Mayor
Kenneth Romney

City Council
James Ahlstrom
James Bruhn
Kelly Enquist
Mark Preece
Rodney Wood

WEST BOUNTIFUL CITY

550 North 800 West
West Bountiful, Utah 84087

Phone (801) 292-4486
FAX (801) 292-6355
www.WBCity.org

City Administrator
Duane Huffman

City Recorder
Cathy Brightwell

City Engineer
Kris Nilsen

Public Works Director
Steve Maughan

THE WEST BOUNTIFUL CITY COUNCIL WILL HOLD A REGULAR MEETING AT 7:30 PM ON TUESDAY, DECEMBER 21, 2021 AT THE CITY OFFICES, 550 N 800 WEST

AGENDA:

Invocation/Thought – By James Bruhn; Pledge of Allegiance – By Kelly Enquist

1. Approve Agenda.
2. Oath of Office - Police Sergeant Tom Smith.
3. Public Comment - two minutes per person, or five minutes if speaking on behalf of a group.
4. Improvements Required for Building Permit, Kyle & Amy Paget, 600 W 1000 N.
5. Impact Fee Deferral Request, Richard & Tonya Eggett, 210 Fairwind Cir.
6. Presentation of Financial Statements and Independent Audit for the Fiscal Year Ending June 30, 2021.
7. Final Plat Approval for Highgate Phase 2 Subdivision.
8. Storm Water Coalition Agreement.
9. Discussion of Police Wages.
10. Meeting Minutes from November 16, 2021.
11. Staff Reports – Police, Public Works, Engineering, Community Development, Administration.
12. Mayor/Council Reports.
13. Closed Session for the Purpose of Discussing Items Allowed Pursuant to UCA § 52-4-205.
14. Adjourn.

This agenda was posted on the State Public Notice website, the city website, emailed to the Mayor and City Council, and provided to the Davis Journal on December 17, 2021.

MEMORANDUM

TO: Mayor and City Council

DATE: December 17, 2021

FROM: Staff

RE: **Improvements Required for Building Permit – 600 W 1000 N**

This memo outlines issues and options related to street improvements required for a building permit for a home addition at 600 W 1000 N. The property owners seeking the permit have asked that the city council make a determination on the requirement.

Background

Kyle and Amy Paget at 600 W 1000 N recently submitted a building permit application for an addition at 600 W 1000 N. The following is a summary of the existing property and proposed addition:

- The existing home is approximately 1,484 square feet (first constructed in 1885).
- In 2018 the Pagets constructed a 1,200 square foot detached garage.
- The 2021 proposed addition is listed at 2,284 square feet, and will connect the existing home and detached garage, bringing the new structure to a total of 4,968 square feet. (see attached building permit application).

Upon review of the building permit, staff determined that the scope of the project triggered improvement requirements in West Bountiful Municipal Code 15.08.050. Concerned about cost and fairness, the Pagets submitted the attached letter requesting that the city council re-consider the requirement.

Justification for Required Improvements

West Bountiful Municipal Code 15.08.050 reads as follows:

> "The installation of curb, gutter, sidewalks, drainage culverts, and covered or fenced irrigation ditches of a type approved by the land use authority may be required on any existing or proposed street adjoining a lot on which a building is to be constructed or remodeled, or on which a new use is to be established. Such curbs, gutters, sidewalks, drainage culverts, and safety features for irrigation ditches and canals may be required as a condition of building permit approval."

The city council has had previous discussions regarding the question of what level of a building permit triggers this improvement requirement. Land use law requires that exactions be both roughly proportionate to the project and have an essential link to a legitimate government objective. In the past, staff has determined that new homes on vacant lots clearly meet the threshold, but accessory structures or small additions were not proportionate to full street improvements – this was the case when the Pagets constructed the large detached garage in 2018.

With the Paget's 2021 proposed addition, staff determined that based on square footage, the addition was closer in scope to a new home on the property, especially when also considering the 2018 garage, and required the full improvements.

The Paget's letter also raises the question of whether asphalt for widening the road to meet the new curb/gutter and moving a utility pole fall under the scope of WBMC 15.08.050 as such items are not explicitly listed. Staff believes that widening the road and moving conflicting utilities are implicitly required, and this is consistent with how other properties have been treated.

Finally, the west side of the property is contiguous with full street improvements (full road width, curb, gutter, sidewalk); however, it appears that the sidewalk stops just a few feet short of the property line due to a conflicting utility pole. Staff believes that it will likely be the city's responsibility to move this pole and construct the small portion of missing sidewalk.

Improvements
The following is the list of improvements that staff provided the Pagets as a condition of the building permit (with engineer's estimated costs totaling $40,526.59):

a) Install new sidewalk along entire frontage of 1000 North ($5,51.87).
b) Install new curb along entire frontage of 1000 North ($4,601.50).
c) Relocate existing power pole to the new park strip. Existing pole is located on east side of garage driveway ($13,000).
d) Relocate any existing improvements along the property frontage of 1000 North as needed to fit street improvements ($3,744.71).
e) Install new asphalt (5"), base coarse (8") and subbase (12") along entire frontage of 1000 North between saw cut and lip of new curb ($12,829.33).
f) Seal coat on new asphalt surface ($599.17).

Options
The city council may consider these or other options:

1. Determine that the scope of the building permit does not reach the threshold to require any of the improvements. In making this determination, the council would essentially say that future additions on other properties would also not trigger public improvements.
2. Determine that the scope of the building permit triggers some level of improvements, but not necessarily all. In this case the city could/would share in some of the improvement costs.
3. Determine that the scope of the permit reaches the threshold for all improvements, but defer some or all of the improvements to a later date.
4. Determine that the scope of the permit reaches the threshold for all improvements and require completion as condition of issuing the permit.

To whom it may concern:

We write today in regards to the improvements the city engineer is requiring to obtain a building permit for a home addition.

We live on 600 West 1000 north in one of the oldest homes in West Bountiful. We are west neighbors to the old Deppe home. We have lived here for 6 years and come from a family of life long West Bountifulers.

We would like to approach the city council in regards to what improvements are required of us to obtain a permit as homeowners. We simply came into the city for a permit with the hopes of adding on to our house. With the insane housing costs in the city we can't afford to move into a bigger home and stay in West Bountiful. We thought we could add on to our existing home and stay within our budget. We were informed of the substantial costs that the city is going to add onto our project, and we can't see a way to afford the addition.

Our hopes are that the city council will hear our plea because of the unique situation of our property. We are not developing our property like the owner to the east, we are simply trying to add onto our home. We understand from reading the municipal code that we "may" be required to do the improvements for a permit.

One reason for us not doing the improvements is the "Doug's Corner" project. We don't find it rational to pour curb, gutter and sidewalks that once again lead to no where. With the possibility that improvements going in for the property to the east will cause it to be dug up. As far as moving the power pole, we don't feel that's our responsibility due to the fact that it is not even on our property. If there was curb, gutter and sidewalk now that pole would sit 5 feet in the road. The power to our house does not even come from that pole. The power pole only feeds Doug's property and the street light by the well. In our opinion it appears as if the city has avoided moving that pole by the way the road curves around it.

As far as installing new asphalt, there is no where in the municipal code that states a homeowner is in charge of widening the roads. From our research that would fall under a developers responsibility.

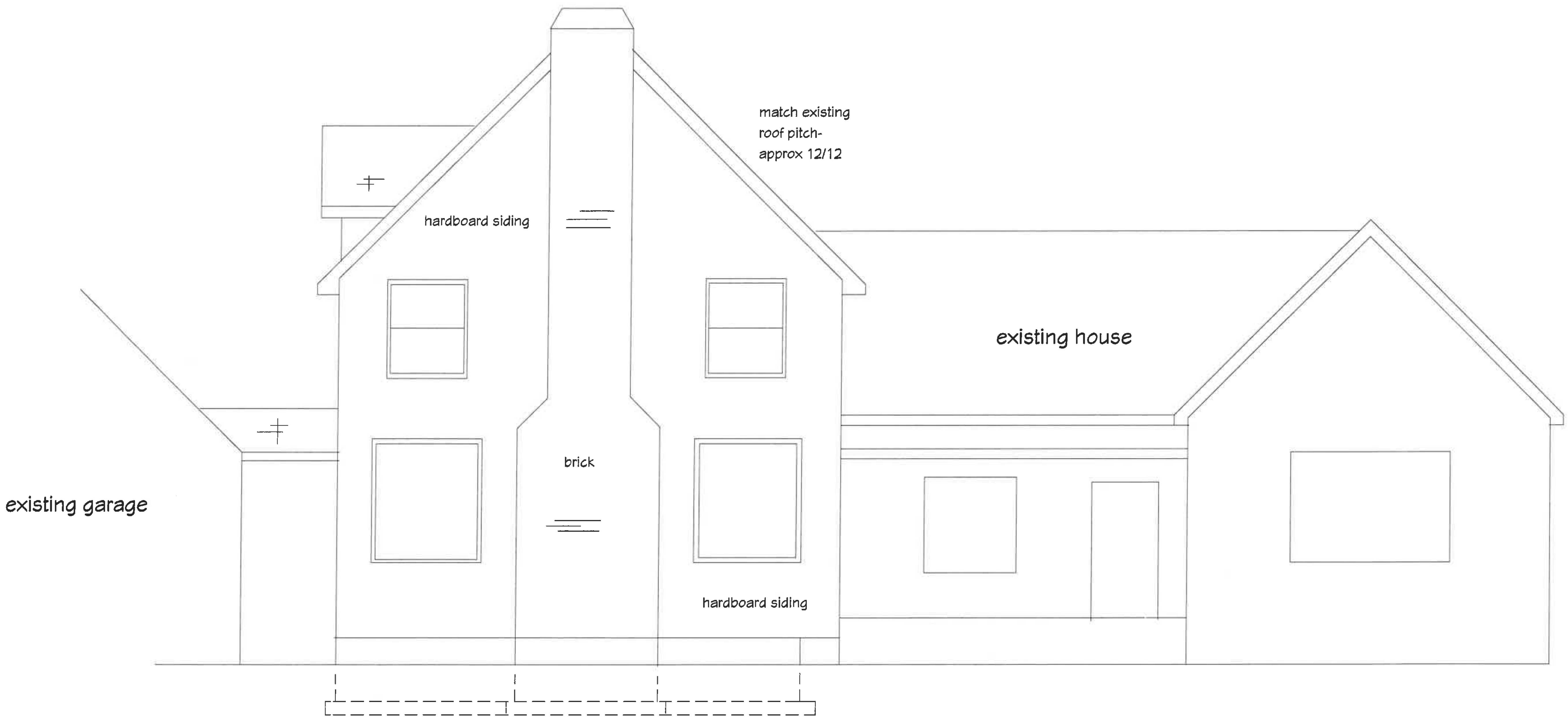
Not to say that the city wants to pass the buck onto us, but it feels like it. The corner has been discussed many times during the past and continues to be put off. Now that we come along to do a project it feels like we're getting it dumped on us, when the city has avoided it for the past 30 years. From beginning conversations in planning we felt as if we were being treated like a developer and not as a resident home owner.

We ask the city to not require us to make these improvements at this time. With a planned project to the neighboring property it doesn't make sense. We would like the city to do their part and not continue to kick the can down the road.

Regards,
Kyle and Amy Paget

What the engineer had listed for improvements;

- install new sidewalk
- Install new curb and gutter
- relocate existing power pole
- relocate any existing improvements
- install new asphalt



provide roof and soffit vents to comply with IRC R806.
total net free ventilation shall not be less than 1 to 150 of the area of the space ventilated. vents shall be protected from the entrace of rain or snow.
stairs more than 30" above grade shall have guardrails 36" high on open sides- IRC R316.1 & 316.2
provide ice barrier on roof extending from the edge of the eves to a point not less than 24" inside the exterior wall line of the building. IRC R905
exterior siding shall comply with R703.3
exterior walls shall have an exterior wall envelope. R703.1
sills of exterior windows which are located more than 6 feet above grade and less than 24 inches above the interior floor surface must comply with window fall protection requirements.

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

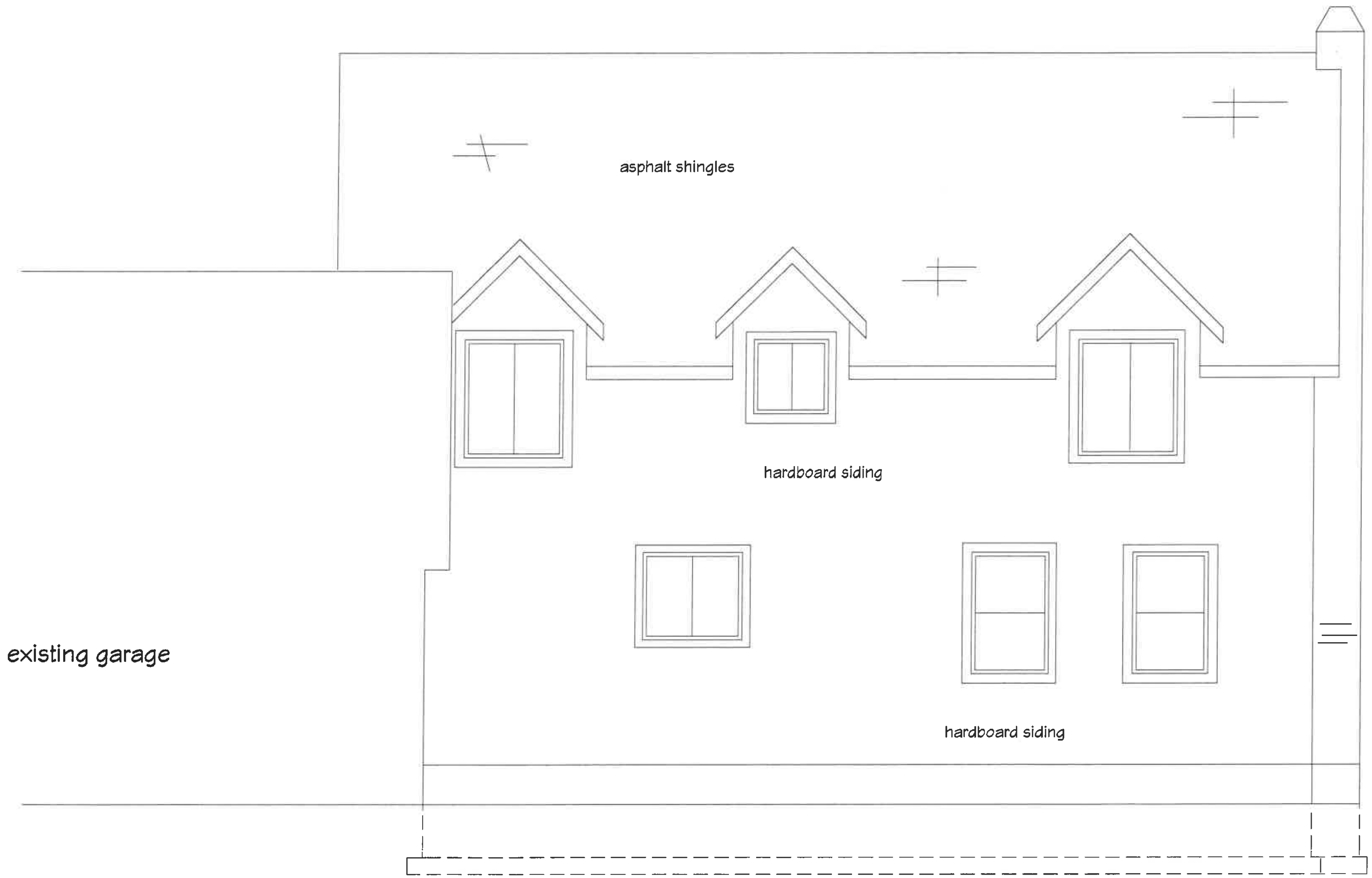
paget residence 600 w 1000 n
west bountiful ut 84087

elevations

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0



provide roof and soffit vents to comply with IRC R806.
total net free ventilation shall not be less than 1 to 150 of the area of the space ventilated. vents shall be protected from the entrace of rain or snow.
stairs more than 30" above grade shall have guardrails 36" high on open sides- IRC R316.1 & 316.2
provide ice barrier on roof extending from the edge of the eves to a point not less than 24" inside the exterior wall line of the building. IRC R905
exterior siding shall comply with R703.3
exterior walls shall have an exterior wall envelope. R703.1
sills of exterior windows which are located more than 6 feet above grade and less than 24 inches above the interior floor surface must comply with window fall protection requirements.

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

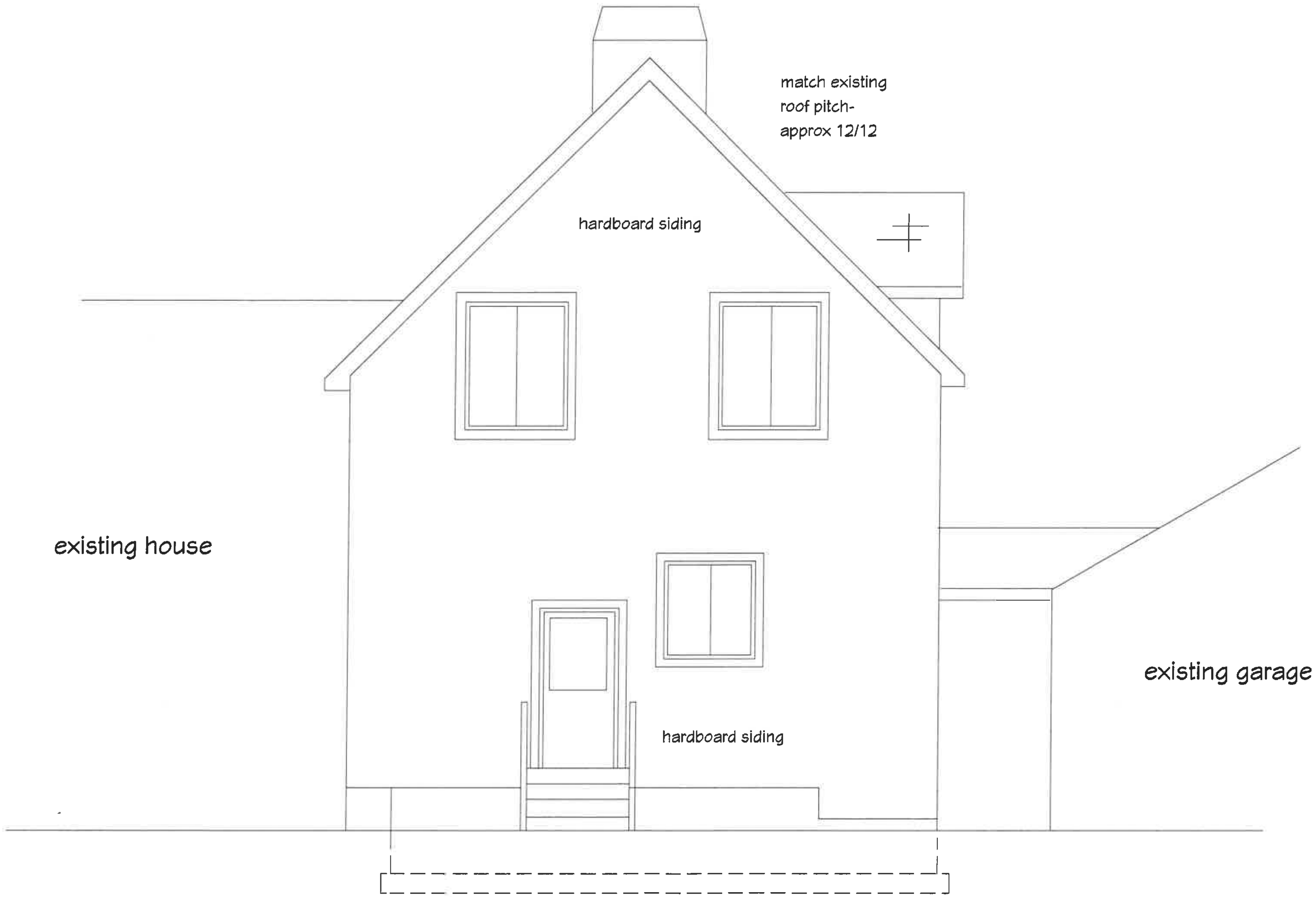
paget residence 600 w 1000 n
west bountiful ut 84087

elevations

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0



provide roof and soffit vents to comply with IRC R806.
total net free ventilation shall not be less than 1 to 150 of the area of the space ventilated. vents shall be protected from the entrace of rain or snow.
stairs more than 30" above grade shall have guardrails 36" high on open sides- IRC R316.1 & 316.2
provide ice barrier on roof extending from the edge of the eves to a point not less than 24" inside the exterior wall line of the building. IRC R905
exterior siding shall comply with R703.3
exterior walls shall have an exterior wall envelope. R703.1
sills of exterior windows which are located more than 6 feet above grade and less than 24 inches above the interior floor surface must comply with window fall protection requirements.

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

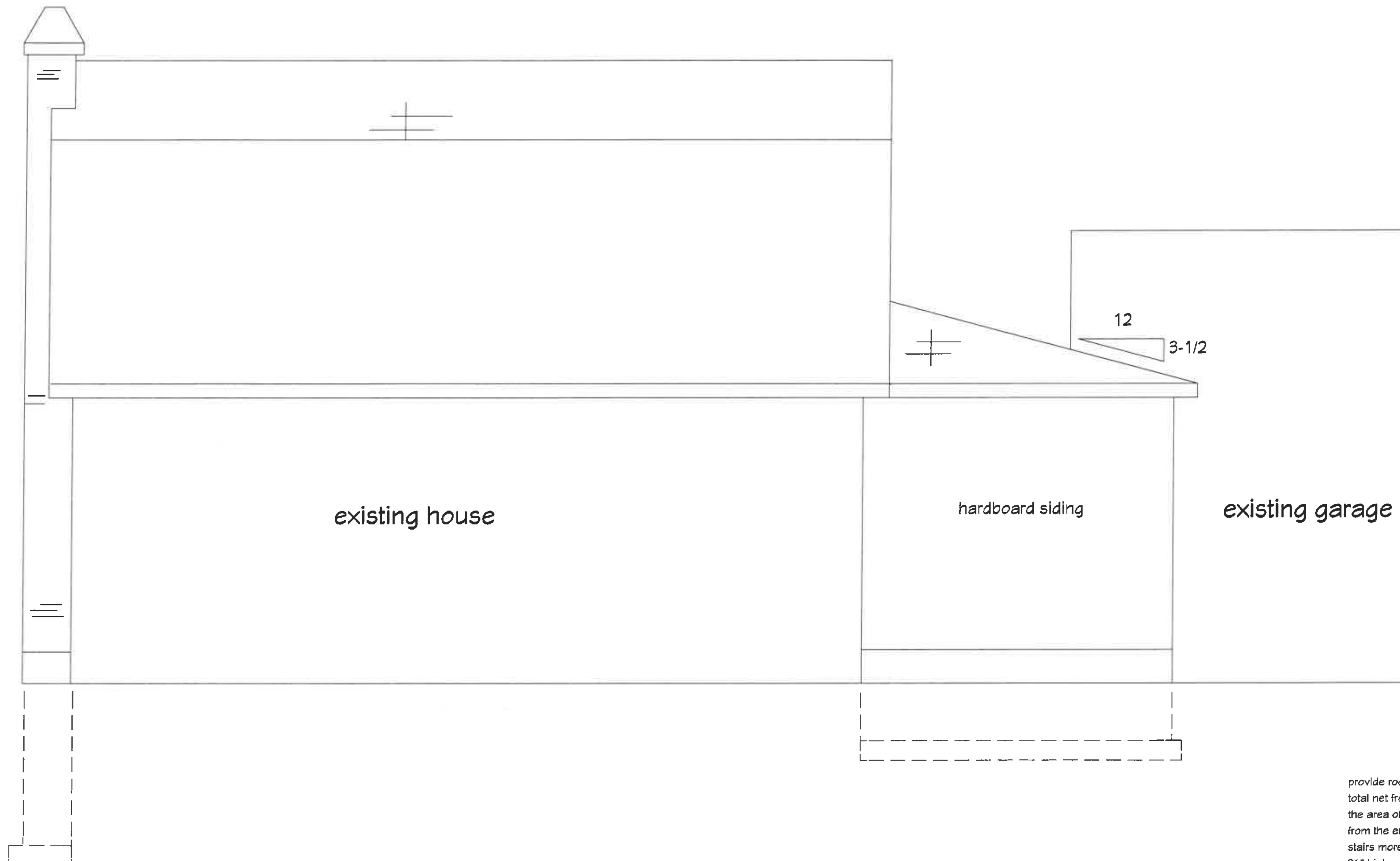
paget residence 600 w 1000 n
west bountiful ut 84087

elevations

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0



provide roof and soffit vents to comply with IRC R806.
total net free ventilation shall not be less than 1 to 150 of the area of the space ventilated. vents shall be protected from the entrace of rain or snow.
stairs more than 30" above grade shall have guardrails 36" high on open sides- IRC R316.1 & 316.2
provide ice barrier on roof extending from the edge of the eves to a point not less than 24" inside the exterior wall line of the building. IRC R905
exterior siding shall comply with R703.3
exterior walls shall have an exterior wall envelope. R703.1
sills of exterior windows which are located more than 6 feet above grade and less than 24 inches above the interior floor surface must comply with window fall protection requirements.

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

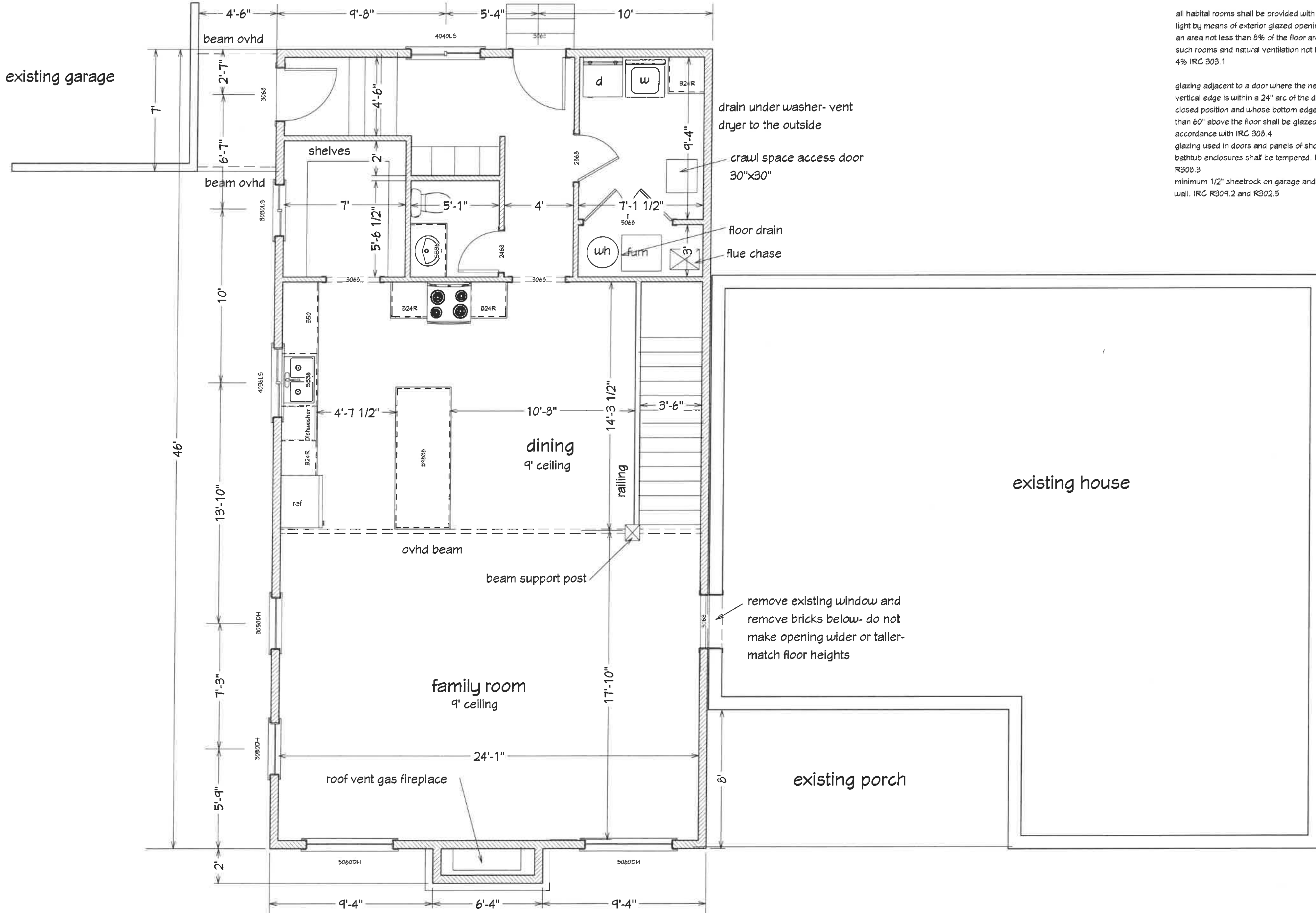
paget residence 600 w 1000 n
west bountiful ut 84087

elevations

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0



all habital rooms shall be provided with natural light by means of exterior glazed openings with an area not less than 8% of the floor area of such rooms and natural ventilation not less than 4% IRC 303.1

glazing adjacent to a door where the nearest vertical edge is within a 24" arc of the door in a closed position and whose bottom edge is less than 60" above the floor shall be glazed in accordance with IRC 308.4
glazing used in doors and panels of showers and bathtub enclosures shall be tempered. IRC R308.3
minimum 1/2" sheetrock on garage and house wall. IRC R309.2 and R302.5

