



**Tremonton City Corporation  
City Council Meeting  
January 16, 2024  
Meeting to be held at  
102 South Tremont Street  
Tremonton, Utah**

**CITY COUNCIL WORKSHOP TO BE HELD IMMEDIATELY FOLLOWING THE  
TREMONTON CITY REDEVELOPMENT AGENCY MEETING, WHICH IS  
SCHEDULED AT 5:30 PM**

#### **CITY COUNCIL WORKSHOP AGENDA**

1. Review of the 7:00 p.m. City Council Meeting Agenda Items
2. Discussion of the effectiveness of the Midland Square Project
3. **CLOSED SESSIONS:**
  - a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
  - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
  - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
  - d. *Discussions regarding security personnel, devices or systems*

#### **CITY COUNCIL MEETING AGENDA**

**7:00 p.m.**

1. Opening Ceremony
2. Introduction of guests
3. Declaration of Conflict of Interest
4. Approval of agenda
5. Approval of minutes – January 2, 2024

6. Presentation
  - a. Audited 2023 Financial Statements- Curtis Roberts, Tremonton City Finance Director & Andy Hernandez, Jones Simkins
7. Public comments: This is an opportunity to address the City Council regarding your concerns or ideas. (Please keep your comments to under 3 minutes.)
8. New Council Business:
  - a. Discussion and consideration of adopting Ordinance No. 24-01 approving amendments to Tremonton City Land Use Code, including Title I Chapter 1.04 Land Use and Appeal Authorities; Title II Chapters 2.02 Concept Plans; 2.03 Preliminary Plats; 2.04 Final Plats; and Chapter 2.07 Lot Splits. (The purpose of these proposed amendments is to comply with the requirements of SB 174 requirements (Utah Code))
  - b. Discussion and consideration of adopting Ordinance No. 24-02 establishing a new zoning district entitled the Aspen Ridges North Overlay Zone, and amending the Tremonton City Zoning for Parcel 05-186-0058, totaling approximately 10.94 acres, from the Bear River Meadows Overlay Zone District to an underlying zoning district of Residential Multiple District, RM-16 and an Overlay Zoning District of the Aspen Ridges North Overlay Zone and approving a zoning development agreement
  - c. Discussion and consideration of adopting Resolution No. 24-06 approving a template escrow agreement as a financial guarantee for all required public infrastructure improvements associated with subdivision and site plans
  - d. Discussion and consideration of adopting Resolution No. 24-10 approving amendments to the moderate-income housing strategies contained in the Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan as an element of the Tremonton City General Plan
  - e. Discussion and consideration of adopting Resolution No. 24-11 approving Tremonton City's project list for the calendar year 2024 for the Box Elder County Local Transportation Corridor Preservation Fund
  - f. Discussion and consideration of adopting Resolution No. 24-12 appointing Marc Christensen as City Manager and approving the terms and conditions of a City Manager Agreement between Tremonton City and Marc Christensen
  - g. Discussion and consideration of approving Ordinance No. 24-03 adopting the Autoliv Solar Community Reinvestment Project Area #1 Plan.
  - h. Discussion and consideration of adopting Resolution No. 24-13 approving an interlocal cooperation agreement with the Tremonton City Redevelopment Agency regarding tax increment funding in the Autoliv Solar Community Reinvestment Project Area #1
9. Consent Agenda
  - a. Approval of the December Financial Statements
  - b. Approval of the December Warrant Register

10. Calendar Items and Previous Assignment
  - a. Review of calendar
  - b. Unfinished Business/Action Items
  
11. Reports & Comments:
  - a. City Administration Reports and Comments
  - b. Development Review Committee Report and Comments
  - c. City Department Head Reports and Comments
  - d. Council Reports and Comments
  
12. **CLOSED SESSIONS:**
  - a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
  - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
  - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
  - d. *Discussions regarding security personnel, devices or systems*
  
13. Adjournment

*Anchor location for Electronic Meeting by Telephone Device. With the adoption of Ordinance No. 13-04, the Council may participate per Electronic Meeting Rules. Please make arrangements in advance.*

*Persons with disabilities needing special assistance to participate in this meeting should contact Linsey Nessen no later than 48 hours prior to the meeting.*

**Notice was posted January 12, 2024 a date not less than 24 hours prior to the date and time of the meeting and remained so posted until after said meeting. A copy of the agenda was delivered to The Leader (Newspaper) on January 12, 2024.**

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Linsey Nessen, CITY RECORDER

# Midland Square Plaza - Final Concept



CRSA

# Midland Square Plaza - Final Concept



# Midland Square Plaza - Final Concept



# Midland Square Plaza - Final Concept



# Midland Square Plaza - Final Concept



CRSA

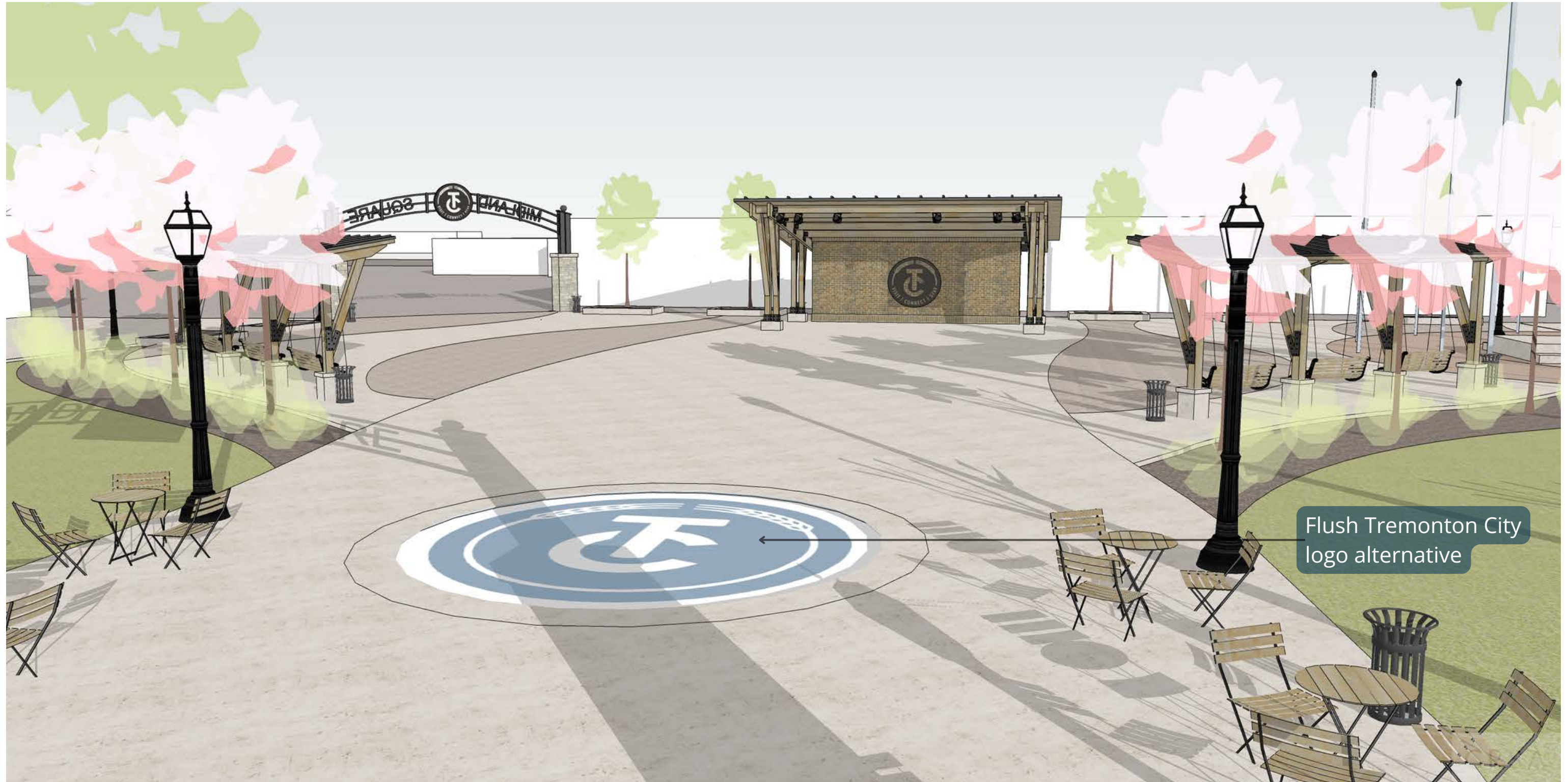


# Midland Square Plaza - Final Concept



Flush splash pad/fountain

# Midland Square Plaza - Final Concept



Flush Tremonton City logo alternative

# Midland Square Plaza - Final Concept



# Midland Square Plaza - Final Concept

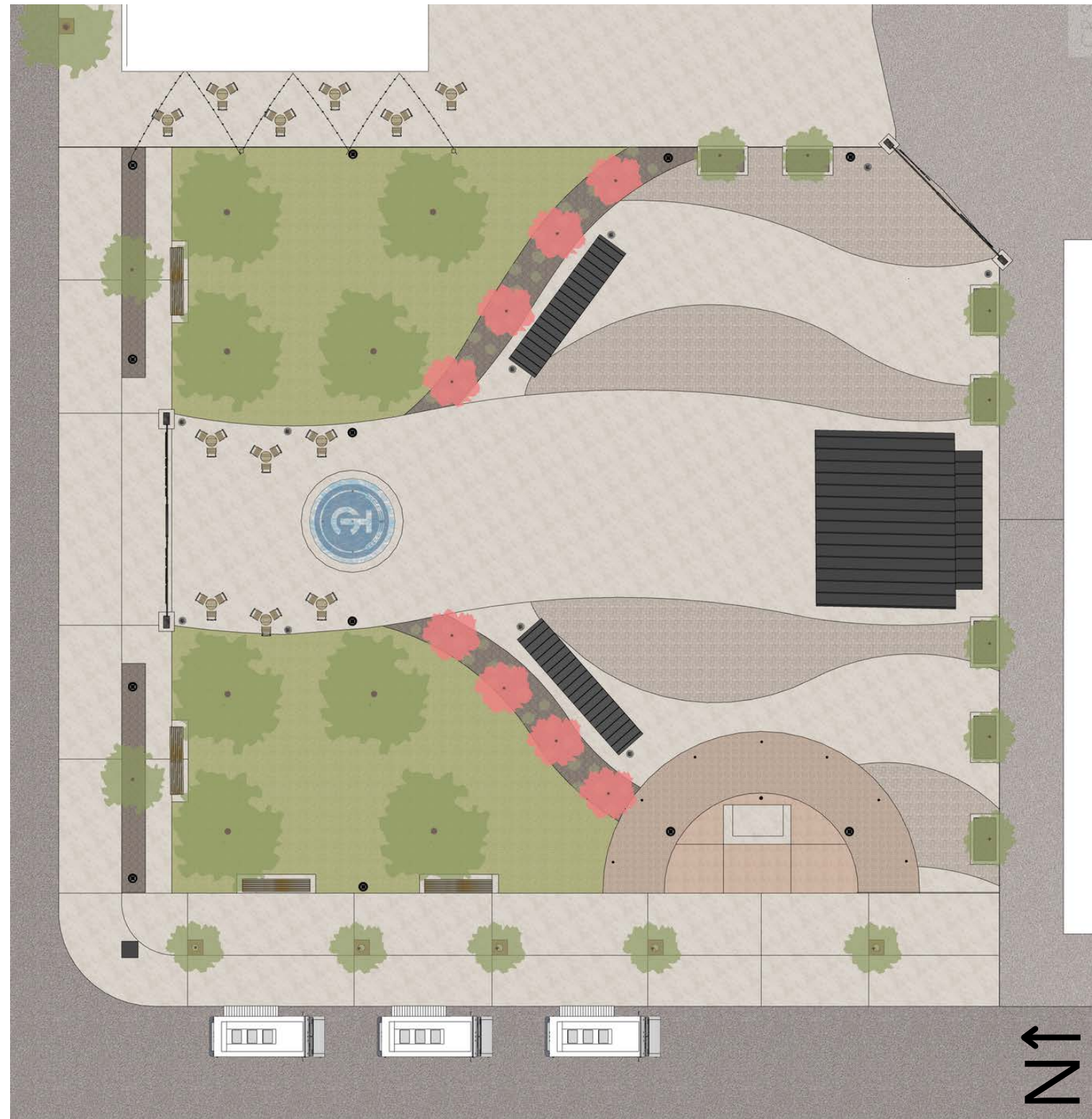


# Midland Square Plaza - Final Concept

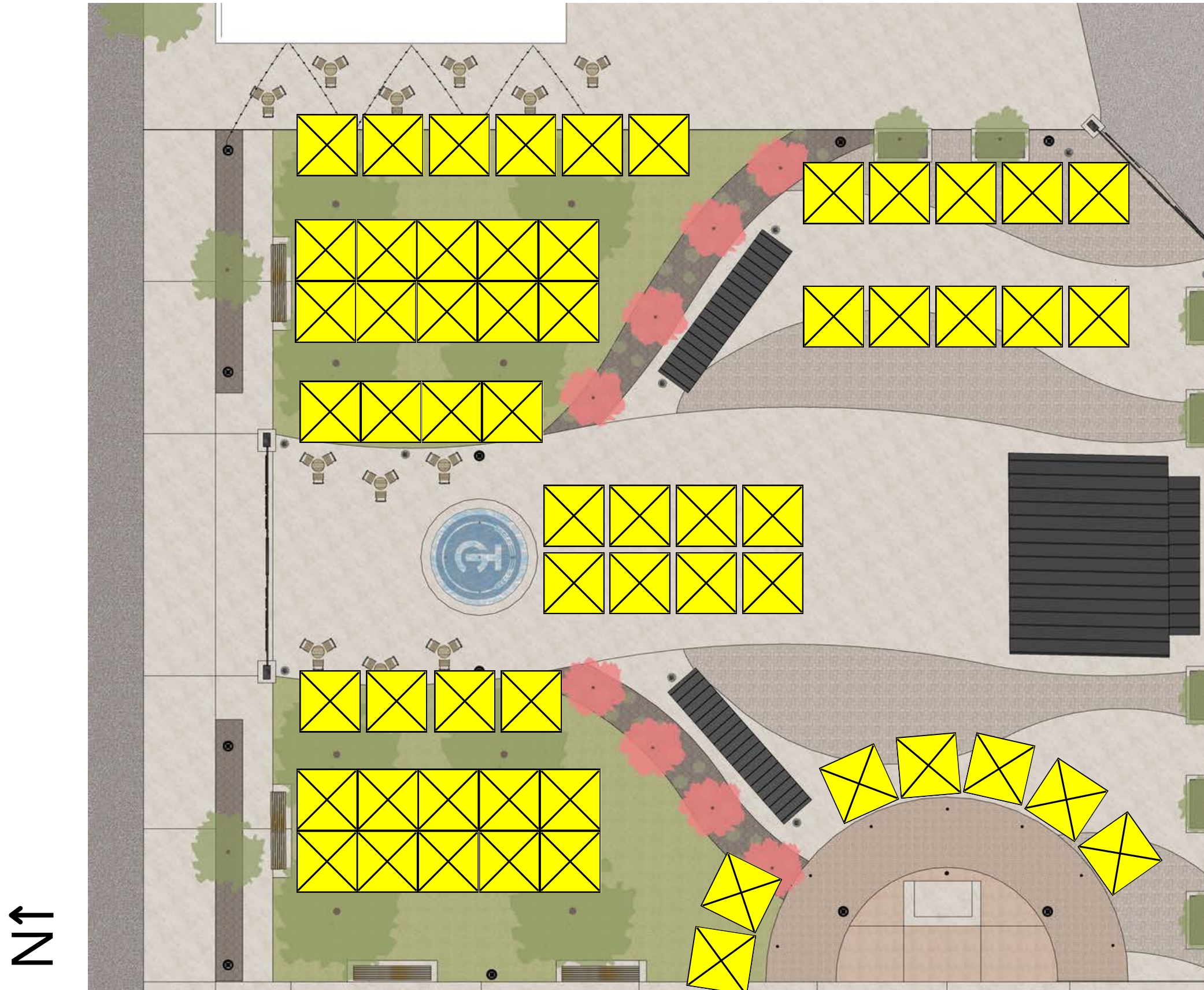


Tiered buffering planting area

# Midland Square Plaza - Final Concept



# Midland Square Plaza - Final Concept



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# Midland Square Plaza - Final Concept





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**TREMONTON CITY CORPORATION  
CITY COUNCIL MEETING  
JANUARY 2, 2024**

Members Present:

- Wes Estep
- Jeff Hoedt
- Bret Rohde
- Lyle Vance
- Blair Westergard
- Lyle Holmgren, Mayor
- Shawn Warnke, City Manager
- Marc Christensen, Assistant City Manager
- Linsey Nessen, City Recorder

**CITY COUNCIL WORKSHOP**

Mayor Holmgren called the January 2, 2024 City Council Workshop to order at 5:34 p.m. The meeting was held in the City Council Meeting Room at 102 South Tremont Street, Tremonton, Utah. Those in attendance were Mayor Holmgren, Councilmembers Estep, Hoedt, Rohde, Vance and Westergard, City Manager Warnke, Assistant City Manager Christensen, and City Recorder Nessen. The following Department Head was also present: Fire Chief Brady Hansen.

1. City Councilmember Pictures

**Motion by Councilmember Vance to move into closed session.** Motion seconded by Councilmember Rohde. Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

The Council moved into a closed session at 5:34 p.m.

2. **CLOSED SESSIONS:**
- a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
  - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
  - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
  - d. *Discussions regarding security personnel, devices or systems*

**Motion by Councilmember Estep to return to open session.** Motion seconded by Councilmember Vance. Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

The Council returned to open session at 6:47 p.m.

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- 3. Review of the agenda items identified on 7:00 p.m. City Council Agenda

The meeting adjourned at 6:47 p.m. by consensus of the Council.

**CITY COUNCIL MEETING**

Mayor Holmgren called the January 2, 2024 City Council Meeting to order at 7:00 p.m. The meeting was held in the Tremonton City Council Meeting Room at 102 South Tremont Street, Tremonton, Utah. Those in attendance were Mayor Holmgren, Councilmembers Estep, Hoedt, Rohde, Vance, and Westergard, City Manager Warnke, Assistant City Manager Christensen, and City Recorder Nessen. The following Department Heads were also present: Fire Chief Brady Hansen, Public Works Director Paul Fulgham (arrived at 7 p.m.), Police Chief Dustin Cordova (arrived at 7:15 p.m.), Parks and Recreation Director Zach LeFevre and Downtown Manager Sara Mohrman (arrived at 7 p.m.).

- 1. Opening Ceremony:

Mayor Holmgren informed the audience that he had received no written or oral request to participate in the Opening Ceremony. He asked anyone who may be offended by listening to a prayer to step out into the lobby for this portion of the meeting. The prayer was offered by Mayor Holmgren and the Pledge of Allegiance was led by Councilmember Vance.

- 2. Swearing in of Newly Elected City Councilmembers
  - a. Councilmember Jeffery Hoedt
  - b. Councilmember Lyle Vance
  - c. Councilmember Blair Westergard

Recorder Nessen swore in the newly elected officials.

- 3. Introduction of guests: Mayor Holmgren welcomed those in attendance, including a group of students.
- 4. Declaration of Conflict of Interest: None.
- 5. Approval of Agenda:

**Motion by Councilmember Vance to approve the agenda of January 2, 2024.** Motion seconded by Councilmember Hoedt. Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

- 6. Approval of minutes – December 5, 2023

**Motion by Councilmember Rohde to approve the minutes of December 5, 2023.** Motion seconded by Councilmember Estep. Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

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- 7. Citizenship Awards
  - a. Tremonton City Citizenship Award to Elementary and Intermediate Students

Mayor Holmgren said it is time for one of our favorite parts of our meeting—our citizenship awards. The reason we recognize these young people is because of their commitment to citizenship and being good neighbors in their school. Their desire to be safe around the school and protect other kids. It is a great thing. We appreciate these young people for their commitment to being good citizens. He read through those students, they took a picture and provided them with a gift certificate.

- 8. Public comments:

Resident Bill Roosma said I am here to talk about trailers parked on the street, again. It is my understanding from law enforcement that all they do is give out courtesy notices, courtesy tickets, courtesy warnings. If I park my trailer on the road and only get a courtesy warning to move it every time law enforcement shows up, then why would I move my trailer? Why would I comply? RVs and utility trailers that are fully enclosed, that you cannot see through or around are a safety threat to children and drivers. If a driver cannot see the kid and the kid runs out from back or in front of the trailer and gets hit and killed, that is a problem. An unsuspecting driver who was in the wrong place at the right time killed a kid. The law says they have 24 hours and then they have to move it. I want to see that changed to 10 hours—that is sufficient. You can give first-time offenders a courtesy warning. On the second offense, I want a \$100 fine. Third offense, a \$300 fine and for every offense after that, on a repeat offender, I believe it should be \$500. When you start taking money out of people’s pockets, they will comply. An individual on my street parks their RV and utility trailer on the street. I have talked to him about this and explained the problems. Friday, he showed up with a flatbed trailer that is still there. I talked to an officer today about it and they went out and again he got another courtesy warning. This is urgent. I have been talking about this for the last couple years. Not only is it an eyesore, it is a major safety concern. A flatbed trailer does not obstruct your view, but if you let that go then somebody else in the neighborhood will think they can park a trailer on the road. It snowballs from there and your streets turn into a cluster. It is a bunch of crap. Also, I am not happy with the chip seal. There is a lot of loose gravel on the road. My neighbors do not like it either. I have seen street cleaners come down the road to clean up, but unfortunately, I see them just randomly leave the neighborhood. I would really appreciate it, as well as all my neighbors, if we could clean up that loose gravel. It sticks in our tires and ends up in our driveways. The last couple times I have used my snowblower, rocks got caught in the blades and broke something.

Mayor Holmgren said on the street sweeper, we have not had one for a while. As long as we have good weather, we can get out there and do some sweeping, but realistically, we may be looking at spring. Not to make an excuse, but that was an issue we had. We will address this other issue, too. Councilmember Estep said also when they leave, you never know when that bed is full. Sometimes the boss says, you have to go over here. We try to hit them all, but we have not had a sweeper for over a year. We will work on that.

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Resident Kristie Bowcutt said I just want to welcome the new councilmembers. I am excited for change. I am excited to see what you do, and I support you. I think it is wonderful and it is going to be fun to see where the City moves on from there and positivity that can come through that. So good luck, guys.

Downtown Manager and resident Sara Mohrman said on our agenda tonight is Midland Square, and I am very excited about it. There is going to be a big presentation, but just know that the team who worked on that put in a lot of work. We looked at every little thing in that square to make sure it is the best option for our community. As someone who has been working very closely with our downtown and businesses, we need this—yesterday. In this last month and a half, we have had two businesses downtown close that have been here for a while. They are small local businesses. I would not be surprised if we had more close this year. This square is necessary to bring people into our community downtown and to get people aware of our businesses and to get them supported. I want you to take that into consideration and know a lot of work, debate, discussion and critical thinking went into the design and what is best. Thank you.

9. New Council Business:

- a. Discussion and consideration of adopting Resolution No. 24-01 approving the Final Concept Plan for Midland Square Improvements associated with the Rural Communities Opportunity Grant

Manager Warnke said we engaged a consultant to help us do the design. Mayor Holmgren helped secure a grant for \$405,000 through the Governor’s Office of Economic Opportunity to undertake this effort. They saw value and are willing to invest money in this project. We hired an urban designer and have a tight timeline. Tonight, we hope the Council will adopt this resolution, approving the final concept plan. From there, we will do the final renderings and design work. An engineer would then prep construction and bid documents for bids in April. The project needs to be completed by December 31, 2024. Construction would start this summer. The Planning Commission has reviewed this and it will likely circle back to them. Part of the grant requirement is having them involved in this process. Their comments have been reflected in this design.

Ben Levenger said this is an opportunity to explain to the Council the process and what has happened so far. We want this to be a destination downtown. No longer a random park—it has to have a purpose with style and design. A steering committee helped us with ideas. The next step will be to do the layout plans. We would then hand that off to an engineering firm to do the construction documents. It would then be sent to bid in April. It has to be done this year because there is not an extension opportunity. The grant requires restrooms and a stage or amphitheater area. The space needs as many booths as possible for your Farmer’s Market. We will preserve the war memorial and personify local architectural character and buildings and promote multipurpose. This space is used for anything and everything so it is important that it has as many potentials uses as possible. These are our design parameters. He then explained the flow and where things would be located. He explained where parking, utilities and booths would

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go. After much analysis we came up with a final concept, which is what you see. There will be a covered swing area and canopy. The stage is flat with the restrooms tucked in behind. It is currently designed to have a tall enough area where if you want to have a bandstand or stage, you can bring a temporary stage in and elevate that. A linear pathway goes right down the middle. The goal is to go through the arch and pass a water fountain area into the pavilion. The restroom and maintenance storage room will be in the back. The alleyway is being repurposed with tables and chairs. The war memorial is intact. The swings are for the purpose of having permanent seats in the area since they are more like a porch swing. There will be lots of landscapes and more trees. We also want to maximize the space for booths and festivals. That will be a balancing act. The more trees we add the less space we have for tables and booths until the trees are mature enough. North looking south through the archway you can see the City logo emblem. That circle is flush in the ground. Currently that is a 12-foot diameter circle. The goal is to have that be a programmed fountain where water spurts out of the City seal. This will be a space where kids can play and is also decorative. There is a smaller arch in the southeast corner as well to welcome and usher people into the site from all sides. For the festival layout we programmed space to see where we could put 10 by 10 booths. With this design we can get 64 booths total. There is a 12-foot aisle in between. The power boxes will be flush through the entire site in the turf or concrete. This will be fully ADA accessible.

