAT

Scale:	1"=30'	Drawn:	MPM
Date:	7/26/18	Job #:	18-259
Sheet:	C2		

Z:_20 #259 Scenic Mountain Ecal Townhomes\design 18-259\dwg\sheets\PRELIM\C2 PRELIM PLAT.dwg

1 Front Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

FieldStone HOMES
12896 S. Pony Express Road Suite #400 Draper, UT 84020
Phone (801)233-8300 Fax (801)233-8600

SCENIC MOUNTAIN TOWNHOMES

1/8/2018

TOWNHOMES

SCENIC MTN.

FRONT/REAR ELEVATIONS

A2.1

1 Rear Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

2 Left Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

3 Right Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

FieldStone HOMES
12896 S. Pony Express Road Suite #400 Draper, UT 84020
Phone (801)233-8300 Fax (801)233-8600

SCENIC MOUNTAIN TOWNHOMES

1/8/2018

TOWNHOMES

SCENIC MTN.

SIDE ELEVATIONS

A2.2

1 Front Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

2 Rear Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

3 Left Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

4 Right Elevation

1/16" = 1'-0" ON 11" X 17" PAPER

1/4" = 1'-0" ON 24" X 36" PAPER

FieldStone HOMES
12896 S. Pony Express Road Suite #400 Draper, UT 84020
Phone (801)233-8300 Fax (801)233-8600

SCENIC MOUNTAIN TOWNHOMES

1/8/2018

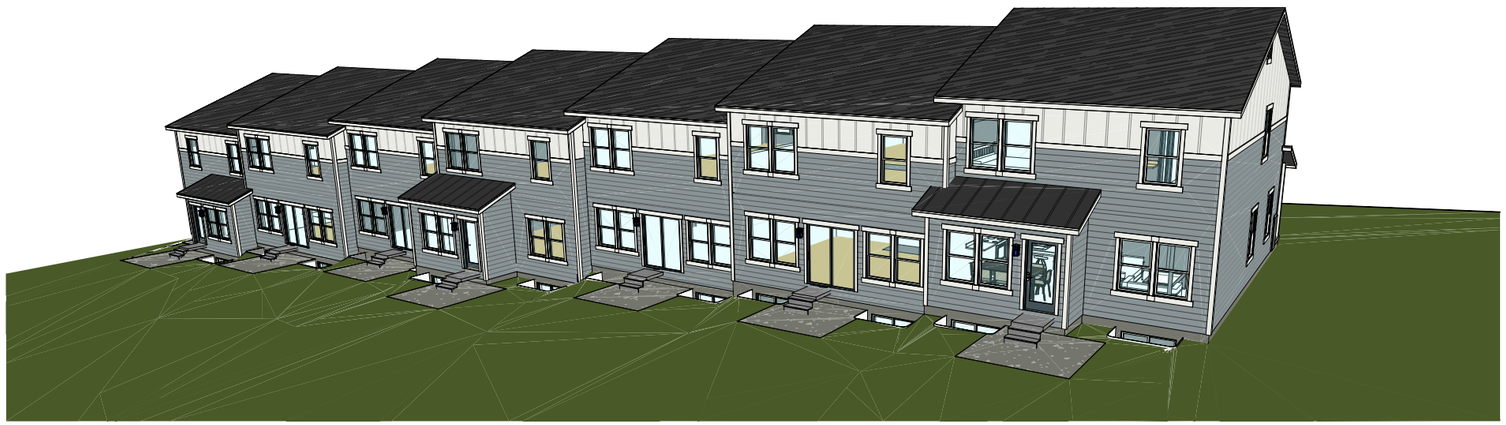
TOWNHOMES

SCENIC MTN.

FRONT/REAR ELEVATIONS

A2.1

1 Left Front Corner
SCALE: N.T.S.



2 Left Rear Corner
SCALE: N.T.S.

FieldStone HOMES
12896 S. Pony Express Road Suite #400 Draper, UT 84020
Phone (801)233-8300 Fax (801)233-8600

SCENIC MOUNTAIN TOWNHOMES

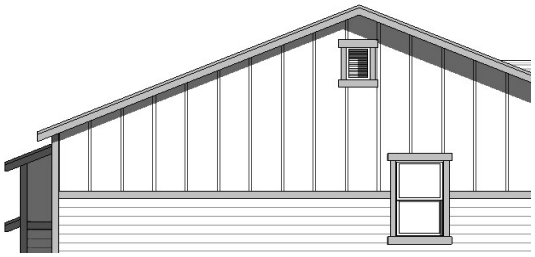
1/8/2018

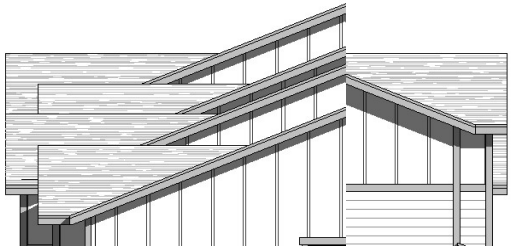
TOWNHOMES

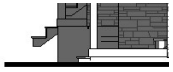
SCENIC MTN.

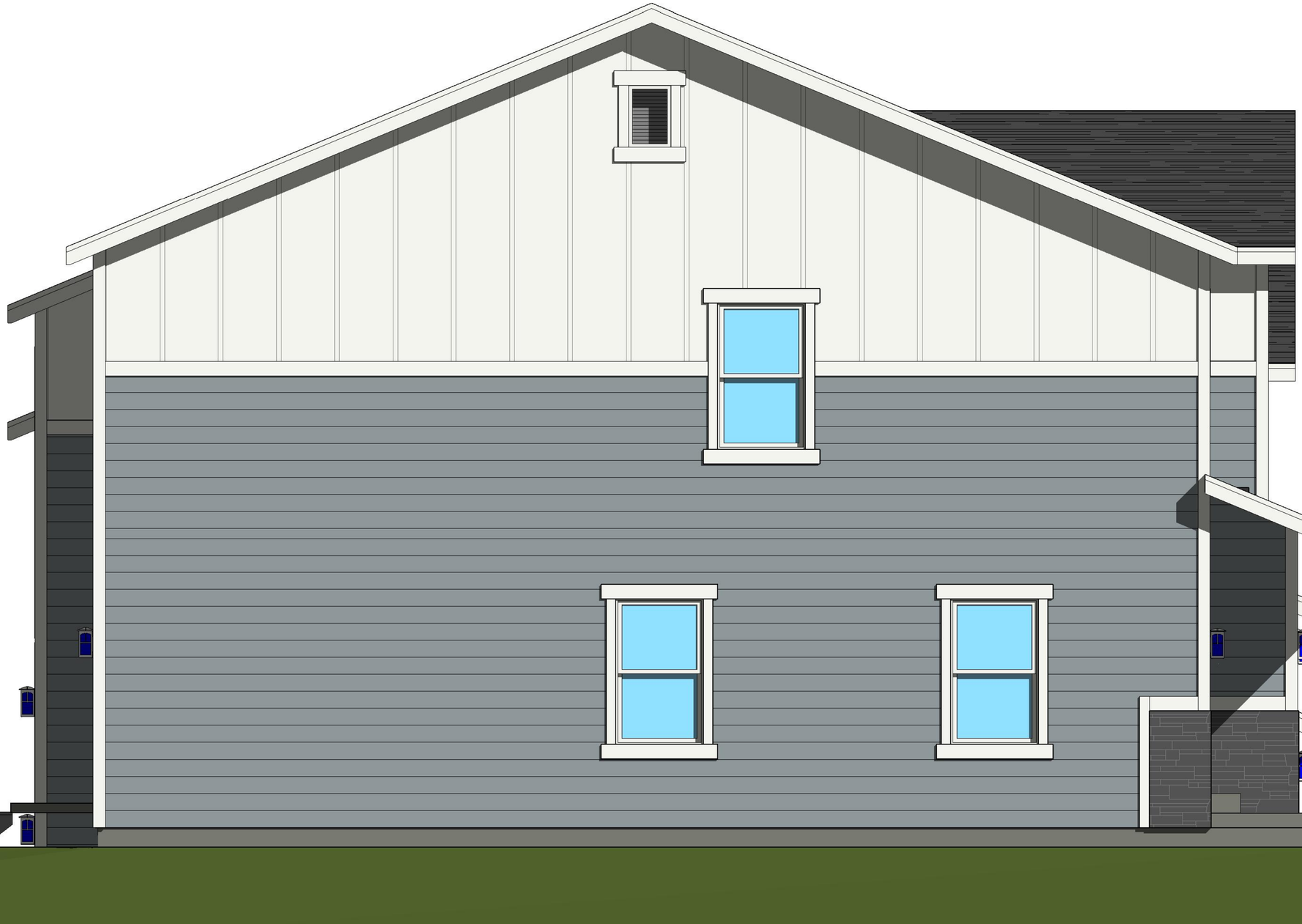
3D ELEVATIONS

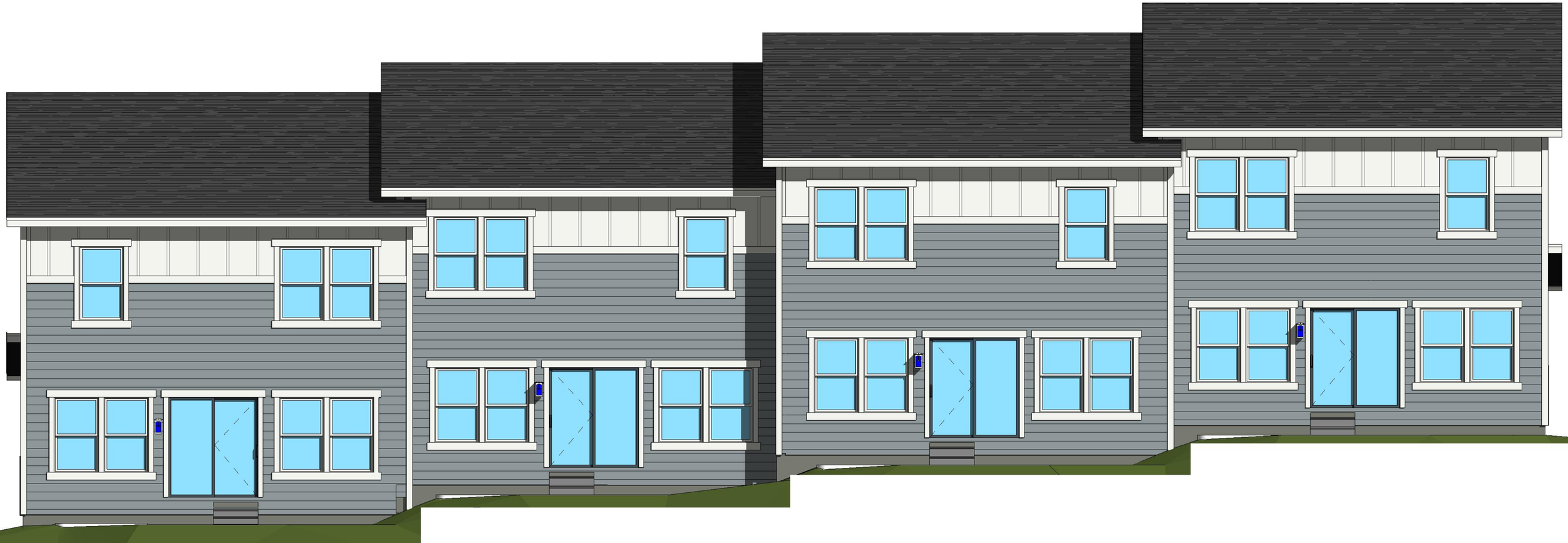
A2.3

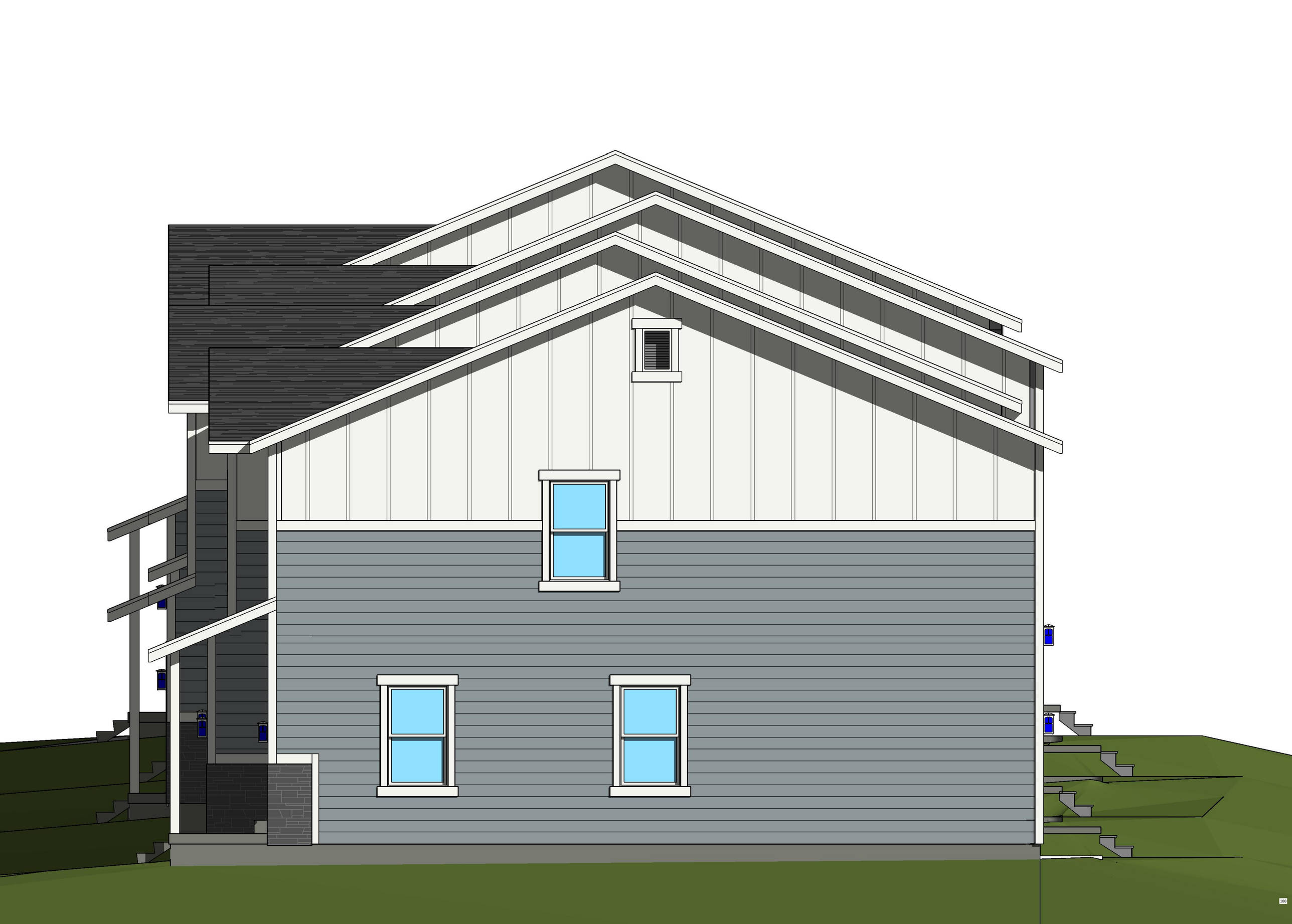












V. Traffic Analysis

A. Level of Service Analysis

The 2010 Highway Capacity Manual defines the Level of Service (LOS) for both signalized and unsignalized intersections as a range of average experienced delay. LOS is a qualitative rating of traveler satisfaction from A to F whereby LOS A is good and LOS F poor. Table 4 shows the LOS range by delay for unsignalized and signalized intersections and accesses.

Table 4: Intersection LOS-Delay Relationship

	Unsignalized	Signalized
Level of Service	Total Delay per Vehicle (sec)	Total Delay per Vehicle (sec)
A	$\leq$ 10.0	$\leq$ 10.0
B	> 10.0 and $\leq$ 15.0	> 10.0 and $\leq$ 20.0
C	> 15.0 and $\leq$ 25.0	> 20.0 and $\leq$ 35.0
D	> 25.0 and $\leq$ 35.0	> 35.0 and $\leq$ 55.0
E	> 35.0 and $\leq$ 50.0	> 55.0 and $\leq$ 80.0
F	> 50.0	> 80.0

The intersection and access analysis evaluates the performance of each intersection and access using the measure of performance of delay and level of service (LOS). Tables 5 - 6 show the intersection analysis.

Analysis Results

- The intersection of SR 73 / Mt. Airey Drive currently operates at overall LOS C in the AM and overall LOS B in the PM. This is maintained in 2019 without the site. With the site traffic the delay increases to LOS D in the AM peak period. In 2024 the intersection operates with overall LOS F in the AM and overall LOS D in the PM without the site. With the site traffic the delay increases to LOS E in the PM peak period. Site traffic at this intersection represents 1.4% of traffic in the AM and 2.8% of traffic in the PM.
- The accesses is planned with channelized deceleration and acceleration lanes and therefore minimal delay is expected. The analysis shows the delay projected by SimTraffic as LOS B or better for all movements.
- The site traffic represents 3.4% in the AM and 3.7% in the PM of total traffic along SR 73 east of the site.