Fairfield Design 2020
801-541-4797

paget residence 600 w 1000 n
west bountiful ut 84087

main floor
1162 sq ft

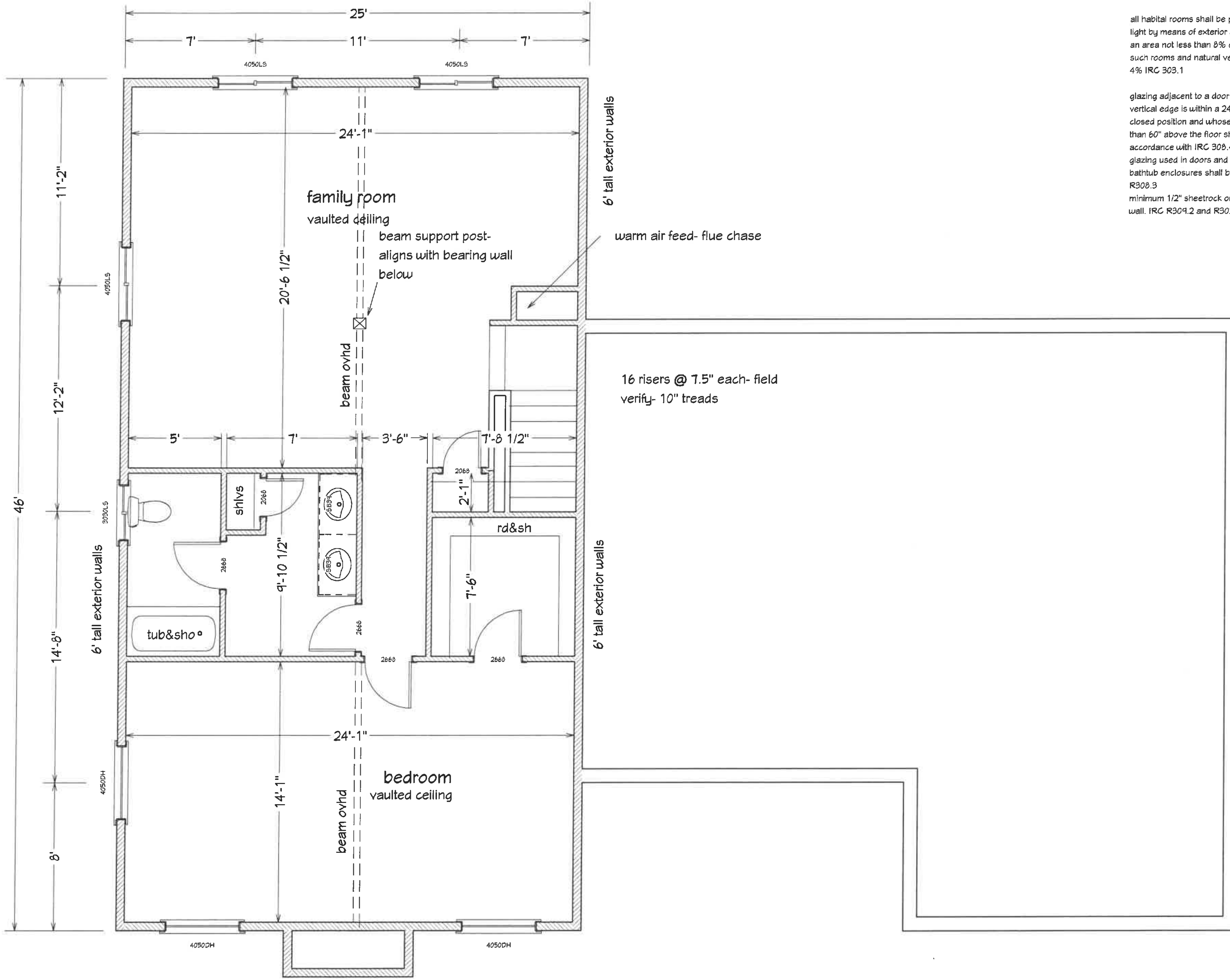
governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0

page
5

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes



all habital rooms shall be provided with natural light by means of exterior glazed openings with an area not less than 8% of the floor area of such rooms and natural ventilation not less than 4% IRC 303.1

glazing adjacent to a door where the nearest vertical edge is within a 24" arc of the door in a closed position and whose bottom edge is less than 60" above the floor shall be glazed in accordance with IRC 308.4
glazing used in doors and panels of showers and bathtub enclosures shall be tempered. IRC R308.3
minimum 1/2" sheetrock on garage and house wall. IRC R309.2 and R302.5

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

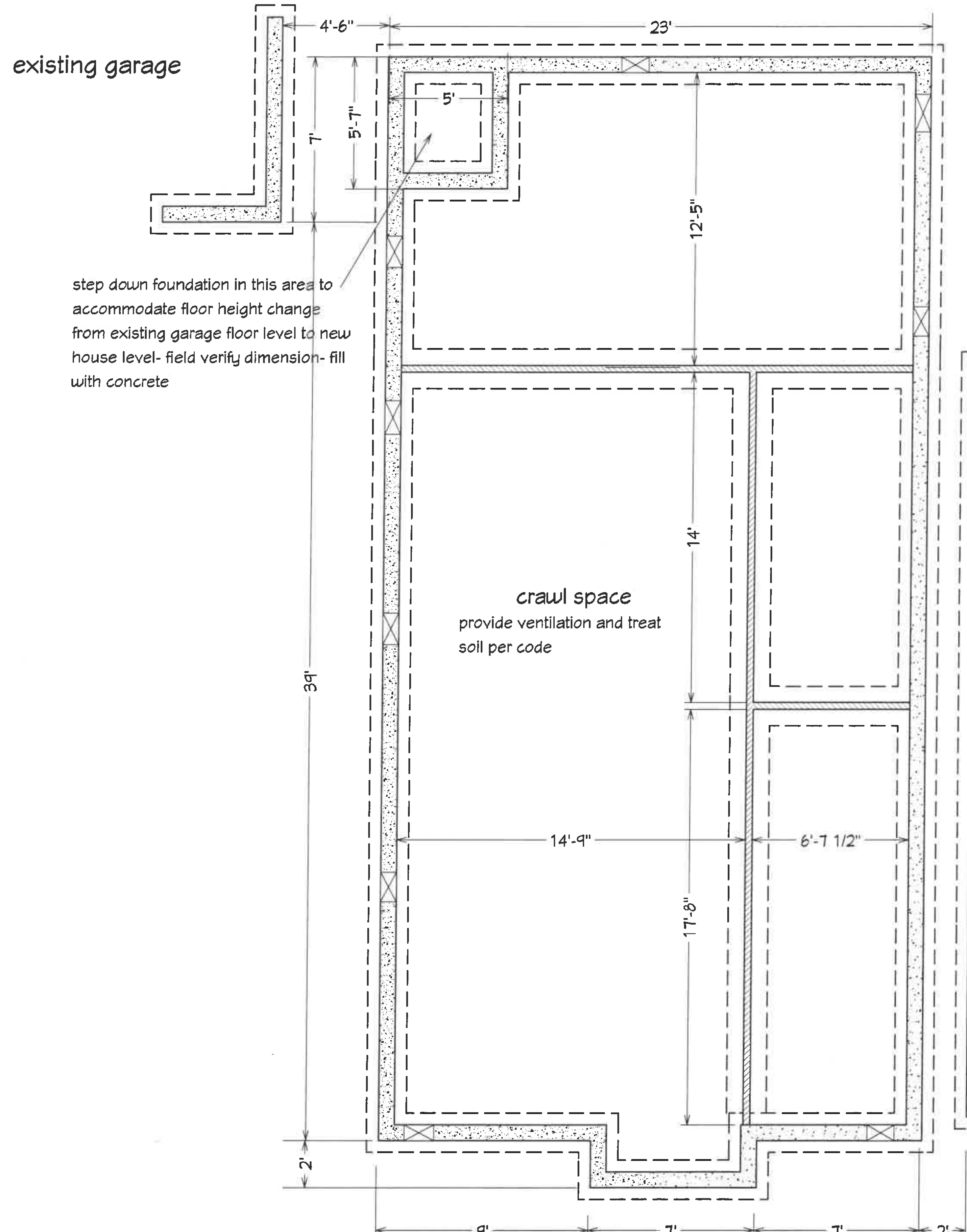
paget residence 600 w 1000 n
west bountiful ut 84087

upper floor
1162 sq ft

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0



footings to be placed a minimum of 42" below finish grade- IRC 403.1.4
concrete mix to be a minimum of 3000 psi- IRC R402.2
top of foundation walls a minimum of 6" above finish grade- IRC R404.1.6
1/2" foundation anchor bolts embedded a minimum of 7" into the foundation wall. 3"x3"x1/4" square plate washers for each bolt. bolt spacing as designed by the engineer.
concrete floor slab to have a 6 mil polyethylene vapor retarder with joints not lapped lass than 6"placed between the concrete floor slab and the base course. IRC R506.2.3

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

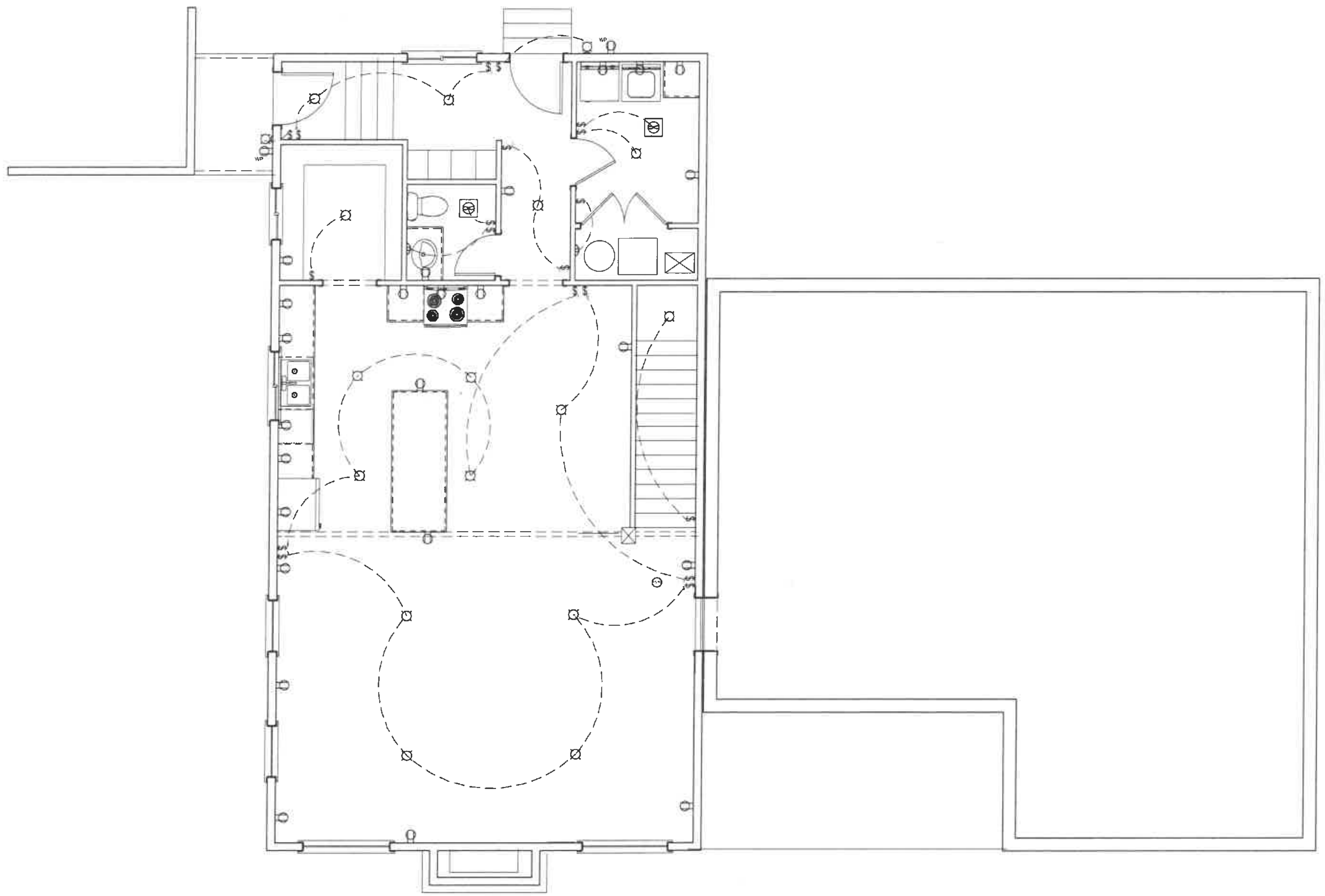
paget residence 600 w 1000 n
west bountiful ut 84087

foundation

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0



design build plumbing, heating and electrical systems using licensed contractors. all electrical installations shall comply with 2018 IRC and 2017 NEC.
provide gfci outlets in bathrooms, garage, kitchen, jetted tub and exterior locations.
all outlets shall be tamper resistant recepticles. E4002.14 and E3901.1 IRC E3902
lights in closets must comply with the clearance dimensions of IRC E4003.12
smoke detectors to conform to IRC R314. all detectors shall be hard wired, interconnected and have battery backup.
provide carbon monoxide dectors in accordance with R31.
plumbing installations shall comply with IRC 2018
water closets shall not have a flow rate more than 1.6 gallons per flush. IRC R2903.2
shower heads shall not have a flow rate more than 2.5gpm. IRC P2903.2
provide front and rear non freeze type backflow preventer exterior hose bibs. IRC P2902.3.3 and P2603.6
all plumbing vents through the roof shall be a minimum of 2" pipe. IRCP3103.2
showers shall be finished to a height not less than 72" above the floor. material shall be non-absorbent. IRC R307.2
seismic anchor water heater in accordance with IRC P2801.7
mechanical installations shall comply with IRC 2018 and IFGC 2018.
provide a comport heating system capable of maintaining 68 degrees F at a point 36" above the floor in all rooms. IRC R303.8
gas logs and gas appliances sahll have a shut off valve within 6 feet of the appliance. IRC G2420
insulate heating trunk and branch supply ducts in uinfinished areas, crawl spaces, attics and unheated garages. IRC N1103
vent the dryer to the outside. maximum length of the duct is 35 feet. IRC M1502.2
bathroom exhaust fan shall not be less than 50CFM and must be 4" semi rigid metal duct.

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

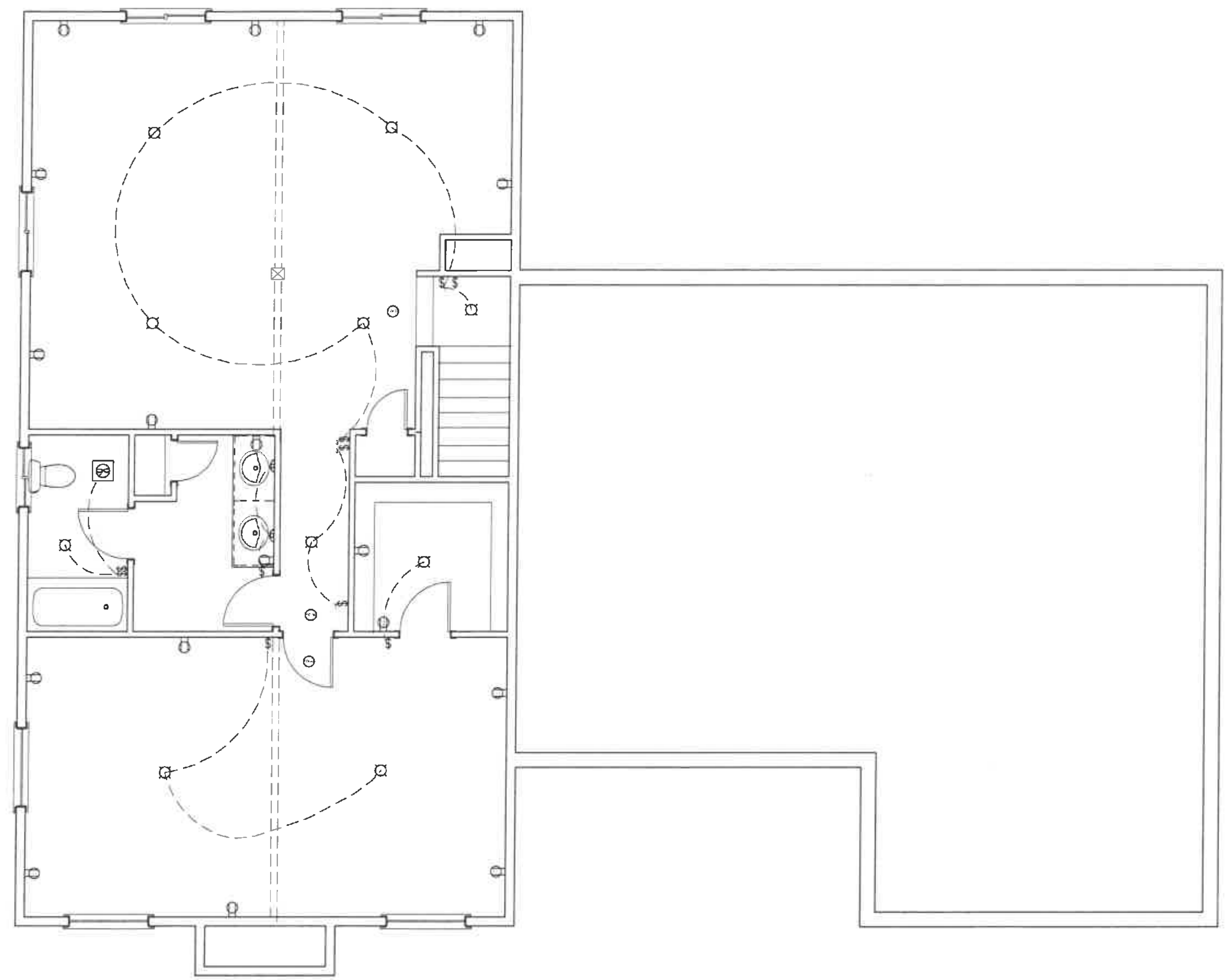
paget residence 600 w 1000 n
west bountiful ut 84087

electrical plan

governing code
2018 IRC

date
oct 2021

scale
1/8"=1'-0



design build plumbing, heating and electrical systems using licensed contractors. all electrical installations shall comply with 2018 IRC and 2017 NEC.
provide gfci outlets in bathrooms, garage, kitchen, jetted tub and exterior locations.
all outlets shall be tamper resistant recepticles. E4002.14 and E3901.1 IRC E3902
lights in closets must comply with the clearance dimensions of IRC E4003.12
smoke detectors to conform to IRC R314. all detectors shall be hard wired, interconnected and have battery backup.
provide carbon monoxide dectors in accordance with R31.
plumbing installations shall comply with IRC 2018
water closets shall not have a flow rate more than 1.6 gallons per flush. IRC R2903.2
shower heads shall not have a flow rate more than 2.5gpm. IRC P2903.2
provide front and rear non freeze type backflow preventer exterior hose bibs. IRC P2902.3.3 and P2603.6
all plumbing vents through the roof shall be a minimum of 2" pipe. IRCP3103.2
showers shall be finished to a height not less than 72" above the floor. material shall be non-absorbent. IRC R307.2
seismic anchor water heater in accordance with IRC P2801.7
mechanical installations shall comply with IRC 2018 and IFGC 2018.
provide a comport heating system capable of maintaining 68 degrees F at a point 36" above the floor in all rooms. IRC R303.8
gas logs and gas appliances sahll have a shut off valve within 6 feet of the appliance. IRC G2420
insulate heating trunk and branch supply ducts in uinfinished areas, crawl spaces, attics and unheated garages. IRC N1103
vent the dryer to the outside. maximum length of the duct is 35 feet. IRC M1502.2
bathroom exhaust fan shall not be less than 50CFM and must be 4" semi rigid metal duct.

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

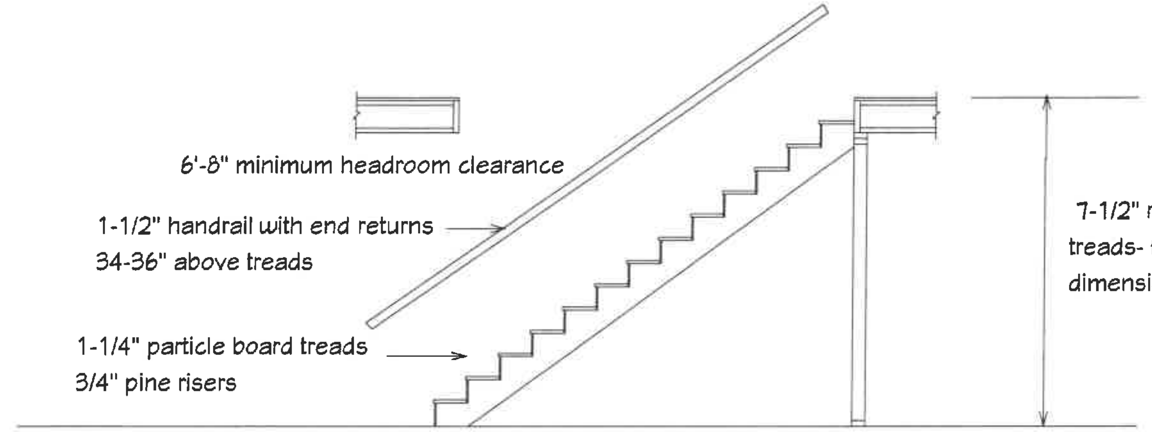
paget residence 600 w 1000 n
west bountiful ut 84087

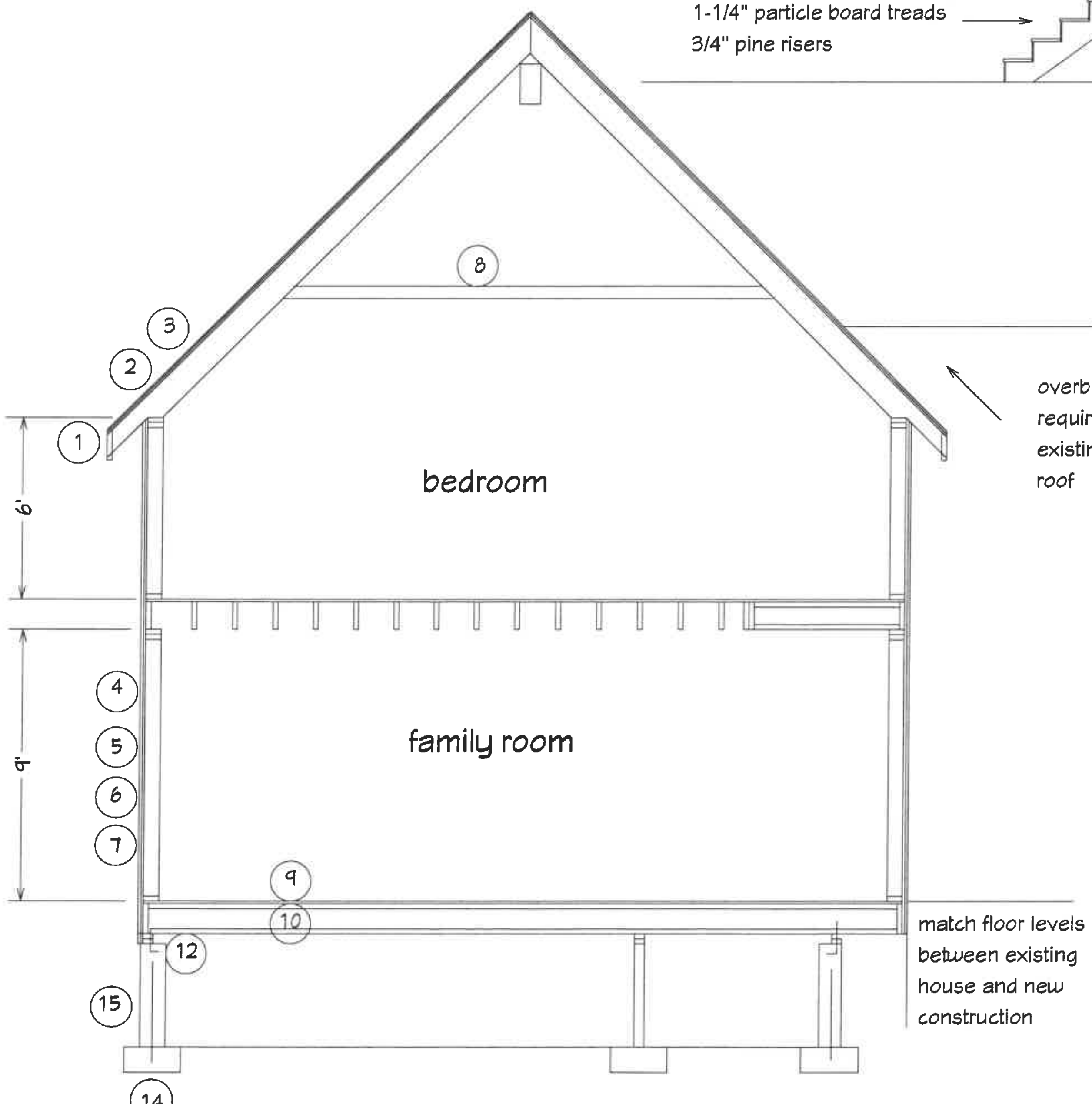
electrical plan

governing code
2018 IRC

date
oct 2021

scale
1/8"=1'-0





1. truss roof system- see engineering details- stick frame as noted
2. 7/16" wafer board sheathing with clips. 2 layers 15# felt and asphalt shingles- water shield to 24" inside wall line
3. 2x4 or 2/6 backer plate with aluminum soffit and facia
4. 7/16" wafer board exterior sheathing- nail per engineers details
5. 2/6-16" o/c construction grade wall studs
6. exterior siding as noted on elevations
7. R19 fiberglass wall insultation
8. R38 fiberglass attic insultation
9. 3/4" T&G OSB flooring- flued and nailed
10. wood I joist system- see engineers details
11. brick or stone veneer with 22ga ties 16" o/c and #9 wire in bed joints
12. treated sill plate attached to foundation with anchor bolts
13. corrosion resistant flashing with 1/2" drip leg extended past side of foundation
14. concrete footing with horizontal and vertical rebar- see engineers details
15. concrete foundation with vertical and horizontal rebar- see engineers details
16. 4" concrete floor with compacted fill and gravel base

field verify all conditions and dimensions before beginning construction- notify designer and engineer of any conditions that require changes

Fairfield Design 2020
801-541-4797

paget residence 600 w 1000 n
west bountiful ut 84087

framing details

governing code
2018 IRC

date
oct 2021

scale
3/16"=1'-0

MEMORANDUM

TO: Mayor & Council

DATE: December 15, 2021

FROM: Duane Huffman

RE: **Impact Fee Deferral for Insignificant Use of Water- 210 N Fairwind Cir**

This memo outlines the request for a deferral of culinary impact fees as authorized by WBMC 3.22.060 for Richard and Tonya Eggett for their property at 210 N Fairwind Cir. (Shupe Subdivision Lot 2).

Mr. Eggett is currently in the process of extending the culinary water line to this property to supply water for horses during the winter. This extension will also allow a house to be built in the future.

WBMC 3.22.060 allows the council the discretion to grant a deferral of culinary water impact fees. This ordinance was created in 2016 for a similar situation for a property on 400N. It reads:

> **"Deferral for Insignificant Use of Water.** The City Council may authorize, on a project-by-project basis and subject to the Act, deferral of the payment of a culinary water impact fee when the applicant shows: (1) the property will not be used for anything other than non-commercial agricultural purposes, (2) the property will receive the majority of its water from secondary or other sources, and (3) the applicant will not use more than 24,000 gallons a year of water from the City's culinary water system. To receive a deferral, the applicant must record against the property an agreement with the City stating that all required water impact fees shall be paid upon any further development activity or when any of the three listed criteria ceases to apply. When the fees are paid, they will be based on the fees at that time, and not on the fees in place at the time the deferral is granted."

Attached to this memo is an email from Mr. Eggett confirming that he will meet these criteria as well as a draft agreement that would be required. Staff does not have any concerns with granting the deferral as requested.

From: Rich Eggett
Sent: Thursday, December 9, 2021 2:44 PM
To: Kris Nilsen; Duane Huffman
Subject: Impact and water rights fees deferral request

West Bountiful City Council,

Thank you for considering this deferral request for water rights and impact fees.

The reasons for the deferral Request are:

1) The property is used for agricultural purposes. The water is used for watering horses. There are usually 15 horses on the property.

2) The majority of the water for the property will be from secondary water and a well. We also haul some water in.

3) We are aware that we are not able to use more than 24,000 gallons of culinary city water a year. We intend to follow this.

4) We agree that upon further development the fees must be paid.

Thank you.

Rich Eggett

Sent from Rockwell mail
Rich Eggett

WHEN RECORDED, RETURN TO:

West Bountiful City Corporation
550 North 800 West
West Bountiful, Utah 84087

CULINARY WATER IMPACT FEE DEFERRAL AGREEMENT

This Culinary Water Impact Fee Deferral Agreement ("***Agreement***") is entered into this _____ day of _____________, 20__, by and between WEST BOUNTIFUL CITY, a Utah municipal corporation (the "***City***"); and RICHARD EGGETT and TONYA EGGETT (collectively, "***Owners***").

RECITALS

A. Owners have applied to the City for a culinary water connection for property owned by Owners located at approximately 210 N Fairwind Cir., West Bountiful, Utah, and more particularly described in the attached Exhibit A (the "***Property***").

B. West Bountiful Municipal Code § 3.22.060.B allows the City Council to authorize deferral of payment of the culinary water impact fee required for connection of the Property to the City's culinary water system (the "***Impact Fee***") under specific conditions. The City Council has determined that those conditions have been met, and is willing to allow deferral of payment of the Impact Fee in accordance with this Agreement.

NOW, THEREFORE, for good and valuable consideration, including the mutual covenants set forth below, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

1. DEFERRAL OF IMPACT FEE PAYMENT. The City hereby grants the Owners, their successors and assigns a deferral for the payment of the Impact Fee until such time as the Property no longer meets all of the following conditions:

a. The Property is used solely for non-commercial agricultural purposes;

b. The Property receives the majority of its water from secondary or non-City sources; and

c. No more than 24,000 gallons of water annually from the City's culinary water system are used on the Property.

2. OWNERS' ACKNOWLEDGMENT. The Owners, their successors and assigns hereby acknowledge and agree to pay all applicable Impact Fees in place at the time the Property no longer meets all of the conditions listed in Section 1 of this Agreement. The Owners, their successors and assigns also hereby acknowledge and agree that they will be responsible, both before and after these conditions no longer apply, for all standard connection fees and water rates just as any other user of the City's culinary water system.

3. TERM AND TERMINATION. This Agreement will remain in effect until the earlier to occur of the following:

a. The Owners pay the deferred applicable Impact Fee; or

b. The Owners discontinue their connection to the City's culinary water system by (i) written request to remove the connection (a seasonal shut-off request will not be considered a request to remove the connection); or (ii) failure to use the water connection for a period of 24 consecutive months.

The Owners may terminate this Agreement at any time by discontinuing their connection to the City's culinary water system as provided above. If the Agreement is terminated and the connection removed, the Owners will forfeit any connection or other fees paid but will not be required to pay the Impact Fee until such time as development activity, as defined in Chapter 3.22 of the West Bountiful Municipal Code, as amended, occurs on the Property.

4. COVENANTS RUN WITH THE LAND. The covenants contained in this Agreement shall be construed as covenants with respect to real property and shall run with the land. Such covenants shall be binding upon the Owners' heirs, agents, successors in interest, and assigns.