Mayor Holmgren said we appreciate the time and effort you put into this. I understand there is a trade-off between shade and usefulness of the area. Have you given that any thought? Ben Levenger said you could load the area up and wait eight to 10 years for the trees to mature. The booths would skirt around the outside. The more we add the less space you will have available. Currently you have 45 booths you can fit in this space so you can lose about 20 before you start hindering the space you currently have. It will be very hot. The only other option is to put more shade-type structures (poles with canvas tarps). The downside is the wind. Councilmember Hoedt said you show trees behind the swings. If there is a presentation going on under the covered shelter will people who bring seats be able to see through there? Ben Levenger said yes, they should. This is going to be tough for the first three to five years because it will take time for those trees to grow. After about five years everybody will be able to see through the green areas. Councilmember Hoedt said I wonder if we move the clock to the northwest corner of the property and add an electronic sign to announce Council meetings and other events. Ben Levenger said we may need to find a different location for that. I like the idea, though. Councilmember Hoedt said I am not sold necessarily on that clock tower. I want a sign to convey information. Ben Levenger said we would want to keep that out of any UDOT right-of-way, otherwise there is additional permitting, but we can look at it. Councilmember Vance said it looks like a lot of time and effort has been put into the concept, but I have not seen any numbers. We have the \$405,000 grant, but what is the total? Ben Levenger said \$650,000 to \$675,000 is our estimation. No prices are set, however. Mayor Holmgren said we have also looked at RDA funding, which has been saved up for

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several years to enhance Main Street. We are working with a company that could help us partner in this effort. Councilmember Rohde said I personally do not think we need a water fountain. I like the idea of the logo. Councilmember Vance agreed. Manager Warnke said one of the things we are trying to do is activate the site. This is a great venue for intentional programming and events, but we also want passive recreation to occur. We want people going to the square when there is not an event going on and water attracts people. I believe it will draw people in. If we only draw people in for events then we miss the mark. Currently people do not go into the square and beyond the memorial, there is no reason to. There is no attraction. Councilmember Hoedt said I am a proponent to the water item for the reasons Manager Warnke explained. Water definitely draws people. Councilmember Estep said we live in a desert and are conserving water. I am for everything except that fountain.

Assistant City Manager Christensen reviewed the cost. We received the \$405,000 grant. We estimated the total project to be \$580,000 as we prepared the grant, but prices have increased. We did not know exactly what we wanted to put in here and that is why we hired the designer. I put \$700,000 as the current proposal. Ben Levenger is estimating between \$650,000 and \$675,000. We have \$810,000 in our RDA fund to help with Main Street improvements. We are also almost caught up on tax increment reimbursement from the Main Street RDA. If there are no more eligible expenses submitted by the Tremont Center developer, who has first rights to those increments, then we can reimburse ourselves as we receive that tax increment until 2032. Manager Warnke said on the long-term outlook we anticipate the City is going to receive increment. The concept of creating a public plaza is included in the project area budget for the RDA. Councilmember Vance clarified that this development was set up with the developer taking on the risk. The City did not put a dime on this. We are simply reimbursing the developer as time goes on as we receive the money. Manager Warnke said this is a post-performance scenario—they get money if they perform. All the taxing entities agreed to this and thought it would be helpful for the community and eventually would improve their situation with property tax. Councilmember Vance said it is important the public understands the City has not put out money on the development. The developer has done that with the hope he will improve the property and increase the tax value so he can be reimbursed.

Manager Warnke said you might see some change, but fundamentally, what you see is what you are approving. Mayor Holmgren said we are adopting the resolution based on what we have seen with the understanding there could be minor changes. Manager Warnke said if approved you are saying you support the project as generally proposed. That will give City staff the confidence to get the construction drawings and everything put together and moving. You have already approved a portion of the budget. We would do a budget amendment for the remaining funds. That would be forthcoming. You will award a bid to a contractor, so there will be some additional steps in the process. Councilmember Rohde said I am not comfortable going forward if I do not know how much we

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are going to spend. We need to get bids and find out what that total is. Manager Warnke said we have given you the best information we have to date, which is roughly \$700,000. We put a margin for contingency in there. The restroom, underground electrical vaults and stage are the three elements of the grant. Other things can become bid alternates. We will bid it then come to the Council with the highs and lows for approval of the actual bid for construction. Tonight, you are just saying if we are moving forward with the design as it is proposed.

Councilmember Vance said I am voting nay because I need to see some type of final determination. I know there may be additions down the road, but we do not know what we are voting on.

**Motion by Councilmember Hoedt to adopt the resolution.** Motion seconded by Councilmember Westergard. Roll Call Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – nay, Councilmember Westergard - aye. Motion approved by a 4-1 vote.

- b. Discussion and consideration of adopting Resolution No. 24-02 approving a professional services agreement with Les Olson for Information Technology services

Assistant City Manager Christensen said for the past 15 years we have been with our current IT provider. They have had a lot of internal changes. City staff has lost a lot of trust in this current provider. We received a bid from Les Olson IT. We have done a couple revisions. This Les Olson rep is based out of Perry and has four guys working from Ogden to Malad. They are all engineers who work on a rotating basis. We have used Les Olson for other things like our copy machines and their service is always fantastic. For cost I do not think we will have to do a budget amendment. The cost just kind of transfers from one to the other. I have full confidence this will be a much better situation. Cost is \$3,190 per month. They have additional options like bolstering security or emails. The State reached out and will pay for Sentinel-1 protection for all municipalities and counties. We will be granted \$617 a month from the State.

**Motion by Councilmember Estep to adopt the resolution.** Motion seconded by Councilmember Vance. Roll Call Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

- c. Discussion and consideration of ratifying Resolution No. 24-03 ratifying the Rivers Edge Phase 1A Subdivision Development Agreement

Mayor Holmgren said Rivers Edge Phase 1 is constructed—we are just ratifying the development agreement. Manager Warnke said this is a pretty straightforward agreement. They are eligible for impact fee reimbursement in this phase of their development of secondary water system improvements. The pump station would serve Area 9. This is a post-performance reimbursement. Once they install that we

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would reimburse them the impact fees, which is stated in the contract. This essentially closed the gap from 775 East to the trailhead. There will be 14 lots.

Manager Warnke said on the agenda is a new section called Consent Agenda, which are items you approve with one motion. You are essentially consenting to what has already been done. Same concept as a warrant register. The Council agreed the item needs to say ratify not adopt in the motion for clarity. Councilmember Rohde said we are ratifying something, but to me, you are asking us to support a decision City staff has made in the past. What if that decision is not in line with what we want? If it is an administrative decision, I do not think we ought to be ratifying that. If it is legislative, then we ought to be having the discussion and approving the ordinance. Manager Warnke said I understand where you are coming from. One of the reasons we like resolutions is they are easy to find and become a part of the record. One of our services as local government is creating records, being transparent and providing records upon request. That is done through a resolution format. It makes it really easy to formalize, create and retrieve the record. You are adopting a resolution that is ratifying what has already been agreed to and has already been signed and recorded. The only other option is not to put it on as a resolution, but then we lose that administrative advantage of having a good record. Councilmember Vance said however, it becomes a record that we approved it and we never had any knowledge of it. Manager Warnke said it also helps us streamline the process. Developers could wait weeks potentially if we wait for this approval. There have been changes in State law for the subdivision process to streamline it due to the housing crisis. The State has a real interest for affordable housing and is trying to see those units come to market. They are tightening up subdivision processes to make them quicker and more efficient. Councilmember Vance said it is just a technicality. I feel a lot better with the Consent Agenda. That is easy for everybody to understand and that these resolutions are being ratified within City policies. Manager Warnke said maybe we could be more transparent in the language and say, agreements that have been previously recorded that staff was authorized. I understand you are being asked to vote on something that has already been approved and done. We will make those updates moving forward.

**Motion by Councilmember Vance to ratify this resolution.** Motion seconded by Councilmember Estep. Roll Call Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - nay, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved by a 4-1 vote.

- d. Discussion and consideration of ratifying Resolution No. 24-04 ratifying the Mountain View P.U.D. Phase 3 Subdivision Development Agreement

Manager Warnke said this is located in proximity to the Crossroads. It is Main Street going east of that intersection. There are townhomes there and this is the next parcel that would complete that complex. Originally, it had shown an access on Main Street, but UDOT is only going to permit one, which is the existing access. This one will not be constructed. The developer has frontage



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improvements on Main Street so we took a fee-in-lieu. They also dedicated additional right-of-way.

**Motion by Councilmember Vance to ratify this resolution.** Motion seconded by Councilmember Westergard. Roll Call Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - nay, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved by a 4-1 vote.

- e. Discussion and consideration of adopting Resolution No. 24-05, repealing Resolution No. 20-42, and approving an amended template Subdivision Development Agreement

Manager Warnke said when someone records a development, our code says they have a year to install public improvements, but I came across a version that said two years. I wanted to clarify and make sure it reflected our current code. I also added common language within development agreements in the special condition section. This is a template development agreement that we use for the things you ratified previously. The only thing that changes are those special conditions because they are things that are not known. As a whole, you have already approved the language accepting these specific conditions that are specific to approvals. Councilmember Vance said I think this is a great idea. It speeds things up and makes sure everybody is getting treated the same.

**Motion by Councilmember Vance to adopt the resolution.** Motion seconded by Councilmember Rohde. Roll Call Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

- f. Discussion and consideration of adopting Resolution No. 24-06 approving a template Escrow Agreement as a financial guarantee for all required public infrastructure improvements associated to City ordinance for subdivisions and site plans

Manager Warnke said the Consent Agenda item is a new process. When we approve a subdivision, we exact public improvements that are proportionate to a development’s impact on the City’s services. When developers record a subdivision, they can construct all those improvements or do them in sections, but have to provide a financial guarantee. There are two methods in our code that allows for this financial guarantee, which he discussed. If for some reason they do not install those improvements within a year, then the City technically could go in and pull that financial guarantee and make the improvements. We typically only do that as a worst-case scenario. We have the ability to access money if it needs be. We do try to work with developers in the escrow. This just provides the financial guarantee. The Council agreed they would like to have more information.

**Motion by Councilmember Estep to table the item.** Motion seconded by Councilmember Rohde. Vote: Councilmember Estep - aye, Councilmember

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Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

- 10. Consent Agenda:
  - a. Discussion and consideration of adopting Resolution No. 24-07 ratifying the final acceptance of Spring Acres Phase 7
  - b. Discussion and consideration of adopting Resolution No. 24-08 ratifying the final acceptance of Tremont Place Phase 2
  - c. Discussion and consideration of adopting Resolution No. 24-09 ratifying the final acceptance of Tremont Place Phase 3
  - d. Discussion and consideration of approving the November Financial Statements
  - e. Discussion and consideration of approving the November Warrant Register

Manager Warnke said there are three on here that we are doing differently, which is more in line with City ordinances. One of the powers and duties of the City Manager is that they are authorized to release financial guarantees and to accept a subdivision, but it requires it to be on the Council’s agenda. The best mechanism, from an administrative perspective, is to have these resolutions. They are easy to retrieve. At the end of each fiscal year our finance director finds what subdivision improvements we have accepted so that he can list those as assets for the City and accurately have that reflected in the financial statements. We use those assets to determine the amount of revenue we need to replace in the future. This provides an easy way to formalize that process and is consistent with the code. We should have been doing this years ago, but it came to my attention now that former Building and Zoning Administrator Steve Bench has retired. We can look at those special conditions and make sure they are fulfilled in the development agreement. There is a letter from the engineer accepting the improvements and authorizing the release, and the other shows the special conditions that have been reviewed and found in compliance.

**Motion by Councilmember Estep to adopt the resolutions listed above and approve the November Financial Statement and November Warrant Register.** Motion seconded by Councilmember Vance. Roll Call Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

- 11. Calendar Items and Previous Assignment
  - a. Review of calendar

Mayor Holmgren invited the Council to attend a meeting on January 9 in Salt Lake City and mentioned the next Council meeting would be held on January 16.

- b. Unfinished Business/Action Items: None.

- 12. Reports & Comments:
  - a. City Administration Reports and Comments: None.
  - b. Development Review Committee Report and Comments

## **Draft Minutes**

Manager Warnke said we have DRC tomorrow. We will revisit a subdivision that has previously been on hold until the developer required radiuses that were needed in the area of 2300 West 810 North. We have quite a few construction projects that are in process and are working with our engineer. One of the projects I wanted to bring to your attention is 1000 North. We hope to have that going next construction season. It requires us to acquire right-of-way. We have been hindered by several issues, but we are to a point where Assistant City Manager Christensen has signed over offers of just compensation. Our acquisition agent will reach out to the property owners and acquire those properties. Hopefully residents can get on board and accept those offers. They are getting compensation and a road because of it.

### c. City Department Head Reports and Comments

Fire Chief Hansen said we had a busy holiday season so when you see our firefighters and EMS give them a pat on the back. We have been steady. The team stepped up and met needs. While we were enjoying our holidays there were people in the community having crisis and our team really helped carry that load. Both the on-duty crews and off-duty people did a fantastic job to cover us through a busy holiday season.

Director LeFevre said this year one of our goals is to promote health and wellness. That is what Parks and Recreation is all about. We want to help with health and wellness to the community and to individuals, both physically and mentally. This is something we are going to make more of an effort on this year and it is something the State is working toward as well.

### d. Council Reports and Comments

**Councilmember Rohde** said after some discussion I liked the responses to my garbage can idea. I would like to see us move forward with that. We could use this to benefit something within the City, like the food pantry. It is a win-win for everyone. The garbage can could be orange or something like that. Once we had cans out and people started seeing those they could jump on board and we might be able to help the pantry a lot. People would get one for an extended period of time, maybe three or five years and their bill will be an extra \$10 or \$20 a month. This is kind of like specialized license plates.

**Mayor Holmgren** handed out books to the new Councilmembers with some history on Tremonton. He said it just a great reference to go back and look at. We have discussed the possibility of doing a retreat as a Council and discussing what is important to us. This book is called 13 Ways to Kill Your Community, which is a satire. It walks through things and has a lot of great ideas we can be thinking about. It is a fun read. I also want to welcome Councilmembers Hoedt and Westergard. Thank you. We are excited to work with you. I think it is going to be a great Council. We each have strengths that can lend themselves to the success of

**Draft Minutes**

our community and I am excited to work with all of you, and of course, with our City staff. Thank you everybody.

- 13. **CLOSED SESSIONS: No closed session held at this time.**
  - a. *Strategy session to discuss the purchase of real property when public discussion of the transaction would disclose the appraisal or estimated value of the property under consideration or prevent the public body from completing the transaction on the best possible terms; and/or*
  - b. *Strategy session to discuss the character, professional competence or physical or mental health of an individual; and/or*
  - c. *Strategy sessions to discuss pending or reasonably imminent litigation; and/or*
  - d. *Discussions regarding security personnel, devices or systems*

14. Adjournment.

**Motion by Councilmember Estep to adjourn the meeting.** Motion seconded by Councilmember Rohde. Vote: Councilmember Estep - aye, Councilmember Hoedt - aye, Councilmember Rohde - aye, Councilmember Vance – aye, Councilmember Westergard - aye. Motion approved.

The meeting adjourned at 9:05 p.m.

The undersigned duly acting and appointed Recorder for Tremonton City Corporation hereby certifies that the foregoing is a true and correct copy of the minutes for the City Council Meeting held on the above referenced date. Minutes were prepared by Jessica Tanner.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Linsey Nessen, City Recorder

CITY OF TREMONTON  
FINANCIAL STATEMENTS

June 30, 2023



**TREMONTON CITY**  
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## INDEPENDENT AUDITOR'S REPORT

To the Mayor and City Council  
City of Tremonton, Utah

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Tremonton, Utah (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the schedules of the proportionate share of the net pension liability, and the schedules of contributions, as listed in the

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


### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary information is 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 January 10, 2024, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

  
JONES SIMKINS LLC  
Logan, Utah  
January 10, 2024

## **Management's Discussion and Analysis**

CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

This document is a narrative overview and analysis of the financial activities of Tremonton City for the fiscal year ending June 30, 2023. Tremonton City's management suggests that all readers consider the information presented here in conjunction with the financial statements which follow this section. In this report the City's activities are classified in the following manner: governmental activities which refers to general administration, public safety, streets and public improvements, parks, recreation, public property, library, and separate budgets for its Redevelopment Agencies, etc., while business-type activities refer to operations of the water, sewer, wastewater, and storm drainage utilities.

## **Overview of the Financial Statements**

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

- *The government-wide financial statements* are designed to provide readers with a broad overview of Tremonton City's finances in a manner similar to a private-sector business.
- *The Statement of Net Position* presents information on all of Tremonton City's assets and deferred outflows and liabilities and deferred inflows, with the difference between them reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Tremonton 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.
- The Statement of Net Position and the Statement of Activities, which together comprise the government-wide financial statements, distinguish between activities that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The government-wide financial statements can be found in this report.

CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Tremonton City also uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City currently has no fiduciary funds.

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

The major governmental funds (as defined by generally accepted accounting principles) are the General Fund, Fire/EMS Fund the Capital Projects Fund and the Transportation Capacity Capital Projects Fund. The City also maintains the Parks Fund, Recreation Fund, the Food Pantry Fund, Redevelopment Agency #2, Redevelopment Agency #3 and another Capital Projects Fund. Tremonton City adopts an annual budget for each of these funds.

- **Proprietary funds** - Tremonton City maintains one type of proprietary fund, enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Tremonton City uses enterprise funds to account for its culinary water, sewer collection, storm drain and wastewater treatment utilities. As determined by generally accepted accounting principles, the Water Fund, the Treatment Plant Fund and the Storm Drain Fund meet the criteria for major fund classification.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Tremonton City, assets and deferred outflows exceed liabilities and deferred inflows by \$62,257,412.

CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

By far the largest portion of Tremonton City's net position reflects its investment in capital assets (e.g., land, buildings, infrastructure assets, machinery and equipment, net of depreciation). The city uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the city's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

STATEMENT OF NET POSITION

	<u>Governmental</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>	
	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>
Current and other assets	\$ 18,619,788	21,516,197	15,301,733	13,994,843
Capital assets, net	<u>14,629,793</u>	<u>14,686,824</u>	<u>21,889,023</u>	<u>23,892,325</u>
Total assets	<u>33,249,581</u>	<u>36,203,021</u>	<u>37,190,756</u>	<u>37,887,168</u>
Deferred outflows	<u>335,279</u>	<u>506,644</u>	<u>171,904</u>	<u>223,091</u>
Current liabilities	1,104,641	1,113,315	1,259,881	701,438
Noncurrent liabilities	<u>208,000</u>	<u>717,323</u>	<u>6,747,502</u>	<u>6,386,846</u>
Total liabilities	<u>1,312,641</u>	<u>1,830,638</u>	<u>8,007,383</u>	<u>7,088,284</u>
Deferred inflows	<u>3,473,173</u>	<u>3,626,825</u>	<u>408,137</u>	<u>16,765</u>
Net investment in capital assets	14,509,052	14,686,824	16,346,765	17,219,325
Restricted	2,610,364	2,340,201	508,474	291,191
Unrestricted	<u>11,679,630</u>	<u>14,225,177</u>	<u>12,091,901</u>	<u>13,494,694</u>
Total net position	\$ <u>28,799,046</u>	<u>31,252,202</u>	<u>28,947,140</u>	<u>31,005,210</u>

An additional part of net position is assets that are subject to external restrictions on how they may be expended (debt reserve, capital projects, redevelopment or other purposes). The remaining portion can be used to meet the city's ongoing obligations to its creditors and citizens.



CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

CHANGES IN NET POSITION

	<u>Governmental</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>	
	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>
Revenues:				
Program revenues:				
Charges for services	\$ 3,001,213	2,557,450	5,818,639	5,362,631
Operating grants and contributions	2,370,755	1,408,558	-	-
Capital grants and contributions	-	106,769	-	-
General revenues:				
Taxes	5,970,571	6,458,809	-	-
Other	<u>65,568</u>	<u>565,023</u>	<u>73,148</u>	<u>520,408</u>
Total revenues	<u>11,408,107</u>	<u>11,096,609</u>	<u>5,891,787</u>	<u>5,883,039</u>
Expenses:				
General government	1,384,092	1,525,935	-	-
Public safety	3,167,817	3,653,743	-	-
Streets and highways	896,744	1,141,439	-	-
Sanitation	401,523	478,845	-	-
Parks and recreation	1,194,961	1,186,436	-	-
Health and human services	569,282	655,800	-	-
Interest	5,047	1,255	-	-
Water utility	-	-	1,601,556	1,933,810
Sewer treatment	-	-	1,370,345	1,596,641
Storm drain	-	-	119,116	130,718
Nonmajor	<u>-</u>	<u>-</u>	<u>128,084</u>	<u>163,800</u>
Total expenses	<u>7,619,466</u>	<u>8,643,453</u>	<u>3,219,101</u>	<u>3,824,969</u>
Transfers	<u>(1,089,536)</u>	<u>-</u>	<u>1,089,536</u>	<u>-</u>
Change in net position	2,699,105	2,453,156	3,762,222	2,058,070
Net position – beginning	<u>26,099,941</u>	<u>28,799,046</u>	<u>25,184,918</u>	<u>28,947,140</u>
Net position – ending	\$ <u>28,799,046</u>	<u>31,252,202</u>	<u>28,947,140</u>	<u>31,005,210</u>

CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

**Governmental Activities**

As noted in the table above, Governmental Activities net position increased by \$2,453,156 this current fiscal year. Key elements of this increase were as follows:

- 1) The City's property tax and sales tax increased based on the economic conditions. Development fees were lower as development slowed with higher interest rates. The City benefitted from higher interest rates on investment balances. Expenses were higher by approximately \$1,024,000 mostly due to more expenditures for public safety, additional administrative and professional costs and depreciation.
- 2) The City's growth in prior years is resulting in higher costs of services but also higher revenues related to sales tax and fees for services.

Sales, property and franchise taxes account for 58% of all revenue in the governmental activities.

**Business-type activities**

Business-type activities net position increased by \$2,058,070. Charges for services decreased mostly due to a wetter year resulting in lower water usage. Treatment plant revenues were also lower. Expenses were also higher mostly due to higher operational costs and some maintenance. The business-type activities continue to be asset intensive and require continual improvements to ensure that the citizens are properly served.

**FINANCIAL ANALYSIS OF FUNDS**

The focus of the city's governmental funds is to provide information on near-term inflows, outflows, and balances of spend-able resources. Such information is useful in assessing the city's financing requirements. All activities which are not required to be accounted for in separate funds, either by state or local ordinance or by a desire to maintain a matching of revenues and expenses, are accounted for in this fund.

Taxes continue to be the largest source of revenue in the General Fund and represented 74% of the total general fund revenues. The two largest elements of taxes are sales and use taxes and property taxes. Sales and use tax growth continues to be an important issue for the city as it accounts for job growth and inflation, unlike its companion property tax, which cannot increase by inflationary impacts.

The City's property tax was higher based on collections reported to the City and was mostly due to the increase in housing starts. Sales tax continued to increase due to the economy. Ambulance fees decreased during the year based on collections which were impacted by turnover in key personnel. The City spent more on public safety due to adding full-time staff. The City also incurred higher personnel costs due to the labor shortage.

CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

The City was required to contribute to UTOPIA (see notes for more information) to satisfy bond commitments. The City also set aside almost \$2,000,000 dollars for future capital projects, including transportation capacity.

The Water Fund revenue increased as the City had more water connections and the secondary system was available in more areas of the City. Expense increased overall due to higher personnel costs due to the labor shortage and increased cost based on high inflation.

### **GENERAL FUND BUDGETARY HIGHLIGHTS**

The budget is constantly under review by the office staff, mayor, and city council. Typically, adjustments to the budget are considered midway through the fiscal year and considered again as the year comes to a close. Many adjustments are minor while some are of greater significance. The most significant adjustments were to increase the transfers to other funds. The City adjusted the amount expected to be received from intergovernmental revenues and miscellaneous revenues. The City increased the appropriations for public safety and streets/highway expenditures, mostly due to higher costs. Other smaller adjustments were also made to expense appropriations.

### **CAPITAL ASSET AND DEBT ADMINISTRATION**

The City invested approximately \$919,000 in governmental fixed assets and approximately \$3,610,000 in business-type fixed assets. The City's governmental fixed assets additions consisted mostly of a land acquisition, improvements to buildings, road projects and equipment replacements.

The City's business-type fixed asset additions related to the purchase of land, water rights, construction of a secondary water system, and treatment plant improvements.

The City's governmental long-term debt decreased by approximately \$121,000 as the City paid off a lease. The City made required debt payments as scheduled for Water Fund bonds payable.

Additional information on the City's capital assets and long-term debt can be found in the notes to these financial statements.