Table 5: SR 73 / Mt. Airey Drive Intersection Analysis

		EBL		EBT		EBR		WBL		WBT		WBR		NBLTR		SBLTR		INT	
2018 Existing	AM	6.5	A	26.1	C	0.1	A	13.5	B	3.7	A	0.9	A	32.7	C	79.8	E	22.6	C
	PM	12.8	B	11.3	B	0.1	A	13.8	B	13.0	B	0.8	A	15.8	B	41.1	D	12.8	B
2019 Background	AM	6.6	A	32.8	C	0.1	A	14.3	B	3.8	A	0.9	A	36.0	D	88.2	F	27.6	C
	PM	12.8	B	11.7	B	0.1	A	17.5	B	15.0	B	0.8	A	15.9	B	41.5	D	14.4	B
2019 Total	AM	7.2	A	44.6	D	0.1	A	23.0	C	3.8	A	0.9	A	42.2	D	73.0	E	36.0	D
	PM	12.8	B	12.4	B	0.1	A	47.4	D	15.0	B	0.8	A	17.9	B	41.6	D	17.7	B
2024 Background	AM	7.0	A	117.3	F	0.4	A	18.3	B	4.0	A	0.8	A	63.6	E	154.8	F	88.9	F
	PM	13.8	B	14.0	B	0.3	A	90.3	F	61.7	E	1.0	A	16.1	B	44.5	D	48.8	D
2024 Total	AM	7.8	A	142.1	F	0.5	A	27.2	C	4.0	A	0.8	A	77.3	E	127.7	F	106.2	F
	PM	13.8	B	14.2	B	0.3	A	203.1	F	61.8	E	1.0	A	17.8	B	44.3	D	60.1	E

Table 6: SR 73 / Access 1 Intersection Analysis

		EB		WB		NB		INT	
2019 Total	AM	2.4	A	0.3	A	3.0	A	1.9	A
	PM	3.2	A	1.8	A	0.1	A	2.2	A
2024 Total	AM	8.9	A	0.4	A	0.3	A	6.8	A
	PM	2.7	A	11.1	B	2.2	A	8.4	A

B. Queue Analysis

Based on the projected traffic, queue storage length requirements can be determined. To determine if sufficient storage space exists to accommodate the projected demand, the intersection and accesses included in this traffic study are analyzed for queue storage capacity. The queue lengths are provided by the HCS analysis. Once the storage length is determined, this can typically be compared to the available storage length within the provided turn pockets or between intersections. Table 7 shows the minimum recommended queue storage length that should be provided based on the critical unsignalized and signalized calculation and projected traffic demand.

Table 7: 2024 Queue Analysis

		EBL	EBR	WBL	WBR
Mt Airey Drive / SR 73	Available	100	100	100	100
	Recommended	100	100	400	100
Access 1 / SR 73	Recommended			50	

C. Auxiliary Lanes

The site is proposing two full motion accesses along SR 73. SR 73 is a Category 5 roadway and not a part of the National Highway System. A category 5 roadway requires a minimum signal spacing of 2,640 feet, a minimum street spacing of 660 feet and a minimum access spacing of 350 feet. According to UDOT's Administrative Rule R930-6, access spacing is measured from end of radius to end of radius. Access 1 is located approximately 770 feet east of Mt Airey Drive and 125 feet east of a gated entrance on the north side of SR 73.

Access 1 is located an appropriate distance from the signal but is within 125 feet of the access on the north side of SR 73, therefore a variance is required for this access. Asa proposed right-in / right-out, the alignment with the northern access is not critical.

According to UDOT's Administrative Rule R930-6, a Category 4 and 5 roadway requires:

(I) A left turn deceleration lane with taper and storage length is required for any access with a projected peak hour left ingress turning volume greater than 10 vehicles per hour. The taper length must be included in the required deceleration length.

(II) A right turn deceleration lane and taper length is required for any access with a projected peak hour right ingress turning volume greater than 25 vehicles per hour. The taper length must be included in the required deceleration length.

(III) A right turn acceleration lane and taper length is required for any access with a projected peak hour right turning volume greater than 50 vehicles per hour when the posted speed on the highway is greater than 40 mph. The taper length must be included in the required acceleration length. A right turn acceleration lane may also be required at a signalized intersection if a free-right turn is needed to maintain an appropriate level of service for the intersection.

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Arctic Circle Site Plan		
ITEM TYPE:	Site Plan		
FISCAL IMPACT:			
APPLICANT:	Joey Totorica		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:
No

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Planning

RECOMMENDATION:

BACKGROUND:
The Site plan went before the Planning Commission on January 8, 2019. The Planning Commission reviewed the Site Plan and recommended approval to the City Council. The recommendation included a condition of approval. The applicant will be required to improve with sidewalk, curb and gutter along Ira Hodges Pkwy from the trail on the north side of property, along Eagle Mountain Blvd to the entrance of the City Center Commercial development. The applicant is aware and has agreed to do this.

Attachments:
Arctic Circle Site Plan

EAGLE MOUNTAIN CITY

City Council Staff Report

JANUARY 15, 2019

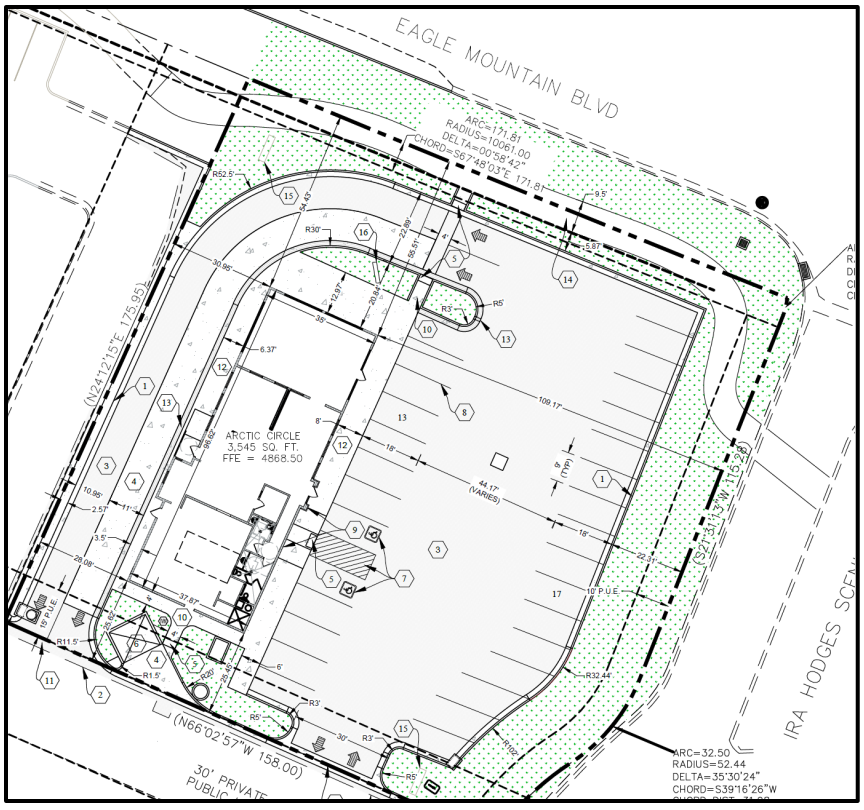
Project:	**Arctic Circle**
Applicant:	**Joey Totorica**
Request:	**Site Plan**
Type of Action:	**Action Item**

Planning Commission

The Site plan went before the Planning Commission on January 8, 2019. The Planning Commission reviewed the Site Plan and recommended approval to the City Council. The recommendation included a condition of approval. The applicant will be required to improve with sidewalk, curb and gutter along Ira Hodges Pkwy from the trail on the north side of property, along Eagle Mountain Blvd to the entrance of the City Center Commercial development. The applicant is aware and has agreed to do this.

Preface

This application is for a Site Plan located in the City Center Commercial Development – approximately .71 ac in size. The last approval in the City Center Commercial development created lots 3, 4 and 5 of Phase A Plat 4 and was approved on January 17, 2017. This proposed project is on a portion of lot 3 and is for an Arctic Circle fast food facility. The applicant will be required to submit and get approval for a final plat that will create the lot for this site. With the final plat there are no changes to any infrastructure it will just add a lot line on the south portion of this proposed lot to create a legal lot.



Buildings & Commercial Design Standards

The building square footage is approximately 3,545 sq. ft. Building elevations and renderings have been submitted for the Arctic Circle and are included in the packet. The building design complies with nearly all of the City's Commercial Design Standards. The proposal does use different and acceptable materials. The proposed building is in line and consistent with the currently constructed buildings in this development.

EMMC 17.72.040–F2 states:

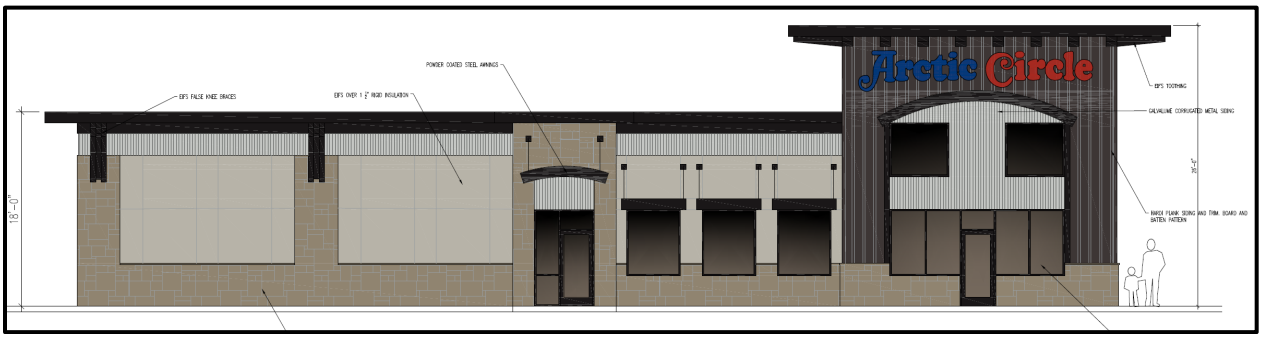
> 2. All commercial buildings shall avoid large panelized products or featureless surfaces. Commercial buildings shall utilize an appropriate mixture of building materials on all sides,

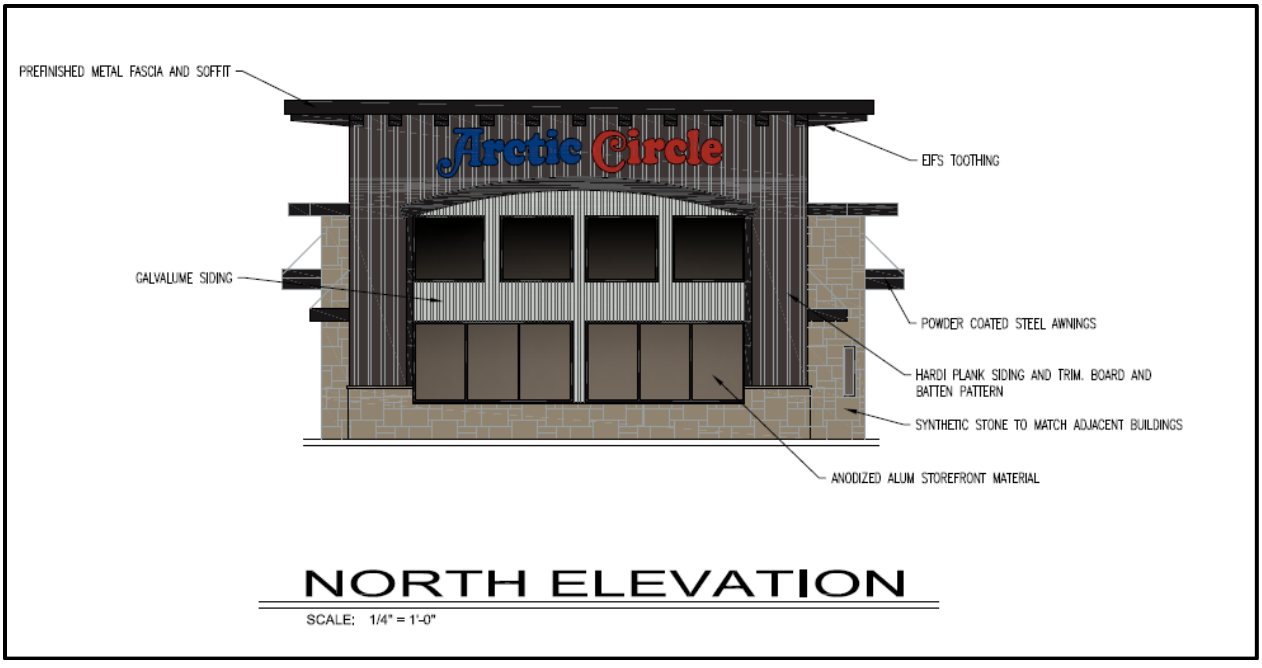
including brick, rock, fiber/cement siding, wood, glass, stucco, and colored architectural CMU (concrete masonry unit). Stucco may not be used on more than 50 percent of a building. Metal, plain CMU, or other materials deemed appropriate by the planning commission and city council may be used as accents 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 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 City Council to determine if the materials and brand colors of the Arctic Circle 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 project with a parking island on the east side of the lot is providing 23 total stalls with two ADA stalls.

The project without a parking island on the east side of the lot is providing 24 total stalls with two ADA stalls. The applicant is requesting that they are not required to install the parking island.

Landscaping
The applicants have designed the site according to City standards. The landscape plan exceeds the number of required trees and turf. The Arctic Circle applicants will be responsible for the landscaping on the Arctic Circle site. All plants and trees are drought tolerant.

Lighting
A lighting plan has been submitted and complies with the City's dark sky ordinance. 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.

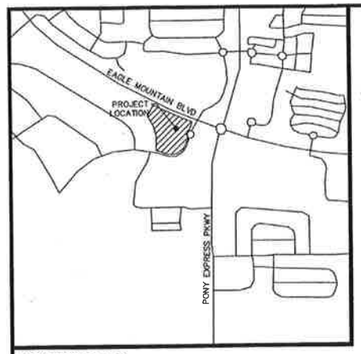
Recommendation
Staff recommends that the City Council approve the Arctic Circle site plan with any conditions that the Planning Commission and City Council feels are appropriate.

Recommended Motions
The recommended motions are provided for the benefit of the City Council and may be read or referenced when making a motion. The City Council has the option to recommend approval, recommend approving with conditions, table, or recommend denial of the application, and should make one of the following motions:

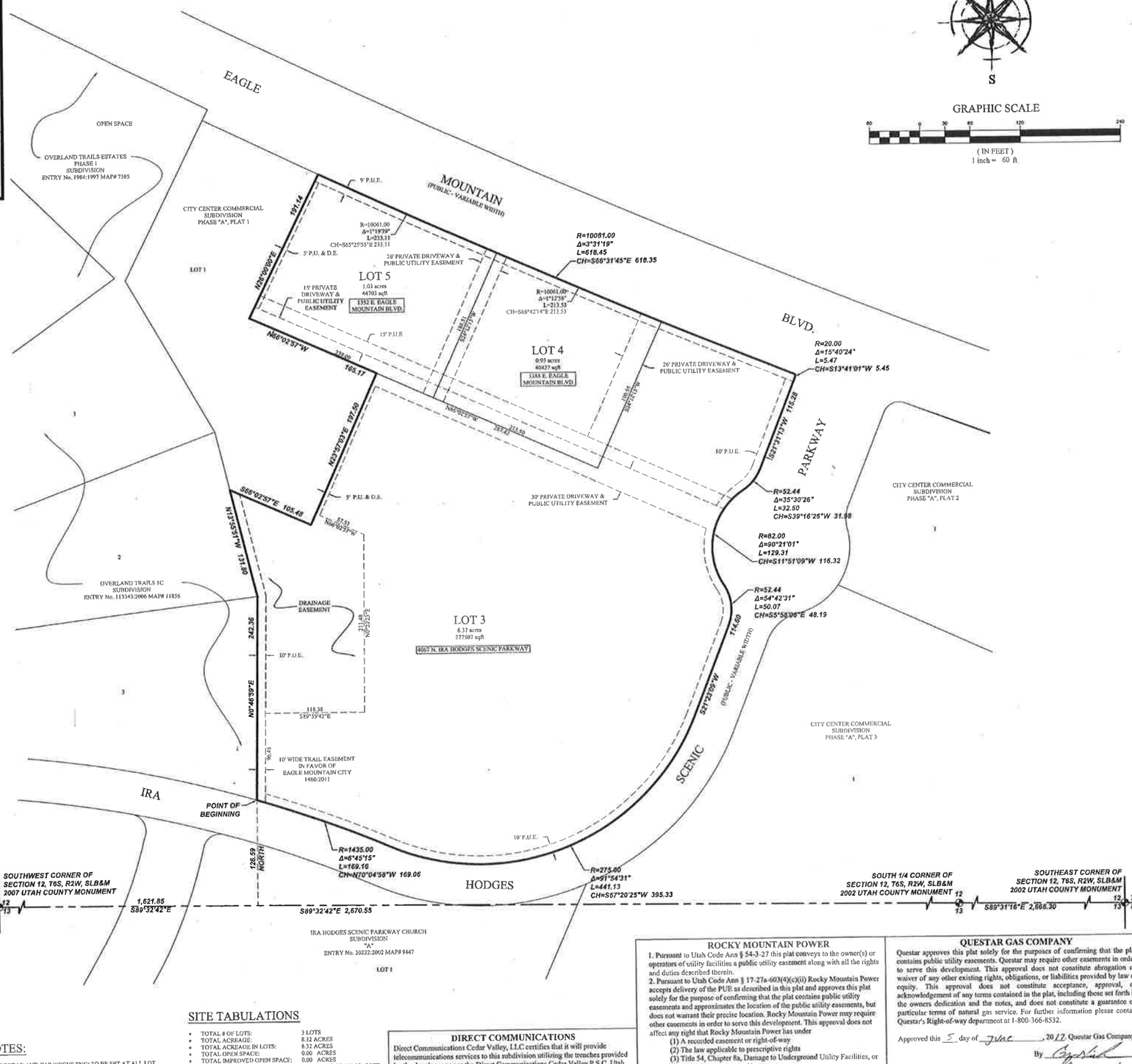
I move that the City Council approve the Arctic Circle Site Plan with the following conditions:

1. *The* applicant *will be required to improve with sidewalk, curb and gutter along Ira Hodges Pkwy from the trail on the north side of property, along Eagle Mountain Blvd, to the entrance of the City Center Commercial development.*
2. *A final plat will need to be approved and recorded to create the lot.*

Attachments
Overall Site Plan
City Center Commercial Ph. A Plat 4
Building Elevations & Renderings
Landscape Plan



VICINITY MAP
N.T.S



N

S

GRAPHIC SCALE

80 0 30 60 120 240

(IN FEET)
1 inch = 60 ft.