5. MISCELLANEOUS PROVISIONS.

a. Entire Agreement; Modification; Waiver. This Agreement constitutes the entire agreement and understanding of the parties with respect to its subject matter and supersedes all previous or contemporaneous representations or agreements of the parties in that regard. No modification of this Agreement shall be valid or binding unless made in writing and signed by both parties. Any waiver of any provision of this Agreement shall be in writing and shall be signed by the party waiving the provision.

b. Severability. The provisions of this Agreement are severable, and the invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of the remaining provisions.

c. No Third-Party Beneficiaries. This Agreement is made for the exclusive benefit of the parties and their respective heirs, successors, and assigns. No other person or entity shall have any interest under this Agreement or be classified as a third-party beneficiary to this Agreement.

d. Attorney Fees. In the event the City is required to take any action to enforce its rights under this Agreement, the City shall be entitled to recover from the Owners its costs, including reasonable attorney fees, whether incurred in litigation or otherwise.

e. <u>Reserved Powers</u>. Nothing in this Agreement will limit the City's future exercise of its police power to take any steps that the City, in its sole discretion, deems necessary for the health, welfare, and safety of its residents. Notwithstanding any provision of this Agreement to the contrary, the Owners and the Property will be subject to all applicable laws, including Chapter 3.22 of the West Bountiful Municipal Code and the Utah Impact Fees Act, Title 11, Chapter 36a of the Utah Code, as amended.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

WEST BOUNTIFUL CITY

____
Kenneth Romney, Mayor

ATTEST:

____
Cathy Brightwell, City Recorder

OWNERS:

____
Richard Eggett

____
Tonya Eggett

STATE OF UTAH)
: ss
County of Davis)

On the ______ day of _______________, 2021, Richard and Tonya, the signers of the foregoing instrument as Owners, personally appeared before me and duly acknowledged to me that they executed the same as Owners of the Property.

EXHIBIT A

Legal Description of the Property

Parcel # 06-409-0201

Consisting of real property located at 210 N Fairwind Cir, West Bountiful, Davis County, State of Utah, more particularly described as follows:

ALL OF LOT 201, SHUPE SUBDIVISION LOT 2 AMENDED. CONT. 8.39927 ACRES

West Bountiful City

Annual Financial Statements

With Auditors' Report Thereon

For the Year Ended June 30, 2021

West Bountiful City
Table of Contents

Ulrich & Associates, PC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members
Of the City Council West Bountiful City
West Bountiful, Utah

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the West Bountiful City, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the West Bountiful City, Utah'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, the business-type activities, each major fund, and the aggregate remaining fund information of the West Bountiful City, Utah, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund and major special revenue fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Michael E. Ulrich, CPA
Heather Christopherson, CPA
Ryan C. Ulrich, JD

4991 South Harrison | Ogden, Utah 84403
Tel] 801.627.2100 | Fax] 801.475.6548
website] www.ulrichcpa.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 as listed 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Bountiful City, Utah's basic financial statements. The introductory section, and the combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2021, on our consideration of the West Bountiful City, Utah's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Bountiful City, Utah's 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 West Bountiful City, Utah's internal control over financial reporting and compliance.

Ulrich & Associates, P.C.

Ogden, UT
December 7, 2021

West Bountiful City's management team presents the following overview and analysis of the financial statements of the City for the twelve months ended June 30, 2021.

FINANCIAL HIGHLIGHTS

- Total assets exceeded liabilities by $42,953,981 (net position) at the end of the fiscal year. Of this amount, $9,642,816 (unrestricted net position) is available to meet ongoing obligations to citizens and creditors.
- Total governmental funds increased by $372,464, with an ending balance of $7,217,006.
- The unassigned fund balance of the General Fund at June 30, 2021 totaled $1,711,374.
- Proprietary funds (business-type) increased in net position by $2,124,753.
- Total debt for West Bountiful City decreased by $1,220,948.
- The results of the above highlights along with the financial statements illustrate the strong financial position of the City.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to West Bountiful City's basic financial statements. The following documents also contain information in addition to the basic financial statements, such as budgetary comparisons and independent auditor reports, that will help the reader gain a more in-depth understanding of the City.

Government-wide Financial Statements

These statements are designed to provide a broad overview of the City's finances similar to consolidated financial statements for a private sector business. These statements consist of the Statement of Net Position and the Statement of Activities.

- The S*tatement of Net Position* presents information on all of the 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 the 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 between activities that are largely supported by taxes and intergovernmental revenue and those whose operations are entirely or largely financed by user charges and fees. The governmental activities for West Bountiful City include general government, streets, public safety, parks, and redevelopment departments. The business-type activities include culinary water, golf course, solid waste, and storm drain operations.

The government-wide financial statements include only the financial statements of West Bountiful City. The City Redevelopment Agency is a blended component unit. The Redevelopment Agency is a legally separate entity governed by a board appointed by the City Council, consisting of the City Council members. For financial reporting purposes, the Redevelopment Agency is reported as if it was a part of the City's operations because its governing board is the City Council. Therefore, the City Council is financially accountable and has significant influence over the programs, projects, activities, and level of services performed or provided by the Redevelopment Agency.

The government-wide financial statements are found immediately following this discussion and analysis.

Fund Financial Statements

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, 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 essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.
>
> Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditure, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.
>
> West Bountiful City has five funds reported as major government funds, which are the General Fund, Redevelopment Agency Fund, RAP Tax Fund, Capital Projects Fund, and 800 West - 2020 Fund. The information on these funds is shown separately. The City has several non-major funds which are Police Impact Fee Fund, Park Impact Fee Fund, Street Impact Fee Fund, Street Capital Improvement Fund, Jesse Meadows Capital Improvement Fund, 800 West Capital Improvement Fund, 600 West Capital Improvement Fund and the 900 West Capital Improvement Fund. The City adopts an annual appropriated budget for all its governmental funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.
>
> *Proprietary funds*: These funds are commonly known as enterprise funds. The enterprise funds report the same functions as the business-type activities in the government-wide financial statements. The enterprise funds maintained by West Bountiful City are culinary water, golf course, solid waste, and storm drain.
>
> Proprietary funds present the same information as in the government-wide statements, but in more detail. All of the proprietary funds are considered to be major funds of West Bountiful City.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. Notes to the financial statements are located after the statements for major funds as listed in the table of contents.

Other Information

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found as listed in the table of contents.

Government-wide Financial Analysis

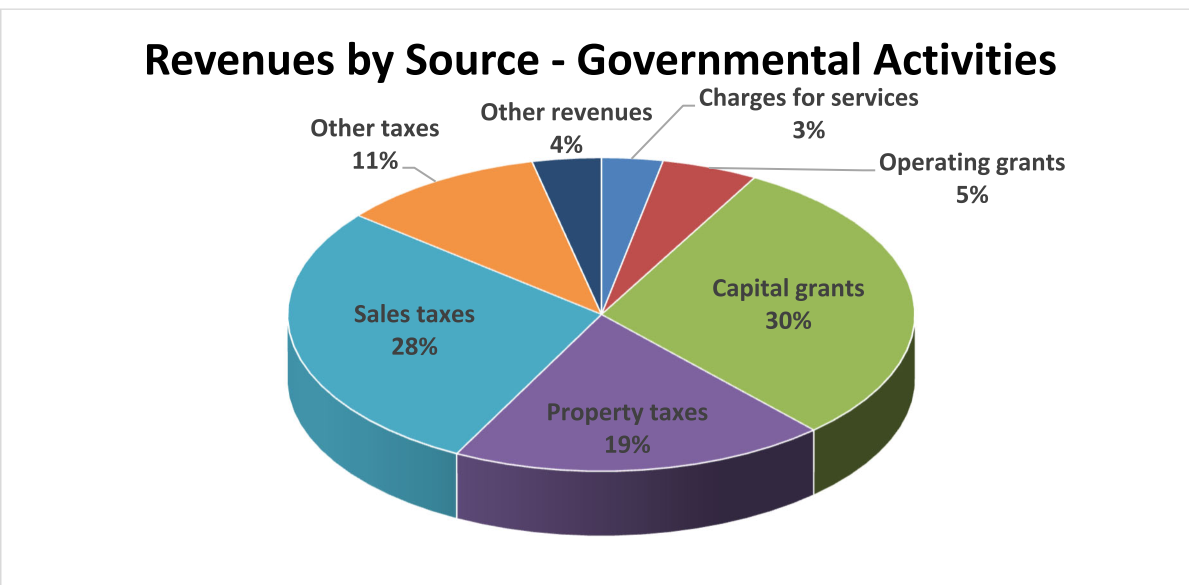
By far, the largest component of West Bountiful City's net position is its investment in capital assets, which represents 73.2% of the net position. The City's investment in fixed assets include infrastructure including roads, culinary water lines, parks, improvements, maintenance, and machinery/equipment, less any related outstanding debt that was used to acquire these assets. West Bountiful City uses these capital assets to provide services to citizens who live, work, pass through, or benefit in other ways from the City. By their nature, these assets are not available for future spending. Further, even though these capital assets are reported net of any related debt, resources needed to repay the debt must come from other sources, as the assets themselves cannot be used to satisfy the related obligations. Restricted net position, represents 7.6% of the net position. The majority of the restrict net position is restricted for certain capital projects. The remaining 19.2% of net position can be used to meet the City's ongoing obligations to its creditors and to citizens.

At the end of the current fiscal year, West Bountiful City is able to report positive balances in all three categories of net position for governmental and business-type activities.

	Governmental Activiites		Business-type Activiites		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	$ 10,857,554	10,252,432	5,631,333	5,603,391	16,488,887	15,855,823
Capital assets	17,693,674	15,342,929	15,319,562	13,558,974	33,013,236	28,901,903
Total assets	28,551,228	25,595,361	20,950,895	19,162,365	49,502,123	44,757,726
Total deferred outflows of resources	129,660	212,829	227,895	246,259	357,555	459,088
Long-term liabilities outstanding	287,230	997,470	2,744,355	2,967,584	3,031,585	3,965,054
Other liabilities	1,183,481	2,414,339	510,717	789,279	1,694,198	3,203,618
Total liabilities	1,470,711	3,411,809	3,255,072	3,756,863	4,725,783	7,168,672
Total deferred inflows of resources	1,918,180	1,575,367	261,734	87,753	2,179,914	1,663,120
Net investment in capital assets	18,506,655	14,194,733	12,764,388	10,657,604	31,271,043	24,852,337
Restricted	1,917,247	1,314,969	122,875	153,149	2,038,173	1,468,118
Unrestricted	4,868,095	5,311,312	4,774,721	4,753,795	9,642,816	10,065,107
Total net position	$ 25,291,997	20,821,014	17,661,984	15,564,548	42,952,032	36,385,562

West Bountiful City's Changes in Net Position

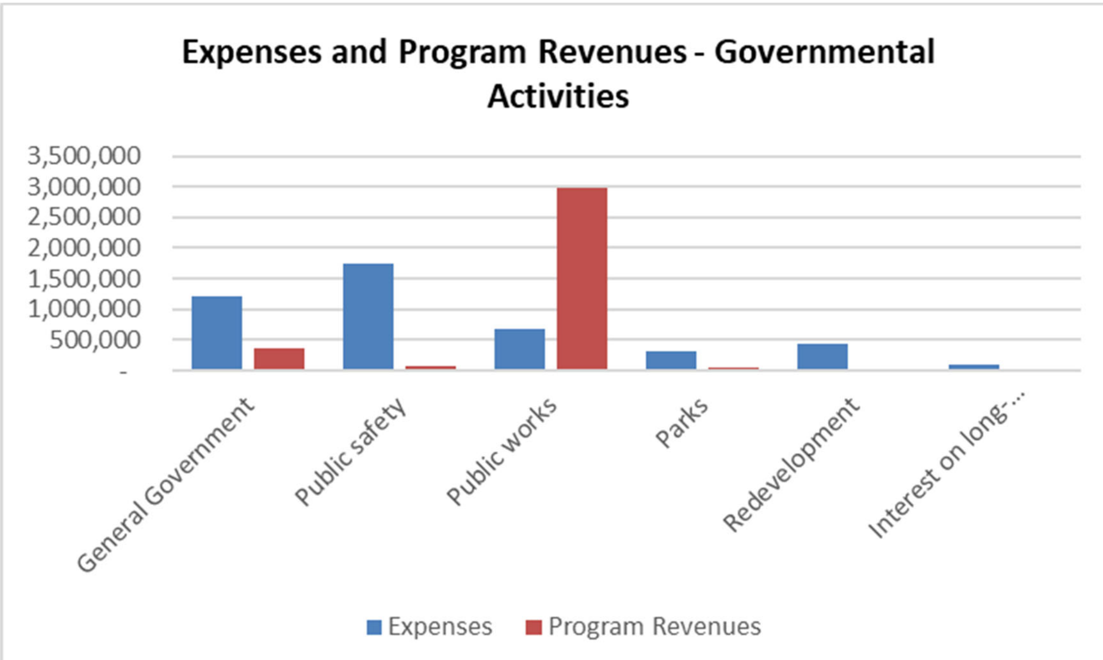
	Governmental Activiites		Business-type Activiites		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues						
Charges for services	$ 284,837	418,595	3,347,083	3,033,831	3,631,920	3,452,426
Operating grants and contributions	447,879	308,400	48,482	-	496,361	308,400
Capital grants and contributions	2,716,990	1,548,052	1,097,000	741,301	3,813,990	2,289,353
General revenues						
Property taxes	1,753,379	1,584,156	-	-	1,753,379	1,584,156
Other taxes	3,506,327	3,009,550	-	-	3,506,327	3,009,550
Other	321,447	221,876	220,421	161,500	541,868	383,376
Total revenues	9,030,859	7,090,629	4,712,986	3,936,632	13,743,845	11,027,261
Expenses:						
General governmental	1,218,988	1,014,679	-	-	1,218,988	1,014,679
Public safety	1,752,563	2,140,623	-	-	1,752,563	2,140,623
Public works	685,063	400,714	-	-	685,063	400,714
Parks	321,742	315,065	-	-	321,742	315,065
Redevelopment	444,273	465,874	-	-	444,273	465,874
Interest on long-term debt	105,748	36,562	-	-	105,748	36,562
Water	-	-	905,252	959,058	905,252	959,058
Solid waste	-	-	457,079	408,698	457,079	408,698
Strom drain	-	-	137,814	143,576	137,814	143,576
Golf course	-	-	1,119,588	1,073,504	1,119,588	1,073,504
Total expenses	4,528,376	4,373,517	2,619,733	2,584,836	7,148,109	6,958,353
Increase in net position before transfers	4,502,483	2,717,112	2,093,253	1,351,796	6,595,736	4,068,908
Transfers	(31,500)	(34,000)	31,500	34,000	-	-
Increase (decrease) in net position	4,470,983	2,683,112	2,124,753	1,385,796	6,595,736	4,068,908
Net position - beginning of year	20,821,014	18,137,902	15,564,548	14,178,752	36,385,562	32,316,654
Prior period adjustment	-	-	(27,317)	-	(27,317)	-
Net position - end of year	$ 25,291,997	20,821,014	17,661,984	15,564,548	42,953,981	36,385,562



GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES

Governmental activities net position increased by $4,470,983 for the year ended June 30, 2021, with much of this increase from the completion of streets projects and growth in tax revenues.

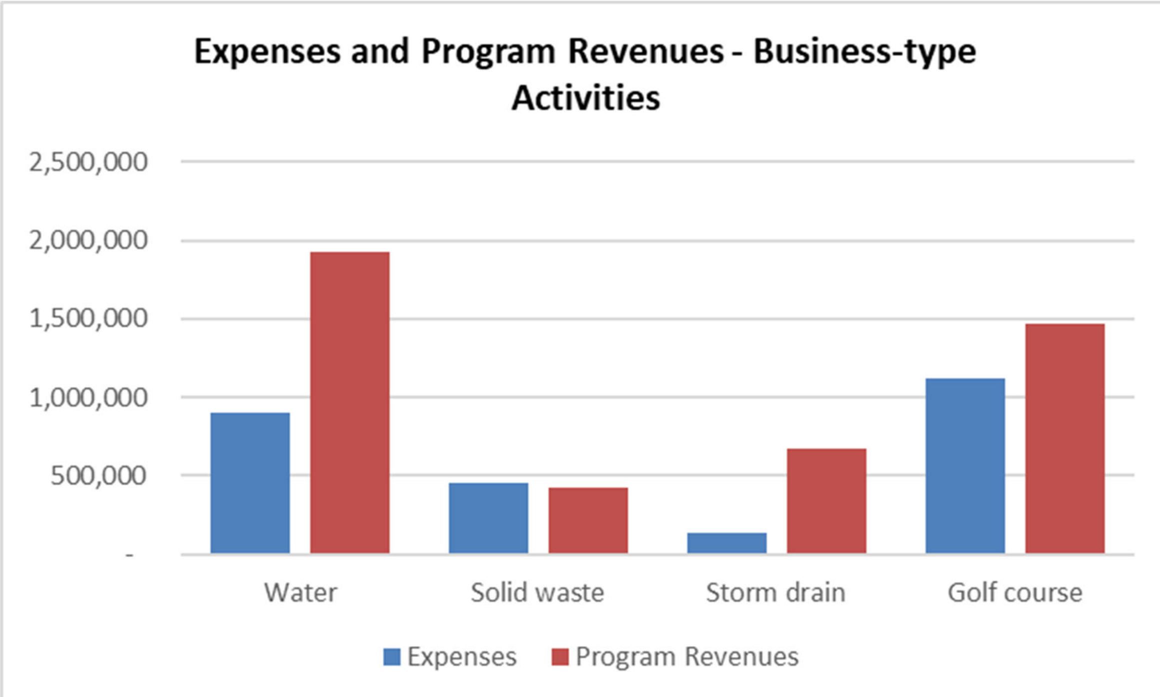
As indicated in the charts, government activities in the General Fund are largely dependent on sales and property tax revenue, with additional revenue received from grants and service fees. Overall, General Fund activity is not intended to be a "for profit" operation, and the City is specifically restricted from assessing or collecting revenue in excess of the cost of providing services to its citizens.

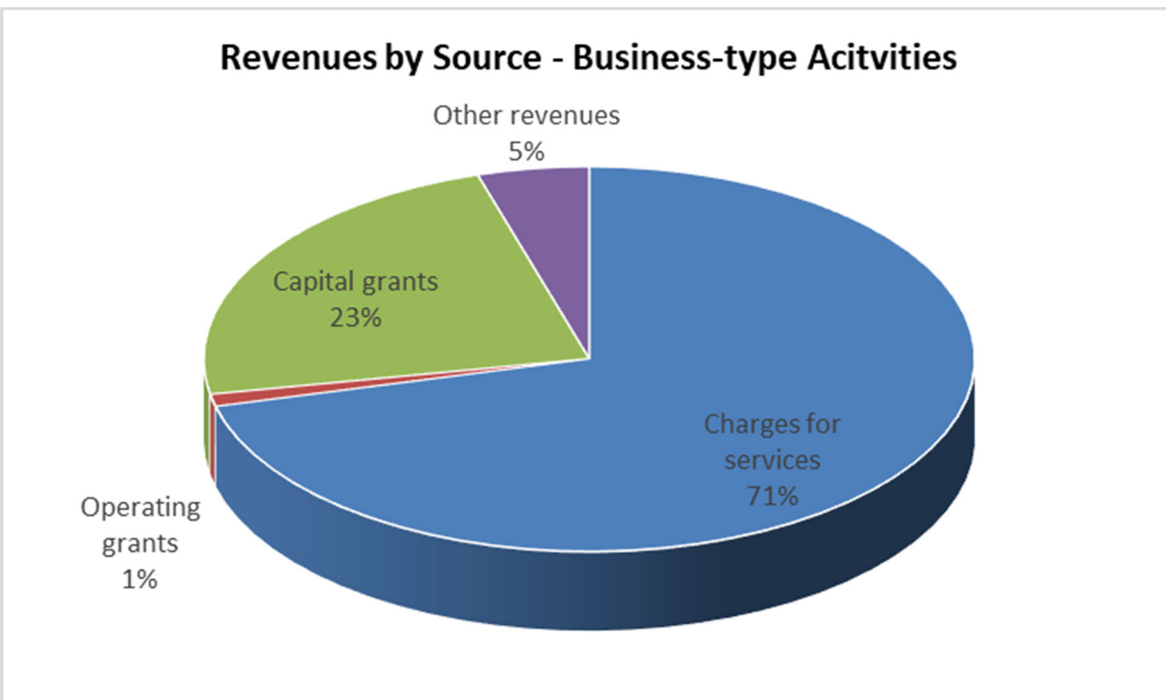


Business-type activities increased West Bountiful City's net position by $2,124,753 which is largely related to the decrease in debt and from increased charges for services.

As of the end of the current fiscal year, all of the City's business-type funds reported positive net position. Key elements of this increase are as follows:

- Total revenues increased by $776,354 (19.2%). This increase was largely due to additional play at Lakeside Golf Course as well as capital contributions in the Water Fund.
- Total expenses increased by $34,897 (1.4%). This increase was less than inflation during the same period.


Expenses and Program Revenues - Business-type Activities
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
Water
Solid waste
Storm drain
Golf course
Expenses
Program Revenues


Revenues by Source - Business-type Acitvities
Other revenues 5%
Capital grants 23%
Charges for services 71%
Operating grants 1%

Financial Analysis of the Government's Funds

As noted earlier, West Bountiful City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental 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. In particular, unassigned fund balance may serve as a useful measure of government's net resources available for spending at the end of the fiscal year. As of the end of the most recent fiscal year, West Bountiful City’s governmental funds reported combined ending fund balances of $7,217,006. The combined unassigned fund balance was $1,707,421. Approximately 43% of the combined ending fund balance or $3,087,623 is assigned to capital projects funds. The remainder of the fund balance is restricted for a variety of other purposes.

> *General Fund:* The General Fund is the chief operating fund of West Bountiful City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $1,711,374, while total fund balance was $2,245,026. As a measure of the 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 40.4% of total General Fund expenditures. The total General Fund balance increased by $414,534 during the current fiscal year.
>
> Actual expenditures in the General Fund were $547,224 less than the final budgeted amount. Actual revenues were $353,287 higher than the final budgeted amount. The key factors contributing to these variances are as follows:
> - Tax revenues were $348,587 higher than anticipated due to strong sales tax returns.
> - Public works expenditures were $418,746 lower than anticipated due to delays in capital projects.

Proprietary funds. West Bountiful City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Below is a summary of unrestricted net position in the City’s proprietary funds:

- Water Utility Fund: $4,614,754.
- Solid Waste Utility Fund: $454,074.
- Storm Drain Fund: a deficit of $29,682. This was due to a negative cash balance from large capital projects. The city will likely remedy this with a transfer from Capital Project funds.
- Golf Course fund: a deficit of $262,836. This was due to a long-standing interfund loan to this fund. The city council dictates the repayment terms of this loan, and to this point has not required repayment.

Capital Assets and Debt Administration

West Bountiful City’s investment in capital assets for its combined governmental and business type activities totaled $33,826,217 (net of accumulated depreciation) at June 30, 2021. Types of assets included in this category are land, buildings, related improvements, vehicles, machinery and equipment, roads (including curb and gutter), street lights, culinary water distribution, and storm water collection systems.

Major capital asset activities that occurred during the past fiscal year include:

- Well project
- Purchase of police vehicles
- New street water line and storm drain line – 800 West

West Bountiful City's Capital Assets (Net of Depreciation)

	Governmental Activiites		Business-type Activiites		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 5,953,568	5,450,356	1,753,497	1,753,497	7,707,065	7,203,853
Construction in progress	812,981	1,330,678	1,495,866	1,904,537	2,308,847	3,235,215
Buildings	1,427,111	1,507,413	68,851	77,803	1,495,962	1,585,216
Improvements	9,593,788	6,402,744	886,965	943,233	10,480,753	7,345,977
Machinery & equipment	480,365	375,591	297,566	328,374	777,931	703,965
Vehicles	238,842	276,148	95,556	119,130	334,398	395,278
Infrastructure	-	-	10,721,261	8,338,192	10,721,261	8,338,192
Total	$ 18,506,655	15,342,930	15,319,562	13,464,766	33,826,217	28,807,696

Additional information on the City's capital assets can be found in Note 7.

Long-term debt. At the end of the current year, the City had total debt outstanding of $2,788,003. The majority of West Bountiful City's debt represents bonds secured solely by specified revenue sources (i.e. revenue bonds). The remaining debt consists of net pension liability (as calculated by the Utah Retirement System) and capital leases on equipment, such as police vehicles, golf carts, and other equipment.

West Bountiful City's Outstanding Debt

	Governmental Activiites		Business-type Activiites		Total	
	2021	2020	2021	2020	2021	2020
Revenue bonds	$ -	842,000	2,405,000	2,678,000	2,405,000	3,520,000
Net pension liability	118,673	135,370	114,156	130,211	232,829	265,581
Capital leases	-	-	150,174	223,370	150,174	223,370
Total	$ 118,673	977,370	2,669,330	3,031,581	2,788,003	4,008,951

During the current fiscal year the City's total debt decreased by $1,220,948.

Additional information on the City's long-term debt can be found in Notes 8 and 9.

Economic Factors and Next Year's Budgets and Rates

West Bountiful City continues to improve long term capital planning, including preventive maintenance for streets and water systems. The City anticipates continued growth in sales and use taxes. The City plans to bond in the fiscal year ending June 30, 2022 for the construction of a new public works facility.

Long term, the City's plan for financial stability includes, (1) minimizing and using debt conservatively, (2) investing wisely in infrastructure and infrastructure maintenance to prolong the life of streets, water lines, storm drains and equipment, (3) appropriately matching service expenses with available revenue, (5) maintaining appropriate reserves, (6) and planning capital projects to stay within budget for revenue sources available.

Request for Information

This financial report is designed to give its readers a general overview of the West Bountiful City's finances. Questions regarding any information contained in this report or requests for additional financial information should be addressed to West Bountiful City, Attn: City Administrator, 550 North 800 West, West Bountiful City, Utah 84087.

BASIC FINANCIAL STATEMENTS

West Bountiful City
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	$ 5,441,951	5,804,848	11,246,799
Receivables:			
Taxes	2,211,276	-	2,211,276
Accounts, net	67,075	159,248	226,323
Intergovenmental	57,025	-	57,025
Inventories	-	213,449	213,449
Prepaids	14,336	117,223	131,559
Internal balances	864,040	(864,040)	-
Restricted Cash and cash equivalents	1,388,870	200,605	1,589,475
Capital assets not being depreciated:			
Land	5,953,568	1,753,497	7,707,065
Construction in progress	812,981	1,495,866	2,308,847
Capital assets, net of accumulated depreciation:			
Buildings	1,427,111	68,851	1,495,962
Improvements	9,593,788	886,965	10,480,753
Machinery and equipment	480,365	297,566	777,931
Vehicles	238,842	95,556	334,398
Infrastructure	-	10,721,261	10,721,261
Total assets	28,551,228	20,950,895	49,502,123
Deferred Outflows of Resources			
Deferred charge on refunding	-	103,169	103,169
Pensions	129,660	124,726	254,386
Total deferred outflows of resources	129,660	227,895	357,555
Liabilities			
Accounts payable	263,906	314,781	578,687
Accrued liabilities	44,165	25,886	70,051
Accrued interest payable	-	28,453	28,453
Unearned revenue	-	63,867	63,867
Payable from restricted assets:			
Accrued liabilities	152,886	-	152,886
Developer and customer deposits	722,524	77,730	800,254
Noncurrent liabilities:			
Due within one year	57,588	344,630	402,218
Due in more than one year	110,969	2,285,569	2,396,538
Net pension liability	118,673	114,156	232,829
Total liabilities	1,470,711	3,255,072	4,725,783

West Bountiful City
Statement of Net Position
June 30, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Deferred Inflows of Resources			
Deferred revenue - property taxes	1,646,090	-	1,646,090
Pensions	272,090	261,734	533,824
Total deferred inflows of resources	1,918,180	261,734	2,179,914
Net Position			
Net invested in capital assets	18,506,655	12,764,388	31,271,043
Restricted for:			
Debt service	-	1,949	1,949
RAP tax	886,327	-	886,327
Assessment	34,995	-	34,995
Impact fees	232,953	120,926	353,879
Transportation	363,315	-	363,315
Class C roads	156,001	-	156,001
Redevelopment	243,656	-	243,656
Unrestricted	4,868,095	4,774,721	9,642,816
Total net position	$ 25,291,997	17,661,984	42,953,981

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Activities
For the Year Ended June 30, 2021

		Program Revenues			Net (Expense) Revenues & Changes in Net Position		
			Operating	Capital	Primary Government		
		Charges for	Grants and	Grants and	Governmental	Business-type	
Function/Programs	Expenses	Services	Contributions	Contributions	Activities	Activities	Total
Primary government							
Governmental activities							
General government	$ 1,218,988	181,802	172,486	-	$ (864,700)		(864,700)
Public safety	1,752,563	47,404	20,804	-	(1,684,355)		(1,684,355)
Public works	685,063	-	254,589	2,716,990	2,286,516		2,286,516
Parks	321,742	55,631	-	-	(266,111)		(266,111)
Redevelopment	444,273	-	-	-	(444,273)		(444,273)
Interest on long-term debt	105,748	-	-	-	(105,748)		(105,748)
Total governmental activities	4,528,376	284,837	447,879	2,716,990	(1,078,670)		(1,078,670)
Business-type activities							
Water utility	905,252	1,395,532	-	530,000		1,020,280	1,020,280
Solid waste	457,079	424,122	-	-		(32,957)	(32,957)
Storm drain	137,814	102,298	-	567,000		531,484	531,484
Golf course	1,119,588	1,425,131	48,482	-		354,025	354,025
Total business-type activities	2,619,733	3,347,083	48,482	1,097,000		1,872,832	1,872,832
Total primary government	$ 7,148,109	3,631,920	496,361	3,813,990	(1,078,670)	1,872,832	794,162
		General revenues					
		Property taxes			1,753,379	-	1,753,379
		Sales taxes			2,551,460	-	2,551,460
		Other taxes			954,867	-	954,867
		Impact fees			123,612	168,875	292,487
		Interest income			33,633	37,112	70,745
		Miscellaneous			160,426	9,870	170,296
		Gain on sale of capital assets			3,776	4,564	8,340
		Transfers			(31,500)	31,500	-
		Total general revenues			5,549,653	251,921	5,801,574
		Change in net position			4,470,983	2,124,753	6,595,736
		Net position - beginning			20,821,014	15,537,231	36,358,245
		Net position - ending			$ 25,291,997	17,661,984	42,953,981

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Balance Sheet
Governmental Funds
For the Year Ended June 30, 2021

	General Fund	Redevelop-ment Agency Fund	RAP Tax Fund	Capital Projects Fund	800 West 2020 Fund	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and cash equivalents	$ 1,172,605	-	-	$ 2,526,825	(3,953)	493,136	4,188,613
Receivables:							
Taxes	1,875,020	287,184	49,072	-	-	-	2,211,276
Accounts - net	67,075	-	-	-	-	-	67,075
Intergovenmental	57,025	-	-	-	-	-	57,025
Prepaids	14,336	-	-	-	-	-	14,336
Due from other funds	-	-	306,000	558,040	-	-	864,040
Restricted cash and cash equivalents	1,388,870	249,513	672,875	-	-	330,950	2,642,208
Total assets	$ 4,574,931	536,697	1,027,947	3,084,865	(3,953)	824,086	10,044,573
Liabilities							
Accounts payable	$ 59,284	-	141,619	-	-	63,003	263,906
Accrued liabilities	42,161	-	-	-	-	-	42,161
Payables from restricted assets:							
Accrued liabilities	147,030	5,856	-	-	-	-	152,886
Developer deposits	722,524	-	-	-	-	-	722,524
Total liabilities	970,999	5,856	141,619	-	-	63,003	1,181,477
Deferred Inflows of Resources							
Unavailable revenue-property taxes	1,358,906	287,184	-	-	-	-	1,646,090
Total deferred inflows of resources	1,358,906	287,184	-	-	-	-	1,646,090
Fund Balances							
Nonspendable							
Prepaids	14,336	-	-	-	-	-	14,336
Restricted							
RAP tax	-	-	886,327	-	-	-	886,327
Assessments	-	-	-	-	-	34,995	34,995
Impact Fees	-	-	-	-	-	232,953	232,953
Transportation	363,315	-	-	-	-	-	363,315
Class C roads	156,001	-	-	-	-	-	156,001
Redevelopment	-	243,656	-	-	-	-	243,656
Committed	-	-	-	490,379	-	-	490,379
Assigned							
Capital projects	-	-	-	2,594,487	-	493,136	3,087,623
Unassigned	1,711,374	-	-	-	(3,953)	-	1,707,421
Total fund balances	2,245,026	243,656	886,327	3,084,866	(3,953)	761,084	7,217,006
Total liabilities, deferred inflows, and fund balances	$ 4,574,931	536,696	1,027,946	3,084,866	(3,953)	824,087	10,044,573

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Reconciliation of the Balance Sheet to Governmental Funds
To the Statement of Net Position
June 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	$ 7,217,006
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	18,506,655
Long-term liabilities, including compensated absenses, are not due and payable in the current period and therefore are not recorded in the funds.	(170,561)
Pension liabilities, pension assets, and deferred inflows and outflows of resources relating to pensions are not current available resources, and are therefore not included in the governmental funds.	(261,103)
Net position of government activities	$ 25,291,997

The notes to the financial statements are an integral part of this statement.