### **OTHER INFORMATION**

The City continues to have bond commitments to UTOPIA. During the year, the City was required to pay approximately \$396,000 for the commitment. The maximum commitment for the next fiscal year is approximately \$403,000. Further information is provided in the notes under Joint Venture in UTOPIA.

CITY OF TREMONTON  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2023

The City has contracted for a replacement and upsizing of sewer main and for ultra violet equipment for the treatment plant. These projects will be completed in the next year. The City was also awarded a grant for approximately \$405,000 for improvements to the downtown area. Subsequent to year-end, the City received a grant for \$2,000,000 from the State of Utah to construct a secondary water system in a portion of the City. The City also awarded a contract for approximately \$1,350,000 for construction on the secondary water system.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Tremonton City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Tremonton City Finance Director, 102 South Tremont Street, Tremonton Utah, 84337.

## **Basic Financial Statements**

CITY OF TREMONTON  
STATEMENT OF NET POSITION

June 30, 2023

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<u>Assets</u>			
Pooled cash and cash equivalents	\$ 16,716,361	13,044,927	29,761,288
Cash and cash equivalents	-	533,377	533,377
Accounts receivable, net	818,719	416,539	1,235,258
Due from other governments	3,981,117	-	3,981,117
Land	2,489,727	1,193,020	3,682,747
Infrastructure	15,044,034	-	15,044,034
Construction in process	155,319	5,261,674	5,416,993
Buildings	2,198,618	7,876,114	10,074,732
Improvements	3,622,609	5,200,786	8,823,395
Water and sewer lines	-	8,444,203	8,444,203
Equipment	5,631,467	7,469,650	13,101,117
Accumulated depreciation	(14,454,950)	(11,553,122)	(26,008,072)
<b>Total assets</b>	<b>36,203,021</b>	<b>37,887,168</b>	<b>74,090,189</b>
<u>Deferred Outflow of Resources</u>			
Pension related	506,644	223,091	729,735
<u>Liabilities</u>			
Accounts payable	203,457	105,988	309,445
Accrued expenses	909,858	87,000	996,858
Deposits due customers	-	25,450	25,450
Long-term liabilities:			
Due within one year	-	483,000	483,000
Due in more than one year	231,000	6,241,580	6,472,580
Net pension liability	486,323	145,266	631,589
<b>Total liabilities</b>	<b>1,830,638</b>	<b>7,088,284</b>	<b>8,918,922</b>
<u>Deferred Inflow of Resources</u>			
Pension related	16,437	16,765	33,202
Revenues for future periods	3,610,388	-	3,610,388
<b>Total deferred inflow of resources</b>	<b>3,626,825</b>	<b>16,765</b>	<b>3,643,590</b>
<u>Net Position</u>			
Net investment in capital assets	14,686,824	17,219,325	31,906,149
Restricted	2,340,201	291,191	2,631,392
Unrestricted	14,225,177	13,494,694	27,719,871
<b>Total net position</b>	<b>\$ 31,252,202</b>	<b>31,005,210</b>	<b>62,257,412</b>

The accompanying notes are an integral  
part of these financial statements



CITY OF TREMONTON  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2023

	<u>General</u>	<u>Special Revenue Fire/EMS</u>	<u>Capital Projects</u>	<u>Transportation Capacity Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>						
Pooled cash and cash equivalents	\$ 2,229,171	1,510,504	3,051,810	3,196,393	6,728,483	16,716,361
Accounts receivable, net	182,307	636,412	-	-	-	818,719
Due from other governments	3,791,117	-	-	-	190,000	3,981,117
Prepaid expenses	-	-	-	-	-	-
Total assets	<u>\$ 6,202,595</u>	<u>2,146,916</u>	<u>3,051,810</u>	<u>3,196,393</u>	<u>6,918,483</u>	<u>21,516,197</u>
<u>Liabilities</u>						
Accounts payable	\$ 144,707	18,195	-	-	40,555	203,457
Accrued expenses	909,858	-	-	-	-	909,858
Total liabilities	<u>1,054,565</u>	<u>18,195</u>	<u>-</u>	<u>-</u>	<u>40,555</u>	<u>1,113,315</u>
<u>Deferred Inflows of Resources</u>						
Revenues for future periods	<u>3,055,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>555,148</u>	<u>3,610,388</u>
<u>Fund balances</u>						
Restricted	-	-	-	-	2,340,201	2,340,201
Assigned	-	2,128,721	3,051,810	3,196,393	3,982,579	12,359,503
Unassigned	2,092,790	-	-	-	-	2,092,790
Total fund balance	<u>2,092,790</u>	<u>2,128,721</u>	<u>3,051,810</u>	<u>3,196,393</u>	<u>6,322,780</u>	<u>16,792,494</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 6,202,595</u>	<u>2,146,916</u>	<u>3,051,810</u>	<u>3,196,393</u>	<u>6,918,483</u>	<u>21,516,197</u>

The accompanying notes are an integral  
part of these financial statements



CITY OF TREMONTON  
RECONCILIATION OF THE BALANCE SHEET  
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
For the Year Ended June 30, 2023

Total fund balances for governmental funds	\$	16,792,494
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Land	\$	2,489,727	
Construction in progress		155,319	
Infrastructure		15,044,034	
Buildings		2,198,618	
Improvements		3,622,609	
Equipment		5,631,467	
Accumulated depreciation		<u>(14,454,950)</u>	14,686,824

Required recording of the net pension liability and related deferred inflows and outflows are not current financial resources and, therefore, are not reported in the funds

Deferred outflow of resources		506,644	
Deferred inflow of resources		(16,437)	
Net pension liability		(486,323)	

Long-term liabilities and related accrued interest are not due and payable in the current period and therefore are not in the funds.

Compensated absences	\$	<u>(231,000)</u>	
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Net position of governmental activities	\$	<u><u>31,252,202</u></u>	
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The accompanying notes are an integral part  
of these financial statements.

CITY OF TREMONTON  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For The Year Ended June 30, 2023

	General	Special Revenue Fire/EMS	Capital Projects	Transportation Capacity Capital Projects	Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 6,275,549	-	-	-	183,260	6,458,809
Licenses and permits	177,968	-	-	-	-	177,968
Intergovernmental	948,776	163,307	-	106,769	18,000	1,236,852
Charges for services	707,522	1,170,352	-	72,433	315,496	2,265,803
Fines and forfeitures	90,755	-	-	-	-	90,755
Miscellaneous	300,720	113,049	96,669	90,858	305,626	906,922
<b>Total revenues</b>	<b>8,501,290</b>	<b>1,446,708</b>	<b>96,669</b>	<b>270,060</b>	<b>822,382</b>	<b>11,137,109</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	1,308,017	-	-	-	259,980	1,567,997
Public safety	2,152,172	1,303,344	-	-	-	3,455,516
Streets/highways	836,845	-	-	2,815	-	839,660
Sanitation	478,845	-	-	-	-	478,845
Cultural, parks and recreation	848,335	-	-	-	246,911	1,095,246
Health and human service	530,436	-	-	-	62,244	592,680
<b>Capital Outlay:</b>						
General government	-	-	-	-	7,942	7,942
Public safety	11,912	99,867	-	-	50,134	161,913
Streets/highways	23,329	-	-	170,158	-	193,487
Cultural, parks and recreation	22,284	-	-	-	533,350	555,634
Health and human service	-	-	-	-	-	-
<b>Debt Service:</b>						
Principal	-	120,741	-	-	-	120,741
Interest	-	1,255	-	-	-	1,255
<b>Total expenditures</b>	<b>6,212,175</b>	<b>1,525,207</b>	<b>-</b>	<b>172,973</b>	<b>1,160,561</b>	<b>9,070,916</b>
<b>Excess of revenues over expenditures</b>	<b>2,289,115</b>	<b>(78,499)</b>	<b>96,669</b>	<b>97,087</b>	<b>(338,179)</b>	<b>2,066,193</b>
<b>Other financing sources (uses):</b>						
Transfers in (out)	(2,325,550)	358,500	300,000	600,000	1,067,050	-
<b>Net other financing sources (uses)</b>	<b>(2,325,550)</b>	<b>358,500</b>	<b>300,000</b>	<b>600,000</b>	<b>1,067,050</b>	<b>-</b>
<b>Change in fund balance</b>	<b>(36,435)</b>	<b>280,001</b>	<b>396,669</b>	<b>697,087</b>	<b>728,871</b>	<b>2,066,193</b>
<b>Fund balance - July 1</b>	<b>2,129,225</b>	<b>1,848,720</b>	<b>2,655,141</b>	<b>2,499,306</b>	<b>5,593,909</b>	<b>14,726,301</b>
<b>Fund balance - June 30</b>	<b>\$ 2,092,790</b>	<b>2,128,721</b>	<b>3,051,810</b>	<b>3,196,393</b>	<b>6,322,780</b>	<b>16,792,494</b>

The accompanying notes are an integral  
part of these financial statements

CITY OF TREMONTON  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2023

Net change in fund balance - Total governmental funds	\$	2,066,193
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$918,976) was more than depreciation (\$861,945).

		57,031
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Governmental funds are not required to report revenues for capital assets acquired or constructed by another entity and subsequently donated to the City. During the year, the City assumed responsibility for the donated assets and is required to recognize estimated value of those assets as revenue.

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Governmental funds are not required to report the changes in net pension liability and the related adjustments to pension expense. These amounts are reported in the Statement of Activities.

		209,191
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Bond proceeds and lease debt provide current financial resources to governmental funds by issuing debt which increases long-term liabilities in the Statement of Net Position. Repayment of bond and lease principal are expenditures in the governmental funds:

Proceeds from issuance of debt	\$	-	
Payments on leases		120,741	120,741

Change in net position of governmental activities	\$	2,453,156
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The accompanying notes are an integral part  
of these financial statements.

CITY OF TREMONTON  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2023

	Water Fund	Treatment Plant Fund	Storm Drain Fund	Nonmajor Fund	Total Proprietary Funds
<u>Assets</u>					
Current assets:					
Pooled cash and cash equivalents	\$ 3,527,230	6,706,181	1,208,659	1,602,857	13,044,927
Cash and cash equivalents	284,973	248,404	-	-	533,377
Accounts receivable, net	210,726	164,666	18,032	23,115	416,539
Total current assets	<u>4,022,929</u>	<u>7,119,251</u>	<u>1,226,691</u>	<u>1,625,972</u>	<u>13,994,843</u>
Noncurrent assets:					
Fixed assets, net	<u>14,725,141</u>	<u>6,362,731</u>	<u>2,143,249</u>	<u>661,204</u>	<u>23,892,325</u>
Total noncurrent assets	<u>14,725,141</u>	<u>6,362,731</u>	<u>2,143,249</u>	<u>661,204</u>	<u>23,892,325</u>
Total assets	<u>18,748,070</u>	<u>13,481,982</u>	<u>3,369,940</u>	<u>2,287,176</u>	<u>37,887,168</u>
<u>Deferred outflow of resources</u>					
Pension related	<u>102,046</u>	<u>101,006</u>	<u>-</u>	<u>20,039</u>	<u>223,091</u>
<u>Liabilities</u>					
Current liabilities:					
Bonds payable, current portion	483,000	-	-	-	483,000
Accounts payable	62,311	30,563	7,613	5,501	105,988
Accrued expenses	37,000	42,000	-	8,000	87,000
Deposits due customers	25,450	-	-	-	25,450
Total current liabilities	<u>607,761</u>	<u>72,563</u>	<u>7,613</u>	<u>13,501</u>	<u>701,438</u>
Noncurrent liabilities:					
Commitments, long-term	-	-	51,580	-	51,580
Net pension liability	69,475	63,159	-	12,632	145,266
Bonds payable, long-term	<u>6,190,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,190,000</u>
Total liabilities	<u>6,867,236</u>	<u>135,722</u>	<u>59,193</u>	<u>26,133</u>	<u>7,088,284</u>
<u>Deferred Inflow of Resources</u>					
Pension related	<u>9,166</u>	<u>5,556</u>	<u>-</u>	<u>2,043</u>	<u>16,765</u>
<u>Net Position</u>					
Net investment in capital assets	8,052,141	6,362,731	2,143,249	661,204	17,219,325
Restricted	-	-	24,929	266,262	291,191
Unrestricted	<u>3,921,573</u>	<u>7,078,979</u>	<u>1,142,569</u>	<u>1,351,573</u>	<u>13,494,694</u>
Total net position	<u>\$ 11,973,714</u>	<u>13,441,710</u>	<u>3,310,747</u>	<u>2,279,039</u>	<u>31,005,210</u>

The accompanying notes are an integral  
part of these financial statements

CITY OF TREMONTON  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
For The Year Ended June 30, 2023

	Water Fund	Treatment Plant Fund	Storm Drain Fund	Nonmajor Fund	Total Proprietary Funds
Operating revenues:					
Charges for services	\$ 2,170,636	1,963,174	191,092	253,040	4,577,942
Connection fees	22,680	-	-	2,600	25,280
Miscellaneous income	49,715	2,956	-	-	52,671
Total operating revenues	<u>2,243,031</u>	<u>1,966,130</u>	<u>191,092</u>	<u>255,640</u>	<u>4,655,893</u>
Operating expenses:					
Salaries and benefits	507,803	513,719	33,966	73,998	1,129,486
Current expenses	905,500	517,472	29,925	44,871	1,497,768
Depreciation	352,541	565,450	66,827	44,931	1,029,749
Total operating expenses	<u>1,765,844</u>	<u>1,596,641</u>	<u>130,718</u>	<u>163,800</u>	<u>3,657,003</u>
Operating income (loss)	<u>477,187</u>	<u>369,489</u>	<u>60,374</u>	<u>91,840</u>	<u>998,890</u>
Non-operating revenues (expenses):					
Impact fees	390,643	117,897	93,796	104,402	706,738
Interest income	184,582	238,766	41,876	55,184	520,408
Interest expense	(167,966)	-	-	-	(167,966)
Net non-operating revenues (expenses)	<u>407,259</u>	<u>356,663</u>	<u>135,672</u>	<u>159,586</u>	<u>1,059,180</u>
Change in net position	884,446	726,152	196,046	251,426	2,058,070
Net position - beginning	<u>11,089,268</u>	<u>12,715,558</u>	<u>3,114,701</u>	<u>2,027,613</u>	<u>28,947,140</u>
Net position - ending	<u>\$ 11,973,714</u>	<u>13,441,710</u>	<u>3,310,747</u>	<u>2,279,039</u>	<u>31,005,210</u>

The accompanying notes are an integral  
part of these financial statements

CITY OF TREMONTON  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For The Year Ended June 30, 2023

	<u>Water Fund</u>	<u>Treatment Plant Fund</u>	<u>Storm Drain Fund</u>	<u>Nonmajor Fund</u>	<u>Total Proprietary Funds</u>
Cash flows from operating activities:					
Receipts from customers and users	\$ 2,284,133	1,991,854	190,913	255,606	4,722,506
Payments to suppliers	(885,189)	(532,606)	(23,258)	(41,868)	(1,482,921)
Payments to employees	(550,973)	(543,874)	(33,966)	(81,028)	(1,209,841)
Net cash provided by operating activities	<u>847,971</u>	<u>915,374</u>	<u>133,689</u>	<u>132,710</u>	<u>2,029,744</u>
Cash flows from capital and related financing activities:					
Impact fees collected	390,643	117,897	93,796	104,402	706,738
Collection on note receivable	98,793	-	-	-	98,793
Principal payments	(472,000)	-	(22,922)	-	(494,922)
Interest paid	(167,966)	-	-	-	(167,966)
Purchases of capital assets	(3,132,527)	(106,666)	(353,103)	(17,494)	(3,609,790)
Net cash provided by capital and related financing activities	<u>(3,283,057)</u>	<u>11,231</u>	<u>(282,229)</u>	<u>86,908</u>	<u>(3,467,147)</u>
Cash flows from investing activities:					
Interest and dividends received	184,582	238,766	41,876	55,184	520,408
Net cash provided by investing activities	<u>184,582</u>	<u>238,766</u>	<u>41,876</u>	<u>55,184</u>	<u>520,408</u>
Net increase (decrease) in cash and cash equivalents	(2,250,504)	1,165,371	(106,664)	274,802	(916,995)
Cash and cash equivalents at beginning of year	<u>6,062,707</u>	<u>5,789,214</u>	<u>1,315,323</u>	<u>1,328,055</u>	<u>14,495,299</u>
Cash and cash equivalents at end of year	<u>\$ 3,812,203</u>	<u>6,954,585</u>	<u>1,208,659</u>	<u>1,602,857</u>	<u>13,578,304</u>
Shown in Statement of Net Position as:					
Pooled cash and cash equivalents	\$ 3,527,230	6,706,181	1,208,659	1,602,857	13,044,927
Restricted cash and cash equivalents	-	-	-	-	-
Cash and cash equivalents	<u>284,973</u>	<u>248,404</u>	<u>-</u>	<u>-</u>	<u>533,377</u>
	<u>\$ 3,812,203</u>	<u>6,954,585</u>	<u>1,208,659</u>	<u>1,602,857</u>	<u>13,578,304</u>

(continued)

The accompanying notes are an integral  
part of these financial statements

(continued)

CITY OF TREMONTON  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For The Year Ended June 30, 2023

	<u>Water Fund</u>	<u>Treatment Plant Fund</u>	<u>Storm Drain Fund</u>	<u>Nonmajor Fund</u>	<u>Total Proprietary Activities</u>
Supplemental disclosures:					
Reconciliation of operating income to net cash provided by operating activities:					
Operating income	\$ 477,187	369,489	60,374	91,840	998,890
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	352,541	565,450	66,827	44,931	1,029,749
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	37,652	25,724	(179)	(34)	63,163
Increase (decrease) in accounts payable	20,311	(15,134)	6,667	3,003	14,847
Increase (decrease) in accrued expenses	(10,000)	-	-	(1,000)	(11,000)
Change in pension related items	(33,170)	(30,155)	-	(6,030)	(69,355)
Increase (decrease) in deposits due customers	3,450	-	-	-	3,450
Total adjustments	<u>370,784</u>	<u>545,885</u>	<u>73,315</u>	<u>40,870</u>	<u>1,030,854</u>
Net cash provided by operating activities	<u>\$ 847,971</u>	<u>915,374</u>	<u>133,689</u>	<u>132,710</u>	<u>2,029,744</u>

The accompanying notes are an integral part of these financial statements

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies

The financial statements of the City of Tremonton (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the City are discussed below.

**Financial Reporting Entity**

The City operates as an incorporated governmental entity within the State of Utah. The City operates under the Council-Mayor form of government and provides the following services: public safety (police, fire and ambulance), highway and streets, sanitation, recreation, public improvements, planning and zoning, health and human services and general administrative services. In addition, the City owns and operates water, sewer collection and storm drain systems and a sewer treatment plant.

The City's basic financial statements include the accounts of all City operations. The accounting policies of the City conform to generally accepted accounting principles.

The City has created the Tremonton Redevelopment Agency #3 (RDA #3) and this entity has been determined to be a blended component unit of the City. The accounts of this entity have been appropriately blended into the City's financial statements in accordance with GAAP.

The City has created the Tremonton Redevelopment Agency #2 (RDA#2) and this entity has been determined to be a blended component unit of the City. The accounts of this entity have been appropriately blended into the City's financial statements in accordance with GAAP.

The City is a member of the Utah Telecommunications Open Infrastructure Agency (UTOPIA), which was created as an interlocal cooperative agreement as provided in the laws of the State of Utah. The City has determined that their investment in and involvement with UTOPIA is less than other members and, therefore, has concluded that the financial amounts of UTOPIA should not be included in these financial statements.

The City has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the City. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective government board.



CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

**Basic Financial Statements - Government-Wide Statements**

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's public safety, highway and streets, sanitation, recreation, public improvements, planning and zoning, health and human services and general administrative services are classified as governmental activities. The City's water, sewer, storm drain and sewer treatment plant services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

Governmental activities are usually financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (general, public safety, etc.). The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants.

Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property or sales taxes, intergovernmental revenues, interest income, etc.). The City does not allocate indirect costs.

These government-wide statements focus more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

**Basic Financial Statements – Fund Statements**

The City's accounting system is organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts that the government establishes for accountability purposes in accordance with statutes, laws, regulations, restrictions, or specific purposes.

Separate financial statements are provided for governmental funds and proprietary funds. The emphasis of fund financial statements is on major individual funds, as defined by GASB Statement No. 34, with each displayed as a separate column. All remaining governmental and proprietary funds are aggregated and reported as non-major funds in their respective fund financial statements.

The following fund types are used by the City.

*Governmental Funds*

The focus of the governmental funds' measurement is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City.

- The **General Fund** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- The **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes or the revenues have been separated to account for specific operations of the government.
- The **Capital Projects Funds** are used to account for the resources accumulated for future capital improvements and the acquisition or construction of those improvements.

The City's major governmental funds consist of the following:

**General Fund** - see description above.

**Capital Projects** – This fund accounts for the accumulation of funds for general capital projects for any City activity. It also accounts for any expenditures for these capital projects.

**Transportation Capacity Capital Projects** – This fund accounts for the accumulation of funds for improvements in transportation capacity within the City.

**Fire/EMS** – This fund accounts for the operations of the City's fire protection and ambulance services. The fund primarily collects fees from ambulance services provided.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

The City's nonmajor governmental funds consist of the Parks Fund, Recreation Fund, Food Pantry Fund and RDA#2, which are special revenue funds, and Capital Projects Funds. The Parks Fund collects fees to improve city parks. The Recreation fund collects fees for providing recreation programs for citizens. The Food Pantry Fund collects donations or receives grants and provides temporary assistance to citizens in the form of food. The RDA#2 fund and the RDA#3 fund develop and build projects to promote economic activity within a portion of the City. These funds account for the operations of this blended component unit. The Capital Projects Funds accumulate resources for future capital projects.

*Proprietary Funds*

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Revenues and expenses not meeting this definition, such as investment earnings, are reported as non-operating.

- **Enterprise funds** are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

The City's major enterprise funds consist of the following:

**Water Fund** - This fund accounts for the water services provided to City residents.

**Treatment Plant Fund** - This fund accounts for the treatment of sewer products collected by the City sewer system and by the City of Garland, Utah.

**Storm Drain Fund** – This fund accounts for the building and maintenance of the storm drainage system for the City.

The City's nonmajor enterprise funds consist of the Sewer Fund. This fund accounts for the sewer collection activities of the City.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

**Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

*Accrual*

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

*Modified Accrual*

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when 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. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. However, debt service and compensated absences expenditures are recorded only when payment is due.

**Financial Statement Amounts**

*Cash and cash equivalents*

For the purpose of the Statement of Net Position, the term “cash and cash equivalents” includes all demand deposit accounts, savings accounts, or other short-term, highly liquid investments. For the purposes of the Statement of Cash Flows, the enterprise funds consider all highly liquid investments (including restricted assets) with original maturities of three months or less to be cash equivalents.

*Interfund Receivables and Payables*

During the course of operations, transactions sometimes occur between individual funds that may result in amounts owed between funds. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

*Accounts Receivable and Due From Other Governments*

Receivables consist of all revenues earned at year-end but received after year-end. Allowances for uncollectible accounts are based upon historical trends. Receivable balances for the governmental activities include sales taxes, franchise taxes, property taxes, garbage collection fees, and ambulance fees. Business-type activities report receivables for utility service fees.

*Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical costs. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

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

Buildings	30 to 50 years
Improvements other than buildings	10 to 50 years
Infrastructure	50 years
Water and sewer lines	15 to 60 years
Equipment	3 to 20 years

In the governmental fund financial statements, the acquisition or construction of capital assets is accounted for as capital outlay expenditures.

*Compensated Absences*

The City's policies regarding vacation time permit employees to accumulate unused vacation leave. The City's policies regarding sick leave allow employees to receive up to one-half of their accrued sick leave, limited to 45 days, as a termination benefit if they voluntarily retire or resign. The liability for these compensated absences is recorded as long-term debt in the government-wide statement for governmental activities and as accrued liabilities in the business-type activities. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds do not report a liability for compensated absences while proprietary funds report the liability as it is incurred. Compensated absences related to governmental activities are usually liquidated by the General Fund.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

*Long-term Debt*

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government wide financial statements. The long-term debt consists of bonds payable, leases payable, notes payable, and accrued compensated absences. The City generally uses the General Fund to liquidate long-term debt related to government activities. However, the Fire/EMS Fund is used to liquidate debt used to acquire ambulance or fire protection vehicles and equipment.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund long-term debt is the same in the fund statements as it is in the government-wide statements.

*Financial Statement Amounts*

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item related to pensions that is the result of actuarial calculations.

In addition to liabilities, the statement of financial position reports 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 and will not be recognized as an inflow of resources (revenue) until that time. One item, property taxes, is reported in the governmental funds balance sheet as a deferred inflow of resources due to the property taxes being recognized as receivables prior to the period for which the taxes are levied. These amounts are also reported as deferred inflows of resources on the government-wide statement of net position. The City also has one item related to pensions that is the result of actuarial calculations.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

*Equity Classifications*

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

- 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, notes, or other borrowings that are attributable to the acquisition, construction or improvement of these assets;
- Restricted net position - Consists of net position with constraints placed on the use whether by 1) external groups such as creditors, grantors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation;
- Unrestricted net position - All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Equity in the Governmental Fund statements is required to be separated into the following categories, with the applicable definition:

- Nonspendable - Amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to remain intact;
- Restricted - Amounts constrained to specific purposes by their provider, through constitutional provisions, or enabling legislation;
- Committed - Amounts constrained to a specific purpose by the government itself, using its highest level of decision-making authority, used first for unrestricted expenditures;
- Assigned - Amounts a government intends to use for a specific purpose: intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority (for the City, this authority has been delegated to the management of the City by Council resolution), used after committed funds are exhausted for unrestricted expenditures;
- Unassigned - Amounts that are available for any purpose.