SURVEYOR'S CERTIFICATE

I, BRAD A. LLEWELYN, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD CERTIFICATE NO. 4938735 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 THE MONUMENTED ON THE GROUND AS SHOWN ON THIS PLAT, AND THAT THIS PLAT IS TRUE AND CORRECT.

5/24/17

Brad A. Llewelyn
Professional Land Surveyor
Certificate No. 4938735

5/24/17

Date

ENT 46438:2017 Fee: $ 15627
JEFFERY SMITH
UTAH COUNTY RECORDER
27 Jun 17 3:16 pm FEE 21.00 BY SW
RECORDED FOR EAGLE MOUNTAIN CITY

BOUNDARY DESCRIPTION

All of Lot 2, Phase "A", Plat 1, CITY CENTER COMMERCIAL Subdivision located in a portion of the SW1/4 of Section 12, Township 6 South, Range 2 West, Salt Lake Base & Meridian, Eagle Mountain, Utah, more particularly described as follows:

Beginning at the southeast corner of Lot 3, OVERLAND TRAILS IC Subdivision, according to the Official Plat thereof on file in the Office of the Utah County Recorder located S89°32'42"E along the Section line 1,621.85 feet and North 126.59 feet from the Southwest Corner of Section 12, T6S, R2W, S.L.B.& M.; thence N0°47'59"E along said plat 242.36 feet; thence N13°55'51"W 131.80 feet; thence S66°02'57"E 105.48 feet; thence N23°57'03"E 197.50 feet; thence N66°02'57"W 165.17 feet; thence N26°00'00"E 191.14 feet to the southerly of Eagle Mountain Blvd as described and dedicated as part of Phase "A", Plat 1, CITY CENTER COMMERCIAL Subdivision; thence Southeasterly along the arc of a 10,061.00 foot radius non-tangent curve to the left (radius bears: N25°13'57"E) 618.45 feet through a central angle of 3°31'19" (chord: S66°31'45"E 618.35 feet); thence Southwesterly along the arc of a 20.00 foot radius non-tangent curve to the right 5.47 feet through a central angle of 15°40'24" (chord: S13°41'01"W 5.45 feet) to the northwesterly line of Ira Hodges Scenic Drive; thence along said roadway the following 7 (seven) courses and distances: S21°31'13"W 115.28 feet; thence along the arc of a 52.44 foot radius curve to the right 32.50 feet through a central angle of 35°30'26" (chord: S39°16'26"W 31.98 feet) to a point of reverse curvature; thence along the arc of an 82.00 foot radius curve to the left 129.31 feet through a central angle of 90°21'01" (chord: S11°51'09"W 116.32 feet) to a point of reverse curvature; thence along the arc of a 52.44 foot radius curve to the right 50.07 feet through a central angle of 54°42'31" (chord: S5°58'06"E 48.19 feet); thence S21°23'09"W 114.60 feet; thence along the arc of a 275.00 foot radius curve to the right 441.13 feet through a central angle of 91°54'31" (chord: S67°20'25"W 395.33 feet) to a point of reverse curvature; thence along the arc of a 1,435.00 foot radius curve to the left 169.16 feet through a central angle of 6°45'15" (chord: N70°04'58"W 169.06 feet) to the point of beginning.

Contains: 8.32+/- acres

OWNER'S 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.

OWNER(S):
PRINTED NAME OF OWNER

AUTHORIZED SIGNATURE(S)

TI MORTGAGE COMPANY
Access Development Group, LLC
Marlon Hall / Managing Member

Owner 6/14/2017

LIMITED LIABILITY ACKNOWLEDGMENT

STATE OF UTAH
S.S.
COUNTY OF Utah

ON THE 14 DAY OF June A.D. 20 17 PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, IN AN FOR THE COUNTY OF Utah, IN SAID STATE OF UTAH, T Hoang Nolden, WHO AFTER BEING DULY SWORN, ACKNOWLEDGED TO ME THAT HE IS THE Owner OF TI Mortgage Co, LLC, A UTAH L.L.C. AND THAT HE SIGNED THE OWNERS DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID LIMITED LIABILITY COMPANY FOR THE PURPOSES THEREIN MENTIONED.

MY COMMISSION EXPIRES: 1/17/2020

NOTARY PUBLIC
RESIDING IN Utah COUNTY

MY COMMISSION No. 686717

FIONNUALA B. KOPED
PRINTED FULL NAME OF NOTARY

LIMITED LIABILITY ACKNOWLEDGMENT

STATE OF UTAH
S.S.
COUNTY OF Utah

ON THE 13 DAY OF June A.D. 20 17 PERSONALLY APPEARED BEFORE ME, THE UNDERSIGNED NOTARY PUBLIC, IN AN FOR THE COUNTY OF Utah, IN SAID STATE OF UTAH, Marlon Hall, WHO AFTER BEING DULY SWORN, ACKNOWLEDGED TO ME THAT HE IS THE Managing Member OF Access Development Group LLC, A UTAH L.L.C. AND THAT HE SIGNED THE OWNERS DEDICATION FREELY AND VOLUNTARILY FOR AND IN BEHALF OF SAID LIMITED LIABILITY COMPANY FOR THE PURPOSES THEREIN MENTIONED.

MY COMMISSION EXPIRES: 1/17/2020

NOTARY PUBLIC
RESIDING IN Utah COUNTY

MY COMMISSION No. 686717

FIONNUALA B. KOPED
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 14 DAY OF June 2017

APPROVED BY MAYOR

APPROVED BY CITY ATTORNEY

APPROVED BY CITY ENGINEER (SEE SEAL BELOW)

ATTEST BY CITY RECORDER (SEE SEAL BELOW)

PHASE "A", PLAT 4

CITY CENTER COMMERCIAL

(THE VACATION OF LOT 2, CITY CENTER COMMERCIAL PHASE "A", PLAT 1)

SUBDIVISION

EAGLE MOUNTAIN, UTAH COUNTY, UTAH

SCALE: 1"=60'

SURVEYOR'S SEAL	NOTARY PUBLIC SEAL	CITY-COUNTY ENGINEER SEAL	COUNTY RECORDER SEAL
5/24/17	FIONNUALA B. KOPED NOTARY PUBLIC STATE OF UTAH COMM. NO. 686717 COMM. EXP. 01/17/2020	6-12-17	

PREPARED BY
FOCUS ENGINEERING AND SURVEYING, LLC
32 WEST CENTER STREET
MIDVALE, UTAH 84047 PH: (801) 352-0075

NOTES:

#5 REBAR AND CAP (FOCUS ENG) TO BE SET AT ALL LOT CORNERS.

P.U.E. = PUBLIC UTILITY EASEMENT
P.U. & D.E. = PUBLIC UTILITY & DRAINAGE EASEMENT

SITE TABULATIONS

TOTAL # OF LOTS:	3 LOTS
TOTAL ACREAGE:	8.32 ACRES
TOTAL ACREAGE IN LOTS:	8.32 ACRES
TOTAL OPEN SPACE:	0.00 ACRES
TOTAL IMPROVED OPEN SPACE:	0.00 ACRES
AVERAGE LOT SIZE:	2.77 ACRES OR 120,951 SQFT.
LARGEST LOT SIZE:	6.37 ACRES
SMALLEST LOT SIZE:	0.93 ACRES
OVERALL DENSITY:	0.36 UNITS/ACRE

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 — 6-5-17 DATE

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 — 6/5/17 DATE

QUESTAR GAS COMPANY

Questar approves this plat solely for the purposes of confirming that the plat contains public utility easements. Questar 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 Questar's Right-of-way department at 1-800-366-8532.

Approved this 5 day of June, 2017 Questar Gas Company

By

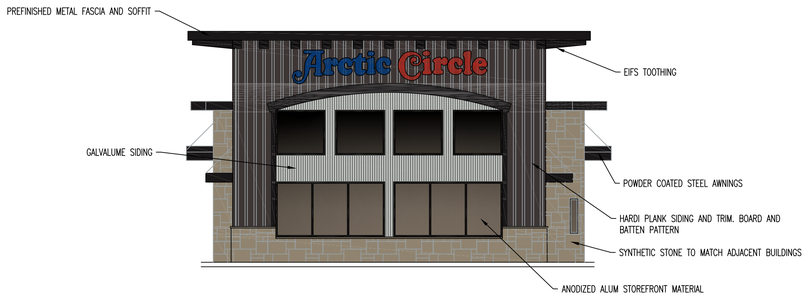
Title Pre-Const

196

SEC. 12-6-2W TO: 039 (LOT 2 CITY CENTER COMMERCIAL A)

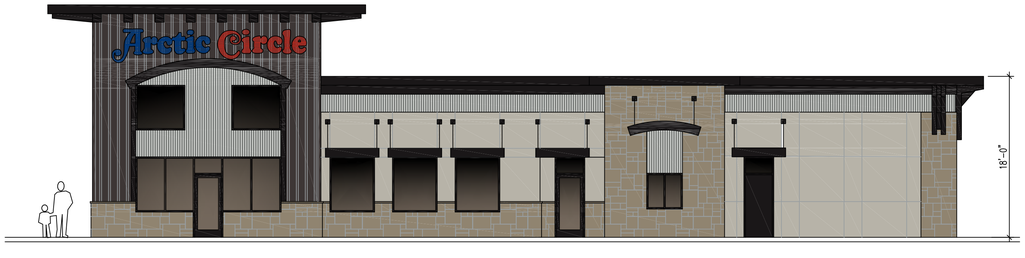
EAST ELEVATION

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



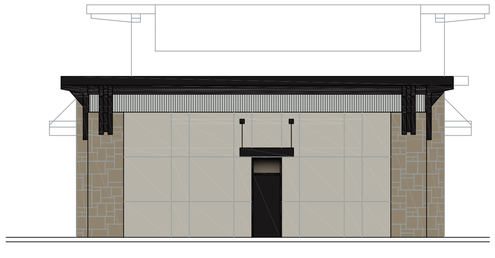
NORTH ELEVATION

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



WEST ELEVATION

SCALE: 1/8" = 1'-0"



SOUTH ELEVATION

SCALE: 1/8" = 1'-0"

VINCENT DESIGN GROUP, INC.
ARCHITECTS AND PLANNERS
401 EAST 1700 SOUTH, SALT LAKE CITY, UTAH - (801-484-2046

NEW RESTAURANT BUILDING FOR:
ARCTIC CIRCLE RESTAURANT

EAGLE MOUNTAIN, UTAH

FLOOR PLAN

ARCH. PROJECT NO:	XX-XXX
DATE:	XX-XXX
DRAWN BY:	BRENT
CHECKED BY:	
DESIGNED BY:	

© COPYRIGHT VDG ARCHITECTS

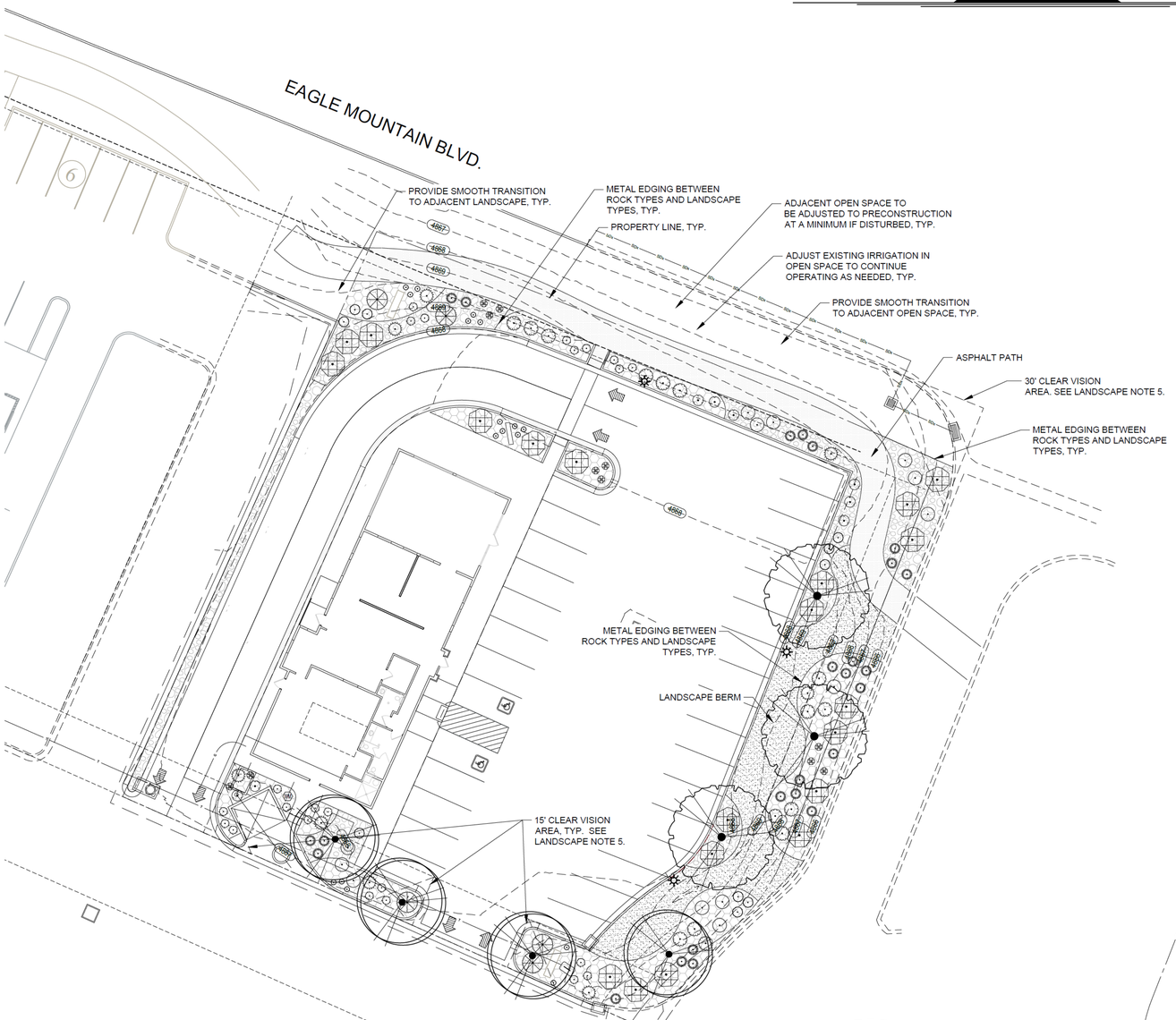
DATE	REVISION

SHEET TITLE

A-1.00

ARCHITECTURAL 1 of 1

ALL IDEAS, DESIGNS, ARRANGEMENTS, AND PLANS INDICATED OR REPRESENTED BY THIS DRAWING ARE OWNED BY AND THE PROPERTY OF VINCENT DESIGN GROUP, IN.C. AND WERE CREATED , EVOLVED, AND DEVELOPED WITH THIS SPECIFIED PROJECT. NONE OF THE IDEAS, DESIGNS, ARRANGEMENTS, OR PLANS SHALL BE USED BY OR DISCLOSED TO ANY PERSON, FIRM, OR CORPORATION FOR ANY PURPOSE WHATSOEVER WITHOUT WRITTEN CONSENT OF VINCENT DESIGN GROUP, INC. WARNING: REPRODUCTION HEREOF IS A CRIMINAL OFFENSE UNDER 18 U.S.C.G. SEC. 506 UNAUTHORIZED DISCLOSURE MAY CONSTITUTE TRADE SECRET, MISAPPROPRIATION, IN VIOLATION OF I.C. 24-2-31 ET. SEQ. AND OTHER LAWS.