West Bountiful City

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

For the Year Ended June 30, 2021

		Special Revenue		Capital Projects			
	General Fund	Redevelopment Agency Fund	RAP Tax Fund	Capital Projects Fund	800 West 2020 Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Property taxes	$ 1,466,195	287,184	-	-	-	-	1,753,379
Sales, use, and excise taxes	2,551,460	-	-	-	-	-	2,551,460
Other taxes	686,432	-	268,435	-	-	-	954,867
Impact fees	-	-	-	-	-	123,612	123,612
Licenses	181,802	-	-	-	-	-	181,802
Intergovernmental	447,879	-	-	-	-	-	447,879
Charge for Services	43,958	-	-	-	-	11,673	55,631
Fines	47,404	-	-	-	-	-	47,404
Interest	2,793	918	4,024	20,099	-	5,791	33,625
Developer contributions	-	-	-	-	-	22,990	22,990
Miscellaneous	91,164	-	69,262	-	-	-	160,426
Total revenues	5,519,087	288,102	341,721	20,099	-	164,066	6,333,075
Expenditures							
Current:							
General government	1,134,747	-	-	-	-	-	1,134,747
Public safety	1,991,129	-	-	-	-	-	1,991,129
Public works	473,354	-	-	-	-	-	473,354
Parks	255,900	-	9,957	-	-	1,372	267,229
Redevelopment	220,757	228,976	-	-	-	-	449,733
Debt service:							
Principal	132,000	-	-	710,000	-	-	842,000
Interest	21,200	-	-	7,097	3,324	-	31,621
Capital outlay	10,089	-	261,670	-	458,905	95,357	826,021
Total expenditures	4,239,176	228,976	271,627	717,097	462,229	96,729	6,015,834
Excess revenues over (under) expenditures	1,279,911	59,126	70,094	(696,998)	(462,229)	67,337	317,241
Other financing sources (uses)							
Transfers in	10,400	-	-	750,000	100,000	212,500	1,072,900
Transfers (out)	(962,500)	-	(38,900)	-	-	(103,000)	(1,104,400)
Sale of capital assets	86,723	-	-	-	-	-	86,723
Total other financing sources and uses	(865,377)	-	(38,900)	750,000	100,000	109,500	55,223
Net change in fund balances	414,534	59,126	31,194	53,002	(362,229)	176,837	372,464
Fund balance - beginning of year	1,830,492	184,530	855,133	3,031,864	358,276	584,247	6,844,542
Fund balance - end of year	$ 2,245,026	243,656	886,327	3,084,866	(3,953)	761,084	7,217,006

The notes to the financial statements are an integral part of this statement.

West Bountiful City

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities

For the Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:	
Net changes in fund balances - total governmental funds	$ 372,464
Governmental funds have reported capital outlays, past and present, 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.	(515,121)
Governmental funds report current capital outlays as expenditures. However, these expenditures are reported as capital assets in the statement of net position.	1,067,793
Government funds have proceeds from the sale of assets as revenue. However, the statement of activities reports the gain or loss on the sale of assets.	(82,939)
The Statement of Activities includes capital contributions as revenue which is not reported on the fund statements.	2,694,000
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 uses current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:	842,000
The Statement of Activities reports net pension expense and benefit expense from application of GASB 68 which is not reported in the fund statements.	182,004
In the statement of activities, accrued interest on debt is recorded, as well as amortization of deferred refunding.	(74,127)
Outstanding claims reported in the statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	2,741
The long-term portion of accrued leave does not require the use of current financial resources and therefore is not recorded as an expenditure in the Governmental Funds.	(17,832)
Change in net position of governmental activities	$ 4,470,983

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Property taxes	$ 1,402,500	1,402,500	1,466,195	63,695
Sales, use, and excise taxes	1,513,500	2,375,000	2,551,460	176,460
Other Taxes	537,400	578,000	686,432	108,432
Licenses	93,700	175,700	181,802	6,102
Intergovernmenatl	209,800	448,700	447,879	(821)
Charges for services	26,500	26,500	43,958	17,458
Fines	55,000	55,000	47,404	(7,596)
Interest	40,000	40,000	2,793	(37,207)
Miscellaneous	41,100	64,400	91,164	26,764
Total Revenues	3,919,500	5,165,800	5,519,087	353,287
Expenditures				
Current:				
General government:				
Legislative	64,500	64,800	62,065	2,735
Court	32,300	32,300	28,700	3,600
Aministrative	312,600	324,700	322,394	2,306
Engineering	77,400	69,900	64,787	5,113
Non-departmental	226,600	555,300	543,769	11,531
Buildings	56,800	57,500	63,213	(5,713)
Planning and zoning	44,200	49,900	49,819	81
Total general government	814,400	1,154,400	1,134,747	19,653
Public safety				
Police department	1,280,400	1,468,000	1,383,462	84,538
Fire protection	604,300	607,700	607,667	33
Total public safety	1,884,700	2,075,700	1,991,129	84,571
Public Works				
Streets department	278,200	277,100	247,149	29,951
Class "C" road projects	248,000	305,000	212,226	92,774
Prop. One transportation	70,000	310,000	13,979	296,021
Total public works	596,200	892,100	473,354	418,746

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (continued)
General Fund
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Expenditures - continued				
Current:				
Parks	$ 250,500	276,800	255,900	20,900
Redevelopment	158,500	216,700	220,757	(4,057)
Debt Service:				
Debt principal	136,100	136,100	132,000	4,100
Debt interest	24,600	24,600	21,200	3,400
Total debt service	160,700	160,700	153,200	7,500
Capital outlay	-	10,000	10,089	(89)
Total expenditures	3,865,000	4,786,400	4,239,176	547,224
Excess (deficiency) of revenues Over (under) expenditures	54,500	379,400	1,279,911	900,511
Other financing sources (uses)				
Transfer in	10,400	10,400	10,400	-
Transfers (out)	(212,500)	(962,500)	(962,500)	-
Sale of capital assets	86,800	138,800	86,723	(52,077)
Total other financing sources and uses	(115,300)	(813,300)	(865,377)	(52,077)
Net change in fund balance	(60,800)	(433,900)	414,534	848,434
Fund balances - beginning of year	1,830,492	1,830,492	1,830,492	-
Fund balances - end of year	$ 1,769,692	1,396,592	2,245,026	848,434

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Special Revenue Fund - Redevelopment Agency
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Property taxes	$ 251,900	288,800	287,184	(1,616)
Interest	100	-	918	918
Total revenues	252,000	288,800	288,102	(698)
Expenditures				
Redevelopment	260,300	288,800	228,976	59,824
Total expenditures	260,300	288,800	228,976	59,824
Excess (deficiency) of revenues Over (under) expenditures	(8,300)	-	59,126	59,126
Other financing sources (uses)	-	-	-	-
Net change in fund balance	(8,300)	-	59,126	59,126
Fund balances - beginning of year	184,530	184,530	184,530	-
Fund balances - end of year	$ 176,230	184,530	243,656	59,126

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - RAP Tax
Special Revenue Fund
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Other taxes	$ 156,900	220,000	268,435	48,435
Interest	1,000	1,000	4,024	3,024
Miscellaneous	-	64,500	69,262	4,762
Total revenues	157,900	285,500	341,721	56,221
Expenditures				
Parks	15,000	15,000	9,957	5,043
Captial outlay	153,900	262,800	261,670	1,130
Total expenditures	168,900	277,800	271,627	6,173
Excess (deficiency) of revenues Over (under) expenditures	(11,000)	7,700	70,094	62,394
Other financing sources (uses)				
Transfers (out)	(38,900)	(38,900)	(38,900)	-
Total other financing sources and uses	(38,900)	(38,900)	(38,900)	-
Net change in fund balance	(49,900)	(31,200)	31,194	62,394
Fund balances - beginning of year	855,133	855,133	855,133	-
Fund balances - end of year	$ 805,233	823,933	886,327	62,394

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds				
	Water Utility	Solid Waste	Storm Drain	Golf Course	Total
Assets					
Current assets					
Cash and cash equivalents	$ 4,526,717	461,832	(27,168)	843,467	5,804,848
Accounts receivable - net	118,248	33,165	7,835	-	159,248
Inventories	160,871	-	-	52,578	213,449
Prepaid expenses	101,613	-	-	15,610	117,223
Due from other funds	-	-	-	-	-
Total current assets	4,907,449	494,997	(19,333)	911,655	6,294,768
Noncurrent assets					
Restricted cash and cash equivalents	79,679	-	120,926	-	200,605
Capital Assets not being depreciated					
Land	74,370	-	168,741	1,510,386	1,753,497
Construction in progress	1,465,251	-	30,615	-	1,495,866
Capital assets, net of accumulated depreciation					
Buildings	-	-	-	68,851	68,851
Improvements	-	-	-	886,965	886,965
Machinery and equipment	216,771	1,589	-	79,206	297,566
Vehicles	73,025	-	-	22,531	95,556
Infrastructure	7,928,446	-	2,792,815	-	10,721,261
Total noncurrent assets	9,837,542	1,589	3,113,097	2,567,939	15,520,167
Total assets	14,744,991	496,586	3,093,764	3,479,594	21,814,935
Deferred Outflows of Resources					
Deferred charge on refunding	103,169	-	-	-	103,169
Pensions	53,065	3,994	4,503	63,164	124,726
Total deferred outflows of resources	156,234	3,994	4,503	63,164	227,895
Liabilities					
Current liabilities					
Accounts payable	240,939	34,097	-	39,745	314,781
Accrued liabilities	6,609	373	1,282	17,622	25,886
Accrued interest payable	24,902	-	-	3,551	28,453
Unearned revenue	-	-	-	63,867	63,867
Due to other funds	-	-	-	864,040	864,040
Compensated absences	8,042	-	-	13,613	21,655
Capital lease payable	-	-	-	42,975	42,975
Bonds payable	280,000	-	-	-	280,000
Total current liabilities	560,492	34,470	1,282	1,045,413	1,641,657

West Bountiful City
Statement of Net Position
Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds				
	Water Utility	Solid Waste	Storm Drain	Golf Course	Total
Liabilities					
Noncurrent liabilities					
Compensated absences	8,513	-	-	44,857	53,370
Capital lease payable	-	-	-	107,199	107,199
Bonds payable	2,125,000	-	-	-	2,125,000
Payable from restricted assets:					
Customer deposits	77,730	-	-	-	77,730
Net pension liability	48,568	3,655	4,121	57,812	114,156
Total noncurrent liabilities	2,259,811	3,655	4,121	209,868	2,477,455
Total liabilities	2,820,303	38,125	5,403	1,255,281	4,119,112
Deferred Inflows of Resources					
Pensions	111,356	8,381	9,449	132,548	261,734
Total deferred inflows of resources	111,356	8,381	9,449	132,548	261,734
Net Position					
Net invested in capital assets	7,352,863	1,589	2,992,171	2,417,765	12,764,388
Restricted for:					
Debt service	1,949	-	-	-	1,949
Impact fees	-	-	120,926	-	120,926
Unrestricted	4,614,754	452,485	(29,682)	(262,836)	4,774,721
Total net position	$11,969,566	454,074	3,083,415	2,154,929	17,661,984

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				
	Water Utility	Solid Waste	Storm Drain	Golf Course	Total
Operating Revenues					
Charges for services	$ 1,395,532	424,122	102,298	1,425,131	3,347,083
Miscellaneous	1,220	2,692	2,249	3,709	9,870
Total operating revenues	1,396,752	426,814	104,547	1,428,840	3,356,953
Operating Expenses					
Personnel services	302,995	19,525	55,333	558,351	936,204
Water purchases	179,486	-	-	-	179,486
Utilities	40,220	-	13,064	41,668	94,952
Supplies	48,655	26,305	-	409,501	484,461
Other Expenses	3,699	-	-	4,060	7,759
Purchases services	-	410,880	1,250	-	412,130
Depreciation and amortization	246,340	369	68,167	102,557	417,433
Total operating expenses	821,395	457,079	137,814	1,116,137	2,532,425
Operating income (loss)	575,357	(30,265)	(33,267)	312,703	824,528
Nonoperating Revenues (Expenses)					
Interest income	33,905	2,017	1,162	28	37,112
Interest expense	(83,857)	-	-	(3,451)	(87,308)
Grant income	-	-	-	48,482	48,482
Gain (loss) from sale of capital assets	4,564	-	-	-	4,564
Total nonoperating revenues (expenses	(45,388)	2,017	1,162	45,059	2,850
Capital Contributions					
Impact fees	150,325	-	18,550	-	168,875
Developer contributions	530,000	-	567,000	-	1,097,000
Total capital contributions	680,325	-	585,550	-	1,265,875
Transfers					
Transfers in	-	-	-	31,500	31,500
Total transfers	-	-	-	31,500	31,500
Change in net position	1,210,294	(28,248)	553,445	389,262	2,124,753
Total net position-beginning, as restated	10,759,272	482,322	2,529,970	1,765,667	15,537,231
Total net position - ending	11,969,566	454,074	3,083,415	2,154,929	17,661,984

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds				
	Water Utility	Solid Waste	Storm Drain	Golf Course	Total
Cash flows from operating activities					
Receipts from customers and users	$ 1,426,499	427,624	104,858	1,404,821	3,363,802
Payments to suppliers of goods or services	(172,027)	(436,309)	(169,765)	(433,811)	(1,211,912)
Payments to employees and related benefits	(458,059)	(18,128)	(61,019)	(558,805)	(1,096,011)
Net cash provided (used) by operating activities	796,413	(26,813)	(125,926)	412,205	1,055,879
Cash flows from noncapital financing activities					
Transfers in (out)	-	-	-	31,500	31,500
Net cash provided (used) by noncapital financing activities	-	-	-	31,500	31,500
Cash flows from capital and related financing activities					
Acquisition and construction of capital assets	(1,091,179)	-	92,608	(25,700)	(1,024,271)
Grants	-	-	-	48,482	48,482
Proceeds from sales of capital assets	86,723	-	-	-	86,723
Impact fees received	150,325	-	18,550	-	168,875
Principal paid on long-term debt	(273,000)	-	-	(39,032)	(312,032)
Interest paid	(67,951)	-	-	(6,280)	(74,231)
Net cash provided (used) by capital and related financing activities	(1,195,082)	-	111,158	(22,530)	(1,106,454)
Cash flows from investing activities					
Interest on cash and investments	33,905	2,017	1,162	28	37,112
Net cash provided (used) by investing activities	33,905	2,017	1,162	28	37,112
Net increase (decrease) in cash and cash equivalents	(364,764)	(24,796)	(13,606)	421,203	18,037
Cash and cash equivalents - beginning	4,971,158	486,629	107,364	422,264	5,987,415
Cash and cash equivalents - ending	$ 4,606,394	$ 461,833	$ 93,758	$ 843,467	$ 6,005,452
Reconciliation of operating income to net cash provided (used) by operating activities					
Earnings (loss) from operations	$ 575,357	(30,265)	(33,267)	312,703	824,528
Adjustments to reconcile earnings (loss) provided (used) by operating activities:					
Depreciation expense	246,340	369	68,167	102,557	417,433
Changes in assets and liabilities					
(Increase) decrease in accounts receivable, net	28,106	810	311	-	29,227
(Increase) decrease prepaid expenses	(19,327)	-	-	(1,308)	(20,635)
(Increase) decrease inventories	(21,533)	-	-	1,628	(19,905)
(Increase) decrease deferred outflows relating to pensions	2,329	173	193	(58,772)	(56,077)
Increase (decrease) accounts payable	141,053	876	(155,451)	21,098	7,576
Increase (decrease) accrued liabilities	1,732	123	250	5,343	7,448
Increase (decrease) unearned revenue	-	-	-	(24,019)	(24,019)
Increase (decrease) compensated absences	(22,873)	-	-	32,164	9,291
Increase (decrease) customer deposits	1,641	-	-	-	1,641
Increase (decrease) net pension liability	(64,684)	(4,310)	(9,504)	(72,818)	(151,316)
Increase (decrease) claims outstanding	(160)	-	-	-	(160)
Increase (decrease) deferred inflows relating to pensions	(71,568)	5,411	3,375	93,629	30,847
Total adjustments	221,056	3,452	(92,659)	99,502	231,351
Net cash provided (used) by operating activities	$ 796,413	(26,813)	(125,926)	412,205	1,055,879
Noncash capital and financing activities:					
Contribution of capital assets	$ 530,000	-	567,000	-	1,097,000

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

History and Organization

West Bountiful City was incorporated in 1948. The City operates under a six member council form of government and provides the following services authorized by state law: public safety, highways and streets, parks, recreation, planning and zoning, and administrative services. The City also provides water, solid waste, storm drain, and golf course services which are reported as proprietary enterprise funds.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

A. Reporting entity

For financial reporting purposes, the reporting entity includes all funds, agencies, and authorities for which the City holds corporate powers, and all component units for which the City is financially accountable. The Governmental Accounting Standards Board (GASB) has established criteria to consider in determining financial accountability. The criteria are: appointment of a majority of the voting members of an organization's governing board and, either (1) the City has the ability to impose its will on the organization or, (2) there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City.

The City established a Redevelopment Agency (RDA) pursuant to state code and designated the City Council and the Mayor as the Redevelopment Agency Board. The financial statements of the RDA are included as part of the basic financial statements of the City (by blended presentation) and are included as a major governmental fund. Separate financial statements are not issued for the RDA.

B. Description of Government-wide and fund financial statements

Government-wide statements are comprised of the statement of net position and the statement of activities. They contain information on all of the activities of the primary government and its component. Most effects of inter-fund activities have been eliminated from these statements. Governmental activities are normally supported by taxes and intergovernmental revenue, while business-type activities receive a significant portion of revenue from fees and charges for services.

Note 1 - Summary of Significant Accounting Policies - continued

B. Description of Government-wide and fund financial statements - continued

The statement of activities is presented to show the extent that program revenues of a given activity support direct expenses. Direct expenses are those that can clearly be associated with a particular activity or program. Program revenue is: (1) charges to customers or others who purchase, use, or directly benefit from the services or goods provided by a given activity or, (2) grants or other contributions that are restricted to operations or capital needs of a specific activity. General revenue is revenue, such as taxes and other items, which are not properly reported as program revenue.

Separate financial statements are included for governmental funds and proprietary funds. Major individual governmental funds are reported in separate columns in the governmental funds statements, as are major individual proprietary funds in the proprietary funds statements.

C. Measurement focus, basis of accounting and financial statement 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 financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they became available. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source. Amounts paid to reduce long-term debt of the City are reported as a reduction of the related liability, rather than an expenditure in the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt-service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, federal grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes are measurable as of the date levied (assessed) and are recognized as revenues when they become available. Available means when due, or past due, and received within the current period or collected soon enough thereafter to be used to pay liabilities of the current period. The City has determined that the period of availability be 60 days.

Note 1 - Summary of Significant Accounting Policies - continued

C. Measurement focus, basis of accounting and financial statement presentation - continued

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues, and expenditures or expenses as appropriate.

The City reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The *Capital Projects Fund* is a construction fund for capital projects.

The *800 West - 2020 Fund* is a construction fund for capital projects.

The *Redevelopment Fund* provides redevelopment activities located within City limits and is accounted for as a special revenue fund.

The *RAP Tax Funds* accounts for activity funded by recreational, arts, and parks sales tax collections.

The City reports the following major enterprise funds:

The *Water Fund* accounts for the activities of the water distribution system of the City.

The *Solid Waste Fund* accounts for the activities of the garbage collection system of the City.

The *Storm Drain Fund* accounts for the activities of the storm drain system of the City.

The *Golf Course Fund* accounts for the activities of the City's golf course.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and solid waste function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. General revenues include all taxes.

Note 1 - Summary of Significant Accounting Policies - continued

C. Measurement focus, basis of accounting and financial statement presentation - continued

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 principal operating revenues of the enterprise funds are charges to customers of the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting, while the government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. As a result, there are important differences between the assets, liabilities, revenues and expense/expenditures reported on the fund financial statements and the government-wide financial statements. For example, many long-term assets and liabilities are excluded from the fund balance sheet but are included in the entity-wide financial statements. As a result there must be a reconciliation between the two statements to explain the differences. A reconciliation is included as part of the fund financial statements.

D. Budgetary Data

Annual budgets are prepared and adopted, in accordance with the Uniform Fiscal Procedures Act adopted by the State of Utah, by the City Council on or before June 22 for the following fiscal year, beginning July 1. Estimated revenues and appropriations may be increased or decreased by resolution of the City Council at any time during the year. A public hearing must be held prior to any proposed increase in a fund's appropriations. Budgets include activities in several different funds, including the General Fund, Special Revenue Funds and Enterprise Funds. Annual budgets are also adopted for capital projects which may include activities which overlap several fiscal years. The level of the City's budgetary control (that is, the level at which the City's expenditures cannot legally exceed the appropriated amounts) is established at the department level. Each department head is responsible to the Mayor and City Council for operating within the budget for their department. All annual budgets lapse at fiscal year-end.

Utah State law prohibits the appropriation of unreserved General Fund balance until it exceeds 5% of the General Fund revenues. Until the unreserved fund balance is greater than the above amount, it cannot be budgeted, but is used to provide working capital until tax revenue is received, to meet emergency expenditures, and to cover unanticipated deficits. When an unreserved fund balance is greater than 25% of the next year's budgeted revenues, the excess must be appropriated within the following two years.

Note 1 - Summary of Significant Accounting Policies - continued

D. Budgetary Data - continued

Once adopted, the budget can be amended by subsequent City Council action. The City Council can amend the budget to any extent, provided the total expenditures do not exceed the total expenditures per the adopted budget, in which case a public hearing must be held. With the consent of the city administrator, department heads may reallocate unexpended appropriated balances from one expenditure account to another within that department during the budget year.

Budgets for the General Fund, Capital Projects Funds, and Special Revenue Funds are prepared on the modified accrual basis of accounting. Encumbrance accounting is not used by the City.

Expenditures in the Capital Projects Fund are budgeted annually on a project-by-project basis. Although it is the intention of the City that each project be funded by a specific revenue source, the adopted budget reflects only total anticipated revenues by source. Since it is neither practicable nor appropriate to separate revenues and fund balance on a project-by-project basis, the Capital Projects Fund is reported as an individual fund in the accompanying financial statements.

E. Tax Revenues

On or before June 22 of each year, the City sets the property tax rate for various municipal purposes. If the City intends to increase property tax revenues above the tax rate of the previous year, state law requires the City to provide public notice to property owners and hold public hearings. When these special public hearings are necessary, the adoption of the final budget must be done before August 17. All property taxes levied by the City are assessed and collected by Davis County. Taxes are levied as of January 1 and are due November 30; any delinquent taxes are subject to a penalty. Unless the delinquent taxes and penalties are paid before January 15, a lien is attached to the property, and the amount of taxes and penalties bears interest from January 1 until paid. Tax liens are placed on a property on the January 1 following the due date of unpaid taxes. If after five years, delinquent taxes have not been paid, the County sells the property at a tax sale. Tax collections are remitted to the City from each County on a monthly basis.

Transient room, sales, and municipal telecommunications taxes are collected by the State Tax Commission and remitted to the City monthly.

Franchise taxes are collected by natural gas companies and are remitted monthly. Cable television companies collect the franchise taxes and remit them to the City quarterly.

F. Cash, Cash Equivalents, and Investments

The City considers all cash and investments with original maturities of three months or less to be cash and cash equivalents. For the purpose of the statement of cash flows, cash and cash equivalents are defined as the cash and cash equivalent accounts and the restricted cash and cash equivalents accounts.

Note 1 - Summary of Significant Accounting Policies - continued

F. Cash, Cash Equivalents, and Investments - continued

Investments, in the form of accounts at the Utah Public Treasurer's Investment Trust (the State Treasurer's Pool). Investments in the State Treasurer's Pool is administered by the State of Utah and is regulated by the Money Management Council under provisions of the Utah State Money Management

G. Restricted Assets

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed. Additionally, the City would then use committed, assigned and lastly, unassigned amounts from the unrestricted fund balance when expending funds.

H. 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 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. Amortization of capital assets acquired with a capital lease has been included in depreciation expense.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Upon retirement or disposition of capital assets, the cost and related accumulated depreciation are removed from the respective accounts. Depreciation of capital assets is computed using the straight-line method over their estimated useful lives as follows:

Assets	Years
Buildings	30
Improvements	20 - 50
Infrastructure	20 - 50
Machinery and equipment	7
Vehicles	7

Note 1 - Summary of Significant Accounting Policies - continued

I. Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a use of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The government reports two items that qualify for reporting in this category: deferred outflows of resources relating to pensions, and deferred outflows related to bond refunding. Deferred outflows of resources relating to pensions are recorded as required by GASB 68, Accounting and Financial Reporting for Pensions, and GASB 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Deferred outflows of resources relating to bond refunding are recorded as required by GASB 65 Items Previously Reported as Assets and Liabilities.

J. Compensated Absences

Accumulated unpaid vacation is accrued as incurred based on the years of service for each employee. Vacation is accumulated on a bi-weekly basis and is fully vested when earned. Accumulated vacation cannot exceed 240 hours at any time and any vacation in excess of this amount is forfeited. At retirement, death, or termination, all unpaid accrued vacation, up to 240 hours, is paid to the employee or his or her beneficiary.

Accumulated sick leave is earned at a rate of 4 hours per pay period. Sick pay amounts are charged to expenditures when incurred. Employees may accumulate sick leave up to 1,440 hours. Accumulated sick leave paid to employees upon retirement is limited depending on years of service with West Bountiful City as follows:

- Retiring employees with at least ten years of City service may cash out 20% of accumulated hours or 288 hours, whichever is less
- Retiring employees with at least 20 years of City service may cash out 40% of accumulated hours, or 576 hours, whichever is less.
- Retiring employees with at least 25 years of City service may cash out 50% of accumulated hours or 720 hours, whichever is less.

The amount of accumulated leave is accrued when incurred in the government-wide, and proprietary fund financial statements. Employees that are terminated for reasons other than retirement are not paid for accumulated sick leave.

K. Long-Term Obligations

In the government-wide financial statements and proprietary fund types, 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 position. Bond premiums and discounts are deferred and amortized over the life of the applicable debt.

Note 1 - Summary of Significant Accounting Policies - continued

K. Long-Term Obligations - continued

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 while discounts on debt issuances are reported as other financing uses.

Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

L. Deferred Inflows

In addition to liabilities, the statement of financial position 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 government reports two items that qualify for reporting in this category: unavailable revenues from property taxes, and deferred inflows of resources relating to pensions. These amounts are recognized as an inflow of resources in the period that the amounts become available. The deferred inflows of resources relating to pensions are recorded as required by GASB 68, *Accounting and Financial Reporting for Pensions and GASB 71, Pension Transition for Contributions Made Subsequent to the Measurement Date.*

M. Fund Equity

Equity is classified in the government-wide financial statements as net position and is displayed in three components:

(1) *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

(2) *Restricted net position* – portion of net position with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.

(3) *Unrestricted net position* – remaining portion of net position that does not meet the definition of "restricted" or "net investment in capital assets".

In the fund financial statements governmental fund equity is classified as fund balance. Fund balance is further classified as Nonspendable, Restricted, Committed, Assigned or Unassigned. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Note 1 - Summary of Significant Accounting Policies - continued

M. Fund Equity

(1) *Nonspendable fund balance* classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

(2) *Restricted fund balance* classifications are restricted by enabling legislation. Also reported if, (a) externally imposed by creditor, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

(3) *Committed fund balance* classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

(4) *Assigned fund balance* Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

(5) *Unassigned fund balance* classification is the residual classification for the General Fund or funds with deficit fund balances. This classification represents fund balance that has not been assigned to other funds and that has not be restricted, committed, or assigned to specific purposes within the General Fund.

Proprietary Fund equity is classified the same as in the government-wide statements.

When committed, assigned, or unassigned resources are available for use, it is the City's policy to use committed resources first, followed by assigned resources, and then unassigned resources as they are needed.

Note 1 - Summary of Significant Accounting Policies - continued

N. Interfund Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided, services rendered and for interfund loans or transfers. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Loans are reported as receivables and payables and are classified as “advances to other funds” or “advances from other funds” on the balance sheet of the governmental fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation between the governmental fund statements and the government-wide columnar presentation.

O. Estimates and Assumptions

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

P. 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.

Note 2 - Interlocal Agreements

The City participates in the following special districts to provide services to its residents:

- Wasatch Integrated Waste Management District
- South Davis Metro Fire District
- South Davis Sewer District
- South Davis Recreation District
- Davis County Mosquito Abatement District

Wasatch Integrated Waste Management District bills the City for services received and the City bills its residents for this service. The City paid Wasatch Integrated Waste Management District $220,645 for their services. The City paid the South Davis Metro Fire District $607,667 for fire services. South Davis Sewer District bills the City's residents directly for the services provided.