As required by State law, the City is required to maintain a minimum of 5% and a maximum of 35% of the total current year General Fund revenues in unassigned, assigned or committed fund balance.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

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

*Revenues*

Property taxes, franchise taxes, licenses, fees-in-lieu, 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 associated with future periods are deferred. All other revenue items are considered to be measurable and available only when the City receives cash. Grants are usually reimbursable grants and are thus recognized as revenue at the time the expenditures are made.

Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASB Statement No. 33. In addition, other revenues that do not result from providing services are reported as non-operating revenues.

*Expenses/Expenditures*

When an expense/expenditure is incurred for purposes for which both restricted and unrestricted resources are available, it is the City's general policy to use restricted resources first.

For proprietary fund financial statements, operating expenses are those that result from providing services to customers.

*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.

*Estimates*

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses/expenditures during the reporting period. Actual amounts could differ from those estimates.



CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (continued)

**Property Tax Calendar**

Box Elder County assesses all taxable property other than centrally assessed property, which is assessed through the State, by May 22 of each year. The City must adopt a final tax rate prior to June 22, which is then submitted to the State for approval. Property taxes are due on November 30. Delinquent taxes are subject to a penalty of 2% or \$10.00, whichever is greater. After January 16 of the following year, delinquent taxes and penalties bear interest at 6% above the federal discount rate from January 1 until paid.

Note 2 - Deposits and Investments

The State of Utah Money Management Council has the responsibility to advise the State Treasurer about investment policies, promote measures and rules that will assist in strengthening the banking and credit structure of the State, and review the rules adopted by the State of Utah Money Management Act that relate to the deposit and investment of public funds.

The City follows the requirements of the Utah Money Management Act (Utah Code, Section 51, Chapter 7) in handling its depository and investment transactions. The Act requires the depositing of funds in a qualified depository. The Act defines a qualified depository as any financial institution whose deposits are insured by an agency of the Federal Government and has been certified by the State Commissioner of Financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 2 - Deposits and Investments (continued)

At June 30, 2023, the City's deposits and investments consisted of the following:

<u>Financial Statement Description</u>	<u>Deposits</u>	<u>Investments</u>	<u>Cash</u>	<u>Total</u>
Pooled cash and cash equivalents:				
Cash on hand	\$ -	-	280	280
Demand deposits	1,151,810	-	-	1,151,810
Public Treasurer's Investment Pool	<u>-</u>	<u>28,609,198</u>	<u>-</u>	<u>28,609,198</u>
Total pooled cash and cash equivalents	\$ <u>1,151,810</u>	<u>28,609,198</u>	<u>280</u>	<u>29,761,288</u>
Cash and cash equivalents:				
Public Treasurer's Investment Pool	\$ <u>-</u>	<u>533,377</u>	<u>-</u>	<u>533,377</u>
Total cash and cash equivalents	\$ <u>-</u>	<u>533,377</u>	<u>-</u>	<u>533,377</u>
Restricted cash and cash equivalents:				
Public Treasurer's Investment Pool	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted cash and cash equivalents	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all deposits and investments	\$ <u>1,151,810</u>	<u>29,142,575</u>	<u>280</u>	<u>30,294,665</u>

**Deposits**

*Custodial Credit Risk*

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned. The City does not have a formal deposit policy for custodial credit risk. As of June 30, 2023, \$802,324 of the City's bank balances of \$1,216,770 was uninsured and uncollateralized.

**Investments**

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

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 2 - Deposits and Investments (continued)

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

The Utah State Treasurer’s Office operates the Public Treasurers’ Investment Fund (PTIF). The PTIF is available for investment of funds administered by any Utah public treasurer.

The PTIF is not registered with the SEC as an investment company. The PTIF is authorized and regulated by the Money Management Act, Section 51-7, Utah Code Annotated, 1953, as amended. The Act established the Money Management Council, which oversees the activities of the State Treasurer and the PTIF and details the types of authorized investments. Deposits in the PTIF are not insured or otherwise guaranteed by the State of Utah, and participants share proportionately in any realized gains or losses on investments.

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

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

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

At June 30, 2023, the City determined that all the investments are Level 2 investments.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 2 - Deposits and Investments (continued)

*Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the State's Money Management Act. Section 51-7-11 of the Act requires that the remaining term to maturity of investments may not exceed the period of availability of the funds to be invested. The Act further limits the remaining term to maturity on all City investments in commercial paper, bankers' acceptances, fixed rate negotiable deposits, and fixed rate corporate obligations to 270-365 days or less. In addition, variable rate negotiable deposits and variable rate securities may not have a remaining term to final maturity exceeding 2 years.

*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 reducing exposure to credit risk is to comply with the State's Money Management Act as previously discussed. At June 30, 2023, all investments held by the City are in the PTIF which is unrated or an open-ended money market mutual fund that is unrated.

*Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's policy for reducing this risk is to comply with the Rules of the Money Management Council. Rule 17 of the Money Management Council limits investments in a single issuer of commercial paper and corporate obligations to 5-10% depending upon the total dollar amount held in the portfolio.

*Custodial Credit Risk*

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's policy for custodial risk is to use the PTIF whenever possible. As of June 30, 2023, all of the City's investments were in the PTIF.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 3 - Accounts Receivable and Due From Other Governments

The City's accounts receivable and due from other governments at June 30, 2023, consist of:

*Governmental activities*

**Accounts receivable:**

General fund:		
Garbage	\$	60,026
Utility franchise fees		94,963
Other		12,382
Maintenance agreements		<u>14,936</u>
Total general fund		<u>182,307</u>
Fire/EMS fund:		
Ambulance fees		966,412
Less allowance for uncollectible accounts		<u>(330,000)</u>
Total Fire/EMS fund		<u>636,412</u>
Total accounts receivable	\$	<u>818,719</u>
 <b>Due from other governments:</b>		
General fund:		
Property taxes - deferred to future periods	\$	3,055,240
Property tax - current		22,527
Class "C" roads		134,856
Sales tax		532,463
Other		<u>46,031</u>
Total general fund		<u>3,791,117</u>
Redevelopment Agency #2:		
Property taxes - deferred to future periods		<u>190,000</u>
Total due from other governments	\$	<u>3,981,117</u>

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 3 - Accounts Receivable and Due From Other Governments (continued)

*Business-type activities*

**Accounts receivable:**

Water fund:		
Utility services and fees	\$	210,726
Treatment Plant fund:		
Sewer services and fees		164,666
Storm Drain fund:		
Storm drain fees		18,032
Nonmajor fund accounts receivable		<u>23,115</u>
Total accounts receivable	\$	<u>416,539</u>

Note 4 – Interfund Transfers

Interfund transfers for the fiscal year consisted of the following:

The General Fund transferred \$300,000 to Capital Projects fund and \$600,000 to the Transportation Capacity Capital Projects Fund for future capital projects. Additionally, the General Fund also transferred \$358,500 to the Fire/EMS Fund. The General Fund also transferred \$900,000 to a non-major capital project fund and \$167,050 to the Recreation Fund.

Note 5 – Note Receivable

In a prior year, the City entered into an agreement to sell land to an individual for \$120,000. The note bore interest at 6%. The balance was paid during the fiscal year.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 6 - Capital Assets

Capital asset changes occurring for the year ended June 30, 2023, are as follows:

<i>Governmental activities</i>	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2023</u>
Capital assets not being depreciated:					
Land	\$ 1,922,652	567,075	-	-	2,489,727
Construction in progress	<u>168,045</u>	<u>80,354</u>	<u>-</u>	<u>(93,080)</u>	<u>155,319</u>
Total capital assets not being depreciated	<u>2,090,697</u>	<u>647,429</u>	<u>-</u>	<u>(93,080)</u>	<u>2,645,046</u>
Capital assets being depreciated:					
Buildings	2,105,538	-	-	93,080	2,198,618
Infrastructure	15,020,705	23,329	-	-	15,044,034
Improvements	3,447,465	175,144	-	-	3,622,609
Equipment	<u>5,629,668</u>	<u>73,074</u>	<u>(71,275)</u>	<u>-</u>	<u>5,631,467</u>
Total capital assets being depreciated	<u>26,203,376</u>	<u>271,547</u>	<u>(71,275)</u>	<u>93,080</u>	<u>26,496,728</u>
Accumulated depreciation for:					
Buildings	(993,973)	(66,391)	-	-	(1,060,364)
Infrastructure	(6,137,123)	(293,702)	-	-	(6,430,825)
Improvements other than buildings	(2,390,269)	(85,589)	-	-	(2,475,858)
Equipment	<u>(4,142,915)</u>	<u>(416,263)</u>	<u>71,275</u>	<u>-</u>	<u>(4,487,903)</u>
Total accumulated depreciation	<u>(13,664,280)</u>	<u>(861,945)</u>	<u>71,275</u>	<u>-</u>	<u>(14,454,950)</u>
Total capital assets being depreciated, net	<u>12,539,096</u>	<u>(590,398)</u>	<u>-</u>	<u>93,080</u>	<u>12,041,778</u>
Total governmental activities capital assets, net	\$ <u>14,629,793</u>	<u>57,031</u>	<u>-</u>	<u>-</u>	<u>14,686,824</u>

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 6 - Capital Assets (continued)

*Business-type activities*

	<u>July 1,</u> <u>2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30,</u> <u>2023</u>
Capital assets not being depreciated:					
Land	\$ 334,900	858,120	-	-	1,193,020
Construction in process	<u>3,556,070</u>	<u>1,705,604</u>	<u>-</u>	<u>-</u>	<u>5,261,674</u>
Total capital assets not being depreciated	<u>3,890,970</u>	<u>2,563,724</u>	<u>-</u>	<u>-</u>	<u>6,454,694</u>
Capital assets being depreciated:					
Buildings	7,876,114	-	-	-	7,876,114
Equipment and vehicles	7,450,833	18,817	-	-	7,469,950
Improvements	4,765,276	435,510	-	-	5,200,786
Water and sewer lines	<u>8,429,203</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>8,444,203</u>
Total capital assets being depreciated	<u>28,521,426</u>	<u>469,327</u>	<u>-</u>	<u>-</u>	<u>28,990,753</u>
Accumulated depreciation for:					
Buildings	(2,080,519)	(299,221)	-	-	(2,379,740)
Equipment and vehicles	(4,275,838)	(447,688)	-	-	(4,723,526)
Improvements	(1,203,407)	(72,360)	-	-	(1,275,767)
Lines	<u>(2,963,609)</u>	<u>(210,480)</u>	<u>-</u>	<u>-</u>	<u>(3,174,089)</u>
Total accumulated depreciation	<u>(10,523,373)</u>	<u>(1,029,749)</u>	<u>-</u>	<u>-</u>	<u>(11,553,122)</u>
Total capital assets being depreciated, net	<u>17,998,053</u>	<u>(560,422)</u>	<u>-</u>	<u>-</u>	<u>17,437,631</u>
Total business-type activities capital assets, net	\$ <u>21,889,023</u>	<u>2,003,302</u>	<u>-</u>	<u>-</u>	<u>23,892,325</u>

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

General government	\$ 16,531
Streets and highways	322,887
Public safety	310,923
Culture, parks and recreation	130,391
Health and human services	<u>81,213</u>
Total depreciation expense	\$ <u>861,945</u>



CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 7 - Refundable Deposits

The City requires a security deposit from customers for utility services. The deposit, reported as a liability in the Water Fund, covers garbage pickup, water charges, and sewer services. Security deposits in the Water Fund of \$25,450 were held by the City at June 30, 2023.

Note 8 - Long-Term Liabilities

Long-term liability activity for fiscal year ending June 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One year</u>
<u>Governmental activities</u>					
Bonds payable	\$ -	-	-	-	-
Compensated absences	208,000	146,000	(123,000)	231,000	-
Leases payable	<u>120,741</u>	<u>-</u>	<u>(120,741)</u>	<u>-</u>	<u>-</u>
Total governmental long-term liabilities	\$ <u>328,741</u>	<u>146,000</u>	<u>(184,168)</u>	<u>231,000</u>	<u>-</u>
<u>Business-type activities</u>					
Bonds payable	\$ <u>7,145,000</u>	<u>-</u>	<u>(472,000)</u>	<u>6,673,000</u>	<u>483,000</u>
Total business-type long-term liabilities	\$ <u>7,145,000</u>	<u>-</u>	<u>(472,000)</u>	<u>6,673,000</u>	<u>483,000</u>

*Governmental Activities*

At the end of fiscal 2023, there was no long-term debt other than compensated absences.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 8 – Long-Term Liabilities (continued)

*Business-type Activities*

In May 2019, the City issued Water Revenue Bonds Series 2019 for \$3,400,000 to finance the construction of a secondary water system and purchase water rights. The bonds bear interest at 2.522% and mature on May 15, 2034. Principal payments began on May 15, 2021. The bonds are secured by the revenues from the Water Fund. The City is required to maintain water rates sufficient to provide Net Revenues plus Other Available Funds equal to or in excess of 110% of the Aggregate Annual Debt Service Requirement for such year plus a sufficient amount to fund the Debt Service Reserve Fund for the Bonds. For the fiscal year 2023, the debt service requirement is approximately \$291,000. The management of the City believes that as of June 30, 2023, the City was in compliance with the covenants of the outstanding revenue bonds.

In April 2021, the City issued Water Revenue Bonds Series 2021 for \$4,400,000 to finance the construction of a secondary water system and purchase water rights. The bonds bear interest at 2.242% and mature on May 15, 2036. Principal payments will begin on May 15, 2022. The bonds are secured by the revenues from the Water Fund. The City is required to maintain water rates sufficient to provide Net Revenues plus Other Available Funds equal to or in excess of 125% of the Aggregate Annual Debt Service Requirement for such year plus a sufficient amount to fund the Debt Service Reserve Fund for the Bonds. For the fiscal year 2023, the debt service requirement is approximately \$350,000. The management of the City believes that as of June 30, 2023, the City was in compliance with the covenants of the outstanding revenue bonds.

Business-type activities bonds payable were comprised of the following as of June 30, 2023:

\$3,400,000 water revenue bonds due to JP Morgan Chase Bank in annual installments ranging from \$205,000 to \$284,000 plus interest at 2.522%	\$ <u>2,768,000</u>
\$4,400,000 water revenue bonds due to JP Morgan Chase Bank in annual installments ranging from \$239,000 to \$342,000 plus interest at 2.242%	\$ <u>3,905,000</u>
Total business-type activities bonds payable	\$ <u>6,673,000</u>

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 8 – Long-Term Liabilities (continued)

The annual requirements to amortize the bonds payable of the business-type activities as of June 30, 2023, were as follows:

<u>Year Ending June 30</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$	483,000	157,359	640,359
2025		495,000	145,911	640,911
2026		507,000	134,178	641,178
2027		519,000	122,159	641,159
2028		531,000	109,853	640,853
2029-2033		2,850,000	354,295	3,204,295
2034-2036		<u>1,288,000</u>	<u>52,518</u>	<u>1,340,518</u>
Totals	\$	<u>6,673,000</u>	<u>1,076,274</u>	<u>7,749,274</u>

Note 9 - Retirement Plans

*General Information about the Pension Plan*

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

Public Employees Noncontributory Retirement System (Noncontributory System); is a multiple employer, cost sharing, public employee retirement system.

The Public Safety Retirement System (Public Safety System) is a cost-sharing, multiple-employer public employee retirement system.

Tier 2 Public Employee Contributory Retirement System (Tier 2 Public Employees System) and the Tier 2 Public Safety and Firefighter Contributory Retirement System (Tier 2 Public Safety and Firefighter System) are multiple employer, cost sharing, public employee retirement systems.

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

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

The 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 (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 to Utah Retirement Systems, 560 East 200 South, Salt Lake City, UT 84102 or by visiting the website: [www.urs.org/general/publicatons](http://www.urs.org/general/publicatons).

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

<b>System</b>	<b>Final Average Salary</b>	<b>Years of service required and/or age eligible for benefits</b>	<b>Benefit percent per year of service</b>	<b>COLA**</b>
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
Tier 2 Public Employees System	Highest 5 years	35 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year all years	Up to 2.5%
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 on the employer
Tier 2 Public Safety and Firefighter System	Highest 5 years	25 years any age 20 years age 60* 10 years age 62* 4 years age 65	1.5% per year to June 20, 2020 2% per year July 2020 to present	Up to 2.5%

\* With actuarial reductions

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

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

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

Contribution rates as of June 30, 2023 are as follows:

	<u>Employee Paid</u>	<u>Employer Paid</u>	<u>Employer 401(k)</u>
<b>Noncontributory System</b>			
15 – Local Government Tier 1	N/A	17.97 %	N/A
111 – Local Government Tier 2	N/A	16.01 %	0.18 %
<b>Public Safety Retirement System</b>			
75 – Other Division A			
With 4% COLA	N/A	35.71 %	N/A
122 – Tier 2 DB Hybrid	2.59 %	26.99 %	N/A
<b>Firefighters Retirement System</b>			
31 – Other Division A	15.05 %	3.61 %	N/A
132 – Tier 2 DB Hybrid	2.59 %	14.08 %	N/A
<b>Tier 2 Defined Contribution Only</b>			
211 – Local Government	N/A	6.19 %	10.00 %
222 – Public Safety	N/A	12.99 %	14.00 %
232 – Firefighters	N/A	0.08 %	14.00 %

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

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

For the fiscal year ended June 30, 2023, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 228,503	N/A
Public Safety System	150,819	N/A
Tier 2 Public Employee System	83,197	N/A
Tier 2 Public Safety and Firefighter	129,876	15,866
Tier 2 DC Only	2,968	N/A
Tier 2 DC Public Safety and Firefighter	<u>8,846</u>	<u>N/A</u>
Total Contributions	\$ <u>604,211</u>	<u>15,866</u>

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

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

At June 30, 2022, we reported a net pension asset of \$-0- and a net pension liability of \$631,589.

	<u>Proportionate Share</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Noncontributory System	0.1345942 %	\$ -	\$ 230,526
Public Safety System	0.2790947 %	-	360,890
Tier 2 Public Employees System	0.0224915 %	-	24,491
Tier 2 Public Safety and Firefighter	0.1879756 %	<u>-</u>	<u>15,682</u>
Total net pension asset/liability		\$ <u>-</u>	\$ <u>631,589</u>

The net pension asset and liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2022, and rolled-forward using generally accepted actuarial procedures. The proportion of the net pension asset and liability was based on actual historical employer contributions to the System during the plan year over the total of all employer contributions to the System during the plan year.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

For the year ended June 30, 2023, we recognized pension expense of \$302,497. At June 30, 2023, we reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 95,626	\$ 6,172
Changes in assumptions	65,328	2,554
Net difference between projected and actual earnings on pension plan investments	261,850	-
Changes in proportion and differences between contributions and proportionate share of contributions	18,994	24,477
Contributions subsequent to the measurement date	<u>287,937</u>	<u>-</u>
Total	\$ <u>729,735</u>	\$ <u>33,203</u>

The \$287,937 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, 2022. 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 pension will be recognized in pension expense as follows:

<u>Year Ended December 31</u>	<u>Deferred Outflows (Inflows) of Resources</u>
2023	\$ (110,547)
2024	66
2025	106,202
2026	389,727
2027	3,526
Thereafter	19,623

Actuarial assumptions: The total pension liability in the December 31, 2022, 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 – 9.25 percent, average, including inflation
Investment rate of return	6.85 percent, net of pension plan investment expense, including inflation

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

Mortality rates were adopted from an actuarial experience study dated January 1, 2020. The retired mortality tables are developed using URS retiree experience and are based on gender, occupation, and age as appropriate with a projected improvement using 80% of the ultimate rates from the MP-2019 improvement assumption using a base year of 2020. The mortality assumption for active members is the PUB-2010 Employees Mortality Table for public employees, teachers and public safety members, respectively.

The actuarial assumptions used in the January 1, 2022, valuation were based on the results of an experience study of the demographic assumptions as of January 1, 2020, and a review of economic assumptions as of January 1, 2021.

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 and is applied consistently to each defined benefit pension plan. 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:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Expected Return Arithmetic Basis</u> Real Return Arithmetic Basis	<u>Long-term expected portfolio real rate of return</u>
Equity securities	35 %	6.58 %	2.30 %
Debt securities	20 %	1.08 %	0.22 %
Real assets	18 %	5.72 %	1.03 %
Private equity	12 %	9.80 %	1.18 %
Absolute return	15 %	2.91 %	0.44 %
Cash and cash equivalents	<u>0 %</u>	(0.11) %	<u>0.00 %</u>
Totals	100 %		5.17 %
Inflation			2.50 %
Expected arithmetic nominal return			7.67 %

The 6.85% assumed investment rate of return is comprised of an inflation rate of 2.50%, a real return of 4.35% that is net of investment expense.



CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

Discount rate: The discount rate used to measure the total pension liability was 6.85 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.

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 6.85 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 (5.85 percent) or 1-percentage-point higher (7.85 percent) than the current rate:

<u>System</u>	1 % Decrease <u>(5.85 %)</u>	Discount Rate <u>(6.85 %)</u>	1 % Increase <u>(7.85 %)</u>
Noncontributory System	\$ 1,452,852	230,526	(790,792)
Public Safety System	1,162,249	360,890	(290,803)
Tier 2 Public Employees System	107,012	24,491	(39,081)
Tier 2 Public Safety and Firefighter	125,528	15,682	(71,620)

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

**Defined Contribution Savings Plans**

The Defined Contribution Savings Plans are administered by the Utah Retirement Systems Board and are generally supplemental plans to the basic retirement benefits of the Retirement Systems, but 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.

The City participates in the following Defined Contribution Savings Plans with the URS: 401(k) Plan, 457(b) Plan, Roth IRA Plan and Traditional IRA Plan.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 9 - Retirement Plans (continued)

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
401(k) Plan – Employer	\$ 24,841	26,588	18,947
401(k) Plan – Employee	51,628	46,829	51,809
457(b) Plan – Employer	-	-	-
457(b) Plan – Employee	13,680	47,134	10,061
Roth IRA Plan – Employee	48,678	42,716	29,651
Traditional IRA Plan – Employee	1,270	110	-

Note 10 – Redevelopment Agency

In accordance with Section 17C-1-605, Utah Code Annotated, all municipalities that have established Redevelopment Agencies are required to disclose the following revenues and expenditures associated with the various project areas.

	<u>RDA #3</u>	<u>RDA#2</u>
Tax increment collected	\$ -	183,260
Tax increment payments	-	-
Expenditures:		
Acquisition of property	-	-
Site improvements or site preparation	-	183,260
Installation of public utilities	-	-
Administrative costs	-	-

RDA#2 functions under the community development act and had additional activities. However, the activities were funded by interest income and a previous transfer from the general fund.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 11 - Restricted Net Position/Restricted Fund Equity

Restricted net position and restricted fund equity represent moneys required to be maintained to satisfy third party agreements or legal requirements. The following schedule details restricted net position at June 30, 2022:

*Governmental Activities*

<u>Non-major Fund:</u>	
Low-income housing	\$ 2,145,072
Park impact fee	<u>195,129</u>
Total Non-major Fund	\$ <u>2,340,201</u>

*Business-type Activities*

Storm Drain Fund Impact fee	\$ 24,929
Non-major Funds Impact fee	<u>266,262</u>
Total restricted net position	\$ <u>291,191</u>

The City assesses impact fees for police, fire, roads, parks, water, sewer, storm drain and treatment plant improvements as allowed by State law. Impact fees in the Treatment Plant Fund represent fees assessed by the City for future capital improvements. These fees are not intended to recover impact costs for growth in areas not assessed by the City.

Note 12 – Fund Equity

The City has assigned fund balances as follows:

<i>Fire/EMS Fund - Public safety</i>	\$ 2,128,721
<i>Capital Projects Fund – Future capital projects</i>	\$ 3,051,810

*Nonmajor Governmental Funds*

Parks projects	\$ 388,675
Recreation	357,698
Food pantry	255,418
RDA #2	1,158,004
Capital projects	<u>5,019,177</u>
Total nonmajor governmental funds	\$ <u>7,178,972</u>

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 13 - 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 and natural disasters. The City participates in the Utah Local Government Insurance Trust, a public entity risk pool to manage its risk of loss. The City pays an annual premium to the trust for its general insurance coverage. The Trust was created to be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of one million dollars for each insured event. There have been no claim settlements that exceeded the City's insurance coverage for the past three years.

Note 14 - Commitments

In October 2020, the City entered into a development agreement and annexation agreement with a private business. As part of those agreements, the business agreed to provide land and water shares for storm drainage improvements in exchange for a commitment from the City to reimburse the business \$77,500 from impact fees to be collected in the future. The City has recognized this liability in the Storm Drain Fund.