SEE SHEETS L-3 AND L-4 FOR NOTES AND DETAILS

NORTH

0 20 40 60 80 feet

1" = 20'

PLANT SCHEDULE

DECIDUOUS TREES	BOTANICAL NAME / COMMON NAME	SIZE	CONTAINER	QTY
	ACER TRUNCATUM `NORWEGIAN SUNSET` / NORWEGIAN SUNSET MAPLE 35` TALL BY 25` WIDE AT MATURITY	1.5" CAL.	POT	4
	FRAXINUS PENNSYLVANICA `CIMMARON` / CIMMARON ASH 60` TALL X 30` WIDE AT MATURITY	1.5" CAL.	POT	3

SHRUBS	BOTANICAL NAME / COMMON NAME	SIZE	CONTAINER	QTY
	BERBERIS THUNBERGII `CRIMSON PYGMY` / CRIMSON PYGMY BARBERRY 2` TALL X 2.5` WIDE AT MATURITY	1 GAL		23
	JUNIPERUS HORIZONTALIS `BLUE CHIP` / BLUE CHIP JUNIPER 6"-8" TALL X 6` WIDE AT MATURITY	1 GAL		5
	LIGUSTRUM VULGARE `LODENSE` / LODENSE PRIVET 4` TALL X 4` WIDE AT MATURITY.	1 GAL		13
	PINUS MUGO `SLOWMOUND` / SLOWMOUND MUGO PINE 1`-2` TALL X 3`-4` WIDE AT MATURITY	1 GAL		8
	POTENTILLA FRUTICOSA `GOLD DROP` / GOLD DROP POTENTILLA 3` TALL X 3` WIDE AT MATURITY	1 GAL		10
	RHUS AROMATICA `GRO-LOW` / GRO-LOW FRAGRANT SUMAC 2`-2.5` TALL X 6`-8` WIDE AT MATURITY	1 GAL		20
	SPIRAEA X BUMALDA `GOLDFLAME` / GOLDFLAME SPIREA 2`-3` TALL X 3` -4` WIDE AT MATURITY	1 GAL		15

ANNUALS/PERENNIALS	BOTANICAL NAME / COMMON NAME	SIZE	CONTAINER	QTY
	HEMEROCALLIS X `STELLA DE ORO` / STELLA DE ORO DAYLILY 15" TALL X 1.5`-2` WIDE AT MATURITY	1 GAL		11
	SALVIA X SYLVESTRIS `MAY NIGHT` / SAGE 18"-24" TALL & WIDE AT MATURITY	1 GAL		17

GRASSES	BOTANICAL NAME / COMMON NAME	SIZE	CONTAINER	QTY
	CALAMAGROSTIS X ACUTIFLORA `KARL FOERSTER` / FEATHER REED GRASS 5` TALL X 3` WIDE AT MATURITY	1 GAL		8
	HELICTOTRICHON SEMPERVIRENS / BLUE OAT GRASS 2`-2.5` TALL X 2`-3` WIDE AT MATURITY	1 GAL		25

GROUND COVERS	BOTANICAL NAME / COMMON NAME	SIZE	CONTAINER	SPACING	QTY
	POA PRATENSIS / KENTUCKY BLUEGRASS	SOD			1,800 SF
	1" - 2" SOUTHTOWN ROCK MULCH AT 3" DEPTH W/ WEED BARRIER BENEATH				3,305 SF
	1" - 2" APACHE GOLD ROCK MULCH AT 3" DEPTH W/ WEED BARRIER BENEATH				2,170 SF

LANDSCAPE NOTES:

1. SITE AREA = 30,904 SF
2. LANDSCAPE AREA PROVIDED = 7,313 SF (23.6% OF SITE)
3. TURF= 1,800 SF (24.6% OF LANDSCAPE)
4. ESTIMATED COST OF LANDSCAPE IMPROVEMENTS = $30,000
5. CLEAR LINES OF SIGHT SHALL BE PROVIDED AT INTERSECTIONS BY DELINEATING TRIANGULAR AREAS ADJACENT TO ALL INTERSECTIONS, WITHIN WHICH NO PARKING, BUILDING, STRUCTURE, BERMING, OR LANDSCAPING OVER THREE FEET IN HEIGHT ABOVE THE STREET SHALL BE PERMITTED. SINGLE-TRUNK TREES MAY BE PLANTED WITHIN SUCH AREAS, BUT ONLY WHERE THE TREE WILL BE PRUNED TO ELIMINATE ALL BRANCHES AND FOLIAGE BELOW EIGHT FEET.
6. 50% OF THE LANDSCAPED AREA (7,313 SF/2 = 3,657 SF) IS REQUIRED TO BE COVERED WITH LIVE VEGETATION.
7. LIVE VEGETATION COVERAGE PROVIDED = 1,869 SF IN PLANTINGS + 1,800 SF IN LAWN = 3,669 SF (50.17%)

CITY REVIEW SET - NOT FOR CONSTRUCTION

BRISTLECONE DESIGN

LANDSCAPE ARCHITECTURE / LAND PLANNING / WATER MANAGEMENT
7502 PARK MAPLE DRIVE / WEST JORDAN, UTAH 84081
BRISTLECONEDESIGN@GMAIL.COM / 801.243.4346

REVISIONS

No.	DATE	BY	DESCRIPTION

4067 N. IRA HODGES SCENIC PRKWY
EAGLE MOUNTAIN, UTAH
LANDSCAPE PLAN

RIDGELINE ENGINEERING & SURVEYING

CLIENT: VINCENT DESIGN GROUP
DWG: ARCTIC CIRCLE
JOB No: VDGI-005
DRAWING IS REDUCED IF LESS THAN 24"x36". DIMENSIONS AND NOTES TAKE PRECEDENCE OVER SCALE.

DRAWN BY: ZT
DESIGN BY: ZT
CHECKED BY: TM
DATE: NOV 2018

SHEET: 198
L-1

EAGLE MOUNTAIN BLVD

ARC=171.81
RADIUS=10061.00
DELTA=00°58'42"
CHORD=S67°48'03"E 171.81

ARCTIC CIRCLE
3,545 SQ. FT.
FFE = 4868.50

(N24°12'15"E 175.95)

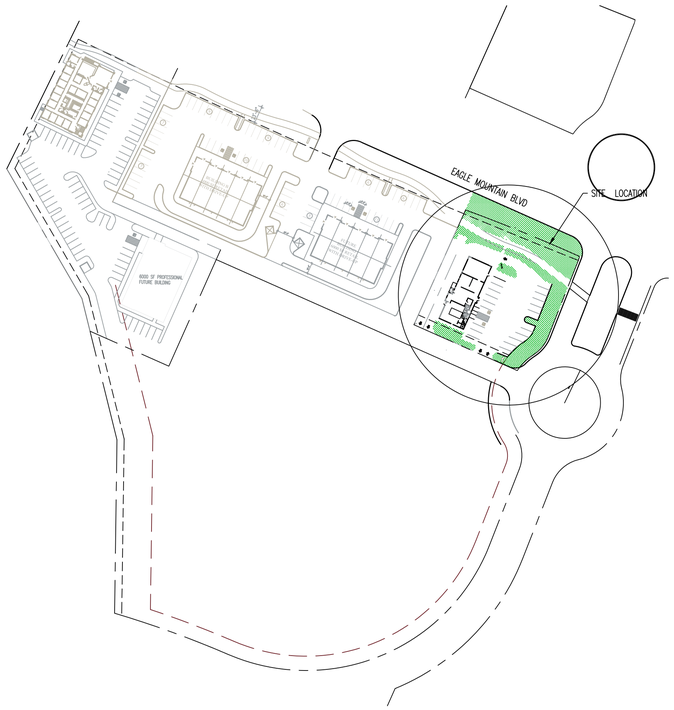
(N66°02'57"W 158.00)

30' PRIVATE
PUBLIC

IRA HODGES SCE

ARC=32.50
RADIUS=52.44
DELTA=35°30'24"
CHORD=S39°16'26"W

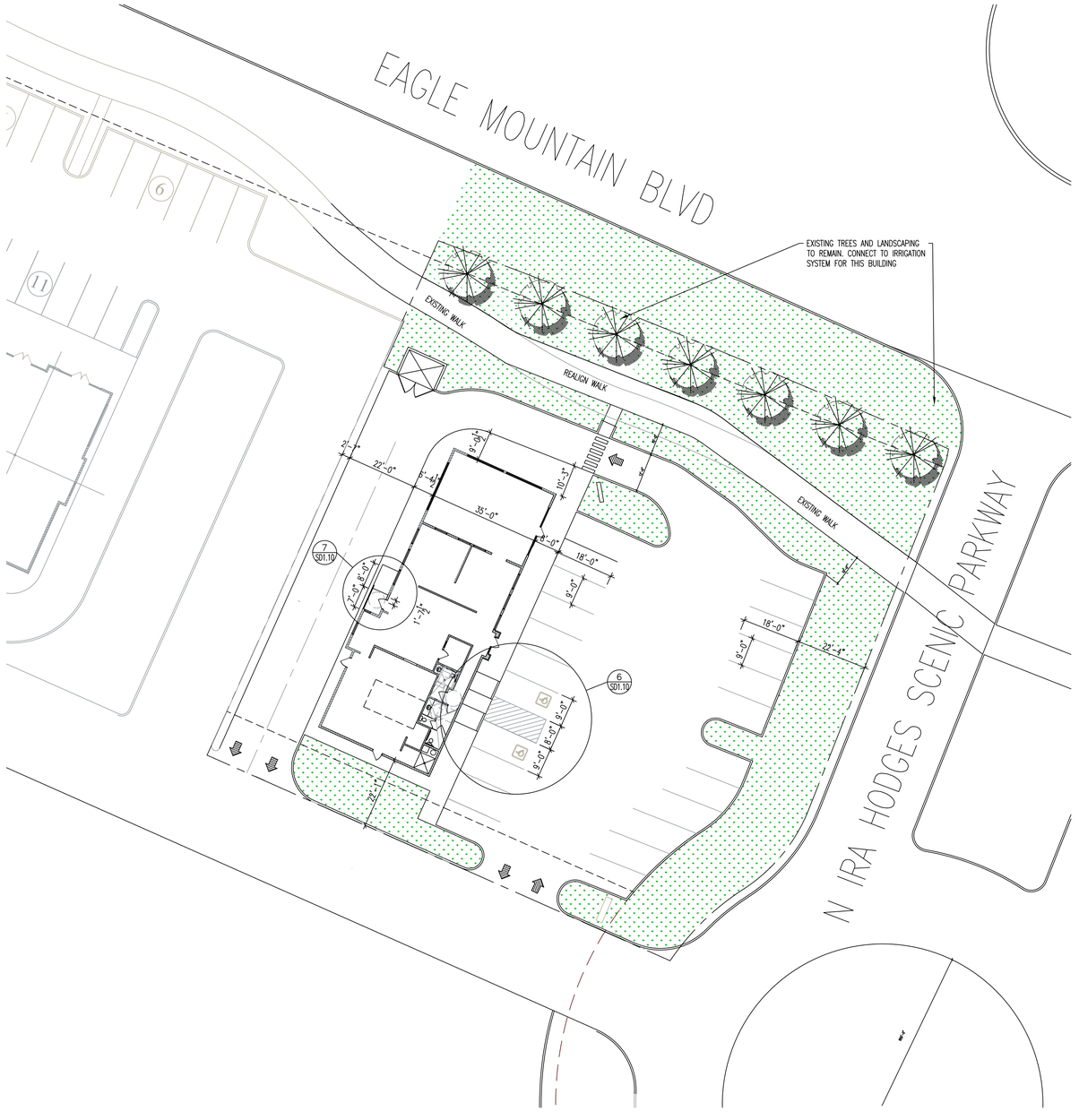
R52.5'
54.43'
R30'
22.89'
55.51'
4'
9.5'
5.87'
30.95'
12.97'
20.84'
35'
6.37'
R3'
R5'
109.17'
8'
18'
44.17'
(VARIES)
9' (TYP)
10.95'
2.57'
11'
3.5'
28.08'
37.87'
25.62'
4'
R11.5'
R1.5'
R20'
25.45'
6'
30'
R102'
R32.44'
10' P.U.E.
15' P.U.E.
96.62'



OVERALL SITE PLAN

SCALE: 1" = 100'-0"

NORTH



SITE PLAN

SCALE: 1" = 100'-0"

NORTH

ALL IDEAS, DESIGNS, ARRANGEMENTS, AND PLANS INDICATED OR REPRESENTED BY THIS DRAWING ARE OWNED BY AND THE PROPERTY OF VINCENT DESIGN GROUP, IN.C. AND WERE CREATED , EVOLVED, AND DEVELOPED WITH THIS SPECIFIED PROJECT. NONE OF THE IDEAS, DESIGNS, ARRANGEMENTS, OR PLANS SHALL BE USED BY OR DISCLOSED TO ANY PERSON, FIRM, OR CORPORATION FOR ANY PURPOSE WHATSOEVER WITHOUT WRITTEN CONSENT OF VINCENT DESIGN GROUP, INC. WARNING: REPRODUCTION HEREOF IS A CRIMINAL OFFENSE UNDER 18 U.S.C.O. SEC. 506 UNAUTHORIZED DISCLOSURE MAY CONSTITUTE TRADE SECRET, MISAPPROPRIATION, IN VIOLATION OF I.C. 24-2-31 ET. SEQ. AND OTHER LAWS.

VDG VINCENT DESIGN GROUP, INC.
ARCHITECTS AND PLANNERS
401 EAST 1700 SOUTH, SALT LAKE CITY, UTAH - (801-484-2046

STATE OF UTAH
BRENT-HURD VINCENT
7812-0341
LICENSED ARCHITECT

NEW RESTAURANT BUILDING FOR:
ARCTIC CIRCLE RESTAURANT

1300 IRA HODGES SCENIC BYWAY
EAGLE MOUNTAIN, UTAH

SITE PLAN

ARCH. PROJECT NO:	18-113
DATE:	11/30/18
DRAWN BY:	BRENT
CHECKED BY:	
DESIGNED BY:	

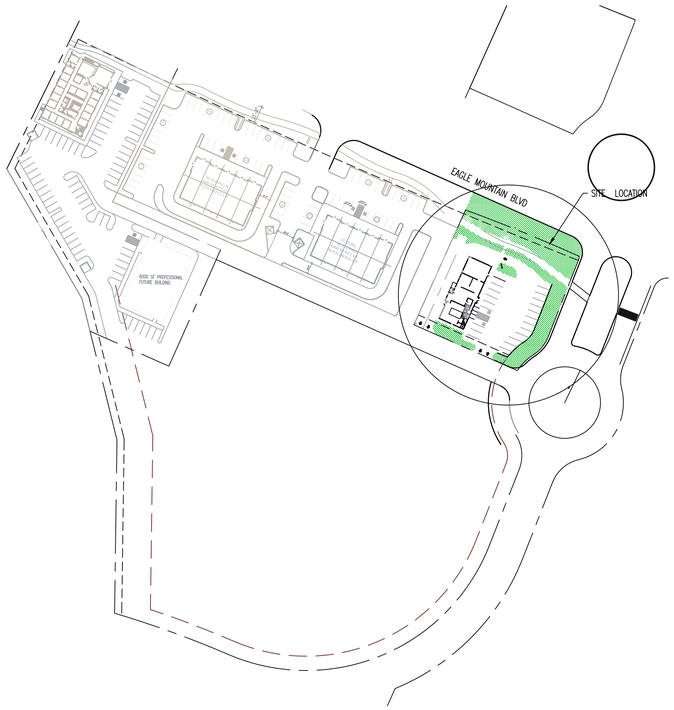
© COPYRIGHT VDG ARCHITECTS

DATE	REVISION

SHEET TITLE

SD-1.00

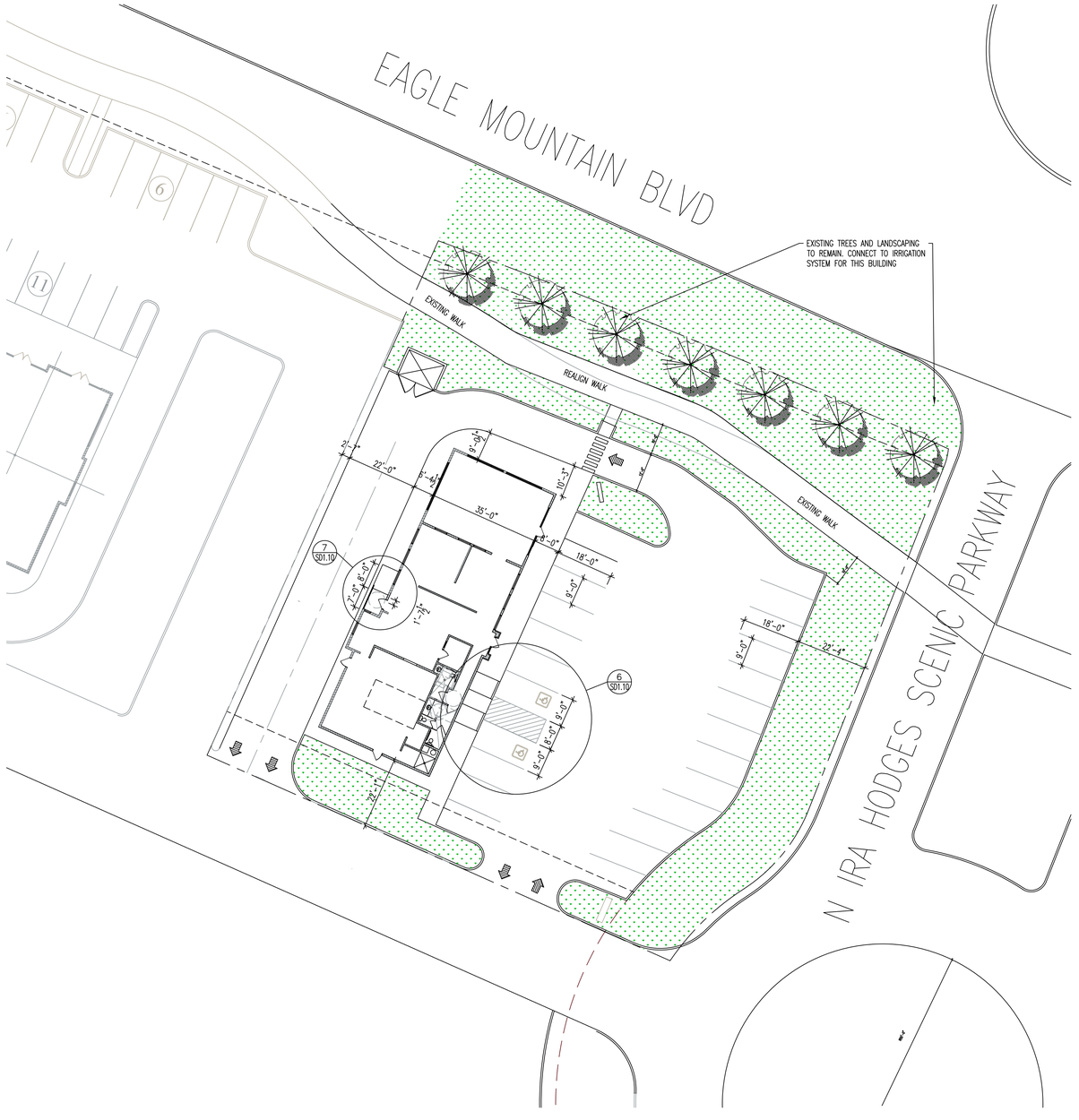
ARCHITECTURAL 1 of 1



OVERALL SITE PLAN

SCALE: 1" = 100'-0"

NORTH



SITE PLAN

SCALE: 1" = 100'-0"

NORTH

ALL IDEAS, DESIGNS, ARRANGEMENTS, AND PLANS INDICATED OR REPRESENTED BY THIS DRAWING ARE OWNED BY AND THE PROPERTY OF VINCENT DESIGN GROUP, IN.C. AND WERE CREATED , EVOLVED, AND DEVELOPED WITH THIS SPECIFIED PROJECT. NONE OF THE IDEAS, DESIGNS, ARRANGEMENTS, OR PLANS SHALL BE USED BY OR DISCLOSED TO ANY PERSON, FIRM, OR CORPORATION FOR ANY PURPOSE WHATSOEVER WITHOUT WRITTEN CONSENT OF VINCENT DESIGN GROUP, INC. WARNING: REPRODUCTION HEREOF IS A CRIMINAL OFFENSE UNDER 18 U.S.C.O. SEC. 506 UNAUTHORIZED DISCLOSURE MAY CONSTITUTE TRADE SECRET, MISAPPROPRIATION, IN VIOLATION OF I.C. 24-2-31 ET. SEQ. AND OTHER LAWS.