The City has representatives on the governing boards of the above districts, but does not have total or final control over the fiscal or administrative activities of these entities. Payments for services to these entities are included as expenditures of the City's General Fund and Enterprise funds.

Note 3 - Cash and Investments

The City maintains a cash and investment pool that is available for use by all funds. Investments are stated at cost, which approximates fair value. Each fund's portion of this pool is displayed on the combined balance sheet as a component of "cash and cash equivalents", "restricted cash and cash equivalents", and "investments", which includes cash accounts that are separately held by several of the City's funds.

Cash and cash equivalents as of June 30, 2021 consist of the following:

Cash on hand	$ 750
Deposits with financial institutions	856,621
Investments, State Treasurer	11,978,905
Total cash and cash equivalents	$ 12,836,276

The City's deposit and investment policy is to follow the Utah Money Management Act; however, the City does not have a separate deposit and investment policy that addresses specific types of deposit and investment risks to which the City is exposed.

Note 3 - Cash and Investments - continued

The City's cash and cash equivalents and investments are exposed to certain risks as outlined below:

Custodial credit risk – deposits is the risk that in the event of a bank failure, the City's deposits may not be returned to it. As of June 30, the balance of deposit accounts exposed to custodial credit risk because it was uninsured and uncollateralized was $470,225.

Custodial credit risk – investments is the risk that in the event of the failure of counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City's investment in the Utah Public Treasurer's Investment Fund has no custodial credit risk.

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

The City invests in the Utah Public Treasurer's Investment Fund. As of June 30, 2021, the Utah Public Treasurer's Investment Fund was unrated.

Interest rate risk is the risk that changes in the interest rates will adversely affect the fair value of an investment. The City has no formal policy relating to specific investment-related interest rate risk. The City manages its exposure by investing mainly in the PTIF and by adhering to the Money Management Act. The Act requires that the remaining term to maturity may not exceed the period of availability of the funds to be invested. The weighted average maturity of the City's investments as of June 30, 2021, was less than one year.

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment in the Utah Public Treasurer's Investment Fund has no concentration of credit risk.

Note 3 - Cash and Investments - continued

The City invests in the Public Treasurer's Investment Fund (PTIF) which is a voluntary external Local Governmental Investment Pool managed by the Utah State Treasurer's Office and is audited by the Utah State Auditor. No separate report as an external investment pool has been issued for the PTIF. The PTIF is not registered with the SEC as an investment company and is not rated. The PTIF is authorized and regulated by the Utah Money Management Act, (Utah Code Title 51, Chapter 7). The PTIF invests in high-grade securities which are delivered to the custody of the Utah State Treasurer, assuring a perfected interest in the securities, and, therefore, there is very little credit risk except in the most unusual and unforeseen circumstances. The maximum weighted average life of the portfolio does not exceed 90 days.

Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionally in any realized gains or losses on investments. The PTIF operates and reports to participants on an amortized cost basis. The income, gains, and losses, net of administration fees, of the PTIF are allocated to participants on the ratio of the participant's share to the total funds in the PTIF based on the participant's average daily balance. The PTIF allocates income and issues statements on a monthly basis. Twice a year, at June 30 and December 31, which are the accounting periods for public entities, the investments are valued at fair value and participants are informed of the fair value valuation factor. Additional information is available at the Utah State Treasures' Office.

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,

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

For the year ended June 30, 2021, the City had investments of $11,978,905 with the PTIF. The fair value of these investments was $11,978,905, and is considered Level 2. The fair value of the investments is reported at the cost which approximates fair value. The PTIF pool has not been rated.

Note 4 - Restricted Assets

Certain assets are restricted to use as follows as of June 30, 2021:

Developer and other deposits	$ 722,524
Future Construction	1,030,920
Recreation, Arts, Parks	886,327
Alcohol Enforcement	-
Debt Service	1,949
Total Restricted cash and cash equivalents	$ 2,641,720

Note 5 - Inventory

Inventory is valued at cost using the first in, first out method. Inventory in the proprietary funds consists of expendable supplies held for future consumption or sale, and include parts and supplies in the Water Utility Fund, and golf inventory in the Golf Fund. The cost of inventory is recorded as an expense as inventory items are consumed or sold.

Note 6 - Allowance for Doubtful Accounts

The allowance for doubtful accounts receivable at June 30, 2021 for all funds is $10,758.

Note 7 - Capital Assets

A summary of Governmental Activities changes in capital assets for the year ended June 30, 2021, is as follows:

Governmental activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 5,450,356	504,000	(788)	5,953,568
Construction in progress	1,330,678	2,970,808	(3,488,505)	812,981
Total capital assets not being depreciated	6,781,034	3,474,808	(3,489,293)	6,766,549
Capital assets being depreciated:				
Buildings	2,544,270	-	-	2,544,270
Improvements	8,779,354	3,488,505	-	12,267,859
Machinery and equipment	1,053,628	259,044	(150,139)	1,162,533
Vehicles	458,226	27,941	-	486,167
Total capital assets being depreciated	12,835,478	3,775,490	(150,139)	16,460,829
Less accumulated depreciation for:				
Buildings	1,036,857	80,302	-	1,117,159
Improvements	2,376,610	297,461	-	2,674,071
Machinery and equipment	678,037	72,111	(67,980)	682,168
Vehicles	182,078	65,247	-	247,325
Total accumulated depreciation	4,273,582	515,121	(67,980)	4,720,723
Total capital assets, being depreciated, net	8,561,896	3,260,369	(82,159)	11,740,106
Governmental activities capital assets, net	$ 15,342,930	6,735,177	(3,571,452)	18,506,655

Depreciation expense was charged to functions/programs as follows:

Governmental activities	
General government	$ 132,121
Public safety	24,289
Highways and public improvements	287,689
Parks, recreation, and public property	71,022
Total depreciation - governmental activities	$ 515,121

Note 7 - Capital Assets - continued

A summary of Business-type Activities changes in capital assets for the year ended June 30, 2021, is as follows:

Business-type activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,753,497	-	-	1,753,497
Construction in progress	1,904,537	2,242,461	(2,651,132)	1,495,866
Total capital assets not being depreciated	3,658,034	2,242,461	(2,651,132)	3,249,363
Capital assets being depreciated:				
Buildings	308,938	-	-	308,938
Improvements other than buildings	2,058,370	7,700	-	2,066,070
Machinery and equipment	933,302	102,626	(124,210)	911,718
Vehicles	253,517	-	-	253,517
Infrastructure	12,103,078	2,651,132	-	14,754,210
Total capital assets being depreciated	15,657,205	2,761,458	(124,210)	18,294,453
Less accumulated depreciation for:				
Buildings	231,135	8,952	-	240,087
Improvements other than buildings	1,115,137	63,968	-	1,179,105
Machinery and equipment	604,928	51,274	(42,050)	614,152
Vehicles	134,387	23,574	-	157,961
Infrastructure	3,764,886	269,665	(1,602)	4,032,949
Total accumulated depreciation	5,850,473	417,433	(43,652)	6,224,254
Total capital assets, being depreciated, net	9,806,732	2,344,025	(80,558)	12,070,199
Business-type activities capital assets, net	$ 13,464,766	4,586,486	(2,731,690)	15,319,562

Depreciation expense was charged to functions/programs as follows:

Business-type activities	
Water	$ 246,340
Solid Waste	369
Storm Drain	68,167
Golf Course	102,557
Total depreciation - governmental activities	$ 417,433

Note 8 - Obligation Under Capital Lease

The City acquired certain enterprise capital assets financed with capital leases. The leased assets and related capital lease obligations are accounted for in the golf enterprise fund. The lease agreements contain fiscal funding clauses which allow cancellation of leases if future funds for the leases are not budgeted by the City Council. The City has the option of paying off the leases before the lease expires. The following is a schedule of future minimum lease payments for the capital leases in the golf enterprise fund as of June 30, 2021:

Year Ended June 30,	Lease Payments
2022	$ 46,651
2023	53,662
2024	39,220
2025	18,500
Total Lease Payments	158,033
Less amount representing interest	(7,859)
Present value of future lease payments	$ 150,174

The assets related to this lease, which consist of golf-related equipment, are carried at a historical cost of $352,144 less accumulated depreciation of $305,586.

Note 9 - Long-Term Debt

The following is summary of long-term debt transactions of the City for the year ended June 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Series 2012 Sales Tax Revenue	$ 842,000	-	(842,000)	-	-
Compensated absences	150,725	169,208	(151,376)	168,557	57,588
Net pension liability	135,370	-	(16,697)	118,673	71,204
Outstanding claims	4,745	-	(4,745)	-	-
Total long-term liabilities	$ 1,132,840	169,208	(1,014,818)	287,230	128,792

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities					
2017 Water Revenue Refunding (	$ 2,678,000	-	(273,000)	2,405,000	280,000
Capital leases	223,370	-	(73,196)	150,174	42,975
Compensated absences	65,734	79,740	(66,041)	79,433	21,655
Net pension liability	130,211	-	(16,055)	114,156	68,494
Outstanding claims	320	-	(320)	-	-
Total long-term liabilities	$ 3,097,635	79,740	(428,612)	2,748,763	413,124

Governmental Activities

Sales Tax Revenue Refunding Bonds, Series 2012: In October 2012, the City refinanced the Sales Tax Revenue Bonds, Series 2004, with a new bond with an initial issue amount of $1,812,000. There were costs associated with the refunding of the series 2012 bonds of $39,919 that are being amortized over the life of the bonds. The bonds have a stated interest rate of 2.374%. The City is required to make annual principal installments on May 1st of each year and semi-annual interest payments on May 1st and November 1st of each year. The bonds mature in May 2026. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the City may be required to make monthly deposits into the bond fund.

Note 9 - Long-Term Debt - continued

Business-Type Activities

Water Revenue Refunding Bonds, Series 2017: In March 2017, the City issued Water Revenue Refunding Bonds, Series 2017 with an original issue amount of $3,011,000 for the purpose of refunding $2,795,000 of the Series 2009 Water Revenue bonds. The Series 2017 bonds have an interest rate ranging from 3.25% to 4.45%. The City is required to make annual principal installments due on February 1st of each year. The City is also required to make semi-annual interest payments on February 1st and August 1st of each year. The City has pledged future water revenue to service the debt. The bonds mature in February 2029.

Upon the refunding of the Series 2009 Water Revenue Bonds, the City anticipates cash savings between of $162,065, which results in an economic gain of $139,123. The refunding resulted in a deferred loss on defeasance of $154,760 which is reported as a deferred outflow of resources, and will be amortized over the remaining life of the Series 2017 bonds. Significant events of default consist of (a) failure to pay principal or interest when due; (b) failure to fulfill all obligations; and (c) bankruptcy, reorganization, arrangement, insolvency or liquidation proceedings. Upon the occurrence of an event of default, the trustee may pursue any available remedy by suit at law or in equity to enforce the payment of the principal of, premium, if any, and interest on the Bonds then Outstanding or to enforce any obligations of the Issuer hereunder.

The annual debt service requirements to maturity, including principal and interest for the Series 2017 Water Revenue Refunding Bonds as of June 30, 2021 are as follows:

Years Ending June 30	Tax Revenue Bonds	
	Principal	Interest
2022	$ 280,000	56,936
2023	283,000	49,978
2024	289,000	42,945
2025	295,000	35,764
2026	300,000	28,433
2027 and thereafter	958,000	39,574
Total	$ 2,405,000	253,630

Note 10 - Deferred Inflows

In conjunction with GASB pronouncement 33, "Accounting and Financial Reporting for Nonexchange Transactions" the City has accrued property tax receivable and a deferred outflow in the General Fund and Redevelopment Agency in the amounts of $1,342,585 and $29,275, respectively.

Property taxes recorded in the governmental funds are recorded using the modified accrual basis of accounting, wherein revenues are recognized when they are both measurable and available (expected to be received within 30 days). Property taxes attach as an enforceable lien on property as of the first day of January. Taxes are levied on October 1, and then are due and payable at November 30. Since the property tax levied on October 1, 2020 was not expected to be received within 30 days after the year ended June 30, 2021, the City was required to record receivable and deferred inflow of the estimated amount of the total property tax to be levied on October 1, 2020.

Note 11 - Pension Plans

General information about the Pension Plan

Plan Description

Eligible plan participants are provided with pensions through the Utah Retirement Systems. The Utah Retirement Systems are comprised of the following Pension Trust Funds:

Defined Benefit Plans

- Public Employees Noncontributory Retirement System (Noncontributory System) is a multiple employer, cost sharing, public employee retirement system;
- Public Safety Retirement System (Public Safety System) is a cost-sharing, multiple employer public employee retirement system;
- Tier 2 Public Employees Contributory Retirement System (Tier 2 Public Employees System) is a multiple employer cost sharing public employee retirement system;
- Tier 2 Public Safety and Firefighter Contributory Retirement system (Tier 2 Public Safety and Firefighters System) 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.

Note 11 - Pension Plans - continued

The Utah Retirement Systems (Systems) are established and governed by the respective sections of Title 49 of the Utah Code Annotated 1953, as amended. The Systems' defined benefit plans are amended statutorily by the State Legislature. The Utah State Retirement Office Act in Title 49 provides for the administration of the Systems under the direction of the Utah State Retirement Board, whose members are appointed by the Governor. The Systems are fiduciary funds defined as pension (and other employee benefit) trust funds. URS is a component unit of the State of Utah. Title 49 of the Utah Code grants the authority to establish and amend the benefit terms.

URS issues a publicly available financial report that can be obtained by writing Utah Retirement Systems, 560 E. 200 S. Salt Lake City, Utah 84102 or visiting the website: www.urs.org/general/publications.

Benefits Provided

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

Summary of Benefits by System

System	Final Average Salary	Years of service required and/or age eligible for benefit	Benefit percent per year of service	COLA**
Non-contributory	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%
Public Safety System	Highest 3 years	20 years any age 10 years age 60 4 years age 65	2.5% per year up to 20 years; 2.0% per year over 20 years	Up to 2.5% or 4% depending upon employer
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years any 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 any age 60* 10 years age 62* 4 years age 65	1.5% per year all years 2.0% per year July 2020 to present	Up to 2.5%

* Actuarial reductions are applied

** 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 - Pension Plans - continued

As a condition of participation in the Systems, employers and/or employees are required to contribute certain percentages of salary and wages as authorized by statute and specified by the Utah State Retirement 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 as of June 30, 2021 are as follows:

Contribution Rate Summary

	Employee	Employer	Employer 401(k)
Contributory System			
111- Local Governmental Division Tier 2	N/A	15.80	0.89
Noncontributory System			
15- Local Governmental Division Tier 1	N/A	18.47	N/A
Public Safety Retirement System			
Contributory			
122 - Tier 2 DB Hybrid Public Safety	2.27	25.83	N/A
Noncontributory			
43 - Other Div A with 2.5% COLA	N/A	34.04	N/A
Tier 2 DC Only			
211 - Local Government	N/A	6.69	10.00
222 - Public Safety	N/A	11.83	14.00

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

For fiscal year ended June 30, 2021, the employer and employee contributions to the Systems were as follows:

System	Employer Contribution	Employee Contributio
Noncontributory System	$ 71,535	N/A
Public Safety System	82,662	-
Tier 2 Public Employees System	68,521	-
Tier 2 Public Safety and Firefighter	78,868	6,920
Tier 2 DC Only System	662	N/A
Total Contributions	$ 302,248	6,920

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

Note 11 - Pension Plans - continued

Combined Pension Assets, Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, we reported a net pension asset of $0 and a net pension liability of $232,830.

	(Measurement Date): December 31, 2020					
		Net Pension Asset	Net Pension Liability	Proportionate Share	Proportionate Share 12/31/19	Change (decrease)
Noncontributory System	$	-	27,464	0.05354170%	0.05980570%	-0.6264000%
Contributory System	$	-	-	-	-	-
Public Safety System	$	-	189,927	0.22876180%	0.24622110%	-0.01745930%
Firefighter System	$	-	-	-	-	-
Judges Retirement System	$	-	-	-	-	-
	$	-	-	-	-	-
Governors & Legislators Plan						
	$	-	3,407	0.02368610%	0.02244130%	0.00124480%
Tier 2 Public Employees System						
Tier 2 Public Safety and Firefighter System	$	-	12,032	0.13414770%	0.15583520%	-0.21687500%
	$	-	232,830			

The net pension asset and liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2020 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 Systems during the plan year over the total of all employer contributions to the System during the plan year.

For the year ended June 30, 2021 we recognized pension expense of $148,077.

Note 11 - Pension Plans - continued

At June 30, 2021 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 81,161	1,748
Changes in assumptions	7,105	10,407
Net difference between projected and actual earnings on pension plan investments	-	463,617
Changes in proportion and differences between contributions and proportionate share of contributions	11,779	58,052
Contributions subsequent to the measurement date	154,339	-
Total	$ 254,384	533,824

$154,339 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

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
2021	$ (133,749)
2022	(73,948)
2023	(164,517)
2024	(75,302)
2025	1,814
Thereafter	11,923

Note 11 - Pension Plans - continued

Noncontributory System Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2021 we recognized pension expense of $24,572.

At June 30, 2021 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 36,845	-
Changes in assumptions	-	3,592
Net difference between projected and actual earnings on pension plan investments	-	200,542
Changes in proportion and differences between contributions and proportionate share of contributions	593	34,021
Contributions subsequent to the measurement date	35,624	-
Total	$ 73,062	238,155

$35,624 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

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
2021	$ (62,092)
2022	(33,436)
2023	(71,944)
2024	(33,245)
2025	-
Thereafter	-

Note 11 - Pension Plans - continued

Public Safety System Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2021 we recognized pension expense of $53,536.

At June 30, 2021 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 34,958	184
Changes in assumptions	-	5,402
Net difference between projected and actual earnings on pension plan investments	-	245,427
Changes in proportion and differences between contributions and proportionate share of contributions	2,296	22,272
Contributions subsequent to the measurement date	39,157	-
Total	$ 76,411	273,285

$39,157 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

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
2021	$ (68,490)
2022	(38,522)
2023	(88,338)
2024	(40,682)
2025	-
Thereafter	-

Note 11 - Pension Plans - continued

Tier 2 Public Employees System Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2021 we recognized pension expense of $33,319.

At June 30, 2021 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,136	1,560
Changes in assumptions	4,309	124
Net difference between projected and actual earnings on pension plan investments	-	9,958
Changes in proportion and differences between contributions and proportionate share of contributions	4,749	-
Contributions subsequent to the measurement date	35,365	-
Total	$ 47,559	11,642

$35,365 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

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
2021	$ (1,734)
2022	(1,034)
2023	(2,347)
2024	(709)
2025	1,128
Thereafter	5,248

Note 11 - Pension Plans - continued

Tier 2 Public Safety Employees System Pension Expense, and Deferred Outflows and Inflow of Resources

For the year ended June 30, 2021 we recognized pension expense of $36,650.

At June 30, 2021 we reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 6,222	4
Changes in assumptions	2,796	1,289
Net difference between projected and actual earnings on pension plan investments	-	7,690
Changes in proportion and differences between contributions and proportionate share of contributions	4,141	1,759
Contributions subsequent to the measurement date	44,193	-
Total	$ 57,352	10,742

$44,193 reported as deferred outflows of resources related to pensions results from contributions made by us prior to our fiscal year end, but subsequent to the measurement date of December 31, 2020.

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
2021	$ (1,434)
2022	(957)
2023	(1,888)
2024	(666)
2025	666
Thereafter	6,675

Note 11 - Pension Plans - continued

Actuarial Assumptions

The total pension liability in the December 31, 2020, 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 expense, including inflation

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

The actuarial assumptions used in the January 1, 2020, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

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:

	Expected Return Arithmetic Basis		
Asset Class	**Target Asset Allocation**	**Real Return Arithmetic Basis**	**Long-Term expected portfolio real rate of return**
Equity Securities	37.00%	6.30%	2.33%
Debt Securities	20.00%	0.00%	0.00%
Real Assets	15.00%	6.19%	0.93%
Private equity	12.00%	9.50%	1.14%
Absolute Return	16.00%	2.75%	0.44%
Cash and cash equivalents	0.00%	0.00%	0.00%
Totals	100%		4.84%
Inflation			2.50%
Expected arithmetic nominal return			7.34%

Note 11 - Pension Plans - continued

The 6.95% assumed investment rate of return is comprised of an inflation rate of 2.50%, 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 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from all participating employers will be made at contractually required rates that are actuarially determined and certified by the URS Board. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate does not use the Municipal Bond Index Rate. The discount rate remained unchanged at 6.95 percent.

Sensitivity of the proportionate share of the net pension asset and liability to changes in the discount rate: The following presents the proportionate share of the net pension liability calculated using the discount rate of 6.95 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

System	1% Decrease (5.95%)	Discount Rate (6.95%)	Increase (7.90%)
Noncontributory System	$ 476,141	27,464	(346,576)
Public Safety System	801,845	189,927	(306,949)
Tier 2 Public Employees System	57,325	3,407	(37,839)
Tier 2 Public Safety and Firefighter	56,728	12,032	(23,616)
Total	$ 1,392,039	232,830	(714,980)

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

Note 11 - Pension Plans - continued

Defined Contribution Savings Plan

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 may also be used as a primary retirement plan. These plans are, voluntary tax-advantaged retirement savings programs authorized under sections 401 (k), 457(b) and 408 of the Internal Revenue code. Detailed information regarding plan provisions is available in the separately issued URS financial report.

West Bountiful City participates in the following Defined Contribution Savings Plans with 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 fiscal year ended June 30, were as follows:

	2021	2020	2019
401(k) Plan			
Employer contributions	$ 29,268	$ 28,081	27,048
Employee contributions	35,200	29,782	32,346
457 Plan			
Employer contributions	-	-	-
Employee contributions	12,911	11,748	12,242
Roth IRA Plan			
Employer contributions	N/A	N/A	N/A
Employee contributions	6,916	6,389	-

Note 12 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Along with purchasing commercial insurance for risks associated with property damage and injuries to employees, the City is a member of the Utah Risk Management Mutual Association (URMMA). It is an insurance pool for liability insurance made up of municipalities in the State. The policy provides $6,000,000 of liability coverage per occurrence after a deductible of $1,000.

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the City. Changes to the liability during the year is

Liability as of June 30, 2020	$	5,224
Claims incurred		9,500
Payment on claims		(12,720)
Liability as of June 30, 2021	$	2,004

Note 13 - Interfund Transactions

The City has interfund balances as of June 30, 2021 as follows:

Fund	Due To	Due From
Golf Course Fund	$ -	864,040
Capital Improvements Fund	558,040	-
RAP Tax Fund	306,000	-
	$ 864,040	$ 864,040

The City passed a resolution in 2014 stating that the loans to the Golf Fund will only be paid back at the city council's discretion, and that any balance as of 2037 will be deemed as allowable expenses from the originating funds and repayment will no longer be required.

Note 13 - Interfund Transactions - continued

The City also transferred funds between the various funds during the fiscal year ended June 30, 2021 as follows:

Fund	Transfers In	Transfers Out	Net Transfers in (out)
Governmental			
General Fund	$ 10,400	(1,112,500)	(1,102,100)
Capital Projects	750,000	-	750,000
Street Impact Fee	-	(100,000)	(100,000)
Police Impact Fee	-	(3,000)	(3,000)
RAP Tax	-	(38,900)	(38,900)
Streets	212,500	-	212,500
800 West - 2020	100,000	-	100,000
Total Governmental	1,072,900	(1,254,400)	(181,500)
Business-Type			
Golf Course	31,500	-	31,500
Total business-type	31,500	-	31,500
Totals	$ 1,104,400	(1,254,400)	(150,000)

The transfers summarized above were made to fund operations and capital projects.

Note 14 - Redevelopment Agency

In accordance with Utah Code Section 17C-1-605(1), the City's Redevelopment Agency is required to disclose the following information for fiscal year 2021:

The tax increment collected and amounts expended by the Agency for the fiscal year ended June 30, 2021:

Tax increment collected	$ 287,184
Total increment received	$ 287,184
Amounts expended for:	
Administrative costs	$ 49,393
Payments to developers	179,583
Total amounts expended by RDA	$ 228,976

Note 15 - Commitments and Contingencies

The City has $490,379 in outstanding construction commitments at June 30, 2021 for the Porter Lane and Asphalt Seal construction projects.

Note 16 - Other Information

Prior period adjustments

The City adjusted net position in the Golf Fund to correct principal and interest payments on capital leases during prior periods. This resulted in a decrease in net position of $27,317.

Effect of COVID-19

The COVID-19 pandemic remains a rapidly evolving situation. The extent of the impact of COVID-19 on the City and financial results of our operations will depend on future developments, including the duration and spread of the outbreak within the markets in which we operate. At this point, the extent to which COVID-19 may impact the City is uncertain.

Subsequent events

Management has evaluated events and transactions which occurred through the date of the audit report, which is the date the financial statements were available to be issued, and determined that there have been the following events after the fiscal year end have occurred that would require disclosures.

In August 2021, the City obtained a Sales Tax Revenue Bond of $6 million. This funding will be used to construct a new public works facility. The project is expected to take at least two years to complete. Repayment of the bond will be over a 20 year term.

In July 2021, the City applied for funding through American Rescue Plan Act to assist their community with the continued impact of COVID-19. The City has been awarded $686,434 in funding for which they have received $343,217 in July 2021.

Rounding convention

A rounding convention to the nearest whole dollar has been applied throughout this report, therefore the precision displayed in any monetary amount is plus or minus $1. These financial statements are computer generated and the rounding convention is applied to each amount displayed in a column, whether detail items or not. As a result, without the overhead cost of manually balancing each column, the sum of displayed amounts in a column may not equal the total displayed, or within the schedules presented in the footnotes to the financial statements. The maximum difference between any displayed number or total and its actual value will not be more than $1.

REQUIRED SUPPLEMENTARY INFORMATION

West Bountiful City

Schedule of the Proportionate Share of the Net Pension Liability

Utah Retirement Systems

Last Seven Fiscal Years Ending December 31*

	2014	2015	2016	2017	2018	2019	2020
Noncontributory System							
Proportion of the net pension liability (asset)	0.0000000%	0.0243008%	0.0623882%	0.0646525%	0.0655392%	0.0598057%	0.0535417%
Proportionate share of the net pension liability (asset)	$ -	$ 137,506	$ 400,609	$ 283,262	$ 482,613	$ 225,400	$ 27,464
Covered payroll	$ -	$ 185,292	$ 489,725	$ 501,117	$ 517,093	$ 471,734	$ 410,464
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.00%	74.21%	81.80%	56.53%	93.19%	47.78%	6.69%
Plan fiduciary net position as a percentage of the total pension liability	0.00%	87.80%	87.30%	91.90%	87.00%	93.70%	99.20%
Contributory System							
Proportion of the net pension liability (asset)	1.1956600%	0.8667448%	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%
Proportionate share of the net pension liability (asset)	$ 320,737	$ 609,195	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 509,366	$ 289,537	$ -	$ -	$ -	$ -	$ 2,988
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	62.97%	210.40%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	94.00%	85.70%	92.90%	98.20%	91.20%	0.00%	0.00%
Public Safety System							
Proportion of the net pension liability (asset)	0.1898392%	0.2265962%	0.2166308%	0.2216936%	0.2431848%	0.2462211%	0.2287618%
Proportionate share of the net pension liability (asset)	$ 238,739	$ 405,891	$ 439,604	$ 347,761	$ 625,614	$ 395,337	$ 189,927
Covered payroll	$ 368,655	$ 296,810	$ 270,355	$ 272,950	$ 290,256	$ 307,771	$ 286,519
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	64.76%	136.75%	162.60%	127.41%	215.54%	128.45%	66.29%
Plan fiduciary net position as a percentage of the total pension liability	90.50%	87.10%	86.50%	90.20%	84.70%	90.90%	95.50%
Tier 2 Public Employees Retirement System							
Proportion of the net pension liability (asset)	0.0305467%	0.0348135%	0.0296125%	0.0282423%	0.0246587%	0.0244130%	2.3686100%
Proportionate share of the net pension liability (asset)	$ (5,926)	$ (76)	$ 3,303	$ 2,490	$ 10,561	$ 5,047	$ 3,407
Covered payroll	$ 150,174	$ 224,895	$ 242,846	$ 276,507	$ 288,326	$ 311,989	$ 378,392
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-3.95%	-0.03%	1.36%	0.90%	3.66%	1.62%	0.90%
Plan fiduciary net position as a percentage of the total pension liability	103.50%	100.20%	95.10%	97.40%	90.80%	96.50%	98.30%
Tier 2 Public Safety and Firefighters Retirement							
Proportion of the net pension liability (asset)	0.1049994%	0.2226753%	0.2173542%	0.2011225%	0.1976089%	0.1558352%	0.1341477%
Proportionate share of the net pension liability (asset)	$ (1,553)	$ (3,253)	$ (1,887)	$ (2,327)	$ 4,951	$ 14,659	$ 12,032
Covered payroll	$ 43,453	$ 132,490	$ 179,583	$ 212,328	$ 264,536	$ 256,876	$ 267,762
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-3.57%	-2.46%	-1.05%	-1.10%	1.87%	5.71%	4.49%
Plan fiduciary net position as a percentage of the total pension liability	120.50%	110.70%	103.60%	103.00%	95.60%	89.60%	93.10%

* In accordance with paragraph 81.a of GASB 68, employers will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in their RSI. The 10-year schedule will need to be built prospectively. The amounts presented for each fiscal year were determined as of the calendar year-end that occurred within the employers the fiscal year.

N/A - Information not available.