During the year, the City entered into an agreement to replace a sewer main with a larger capacity pipe. The project cost was approximately \$1,287,000. The project began shortly before the end of the fiscal year. The project was completed after the end of the fiscal year.

During the year, the City entered into an agreement to install ultra violet (UV) equipment at the city sewer treatment plant. The contract was for approximately \$440,000. The City paid 10% down before the end of the year. The balance is payable upon delivery of the equipment.

During the year, the City received a grant from the State of Utah for improvements to the downtown area of the City. The grant amount was \$405,720 and the required match amount was \$173,880 and is a reimbursement type grant. The City plans to complete the project by the summer of 2024. The State advanced 90% of the grants funds before the end of the fiscal year but the City is required to report the costs of the project to the State. As such, the grant funds were unearned revenues as of June 30, 2023.

CITY OF TREMONTON  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2023

Note 15 - Joint Venture in UTOPIA

As discussed previously, the City is a member of UTOPIA, which is a joint venture between the City and certain other local municipalities in the State of Utah (collectively called the Members). UTOPIA was created to determine the feasibility of and constructing an open, carrier class, and scalable telecommunications system that would provide transparent high-speed broadband, voice, video, and data access for internal use by the Members and to every home and business within the Member's boundaries on a wholesale basis. The City has no on-going responsibility to fund the operations of UTOPIA. However, the City is entitled to receive a share of any revenues in excess of those needed to properly administer UTOPIA, as determined by the Board of Directors of UTOPIA. According to the terms of the interlocal agreement, UTOPIA shall remain a separate legal entity so long as there are any outstanding bonds. UTOPIA issues separate financial statements which can be obtained from its offices in West Valley, Utah.

UTOPIA has issued revenue bonds which are guaranteed by the sales tax revenues of the Members.

During fiscal year 2012, UTOPIA entered into an agreement with the participating cities and a financial institution to retire the outstanding bonds and issue new bonds. As part of this agreement, the pledge agreement with each participating city, including Tremonton City, was amended. The new pledge agreement requires the City to pledge up to 100% of the City's sales and use tax revenues but is limited by an annual maximum pledge. The annual maximum pledge increases by approximately 2% each year until the end of the pledge in fiscal year 2040. During fiscal year 2023, the City was required to pay approximately \$396,000 to satisfy the pledge agreement. For fiscal year 2024, the maximum pledge amount is approximately \$403,000 (monthly amount of approximately \$33,620). The sales and use tax revenues of the City for fiscal year 2023 were approximately \$2,901,000. The City plans to pay the pledged amount from the General Fund. However, the City is allowed to be reimbursed by UTOPIA from the net revenues of UTOPIA. In addition, in accordance with the terms of the agreement, the amounts paid by the City are considered a loan to UTOPIA to be repaid from revenues from the system but subordinate to any bond payment obligations. The City is allowed to charge interest up to 6% from the date that each payment is made to UTOPIA.

Note 16 – Subsequent Events

Subsequent to year-end, the City received a grant from the State of Utah for \$2,000,000 for the construction of a secondary water system in a portion of the City. The City also awarded a contract for construction of the secondary water system for approximately \$1,350,000.

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## **Required Supplementary Information**

CITY OF TREMONTON  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For The Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable)
<b>Revenues:</b>				
Taxes	\$ 5,193,000	5,193,000	6,275,549	1,082,549
Licenses and permits	226,200	226,200	177,968	(48,232)
Intergovernmental	695,600	813,700	948,776	135,076
Charges for services	599,700	661,800	707,522	45,722
Fines and forfeitures	70,000	70,000	90,755	20,755
Miscellaneous	125,600	234,700	300,720	66,020
<b>Total revenues</b>	<b>6,910,100</b>	<b>7,199,400</b>	<b>8,501,290</b>	<b>1,301,890</b>
<b>Expenditures:</b>				
General government	1,321,950	1,393,250	1,308,017	85,233
Public safety	2,190,400	2,326,100	2,164,084	162,016
Streets/highways	882,400	982,100	860,174	121,926
Sanitation	436,700	495,500	478,845	16,655
Cultural, parks and recreation	928,700	961,500	870,619	90,881
Health and human services	477,500	563,000	530,436	32,564
<b>Total expenditures</b>	<b>6,237,650</b>	<b>6,721,450</b>	<b>6,212,175</b>	<b>509,275</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>672,450</b>	<b>477,950</b>	<b>2,289,115</b>	<b>1,811,165</b>
<b>Other financing sources (uses)</b>				
Transfer to Water fund	-	-	-	-
Transfer to Fire/EMS fund	(358,500)	(358,500)	(358,500)	-
Transfer to Capital Projects fund	(300,000)	(300,000)	(300,000)	-
Transfer from (to) non-major fund	(167,050)	(1,667,050)	(1,667,050)	-
<b>Net other financing sources (uses)</b>	<b>(825,550)</b>	<b>(2,325,550)</b>	<b>(2,325,550)</b>	<b>-</b>
<b>Change in fund balance</b>	<b>\$ (153,100)</b>	<b>(1,847,600)</b>	<b>(36,435)</b>	<b>1,811,165</b>
Fund balance - July 1			2,129,225	
Fund balance - June 30	\$		2,092,790	



CITY OF TREMONTON  
BUDGETARY COMPARISON SCHEDULE  
FIRE/EMS SPECIAL REVENUE FUND  
For The Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental	\$ 47,300	142,300	163,307	21,007
Charges for services	1,305,500	1,305,500	1,170,352	(135,148)
Interest income	3,000	3,000	42,163	39,163
Miscellaneous	7,500	36,200	70,886	34,686
 Total revenues	 <u>1,363,300</u>	 <u>1,487,000</u>	 <u>1,446,708</u>	 <u>(40,292)</u>
Expenditures:				
Public Safety	1,660,600	1,769,900	1,303,344	466,556
Capital outlay	227,000	147,000	99,867	47,133
Debt Service:				
Principal	121,000	121,000	120,741	259
Interest	3,500	3,500	1,255	2,245
 Total expenditures	 <u>2,012,100</u>	 <u>2,041,400</u>	 <u>1,525,207</u>	 <u>516,193</u>
Excess of revenue over expenditures	<u>(648,800)</u>	<u>(554,400)</u>	<u>(78,499)</u>	<u>475,901</u>
Other financing sources:				
Transfer in from non-major fund	91,000	91,000	-	(91,000)
Transfer in from General fund	358,500	358,500	358,500	-
 Total other financing sources	 <u>449,500</u>	 <u>449,500</u>	 <u>358,500</u>	 <u>(91,000)</u>
Change in fund balance	<u>\$ (199,300)</u>	<u>(104,900)</u>	<u>280,001</u>	<u>384,901</u>

CITY OF TREMONTON  
BUDGETARY COMPARISON SCHEDULE  
CAPITAL PROJECTS FUND  
For The Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Grants	\$ -	-	-	-
Interest income	-	-	96,669	96,669
Total revenues	<u>-</u>	<u>-</u>	<u>96,669</u>	<u>96,669</u>
Expenditures:				
Culture, parks and recreation	-	-	-	-
Capital outlay	95,000	207,000	-	207,000
Debt service	-	-	-	-
Total expenditures	<u>95,000</u>	<u>207,000</u>	<u>-</u>	<u>207,000</u>
Other financing sources (uses):				
Transfer from (to) nonmajor funds	-	-	-	-
Transfer from (to) General fund	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>
Change in fund balance	<u>\$ 205,000</u>	<u>93,000</u>	<u>396,669</u>	<u>303,669</u>

CITY OF TREMONTON  
BUDGETARY COMPARISON SCHEDULE  
TRANSPORTATION CAPACITY CAPITAL PROJECTS FUND  
For The Year Ended June 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Grants	\$ 287,000	287,000	106,769	(180,231)
Impact fees	124,400	124,400	72,433	(51,967)
Interest income	-	20,000	90,858	70,858
	<u>411,400</u>	<u>431,400</u>	<u>270,060</u>	<u>(161,340)</u>
Total revenues				
Expenditures:				
Streets and highways	5,000	5,000	2,815	2,185
Capital outlay	331,000	351,000	170,158	180,842
Debt service	-	-	-	-
	<u>336,000</u>	<u>356,000</u>	<u>172,973</u>	<u>183,027</u>
Total expenditures				
Other financing sources (uses):				
Transfer from (to) nonmajor funds	-	-	-	-
Transfer from (to) General fund	-	600,000	600,000	-
	<u>-</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Total other financing sources (uses)				
Change in fund balance	<u>\$ 75,400</u>	<u>675,400</u>	<u>697,087</u>	<u>21,687</u>

CITY OF TREMONTON  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY REPORTING AND RETIREMENT SCHEDULES  
June 30, 2023

**Budget Presentation**

A Budgetary Comparison Schedule is presented for the General Fund and each major special revenue fund as required by generally accepted accounting principles (GAAP). Budgets for governmental funds are adopted on a legally enacted basis. The legally enacted basis differs from a GAAP basis budget by including interfund loan payments as expenditures and excluding note payable proceeds and the related expenditures from the presentation.

Annual appropriated budgets are adopted for all governmental and business-type funds. All annual appropriations lapse at fiscal year-end. Each fund adopts a “balanced budget” in accordance with State law. As allowed by State law, the City Council may authorize increases to or uses of unreserved fund balances. In the budget presentations, authorized increases to fund balance are shown as positive changes in fund balance and authorized decreases are shown as negative changes in fund balance.

**Budget Adoption and Monitoring**

On or before the first scheduled council meeting in May, all agencies of the City submit requests for appropriation to the City's financial officers so that a budget may be prepared. The budget is prepared by fund, function, and activity and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the City Council for review at the first scheduled meeting in May. The City Council holds public hearings and may add to, subtract from, or change appropriations, but may not change the form of the budget. The City financial officer must, within the revenues and reserves, estimate any changes in the budget as available or revenue estimates may be changed by an affirmative vote of a majority of the City Council. Within 30 days of adoption, the final budget must be submitted to the State Auditor. If there is no increase to the certified tax rate, a final tax rate is adopted by June 22, and adoption of budgets is done similarly.

State statute requires that City officers shall not incur expenditures or encumbrances in excess of total appropriations for any department in the budget as adopted or subsequently amended.

Only the Council at a properly advertised public hearing can make increases in total fund appropriations. The final budget information presented is after all approved amendments.

**Retirement Plan – Changes in Assumptions**

No changes were made in actuarial assumptions from the prior year’s valuation.

TREMONTON CITY  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2023

<b>Noncontributory System</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the net pension liability (asset)	0.1292106%	0.1309382%	0.1271599%	0.1296792%	0.1281869%	0.1288403%	0.1306842%	0.1276723%	0.1345942%
Proportionate share of the net pension liability (asset)	\$ 561,063	740,912	816,522	568,163	943,933	485,582	67,034	(731,193)	230,526
Covered employee payroll	\$ 1,100,059	1,114,459	1,110,941	1,142,662	1,145,740	1,152,407	1,157,857	1,153,983	1,296,597
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	51.00%	66.48%	73.50%	49.72%	82.39%	42.14%	5.78%	-63.36%	17.78%
Plan fiduciary net position as a percentage of the total pension liability	90.20%	87.80%	87.30%	91.90%	87.00%	93.70%	99.20%	108.70%	97.50%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

The amount and percentages above were measured by URS as of December 31 of the year indicated.

TREMONTON CITY  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2023

<b>Public Safety System</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the net pension liability (asset)	0.2030271%	0.2035400%	0.2086772%	0.2175551%	0.2196603%	0.3216855%	0.3273681%	0.2991667%	0.2790947%
Proportionate share of the net pension liability (asset)	\$ 255,323	364,591	423,454	341,270	667,998	516,504	271,795	(242,966)	360,890
Covered employee payroll	\$ 399,465	410,824	424,052	392,959	369,945	444,015	446,715	374,100	346,270
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	63.92%	88.75%	99.86%	86.85%	180.57%	116.33%	60.84%	-64.95%	104.22%
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%	104.20%	93.60%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

The amount and percentages above were measured by URS as of December 31 of the year indicated.

TREMONTON CITY  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2023

<b>Tier 2 Public Employees Retirement System</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the net pension liability (asset)	0.0208342%	0.0252327%	0.0244407%	0.0217133%	0.0211401%	0.0232671%	0.0244658%	0.0221576%	0.0224915%
Proportionate share of the net pension liability (asset)	\$ (631)	(55)	2,726	1,914	9,054	5,233	3,519	(9,378)	24,491
Covered employee payroll	\$ 102,358	163,016	200,432	212,883	246,784	323,218	391,174	411,372	490,362
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-0.62%	-0.03%	1.36%	0.90%	3.67%	1.62%	0.90%	-2.28%	4.99%
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%	103.80%	92.30%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

The amount and percentages above were measured by URS as of December 31 of the year indicated.

TREMONTON CITY  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
June 30, 2023

<b>Tier 2 Public Safety and Firefighters Retirement</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the net pension liability (asset)	0.0847925%	0.0496153%	0.0432021%	0.0595283%	0.0904154%	0.0553402%	0.0734754%	0.1483843%	0.1879756%
Proportionate share of the net pension liability (asset)	\$ (1,254)	(725)	(375)	(689)	2,265	5,206	6,590	(7,500)	15,682
Covered employee payroll	\$ 35,028	29,524	35,695	62,766	121,052	91,229	141,914	354,843	578,360
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-3.58%	-2.46%	-1.05%	-1.10%	1.87%	5.71%	4.64%	-2.11%	2.71%
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%	102.80%	96.40%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their proportionate share of the Net Pension Liability (Asset) in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

The amount and percentages above were measured by URS as of December 31 of the year indicated.



TREMONTON CITY  
SCHEDULE OF CONTRIBUTIONS  
For the Year Ended June 30

<b>Noncontributory System</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 205,595	202,077	206,892	207,666	207,657	211,810	211,127	213,489	228,503
Contributions in relation to the contractually required contribution	<u>(205,595)</u>	<u>(202,077)</u>	<u>(206,892)</u>	<u>(207,666)</u>	<u>(207,657)</u>	<u>(211,810)</u>	<u>(211,127)</u>	<u>(213,489)</u>	<u>(228,503)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered employee payroll	\$ 1,119,720	1,100,101	1,130,455	1,143,697	1,144,227	1,163,567	1,155,117	1,171,062	1,303,917
Contribution as a percentage of covered employee payroll	18.36%	18.37%	18.30%	18.16%	18.15%	18.20%	18.28%	18.23%	17.52%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their schedule of contributions in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

Amounts presented were determined as of June 30 each year and were provided by the Utah Retirement Systems.

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

TREMONTON CITY  
SCHEDULE OF CONTRIBUTIONS  
For the Year Ended June 30

<b>Public Safety System</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 95,244	97,923	101,327	102,646	140,942	172,048	142,398	112,858	150,819
Contributions in relation to the contractually required contribution	<u>(95,244)</u>	<u>(97,923)</u>	<u>(101,327)</u>	<u>(102,646)</u>	<u>(140,942)</u>	<u>(172,048)</u>	<u>(142,398)</u>	<u>(112,858)</u>	<u>(150,819)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered employee payroll	\$ 404,993	417,046	417,953	374,675	394,683	481,793	398,763	316,041	424,906
Contribution as a percentage of covered employee payroll	23.52%	23.48%	24.24%	27.40%	35.71%	35.71%	35.71%	35.71%	35.49%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their schedule of contributions in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

Amounts presented were determined as of June 30 each year and were provided by the Utah Retirement Systems.

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

TREMONTON CITY  
SCHEDULE OF CONTRIBUTIONS  
For the Year Ended June 30

<b>Tier 2 Public Employees System*</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 20,718	27,569	32,318	32,139	42,615	58,021	62,973	70,560	83,197
Contributions in relation to the contractually required contribution	<u>(20,718)</u>	<u>(27,569)</u>	<u>(32,318)</u>	<u>(32,139)</u>	<u>(42,615)</u>	<u>(58,021)</u>	<u>(62,973)</u>	<u>(70,560)</u>	<u>(83,197)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered employee payroll	\$ 138,673	184,904	216,752	212,883	274,231	370,504	398,565	439,076	519,658
Contribution as a percentage of covered employee payroll	14.94%	14.91%	14.91%	15.10%	15.54%	15.66%	15.80%	16.07%	16.01%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their schedule of contributions in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

Amounts presented were determined as of June 30 each year and were provided by the Utah Retirement Systems.

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

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

TREMONTON CITY  
SCHEDULE OF CONTRIBUTIONS  
For the Year Ended June 30

**Tier 2 Public Safety and  
Firefighter System\***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 7,442	7,838	8,819	24,427	26,689	22,361	60,780	95,898	129,876
Contributions in relation to the contractually required contribution	<u>(7,442)</u>	<u>(7,838)</u>	<u>(8,819)</u>	<u>(24,427)</u>	<u>(26,689)</u>	<u>(22,361)</u>	<u>(60,780)</u>	<u>(95,898)</u>	<u>(129,876)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered employee payroll	\$ 31,386	33,126	37,274	102,943	110,055	92,060	245,246	458,373	612,792
Contribution as a percentage of covered employee payroll	23.71%	23.66%	23.66%	23.73%	24.25%	24.29%	24.78%	20.92%	21.19%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their schedule of contributions in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

Amounts presented were determined as of June 30 each year and were provided by the Utah Retirement Systems.

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

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

TREMONTON CITY  
SCHEDULE OF CONTRIBUTIONS  
For the Year Ended June 30

**Tier 2 Public Employees Defined  
Contribution Only System\***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 27	-	-	67	654	2,312	2,318	2,464	2,968
Contributions in relation to the contractually required contribution	<u>(27)</u>	<u>-</u>	<u>-</u>	<u>(67)</u>	<u>(654)</u>	<u>(2,312)</u>	<u>(2,318)</u>	<u>(2,464)</u>	<u>(2,968)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered employee payroll	\$ 407	-	-	994	9,776	34,561	34,656	36,829	47,954
Contribution as a percentage of covered employee payroll	6.63%	0.00%	0.00%	6.74%	6.69%	6.69%	6.69%	6.69%	6.19%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their schedule of contributions in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

Amounts presented were determined as of June 30 each year and were provided by the Utah Retirement Systems.

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

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

TREMONTON CITY  
SCHEDULE OF CONTRIBUTIONS  
For the Year Ended June 30

<b>Tier 2 Public Safety and Firefighter Defined Contribution Only System*</b>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 4,197	4,638	4,957	5,586	5,895	6,123	7,455	7,750	8,846
Contributions in relation to the contractually required contribution	<u>(4,197)</u>	<u>(4,638)</u>	<u>(4,957)</u>	<u>(5,586)</u>	<u>(5,895)</u>	<u>(6,123)</u>	<u>(7,455)</u>	<u>(7,750)</u>	<u>(8,846)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered employee payroll	\$ 32,310	35,707	38,159	43,002	45,382	47,134	57,389	119,762	112,766
Contribution as a percentage of covered employee payroll	12.99%	12.99%	12.99%	12.99%	12.99%	12.99%	12.99%	6.47%	7.84%

In accordance with paragraph 81a of GASB 68, the City will need to disclose a 10-year history of their schedule of contributions in the RSI. The City is building this schedule prospectively as allowed by GASB 68.

Amounts presented were determined as of June 30 each year and were provided by the Utah Retirement Systems.

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

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

## **Supplementary Information**

CITY OF TREMONTON  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

For The Year Ended June 30, 2023

(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>		Variance Favorable (Unfavorable)	<u>2022 Actual</u>
	<u>Final Budget</u>	<u>Actual</u>		
Revenues:				
Taxes:				
General property taxes	\$ 2,017,000	1,974,631	(42,369)	1,927,525
Fee in lieu of property taxes	110,000	146,306	36,306	141,332
Sales and use taxes	2,100,000	2,901,776	801,776	2,655,977
Transient room taxes	38,000	50,340	12,340	46,987
Franchise taxes	928,000	1,202,496	274,496	1,052,024
Total taxes	<u>5,193,000</u>	<u>6,275,549</u>	<u>1,082,549</u>	<u>5,823,845</u>
Licenses and permits:				
Business licenses and permits	34,000	38,240	4,240	42,090
Non-business licenses and permits	192,200	139,728	(52,472)	368,890
Total licenses and permits	<u>226,200</u>	<u>177,968</u>	<u>(48,232)</u>	<u>410,980</u>
Intergovernmental:				
Class "C" roads	400,000	525,017	125,017	463,986
BRAG/Senior Citizens	306,500	346,544	40,044	276,101
Liquor allotment	10,000	12,597	2,597	11,195
Library grant	19,200	18,779	(421)	27,294
Public safety grants	27,000	24,839	(2,161)	17,593
Streets grants	-	-	-	-
Health and human service grants	-	-	-	-
General government grants	51,000	21,000	(30,000)	1,106,536
Total intergovernmental	<u>813,700</u>	<u>948,776</u>	<u>135,076</u>	<u>1,902,705</u>
Charges for services:				
Administrative fees to other funds	40,500	40,500	-	33,900
Sanitation	527,200	548,454	21,254	440,450
Cemetery	35,100	55,600	20,500	39,250
Culture, parks and recreation	15,800	27,008	11,208	17,130
Library	5,000	4,491	(509)	10,752
General government fees	32,100	27,132	(4,968)	48,801
Public safety fees	6,100	4,337	(1,763)	9,956
Health and human service fees	-	-	-	-
Total charges for services	<u>661,800</u>	<u>707,522</u>	<u>45,722</u>	<u>600,239</u>
Fine and forfeitures	<u>70,000</u>	<u>90,755</u>	<u>20,755</u>	<u>76,630</u>

(continued)



(continued)

CITY OF TREMONTON  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	2023		Variance Favorable (Unfavorable)	2022 Actual
	Final Budget	Actual		
Miscellaneous revenues:	\$			
Interest	80,500	136,464	55,964	18,250
Public safety donations	17,500	22,043	4,543	1,688
Culture, parks and recreation donations	-	1,030	1,030	350
Health and human service donations	5,000	9,441	4,441	4,675
Collection from Utopia	103,000	103,125	125	60,397
Insurance proceeds	13,100	12,980	(120)	414
Proceeds from sale of property	15,600	15,637	37	14,348
<b>Total miscellaneous</b>	<b>234,700</b>	<b>300,720</b>	<b>66,020</b>	<b>100,122</b>
<b>Total revenues</b>	<b>7,199,400</b>	<b>8,501,290</b>	<b>1,301,890</b>	<b>8,914,521</b>
Expenditures:				
General government:				
City council	94,750	92,014	2,736	79,199
Court	109,100	103,996	5,104	99,237
City administration	228,200	217,641	10,559	175,812
Treasurer	80,600	67,517	13,083	59,550
Recorder	100,000	87,629	12,371	72,813
Professional	98,400	85,418	12,982	106,229
Economic development	27,000	26,327	673	37,617
Election	1,000	-	1,000	9,960
Civic center	54,400	47,142	7,258	29,603
Planning and zoning	106,400	95,183	11,217	125,145
Contribution to Utopia	400,000	396,173	3,827	388,409
Non-departmental	93,400	88,977	4,423	46,514
<b>Total general government</b>	<b>1,393,250</b>	<b>1,308,017</b>	<b>85,233</b>	<b>1,230,088</b>
Public safety:				
Liquor law enforcement	13,000	10,046	2,954	11,132
Police department	2,153,300	2,009,549	143,751	1,630,331
Emergency management	600	-	600	-
Building inspection	159,200	144,489	14,711	133,110
<b>Total public safety</b>	<b>2,326,100</b>	<b>2,164,084</b>	<b>162,016</b>	<b>1,774,573</b>
Streets/highways:				
Streets department	872,600	810,059	62,541	561,133
Class "C" roads	109,500	50,115	59,385	22,468
<b>Total streets/highways</b>	<b>982,100</b>	<b>860,174</b>	<b>121,926</b>	<b>583,601</b>

(continued)

CITY OF TREMONTON  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	2023		Variance Favorable (Unfavorable)	2022 Actual
	Final Budget	Actual		
Sanitation	495,500	478,845	16,655	401,523
Cultural, parks and recreation:				
Parks and recreation	438,500	418,412	20,088	389,981
Golf course	3,000	-	3,000	1,274
Cemetery	50,500	42,989	7,511	43,514
Community events	110,400	62,560	47,840	59,549
Library	359,100	346,658	12,442	348,991
Total parks and recreation	961,500	870,619	90,881	843,309
Health and human services:				
Senior programming	124,700	107,742	16,958	95,666
Congregate meals	121,000	109,895	11,105	91,943
Home delivered meals	260,500	256,891	3,609	215,433
Senior building	56,800	55,908	892	61,246
Total health and human services	563,000	530,436	32,564	464,288
Total expenditures	6,721,450	6,212,175	509,275	5,297,382
Excess (deficiency) of revenues over expenditures	477,950	2,289,115	1,811,165	3,617,139
Other financing sources (uses):				
Transfer to Fire/EMS fund	(358,500)	(358,500)	-	(263,200)
Transfer to Capital Projects fund	(300,000)	(300,000)	-	(900,000)
Transfer to non-major fund	(1,667,050)	(1,667,050)	-	(1,074,800)
Transfer to Water fund	-	-	-	(1,089,536)
Total other financing sources (uses)	(2,325,550)	(2,325,550)	-	(3,327,536)
Change in fund balance	\$ (1,847,600)	(36,435)	1,811,165	289,603
Fund balance - July 1		2,129,225		1,839,622
Fund balance - June 30	\$	2,092,790		2,129,225