VDG VINCENT DESIGN GROUP, INC.
ARCHITECTS AND PLANNERS
401 EAST 1700 SOUTH, SALT LAKE CITY, UTAH - (801-484-2046

STATE OF UTAH
BRENT-HURD VINCENT
7812-0341
LICENSED ARCHITECT

NEW RESTAURANT BUILDING FOR:

ARCTIC CIRCLE RESTAURANT

1300 IRA HODGES SCENIC BYWAY
EAGLE MOUNTAIN, UTAH

SITE PLAN

ARCH. PROJECT NO:	18-113
DATE:	11/30/18
DRAWN BY:	BRENT
CHECKED BY:	
DESIGNED BY:	

© COPYRIGHT VDG ARCHITECTS

DATE	REVISION

SHEET TITLE

SD-1.00

ARCHITECTURAL 1 of 1

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Lake View Estates		
ITEM TYPE:	Motion		
FISCAL IMPACT:			
APPLICANT:	Steve Allred		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Planning

RECOMMENDATION:

BACKGROUND:

The applicant is asking that the City Council consider his request that his development "Lakeview Estates" not be required to install privacy fencing along the northern property lines of lots 201-216 (which are adjacent to StateRoad 73).

The applicant has provided a written request for the exception which was originally filed with the city in October, and will be presenting his case to the Council.

Attachments:

SR Lakeview Estates

Eagle Mountain City

City Council Staff Report

JANUARY 15TH 2019

Project:	*Lakeview Estates*
Applicant:	*Steve Allred*
Request:	*Alternative Fencing Standards*
Type of Action:	Action Item

Background: The applicant is asking that the City Council consider his request that his development "Lakeview Estates" not be required to install privacy fencing along the northern property lines of lots 201-216 (which are adjacent to State Road 73).

The applicant has provided a written request for the exception which was originally filed with the city in October, and will be presenting his case to the council.

October 24, 2018

Developer, RCA68, LC requests that the City Council consider the following at the next city council meeting scheduled for November 20, 2018.

On October 24, 2017, Eagle Mountain City (hereinafter "EMC") approved FINAL PLAT NOTICE OF DECISION, Lakeview Estates Phase A Plat 2. (Hereinafter "NOD"). Pursuant to the NOD, Condition No. 4 states: "Privacy Fencing shall be installed with infrastructure along the north side of lots 201-216 in compliance with EMMC 17.60.120 (General fencing provisions). (Hereinafter "EMC's Fencing Code"). The lineal distance of lots 201-216 is 2285 feet.

Pursuant to a recent UDOT study, the developer recently learned that a bridge is contemplated at the intersection of SR73 and Sunset Drive in the future. The UDOT study estimates that the timing of the improvements is 6-7 years Because of the bridge, the elevation of the improved SR73 (north of lots 201-216) will be lowered an additional 25 feet. The estimated distance between the elevation of existing residences within Lakeview Estates and the improved SR73 will be between 55-100 feet. Because of this elevation distance, the UDOT study does not recommend that a sound wall be constructed along lots 210-216 of Lakeview Estates as originally envisioned. This recommendation is based on reasonableness and feasibility standards adopted by UDOT.[1]

EMC's Fencing Code allows the planning director "compatibility with the neighborhood and adjacent uses." (EMCC 17.60.120 F). The Fencing Code allows for various kinds of privacy fencing. On April 19, 2018, the Developer recorded Covenants, Conditions and Restrictions, ("CCR's) for Lakeview Estates. The CCR's allow for vinyl fencing. (CCR's, ¶ 3). EMC's Fencing Code also permits "Residential Developers" to "propose alternative standards for arterial and collector road fencing...to be approved by the Eagle Mountain city council." (EMCC 17.60.120 4).[2]

Given UDOT's study, its finding of low noise in the area and its future plans to improve SR73, plus the height elevation distance involved, RCA68, LC, seeks relief from condition number 4 in the NOD to install privacy fencing. Alternatively, it seeks city council approval to install vinyl fencing along the north boundary of Lakeview Estates, lots 201-216.

---

[1] The study reflects that of the six sites monitored for noise abatement, the noise level measured at Lakeview Estates was the lowest. (Presumably because of the height distance)

[2] EMCC 16.35.090 Privacy fencing-- does not apply inasmuch as the rear lot lines of lots 201-216 do not and will never "...abut"[ing] (or touch) an arterial road or collector... While a future arterial road or collector may be built, one does not currently exist.

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**

TITLE:	An Ordinance of Eagle Mountain City, Utah, Adopting the Third Amendment to the Fiscal Year 2018-2019 Annual Budget.		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:
Yes

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

FY 2019 Budget Amendment

EAGLE MOUNTAIN CITY

CITY COUNCIL MEETING

JANUARY 15, 2019

TITLE:	Fiscal Year 2019 Budget Amendments for Expenditures in Capital Projects and General Government.
FISCAL IMPACT:	See Spreadsheet Detailing Funds Impacted
APPLICANT:	City Staff

GENERAL PLAN DESIGNATION	CURRENT ZONE	ACREAGE	COMMUNITY
N/A	N/A	N/A	N/A

NOTICES:
-Agenda Posted

REQUIRED FINDINGS:

Planning Commission Action / Recommendation

Vote: N/A

Prepared By:
Paul Jerome
Finance Director

NOTES/COMMENTS:

RECOMMENDATION:
City Administration recommends that the City Council approve the third fiscal year 2019 budget amendment for expenditures related to the Capital Projects Fund and General Fund.

BACKGROUND:
State statute requires that cities amend their budgets to appropriate funds for increased expenditures. This can be accomplished throughout the fiscal year as well as at the end of the fiscal year with final budget amendments.

The current fiscal year 2019 budget amendments are for various projects including lobbyist expenses, security cameras, IT costs, reimbursement agreements, design for entrance signage, and Facebook/developer reimbursed expenses.

ORDINANCE NO. O- -2018

AN ORDINANCE OF EAGLE MOUNTAIN CITY, UTAH AMENDING THE EAGLE MOUNTAIN CITY, UTAH FISCAL YEAR 2018-2019 ANNUAL BUDGET (THIRD AMENDMENT)

PREAMBLE

WHEREAS, the City Council of Eagle Mountain City, Utah finds that it is in the public interest to amend the budget for fiscal year 2018-2019; and

WHEREAS, the City Council finds that procedures for the amendments pursuant to Section 10-6-127 of the Utah Code, Annotated have been followed, including a public hearing if budgetary funds are increasing;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Eagle Mountain City:

1. The City Council finds that all required notices have been given and that a public hearing has been conducted, public comment received and considered and that the Council may consider and amend the budget of Eagle Mountain City as follows:

2. "FISCAL YEAR" means that year which began on the first day of July, 2018 and ends on the last day of June, 2019.

3. APPROPRIATIONS. The budget set and adopted by the City for the fiscal year is hereby amended and re-enacted with respect to the specific items set forth in Exhibit A hereto. From the effective date of this budget ordinance, as outlined in the attached Exhibit A, the several amounts stated therein as proposed expenditures shall be appropriated for the several objects and purposes therein named.

5. This Ordinance amending the budget of Eagle Mountain City is effective immediately and shall be effective for fiscal year 2018-2019.

ADOPTED by the City Council of Eagle Mountain City this 15th day of January, 2019.

EAGLE MOUNTAIN CITY, UTAH

ATTEST: Tom Westmoreland, Mayor

Fionnuala B. Kofoed, MMC
City Recorder

CERTIFICATION

The above ordinance was adopted by the City Council of Eagle Mountain City on the 15th day of January, 2019.

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
☐ Stephanie Gricius	☐ Stephanie Gricius	☐ Stephanie Gricius
☐ Benjamin Reaves	☐ Benjamin Reaves	☐ Benjamin Reaves

_____

Fionnuala B. Kofoed, MMC
City Recorder

Exhibit A

Eagle Mountain City Budget Amendments for FY 2019

Through 11/20/18

Fund Name		Original Budget	Proposed Budget	Increase	Funding Source	Approval Date	Done?
General Government							✓
Website Upgrade Costs from FY18		$ 10,000.00	$ 50,000.00	$ 40,000.00	Fund Balance (last year)	9/18/2018	
Library Grant (for purchases of books)	10-18-45800-5795	$ -	$ 4,500.00	$ 4,500.00	Grant Revenue	9/18/2018	
Air Quality Monitor for Blasting (Engineering)	10-11-41710-2513	$ 1,500.00	$ 6,500.00	$ 5,000.00	Fund Balance (last year)	9/18/2018	
GIS Mobile Sys. (Share w/Storm Drain)	10-41-44100-7410	$ 130,000.00	$ 136,500.00	$ 6,500.00	Fund Balance (last year)	9/18/2018	
Website Upgrade Costs (Additional)		$ 50,000.00	$ 65,000.00	$ 15,000.00	Fund Balance	11/20/2018	
Commercial Inspections Costs		$ 130,000.00	$ 300,000.00	$ 170,000.00	Facebook Permitting Revenue	11/20/2018	
Compliance Officer (total compensation)		$ -	$ 65,000.00	$ 65,000.00	Fund Balance	11/20/2018	
Community Art Project Bird Houses		$ -	$ 1,900.00	$ 1,900.00	Fund Balance	11/20/2018	
State Lobbyist for PE Parkway to be State Road		$ -	$ 12,500.00	$ 12,500.00	Fund Balance		
Security Cameras		$ 10,000.00	$ 13,000.00	$ 3,000.00	Fund Balance		
IT Increase hours per week to 45 + Office 365		$ 52,000.00	$ 72,000.00	$ 20,000.00	Fund Balance		
Subtotal General Government:		$ 383,500.00	$ 726,900.00	**$ 343,400.00**			
Enterprise Funds							
Conrete Cart-Away Trailer (Storm Drain)	59-45-59000-7410	$ -	$ 25,000.00	$ 25,000.00	Fund Balance	9/18/2018	
500 Gallon Water Tank & Sprayer (Storm)	59-45-59000-7410	$ -	$ 8,000.00	$ 8,000.00	Fund Balance	9/18/2018	
GIS Mobile Sys. (Share w/Streets)	59-45-59000-7410	$ -	$ 6,500.00	$ 6,500.00	Fund Balance	9/18/2018	
Replacement Bush Hog fo Kubota (Storm)	59-45-59000-7410	$ -	$ 2,300.00	$ 2,300.00	Fund Balance	9/18/2018	
Subtotal Enterprise Funds:		$ -	$ 41,800.00	**$ 41,800.00**			
Capital Projects							
5th Traffic Signal for FY 2019		$ 800,000.00	$ 1,000,000.00	$ 200,000.00	Fund Balance	9/18/2018	
Cory Wride Park from FY 2018		$ -	$ 650,000.00	$ 650,000.00	Fund Balance	11/20/2018	
City Entrance/Wayfinding/Park/Trail Signs (Design)		$ -	$ 55,000.00	$ 55,000.00	Fund Balance	11/20/2018	
Rodeo Grounds Bathrooms (Cemetery & Skate Park)		$ -	$ 120,000.00	$ 120,000.00	Fund Balance (90K '18 and 30K '19)	11/20/2018	
St. Andrews Reimbursement Agreement		$ -	$ 116,000.00	$ 116,000.00	Impact Fees		
City Entrance/Wayfinding/Park/Trail Signs (Design)		$ 55,000.00	$ 60,000.00	$ 5,000.00	Fund Balance		
Streetlight Installs-New (paid for by developers)		$ -	$ 400,000.00	$ 400,000.00	Developers Paying For		
Facebook Infrastructure (paid for by Facebook)		$ -	$ 10,000,000.00	$ 10,000,000.00	Facebook Paying For		
Subtotal Capital Projects:		$ 855,000.00	$ 12,401,000.00	**$ 11,546,000.00**			
Impact Fees							
Storm Drain IFFP from FY 2018		$ -	$ 10,000.00	$ 10,000.00	Fund Balance	9/18/2018	
Water Impact Fee Developer Reimbursements	11-51-51000-6305	$ 50,000.00	$ 245,000.00	$ 195,000.00	Impact Fees Collected (VV Water Tank)	11/20/2018	

Wastewater Impact Fee Developer Reimbursements	12-51-52000-6310	$ -	$ 85,000.00	$ 85,000.00	Impact Fees Collected (EMP will go to zero)	11/20/2018
Stormwater Impact Fee Developer Reimbursements	17-51-59000-6310	$ -	$ 15,000.00	$ 15,000.00	Impact Fees Collected (EMP will go to zero)	11/20/2018
Transportation Impact Fee Developer Reimbursement	18-51-44100-6310	$ -	$ 725,000.00	$ 725,000.00	Impact Fees Collected (EMP will go to zero)	11/20/2018
	Subtotal Impact Fees:	$ 50,000.00	$ 1,080,000.00	**$ 1,030,000.00**		
Debt Service						
	Subtotal Debt Service:	$ -	$ -	**$ -**		
Other						
	Subtotal Other:	$ -	$ -	**$ -**		
Total Increase (All Funds):		$ 1,288,500.00	$ 14,249,700.00	**$ 12,961,200.00**		

*Please note that General Fund balance in excess of 25% of FY 2019's budgeted revenues at the end of FY 2018 will be transferred to the General Fund Capital Projects Fund for use in completion of city capital projects.

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	An Ordinance of Eagle Mountain City, Utah, Amending Municipal Code Chapter 17.38 for the Commercial Storage Zone.		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:	Scott Weber		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:
Yes

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Planning

RECOMMENDATION:

BACKGROUND:

Attachments:

Commercial Storage Zone

Recommend Denial (4-1)

Eagle Mountain City

City Council Staff Report

JANUARY 15TH 2019

Project:	*Commercial Storage Zone (17.38)*
Applicant:	*Scott Webber*
Request:	*Development Code Amendments*
Type of Action:	Public Hearing; *Action Item; Legislative Decision*

Background: The applicant runs a Moving and Storage business out of a storage facility that currently has a conditional use permit to rent moving trucks. By code the applicant is currently limited to no more than six (6) trucks in front of a wall. The applicant feels like this is too low of a number, and is proposing the following change be made to city code.

Planning Commission Action: On December 11th the Planning Commission held a public hearing on the proposed code change, no one from the public made comment on the proposal. The Planning Commission discussed the proposal, and looked at the location of the applicants business. While the applicant's site was discussed staff reminded the planning commission this was a code change, and if adopted it would apply to every case, not just the applicants. Ultimately most of the Planning Commissioner's felt that 6 vehicles were enough in front of a wall and voted (4-1) to recommend denial of the code change. In considering this proposed code change the City Council should consider the proposed code change and how it relates to all properties within the zone, not to any specific property. If the proposed code is adopted the applicant shall bring proposed changes to the Planning Commission for approval.

Proposed Code Changes:

17.38.090 E.

E. ~~A~~ The maximum number of ~~six~~ moving vehicles that may be displayed outside of a building or in front of a six-foot privacy fence or wall is limited only by the design of the facility and the available space. All vehicles must be parked upon an improved parking area within designated parking stalls. Parking plan to be approved by The Planning Commission. Additional rental vehicles may be placed inside a structure or behind a minimum of a six-foot privacy fence or wall.

1. Vehicles located outside of a structure and in front of a wall or fence shall be located in a manner so as to not obstruct drive aisles, doors, or pedestrian pathways. [Ord. O-21-2018 § 2 (Exh. A); Ord. O-02-2011 § 2 (Exh. A)].

ORDINANCE NO. O- -2019

AN ORDINANCE OF EAGLE MOUNTAIN CITY, UTAH AMENDING CHAPTER 17.38 OF THE EAGLE MOUNTAIN MUNICIPAL CODE FOR COMMERCIAL STORAGE ZONE

WHEREAS, the Eagle Mountain City Council (the "Council") met in regular meeting on January 15, 2019 to consider, among other things, amending Chapter 17.38 of the Eagle Mountain Municipal Code for Commercial Storage Zone;

BE IT ORDAINED by the City Council of Eagle Mountain City, Utah:

1. The City Council finds that all required public hearings have been held and all legal requirements have been met to amend Chapter 17.38 of the Eagle Mountain Municipal Code for Commercial Storage Zone, as set forth in Exhibit A.

2. Chapter 17.38 of the Eagle Mountain Municipal Code for Commercial Storage Zone is hereby amended, as set forth more specifically in Exhibit A.

3. This Ordinance shall take effect upon its first posting or publication.

ADOPTED by the City Council of Eagle Mountain City, Utah, on this 15th day of January, 2019.

EAGLE MOUNTAIN CITY, UTAH

_____
Tom Westmoreland, Mayor

ATTEST:

_____
Fionnuala B. Kofoed, MMC
City Recorder

CERTIFICATION

The above Ordinance was adopted by the City Council of Eagle Mountain City on this 15th day of January, 2019.

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
☐ Stephanie Gricius	☐ Stephanie Gricius	☐ Stephanie Gricius
☐ Benjamin Reaves	☐ Benjamin Reaves	☐ Benjamin Reaves

_____

Fionnuala B. Kofoed, MMC
City Recorder

Exhibit A

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Definitions		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:	City Staff		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:
Yes

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION
The Planning Commission Recommended Approval (5-0)

PREPARED BY:
, Planning

RECOMMENDATION:

BACKGROUND:
At the request of the Fire Marshal, staff is proposing the following code amendment to assist in emergency service response times. For emergency purposes homes must be addressed to a man door, which causes confusion in alley loaded units where the most direct access is through a service drive, but addresses must come from the front of a unit. This code will require man-doors on rear-entry units so they may be addressed by the alley address.

Proposed Code Changes:

17.72.030 A.2
C. Multifamily Parking/Garages. Garages and parking areas should be placed to the rear of buildings, accessed by a service drive. Service drives must meet all fire access requirements found in the fire code, or as required by the Fire Marshal. Units accessed via rear service drive shall have a man door on the garage side of the unit, and be addressed off the service drive. If garages are placed on the front facade, they shall be staggered and set back so as to minimize their appearance from the street. Garages shall never dominate the street-facing facade of a building.