West Bountiful City
Schedule of Contributions
Last 10 Fiscal Years Ending June 30*

	2014	2015	2016	2017	2018	2019	2020	2021
Noncontributory System								
Actuarial Determined Contributions	-	-	75,500	91,613	93,889	91,513	81,491	91,513
Contributions in relation to the contractually required contribution	-	-	(75,500)	(91,613)	(93,889)	(91,513)	(81,491)	(91,513)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered payroll	-	-	426,241	496,008	520,120	515,256	444,033	515,256
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	17.71%	18.47%	18.05%	17.76%	18.35%	17.76%
Contributory System								
Actuarial Determined Contributions	67,782	69,542	10,635	-	-	-	-	-
Contributions in relation to the contractually required contribution	(67,782)	(69,542)	(10,635)	-	-	-	-	-
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered payroll	511,856	480,929	73,550	-	-	-	-	-
Contributions as a percentage of covered-employee payroll	13.24%	14.46%	14.46%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Safety System								
Actuarial Determined Contributions	82,104	99,258	99,581	90,078	95,863	101,791	107,635	101,791
Contributions in relation to the contractually required contribution	(82,104)	(99,258)	(99,581)	(90,078)	(95,863)	(101,791)	(107,635)	(101,791)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered payroll	394,166	325,102	297,339	264,624	285,365	304,020	316,201	304,020
Contributions as a percentage of covered-employee payroll	20.83%	30.53%	33.49%	34.04%	33.59%	33.48%	34.04%	33.48%
Tier 2 Public Employees System								
Actuarial Determined Contributions	16,552	34,490	33,590	40,109	43,556	46,616	50,027	46,616
Contributions in relation to the contractually required contribution	(16,552)	(34,490)	(33,590)	(40,109)	(43,556)	(46,616)	(50,027)	(46,616)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered payroll	105,089	206,524	229,205	269,003	290,518	304,890	319,458	304,890
Contributions as a percentage of covered-employee payroll	15.75%	16.70%	14.66%	14.91%	14.99%	15.29%	15.66%	15.29%
Tier 2 Public Safety and Firefighter System								
Actuarial Determined Contributions	5,874	19,211	34,158	44,761	53,135	60,922	60,705	60,922
Contributions in relation to the contractually required contribution	(5,874)	(19,211)	(34,158)	(44,761)	(53,135)	(60,922)	(60,705)	(60,922)
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
Covered payroll	28,171	85,192	152,494	201,266	238,235	268,638	262,451	268,638
Contributions as a percentage of covered-employee payroll	20.85%	22.55%	22.40%	22.24%	22.30%	22.68%	23.13%	22.68%

* Contributions in Tier 2 include an amortization rate to help fund the unfunded liabilities in the Tier 1 systems. Tier 2 s

NA Information not available

Changes of Assumptions

There were a number of demographic assumptions (e.g. rates of termination, disability, retirement, as well as an updated mortality and salary increase assumption) updated for use in the January 1, 2020 actuarial valuation. These assumption updates were adopted by the Utah State Retirement Board as a result of an Actuarial Experience Study perfomed for the Utah Retirement Systems. In Aggregate, those assumption changes resulted in a $201 million increase in the Total Pension Liability, which is about 0.50% of the Total Pension Liability of as December 31, 2019 for all systems combined. The Actuarial Experience Study report as of December 31, 2019 provides detailed information regarding those assumption changes, which may be accessed online at newsroom.urs.org under the "Retirement Office" column using the "Reports and Stats" tab.

SUPPLEMENTARY INFORMATION

West Bountiful City
Balance Sheet - Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue			
	Streets Impact Fee	Police Impact Fee	Parks Impact Fee	Jessi's Meadow Assessment
Assets				
Cash and cash equivalents	$ -	-	-	-
Restricted cash and cash equivalents	169,740	6,825	119,389	34,996
Total assets	$ 169,740	6,825	119,389	34,996
Liabilities				
Accounts payable	$ -	-	63,003	-
Total liabilities	-	-	63,003	-
Fund Balances				
Restricted				
Assessments	-	-	-	34,995
Impact Fees	169,741	6,825	56,387	-
Assigned				
Capital projects	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	169,741	6,825	56,387	34,995
Total liabilities, deferred inflows, and fund balances	$ 169,741	6,825	119,390	34,995

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Balance Sheet - Nonmajor Governmental Funds
For the Year Ended June 30, 2021

	Capital Projects				Total Nonmajor Governmental Funds
	Streets	900 West	800 West	600 West	
Assets					
Cash and cash equivalents	$ 456,667	1,976	499	33,994	493,136
Restricted cash and cash equivalents	-	-	-	-	330,950
Total assets	$ 456,667	1,976	499	33,994	824,086
Liabilities					
Accounts payable	$ -	-	-	-	63,003
Total liabilities	-	-	-	-	63,003
Fund Balances					
Restricted					
Assessments	-	-	-	-	34,995
Impact Fees	-	-	-	-	232,953
Assigned					
Capital projects	456,667	1,976	499	33,994	493,136
Unassigned	-	-	-	-	-
Total fund balances	456,667	1,976	499	33,994	761,084
Total liabilities, deferred inflows, and fund balances	$ 456,667	1,976	499	33,994	824,087

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	Special Revenue			
	Streets Impact Fee	Police Impact Fee	Parks Impact Fee	Jessi's Meadow Assessment
Revenues				
Impact fees	$ 71,983	3,421	48,208	-
Charge for Services	-	-	-	11,673
Interest	2,038	58	528	501
Total revenues	74,021	3,479	48,736	12,174
Expenditures				
Current:				
Parks	-	-	-	1,372
Capital outlay	28,648	-	63,003	-
Total expenditures	28,648	-	63,003	1,372
Excess revenues over (under) expenditures	45,373	3,479	(14,267)	10,802
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers (out)	(100,000)	(3,000)	-	-
Total other financing sources and uses	(100,000)	(3,000)	-	-
Net change in fund balances	(54,627)	479	(14,267)	10,802
Fund balance - beginning of year	224,368	6,346	70,654	24,193
Fund balance - end of year	$ 169,741	6,825	56,387	34,995

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	Capital Projects				Total Nonmajor Governmental Funds
	Streets	900 West	800 West	600 West	
Revenues					
Impact fees	$ -	-	-	-	123,612
Charge for Services	-	-	-	-	11,673
Interest	1,132	9	2	1,523	5,791
Developer contributions	22,990	-	-	-	22,990
Total revenues	24,122	9	2	1,523	164,066
Expenditures					
Current:					
Parks	-	-	-	-	1,372
Capital outlay	3,706	-	-	-	95,357
Total expenditures	3,706	-	-	-	96,729
Excess revenues over (under) expenditures	20,416	9	2	1,523	67,337
Other financing sources (uses)					
Transfers in	212,500	-	-	-	212,500
Transfers (out)	-	-	-	-	(103,000)
Total other financing sources and uses	212,500	-	-	-	109,500
Net change in fund balances	232,916	9	2	1,523	176,837
Fund balance - beginning of year	223,751	1,967	497	32,471	584,247
Fund balance - end of year	$ 456,667	1,976	499	33,994	761,084

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Special Revenue - Streets Impact Fee
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Impact fees	$ 25,000	$ 72,000	71,983	(17)
Interest income	500	1,000	2,038	1,038
Total revenues	25,500	73,000	74,021	1,021
Expenditures				
Capital outlay	50,000	50,000	28,648	21,352
Total expenditures	50,000	50,000	28,648	21,352
Excess revenues over (under) expenditures	(24,500)	23,000	45,373	22,373
Other financing sources (uses)				
Transfers (out)	-	(100,000)	(100,000)	-
Total other financing sources and uses	-	(100,000)	(100,000)	-
Net change in fund balance	(24,500)	(77,000)	(54,627)	22,373
Fund balances - beginning of year	224,368	224,368	224,368	-
Fund balances - end of year	$ 199,868	147,368	169,741	22,373

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Special Revenue - Police Impact Fee
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Impact fees	$ 3,000	$ 3,000	3,421	421
Interest income	-	-	58	58
Total revenues	3,000	3,000	3,479	479
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess revenues over (under) expenditures	3,000	3,000	3,479	479
Other financing sources (uses)				
Transfers (out)	(3,000)	(3,000)	(3,000)	-
Total other financing sources and uses	(3,000)	(3,000)	(3,000)	-
Net change in fund balance	-	-	479	479
Fund balances - beginning of year	6,346	6,346	6,346	-
Fund balances - end of year	$ 6,346	6,346	6,825	479

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Special Revenue - Parks Impact Fee
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Impact fees	$ 30,000	$ 48,300	48,208	(92)
Interest income	500	500	528	28
Total revenues	30,500	48,800	48,736	(64)
Expenditures				
Capital outlay	-	71,000	63,003	7,997
Total expenditures	-	71,000	63,003	7,997
Excess revenues over (under) expenditures	30,500	(22,200)	(14,267)	7,933
Other financing sources (uses)				
Transfers (out)	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	30,500	(22,200)	(14,267)	7,933
Fund balances - beginning of year	70,654	70,654	70,654	-
Fund balances - end of year	$ 101,154	48,454	56,387	7,933

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Special Revenue - Jessi's Meadow Assessment
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Charges for services	$ 12,000	12,000	11,673	(327)
Interest income	100	100	501	401
Total revenues	12,100	12,100	12,174	74
Expenditures				
Parks	6,000	6,000	1,372	4,628
Total expenditures	6,000	6,000	1,372	4,628
Excess revenues over (under) expenditures	6,100	6,100	10,802	4,702
Other financing sources (uses)				
Transfers (out)	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	6,100	6,100	10,802	4,702
Fund balances - beginning of year	24,193	24,193	24,193	-
Fund balances - end of year	$ 30,293	30,293	34,995	4,702

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Interest income	$ 15,000	15,000	20,099	5,099
Total revenues	15,000	15,000	20,099	5,099
Expenditures				
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	710,000	710,000	-
Interest and fiscal charges	-	7,100	7,097	3
Total expenditures	-	717,100	717,097	3
Excess revenues over (under) expenditures	15,000	(702,100)	(696,998)	5,102
Other financing sources (uses)				
Transfers in	-	750,000	750,000	-
Total other financing sources and uses	-	750,000	750,000	-
Net change in fund balance	15,000	47,900	53,002	5,102
Fund balances - beginning of year	3,031,864	3,031,864	3,031,864	-
Fund balances - end of year	$ 3,046,864	3,079,764	3,084,866	5,102

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects - 800 West - 2020
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Interest income	$ -	-	-	-
Total revenues	-	-	-	-
Expenditures				
Capital outlay	1,084,500	458,300	458,905	(605)
Debt service:				
Interest and fiscal charges	-	-	3,324	(3,324)
Total expenditures	1,084,500	458,300	462,229	(3,929)
Excess revenues over (under) expenditures	(1,084,500)	(458,300)	(462,229)	(3,929)
Other financing sources (uses)				
Transfers in	-	100,000	100,000	-
Total other financing sources and uses	-	100,000	100,000	-
Net change in fund balance	(1,084,500)	(358,300)	(362,229)	(3,929)
Fund balances - beginning of year	358,276	358,276	358,276	-
Fund balances - end of year	$ (726,224)	(24)	(3,953)	(3,929)

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects - Streets
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Interest income	$ -	-	1,132	1,132
Developer contributions	-	-	22,990	22,990
Total revenues	-	-	24,122	24,122
Expenditures				
Capital outlay	200,000	30,000	3,706	26,294
Total expenditures	200,000	30,000	3,706	26,294
Excess revenues over (under) expenditures	(200,000)	(30,000)	20,416	50,416
Other financing sources (uses)				
Transfers in	212,500	212,500	212,500	-
Total other financing sources and uses	212,500	212,500	212,500	-
Net change in fund balance	12,500	182,500	232,916	50,416
Fund balances - beginning of year	223,751	223,751	223,751	-
Fund balances - end of year	$ 236,251	406,251	456,667	50,416

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects - 900 West
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Interest income	$ -	-	9	9
Total revenues	-	-	9	9
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess revenues over (under) expenditures	-	-	9	9
Other financing sources (uses)				
Transfers in	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	-	-	9	9
Fund balances - beginning of year	1,967	1,967	1,967	-
Fund balances - end of year	$ 1,967	1,967	1,976	9

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects - 800 West Old
For the Year Ended June 30, 2021

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget
Revenues				
Interest income	$ -	-	2	2
Total revenues	-	-	2	2
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess revenues over (under) expenditures	-	-	2	2
Other financing sources (uses)				
Transfers (out)	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	-	-	2	2
Fund balances - beginning of year	497	497	497	-
Fund balances - end of year	$ 497	497	499	2

The notes to the financial statements are an integral part of this statement.

West Bountiful City
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Capital Projects - 600 West
For the Year Ended June 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Interest income	$ -	-	1,523	1,523
Total revenues	-	-	1,523	1,523
Expenditures				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess revenues over (under) expenditures	-	-	1,523	1,523
Other financing sources (uses)				
Transfers (out)	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balance	-	-	1,523	1,523
Fund balances - beginning of year	32,471	32,471	32,471	-
Fund balances - end of year	$ 32,471	32,471	33,994	1,523

The notes to the financial statements are an integral part of this statement.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members
Of the City Council West Bountiful City
West Bountiful, 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 the West Bountiful City, Utah, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the West Bountiful City, Utah's basic financial statements, and have issued our report thereon dated December 7, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the West Bountiful City, Utah'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 West Bountiful City, Utah's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Bountiful City, Utah'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 that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we 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 West Bountiful City, Utah's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

Michael E. Ulrich, CPA
Heather Christopherson, CPA
Ryan C. Ulrich, JD

4991 South Harrison | Ogden, Utah 84403
Tel] 801.627.2100 | Fax] 801.475.6548
website] www.ulrichcpa.com

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

Ulrich & Associates, P.C.

Ogden, Utah

December 7, 2021

Ulrich & Associates, PC
Certified Public Accountants

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

To the Honorable Mayor and Members
Of the City Council West Bountiful City
West Bountiful, Utah

Report On Compliance

We have audited West Bountiful City, Utah's compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2021.

State compliance requirements were tested for the year ended June 30, 2021 in the following areas:

Budgetary Compliance
Fund Balance
Restricted Taxes and Related Revenues
Fraud Risk Assessment
Government Fees
Impact Fees

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion of West Bountiful City, Utah's compliance based on our audit of the state 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 state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about West Bountiful City, Utah'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 West Bountiful City, Utah's compliance with those requirements.

Opinion on Compliance

In our opinion, West Bountiful City, Utah complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2021.

Michael E. Ulrich, CPA
Heather Christopherson, CPA
Ryan C. Ulrich, JD

4991 South Harrison | Ogden, Utah 84403
Tel] 801.627.2100 | Fax] 801.475.6548
website] www.ulrichcpa.com

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance.

Report On Internal Control over Compliance

Management of West Bountiful City, Utah is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered West Bountiful City, Utah's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those 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 West Bountiful City, Utah'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 to 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.

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.

Ulrich & Associates, P.C.

Ogden, Utah
December 7, 2021

MEMORANDUM

TO: **City Council**

DATE: **December 21, 2021**

FROM: **Staff**

RE: **Highgate No. 2 Phase 1 Subdivision – Final Plat**

This memo recommends the approval, with certain conditions, of the Highgate No 2 Phase 1 Subdivision Final Plat.

Background
Onion Patch Securities, LLC has applied for a six (6) lot subdivision connecting to the west end of the existing Highgate Estates Subdivision. The proposed subdivision site is a westerly extension of Wellington Avenue (10 North) along the south side of the Mill Creek Canal and west of 1450 West Street. The property is within the B-U zone and consists of 7.44 acres.

The Planning Commission reviewed and provided an initial recommendation for approval at its May 25, 2021, meeting.

Review
The purpose of the Final Plat is to require formal approval before a subdivision plat is recorded with the county recorder. The Final Plat and all information and procedures relating to it shall comply with the provisions of WBMC 16.16.030. The Final Plat and construction plans must conform in all respects to those regulations and requirements specified during the Preliminary Plat procedure and Final Plat Review.

Issues of Note:

- The lots meet A-1 zoning requirements for size and frontage.
- The subdivision includes the installation of all required public improvements.
- Will-serve letters have been received from the major utility companies.
- Construction design meets requirements related to road excavation.
- The road extension meets requirements related to maximum length.
- A temporary turn-around will be installed at the end of the road extension. The easement for the turn-around is outside of any platted lots. A note on the Final Plat requires that removal of the turn-around and installation of the new curb, gutter, sidewalk, etc. will be the responsibility of the adjacent subdivision developers (presumably a planned phase 2).
- Existing easements will not prohibit the construction of new homes.
- Public improvements will cross the A-1 Ditch/Canal, which is governed by the federal Bureau of Reclamation. This will require an Encroachment Agreement between the city and the Department of the Interior (attached). This agreement has been reviewed by city legal counsel.
- Site wetlands have been delineated on Lot 205 and a note on the Final Plat does not permit fill in the wetlands without approval from the U.S. Army Corp. of Engineers.

Recommendation
Staff recommends that the city council grant Final Plat approval and approval of the Encroachment Agreement with the following conditions on the applicant:

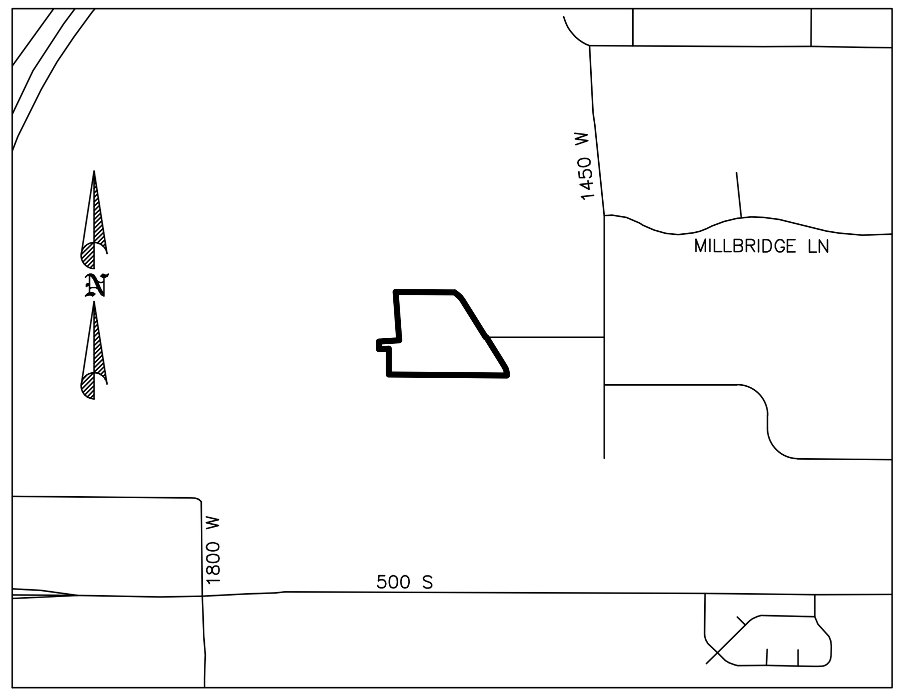
1. Payment of all applicable fees;
2. Transfer of applicable water rights;
3. Post the appropriate improvement bonds;
4. Execute an Improvement Agreement with the City;
5. Obtain necessary Utah Pollutant Discharge Elimination System permit;
6. Provide an executed document/communication for Davis County acceptance of discharge to the A-1 Ditch (minimum discharge of 8.9 CFS as provided from drainage calculations).
7. Provide SDSD approval of Sanitary Sewer improvements (new and/or existing).
8. Provide WBWCD approval of Secondary Water improvements.
9. Provide approval from Dominion Energy (owner) for street and utilities encroachment into the existing gas utility/easement.
10. Minor clarifications on engineering drawings.

Possible Motion(s):
- Approve Final Plat for Highgate No.2 Phase 1 Subdivision and Encroachment Agreement subject to listed conditions;
- Table request until additional information or approvals are provided.

HIGHGATE NO. 2 PHASE 1

LOCATED IN THE SOUTHWEST QUARTER OF SECTION 23,
TOWNSHIP 2 NORTH, RANGE 1 WEST,
SALT LAKE BASE AND MERIDIAN,
WEST BOUNTIFUL CITY, DAVIS COUNTY, STATE OF UTAH

MAY 2021
FINAL PLAT



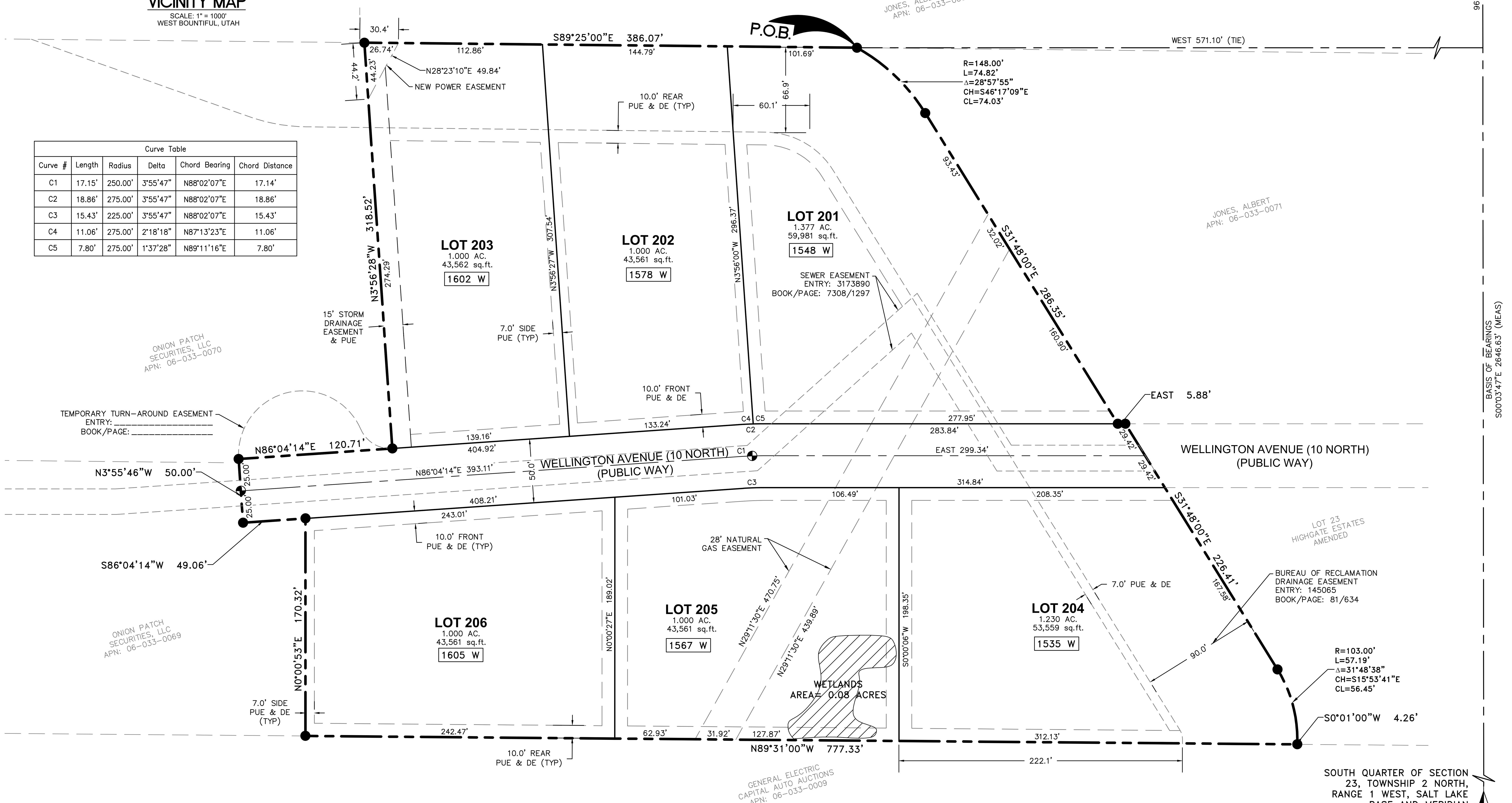
VICINITY MAP
SCALE: 1" = 1000'
WEST BOUNTIFUL, UTAH

NOTES:
1. FILL ON LOTS RESTRICTED TO FILL SHOWN ON GRADING PLAN, OR WITH CITY APPROVAL
2. FILL IS NOT PERMITTED IN WETLANDS ON LOT #5 WITHOUT APPROVAL FROM US ARMY CORPS OF ENGINEERS
3. TEMPORARY TURN AROUND IS PART OF THE SUBDIVISION PLAT AND APPROVAL
4. THE TURN AROUND EASEMENT WILL BE VACATED AT THE CITY'S DISCRETION UPON APPROVAL OF THE ADJACENT SUBDIVISION PLAT
5. REMOVAL OF THE TURN AROUND AND INSTALLATION OF THE NEW CURB & GUTTER AND SIDEWALK, ETC. WILL BE THE RESPONSIBILITY OF THE ADJACENT SUBDIVISION DEVELOPERS
6. ENCROACHMENTS AND IMPROVEMENTS IN THE "NATIONAL GAS EASEMENT" REQUIRES APPROVAL/PERMIT FROM THE GAS COMPANY, DOMINION ENERGY
7. NO BASEMENTS ALLOWED IN HIGHGATE NO. 2 PHASE 1

LEDGEND

- SECTION CORNER
- REBAR AND CAP
- STREET MONUMENT (TO BE SET)
- SUBDIVISION BOUNDARY
- EASEMENT LINES
- POB POINT OF BEGINNING
- PUE PUBLIC UTILITIES EASEMENT
- DE DRAINAGE EASEMENT
- 1544 W LOT ADDRESS

50 0 50 100
Scale 1" = 50 ft



Curve #	Length	Radius	Delta	Chord Bearing	Chord Distance
C1	17.15'	250.00'	3°55'47"	N88°02'07"E	17.14'
C2	18.86'	275.00'	3°55'47"	N88°02'07"E	18.86'
C3	15.43'	225.00'	3°55'47"	N88°02'07"E	15.43'
C4	11.06'	275.00'	2°18'18"	N87°13'23"E	11.06'
C5	7.80'	275.00'	1°37'28"	N89°11'16"E	7.80'

SURVEYOR'S CERTIFICATE:

I, KAGAN M. DIXON, DO HEREBY CERTIFY THAT I AM A PROFESSIONAL LAND SURVEYOR, AND THAT I HOLD LICENSE NO. 9061091 AS PRESCRIBED BY THE LAWS OF THE STATE OF UTAH. I FURTHER CERTIFY THAT, BY THE AUTHORITY OF THE OWNER, I HAVE MADE A SURVEY OF THE TRACT OF LAND SHOWN ON THIS PLAT AND DESCRIBED BELOW, AND THAT I HAVE SUBDIVIDED SAID TRACT OF LAND INTO LOTS, COMMON SPACES, AND STREETS, HEREAFTER TO BE KNOWN AS:

HIGHGATE NO. 2 PHASE 1

AND THAT THE SAME HAS BEEN CORRECTLY SURVEYED AND STAKED ON THE GROUND AS SHOWN ON THIS PLAT.

DATE ______ SIGNATURE ______

BOUNDARY DESCRIPTION

A TRACT OF LAND BEING SITUATE IN THE SOUTHWEST QUARTER OF SECTION 23, TOWNSHIP 2 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN, HAVING A BASIS OF BEARINGS OF SOUTH 00°03'47" EAST BETWEEN THE CENTER AND THE SOUTH QUARTER OF SAID SECTION 23, SAID TRACT OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT WHICH IS SOUTH 00°03'47" EAST ALONG THE QUARTER SECTION LINE A DISTANCE OF 967.47 FEET AND WEST 571.10 FEET FROM THE CENTER OF SECTION 23, TOWNSHIP 2 NORTH, RANGE 1 WEST, SALT LAKE BASE AND MERIDIAN, SAID POINT BEING AT A POINT ON A 148.00 FOOT RADIUS CURVE TO THE RIGHT; THENCE ALONG SAID CURVE A DISTANCE OF 74.82 FEET THROUGH A CENTRAL ANGLE OF 28°57'55" (CHORD BEARS SOUTH 46°17'09" EAST 74.03 FEET); THENCE SOUTH 31°48'00" EAST 286.35 FEET; THENCE EAST 5.88 FEET TO THE WESTERNMOST CORNER OF HIGHGATE ESTATES SUBDIVISION AMENDED, ON FILE WITH THE OFFICE OF THE DAVIS COUNTY RECORDER; THENCE ALONG SAID SUBDIVISION THE FOLLOWING THREE (3) COURSES, SOUTH 31°48'00" EAST 226.41 FEET TO THE POINT OF A 103.00 FOOT RADIUS TANGENT CURVE TO THE RIGHT, 2) ALONG SAID CURVE A DISTANCE OF 57.19 FEET THROUGH A CENTRAL ANGLE OF 31°48'38" (CHORD BEARS SOUTH 15°53'41" EAST 56.45 FEET), 3) SOUTH 00°01'00" WEST 4.26 FEET; THENCE NORTH 89°31'00" WEST 777.33 FEET; THENCE NORTH 00°00'53" EAST 170.32; THENCE SOUTH 86°04'14" WEST 49.06 FEET; THENCE NORTH 03°55'46" WEST 50.00 FEET; THENCE NORTH 86°04'14" EAST 120.71 FEET; THENCE NORTH 03°56'28" WEST 318.52 FEET; THENCE SOUTH 89°25'00" EAST 386.07 FEET TO THE POINT OF BEGINNING.

CONTAINING 323,266 SQUARE FEET OR 7.421 ACRES, MORE OR LESS.
6 LOTS

ROTATE BEARINGS CLOCKWISE 0°21'06" TO OBTAIN NAD83 STATE PLANE BEARINGS.

OWNER'S DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT WE THE UNDERSIGNED OWNER(S) OF THE TRACT OF LAND DESCRIBED HEREON, HAVING CAUSED THE SAME TO BE SUBDIVIDED INTO LOTS AND STREETS TO BE HEREAFTER KNOWN AS

HIGHGATE NO. 2 PHASE 1

DO HEREBY DEDICATE FOR THE PERPETUAL USE OF THE PUBLIC ALL PARCELS OF LAND SHOWN ON THIS PLAT INTENDED FOR PUBLIC USE. THIS DEDICATION SHALL WARRANT, DEFEND AND SAVE THE CITY HARMLESS AGAINST EASEMENTS OR OTHER ENCUMBRANCES ON ANY AREA DEDICATED FOR PUBLIC USE OR INTENDED IN WITNESS FOR PUBLIC USE WHICH, WILL INTERFERE WITH THE INTENDED USE, MAINTENANCE AND OPERATION OF SAID AREAS. IN WITNESS WHEREOF WE HAVE HITHERTO SIGNED THIS PLAT, THIS ____ DAY OF ______, 2021, AD.

______

LLC ACKNOWLEDGEMENT

STATE OF UTAH

COUNTY OF ______

ON THIS ___ DAY OF ______, A.D. ______, PERSONALLY APPEARED BEFORE ME ______, WHO BEING DULY SWORN OF AFFIRMED, DID SAY THAT (S)HE IS THE ______ OF ______, AND THAT THE WITHIN OWNER'S DEDICATION WAS SIGNED BY HIM/HER ON BEHALF OF SAID LLC BY AUTHORITY OF ITS OPERATING AGREEMENT OR CONSENT OF ITS MEMBERS, AND THAT SAID LLC EXECUTED THE SAME.

SIGNATURE ______ PRINTED NAME, A NOTARY PUBLIC COMMISSIONED IN UTAH ______

COMMISSION NUMBER ______ EXPIRATION DATE ______

G:\DATA\20258 Highgate No 2 Sub\dwg\Phase 1 Prelim Package\20258 Highgate 2 Ph 1 Plat 6 Lot.dwg
PLOT DATE: 12/15/21

HIGHGATE NO. 2 PHASE 1

LOCATED IN THE SOUTHWEST QUARTER OF SECTION 23,
TOWNSHIP 2 NORTH, RANGE 1 WEST,
SALT LAKE BASE AND MERIDIAN,
WEST BOUNTIFUL CITY, DAVIS COUNTY, STATE OF UTAH

SHEET 1 OF 1

WILDING
ENGINEERING
14721 South Heritage Crest Way
Bluffdale, Utah 84065
801.553.8112
www.wildingengineering.com

CITY ATTORNEY

APPROVED THIS ___ DAY OF ______, A.D. 20___ BY THE WEST BOUNTIFUL CITY ATTORNEY.