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CITY OF TREMONTON  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2023

	<u>Special Revenue</u>					<u>Equipment/ Vehicle Capital Projects</u>	<u>Total Nonmajor Governmental Funds</u>
	<u>Parks</u>	<u>Recreation</u>	<u>Food Pantry</u>	<u>RDA#2</u>	<u>RDA#3</u>		
<u>Assets</u>							
Pooled cash and cash equivalents	\$ 948,952	395,308	256,736	1,159,631	2,145,072	1,822,784	6,728,483
Due from other governments	-	-	-	190,000	-	-	190,000
Total assets	<u>948,952</u>	<u>395,308</u>	<u>256,736</u>	<u>1,349,631</u>	<u>2,145,072</u>	<u>1,822,784</u>	<u>6,918,483</u>
<u>Liabilities</u>							
Accounts payable	-	37,610	1,318	1,627	-	-	40,555
Total liabilities	-	37,610	1,318	1,627	-	-	40,555
<u>Deferred Inflows of Resources</u>							
Revenues for future periods	365,148	-	-	190,000	-	-	555,148
Total deferred inflows of resources	365,148	-	-	190,000	-	-	555,148
<u>Fund balance</u>							
Restricted	195,129	-	-	-	2,145,072	-	2,340,201
Assigned - Economic development	-	-	-	1,158,004	-	-	1,158,004
Assigned - Parks and recreation	388,675	357,698	-	-	-	-	746,373
Assigned - Health and human services	-	-	255,418	-	-	-	255,418
Assigned - Capital projects	-	-	-	-	-	1,822,784	1,822,784
Total fund balance	<u>583,804</u>	<u>357,698</u>	<u>255,418</u>	<u>1,158,004</u>	<u>2,145,072</u>	<u>1,822,784</u>	<u>6,322,780</u>
Total liabilities and fund balance	<u>\$ 948,952</u>	<u>395,308</u>	<u>256,736</u>	<u>1,349,631</u>	<u>2,145,072</u>	<u>1,822,784</u>	<u>6,918,483</u>

CITY OF TREMONTON  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
For The Year Ended June 30, 2023

	Special Revenue					Equipment/ Vehicle Capital Projects	Total Nonmajor Governmental Funds
	Parks	Recreation	Food Pantry	RDA#2	RDA#3		
Revenues:							
Taxes	\$ -	-	-	183,260	-	-	183,260
Intergovernmental	-	-	18,000	-	-	-	18,000
Charges for services	158,560	156,936	-	-	-	-	315,496
Miscellaneous	27,490	9,643	113,281	42,634	79,108	33,470	305,626
Total revenues	<u>186,050</u>	<u>166,579</u>	<u>131,281</u>	<u>225,894</u>	<u>79,108</u>	<u>33,470</u>	<u>822,382</u>
Expenditures:							
Current:							
General government	-	-	-	237,203	22,777	-	259,980
Public Safety	-	-	-	-	-	-	-
Streets and highways	-	-	-	-	-	-	-
Culture, parks and recreation	15,171	231,740	-	-	-	-	246,911
Health and human services	-	-	62,244	-	-	-	62,244
Capital Outlay:							
General government	-	-	-	-	-	7,942	7,942
Public Safety	-	-	-	-	-	50,134	50,134
Streets and highways	-	-	-	-	-	-	-
Culture, parks and recreation	523,980	-	-	-	-	9,370	533,350
Health and human services	-	-	-	-	-	-	-
Total expenditures	<u>539,151</u>	<u>231,740</u>	<u>62,244</u>	<u>237,203</u>	<u>22,777</u>	<u>67,446</u>	<u>1,160,561</u>
Excess (deficiency) of revenues over expenditures	(353,101)	(65,161)	69,037	(11,309)	56,331	(33,976)	(338,179)
Other financing sources (uses):							
Transfer in from general fund	-	167,050	-	-	-	900,000	1,067,050
Total other financing sources	<u>-</u>	<u>167,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>	<u>1,067,050</u>
Change in fund balance	(353,101)	101,889	69,037	(11,309)	56,331	866,024	728,871
Fund balance - July 1	936,905	255,809	186,381	1,169,313	2,088,741	956,760	5,593,909
Fund balance - June 30	\$ <u>583,804</u>	<u>357,698</u>	<u>255,418</u>	<u>1,158,004</u>	<u>2,145,072</u>	<u>1,822,784</u>	<u>6,322,780</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
PARKS SPECIAL REVENUE FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>		Variance Favorable (Unfavorable)	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Impact fees	\$ 159,000	158,560	(440)	274,030
Grants	-	-	-	-
Donations	-	-	-	-
Interest	19,000	27,490	8,490	4,345
Total revenues	<u>178,000</u>	<u>186,050</u>	<u>8,050</u>	<u>278,375</u>
Expenditures:				
Parks	<u>570,000</u>	<u>539,151</u>	<u>30,849</u>	<u>121,171</u>
Total expenditures	<u>570,000</u>	<u>539,151</u>	<u>30,849</u>	<u>121,171</u>
Excess (deficiency) of revenue over expenditures	<u>(392,000)</u>	<u>(353,101)</u>	<u>38,899</u>	<u>157,204</u>
Other financing sources:				
Transfer in from non-major fund	-	-	-	-
Loan from RDA#3	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ (392,000)</u>	<u>(353,101)</u>	<u>38,899</u>	<u>157,204</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
RECREATION SPECIAL REVENUE FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>		Variance Favorable (Unfavorable)	2022
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Grants	\$ -	-	-	-
Charges for services	114,800	156,936	42,136	133,779
Donations	200	-	(200)	-
Interest	250	9,643	9,393	851
	<u>115,250</u>	<u>166,579</u>	<u>51,329</u>	<u>134,630</u>
Total revenues				
Expenditures:				
Cultural, parks and recreation	282,300	231,740	50,560	239,831
Capital outlay	-	-	-	-
	<u>282,300</u>	<u>231,740</u>	<u>50,560</u>	<u>239,831</u>
Total expenditures				
Excess (deficiency) of revenue over expenditures	<u>(167,050)</u>	<u>(65,161)</u>	<u>101,889</u>	<u>(105,201)</u>
Other financing sources:				
Transfer in from general fund	167,050	167,050	-	174,800
	<u>167,050</u>	<u>167,050</u>	<u>-</u>	<u>174,800</u>
Total other financing sources				
Change in fund balance	<u>\$ -</u>	<u>101,889</u>	<u>101,889</u>	<u>69,599</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
FOOD PANTRY SPECIAL REVENUE FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>		Variance Favorable (Unfavorable)	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Grants	\$ 18,000	18,000	-	9,525
Donations	35,000	104,694	69,694	75,354
Interest	500	8,587	8,087	881
Total revenues	<u>53,500</u>	<u>131,281</u>	<u>77,781</u>	<u>85,760</u>
Expenditures:				
Health and human services	98,500	62,244	36,256	49,835
Total expenditures	<u>98,500</u>	<u>62,244</u>	<u>36,256</u>	<u>49,835</u>
Excess (deficiency) of revenue over expenditures	<u>(45,000)</u>	<u>69,037</u>	<u>114,037</u>	<u>35,925</u>
Other financing sources:				
Transfer in from general fund	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ (45,000)</u>	<u>69,037</u>	<u>114,037</u>	<u>35,925</u>



CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
RDA#2 SPECIAL REVENUE FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>		Variance Favorable (Unfavorable)	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Grants	\$ -	-	-	-
Property tax increment	300,000	183,260	(116,740)	146,726
Interest	-	42,634	42,634	5,190
Total revenues	<u>300,000</u>	<u>225,894</u>	<u>(74,106)</u>	<u>151,916</u>
Expenditures:				
General government	415,000	237,203	177,797	162,671
Streets	-	-	-	-
Total expenditures	<u>415,000</u>	<u>237,203</u>	<u>177,797</u>	<u>162,671</u>
Excess (deficiency) of revenue over expenditures	<u>(115,000)</u>	<u>(11,309)</u>	<u>103,691</u>	<u>(10,755)</u>
Other financing sources:				
Transfer in from other funds	-	-	-	-
Transfer in from general fund	-	-	-	150,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Change in fund balance	<u>\$ (115,000)</u>	<u>(11,309)</u>	<u>103,691</u>	<u>139,245</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
RDA#3 SPECIAL REVENUE FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
Revenues:				
Property taxes	\$ -	-	-	-
Interest income	-	77,045	77,045	13,981
Miscellaneous	-	2,063	2,063	-
Total revenues	<u>-</u>	<u>79,108</u>	<u>79,108</u>	<u>13,981</u>
Expenditures:				
General government	360,000	22,777	337,223	-
Total expenditures	<u>360,000</u>	<u>22,777</u>	<u>337,223</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	\$ <u>(360,000)</u>	<u>56,331</u>	<u>416,331</u>	<u>13,981</u>
Other financing sources:				
Transfer to the general fund	-	-	-	-
Transfer in from general fund	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ (360,000)</u>	<u>56,331</u>	<u>416,331</u>	<u>13,981</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
EQUIPMENT/VEHICLE REPLACEMENT CAPITAL PROJECTS FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
Revenues:				
Grants	\$ -	-	-	-
Interest	-	33,470	33,470	4,009
Total revenues	<u>-</u>	<u>33,470</u>	<u>33,470</u>	<u>4,009</u>
Expenditures:				
General government	12,000	7,942	4,058	56,168
Public safety	69,000	50,134	18,866	-
Streets and highways	-	-	-	65,222
Culture, parks and recreation	12,000	9,370	2,630	9,754
Health and human services	-	-	-	-
Total expenditures	<u>93,000</u>	<u>67,446</u>	<u>25,554</u>	<u>131,144</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (93,000)</u>	<u>(33,976)</u>	<u>59,024</u>	<u>(127,135)</u>
Other financing sources (uses):				
Transfer to Fire Fund	91,000	-	(91,000)	-
Proceeds from issuance of debt	-	-	-	-
Transfer in from general fund	<u>900,000</u>	<u>900,000</u>	<u>-</u>	<u>150,000</u>
Total other financing sources	<u>991,000</u>	<u>900,000</u>	<u>(91,000)</u>	<u>150,000</u>
Change in fund balance	<u>\$ 898,000</u>	<u>866,024</u>	<u>(31,976)</u>	<u>22,865</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
TRANSPORTATION CAPACITY CAPITAL PROJECTS FUND  
For The Year Ended June 30, 2023  
(With comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>			<u>2022</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
Revenues:				
Grants	\$ 287,000	106,769	(180,231)	-
Impact fees	124,400	72,433	(51,967)	64,574
Interest	20,000	90,858	70,858	8,797
Total revenues	<u>431,400</u>	<u>270,060</u>	<u>(161,340)</u>	<u>73,371</u>
Expenditures:				
General government	-	-	-	-
Streets and highways	356,000	172,973	183,027	36,005
Total expenditures	<u>356,000</u>	<u>172,973</u>	<u>183,027</u>	<u>36,005</u>
Excess (deficiency) of revenue over expenditures	\$ <u>75,400</u>	<u>97,087</u>	<u>21,687</u>	<u>37,366</u>
Other financing sources (uses):				
Transfer to RDA#2	-	-	-	-
Transfer in from general fund	600,000	600,000	-	600,000
Total other financing sources	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>600,000</u>
Change in fund balance	\$ <u><u>675,400</u></u>	<u><u>697,087</u></u>	<u><u>21,687</u></u>	<u><u>637,366</u></u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
WATER FUND  
For The Year Ended June 30, 2023  
(With Comparative Totals for the Year Ended June 30, 2022)

	2023		Variance Favorable (Unfavorable)	2022 Actual
	Budget	Actual		
Operating revenues:				
Services	\$ 2,199,000	2,170,636	(28,364)	2,093,134
Connection fees	50,100	22,680	(27,420)	78,921
Miscellaneous	146,600	49,715	(96,885)	50,180
Total operating revenues	<u>2,395,700</u>	<u>2,243,031</u>	<u>(152,669)</u>	<u>2,222,235</u>
Operating expenses:				
Salaries and benefits	603,400	540,973	62,427	472,238
Current expenses	828,900	905,500	(76,600)	689,676
Depreciation	450,000	352,541	97,459	351,392
Total operating expenses	<u>1,882,300</u>	<u>1,799,014</u>	<u>83,286</u>	<u>1,513,306</u>
Operating income (loss)	513,400	444,017	(69,383)	708,929
Non-operating income (expense):				
Impact fees	400,000	390,643	(9,357)	521,734
Interest expense	(172,000)	(167,966)	4,034	(190,975)
Interest income	132,000	184,582	52,582	34,260
Net income before capital income (expenses)	<u>873,400</u>	<u>851,276</u>	<u>(22,124)</u>	<u>1,073,948</u>
Capital budget income (expenses):				
Principal payment	(472,000)	(472,000)	-	(450,000)
Transfer in from General Fund	-	-	-	1,089,536
Equipment and improvements	(2,528,500)	(2,555,788)	(27,288)	(2,439,208)
Total capital budget income (expenses)	<u>(3,000,500)</u>	<u>(3,027,788)</u>	<u>(27,288)</u>	<u>(1,799,672)</u>
Change in net position - budget basis	<u>\$ (2,127,100)</u>	(2,176,512)	<u>(49,412)</u>	(725,724)
Adjustments from budget basis to GAAP basis:				
Equipment and improvements		2,555,788		2,439,208
Principal payment		472,000		450,000
Pension expense		33,170		102,725
Bond proceeds		-		-
Change in net position - GAAP basis	\$	<u>884,446</u>		<u>2,266,209</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
TREATMENT PLANT FUND  
For The Year Ended June 30, 2023  
(With Comparative Totals for the Year Ended June 30, 2022)

	2023		Variance Favorable (Unfavorable)	2022 Actual
	Budget	Actual		
Operating revenues:				
Services	\$ 1,756,000	1,963,174	207,174	1,978,100
Miscellaneous	-	2,956	2,956	2,687
Total operating revenues	<u>1,756,000</u>	<u>1,966,130</u>	<u>210,130</u>	<u>1,980,787</u>
Operating expenses:				
Salaries and benefits	644,000	543,873	100,127	492,335
Current expenses	534,900	517,472	17,428	410,732
Depreciation	455,000	565,450	(110,450)	589,750
Total operating expenses	<u>1,633,900</u>	<u>1,626,795</u>	<u>7,105</u>	<u>1,492,817</u>
Operating income	122,100	339,335	217,235	487,970
Non-operating income (expense):				
Loan to other fund	(300,000)	-	300,000	-
Impact fees	120,000	117,897	(2,103)	298,508
Interest income	15,000	238,766	223,766	27,161
Interest expense	-	-	-	-
Income before capital income (expenses)	<u>(42,900)</u>	<u>695,998</u>	<u>738,898</u>	<u>813,639</u>
Capital budget income (expenses):				
Equipment and improvements	(155,500)	(106,666)	48,834	(918,297)
Principal payments on debt	-	-	-	-
Total capital budget expenses	<u>(155,500)</u>	<u>(106,666)</u>	<u>48,834</u>	<u>(918,297)</u>
Change in net position - budget basis	<u>\$ (198,400)</u>	<u>589,332</u>	<u>787,732</u>	<u>(104,658)</u>
Adjustments from budget basis to GAAP basis:				
Equipment and improvements		106,666		918,297
Pension expense		30,154		122,472
Principal payments on debt		-		-
Change in net position - GAAP basis	\$	<u>726,152</u>		<u>936,111</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
SEWER FUND  
For The Year Ended June 30, 2023  
(With Comparative Totals for the Year Ended June 30, 2022)

	<u>2023</u>		Variance Favorable (Unfavorable)	2022 Actual
	<u>Budget</u>	<u>Actual</u>		
Operating revenues:				
Services	\$ 233,700	253,040	19,340	232,620
Connection fees	8,500	2,600	(5,900)	11,700
Miscellaneous	-	-	-	-
Total operating revenues	<u>242,200</u>	<u>255,640</u>	<u>13,440</u>	<u>244,320</u>
Operating expenses:				
Salaries and benefits	98,600	80,028	18,572	67,022
Current expenses	50,000	44,871	5,129	37,825
Depreciation	50,000	44,931	5,069	44,931
Total operating expenses	<u>198,600</u>	<u>169,830</u>	<u>28,770</u>	<u>149,778</u>
Operating income (loss)	43,600	85,810	42,210	94,542
Non-operating income (expense):				
Impact fees	132,000	104,402	(27,598)	105,853
Interfund loan	300,000	-	(300,000)	-
Interest income	5,000	55,184	50,184	6,044
Net income before capital income (expenses)	<u>480,600</u>	<u>245,396</u>	<u>(235,204)</u>	<u>206,439</u>
Capital budget income (expenses):				
Equipment and improvements	<u>(1,302,100)</u>	<u>(17,494)</u>	<u>1,284,606</u>	<u>(18,951)</u>
Total capital budget income (expenses)	<u>(1,302,100)</u>	<u>(17,494)</u>	<u>1,284,606</u>	<u>(18,951)</u>
Change in net position - budget basis	<u>\$ (821,500)</u>	227,902	<u>1,049,402</u>	187,488
Adjustments from budget basis to GAAP basis:				
Pension expense		6,030		21,694
Equipment and improvements		<u>17,494</u>		<u>18,951</u>
Change in net position - GAAP basis	\$	<u>251,426</u>		<u>228,133</u>

CITY OF TREMONTON  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL  
STORM DRAIN FUND  
For The Year Ended June 30, 2023  
(With Comparative Totals for the Year Ended June 30, 2022)

	2023		Variance Favorable (Unfavorable)	2022 Actual
	Budget	Actual		
Operating revenues:				
Services	\$ 177,000	191,092	14,092	175,667
Miscellaneous	-	-	-	-
Total operating revenues	<u>177,000</u>	<u>191,092</u>	<u>14,092</u>	<u>175,667</u>
Operating expenses:				
Salaries and benefits	39,500	33,966	5,534	21,278
Current expenses	24,800	29,925	(5,125)	28,895
Depreciation	75,000	66,827	8,173	68,943
Total operating expenses	<u>139,300</u>	<u>130,718</u>	<u>8,582</u>	<u>119,116</u>
Operating income (loss)	37,700	60,374	22,674	56,551
Non-operating income (expense):				
Impact fees	90,000	93,796	3,796	269,535
Developer donations	-	-	-	-
Interest income	4,000	41,876	37,876	5,683
Net income before capital income (expenses)	<u>131,700</u>	<u>196,046</u>	<u>64,346</u>	<u>331,769</u>
Capital budget income (expenses):				
Equipment and improvements	(460,100)	(353,103)	106,997	-
Total capital budget income (expenses)	<u>(460,100)</u>	<u>(353,103)</u>	<u>106,997</u>	<u>-</u>
Change in net position - budget basis	<u>\$ (328,400)</u>	(157,057)	<u>171,343</u>	331,769
Adjustments from budget basis to GAAP basis:				
Equipment and improvements		<u>353,103</u>		<u>-</u>
Change in net position - GAAP basis	\$	<u>196,046</u>		<u>331,769</u>



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

To the Mayor and City Council  
City of Tremonton, Utah

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Tremonton, Utah (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 10, 2024.

***Report on Internal Control over Financial Reporting***

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

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City'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.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City'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***

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



JONES SIMKINS LLC  
Logan, Utah  
January 10, 2024

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

To the Mayor and City Council  
City of Tremonton, Utah

**Report on Compliance**

***Opinion on Compliance***

We have audited City of Tremonton Utah's (the City) compliance with the following applicable state requirements described in the *State Compliance Audit Guide*, issued by the Office of the State Auditor, for the year ended June 30, 2023.

Budgetary Compliance  
Fund Balance  
Justice Court  
Restricted Taxes and Related Revenues  
Fraud Risk Assessment  
Government Fees  
Cash Management

In our opinion, the City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2023.

***Basis for Opinion on Compliance***

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*, issued by the Office of the Utah State Auditor. Our responsibilities under those standards and the *State Compliance Audit Guide* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the *State Compliance Audit Guide* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the *State Compliance Audit Guide* as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State Compliance Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *State Compliance Audit Guide* and which are described below. Our opinion on compliance is not modified with respect to these matters.

- *Cash Management* – We noted all Deposit and Investment Reports (D&I) that were submitted to the Money Management Council were not filed timely. Additionally, we noted one instance in which the City submitted the D&I report with inaccurate balances.
- *View of Responsible Officials* – The City has informed us that they understand the errors and will emphasis focus on ensuring that the Deposit and Investment Reports are submitted timely and accurately with the Money Management Council.

The City’s response to the noncompliance finding identified in our audit is described above. The City’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control Over Compliance**

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over 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.

A handwritten signature in cursive script that reads "Jones Simkins LLC".

JONES SIMKINS LLC

Logan, Utah

January 10, 2024

**ORDINANCE NO. 24-01**

**AN ORDINANCE OF TREMONTON CITY APPROVING AMENDMENTS TO THE TREMONTON CITY LAND USE CODE, INCLUDING TITLE I CHAPTER 1.04 LAND USE AND APPEAL AUTHORITIES; TITLE II CHAPTERS 2.02 CONCEPT PLANS; 2.03 PRELIMINARY PLATS; 2.04 FINAL PLATS; AND 2.07 LOT SPLITS**

**WHEREAS**, the Tremonton City Council has the authority under Title 10 Chapter 9a Utah Municipal Code to adopt land use ordinances; and

**WHEREAS**, the Tremonton City Council has adopted the Tremonton City Land Use Code, which includes regulations and requirements for subdividing land within Tremonton City; and

**WHEREAS**, in the 2023 Utah Legislative Session, the legislators adopted Senate Bill 174, creating a new process that all municipalities and counties must follow for subdividing residential lots; and

**WHEREAS**, municipalities of the first, second, third, and fourth class are required to amend their subdivision process and procedures to comply with Senate Bill 174 by February 1, 2024; and

**WHEREAS**, Tremonton City is a municipality of the fourth class and needs to comply with Senate Bill 174 by February 1, 2024; and

**WHEREAS**, City staff has prepared amendments to the Land Use Code for the Planning Commission's review and recommendation; and

**WHEREAS**, consistent with the noticing requirements, the Tremonton City Planning Commission caused a public hearing notice to be published, giving notice of the proposed amendments to the Land Use Code; and

**WHEREAS**, the Tremonton City Planning Commission held a public hearing on January 9, 2024, to listen to public comment regarding the proposed amendments to the Tremonton City Land Use Code; and

**WHEREAS**, after holding a public hearing, the Planning Commission recommends that the City Council approve amendments to the following Chapters within the City Land Use Code, including Title I Chapter 1.04 Land Use and Appeal Authorities; Title II Chapters 2.02 Concept Plans; 2.03 Preliminary Plats; 2.04 Final Plats; and Chapter 2.07 Lot Splits to bring Tremonton City's subdivision ordinances in compliance with Senate Bill 174.

**NOW THEREFORE BE IT ORDAINED** that the Tremonton City Council of Tremonton, Utah hereby adopts, passes, and publishes Ordinance No. 24-01 amending the Tremonton City Land Use Code, including Title I Chapter 1.04 Land Use and Appeal Authorities;



Title II Chapters 2.02 Concept Plans; 2.03 Preliminary Plats; 2.04 Final Plats; and Chapter 2.07 Lot Splits as contained in Exhibit “A.”

Should any portion of this Ordinance be deemed invalid or unenforceable by the rule of law or otherwise, all other aspects of this Ordinance shall remain enforceable and in full effect.

This Ordinance is hereby adopted this 16<sup>th</sup> day of January 2024 and shall be effective upon its adoption.

**TREMONTON CITY CORPORATION**

By \_\_\_\_\_  
Lyle Holmgren, Mayor

ATTEST:

\_\_\_\_\_  
Linsey Nessen, City Recorder

**EXHIBIT "A"**

## CHAPTER 1.04

### LAND USE AND APPEAL AUTHORITIES

Sections:

- 1.04.005 Zoning Administrator – Authority and Duties.
- 1.04.010 Planning Commission, Number of Members.
- 1.04.015 Planning Commission Appointment.
- 1.04.020 Term of Office.
- 1.04.025 Removal of Planning Commissioners.
- 1.04.030 Chairperson.
- 1.04.035 Roll of Planning Commission.
- 1.04.040 Planning Commission’s Powers and Duties.
- 1.04.045 Voting.
- 1.04.050 Training.
- 1.04.055 Compensation.
- 1.04.060 Traffic Advisory Board.
- 1.04.065 Development Review Committee, Number of Members, Appointment.
- 1.04.070 Term of Office.
- 1.04.075 Voting.
- 1.04.080 Chairperson.
- 1.04.085 DRC’S Purpose and Duties.
- 1.04.090 Rules of Procedure and Order.
- 1.04.095 Appeal Authority.
- 1.04.100 Submission of Appeal Application.
- 1.04.105 Form and Contents of Appeals and Required Documents.
- 1.04.110 Public Notice.
- 1.04.115 Appeal Review and Approval Procedure.
- 1.04.120 Appeal Approval Standard.