Attachments:
Kitchens and Alley Addressing

Planning Commission Recommended Approval (5-0)

Eagle Mountain City

City Council Staff Report

JANUARY 15TH 2019

Project:	*Commercial and Multifamily Design Standards (17.72)*
Applicant:	*City Staff*
Request:	*Development Code Amendments*
Type of Action:	Public Hearing; *Action Item; Legislative Decision*

Background: At the request of the Fire Marshal, staff is proposing the following code amendment to assist in emergency service response times. For emergency purposes homes must be addressed to a man door, which causes confusion in alley loaded units where the most direct access is through a service drive, but addresses must come from the front of a unit. This code will require man-doors on rear-entry units so they may be addressed by the alley address.

Planning Commission Action: The proposal was reviewed on 12-11-18, a public hearing was held, no one from the public spoke and the planning commission had no concerns, the planning commission moved to recommend approval (5-0) as presented by staff.

Proposed Code Changes:

17.72.030 A.2

C. Multifamily Parking/Garages. Garages and parking areas should be placed to the rear of buildings, accessed by a service drive. **Service drives must meet all fire access requirements found in the fire code, or as required by the Fire Marshal**. Units accessed via rear service drive shall have a man door on the garage side of the unit, and be addressed off the service drive. If garages are placed on the front facade, they shall be staggered and set back so as to minimize their appearance from the street. Garages shall never dominate the street-facing facade of a building.

Planning Commission Recommended Approval (5-0)

Eagle Mountain City

City Council Staff Report

JANUARY 15TH 2019

Project:	*Definitions (17.10)*
Applicant:	*City Staff*
Request:	*Development Code Amendments*
Type of Action:	Public Hearing; *Action Item; Legislative Decision*

Background: Currently City code only allows a dwelling to have two (2) kitchens, included in the definition of a kitchen is a wet bar. It is the opinion of staff that a wet bar is not a kitchen, and shouldn't count as a kitchen or be limited by number within a dwelling. This change also adds a definition for "Wet Bar"

Planning Commission Action: The proposal was reviewed on 12-11-18, a public hearing was held, no one from the public spoke and the planning commission had no concerns, the planning commission moved to recommend approval (5-0) as presented by staff.

Proposed Code Changes:

17.10.030

"Kitchen" means any room and/or other place used, or intended or designed to be used, for cooking or the preparation of food that is at a minimum comprised of a set of fixed cooking facilities other than hot plates or other portable cooking units; includes kitchenettes ~~and wet bars~~. Second kitchens in a single-family dwelling are only allowed with a recorded deed restriction, or an approved accessory apartment permit. Outdoor cooking facilities shall be excluded from second kitchen restrictions.

"Wet Bar" means a bar or serving counter, as in a recreation room, equipped with running water and sink

ORDINANCE NO. O- -2019

AN ORDINANCE OF EAGLE MOUNTAIN CITY, UTAH AMENDING CHAPTER 17.10 OF THE EAGLE MOUNTAIN MUNICIPAL CODE FOR DEFINITIONS AND CHAPTER 17.72 FOR COMMERCIAL AND MULTIFAMILY DESIGN STANDARDS

PREAMBLE

WHEREAS, the Eagle Mountain City Council (the "Council") met in regular meeting on January 15, 2019 to consider, among other things, amending Chapter 17.10 of the Eagle Mountain Municipal Code for Definitions, in regard to residential kitchens, and Chapter 17.72 Commercial and Multifamily Design Standards, in regard to addressing;

BE IT ORDAINED by the City Council of Eagle Mountain City, Utah:

1. The City Council finds that all required public hearings have been held and all legal requirements have been met to amend Chapter 17.10 of the Eagle Mountain Municipal Code for Definitions and Chapter 17.72 for Commercial and Multifamily Design Standards, as set forth in Exhibit A.

2. Chapter 17.10 of the Eagle Mountain Municipal Code for Definitions and Chapter 17.72 for Commercial and Multifamily Design Standards are hereby amended, as set forth more specifically in Exhibit A.

3. This Ordinance shall take effect upon its first posting or publication.

ADOPTED by the City Council of Eagle Mountain City, Utah, on this 15th day of January, 2019.

EAGLE MOUNTAIN CITY, UTAH

_____
Tom Westmoreland, Mayor

ATTEST:

_____
Fionnuala B. Kofoed, MMC
City Recorder

CERTIFICATION

The above Ordinance was adopted by the City Council of Eagle Mountain City on this 15th day of January, 2019.

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
☐ Stephanie Gricius	☐ Stephanie Gricius	☐ Stephanie Gricius
☐ Benjamin Reaves	☐ Benjamin Reaves	☐ Benjamin Reaves

_____

Fionnuala B. Kofoed, MMC
City Recorder

Exhibit A

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Commercial and Multifamily Design Standards		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Planning

RECOMMENDATION:

BACKGROUND:

Attachments:

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Chapter 1.20 Elections		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Recorder's Office

RECOMMENDATION:

BACKGROUND:

Attachments:

Elections Purchasing and Parking

EAGLE MOUNTAIN CITY CITY COUNCIL MEETING JANUARY 15, 2019			
TITLE:	Municipal Code Amendment for Elections		
FISCAL IMPACT:	0		
APPLICANT:	Fionnuala Kofoed, City Recorder		
GENERAL PLAN DESIGNATION N/A	**CURRENT ZONE** N/A	**ACREAGE** N/A	**COMMUNITY** N/A

NOTICES:
-Agenda Posted

REQUIRED FINDINGS:

Planning Commission Action / Recommendation

Vote: N/A

Prepared By:
Melanie Lahman
Deputy City Recorder

NOTES/COMMENTS:

RECOMMENDATION:
City staff recommends that the City Council approve an amendment to Municipal Code Chapter 1.20 changing the date of the primary election.

BACKGROUND:
The State Legislature changed the date of the primary election to the second Tuesday after the first Monday in August. This amendment to the Muncipal Code adopts the new date.

EAGLE MOUNTAIN CITY CITY COUNCIL MEETING JANUARY 15, 2019			
TITLE:	Municipal Code Amendment for the City Purchasing Policy		
FISCAL IMPACT:	0		
APPLICANT:	Fionnuala Kofoed, City Recorder		
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**
N/A	N/A	N/A	N/A

NOTICES:
-Agenda Posted

REQUIRED FINDINGS:

Planning Commission Action / Recommendation

Vote: N/A

Prepared By:
Melanie Lahman
Deputy City Recorder

NOTES/COMMENTS:

RECOMMENDATION:
City staff recommends that the City Council amend Chapter 3.20 of the Municipal Code updating the purchasing policy.

BACKGROUND:
The State Legislature eliminated the requirement that requests for proposals be advertised in the newspaper. This amendment to the Muncipal Code amends the City purchasing policy to comply with the new regulation.

EAGLE MOUNTAIN CITY
CITY COUNCIL MEETING
JANUARY 15, 2019

TITLE:	Consideration of an Ordinance to Amend Chapter 10 of the Municipal Code for Parking
FISCAL IMPACT:	$0 directly, some indirect costs in the future if restrictions result.
APPLICANT:	Eagle Mountain City

GENERAL PLAN DESIGNATION	CURRENT ZONE	ACREAGE	COMMUNITY
N/A	N/A	N/A	N/A

NOTICES:
-Agenda Posted

REQUIRED FINDINGS:

Planning Commission Action / Recommendation

Vote: N/A

Prepared By:
Paul Jerome
Asst. City Administrator

NOTES/COMMENTS:

RECOMMENDATION:
City Administration recommends that the City Council amend Chapter 10 of Eagle Mountain City's Municipal Code for parking.

BACKGROUND:
As the City continues to grow, there has been an increased number of complaints regarding parking-related issues that have been brought to both City Council members and City staff. As a result, the Assistant City Administrator, City Engineer, Community Development Director and the Streets Superintendent met to analyze the current Code on parking. During that meeting, many changes were recommended. These changes came about from analyzing the Utah State Code on parking, as well as using street measurements and traffic counting devices during subsequent periods to come up with an overhaul of the existing Code.

ORDINANCE NO. O- -2019

AN ORDINANCE AMENDING THE EAGLE MOUNTAIN MUNICIPAL CODE CHAPTER 1.20 FOR ELECTIONS, CHAPTER 3.20 FOR PURCHASING POLICY AND PROCEDURES AND CHAPTER 10.10 FOR PARKING FOR EAGLE MOUNTAIN CITY

PREAMBLE

WHEREAS, the Eagle Mountain City Council (the "Council") met in regular meeting on January 15, 2019 to consider, among other things, amending Chapter 17.10 of the Eagle Mountain Municipal Code for Definitions, in regard to residential kitchens, and Chapter 17.72 Commercial and Multifamily Design Standards, in regard to addressing;

BE IT ORDAINED by the City Council of Eagle Mountain City, Utah:

1. The City Council finds that all required public hearings have been held and all legal requirements have been met to amend Municipal Code Chapter 1.20 for Elections, as set forth in Exhibit A.

2. The City Council finds that all required public hearings have been held and all legal requirements have been met to amend Chapter 3.20 for Purchasing as set forth more specifically in Exhibit B.

3. The City Council finds that all required public hearings have been held and all legal requirements have been met to amend Chapter 10.10 for Parking as set forth more specifically in Exhibit C.

APPROVED AND ADOPTED by the City Council of Eagle Mountain City on the 15th day of January, 2019. This ordinance shall become effective on its the first posting or publication.

ATTEST

Fionnuala B. Kofoed, MMC
City Recorder

EAGLE MOUNTAIN CITY

Tom Westmoreland, Mayor

CERTIFICATION

The above Ordinance was adopted by the City Council of Eagle Mountain City on this 15th day of January, 2019.

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
☐ Stephanie Gricius	☐ Stephanie Gricius	☐ Stephanie Gricius
☐ Benjamin Reaves	☐ Benjamin Reaves	☐ Benjamin Reaves

_____

Fionnuala B. Kofoed, MMC
City Recorder

Exhibit A

1.20.020 Definitions.

“Campaign finance statement” means a statement disclosing campaign finance information defined specifically in EMMC 1.20.030(B).

“Contribution” means the receiving of money and nonmonetary contributions such as in-kind contributions and contributions of tangible things for political purposes.

“Expenditure” means the spending or paying of money or nonmonetary items such as tangible things and in-kind payments for a political purpose made during the campaign period.

“Municipal general election” means the election held in municipalities on the second Tuesday after the first Monday in November of each odd-numbered year.

“Municipal primary election” means the election held in municipalities on the second Tuesday after the first Monday in the August before the municipal general election.

Exhibit B

1. Ordinance 98-03 of Eagle Mountain City is repealed.

2. The underlying purpose of this Ordinance, referred to herein as "the Ordinance" is:

   2.1 To ensure that purchases and services contracted for the City are in the best interest of the public and to assure fair and equitable treatment of all persons who wish to, or do conduct business with the City.

   2.2 To provide for the greatest possible economy in procurement activities for the City.

   2.3 To foster effective broad-based competition within the free enterprise system to ensure that the City will receive the best possible service or product at the lowest possible price.

   2.4 To provide a systematic and uniform method of purchasing goods and services for the City.

3. COMPLIANCE. Exemptions from this Ordinance. The following transactions are exempt from the competitive bidding requirements of this Ordinance. The City Administrator shall determine whether or not a particular contract or purchase is exempt under the following criteria:

   3.1 This Ordinance shall not prevent the City from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.

   3.2 When a procurement involves the expenditure of federal assistance funds, the City shall comply with applicable federal law and regulations, when required to do so, to achieve the goal of the use of the desired funds.

   3.3 Emergency contracts which require prompt execution of the contract because of an imminent threat to the safety or welfare of the public, or public or private property; circumstances which place the City or its officers and agents in a position of serious legal liability; or circumstances which are likely to cause the City to suffer financial harm or loss, the gravity of which clearly outweighs the benefits of competitive bidding in the usual manner, shall be exempt. The City Council shall be notified of

any emergency contract which would normally have required their approval as soon as reasonably possible.

3.4 Projects which are acquired, expanded, or improved under the "Municipal Buildings Authority Act" are not subject to competitive bidding requirements.

3.5 Purchases from vendors who are a sole source of the goods or services under procurement shall be exempt.

3.6 Purchases from state or local surplus property agencies or entities or purchases from entities under state awarded equipment contracts shall be exempt.

4. DEFINITIONS.

4.1 "Business" means any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

4.2 "Change order" means a written order signed by the City Administrator, directing the contractor to suspend work or make changes, which the appropriate clauses of the contract authorize the City Administrator to order without the consent of the contractor or any written alteration in specifications, delivery point, rate of delivery, period of performance, price, quantity, or other provisions of any contract accomplished by mutual action of the parties to the contract.

4.3 “City” of Eagle Mountain and all other reporting entities controlled by or financially dependent upon the City Council.

4.4 “City Administrator” – the City Administrator of Eagle Mountain City or an agent of the City Administrator designated to perform the functions of the City Administrator described in this Ordinance.

4.5 "Contract" means an agreement for the delivery or disposal of supplies, services, or construction over a period of time greater than fifteen (15) days.

4.6 "Invitation for bids" means all documents, whether attached or incorporated by reference, used for soliciting bids.

4.7 "Person" means any business, individual, union, committee, club, other organization, or group of individuals.

4.8 "Procurement" means buying, purchasing, renting, leasing, leasing with an option to purchase, or otherwise acquiring any supplies, services, or construction.

4.9 “Public Improvement” Projects for construction, reconstruction or major renovation

on real property (building or public work) by or for a public agency. "Public Improvement" does not include emergency work, minor alteration, ordinary repair or maintenance necessary to preserve a public improvement (such as lowering or repairing water mains; making connections with water mains; grading, repairing, or maintaining streets, sidewalks, bridges, culverts or conduits).

4.10 “Purchase” The acquisition of goods (supplies, equipment, etc.) in a single transaction such that payment is made prior to receiving or upon receipt of the goods.

4.11 "Purchase Description" means the words used in a solicitation to describe the supplies or services to be acquired, and includes specifications attached to or made a part of the solicitation.

4.12 "Sealed Bids" means written proposals from persons or entities offering to contract with or to sell to the City which are received in sealed envelopes to be opened after the deadline for receipt of Bids as defined in an invitation to Bid.

4.13 "Request for Proposals" means all documents, whether attached or incorporated by reference, used for soliciting proposals.

5. AUTHORITY OF CITY ADMINISTRATOR.

5.1. The City Administrator or a person designated by the City Administrator shall be responsible for the following:

5.1.1 Ensure that all purchases for services comply with this Ordinance;

5.1.2 Review and approve all purchases of the City;

5.1.3 Establish necessary additional procedures for the efficient and economical management of the contracting and purchasing functions authorized by this Ordinance. Such procedures shall be in writing and on file in the office of the City Administrator as a public record;

5.1.4 Maintain accurate and sufficient records concerning all City purchases and contracts for services;

5.1.5 Maintain a list of contractors for public improvements and personal services who have made themselves known to the City and are interested in soliciting City business;

5.1.6 Make recommendations to the City Council concerning amendments to this Ordinance.

6. GENERAL POLICY.

6.1 All City purchases and contracts for goods and services shall be subject to this Ordinance.

6.2 No contract or purchase shall be so arranged, fragmented or divided with the purpose or intent to circumvent this Ordinance.

6.3 No purchase shall be contracted for, or made, unless sufficient funds have been budgeted in the years in which the funds are to be expended.

6.4 All reasonable attempts shall be made to publicize anticipated purchases or contracts in excess of $10,000 to known vendors, contractors and suppliers.

6.5 When it is advantageous to the City, annual contracts for services and supplies regularly purchased should be approved.

6.6 All purchases and contracts must be approved by the City Administrator unless otherwise specified in this Ordinance.

6.7 All contracts for services shall be approved as to form by the City Attorney.

6.8 The following purchases require City Council approval unless otherwise exempted in this Ordinance:

6.8.1 All contracts (as defined) over $20,000.

6.8.2 All contracts and purchases awarded through the formal bidding process.

6.8.3 Any item over $10,000 which is not anticipated in the current budget.

6.8.4 Accumulated "Change Orders" which would increase a previously approved contract by $5,000.00 or more, taking into consideration all previously approved change orders to the contract under consideration.

6.9 Acquisition of the following specific items must be awarded through the formal sealed bid process:

6.9.1 All contracts for public improvements over the amount specified by state law (currently $25,000).

6.9.2 Contracts for grading, clearing, demolition or construction in excess of the amount specified by state law (currently $2,500.00) undertaken by

the Community Redevelopment Agency.

6.10 Purchases of Materials, Supplies and Services are those items regularly purchased and consumed by the City. These items include, but are not limited to, office supplies, janitorial supplies, maintenance contracts for repairs to equipment, asphalt, printing services, postage, fertilizers, pipes, fittings and uniforms. These items are normally budgeted within the operating budgets. Purchases of this type do not require "formal" competitive quotations or bids.

6.11 Capital Assets are “equipment type” items which are normally included in a fixed asset accounting system having a material life of three years or more and which cost in excess of $5,000.00. Capital Assets are normally budgeted within the normal annual budgets. Purchases of Capital Assets in amounts less than $20,000.00 under this subparagraph 6.11 do not require "formal" bids. All reasonable attempts shall be made to obtain at least three written quotations on all purchases of Capital Assets and the provisions of Section 7.2 shall apply.

6.12 Contracts For Professional Services are usually contracts for services performed by an independent contractor in a professional capacity who produces a service predominately of an intangible nature. These include, but are not limited to, the services of an attorney, physician, engineer, accountant, architectural consultant, dentist, artist, appraiser or photographer.

Professional service contracts are exempt from competitive bidding. The selection of personal service contracts shall be based on an evaluation of the services needed, the abilities of the contractors, the uniqueness of the service and the general performance of the contractor. The lowest quote need not necessarily be the successful contractor. Usually, emphasis will be placed on quality, with cost being the deciding factor when everything else is equal. The Administrator shall determine which contracts are personal service contracts. Major personal service contracts for single projects ($20,000 and over) must be approved by the City Council.

6.13 Contracts for Public Improvements are usually those contracts for the construction or major repair of roads, highways, parks, water lines and systems, buildings and building additions. Where a question arises as to whether or not a contract is for public improvement, the Administrator shall make the determination.