______
WEST BOUNTIFUL CITY ATTORNEY

PLANNING COMMISSION

APPROVED THIS ___ DAY OF ______, A.D. 20___ BY THE WEST BOUNTIFUL CITY PLANNING COMMISSION.

______
CHAIRMAN, WEST BOUNTIFUL CITY PLANNING COMMISSION

CITY ENGINEER

I HEREBY CERTIFY THAT THIS OFFICE HAS EXAMINED THIS PLAT AND IT IS CORRECT IN ACCORDANCE WITH INFORMATION ON FILE IN THIS OFFICE.

______
WEST BOUNTIFUL CITY ENGINEER DATE

CITY COUNCIL

PRESENTED TO THE WEST BOUNTIFUL CITY COUNCIL THIS THE ___ DAY OF ______, A.D. 20___, AT WHICH TIME THIS SUBDIVISION WAS APPROVED AND ACCEPTED.

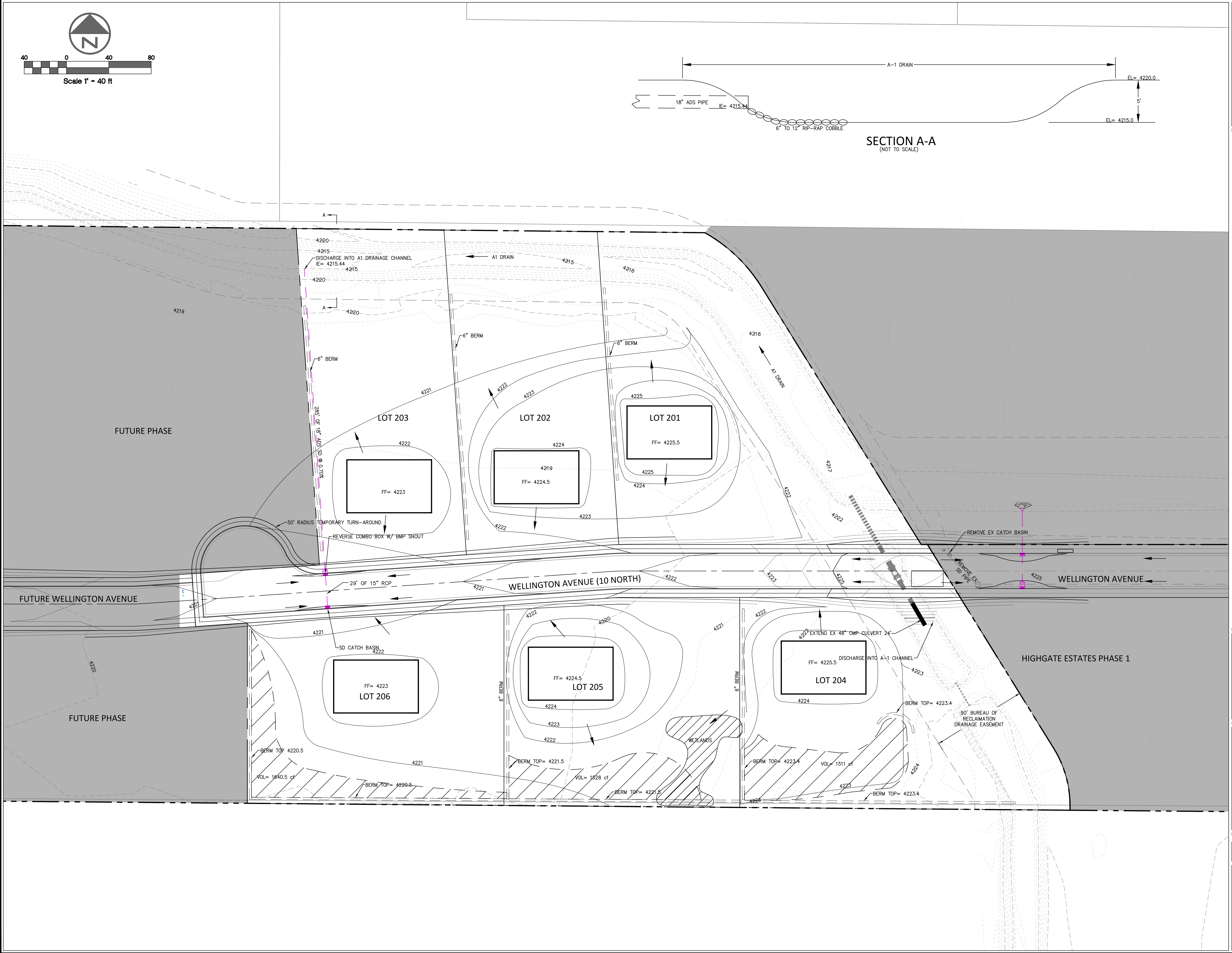
______
WEST BOUNTIFUL CITY MAYOR

ATTEST: ______
CITY RECORDER

DAVIS COUNTY RECORDER

ENTRY NO. ______
FEE: $____
FILED AND RECORDED: ______, A.D. 20___ AT ______AM/PM IN BOOK _____ OF THE OFFICIAL RECORDS, AT PAGE _____.
RECORDED FOR WEST BOUNTIFUL CITY

______ DAVIS COUNTY RECORDER ______ DEPUTY



WILDING
ENGINEERING

14721 South Heritage Crest Way
Bluffdale, Utah 84065
801.553.8112
WWW.WILDINGENGINEERING.COM

DRAWING NOTES:

1. FILL ON LOTS SHOULD NOT EXCEED GRADES SHOWN ON THIS DRAWING.
2. THE WETLANDS ON LOT 5 MAY NOT BE FILLED WITHOUT APPROVAL FROM THE ARMY CORPS OF ENGINEERS.

LEGEND

- EXISTING INDEX CONTOUR (5')
- EXISTING CONTOUR (1')
- PROPOSED INDEX CONTOUR (5')
- PROPOSED CONTOUR (1')
- EXISTING STORM DRAIN
- PROPOSED STORM DRAIN
- DRAINAGE ARROW

G:\DATA\20258 Highgate No 2 Sub\dwg\Design\Highgate C101 Overall Sheets.dwg
PLOT DATE: Dec 16, 2021

NO.	REVISION	DATE
7	WEST BOUNTIFUL CITY COMMENT	12/16/21
6	MOVED AIR/VAC VALVE	10/29/21
5	REVISION TO UTILITIES, ADDED CURB & GUTTER IN CULDESAC	10/5/21
4	REVISION TO STORM DRAIN DISCHARGE SYSTEM	9/27/21
3	WEST BOUNTIFUL CITY COMMENT	9/24/21
2	WEST BOUNTIFUL CITY COMMENT	9/16/21
1	WEST BOUNTIFUL CITY COMMENT	6/3/21

PROJECT INFORMATION

HIGHGATE NO. 2

GRADING AND DRAINAGE PLAN

WEST BOUNTIFUL, UTAH

DRAWN	CHECKED	PROJECT #
TMC	DPW	20258

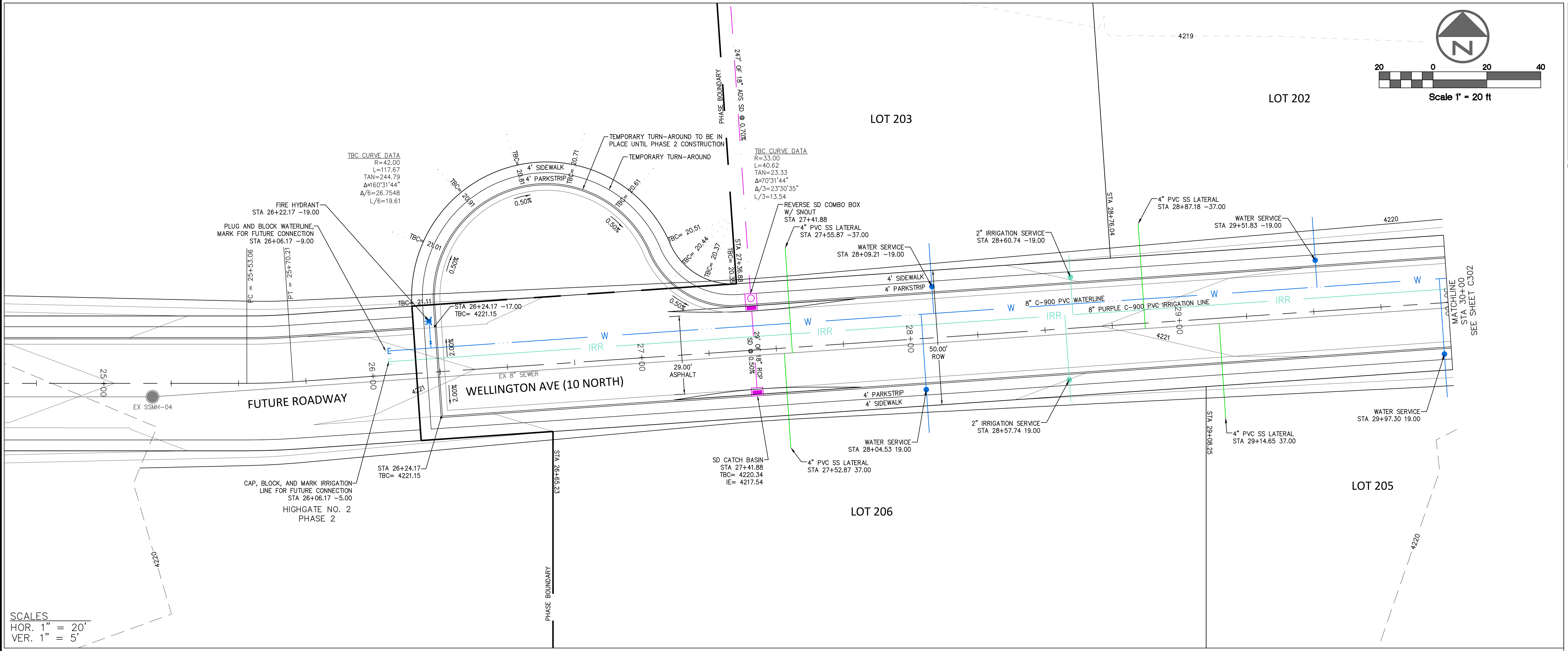
REGISTERED PROFESSIONAL ENGINEER #157852 DAVID PRESTON WILDING STATE OF UTAH

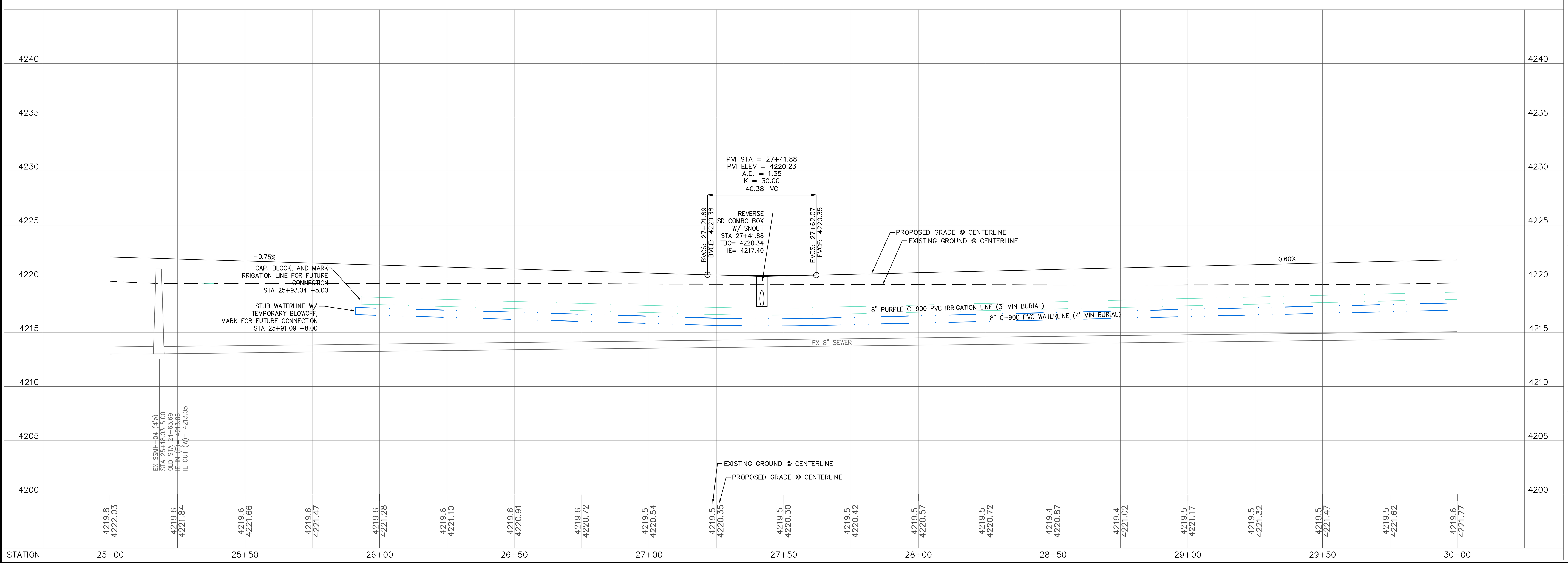
ENGINEER'S STAMP

DATE: 5/24/21

SCALE: 1" = 40'

SHEET: C202



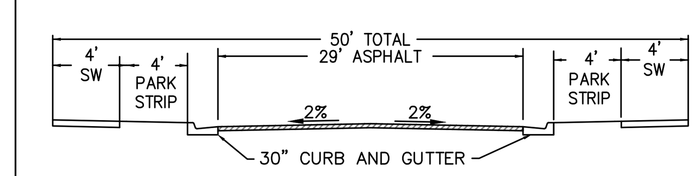


WILDING ENGINEERING

14721 South Heritage Crest Way
Bluffdale, Utah 84065
801.553.8112
www.wildingengineering.com

DRAWING NOTES:

1. ALL STORM DRAIN CLEANOUTS, CATCH BASINS, AND COMBINATION BOXES SHALL BE PER APWA DETAILS.
2. SIDEWALK TO BE 6" THICK, WITH NO REINFORCING STEEL.
3. IRRIGATION LINE IS TO HAVE 4' MIN SEPARATION FROM CULINARY WATER LINE.
4. ROADBASE DEPTH OF 6" IS REQUIRED UNDER SIDEWALK.



STREET CROSS SECTION

G:\DATA\20258 Highgate No 2 Sub\dwg\Design\Highgate C301 Wellington Ave PP.dwg
PLOT DATE: Dec 16, 2021

KEYMAP

NO.	REVISION	DATE
7	WEST BOUNTIFUL CITY COMMENT	12/16/21
6	MOVED AIR/VAC VALVE	10/29/21
5	REVISION TO UTILITIES, ADDED CURB & GUTTER IN CULDESAC	10/5/21
4	REVISION TO STORM DRAIN DISCHARGE SYSTEM	9/27/21
3	WEST BOUNTIFUL CITY COMMENT	9/24/21
2	WEST BOUNTIFUL CITY COMMENT	9/16/21
1	WEST BOUNTIFUL CITY COMMENT	6/3/21

PROJECT INFORMATION

HIGHGATE NO. 2

WELLINGTON AVENUE PLAN & PROFILE

STA 25+00 - 30+00

WEST BOUNTIFUL, UTAH

DRAWN	CHECKED	PROJECT #
TMC	DPW	20258

REGISTERED PROFESSIONAL ENGINEER #157852 DAVID PRESTON WILDING STATE OF UTAH

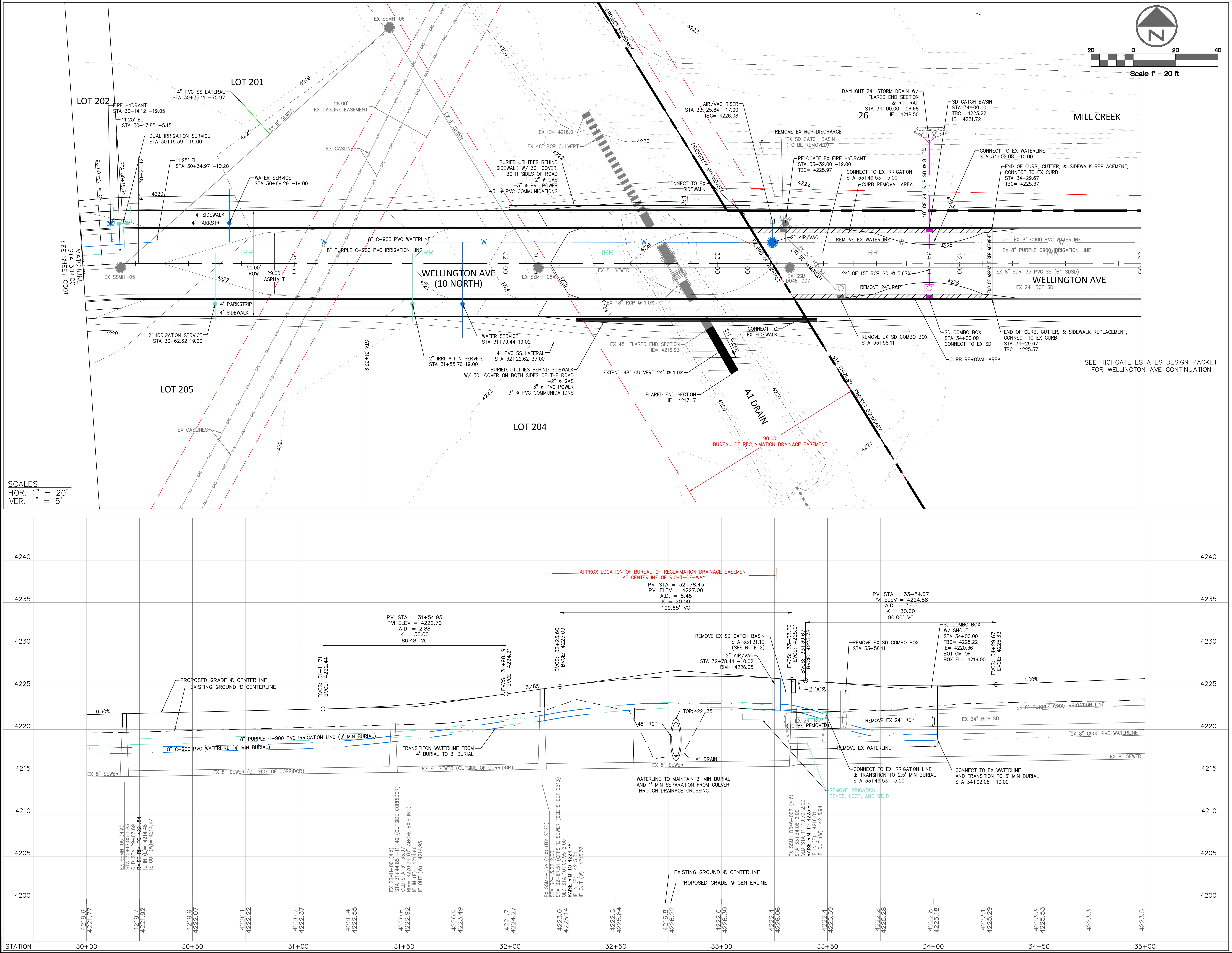
ENGINEER'S STAMP

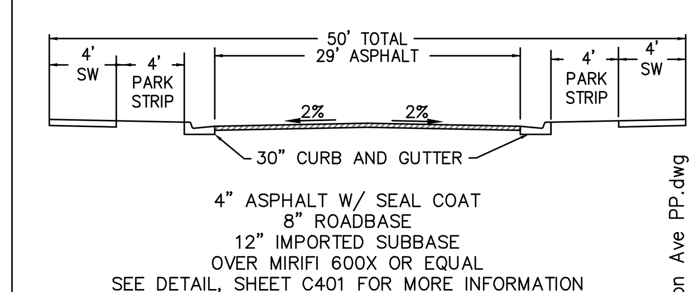
DATE 5/21/21

HORIZONTAL SCALE 1" = 20'

VERTICAL SCALE 1" = 5'

SHEET C301





STREET CROSS SECTION

WILDING
ENGINEERING

14721 South Heritage Crest Way
Bluffdale, Utah 84065
801.553.8112
WWW.WILDINGENGINEERING.COM

DRAWING NOTES:

1. ALL STORM DRAIN CLEANOUTS, CATCH BASINS, AND COMBINATION BOXES SHALL BE PER APWA DETAILS.
2. EXISTING STREETLIGHT AND BASE AT STATION 33+24-19 WILL NEED TO BE RAISED DUE TO STREET ELEVATION CHANGE.
3. REMOVE AND REPLACE SIDEWALK ALONG ALL CURB THAT WILL CHANGE IN ELEVATION.
4. REMOVE AND REPLACE ALL CONCRETE COLLARS, ETC. IN AFFECTED STREET SECTION AREA.
5. EXISTING HYDRANT AT STATION 33+24.11 WILL NEED TO BE RAISED DUE TO STREET ELEVATION CHANGE.
6. PLACE METALLIC LOCATOR STRIP ALONG WATER LINE
7. SIDEWALK TO BE 6" THICK WITH NO REINFORCING STEEL.
8. IRRIGATION LINE IS TO HAVE 4' MIN. SEPARATION FROM CULINARY WATER LINE
9. EXISTING CULINARY & IRRIGATION PIPES WILL BE RAISED UP TO FACILITATE CURVING UP AND OVER THE 48" CULVERT.
10. SEE SHEET C402 FOR AIR/VAC VALVE DETAIL. AIR/VAC VALVE MAY VENT INTO THE MANHOLE.
11. AIR/VAC VALVE SHALL BE INSTALLED AT THE HIGH POINT OF THE CULINARY WATER LINE, LOCATED AS SHOWN OUTSIDE THE BUREAU OF RECLAIMATION EASEMENT.
12. ROADBASE DEPTH OF 6" IS REQUIRED UNDER THE SIDEWALK

G:\DATA\20258 Highgate No 2 Sub\dwg\Design\Highgate C301 Wellington Ave PP.dwg
PLOT DATE: Dec 16, 2021

KEYMAP

NO.	REVISION	DATE
7	WEST BOUNTIFUL CITY COMMENT	12/16/21
6	MOVED AIR/VAC VALVE	10/29/21
5	REVISION TO UTILITIES, ADDED CURB & GUTTER IN CULDESAC	10/5/21
4	REVISION TO STORM DRAIN DISCHARGE SYSTEM	9/27/21
3	WEST BOUNTIFUL CITY COMMENT	9/24/21
2	WEST BOUNTIFUL CITY COMMENT	9/16/21
1	WEST BOUNTIFUL CITY COMMENT	6/3/21

PROJECT INFORMATION

HIGHGATE NO. 2

WELLINGTON AVENUE PLAN & PROFILE

STA 30+00 - 35+00

WEST BOUNTIFUL, UTAH

DRAWN	CHECKED	PROJECT #
TMC	DPW	20258

REGISTERED PROFESSIONAL ENGINEER #157952 DAVID PRESTON WILDING 12/16/21 STATE OF UTAH

ENGINEER'S STAMP

DATE 5/21/21

HORIZONTAL SCALE 1" = 20'

VERTICAL SCALE 1" = 5'

SHEET C302

UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION
WEBER BASIN PROJECT
WEST BOUNTIFUL A-1 DRAIN

EASEMENT ENCROACHMENT AGREEMENT
BETWEEN THE
UNITED STATES OF AMERICA
AND
WEST BOUNTIFUL CITY

This Easement Encroachment Agreement made this ___ day of ____________ 20___, pursuant to the Act of Congress of June 17, 1902 (32 Stat. 388), and acts amendatory thereof or supplementary thereto, all of which acts are commonly known and referred to as Reclamation Laws, among the UNITED STATES OF AMERICA and its assigns, hereinafter referred to as the United States and WEST BOUNTIFUL CITY, hereinafter referred to as the Permittee.

WITNESSETH THAT:

WHEREAS, the United States is the Grantee of certain easements recorded in the official records of Davis County, State of Utah, hereinafter referred to as the Easement of the United States; and

WHEREAS, the Permittee has requested permission of the Landowner to cross the Landowner's property in such a manner as to encroach upon the Easement of the United States in a manner more particularly specified hereinafter; and

WHEREAS, the United States is willing to agree to said encroachment, upon conditions more particularly specified hereinafter;

NOW, THEREFORE, the United States hereby agrees to encroachment upon the Easement of the United States by the Permittee only to the extent and for the purposes set forth below:

The West Bountiful A-1 Drain (Drain) has approximately 55-feet of 48-inch culvert that allowed an old farm road to cross. Due to development in the area the old culvert was extended by an additional 65-feet with culvert of the same size. The extended portion of culvert was never applied for, nor permitted. This agreement will permit the 65-feet of extended culvert. The 8-inch sanitary sewer line that was installed while extending the culvert, however, is not permitted.

A separate agreement between the South Davis Sewer District, Weber Basin Water Conservancy District, and the Bureau of Reclamation must be agreed too to legitimize the sewer line crossing United States Land.

The Permittee will install, operate, and maintain an asphalt road (Wellington Avenue) with associated sidewalks and curb and gutter over the Drain. The Permittee and/or developer will be allowed to tie into the Drain and extend the culvert an additional 12-feet, as well as install, operate, and maintain an 8-inch culinary waterline.

Note: Future utilizes must obtain a separate Encroachment Agreement with the United States.

The portion of Drain is protected by Tract No. A1-32 (Security Investment Company), the location of which is in the NE¼ of SW ¼ of Section 23, Township 2 North Range 1 West, Salt Lake Base and Meridian. Exhibit "B"

1. The federal agency is the Department of Interior, Bureau of Reclamation (BOR), represented by the officer executing this Agreement, his duly appointed successor, or his duly authorized representative.

2. The United States guidelines for agreeing to such encroachment upon the Easement of the United States are:

a. These licensed Encroachments shall not increase the District's cost to operate and maintain the encroached BOR facilities. It the District, within reason, needs to remove any of the improvements herein licensed in order to effectively operate or maintain (including repairing or replacing) any of the encroached BOR facilities, the District will only be responsible for replacement and repair of the subgrade materials. The applicant will be responsible for replacing their licensed encroachments at no cost to the District. The District's typical intent is to preserve in place any buried utility lines.

b. The allowable period of construction will be at the sole discretion of the District. In no case shall the duration of construction be permitted to exceed 120 days.

c. Please NOTE: No construction will be allowed until an agreement legitimizes the existing 8-inch sewer line that was installed without permission to cross United States Land. Also, any applications being made (including fees) for dry utilities prior to any further construction within the drain easement.

d. Any runoff water from the Permittees development must seek permission from Davis County to discharge water into the Drain.

e. Permittee or their Contractor shall follow construction plans in accordance with the maps and drawings shown in Exhibit C attached hereto and by this reference made part of this agreement.

f. Permittee or their Contractor shall notify the Weber Basin Water Conservancy District (District) no less than 7 days in advance of the above-mentioned work so a District Inspector may be present to monitor activities. Permittee proposes to begin construction shortly after permitted.

g. Any future operation and maintenance work performed by Permittee or its assignees, pertaining to this crossing inside the easement, be approved by the District in advance to coordinate necessary protection measures of the West Bountiful A-1 Drain.

h. If Permittee's encroachments are negatively impacted by the District or Reclamation during operation and maintenance of the encroached Reclamation facility, it will be the applicant's responsibility to restore their utility at no expense to the District.

i. Permittee, or its Assignees is required to follow and abide by all guidelines and standards outlined in Bureau of Reclamation's "Engineering and O&M Guidelines for Crossings", a copy of which will be provided upon request or maybe acquired from Reclamation's Website at:
https://www.usbr.gov/pn/snakeriver/landuse/authorized/crossings.pdfShoring

j. Additional guidelines are shown on Exhibit "A," attached hereto and by this reference made a part hereof.

3. The Permittee or its Contractor shall perform all work within the encroachment area in accordance with the plans, drawings, guidelines, and maps attached hereto, and in a manner satisfactory to the United States and the District.

4. <u>SEVERABILITY</u>: Each provision of this use authorization shall be interpreted in such a manner as to be valid under applicable law, but if any provision of this use authorization shall be deemed or determined by competent authority to be invalid or prohibited hereunder, such provision shall be ineffective and void only to the extent of such invalidity or prohibition, but shall not be deemed ineffective or invalid as to the remainder of such provision or any other remaining provisions, or of the use authorization as a whole.

5. <u>ILLEGAL USE</u>: Any activity deemed to be illegal on Federal lands will be cause for immediate termination of the use authorization.

6. <u>TERM OF AGREEMENT – REVOCATION/TERMINATION</u>: This Agreement may be revoked by the United States upon thirty (30) days written notice to the Permittee: 1. For nonuse of the project lands by Permittee for a period of two (2) continuous years; or, 2. The United States determines that the Permittee's use of the land is no longer compatible with project purpose; or, 3. After failure of the Permittee to observe any of the conditions of this Agreement and on the tenth day following service of written notification on the Permittee of the termination because of failure to observe such conditions; or, 4. At the sole discretion of the United States.

7. <u>HOLD HARMLESS</u>: The Permittee hereby agrees to indemnify and hold harmless the United States, its employees, agents, and assigns from any loss or damage and from any liability on account of personal injury, property damage, or claims for personal injury or death arising out of the Permittee activities under this agreement.

(a) In consideration of the United States agreeing to encroachment upon the Easement of the United States by the Permittee, the Permittee hereby agrees to indemnify and hold the United States and the District, their agents, employees, and assigns, harmless from any and all claims whatsoever for personal injuries or damages to property when such injuries or damages directly or indirectly arise out of the existence, construction, maintenance, repair, condition, use or presence of the encroachment upon the Easement of the United States, regardless of the cause of said injuries or damages; provided, however, that nothing in this agreement shall be construed as releasing the United States or the District from responsibility for their own negligence. Nothing herein shall be deemed to increase the liability of the United States beyond the provisions of the Federal Tort Claims Act, Act of June 25, 1948, 62 Stat. 989 (28 U.S.C. §1346(b), 2671 et seq.) or other applicable law.

(b) In consideration of the United States agreeing to the Permittee encroaching upon the Easement of the United States, the Permittee agrees that the United States shall not be responsible for any damage caused to facilities, equipment, structures, or other property if damaged by reason of encroachment upon the Easement of the United States by the Permittee. The Permittee hereby releases the United States and the District, their officers, employees, agents, or assigns, from liability for any and all loss or damage of every description or kind whatsoever which may result to the Landowner from the construction, operation, and maintenance of Project works upon said lands; provided that nothing in this Agreement shall be construed as releasing the United States or the District from liability for their own negligence. Nothing herein shall be deemed to increase the liability of the United States beyond the provisions of the Federal Tort Claims Act, Act of June 25, 1948, 62 Stat. 989 (28 U.S.C. §1346(b), 2671 et seq.) or other applicable law.