**1.04.005 ZONING ADMINISTRATOR - AUTHORITY AND DUTIES.** The Zoning Administrator or designee is hereby granted the following authority and duties, including but not limited to the following:

- A. Enforce Titles I, II, and III and all provisions thereof and shall do so by any legal means.
- B. Advise the Building Official on the issuance of Building Permits relating to requirements in Titles I, II, and III.
- C. Inspects the uses of buildings, structures or land to determine compliance with these Titles or any Conditions issued with a development permit. Such inspections shall be made at reasonable times.
- D. Issue Notices of Violation wherever building, land, or development permits are being used contrary to the provisions of Titles I, II, and III. (This shall be done by serving notice in writing on any person engaged in said violation and posting such notice on the premises.)
- E. Inform the City Council of significant Title violations and recommend specific courses of action with regard to each violation.
- F. Maintain a file of Title violations and action to be taken by the City Council on such violations.
- G. Interpret codes and maps if another body is not identified. The Zoning Administrator is authorized to forward issues to the Planning Commission for Interpretation.
- H. Serves as the staff to the Planning Commission and is authorized to set the Planning Commissions agenda and to set dates for public hearings on the Planning Commission’s agenda.
- I. Other duties specifically assigned in these Titles.

**1.04.010 PLANNING COMMISSION, NUMBER OF MEMBERS.** There is hereby created a Planning Commission for Tremonton City, Utah. The Planning Commission shall consist of five (5) Members; each appointment consented to by the City Council. Members of said Commission may reside outside of Tremonton City. The City Council may assign a City Council member as an ex-officio and non-voting Member of the Planning Commission.

**1.04.015 PLANNING COMMISSION APPOINTMENT.** When vacancies occur in the Planning Commission, a City Council member that is an ex-officio member of the Planning Commission shall appoint an individual to serve on the Planning Commission with the advice and consent of the City Council. In cases when a City Council member has not been assigned to be an ex-officio Member of the Planning Commission, the Mayor shall appoint an individual to serve on the Planning Commission with the advice and consent of the City Council. It is the responsibility of the City Council member or Mayor that is appointing, with the advice and consent of the City Council, to make a careful and critical evaluation of the individual ability to fulfill the role of a Planning Commissioner. To aid in the evaluation process, the City Council or Mayor may interview or request a letter of interest, resume, written statement growth-related issues, etc., from the prospective Planning Commissioner.

**1.04.020 TERM OF OFFICE.** The terms of the appointed Members of the Planning Commission shall be three (3) years, and until their respective successors shall have been appointed, except that the terms of appointment shall be such that the terms of two (2) Members shall expire each year. The City Council member assigned to be the ex-officio member shall serve at the pleasure of the City Council. The Planning Commission existing at the time of passage of this Title shall continue to serve, and the terms of its Members shall be fixed by the City Council in such a manner as to comply with the above provisions for staggering terms of service. Vacancies of appointed Members occurring other than through the expiration of a term shall be filled for the remainder of the unexpired term by appointment of the City Council.

**1.04.025 REMOVAL OF PLANNING COMMISSIONERS.** Planning Commissioners are political appointees of the City Council and serve at the pleasure of the City Council. As political appointees, the City Council shall have the right to remove any Member of the Planning Commission for any reason or no reason at all. A Planning Commissioner shall be removed from their public office by a majority vote of the City Council.

**1.04.030 CHAIRPERSON.** The Planning Commission shall elect a Chairperson from its Members, whose term shall be for one (1) year, and shall preside and conduct the Planning Commission meetings. The Chairperson shall pace the meeting so that all items on the agenda should be addressed and either concluded or continued. The Chairperson shall ensure that the time limits on the public comment portion of the meeting are complied with. The Chairperson shall use their best efforts to see that Members and the public are treated at all times with respect and that the meetings are orderly.

**1.04.035 ROLE OF THE PLANNING COMMISSION.** Planning Commissioners are public officials that are political appointees of the City Council. As non-elected public officials, Planning Commissioners do not have a constituency, nor do they represent the citizens or a neighborhood. The Planning Commission's primary purpose is to be an advisory body to the City Council by providing reasoned recommendations to the City Council on land use matters.

**1.04.040 PLANNING COMMISSION'S POWERS AND DUTIES.** The Planning Commission is hereby granted the following powers and duties:

- A. Make a recommendation to the City Council on a General Plan and amendments to the General Plan;
- B. Make a recommendation to the City Council on land use Ordinances, zoning maps, official maps, and amendments;
- C. Make a recommendation on the appropriate delegation of power to a Land Use Authority to hear and act on a land use application;
- D. Make recommendations on appropriate delegation of power to an Appeal Authority to hear and act on an appeal from a decision of a Land Use Authority;

E. Make recommendations on application processes that may include a designation of routine land use matters that, upon application and proper notice, shall receive informal streamlined review and action if the application is uncontested (see UCA 10-9a-302 (5)); and

F. Act as the Land Use Authority as prescribed in Title I and Title II.

G. Act as the Appeal Authority as prescribed in Title I and Title II.

**1.04.045 VOTING.** Three (3) voting Members of the Planning Commission shall constitute a Quorum. The minimum number of "yes" votes to approve any application, approve any recommendation, or to take any other action by the Planning Commission shall be the majority of the Quorum present at a meeting. The Chairperson of the Planning Commission shall be a voting Member.

**1.04.050 TRAINING.** In accordance with Utah Code 10-9a-302, each Planning Commissioner shall complete four hours of annual land-use training. One hour of the annual training shall be on general powers and duties under Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act. Three hours of annual training on land use, which may include: appeals and variances; conditional use permits; exactions; impact fees; vested rights; subdivision regulations and improvement guarantees; land use referenda; property rights; real estate procedures and financing; zoning, including use-based and form-based; and drafting ordinances and code that complies with state statute.

**1.04.055 COMPENSATION.** The Members of the Planning Commission shall serve without compensation, except that the City shall reimburse the Members of the Planning Commission for actual expenses incurred, upon presentation of proper receipts and vouchers, and with prior approval of the Zoning Administrator.

**1.04.060 TRAFFIC ADVISORY BOARD.** Reserved.

**1.04.065 DEVELOPMENT REVIEW COMMITTEE, NUMBER OF MEMBERS, APPOINTMENT.** There is hereby created a Development Review Committee for Tremonton City, Utah, hereafter referred to as DRC. The Development Review Committee shall consist of five (5) Members. The City Council hereby appoints as regular Members of the DRC the individuals holding the following positions: City Manager, Zoning Administrator, Public Works Director, Parks and Recreation Director, and City Engineer. The alternate Members of the DRC shall be the City Attorney and Building Official. The Chairperson may decide when to use an alternate member of the DRC in the place of a regular Member.

**1.04.070 TERM OF OFFICE.** The term of office of the Development Review Committee Member shall be concurrent with the term of their employment with Tremonton City.

**1.04.075 VOTING.** Three (3) voting Members of the DRC shall constitute a Quorum. The minimum number of "yes" votes to approve any application, approve any recommendation, or to take any other action by the DRC shall be three (3). The Chairperson of the Development Review Committee shall be a voting Member.

**1.04.080 CHAIRPERSON.** The Zoning Administrator shall serve as the Chairperson and shall preside and conduct at the DRC meetings. The City Manager shall be the Chairperson in the absences of the Zoning Administrator. Chairperson shall chair the meeting in a manner to accomplish the following goals. The Chairperson, shall pace the meeting so that all items on the agenda should be addressed and either concluded or continued. The Chairperson shall ensure that the time limits on the public comment portion of the meeting are complied with. The Chairperson shall use their best efforts to see that Members and the public are treated at all times with respect and that the meetings are orderly.

**1.04.085 DRC'S POWERS AND DUTIES.** The DRC is hereby granted the following powers and duties:

A. Act upon Land Use and Development as prescribed in Title I and Title II.

B. Act as the Appeal Authority as prescribed in Title I and Title II.

**1.04.090 RULES OF PROCEDURE AND ORDER.** Pursuant to Utah Code 10-3-606, the following rules of order and procedure shall be used to govern the meetings of the Planning Commission, Development Review Committee, and Appeal Authorities.

A. Meeting Procedures. All Planning Commission, DRC, and Appeal Authority meetings shall be conducted in accordance with Roberts Rules of Order. If any rule contained in Roberts Rules of Order conflicts with any provision of these rules in this Section or Utah State law governing meeting procedures for the Planning Commission, DRC, or Appeal Authorities, the Planning Commission, DRC, and Appeal Authority shall follow the provision of these rules in this Section or State Law.

B. Public Comment. There shall be on every agenda of the Planning Commission, DRC, and Appeal Authority an item entitled "public comment." The public comment portion of the meeting shall be limited to the public speaking to the Planning Commission, DRC, or Appeal Authority on any item not on the agenda or at the discretion of the Chairperson an item on the agenda. Members of the public shall be free to express any idea, question, or view point without limitation except for time and the manner of the presentation. Individual members of the public shall be limited to three (3) minutes time. The Chairperson of the meeting shall ensure that the public comment is civil and orderly. The Chairperson shall use its best efforts to allow the free expression of the public and keep the meeting in order. Members should not interrupt, argue with, or otherwise interfere with any comment by a member of the public. The Planning Commission, DRC, or Appeal Authority may ask clarifying questions of the member of the public making a presentation and other members of the public may ask clarifying questions of the presenter at the discretion of the Chairperson.

C. Public Participation in Meeting. Other than, at a required public hearing and the public comment portion of the meeting, members of the public shall not be allowed to participate in the meeting unless they are on the agenda.

D. Member Participation. At regular meetings of the Planning Commission, DRC, and Appeal Authority Members shall speak only after being recognized by the Chairperson. Any meeting designated as a work meeting shall be more informal and Members may freely participate as long as proper decorum is maintained. Members shall conduct themselves at all times with decorum and respect. They shall refrain from making any disparaging remarks concerning any other member of the body or the public. Any Member wishing to speak on any item on the agenda shall be recognized by the Chairperson to do so.

E. Disclosure. An opportunity to see, hear, and know all facts and evidence that are considered by the Planning Commission, DRC, and Appeal Authority in making a decision shall be known. Any private or ex parte communication to individual Members of the Planning Commission, DRC, or Appeal Authority shall be made known at the meeting for the record.

F. Conflicts of Interest. Member of the Planning Commission, DRC, or Appeal Authority shall adhere to UCA 10-3-1301 *et.al.* and disclose conflicts of interest pertaining to items that are on the Commission and Board's agenda. Conflicts of interests generally include a direct or indirect financial interest in the decision, or a close familial relationship with an Applicant, and other circumstances that could create a potential bias by the Member. Generally, state law requires Members to disclose the conflict and it is recommended that the Member recuse themselves from participation in the discussion and decision. Members of the Planning Commission, DRC, and Appeal Authorities are encouraged to discuss potential conflict of interest with the City Attorney to ensure compliance with state law.

G. Findings of Fact. An Administrative Decision made by the Planning Commission or DRC shall include the explicit and careful findings of fact which are enumerated for the record so that all interested persons know exactly what has been decided and the basis for the decision. Enumerating specific Ordinances or criteria within approving, approving with conditions, or denying an application are an essential aspect of due process and may be the basis for which an appeal of a decision is made. Records of all findings shall be kept and maintained.

H. Meeting Adjournment. Meetings of the Planning Commission and DRC, as a goal, shall be scheduled to end at or before 8:30 p.m. for the Planning Commission and 12:00 noon for the DRC and the Chairperson and Members shall use their best efforts to conclude the meeting in a timely manner. However, no motion to extend the time of the meeting is necessary to be made. The meetings of the Planning Commission and DRC shall not be adjourned until either all

items listed on the agenda have been acted upon or a motion to adjourn is made and approved by a majority of the Members.

**1.04.095 APPEAL AUTHORITY.** The City Council, Planning Commission, DRC, Zoning Administrator, [Engineering Appeal Panel](#), and other public bodies or individuals as specifically prescribed in Title I and Title II are hereby designated to serve as Appeal Authorities and to decide upon appeals of a decision of a Land Use Authority. The Appeal Authority for an appeal associated with [the Engineering Appeal Panel shall be in accordance with UCA 10-9a-508\(5\) and](#) Geologic Hazards shall be in accordance with UCA 10-9a-703 (2).

A. Condition Precedent to Judicial Review. No person, board, or officer of a Land Use Authority may seek judicial review of any decision applying the Land Use Ordinance until after challenging the Land Use Authority's decision in accordance with Title I or Title II. No theory of relief may be raised in the District Court unless it was timely and specifically presented to the Appeal Authority. In accordance with UCA 10-9a-701(4) adversely affected party shall not be required to pursue duplicate or successive appeals before the same or separate Appeal Authorities as a condition of an appealing party's duty to exhaust administrative remedies before appealing to district court.

B. Appeal Authority Procedures. The number of Members, Chairperson, appointments, term of office, quorum and voting requirements of the City Council, Planning Commission, DRC, Zoning Administrator and other public bodies or individuals acting as a Appeal Authorities, shall be the same as prescribe in Title I or Title II, or if not contained in Title I or Title II than as contained by City Ordinance or in State law. If there is no specific quorum and voting requirement listed for a body in Title I or Title II, City Ordinance, or State law than the quorum or voting requirement shall be the majority members of the body shall be present to constitute a quorum; the minimum number of "yes" votes to approve any appeal shall be the majority of the quorum present at the meeting. Appeal authority procedures not specifically prescribed in Title I or Title II shall be in accordance with UCA 10-9a Part 7.

**1.04.100 SUBMISSION OF APPEAL APPLICATION.** An applicant, person, board or officer of the City adversely affected by the Land Use Authority's decision applying a Land Use Ordinance may, within the time period provided in Title I and Title II (see individual processing Chapter for time periods), appeal that decision to the Appeal Authority by alleging there is error in any order, requirement decision, or determination made by the Land Use Authority in the decision applying the Land Use Ordinance. Appeal Application shall generally be submitted to the Zoning Administrator unless otherwise noted in Title I, II, or State law. No Appeal Application may be processed without the submission of the application, all the supporting materials as required by Section, and the application fee. Incomplete applications shall not be processed under any circumstance.

**1.04.105 FORM AND CONTENTS OF APPEALS AND REQUIRED DOCUMENTS.** The Appeal Application shall be submitted with the materials listed in this Section. The Zoning Administrator or Appeal Authority may determine and require that additional items not listed herein be submitted in order to evaluate the proposed Appeal Application. The number of hard copies shall be determined by the Zoning Administrator.

A. Written Statement Setting Forth Theories of Relief Required. The appellant shall submit a written statement setting forth each theory of relief they intend to raise at the hearing, along with a brief statement of facts in support thereof.

B. Public Notice. Addressed and stamped envelopes (the City's address shall be the return addresses on the envelopes) of property owners located within three-hundred (300) feet of the proposed Appeal.

C. Fee. The processing fee required by the current Fee Schedule as set by resolution of the City Council shall be paid.

**1.04.110 PUBLIC NOTICE.** The Zoning Administrator shall cause all property owners within three-hundred (300) feet of the boundaries of the parcel of property which is subject to the Appeal to be notified by first class mail of the date, place and time of the public hearing and other relevant information associated with the hearing at least ten (10) days prior to the hearing. A notice of the date, place and time of the public hearing and other relevant information associated with the hearing shall also be posted in three (3) public places within the City, or posted on the City website and the Utah Public Notice website at least ten (10) days prior to the hearing. Twenty-four (24) hour notice of a public meeting shall be posted in three (3) public places within the City or posted on the City website and the Utah Public

Notice website. Pursuant to UCA 10-9a-206 (1) (b) the City shall post notice on the property with a sign of sufficient size, durability, print quality, and location that is reasonably calculated to give notice to passer-by.

**1.04.115 APPEAL REVIEW AND APPROVAL PROCEDURE.**

A. Upon receipt of a complete application, the Zoning Administrator shall schedule the application for a public hearing and review before the Appeal Authority. Prior to the hearing at which the Appeal Application is scheduled to be heard, the Zoning Administrator shall transmit the application materials together with a written analysis of the Appeal application, pertinent facts, a review of applicable regulations and a formal staff recommendation to the Appeal Authority.

B. The Appeal Authority shall hold a public hearing on the Appeal and thereafter consider the Appeal, together with all pertinent facts, applicable regulations and the staff recommendation and shall take action to approve, disapprove or request further information prior to rendering a final determination on the Appeal application.

**1.04.120 APPEAL STANDARD.**

A. Standard of Review and Burden of Proof on Appeal. The Appeal Authority shall, on appeal, presume that the decision applying the Land Use Ordinance is valid and determine only whether the decision is arbitrary, capricious, or illegal. The burden of proof on appeal is on the Appellant.

B. Findings of Facts. The Appeal Authority shall not approve, an Appeal application unless it makes findings of facts that enumerates the Land Use Authorities decision on applying the Land Use Ordinance was arbitrary, capricious, or illegal.

REV 10/07

REV 04/08

REV 06/13

ORD 18-15

ORD 19-11

ORD 21-06

ORD 22-03

[ORD 24-01](#)



## CHAPTER 2.02 CONCEPT PLANS

### Sections:

- 2.02.005 Purpose.
- 2.02.010 Concept Plan Required.
- 2.02.015 No Vesting With Concept Plan Review.
- 2.02.020 Submission of Application.
- 2.02.025 Form and Contents of Required Documents.
- 2.02.030 Public Notice.
- 2.02.035 Review Procedures.
- 2.02.040 Entitlements.
- 2.02.045 Appeals.

**2.02.005 PURPOSE.** This Chapter establishes the optional Concept Plan review process, submittal requirements, and duties of the Zoning Administrator and Development Review Committee regarding the review and processing of Concept Plans. The Concept Plan review process is a means for applicants, developers or property owners to receive input from the Zoning Administrator and Development Review Committee on a proposed development before incurring the costs associated with further stages of the approval process.

**2.02.010 CONCEPT PLAN.** A Concept Plan is ~~required~~ an optional review process before that the applicant may request prior to making application for a Preliminary Plat.

**2.02.015 NO VESTING WITH CONCEPT PLAN REVIEW.** The Concept Plan review does not create any vested rights to proceed with development in any particular configuration and developers may anticipate that the Zoning Administrator and Development Review Committee will raise other issues not addressed at the concept plan stage.

### **2.02.020 SUBMISSION OF APPLICATION.**

A. Only property owners or their duly authorized agents shall make application for a Concept Plan on forms approved by the Zoning Administrator.

B. No Concept Plan application shall be processed without the submission of the application, all the supporting materials as required by this Chapter, and the processing fee. Incomplete applications shall not be processed under any circumstances. The time frame for when an application shall be submitted in order to be heard first at a Development Review Committee meeting shall be set by policy of the Zoning Administrator.

C. The application for Concept Plan review shall include the following:

1. An electronic copy in a pdf file format One (1) full size (24" x 36") and one (1) small size (11" x 17") copies of each sheet of the Concept Plan.
2. Payment of all applicable fees as set by Resolution of the City Council.

D. ~~A Preliminary Plat does not require the submittal of a Concept Plan. If a Concept Plan application is requested by the applicant, a Preliminary Plat may be submitted for approval only be submitted once the Concept Plan application has been received and the review process has been completed, concurrently with the Concept Plan, provided the Preliminary Plat meets the requirements of Chapter 2.03. If the developer chooses to submit the Preliminary Plat and Concept Plan concurrently, the City maintains the right to deny the request for approval of the Preliminary Plat, and the developer shall bear all risks associated with their preparation and submittal.~~

### **2.02.25 RM AND CONTENTS OF REQUIRED DOCUMENTS.**

A. The following materials shall be submitted with any application for a Concept Plan. The number of hard copies listed in 2.02.020 C, as well as the appropriate format of each listed below. The proposed Concept Plan, drawn to a scale of not more than one (1) inch equals one hundred (100) feet showing the following:

1. Property boundary with dimensions.
2. ~~Ownership~~ Property owner names and parcel numbers of all adjacent tracts of land.
3. Locations and widths of existing and proposed streets.
4. Configuration of proposed lots with minimum and average lot sizes.
5. Approximate locations, dimensions, and area of all parcels of land proposed to be set aside for park or playground use or other public use.
6. Those portions of property designated as flood plain and slopes between twenty (20) and thirty (30) percent. See Section 2.06.100.
7. A summary tabulation table that includes the following information: total acreage for the proposed subdivision, number of lots, and dwelling units per acre. ~~Total acreage of the entire tract proposed for subdivision.~~
8. General topography.
9. North arrow, stated scale and graphic scale, and date of drawing.

**2.02.030 PUBLIC NOTICE.**

A. Public Meeting. Twenty-four (24) hour notice of public meeting posted in at least three (3) public places or posted on the City website and Utah public notice website. No public hearing is required when presenting or discussing a Concept Plan as defined in this Chapter.

B. Notice to Applicant. Pursuant to Utah Code Annotated 10-9a-202 the Zoning Administrator shall: notify the Applicant of the date, time, and place of each public meeting to consider their Concept Plan application; provide to each Applicant a copy of each staff report, if a report is prepared, regarding their Concept Plan application at least three (3) business days before the public meeting; and notify the Applicant of any final action on their Concept Plan application.

**2.02.035 REVIEW PROCEDURES.** The Zoning Administrator shall review each application submitted to determine the completeness of the application. At a public meeting with the Development Review Committee (DRC) and the developer shall discuss the land use requirements of development, zoning ordinances, General Plan and applicable City ordinances pertaining to the development prior to proceeding with a Preliminary Plat.

**2.02.040 ENTITLEMENTS.** The Entitlement associated with a Concept Plan is the eligibility to submit an application for a Preliminary Plat review.

**2.02.045 APPEALS.** There is no appeal process with regard to Concept Plans.

- REV 07.15
- REV 10.15
- REV 17.09
- REV 17.15
- ORD 18-15
- ORD 19-02
- ORD 19-11
- ORD 20-05
- ORD 21-06
- ORD 24-01

## CHAPTER 2.03 PRELIMINARY PLATS

Sections:

- 2.03.005 Purpose.
- 2.03.010 Preliminary Plat Required.
- 2.03.015 Submission of Application.
- 2.03.020 Form and Contents of Required Documents.
- 2.03.025 Parcels Previously Divided.
- 2.03.030 Public Notice.
- 2.03.035 Review and Approval Procedures.
- 2.03.040 Entitlements.
- 2.03.045 Appeals.
- 2.03.050 Stub Streets, Street or Easement Dedication May be Required.
- 2.03.055 Validity of Preliminary Plat Approval, Prior to Final Plat Approval.

**2.03.005 PURPOSE.** The purpose of the Preliminary Plat is to plan for the overall development of the subdivision and review the development of the subdivision in context with the land and infrastructure surrounding the subdivision.

**2.03.010 PRELIMINARY PLAT REQUIRED.** A Preliminary Plat is a required process prior to approval of a Final Plat. A Preliminary Plat shall be approved for a parcel before a Final Plat can be approved for that parcel.

### **2.03.015 SUBMISSION OF APPLICATION.**

A. Only property owners or their duly authorized agents shall make application for Preliminary Plat on forms approved by the Zoning Administrator.

B. No Preliminary Plat application shall be processed without the submission of the application, all the supporting materials as required by this Chapter, and the processing fee. Incomplete applications shall not be processed under any circumstances. The time frame for when an application shall be submitted in order to be heard first at a Development Review Committee meeting ~~and then to a Planning Commission meeting~~ shall be set by policy of the Zoning Administrator.

C. The application for Preliminary Plat approval shall include the following:

1. Three (3) full size (24" x 36") and one (1) small size (11" x 17") copies of each sheet of the Preliminary Plat.
2. All documents required in Section 2.03.020 below.
3. Payment of the applicable fee as set by Resolution of the City Council.

D. A Final Plat may be submitted for approval concurrently with the Preliminary Plat, provided the Final Plat meets the requirements of Chapter 2.04. If the developer chooses to submit the Preliminary and Final Plats concurrently, the City maintains the right to deny the request for approval of the plats, and the developer shall bear all risks associated with their preparation and submittal.

### **2.03.020 FORM AND CONTENTS OF REQUIRED DOCUMENTS.**

A. ~~An electronic copy in a pdf file format of each sheet of the Preliminary Plat. The Preliminary Plat shall not exceed twenty four inches by thirty six inches (24" x 36"), and shall be drawn to scale.~~ The scale shall be indicated on each sheet, but shall not be less than one (1) inch equals sixty (60) feet.

B. The Preliminary Plat shall contain the following:

1. An arrow indicating north, the stated scale and graphic scale, and date of drawing drawn on each sheet.

2. The proposed name of the subdivision. (The City may reject a proposed subdivision name if the proposed name is similar to or may be confused with an existing subdivision name.)

3. A vicinity map accurately locating the property shown on the plat.

4. The names and addresses of the property owner(s), the developer and the engineer or surveyor of the proposed subdivision.

5. A summary tabulation table that includes the following information: total acreage for the proposed subdivision, number of lots, and dwelling units per acre. If the subdivision includes the following uses: commercial, institutional, industrial, or multi-family attached the total area to be landscaped shall be included in the tabulation table.

6. The names ~~and addresses~~ of the current property owners ~~of and the all~~ parcel numbers or property immediately adjoining the proposed subdivision, and the boundary lines of such parcels.

7. Existing and new ~~C~~ contours drawn at one (1) or two (2) foot intervals, unless waived by the City Engineer.

8. The boundary lines of the parcel to be subdivided and a description of the proposed outside boundary of the property contained within the Preliminary Plat that are referenced to two (2) section corner monuments and is prepared by a licensed land surveyor. The section corner monuments and the point of beginning shall indicate computed "State Plane Coordinates."