Minor public improvements (less than the amount specified by state law.): The department shall make a reasonable attempt to obtain at least three written competitive quotations. A written record of the source and the amount of the quotations must be kept. The Administrator may require formal bidding if it is deemed to be in the best interest of the City.

Major public improvements (greater than or equal to the amount specified by state law): Unless otherwise exempted, all contracts of this type require competitive bidding.

7. PURCHASES NOT REQUIRING SEALED BIDS.

7.1 Expenditures of less than $1000.00 in total, shall not require bids of any type, but are subject to the General Policy in this Ordinance. (Purchases shall not be artificially divided so as to constitute a small purchase under this section.)

7.2 Expenditures of more than $1,000.00 but less than $25,000.00 in total, shall require three documented price quotes.

7.3 Purchases made through the cooperative purchasing contracts administered by the State Division of Purchasing.

8. PURCHASES REQUIRING SEALED BIDS.

8.1 Bids for purchases exceeding $25,000.00.

8.2 Bids shall be unconditionally accepted without alteration or correction except as authorized in this Ordinance. Bids shall be evaluated based on the requirements set forth in the invitation for bids.

8.3 Bid Specifications: Specifications for public contracts shall not expressly or implicitly require any product by any brand name or make, nor the product of any particular manufacturer or seller, unless the product is exempt by these regulations or the City Council.

~~8.4 Advertising Requirements: An advertisement for bids is to be published at least twice in a newspaper of general circulation, in the city, and in as many additional issues and publications as the City Administrator may determine, at least five days prior to the opening of bids.~~

~~8.5 All advertisements for bids shall state:~~

~~8.5.1 The date and time after which bids will not be accepted;~~

~~8.5.2 The date that pre-qualification applications must be filed, and the class or classes of work for which bidders must be pre-qualified if pre-qualification is a requirement;~~

~~8.5.3 The character of the work to be done or the materials or things to be purchased;~~

~~8.5.4 The office where the specifications for the work, material or things may be seen;~~

~~8.5.5 The name and title of the person designated for receipt of bids;~~

~~8.5.6 The type and amount of bid security if required;~~

~~8.5.7 The date, time and place that the bids will be publicly opened.~~

9. REQUIREMENTS FOR BIDS. All bids made to the city shall be:

9.1 In writing;

9.2 Filed with the City Administrator;

9.3 Opened publicly by the City Administrator at the time designated in the advertisement and filed for public inspection;

9.4 Have the appropriate bid security attached, if required by the specifications for the project.

10. AWARD OF CONTRACT. After bids are opened, and a determination made that a contract be awarded, the award shall be made to the lowest responsible bidder. "Lowest responsible bidder" shall mean the lowest bidder who has substantially complied with all prescribed requirements, has submitted the bid in good faith, has a history of fully performing work at the bid price, and who has not been disqualified as set forth herein.

The successful bidder shall promptly execute a formal contract and, if required, deliver a performance and payment bond to the City in a sum equal to the contract price, together with proof of appropriate insurance. Upon execution of the contract, bond, and insurance, bid security shall be returned. Failure to execute the contract, bond, or insurance shall be cause to forfeit the bid security.

11. REJECTION OF BIDS. The City Administrator or the City Council may reject any bid not in compliance with all prescribed requirements, and reject all bids if rejection of all bids is determined to be in the best interest of the City.

12. DISQUALIFICATION OF BIDDERS. The City Administrator, upon investigation, may disqualify a bidder if:

12.1 The bidder does not have sufficient financial ability to perform the contract;

12.2 The bidder does not have equipment available to perform the contract;

12.3 The bidder does not have key personnel available, of sufficient experience, to perform the contract;

12.4 The person has repeatedly breached contractual obligations with public and private agencies;

12.5 The bidder fails to comply with the requests of an investigation by the City Administrator.

13. PRE-QUALIFICATION OF BIDDERS. The City may require pre-qualification of bidders.

13.1 Upon establishment of the applicant's qualifications, the City Administrator shall issue a qualification statement. The statement shall inform the applicant of the project for which the qualification is valid, as well as any other conditions which may be imposed on the qualification. It shall advise the applicant to notify the City Administrator promptly if there has been any substantial change of conditions or circumstances which would make any statement contained in the pre-qualification application no longer applicable or untrue.

13.2 If the City Administrator does not qualify an applicant, written notice to the applicant is required stating the reasons the pre-qualification was denied and informing the applicant of the right to appeal the decision within five business days after receipt of the notice. Appeals shall be made to the City Council. The City Administrator may, upon discovering that a pre-qualified party is no longer qualified, revoke pre-qualification by sending notification of the revocation to the party subject to the revocation. The notice shall state the reason(s) for revocation, and that the revocation will be effective immediately.

14. APPEALS PROCEDURE. Any supplier, vendor, or contractor subject to an adverse procurement decision by the City, in violation of this Ordinance, may appeal that decision to the City Council.

14.1 The complainant shall promptly file a written appeal letter, with the City Administrator, within five working days from the time the alleged incident occurred. The letter of appeal shall state all relevant facts of the matter and the remedy sought.

14.2 Upon receipt of the notice of appeal, the City Administrator shall forward, to the City Council, the appeal notice, his investigation of the matter and any other relevant information.

14.3 The City Council shall conduct a hearing on the matter and provide the complainant an opportunity to be heard. A written decision shall be sent to the complainant.

15. ACCOUNTS PAYABLE. The City's Finance Director will be responsible for establishing a system/process for the accurate and timely processing of all disbursements of city funds with emphases on taking advantage of discounts when available and avoidance of late charges. The City Council will be provided a check register detailing all checks issued by the City's accounts payable once a month at the first council meeting of the month for the proceeding month.

16. CANCELLATION AND REJECTION OF BIDS.

16.1 An invitation for bids, a request for proposals, or other solicitation may be canceled, or any or all bids or proposals may be rejected, in whole or in part, as may be specified in the solicitation, when it is in the best interest of the City; the reasons for cancellation or rejection shall be made part of the contract file.

16.2 Bids will not be invited or solicited from and contracts will not be concluded or made with persons or entities controlled by, or in which persons have a financial interest who are elected officials of the City, employees, or persons under professional services contracts with the City or members of the immediate family of such elected officials, employees or consultants, or other persons or entities which violate other provisions of law; the City shall not contract for professional service with any person or entity which provides professional services to any person or entity engaged in development in the City or otherwise contracting with the City for goods and/or services.

17. COST-PLUS-A-PERCENTAGE-OF-COST PROFIT CONTRACTS PROHIBITED.

17.1 Subject to the limitations of this section, any type of contract which will promote the best interests of the City may be used, provided that the use of a cost-plus-a-percentage-of-cost profit contract is prohibited unless specifically approved by the City Council under special circumstances which clearly justify the use of such contracts because the scope of work or the nature of the work is to be closely supervised by the City and the City council so finds in writing. A cost-reimbursement contract may be used only when a determination is made in writing that such contract is likely to be less costly to the City than any other type or that is impracticable to obtain the supplies, services, or construction required except under such a contract.

18. REQUIRED CONTRACT CLAUSES.

18.1 The unilateral right of the City to order, in writing, changes in the work within the scope of the contract and changes in the time of performance of the contract that do not alter the scope of the contract work.

18.2. Variations occurring between estimated quantities of work in a contract and actual

quantities.

18.3 Suspension of work ordered by the City.

18.4 Requirements for performance bonds and labor and material payment bonds as required by law for construction projects.

18.5 Other provisions required for compliance with federal or state law.

18.6 All specifications shall seek to promote overall economy and best use for the purposes intended and encourage competition in satisfying the needs of the City and shall not be unduly restrictive. Where practical and reasonable, and within the scope of this article, Utah products shall be given preference as required by Utah law.

19. APPEALS. The City Council shall be the final appeal entity on the City level.

20. CONFLICTS PROHIBITED. No person involved in making procurement decisions may have personal investments or derive any income from any business entity which may create a conflict between their private interests and their public duties.

Exhibit C

Article I. General Restrictions

10.10.010 "No parking" zones.

A. Except when necessary to avoid conflict with other traffic, or in compliance with law, the directions of a peace officer, or a traffic-control device, a person may not:

1. Stop, stand, or park a vehicle:

(i) on the roadway side of any vehicle stopped or parked at the edge of the curb of a street;
(ii) on a sidewalk;
(iii) within an intersection;
(iv) on a crosswalk;
(v) between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone, unless a different length is indicated by signs or markings;
(vi) alongside or opposite any street excavation or obstruction when stopping, standing, or parking would obstruct traffic;
(vii) on any bridge or other elevated structure, on a highway, or within a highway tunnel;
(viii) on any controlled-access highway;
(ix) in the area between roadways of a divided highway, including crossovers; or

2. stand or park a vehicle, whether occupied or not, except momentarily to pick up or discharge a passenger or passengers:

(i) in front of a public or private driveway;
(ii) within 15 feet of a fire hydrant;
(iii) within 20 feet of a crosswalk
(iv) within 30 feet upon the approach to any flashing signal, stop sign, yield sign, or traffic-control signal located at the side of a roadway;

(v) within 20 feet of the driveway entrance to any fire station and on the side of a street opposite the entrance to any fire station within 75 feet of the entrance when properly signposted;
(vi) at any place where a traffic-control device prohibits standing.
(vii) within 30 feet from start of curb curvature leading up to an intersection (including round-a-bouts);
(viii) opposite the flow of traffic; or

3. park a vehicle, whether occupied or not, except temporarily for the purpose of and while actually engaged in loading or unloading property or passengers:

(i) within 50 feet of the nearest rail of a railroad crossing; or
(ii) at any place where traffic-control devices prohibit parking.

B. A person may not move a vehicle that is not lawfully under the person's control into any prohibited area or into an unlawful distance from the curb.

C. This section does not apply to a tow truck motor carrier responding to a customer service call if the tow truck motor carrier has already received authorization from the local law enforcement agency in the jurisdiction where the vehicle to be towed is located.

D. It shall be unlawful to park any vehicle or leave any vehicle standing unattended in Eagle Mountain City on park strips, sidewalks or a city street marked as a “no parking” zone either by signage or by curb marking established by authority of the city. [Ord. O-06-2016 § 2 (Exh. A); Ord. O-13-2005 § 1].

E. Parking may be restricted on one side of surface streets when the width of asphalt is less than 28 feet.

F. Parking may be restricted on one side of surface streets when the width of asphalt is less than 36 feet and vehicle ADT (Average Daily Trips) exceeds 6000.

G. In addition to the specific parking restrictions set forth in this section, parking may also be restricted or prohibited wherever City Staff deems necessary to provide for the health and safety of residents of the city.

10.10.020 Obstructing traffic prohibited.

A. It shall be unlawful to park any vehicle, or leave any vehicle standing unattended, on any street or roadway in Eagle Mountain City which will prevent the flow of traffic on the street. This section shall apply to motor vehicles, trailers of every kind and nature, and other obstructions left standing in the roadways of Eagle Mountain City, Utah. [Ord. O-06-2016 § 2 (Exh. A); Ord. O-13-2005 § 2].

B. Except as otherwise provided in this section, so as to not obstruct traffic, a vehicle stopped or parked on a two-way roadway shall be stopped or parked with the right-hand wheels:

1) parallel to and within 12 inches of the right-hand curb; or
2) as close as practicable to the right edge of the right-hand shoulder.

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Chapter 3.20 Purchasing		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**

TITLE:	Chapter 10.10 Parking		
ITEM TYPE:	Ordinance		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**		
TITLE:	Limitless Event Agreement		
ITEM TYPE:	Agreement		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

Limitless Event Agreement

EAGLE MOUNTAIN CITY **CITY COUNCIL MEETING** JAN. 15, 2019	
TITLE:	AGREEMENT – Annual Car Show and Exhibition with CBRS, LLC.
FISCAL IMPACT:	None
APPLICANT:	Aaron Sanborn, Economic Development Director

NOTICES:
-

REQUIRED FINDINGS:

Planning Commission Action / Recommendation

Vote: N/A

Prepared By:
AARON SANBORN
ECONOMIC DEVELOPMENT/ SR. PROJECT MANAGER

NOTES/COMMENTS:

RECOMMENDATION:
The Economic Development Director recommends the City Council approve the agreement between CBRS, LLC and Eagle Mountain City for the management of an annual car show/exhibition in Eagle Mountain City.

BACKGROUND:
In Summer of 2018, CBRS, LLC planned and managed the Limitless Supercar Shootout in Eagle Mountain City, at Cory Wride Memorial Park and along Eagle Mountain Boulevard. We feel it was a successful event and would like to see it continue.

This agreement allows CBRS to plan and carry out the event, with the City as a sponsor of the event. The agreement stipulates that CBRS will be responsible for all aspects of planning and operating future Limitless events. To help ensure the quality of the event, the City will work with CBRS in planning and coordinating.

The agreement allows for future events to be carried out and would expire in 2024.

Limitless Event Agreement
Between
CBRS, LLC and Eagle Mountain City

This Agreement is executed this ____ day of _____, 2019~~8~~, by and between Eagle Mountain City, a municipal corporation of the State of Utah, with its principal offices located at 1650 E. Stagecoach Run, Eagle Mountain, UT 84005 (hereinafter referred to as "the City") and CBRS, LLC, a Utah limited liability company with its principal offices located at 1132 N 1050 E, American Fork, Utah 84003 (hereinafter referred to as "CBRS").

RECITALS

Whereas, the City desires to have an exotic car show/exhibition event annually in Eagle Mountain City; and

Whereas, CBRS is in the business of planning and coordinating exotic car shows/exhibition events; and

Whereas, the City and CBRS jointly desire to enter into an agreement for CBRS to an exotic car show/exhibition event in Eagle Mountain City in 2019 and future years.

TERMS

NOW, THEREFORE, in consideration of the mutual covenants of the parties as hereinafter set forth, the City and CBRS mutually agree to the following:

1. **Event**. CBRS agrees to host an exotic car show/exhibition event during 2019 and future years during the term of this Agreement (hereinafter referred to as "Limitless"). Limitless shall be presented annually in Eagle Mountain City during the duration of this Agreement.

2. **Dates**. CBRS shall host Limitless annually on dates selected mutually between the City and CBRS to accommodate other events in the City. Both parties agree to make best efforts in coming up with mutually agreed upon dates that will contribute to the continued success of both organizations' goals. These dates need to be selected and agreed upon by no later than December 31st of the prior year of the event.

3. **Time**. Limitless will have the exhibition portion of the event to last 3 hours and CBRS will coordinate the best time with the city.

4. **Location/Course**. Unless otherwise agreed to by CBRS and City, Limitless shall be held at the following two locations in Eagle Mountain City:
- Cory Wride Memorial Park with all it amenities (including the small park across the street commonly referred to as the "field of dream").
- Eagle Mountain Blvd from approximately GPS points 40°19'12.5"N 112°01'44.5"W to 40°21'53.8"N 112°02'17.7"W.

5. **Coordination**. Both parties shall work in together in good faith to ensure the Limitless operates in a similar fashion to the event in 2018.

6. **Responsibilities of CBRS**. CBRS shall be responsible for all aspects of Limitless, including, but not limited to, the following:

A. Create and administer a website for Limitless;

B. Develop artwork and graphic design for Limitless.

C. Collect all fees and pay all expenses for Limitless;

D. Perform all marketing, operation and administration for Limitless; and plan, direct and execute Limitless.

E. Manage all vendors, including but not limited to the following:

1. Solicit and secure vendors;

2. Collect vendor fees;

3. Ensure all vendors are setting up at the correct time and location (all conflicts/complaints shall be handled by CBRS);

4. Confirm all vendors are in compliance with all City licensing procedures and Utah sales tax requirements; and

5. Making sure each vendor properly cleans its assigned vendor area.

Failure of CBRS to perform any of the responsibilities set forth in this paragraph 6 shall be considered a breach of this Agreement, and City shall have the right to terminate this Agreement if CBRS fails to cure any breach within 30 days written notice from the City of the breach.

7. **Commitment of City**. In consideration for the donation to local charities provided by CBRS as part of Limitless, City agrees to waive any park or special event permit fees and provide reasonable use of other City property for parking or staging for Limitless. In addition, City agrees to assist in marketing and advertising Limitless, to the extend and through means deemed reasonable by the City, which may include promoting or advertising Limitless through the City website, social media accounts, newsletter, or other means.

8. **Revenue**. All vendor fees, registration fees, or other revenue generated from Limitless shall be collected and retained by CBRS. It is the expectation of City and CBRS that CBRS will donate a portion of any revenue to local charities ~~benefitting Eagle Mountain City~~.

9. **No Partnership**. CBRS and City do not by this Agreement in any way or for any purposes become partners or joint ventures with each other. CBRS acknowledges and agrees that CBRS is solely and exclusively responsible for Limitless, including, but not limited to, any and all safety measures associated with Limitless.

10. **City Logo**. The City gives permission to acknowledge the City as a sponsor of Limitless and to utilize the City's logo in promotional material for purposes of acknowledging the City as a sponsor of Limitless.

11. **Accounting**. CBRS agrees to provide to the City, upon request, an accounting of the revenues and donation amount related to Limitless.

~~12. **Indemnification**. CBRS agrees to indemnify, defend, and hold harmless Eagle Mountain City from and against any loss, cost, or damage of any kind (including reasonable outside attorneys' fees) resulting from or arising out Limitless.~~

13. **Insurance**. CBRS shall procure and maintain insurance for Limitless in accordance with the following terms:

a. General Liability. $3,000,000.00 combined single limit per occurrence for bodily injury, personal injury and property damage. If the policy contains a general aggregate limit must apply separately to this Agreement of the general aggregate limit shall be $3,000,000.00.

b. Deductibles. Any deductibles or self-insured retentions must be declared to and approved by the City. At the City's option, the City may require that:

i. The insurer reduce or eliminate the deductibles or self—insured retention in respect to the City, its officers, officials, employees and volunteers; or

ii. CBRS procure a bond or letter of credit guaranteeing payment of any deductibles or self—insured retentions.

c. Certificates of Insurance. CBRS shall provide the City with certificates of insurance and with original endorsements effecting coverage required by this Agreement. The certificates and endorsements for each insurance policy shall be signed by a person authorized by that insurer to bind coverage on its behalf. All certificates and endorsements shall be received and approved by the City before event registration opens. The City shall also have the right to receive a complete copy of any insurance policies required by this agreement.