(c) If the maintenance or repair of any or all structures and facilities of the United States located on the easement area should be made more expensive by reason of the existence of the encroachment improvements or works of the Permittee or its Contractor, the Permittee or its Contractor will promptly pay to the United States or the District, their agents or assigns, responsible for operation and maintenance of said structures or facilities, the full amount of such additional expense upon receipt of an itemized bill.

8. PROTECTION OF UNITED STATES INTERESTS: The Permittee shall comply with all applicable laws, ordinances, rules, and regulations enacted or promulgated by any Federal, state, or local governmental body having jurisdiction over the encroachment.

9. UNRESTRICTED ACCESS: The United States reserves the right of its officers, agents, and employees at all times to have unrestricted access and ingress to, passage over, and egress from all of said lands, to make investigations of all kinds, dig test pits and drill test holes, to survey for and construct reclamation and irrigation works and other structures incident to Federal Reclamation Projects, or for any purpose whatsoever.

10. OFFICIALS NOT TO BENEFIT: No member of Congress shall be admitted to any share or part of any contract or agreement made, entered into, or accepted by or on behalf of the United States, or to any benefit to arise thereupon.

11. SUCCESSORS IN INTEREST OBLIGATED: The provisions of this Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, personal representatives, successors, and assigns of the parties hereto; provided, however, that no such heir, executor, administrator, personal representative, successor or assign of the Permittee shall have the right to use, alter, or modify the encroachment in a manner which will increase the burden of the encroachment of the Easement of the United States.

12. This agreement makes no finding as to the right, title, or validity of the Permittee or the encroaching interest, but merely defines the conditions under which the encroachment will not be deemed unreasonable by the United States.

13. In accordance with 43 CFR 429.16 Subpart D, any applicant requesting a right-of-use over Reclamation land has remitted a nonrefundable application fee of One Hundred Dollars ($100). The receipt of this application fee is hereby acknowledged, which amount represents the initial review of your application.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

UNITED STATES OF AMERICA

By: ________________________
Name: Kent Kofford
Title: Area Manager, Provo Area Office

PERMITTEE:
WEST BOUNTIFUL CITY

By: ________________________
Name:
Title:

CONCUR:
WEBER BASIN WATER CONSERVANCY DISTRICT

By: ________________________
Name: Tage I. Flint
Title: General Manager

EXHIBIT "A"

SPECIAL PROVISIONS

A. Surface structures that generally will be allowed to be constructed within United States rights-of-way include asphalt roadways, with no utilities within roadway, non-reinforced parking lots, curbs, gutters and sidewalks, walkways, driveways, fences with gated openings (no footings, foundation, and masonry block walls). However, where United States system pipe has specific maximum and minimum cover designation the special requirements for roadways, parking lots and driveways crossing over the pipe shall be obtained from the United States for the maximum allowable external loading or minimum cover. **HOWEVER, IT IS UNDERSTOOD THAT ALL SURFACE STRUCTURES SHALL BE ANALYZED AND CONSIDERED ON AN INDIVIDUAL BASIS.**

B. Structures that may <u>not</u> be constructed in, on, or along United States rights-of-way include but are not limited to, permanent structures such as buildings, garages, carports, trailers, and swimming pools as designated by the United States.

C. No trees or vines will be allowed within the rights-of-way of the United States.

D. All temporary or permanent changes in ground surfaces within United States rights-of-way are to be considered encroaching structures and must be handled as such. Earthfills and cuts on adjacent property shall not encroach onto United States rights-of-way without prior approval by the United States.

E. Existing gravity drainage of the United States rights-of-way must be maintained. No new concentration of surface or subsurface drainage may be directed onto or under the United States rights-of-way without adequate provision for removal of drainage water or adequate protection of the United States rights-of-way.

F. Prior to construction of <u>any</u> structure that encroaches within United States rights-of-way, an excavation must be made to determine the location of existing United States facilities. The excavation must be made by or in the presence of the District or the United States.

G. Any contractor or individual constructing improvements in, on, or along United States rights-of-way must limit his construction to the encroaching structure previously approved and construct the improvements strictly in accordance with plans or specifications.

H. The ground surfaces within United States rights-of-way must be restored to a condition equal to that which existed before the encroachment work began or as shown on the approved plans or specifications.

I. The owner of newly constructed facilities that encroach on United States rights-of-way shall notify the United States upon completion of construction and shall provide the United States with two copies of as-built drawings showing actual improvements in, on, or along the rights-of-way.

J. Except in case of ordinary maintenance and emergency repairs, an owner of encroaching facilities shall give the District at least 10 days notice in writing before entering upon United States rights-of-way for the purpose of reconstructing, repairing, or removing the encroaching structure or performing any work on or in connection with the operation of the encroaching structure.

K. If unusual conditions are proposed for the encroaching structure or unusual field conditions within United States rights-of-way are encountered, the United States reserves the right to impose more stringent criteria than those prescribed herein.

L. All backfill material within United States rights-of-way shall be compacted to 90 percent of maximum density unless otherwise shown. Mechanical compaction shall not be allowed within 6 inches of the projects works whenever possible. In no case will mechanical compaction using heavy equipment be allowed over the project works or within 18 inches horizontally of the projects works.

M. The backfilling of any excavation or around any structure within the United States rights-of-way shall be compacted in layers not exceeding 6 inches thick to the following requirements: (1) cohesive soils to 90 percent maximum density specified by ASTM Part 19, D-698, method A; (2) noncohesive soils to 70 percent relative density specified by ANSI/ASTM Part 19, d-2049, par. 7.1.2, wet method.

N. Any nonmetallic encroaching structure below ground level shall be accompanied with a metallic strip within the United States rights-of-way.

O. Owners of encroaching facilities shall notify the United States at least forty-eight (48) hours in advance of commencing construction to permit inspection by the United States.

P. No use of United States lands or rights-of-way shall be permitted that involve the storage of hazardous material.

Contract No. 21-LM-41-1320

SECTION 23 • TOWNSHIP 2 NORTH • RANGE 1 WEST

EXHIBIT B

2021 INTERLOCAL COOPERATION AGREEMENT
BETWEEN DAVIS COUNTY CITIES AND
DAVIS COUNTY
FOR
UPDES GENERAL PERMIT

THIS AGREEMENT (Agreement) is entered into this ____ day of _____, 2021, by and between the following parties: DAVIS COUNTY, a body corporate and politic of the State of Utah, and the following cities, each of which is a municipal corporation of the State of Utah: BOUNTIFUL, CENTERVILLE, CLEARFIELD, CLINTON, FARMINGTON, FRUIT HEIGHTS, KAYSVILLE, LAYTON, NORTH SALT LAKE, SOUTH WEBER, SUNSET, SYRACUSE, WEST BOUNTIFUL, WEST POINT and WOODS CROSS (Parties).

WITNESSETH:

WHEREAS, the parties are "public agencies" and are authorized and to comply with the *Utah Interlocal Cooperation Act*, §11-13-101, *et seq*., *Utah Code Annotated*, to enter into agreements with each other for joint or cooperative action; and

WHEREAS, the Environmental Protection Agency (EPA) has published its "Final Rule" setting forth the National Pollutant Discharge Elimination System (NPDES) permit application rules and regulations for stormwater discharges to municipal separate storm sewer systems; and

WHEREAS, the State of Utah, through its Department of Environmental Quality, Division of Water Quality (DWQ), has statutory rulemaking authority and authority to issue pollutant discharge elimination system permits within the State of Utah pursuant to the rules and regulations of the Utah Pollutant Discharge Elimination System (UPDES); and

WHEREAS, the State of Utah has issued a General Permit for Discharges from Small Municipal Separate Storm Sewer Systems, Permit No. UTR 090000 (Permit), to each party of this Agreement, which Permit is incorporated herein by this reference; and

WHEREAS, the rules and regulations provide that more than one entity may jointly implement activities to comply with UPDES permit requirements under Section 4.3 of the General Permit for Discharges from Small Municipal Separate Storm Sewer Systems; and

WHEREAS, the parties are willing to jointly implement activities to fulfill a portion of the UPDES permit requirements; and

WHEREAS the parties desire to enter into this Agreement setting forth their present understanding as to their respective responsibilities with regard to their participation as permittees under their Permit.

NOW, THEREFORE, in consideration of the mutual promises set forth herein, the parties agree as follows:

1. Compliance with Permit. As permittees, the parties agree to jointly implement and enforce within their own jurisdictions, their respective responsibilities for complying with the Permit requirements including but not limited to, those responsibilities and requirements set forth in Parts 4.0, 5.0, and 6.0 of the Permit.

2. Administration of Agreement. The administration of this Agreement shall be done by the public works directors of each party, or their official designee, constituting the Davis County Storm Water Coalition (Coalition). Each party will have one voting right. No separate legal entity is created by the terms of this Agreement.

3. Costs. The parties agree that each party shall be responsible to pay for those costs relating to their own stormwater systems, and that the parties shall reimburse each other for expenses incurred in providing services for each other as may be agreed by the parties concerning the various tasks and responsibilities required under the Permit.

4. Joint Cooperation. As reasonably necessary, the parties agree to assist each other in providing and sharing information, drawings, plans, data, etc., which are required to comply

with the requirements set forth in the Permit. The specific activities that the parties agree to assist each other in are set forth as follows:

a. Jointly purchase educational and training materials, as determined by the Coalition, for distribution to:

   i. Residents

   ii. Institutions, industrial and commercial facilities

   iii. Developers and contractors (construction)

   iv. Municipal Separate Storm Sewer System (MS4) owned or operated facilities

b. Use the Coalition as a county-wide committee to:

   i. Train personnel

   ii. Create partnerships

   iii. Obtain input and feedback from special interest groups

c. Annually contribute updated storm drain system information for county-wide mapping purposes

d. Jointly prepare and promote model ordinances, updates and standards that addresses:

   i. Illicit discharges

   ii. Construction site storm water runoff

   iii. Long-term storm water management

e. Jointly arrange for and provide education about hydrologic methods and criteria for selecting and sizing post-construction BMPs

f. Jointly participate to develop draft Standard Operating Procedures

g. Jointly evaluate, identify, target and provide educational materials and outreach to address the reduction of water quality impacts associated with nitrogen and phosphorus in discharges

5. Term of Agreement. The parties agree that the duration of this Agreement shall commence upon entry and shall continue in effect for the term of the Permit (which expires at midnight, May 11, 2026) and for an additional 120 days from the effective date of the renewal of the Permit by the Division.

6. Property. In the event that any property is acquired by the parties jointly for the undertaking, and paid for by them, then it shall be divided as the parties' representatives shall agree, or if no agreement is reached, then it shall be divided according to their respective payments for property, or if it cannot be practically divided, then the property shall be sold and the proceeds divided according to the parties' proportionate share of the purchase of the item of property. If property is purchased at one party's sole expense in connection with this Agreement, then the property so purchased shall be and remain the property of the party which purchased it.

7. Entire Agreement. This Agreement embodies the entire agreement between the parties, and it cannot be altered except in a written amendment which is signed by the parties.

8. Governmental Immunity. The parties recognize and acknowledge that each party is covered by the Utah Governmental Immunity Act, as set forth in *Utah Code Ann.* §§ 63G-7-101, *et seq*., as amended, and nothing herein is intended to waive or modify any and all rights, defenses or provisions provided therein. Officers and employees performing services pursuant to this Agreement shall be deemed officers and employees of the party employing their services, even if performing functions outside of the territorial limits of such party and shall be deemed officers and employees of such party under the provisions of the Utah Governmental Immunity Act. Each party shall be responsible and shall defend the action of its own employees, negligent

or otherwise, performed pursuant to the provisions of this Agreement.

9. <u>No Third-Party Benefits</u>. This Agreement is not intended to benefit any person or entity not named as a party hereto.

10. <u>Severability</u>. If any provision of this Agreement is determined by a court to be invalid or unenforceable, such determination shall not affect any other provision hereof, each of which shall be construed and enforced as if the invalid or unenforceable portion were not contained herein. Such invalidity or unenforceability shall not affect any valid and enforceable application thereof, and each such provision shall be deemed to be effective, operative and entered into in the manner and to the full extent permitted by applicable law.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective as of the day and year first above written.

[Signature Pages to Follow]

Approval of
Interlocal Cooperation Agreement between
Davis County and Davis County Cities for
UPDES General Permit

Date____________________

CITY OF WEST BOUNTIFUL

By:____________________________

Mayor

ATTEST:

____
City Recorder

Approved as to Form:

____
City Attorney

MEMORANDUM

TO: Mayor and City Council

DATE: December 17, 2021

FROM: Duane Huffman, City Administrator

RE: **Police Wages**

This memo provides material for a council discussion on adjusting wages within the police department.

Background

For several years now pressure has been building related to available workforce for police officers in Utah and around the country. Increasing professional standards, low unemployment rates, and general public perceptions have all had an impact on the number of individuals interested in becoming or continuing in law enforcement. West Bountiful City has seen this trend for many years now in the number and quality of applicants, and it appears that the events of 2020 have only exacerbated the trend.

In addition to the on-going national trends, a few recent local events have caused rapid and aggressive changes in police wages. Taylorsville City recently formed a new department and offered market-leading wages, and this led to a response by other Salt Lake County departments. Below is a table of starting wages in Salt Lake County (with West Bountiful included for context).

Police Department	**Starting Wage for Police Officer I**
Riverton	$28.55/hr.
Murray	$27.58
Taylorsville	$27.40
West Valley	$27.15
South Jordan	$27.01
West Bountiful	$20.43

Once departments in Salt Lake County began these aggressive pay raises, departments in Utah, Weber, and Davis Counties soon began to follow in attempt to remain competitive. Some departments have updated pay scales, while others have adjusted pay practices (paid more) without necessarily changing the scale. This is a rapidly changing situation, with departments changing almost weekly. The table below represents the best available information we have about neighboring and comparable departments:

Police Department	**Starting Wage for Police Officer I**
North Salt Lake	$27.60/hr.
Centerville	$27.60
Woods Cross	$26.05
Layton	$24.44
Kaysville	$24.07

Clearfield	$22.77
Clinton	$22.17
Syracuse	$21.73
Farmington*	$21.26
Bountiful*	$20.47
West Bountiful	$20.43

West Bountiful

Based on the movement in the industry, I strongly recommend that the city council act in January to remain competitive. This is important when trying to attract new officers, but it is critical in maintaining the excellent workforce already in place. The following is a summary of available funds and options, and their related cost estimates.

Available Funds

It appears that some neighboring communities have changed wages knowing that future property taxes will be required to fund the increases. I strongly recommend that West Bountiful work with available funding. I have reviewed the General Fund and developed the following estimates of annual available on-going revenue above expenditures. These estimates are highly dependent on sales tax receipts and the final on-going bond payments related to the new public works facility.

Scenario	**Available Annual Funding**
Very Conservative	$150,000
Conservative	$211,000
Reasonable	$260,000
Very Possible	$300,000

Also, for context, West Bountiful ended FY 21 with an unrestricted fund balance of $1.7 million and an available balance in the Capital Projects Fund of $2.5 million. While these balances should not be designated for on-going costs, they do provide a protection against unforeseeable economic changes.

Options and Costs

To this point, this memo has focused on the starting wage for Police Officer I; however, when changing the foundational wage, it is also required to adjust the entire scale to avoid “compression” – or lower ranking positions being paid similar to higher positions; however, the various scales do not have to necessarily change at the same level. For discussion purposes, on the next page are various scale options along with their total estimated annualized cost (including wage-associated costs such as taxes, retirement, etc).

WB Police Scale Options/Costs

			Patrol	10%	Patrol	15%	Patrol	20%	Patrol	25%	Patrol	25%
	Current		Supervisors	5%	Superviso	10%	Supervisors	15%	Supervisors	20%	Supervisors	15%
	Start	**End**	**Start**	**End**	**Start**	**End**	**Start**	**End**	**Start**	**End**	**Start**	**End**
PO 1	$ 20.43	$ 28.21	$ 22.47	$ 31.03	$ 23.49	$ 32.44	$ 24.51	$ 33.85	$ 25.53	$ 35.26	$ 22.47	$ 31.03
PO 2	$ 23.04	$ 32.19	$ 25.34	$ 35.41	$ 26.49	$ 37.02	$ 27.64	$ 38.62	$ 28.79	$ 40.23	$ 25.34	$ 35.41
Serg	$ 27.40	$ 38.99	$ 28.77	$ 40.94	$ 30.14	$ 42.89	$ 31.52	$ 44.84	$ 32.89	$ 46.79	$ 31.52	$ 44.84
Assist. Chief	$ 30.86	$ 44.44	$ 32.41	$ 46.66	$ 33.95	$ 48.88	$ 35.49	$ 51.10	$ 37.03	$ 53.32	$ 35.49	$ 51.10
Chief	$ 39.71	$ 58.66	$ 41.70	$ 61.59	$ 43.68	$ 64.53	$ 45.67	$ 67.46	$ 47.65	$ 70.39	$ 45.67	$ 67.46
Total Annual	$1,209,000		$1,281,800		$1,329,900		$1,378,000		$1,426,100		$1,404,200	
Difference			**$72,800**		**$120,900**		**$169,000**		**$217,100**		**$195,200**	

PENDING – NOT YET APPROVED

Minutes of the West Bountiful City Council meeting held on Tuesday, November 16, 2021**,** at West Bountiful City Hall, 550 N 800 West, Davis County, Utah.

MEMBERS: Mayor Kenneth Romney, Council members James Ahlstrom, James Bruhn, Kelly Enquist, Mark Preece, and Rod Wood

STAFF: Duane Huffman (City Administrator), Steve Maughan (Public Works Director), Chief Erekson, Dallas Green (Golf Director), Cathy Brightwell (City Recorder)

PUBLIC: Alan Malan, Richmond Thornley, Jen & Hannah Jacobson, Jason Meservy, Michelle Curtis, Brett Fisher, Bryant & Wyatt Burton, Eli Downer, Seth Preston, David & Gary Kessler, Bo Bartholomew, Ben Irvine, Devin & Creed Cenatiempo

Mayor Romney called the regular meeting to order at 7:30 pm. Boy Scout Troop 109 was present to help open the meeting. Seth Preston repeated the Scout Oath, David Kessler repeated the Boy Scout Law, and Mack Youngberg led the Pledge of Allegiance.

1. Approve the Agenda.

MOTION: ***James Bruhn made a Motion to approve the agenda as posted. Kelly Enquist seconded the Motion which PASSED by unanimous vote of all members present.***

2. Recognition for Outstanding Police Work – Sergeant Chris Jacobson

Chief Erekson recognized Sergeant Chris Jacobson for outstanding work in a recent case. He was presented with a plaque and a watch.

Chris has worked for the police department for 8 years with many of those as detective. He has been involved in some of the most complex cases the department has ever had, including the 'catch me if you can' case which began as a simple fraud case and quickly grew to over 36 charges. This challenging case included over 100 man hours and required involvement and coordination with many other agencies. The suspect just pled guilty to over 10 felony charges.

3. Public Comment – Two Minutes Per Person, or Five Minutes if Speaking on Behalf of a Group.

No comments

4. Canvass of West Bountiful Municipal Election

Cathy Brightwell presented the final canvass results from the November 2, 2021, Municipal Election.

Summary Results Report:

- Registered Voters: 3581, Ballots Cast: 1392, Voter Turnout: 38.87%

- Votes Cast:
  Mayor: Total Votes – 1179. Kenneth Romney – 1179
  Council: Total Votes – 2564. Mark Preece – 775, Kelly Enquist – 723, Michelle Curtis – 658, Jessica Gertsch - 408

MOTION: ***Acting in the Capacity of the Board of Canvassers, James Ahlstrom Moved to Certify the above Results of the 2021 Municipal Election and Declare as Elected Mr. Romney as Mayor, and Mr. Preece and Mr. Enquist as City Council Members. James Bruhn seconded the Motion which PASSED unanimously as reflected below.***

James Ahlstrom – aye
James Bruhn – aye
Kelly Enquist – aye
Mark Preece – aye
Rod Wood - aye

5. Resolution 506-21, A Resolution Appointing Youth City Council Advisors Chris & Jen Jacobson.

Mayor Romney welcomed Jen Jacobson as one of the new Youth City Council advisors. Her husband, Chris, was not available to attend the meeting. Jen introduced herself and her ten-month old daughter, Hannah. Jen went to school at BYU and has a master's in public administration degree. She has worked as an English teacher and an assistant vice principal in West Valley City. Her husband, Chris, is a doctor. She said they love West Bountiful and working with teenagers and look forward to this opportunity.

MOTION: ***James Bruhn Made a Motion to Approve Resolution 506-21 Consenting to the Mayor's Appointment of Jen and Chris Jacobson as Youth City Council Advisors. James Ahlstrom seconded the Motion which PASSED unanimously as reflected below.***

James Ahlstrom – aye
James Bruhn – aye
Kelly Enquist – aye
Mark Preece – aye
Rod Wood - aye

6. Request for Water Bill Adjustment for Brett Fisher, 968 N 800 West.

Brett Fisher submitted a request for an adjustment to his water bill on November 8, 2021, as a result of a water leak. He explained that the city contacted him on October 28 to let him know their water usage was higher than normal over the past month. He said they had replaced the water main to the carriage house 3 years ago and checked the connection to the new pipe but did not find a leak, however there was water coming from under the concrete pad of the RV garage. After contacting a leak detection service, the leak was located, and the old pipe disconnected from the system. The Fishers are requesting a full refund of the fees for the lost water.

Duane Huffman explained that the city council is designated as the board of equalization on water rates to hear complaints and make corrections of any assessments alleged to be illegal, unequal, or unjust. He noted that the amount of water used by the Fisher's in October was 325,000 gallons, which correlates to a bill of $441.81, or $391.81 above the standard monthly charge.

Mr. Huffman noted that the vast majority of water overages resulting from leaks are paid in full by property owners; however, over the last several years, the city council has considered similar requests. In most cases, the council has forgiven the amount beyond the wholesale costs of the water to the city. The city pays Weber Water between $0.71 to $0.96 per 1000 gallons. Using an average, it can reasonably be calculated that this water overage is a wholesale cost of $256.60 for a difference between the overage charges and the wholesale cost of water of $135.21.

MOTION: ***James Ahlstrom Moved to Forgive $135.21 for the Fishers October Water Bill which is the Difference Between the Wholesale Cost of Water and the Overage Charges. Mark Preece seconded the Motion which PASSED by unanimous vote of all members present.***

7. Ordinance 449-21, An Ordinance Creating WBMC 17.44 Housing in Certain Commercial Areas Overlay.

Mayor Romney summarized the proposal which was previously developed by the planning commission, reviewed by city council, and additionally modified by the planning commission. The city council proposed added flexibility to the planning commission's draft by changing 'requirements' to 'recommendations.' After additional review, the planning commission agreed that more flexibility is preferred, and any areas of concern can be negotiated as part of the development agreement approval. However, they believe some requirements for setbacks, lighting and parking should be maintained which are reflected in this draft.

MOTION: ***Mark Preece made a Motion to Approve Ordinance 449-21 as Presented. Rod Wood seconded the Motion which PASSED as reflected below.***

James Ahlstrom – aye	James Bruhn – aye
Kelly Enquist – aye	Mark Preece – aye
Rod Wood - aye	

8. Resolution 507-21, A Resolution Adopting the Davis County Pre-Disaster Mitigation Plan 2021 Update.

West Bountiful City has participated in the creation of a multi-hazard mitigation plan known as the Davis County Pre-Disaster Mitigation Plan 2021 Update in accordance with the Disaster Mitigation Act of 2000. The plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in West Bountiful from the impacts of future hazards and disasters.

Duane Huffman explained that the mitigation plan update is required by FEMA to be approved by each Davis County city and the County. Jason Meservy, representing CERT, supports adopting the update which will protect our city and provide access to money for emergencies.

MOTION: ***James Bruhn Moved to Approve Resolution 507-21. Kelly Enquist seconded the Motion which PASSED as reflected below.***

James Ahlstrom – aye	James Bruhn – aye
Kelly Enquist – aye	Mark Preece – aye
Rod Wood - aye	

9. Resolution 508-21, A Resolution Appointing Rod Wood to the Great Salt Lake Legacy Parkway Scenic Byway Commission.

MOTION: ***James Ahlstrom Moved to Approve Resolution 508-21 Consenting to the Mayor's Appointment of Rod Wood to the Great Salt Lake Legacy Parkway Scenic Byway Commission. Mark Preece seconded the Motion which PASSED as reflected below.***

James Ahlstrom – aye	James Bruhn – aye
Kelly Enquist – aye	Mark Preece – aye
Rod Wood - aye	

10. Expenditure Approvals – Public Works Vehicles ($81,000), Golf Range Picker ($12,661).

The city's procurement code requires that certain expenditures of $10,000 or more must be approved by the city council even when included in the budget. Approval is requested for the following:

Public works vehicles - $81,000. The FY22 budget included $90,000 for two new service trucks for the public works department – one for water and one for parks. Staff recommends the purchase of (1) 2022 Chevrolet Silverado 2500HD crew cab for $38,179, (1) Chevrolet Silverado 2500HD Double Cab for $32,945, and (1) associated utility bed for $9,974.86. These trucks replace a 2017 and a 2012 vehicle which should bring good resale. It is unknown when the trucks will be available.

Golf Range Picker with cage – $12,661.00. The equipment used to collect balls from the driving range has broken down several times this year resulting in the need to close the range for extended times while balls are collected by hand. After searching options, staff has been unable to find a used piece of equipment and therefore recommends the purchase of a new Yamaha U-Max range picker and cage. Business has grown a lot with the pandemic and is impacted when the picker is broken. Money will need to be moved around using savings from the previously approved water pump and income offsets by not closing the range.

MOTION: ***James Ahlstrom Moved to Approve the Purchase of Two Public Works Vehicles for $81,000 and a Golf Range Picker/Cage for $12,661 as described above. Rod Wood seconded the Motion which PASSED by unanimous vote of all members present.***

11. Moderate Income Housing Plan – 2021 Update Report.

Duane Huffman explained that Utah Code requires that the city council annually update the 5-year estimates of moderate-income housing needs, conduct a review of the moderate-income housing element and its implementation, report the findings for updated planning to the Housing and Community Development Division of the Utah Department of Workforce Services, and post the report on the city website.

He reviewed the updated report which will be submitted to the state and posted on the city website when approved. Changes include the new accessory dwelling unit ordinance, continuation of impact fee waivers for ADU's, and exploration of a down payment assistance plan. He noted that next year's reporting requirements may be very different.

MOTION: ***Rod Wood Moved to Approve the 2021 Update to West Bountiful's Annual Moderate-Income Housing Report. James Bruhn seconded the Motion which PASSED by unanimous vote of all members present.***

12. Minutes from October 19, 2021, City Council Meeting.

MOTION: ***Kelly Enquist made a Motion to Approve the Meeting Minutes from October 19, 2021, as Presented. James Bruhn Seconded the Motion which PASSED by Unanimous Vote of all Members Present.***

13. Staff Reports

Police –
- The new sergeant candidate has accepted a full-time offer. He has 21 years' experience with the majority of it in West Jordan. He will begin on January 2, 2022.
- Interviews began for the open officer position. There were only 6 applicants.
- Update on Vehicles – Sgt. Wilkinson's new (2021) truck is unavailable. The dealer will order a 2022 at the same price and it is expected to arrive in January. The new officer vehicle arrived today. We have also had problems getting equipment for the new vehicles.
- Overnight parking restrictions began on November 15. Officers are leaving notices on vehicles to educate the public.

Public Works – Steve Maughan
- Christmas lights in front of city hall have been installed. It has been hired out the past 4-5 years, but we decided to do it ourselves this year.
- Holiday banners will be hung this week on 800 West and Pages Lane.
- Restrooms at the snack shack and city hall will be winterized. Will hold off on the main park restrooms as long as we can, especially with Christmas on Onion Street scheduled for December 11.
- Crews are cleaning up leaves.
- Trimming overhanging branches to prevent damage to snowplows.
- We are blue-staking on 600 W so we can pothole in preparation for designing the 600 W road construction project.
- Wellhouse roof framing has been completed.

- Dennis Daniels has accepted a position with Davis County public works. His last day will be next Friday.

Community Development – Cathy Brightwell
- Planning Commission approved a conditional use permit, with conditions, for John and Jessica Nelson for a home occupation permit to sell exercise equipment at 963 Meadowlark Lane.

Engineering – Duane Huffman
- Kris is attending a storm water conference in Moab.
- Public Works facility planning and design is moving along well.
- Highgate, Phase 2 is still being reviewed. There is an issue due to crossing a federal canal so the city will need to sign an agreement for maintenance.
- Duane and Kris are working on a process for updating capital facilities plans.

Administration – Duane Huffman
- It took a lot of work and documentation, but after 5 months, the city received $45,000 from FEMA from the windstorm.
- Working on budget adjustments.

14. Mayor / Council Reports

<u>Kelly Enquist</u> – Complemented reflectors on stop signs.

<u>James Bruhn</u> – Arts Council Christmas concert on Friday with Susie Carter. He also reported that the arts council would like to see festive holiday lights at the park. Duane suggested they contact him to discuss.

<u>James Ahlstrom</u> – Youth Council held their retreat over the weekend. They enjoyed a lot of teambuilding exercises and Det. Horstman gave a good presentation on bullying. Now they are working on Christmas on Onion Street which is scheduled for December 11. West Bountiful Elementary school choir will sing.

<u>Mark Preece</u> – There was an EmPAC mtg today and things are going well. We are really lucky to have that group and the people on it. South Davis Sewer District's truth in taxation hearing had a low turn-out but there were some good questions.

<u>Rod Wood</u> – City Christmas party will be held at El Matador on December 16 at 6pm. He complemented Duane on preparing a good survey to find out what employees want.

<u>Mayor Romney</u> – South Davis Recreation board is working on potential expansion options. They are looking at an Olympic size (50-meter) pool at the existing location thanks to land provided by Bountiful City. This will accommodate local high school swim teams. They are still looking at further expansion with a new location in the North Salt Lake area. Hatch Park is being expanded so that may be an option.

He also reported on the South Davis Metro Fire board. Recruits graduating from the Fire Academy on Friday will fill some of our empty slots.

15. Closed Session Pursuant to UCA § 52-4-205.

No closed session was needed

16. Adjourn.

MOTION: ***James Ahlstrom Moved to Adjourn the Meeting. Mark Preece seconded the Motion which PASSED by unanimous vote of all members present.***

\- -

The foregoing was approved by the West Bountiful City Council by unanimous vote of all members present on Tuesday, December 21, 2021.

____

Cathy Brightwell, City Recorder