14. **Exclusivity**. The City agrees it will not create or sponsor any other exotic car show or exhibition during the duration of this Agreement.

15. **Morals**. CBRS and its agents shall conduct itself with due regard for the public conventions and morals while rendering services in the City.

16. **Amendment**. This Agreement may not be amended, altered, or modified except by writing executed by the Parties.

17. **Section Headings**. The section headings in this Agreement are intended for convenience only and shall not be taken into consideration in any construction or interpretation of this Agreement or any of its provisions.

18. **Severability**. The illegality, invalidity, or unenforceability of any provision of this Agreement shall not affect the remainder of this Agreement.

19. **Governing Law**. This Agreement shall be governed by, construed and interpreted under the laws of the State of Utah.

20. **Attorney Fees**. The substantially prevailing party in any legal claim arising under this Agreement shall be entitled to its reasonable attorney's fees and court costs, including appeals.

21. **Authorization**. Each of the undersigned parties represents that he or she is authorized to enter into this Agreement on behalf of the parties.

22. **Assignment**. This Agreement may not be assigned to any other person or entity.

23. **Entire Agreement**. This Agreement contains the entire understanding of the Parties and supersedes any prior agreement.

24. **Duration/Termination**. The duration of this contract shall be beginning from the date signed and ending on December 31, 2024. The Agreement may be extended beyond the initial period through a signed addendum to the Agreement. This Agreement may be terminated at any time through written consent of both parties. This Agreement may also be terminated by either City or CBRS by providing not less than nine~~six~~ months written notice if this Agreement becomes hardship on CBRS or the City.

SIGNED AND ENTERED INTO THIS ____ DAY OF _____, 2019~~8~~.

_____	_____
CBRS, LLC	Eagle Mountain City
By: _____	By: Mayor Tom Westmoreland
Its:	Its: Mayor
_____	ATTEST:
	_____
	Fionnuala Kofoed
	City Recorder

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**

TITLE:	Upcoming Agenda Items		
ITEM TYPE:	Discussion		
FISCAL IMPACT:			
APPLICANT:			
GENERAL PLAN DESIGNATION	**CURRENT ZONE**	**ACREAGE**	**COMMUNITY**

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

Upcoming Agenda Items

UPCOMING AGENDA ITEMS

FEBRUARY 5, 2019

- RESOLUTION – Consolidated Fee Schedule
- AGREEMENT – Joint Interlocal Agreement Widening project

FEBRUARY 19, 2019

MARCH 5, 2019

MARCH 19, 2019

OTHER PROJECTS

- MOTION – Entryway monument
- ORD – Hillside Site Developments
- ORD—Stubbed Road Connections
- Wayfinding Signage
- Business Licensing
- Overlay Agreement and Extractive Industries Overlay
- Carson Crossing Zone Change
- RESOLUTION – Park name change

EAGLE MOUNTAIN	**EAGLE MOUNTAIN CITY** **CITY COUNCIL MEETING** **JANUARY 15, 2019**

TITLE:	Financial Report
ITEM TYPE:	Discussion
FISCAL IMPACT:	
APPLICANT:	

GENERAL PLAN DESIGNATION	CURRENT ZONE	ACREAGE	COMMUNITY

PUBLIC HEARING:

REQUIRED FINDINGS:

PLANNING COMMISSION ACTION / RECOMMENDATION

PREPARED BY:
Lianne Pengra, Admin

RECOMMENDATION:

BACKGROUND:

Attachments:

Executive Summary of Revenues and Expenses

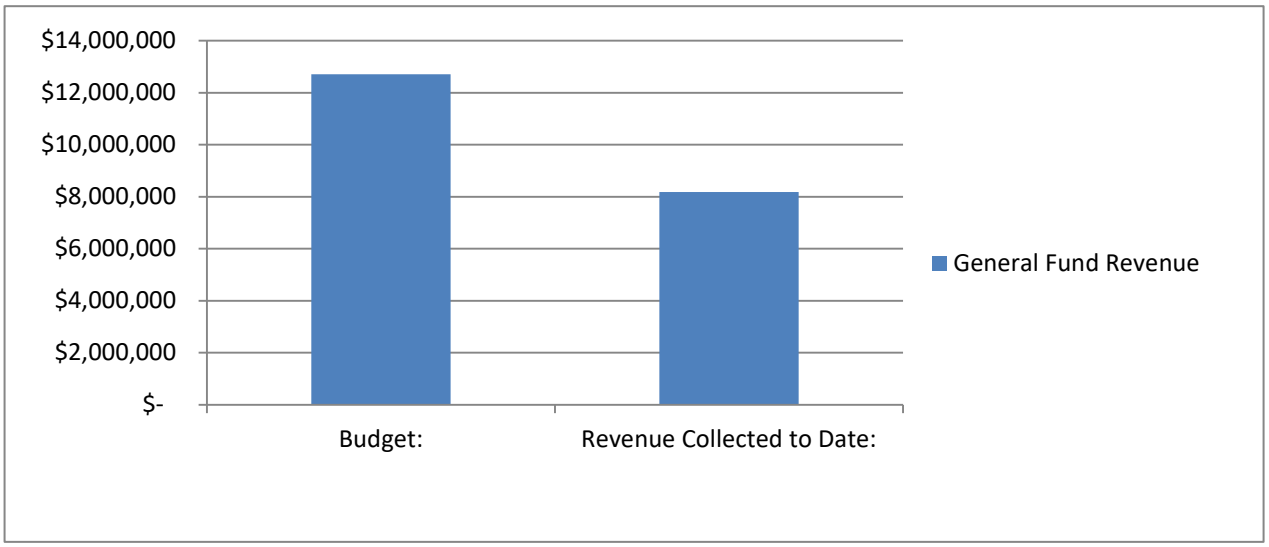
EXECUTIVE SUMMARY OF REVENUES AND EXPENSES*

Through Dec. 31, 2018

GENERAL FUND

General Fund Revenues

Budget:	$ 12,704,464
Revenue Collected to Date:	$ 8,175,493
Percent of Total Budget Collected:	64%
Percent of Year Completed:	50%



Revenue Analysis

Property Taxes:

Sales Tax:

B&C Road Funds:

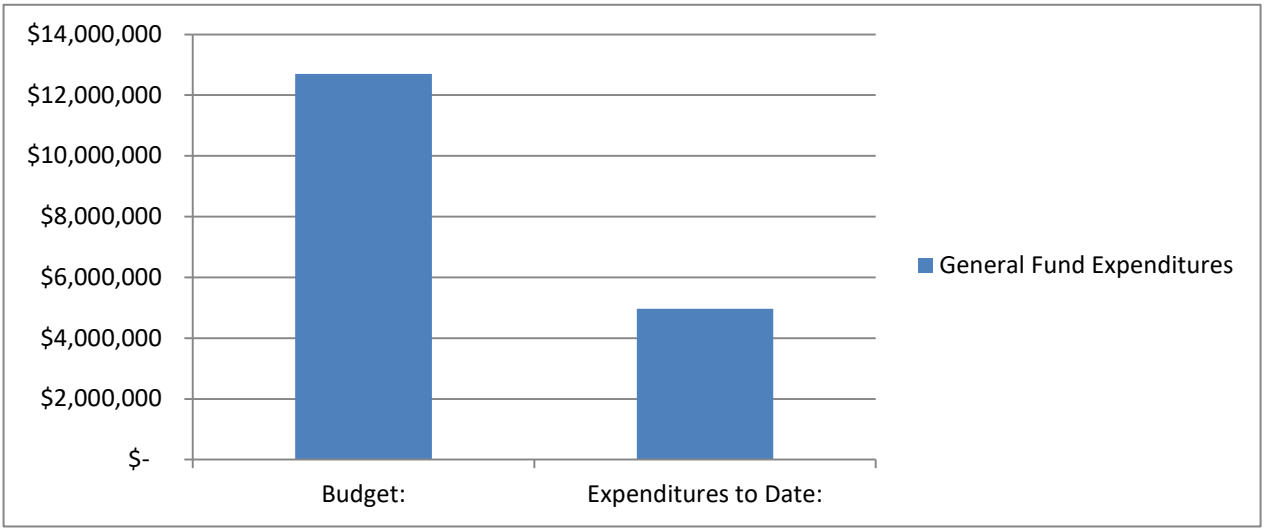
Transfers:

Development: Development revenue outpacing budgeted revenues.

Miscellaneous:

General Fund Expenditures

Budget:	$	12,704,464
Expenditures to Date:	$	4,969,211
Percent of Total Budget Expended:		39%
Percent of Year Completed:		50%



Expense Analysis

	Budget	To Date	% Expended	% Yr. Completed
Sub 11 - General Administration	$ 2,134,091	$ 945,971	44%	50%
Sub 18 - Community Services	$ 1,211,542	$ 595,230	49%	50%
Sub 19 - Non-Departmental	$ 1,120,044	$ 459,885	41%	50%
Sub 21/25 - Public Safety	$ 2,808,000	$ 678,290	24%	50%
Sub 32 - Planning/Zoning	$ 417,988	$ 227,913	55%	50%
Sub 33 - Building	$ 788,306	$ 344,498	44%	50%
Sub 41 - Public Works	$ 4,224,493	$ 1,717,424	41%	50%

Sub 11 - General Administration:

Sub 18 - Community Services:

Sub 19 - Non-Departmental:

Sub 21/25 - Public Safety: Utah County invoice delay in receiving invoices (Sheriff costs)

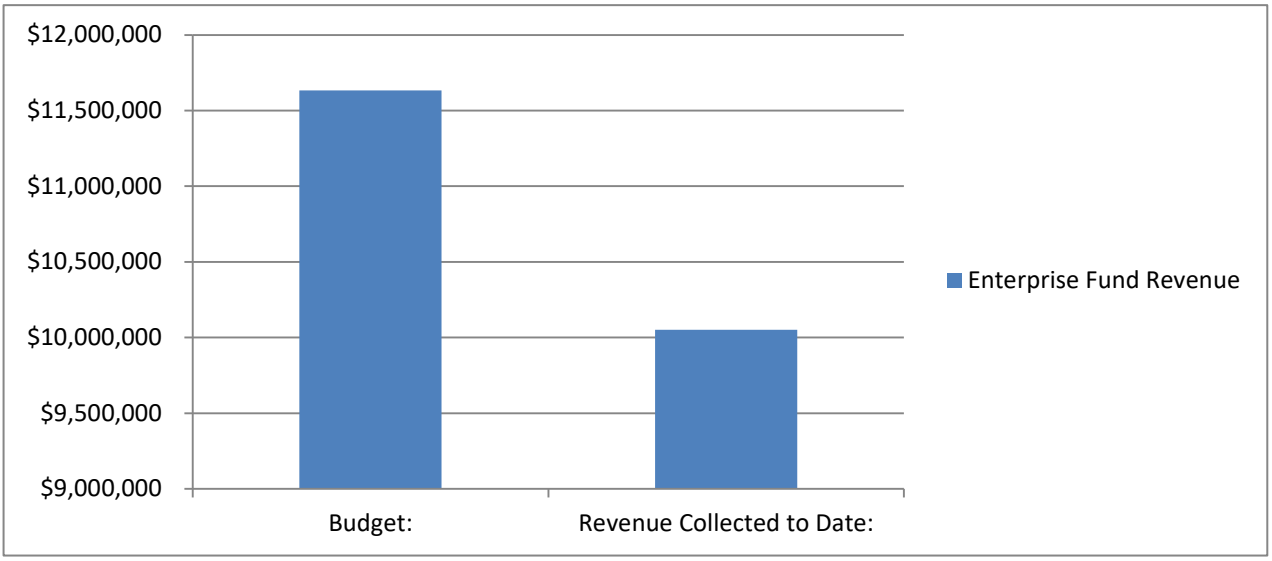
Sub 32/33 - Planning/Zoning/Building: Incr. costs related to development (budget amendment 1/15/19)

Sub 41 - Streets/Parks/Recreation:

ENTERPRISE FUNDS

Enterprise Fund Revenues

Budget:	$ 11,634,000
Revenue Collected to Date:	$ 10,051,224
Percent of Total Budget Collected:	86%
Percent of Year Completed:	50%



Revenue Analysis

	Budget	To Date	% Received	% Yr. Completed
Fund 51 - Water Fund	$ 5,912,000	$ 5,531,234	94%	50%
Fund 52 - Wastewater Fund	$ 3,847,000	$ 3,510,757	91%	50%
Fund 57 - Solid Waste Fund	$ 1,350,000	$ 732,206	54%	50%
Fund 59 - Storm Water Fund	$ 525,000	$ 277,027	53%	50%

Fund 51 - Water Fund: Reflects CWP Shares sold.

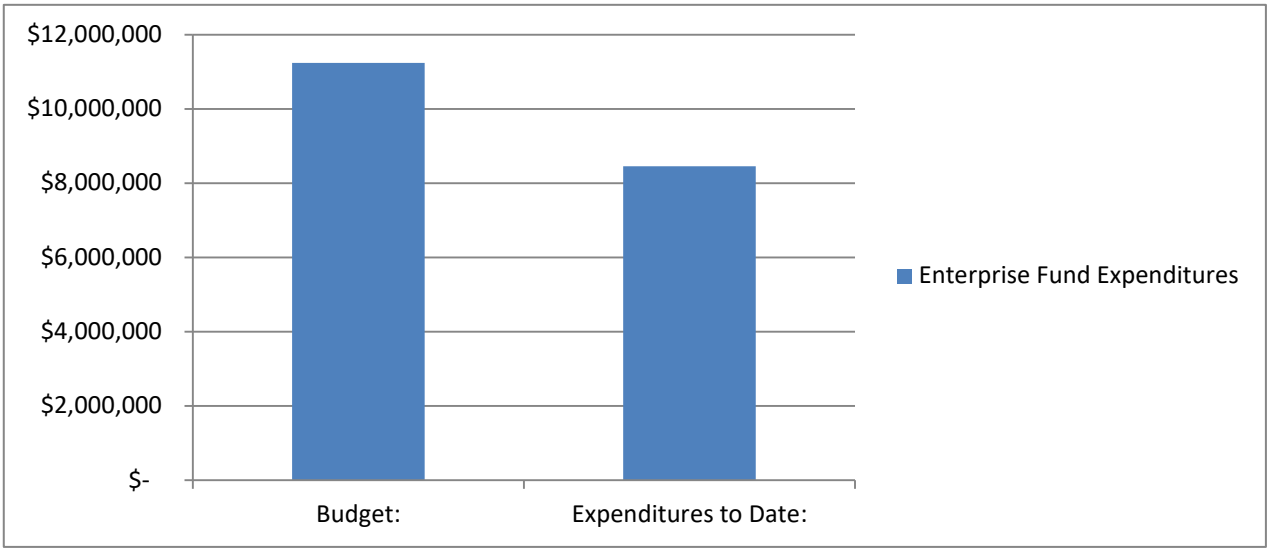
Fund 52 - Wastewater Fund: Reflects bond procceds for latest W&S Bond.

Fund 57 - Solid Waste Fund:

Fund 59 - Storm Water Fund:

Enterprise Fund Expenditures

Budget:	$ 11,235,685
Expenditures to Date:	$ 8,454,971
Percent of Total Budget Expended:	75%
Percent of Year Completed:	50%



Expense Analysis

	Budget	To Date	% Expended	% Yr. Completed
Fund 51 - Water Fund	$ 5,984,559	$ 4,899,357	82%	50%
Fund 52 - Wastewater Fund	$ 3,353,653	$ 2,660,193	79%	50%
Fund 57 - Solid Waste Fund	$ 1,317,141	$ 578,401	44%	50%
Fund 59 - Storm Water Fund	$ 580,332	$ 317,020	55%	50%

Fund 51 - Water Fund: Expenditure for CWP Water Shares (much paid in previous fiscal year) plus reimburseable Facebook costs.

Fund 52 - Wastewater Fund: Includes reimbursable Facebook costs.

Fund 57 - Solid Waste Fund: Ace Disposal invoices for December not reflected.

Fund 59 - Storm Water Fund:

IMPACT FEE FUNDS

Fund Balance - current total balance in the fund.
Restricted Balance - current amount that is restricted to pay reimbursement agreements, etc.
Available Balance - amount in the fund that is available for projects in the Capital Facilities plan.
Projected Available Balance - amount projected through building trends to be available for projects in the Capital Facilities Plan by the end of the current fiscal year.

FUND NAME	Fund Balance as of 12/31/18	Restricted Balance as of 12/31/18	Available Balance as of 12/31/18	Projected Available Balance by 6/30/19**
Water Impact Fee Fund	$5,488,814	$1,596,500	$3,892,314	$5,253,158
Wastewater Impact Fee Fund	$2,828,476	$65,130	$2,763,346	$3,021,749
Parks/Trails Impact Fee Fund	$1,052,772	$146,850	$905,922	$1,341,972
Stormwater Impact Fee Fund	$957,412	$2,668	$954,744	$1,049,284
Transportation Impact Fee Fund	$1,191,600	$366,374	$825,226	$1,312,128

****Available balance + the average of the future facilities impact fee collected and projected out.**

CITY PROJECT STATUS

Subdivision Slurry Seal Application	Completed
Pony Express Parkway MicroSurface	To be started in late Spring 2019
Pony Express Pkwy Expansion (Hidden Hollow)	Completed
Pony Express Pkwy Expansion (to Oquirrh Mtn.)	To be completed by end of FY 2019
Aviator Ave. Expansion	In design stage
Woodhaven Traffic Signal	Completed - need to submit to SS City
Smith Ranch Road Traffic Signal	Materials Ordered
Red Hawk Ranch Road Traffic Signal	In design stage
Hidden Hollow Traffic Signal	In design stage
Frontier M.S. Traffic Signal	In design stage
High School Traffic Signal	In design stage
Pony Express Pkwy Medians	Completed
Blackridge Elementary Trail	Completed
Porter's Crossing Curb and Asphalt	Completed

***Unaudited figures - adjusting entries will be done throughout the fiscal year.**