9. The dimensions and square footage of each lot.

10. The dimensions and locations of existing and proposed improvements, structures, easements, and topographical features within the parcel to be subdivided and within two hundred (200) feet of the proposed subdivision boundaries.

11. For each lot, the location and dimensions of existing and proposed irrigation systems, easements and field drains.

~~11. Final grade elevations, if required by the City Engineer.~~

12. The layout and location of future public streets. Where the Preliminary Plat covers only a part of a larger unsubdivided or undeveloped area, the plat shall show the location of the subdivision as it forms part of the larger area, and shall include a sketch proposing a future street system of the unsubdivided or undeveloped area.

13. A storm water drainage plan approved by the City Engineer, which is designed to accommodate the water generated by a "one hundred (100) year storm" and designed following Title III General Public Works Construction Standards and Specifications.

14. The location of any areas of potential flood hazard within the subdivision boundaries or within two hundred (200) feet of the subdivision boundaries.

15. The location of any known fault lines located within one thousand (1,000) feet of any part of the subdivision as determined from the Box Elder County Hazards Map and/or any other source.

16. The location of existing structures within the Preliminary Plat boundaries, and a notation as to whether the existing structures will remain or be demolished.

C. The following documents shall be included with the application:

1. A preliminary title report prepared by a title company licensed to practice in the State of Utah, which shows that the owner/applicant owns or represents the owner(s) of all of the property contained within the Preliminary

Plat. The City may require that the owner/developer resolve any boundary overlaps, gaps or other title discrepancies before approval of the Preliminary Plat.

2. A special report that details all environmental, geological, and engineering concerns for Subdivisions as required by the Development Review Committee.

3. Any other documents related to the development that the City may reasonably require ensuring compliance with the terms and purposes of City Ordinances.

**2.03.025 PARCELS PREVIOUSLY DIVIDED.** The Zoning Administrator may require any parcel of property which was originally part of a parcel now being subdivided, and which was divided off from the parcel being subdivided to be included in the Preliminary Plat of the proposed subdivision unless it has already been recorded as part of another subdivision or unless it is owned by someone other than the developer.

### **2.03.030 PUBLIC NOTICE.**

A. Public Meeting. Twenty-four (24) hour notice of public meeting posted in at least three (3) public places or the City website and Utah Public Notice website. No public hearing is required.

B. Notice to Applicant. Pursuant to Utah Code Annotated 10-9a-202 the Zoning Administrator shall: notify the Applicant of the date, time, and place of each public meeting to consider their Preliminary Plat application; provide to each Applicant a copy of each staff report, if a report is prepared, regarding their Preliminary Plat application at least three (3) business days before the public meeting; and notify the Applicant of any final action on their Preliminary Plat application.

### **2.03.035 REVIEW AND APPROVAL PROCEDURES.**

~~Preliminary plats applications shall be administrative decisions. The City Council shall not review or approve final subdivision applications.~~

A. Zoning Administrator Review for Submission of Complete Application. The Zoning Administrator shall review each application submitted to determine the completeness of the application. The Zoning Administrator shall forward complete applications to the Development Review Committee (DRC).

B. DRC Review of Preliminary Plat. ~~The DRC Review is the designated Administrative Land Use Authority (ALUA) for Preliminary Plat reviews applications. Neither a member of the Planning Commission, Mayor, or City Councilmember shall be involved in the review or approval of a Preliminary Plat. The DRC shall review all applications for the purpose of determining compliance with all applicable City Ordinances and the City General Plan. The approval of a Preliminary Plat application shall be an Administrative Decision. If the development proposed in the application meets all the applicable regulations and standards, the DRC shall forward the application to the Planning Commission; otherwise, it shall be returned to the applicant for appropriate modification. In no case shall the application proceed to the Planning Commission if it does not meet the regulations and standards imposed by all applicable Ordinances. The DRC may forward applications to the Planning Commission subject to conditions or Ordinance amendments being made by the appropriate body.~~

~~1. The Preliminary pPlat review will be completed by the DRC within 15 business days after the Zoning Administrator has determined that the applicant has submitted receipt of a complete application. Upon completion, The DRC -staff shall return a copy of the checked pPreliminary pPlat and construction drawings to the subdivider applicant, indicating thereon any changes required by staff and/or the eCity eEngineer to be addressed in the final plat. - W~~

C. ~~Planning Commission Review~~. ~~The Planning Commission-DRC~~ shall approve, conditionally approve or deny the application request based upon findings of fact.

The Planning Commission-DRC is the final approving authority for Preliminary Plats. The Planning Commission-DRC shall approve the Preliminary Plat if it finds that the Preliminary Plat complies with all applicable Ordinances. Approval of a Preliminary Plat is an Administrative Decision. The Planning Commission-DRC may

impose conditions upon its approval if it finds that such conditions are reasonably necessary to meet the objectives of this Title, Zoning Title, and General Plan.

1. The ~~Planning Commission~~DRC may deny an application for Preliminary Plat approval for including but not limited to the following reasons:
  - a. There is insufficient evidence to demonstrate that the applicant either owns or represents the owner(s) of all of the property contained within the Preliminary Plat.
  - b. The ~~Planning Commission~~DRC may withhold approval of a Preliminary Plat if the owner/applicant has not resolved all boundary gaps, overlaps or other property disputes which affect the property contained within the Preliminary Plat; or
  - c. The Preliminary Plat does not comply with all applicable City Ordinances or State Statutes.
  - d. Other findings that are supported by laws.
2. If the ~~Planning Commission~~DRC denies a Preliminary Plat application, it shall state the findings of fact for the denial.

D. Notification to Rocky Mountain Power. As per Section 18-130 Revised Ordinances of Tremonton City Corporation, ~~before the Planning Commission approves any Preliminary Plat,~~ the Zoning Administrator shall mail notification of such approval and a copy of the plat to Rocky Mountain Power at the address contained in the aforementioned section of the Revised Ordinances.

E. Preliminary Plat Amendments. The Preliminary Plat shall be amended and re-approved through the process if the developer desires to increase the number of lots in the subdivision, or change the grade or location of streets within the subdivision. The Preliminary Plat need not be amended and re-approved to decrease the number of lots in the subdivision, to make minor lot boundary changes, or to make other minor changes if the DRC finds that amending the Preliminary Plat is not necessary to protect the interest of the City or adjoining property owners.

**2.03.040 ENTITLEMENTS.** Entitlements of a Preliminary Plat approval allow a Developer to submit a Final Plat in accordance with the approved densities, streets, and lot configuration of the Preliminary Plat. In accordance with 2.01.025, any Preliminary Plat approved which is in conflict with this Title shall be null and void.

#### **2.03.045 APPEALS.**

A. Preliminary Plats. Any person aggrieved by the decision of any part of the Preliminary Plat or amending a Preliminary Plat approval process may appeal in accordance with Chapter 1.04 of Title I.

#### **B. The Appeal Authority and deadline for filing an appeal of a Preliminary Plat shall be as follows:**

1. ~~For disputes relating to pavement widths in excess of 32 feet on residential road, public improvement or engineering standards, the City shall assemble an Engineering Appeal Panel as described in UCA 10-9a-508 (5) three person appeal panel that will meet within 10 business days after receiving an appeal request from the applicant. The appeal panel's decision is final, unless the municipality or applicant petition for district court review within 30 days after the final written decision is issued.~~
2. For all other disputes, the municipality shall refer the to the designated appeal process as described below.
  - ~~B. The Appeal Authority and deadline for filing an appeal of a Preliminary Plat shall be as follows:~~
    - a. First Appeal. A person has ten (10) days to appeal the decision of the Development Review Committee ~~or Planning Commission~~ to the City Council Planning Commission.
    - b. Second Appeal. A person has thirty (30) days to appeal the decision of the ~~City Council Planning Commission~~ to District Court. (See Utah Code 10-9a-801)

**2.03.050 STUB STREETS, STREET OR EASEMENT DEDICATION, MAY BE REQUIRED.**

A. The City may require streets and stub streets in the Preliminary Plat in such locations, sizes, and of such design as may be necessary to provide adequate traffic circulation and access to the property contained with the Preliminary Plat and to other parcels of property in surrounding areas and for streets that are identified on the City’s Master Road Plan. See Section 2.06.045

B. The [DRC Planning Commission](#) may require that the owner dedicates to the City any or all of the street rights-of-way or easements designated on the Preliminary Plat as a condition of approval of the Preliminary Plat. The dedication shall also be made on the Final Plat. The City may require streets and stub streets in the Preliminary Plat in such locations, sizes and of such design as may be necessary to provide adequate traffic circulation and access to the property contained within the Preliminary Plat and to other parcels of property in the surrounding area.

**2.03.055 VALIDITY OF PRELIMINARY PLAT APPROVAL, PRIOR TO FINAL PLAT APPROVAL.**

A. An approved Preliminary Plat is valid for one (1) year. The Development Review Committee (DRC) may grant a one (1) year extension of the Preliminary Plat, provided the plat still complies with all applicable ordinances or the DRC may approve the extension subject to compliance with new standards in the ordinances. The Applicant requesting a one (1) year extension shall submit a written request along with the payment of the applicable fee.

B. Appeal One (1) Year Extension of Preliminary Plat. Any person aggrieved by the decision of any part of the One Year Extension of Preliminary Plat may appeal in accordance with Chapter 1.04 of Title I.

C. The Appeal Authority and deadline for filing an appeal of One (1) Year Extension of Preliminary Plat shall be as follows:

1. First Appeal. A person has ten (10) days to appeal the decision of the Development Review Committee to the Planning Commission.

~~2. Second Appeal. A person has ten (10) days to appeal the decision of the Planning Commission to the City Council.~~

2. ~~Third~~ Second Appeal. A person has thirty (30) days to appeal the decision of the ~~City Council~~ Planning Commission to District Court. (See Utah Code 10-9a-801)

D. If a Final Plat which covers only a portion of the approved Preliminary Plat is recorded within the one (1) year time limit or extension thereof, the validity of the unrecorded portion of the Preliminary Plat shall be extended for one (1) year from the date of recording the Final Plat.

- REV 07/15
- REV 10/15
- REV 17.09
- REV 17.15
- ORD 18-15
- ORD 19-02
- ORD 19-11
- ORD 20-05
- ORD 21-06
- [ORD 24-01](#)

## **CHAPTER 2.04 FINAL PLATS**

Sections:

- 2.04.005 Purpose.
- 2.04.010 Final Plat Required.
- 2.04.015 Submission of Application.
- 2.04.020 Form and Contents of Required Documents.
- 2.04.025 Street Dedication.
- 2.04.030 Public Notice.
- 2.04.035 Review and Approval Procedures.
- 2.04.040 Entitlements.
- 2.04.045 Development Agreement of Owner/Developer.
- 2.04.050 Appeals.
- 2.04.055 Validity of Final Plat Approval.
- 2.04.060 Procedures for Recording Final Plat and Development Agreements.
- 2.04.065 Existing Structures as Part of Final Plat.
- 2.04.070 Amendments to Final Plat and Construction Drawings.
- 2.04.075 Amendments to Recorded Plats.
- 2.04.080 Lot Line Adjustments.

**2.04.005 PURPOSE.** The purpose of the Final Plat is to require formal approval by the Development Review Committee before a subdivision plat is recorded in the office of the Box Elder County Recorder to ensure that the Final Plat, Construction Drawings and all information and procedures relating thereto shall in all respects be in compliance with the provisions of this Title, and requirements specified during the Preliminary Plat process.

**2.04.010 FINAL PLAT REQUIRED.** A Final Plat is a required process prior to the Subdivision Plat being recorded in the office of the Box Elder County Recorder.

### **2.04.015 SUBMISSION OF APPLICATION.**

A. Only property owners or their duly authorized agents shall make application for Final Plat on forms approved by the Zoning Administrator.

B. No Final Plat application shall be processed without the submission of the application, all the supporting materials as required by this Chapter, and the processing fee. Incomplete applications shall not be processed under any circumstances. The time frame for when an application shall be submitted in order to be heard at a Development Review Committee meeting shall be set by policy of the Zoning Administrator.

C. The application for Final Plat approval shall include the following:

1. [An electronic copy in a pdf file format ~~Three \(3\) full-size \(24" x 36"\) copies, one \(1\) small size \(11" x 17"\)~~ of each sheet of the Final Plat and Construction Drawings.](#)
2. All documents required in Section 2.05.020 below.
3. Payment of the applicable fee as set by Resolution of the City Council.

D. A Final Plat may be submitted for approval concurrently with the Preliminary Plat, provided the Final Plat meets the requirements of this Chapter. If the developer chooses to submit the Preliminary and Final Plats concurrently, the City maintains the right to deny the request for approval of the plats, and the developer shall bear all risks associated with their preparation and submittal.

### **2.04.020 FORM AND CONTENTS OF REQUIRED DOCUMENTS.**



A. The Final Plat shall be drawn on a sheet approved by the Box Elder County Recorder's Office. The Final Plat shall be drawn to scale. The scale shall be indicated on the plat and shall not be less than one (1) inch equals sixty (60) feet.

B. The Final Plat shall contain the following:

1. An arrow indicating north, stated scale and graphic scape, and date of drawing on each sheet.

2. The name of the subdivision.

3. The subdivision boundary lines showing the proper bearings and dimensions, which lines shall be of heavier line weight than any other lines on the drawing, and which shall be referenced to two (2) section corner monuments and is prepared by a licensed Land Surveyor. The section corner monuments and the point of beginning shall indicate computed "State Plane Coordinates." All bearing change locations of the subdivision boundary shall indicate computed "State Plane Coordinates."

4. The names, widths, lengths, bearings and curve data of all streets and other areas intended for public use.

5. The numbers of all lots, blocks, and streets, which numbering shall be in accordance with the City street numbering system, as designated by the Zoning Administrator. Streets shall not be given names other than the appropriate number designation (e.g., 600 North) for the street, except in the case of streets that cannot be readily assigned numerical designations because of a configuration which is not aligned with north-south or east-west coordinates.

6. The bearings, dimensions, and square footage of each lot.

7. The bearings, dimensions, and locations of all easements within the subdivision.

8. A summary tabulation table that includes the following information: total acreage for the proposed subdivision, number of lots, and dwelling units per acre. If the subdivision includes the following uses: commercial, institutional, industrial, or multi-family attached the total area to be landscaped shall be included in the tabulation table.

9. A "Certificate of Survey" with a metes and bounds description, the signature of a Land Surveyor licensed in the State of Utah and the land surveyor's seal.

10. A provision containing the notarized signatures of all of the owners, dedicating all streets, public utility easements, municipal utility easements, storm drain easements and other public areas to the City for the perpetual use of the City as follows (unless alternative language is approved by the City Attorney):

#### **OWNER'S DEDICATION**

We, the undersigned owners of all the real property depicted on this plat and described in the surveyors certificate on this plat, having clean title and full legal authority to dedicate the same, have caused the land described on this plat to be divided into lots, streets, parks, open spaces, easements and other public uses as designated on the plat, and to be hereinafter known as the "\_\_\_\_\_ Subdivision." We now do hereby dedicate, grant, and convey, in perpetuity, pursuant to the provisions of 10-9a-607, Utah Code, without condition, restriction or reservation to Tremonton City, Utah, all public streets or other public rights-of-way as public thoroughfares, and also dedicate all designated easements for public utilities, municipal utilities, and storm drains, which shall be used for the installation, maintenance and operation of public service utility lines, municipal utility lines and storm drain lines as intended for public use, municipal use, open spaces shown as public open spaces, public parks and all other places of public use and enjoyment to Tremonton City, Utah, together with all improvements and special conditions required by the Development Agreement, executed between the undersigned and Tremonton City, for the benefit of Tremonton City and the inhabitants thereof.

OWNER(S):  
PRINTED NAME OF OWNER  
AUTHORIZED SIGNATURE(S)

**ACKNOWLEDGMENT  
OF  
OWNER'S AGENT'S SIGNATURE**

STATE OF UTAH                    )  
                                          §  
COUNTY OF BOX ELDER        )

On the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me the person(s) signing the foregoing Owner's Dedication, who duly acknowledged to me that he/she is the authorized agent of the Owner with authority to execute on the Owner's behalf, the Owner's Dedication.

\_\_\_\_\_  
NOTARY PUBLIC

**ACKNOWLEDGEMENT  
OF  
OWNER**

STATE OF UTAH                    )  
                                          §  
COUNTY OF BOX ELDER        )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me, \_\_\_\_\_ who being by me duly sworn did say, for him/her, that he/she is the Owner and the within and foregoing instrument was signed freely and voluntarily and he/she duly acknowledged to me he/she executed the same.

\_\_\_\_\_  
Notary Public

**CORPORATE ACKNOWLEDGEMENT**

STATE OF UTAH                    )  
                                          §  
COUNTY OF BOX ELDER        )

On the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me, \_\_\_\_\_, who being by me duly sworn did he/she say and acknowledge that he/she is an officer of \_\_\_\_\_, a Utah Corporation, which corporation is the owner of the real property listed herein, and executed the foregoing instrument as the authorized agent of the Corporation, and that said authorization to sign on behalf of the Corporation came pursuant to a Resolution of the Board of Directors, the Articles of Incorporation, and/or the Corporate Bylaws

\_\_\_\_\_  
Notary Public

**LIMITED LIABILITY COMPANY ACKNOWLEDGEMENT**

STATE OF UTAH                    )  
                                                  §  
COUNTY OF BOX ELDER        )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me, \_\_\_\_\_ who being by me duly sworn did say, for him/herself, that he/she is the Manager of \_\_\_\_\_, a Utah Limited Liability Company, and the within and foregoing instrument was signed on behalf of said Limited Liability Company by authority of its Certificate of Organization and/or Operating Agreement. He/She duly acknowledged to me that said Limited Liability Company executed the same.

\_\_\_\_\_  
Notary Public

**TRUST ACKNOWLEDGEMENT**

STATE OF UTAH                    )  
                                                  §  
COUNTY OF BOX ELDER        )

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, personally appeared before me, \_\_\_\_\_ who being by me duly sworn did say and acknowledge that he/she is the Trustee of the \_\_\_\_\_ Trust dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, which Trust is the owner of the real property listed herein, and executed the foregoing instrument as the Trustee of the Trust, and that said authorization to sign on behalf of the Trust came pursuant to the Declaration of Trust of the Trustors.

\_\_\_\_\_  
Notary Public

**10. Industrial and Agriculture Protection Areas.**

- a. Any new subdivision development located in whole or in part within one-thousand (1,000) feet of the boundary of an industrial protection area, the owner of the development shall provide notice on any plat filed with the County Recorder in accordance with Utah Code Annotated 17-41-403 (b); or
- b. Any new subdivision development located in whole or in part within three hundred (300) feet of the boundary of an agriculture protection area, the owner of the development shall provide notice on any plat filed with the County Recorder in accordance with Utah Code Annotated 17-41-403 (a).

11. A notice of all covenants, conditions and other restrictions that may be relevant and applicable to the property contained within the Final Plat.

12. An "Acceptance by Tremonton City" approval block for the signatures of the Land Use Authority Chairperson, Mayor, City Engineer, and attestation by the City Recorder. A signature line for the City Attorney to sign approved as to form shall be provided. The Land Use Authority approval includes but is not limited to Culinary Water Authority, Sanitary Sewer Authority and Fire Authority.

13. A note indicating the following: "High Ground Water levels may be present in the area. Tremonton City's inspection of construction does not constitute any assumption of liability for high water table issues. The buyer of each individual lot is solely responsible for all risks involved in purchasing and building on these lots."

14. A note indicating the following: "The Tremonton City Culinary Water Authority does not reserve or warrant water capacity for recorded lots or property. Culinary water capacity is reserved and guaranteed once a building permit is issued for a lot or property."

15. A with a note indicating the following: “The Tremonton City Sanitary Sewer Authority does not reserve or warrant sewer treatment capacity for recorded lots or property. Sewer treatment capacity is reserved and guaranteed once a building permit is issued for a lot or property.”

16. If the subdivision includes private streets or parking lots a note that includes the following: “Emergency access and sanitation access is granted herewith over and across all paved areas for police, fire, ambulance, emergency response vehicles, and garbage trucks. These vehicles shall not be responsible for any damage caused to the paved areas in providing emergency response or sanitation services.”

C. The following documents shall be included with the application for Final Plat approval:

1. Construction drawings showing existing ground and/or asphalt elevations, planned grades and elevations of required subdivision improvements contained in this Title, the location of all public utilities in accordance with Section 3.01.015 of Title III. Improvements shown on the construction drawings shall be in accordance with the approved Preliminary Plat. All Construction drawings shall be designed by a Professional Engineer, licensed in the State of Utah and qualified to perform such work. All construction drawings shall have the design Engineer State license seal stamped and signed on all submitted sheets.

2. Documents evidencing conveyances or consents from owners of property interests within the subdivision when such is required by law.

3. Engineers estimates of all the required subdivision improvements associated with the Final Plat and construction drawings.

4. A title report prepared by a title company licensed to practice in the State of Utah, which shows that the owner/applicant owns or represents the owner(s) of all of the property contained within the Final Plat.

5. A soil report prepared and stamped by a licensed Geotechnical Engineer. (See Section 2.06.040 of this Title for what is to be included in the Geotechnical report).

6. Owner’s Association. Site Plans that are being subdivided shall submit an Owners Association document for Tremonton City for review and approval. The Owners Association document shall include but is not limited to addressing the management of parking, parking lot maintenance, snow removal, landscaping, landscaping maintenance, storm water, etc. which is requisite for the management of the development and other issues for which Tremonton City has land use authority for as enumerated in UCA 10-9a-102. The approved Owners Association document shall be recorded in the Box Elder County’s Recorders Office with the subdivision.

7. Documents evidencing consent from other utility providers stating that they will provide service to the subdivision.

8. Any other documents the City may reasonably require ensuring compliance with the terms and purposes of City Ordinances.

**2.04.025 STREET DEDICATION.** Unless previously dedicated, the developer shall dedicate to the City the full width of all street rights-of-way on the Final Plat; provided, however, that in cases where a proposed street in the subdivision abuts undeveloped property where no street currently exists and the property is not owned by the applicant the Development Review Committee (DRC) may waive the full width dedication requirement and allow the dedication of a lesser width if DRC finds that such is necessary to promote the health, safety, and welfare of the public. In no case, however, shall the lesser width allowed be less than half of the full right-of-way plus ten (10) feet.

**2.04.030 PUBLIC NOTICE.**

A. Final Plats- Public Meeting. Twenty-four (24) hour notice of public meeting posted in at least three (3) public places or the City website and Utah public notice website. No public hearing is required.

B. Amendment to Recorded Plat- Vacating or Amending a Public Street, Right-of-Way, Public Utility Easement, Municipal Utility Easement or Storm Drain Easement. When Vacating or Amending a Public Street, Right-of-Way, Public Utility Easement, Municipal Utility Easement or Storm Drain Easement, the Legislative Body shall hold a public hearing and give notice of the date, place and time of the public hearing at least ten (10) days before the public hearing and notice mailed to the record owner of each parcel that is accessed by the Public Street, Right-of-Way, Public Utility Easement, Municipal Utility Easement or Storm Drain Easement; notice mailed to each Affected Entity; publish in a newspaper of general circulation; post a notice of meeting on the Street, Right-of-Way, Public Utility Easement, Municipal Utility Easement or Storm Drain Easement proposed to be vacated or amended to give notice to passers-by; and publish on the Utah Public Notice website. Twenty-four (24) hour notice of public meeting posted in at least three (3) public places or the City website and Utah public notice website.

C. Amendment to Recorded Plat. Amendments other than vacating or amending a Public Street, Right-of-Way, Public Utility Easement, Municipal Utility Easement or Storm Drain Easement the Land Use Authority shall hold a public hearing as noted in Section 2.04.030 B, if any owner within the plat objects to the amendment or vacation in writing to the City within ten (10) days of the mailed notice or because all of the owners in the subdivision have not signed the revised plat. Twenty-four (24) hour notice of public meeting posted in at least three (3) public places or the City website and Utah Public Notice website.

D. Notice to Applicant. Pursuant to Utah Code Annotated 10-9a-202 the Zoning Administrator shall: notify the Applicant of the date, time, and place of each public hearing and public meeting to consider their Final Plat application; provide to each Applicant a copy of each staff report, if a report is prepared, regarding their Final Plat application at least three (3) business days before the public hearing or public meeting; and notify the Applicant of any final action on their Final Plat application.

## 2.04.035 REVIEW AND APPROVAL PROCEDURES.

~~Final subdivision plats shall be administrative decisions. A. Neither the Planning Commission nor the City Council shall review or approve final subdivision applications.~~

A. Zoning Administrator Review for Submission of Complete Application. The Zoning Administrator shall review each application submitted to determine the completeness of the application. The Zoning Administrator shall forward complete applications to the Development Review Committee.

B. ~~The DRC is the designated Administrative Land Use Authority (ALUA) for Final Plat reviews. The DRC shall review all applications for the purpose of determining compliance with all applicable City Ordinances and the City General Plan. Neither a member of the Planning Commission, Mayor, or City Councilmember shall be involved in the review or approval of a Preliminary Plat. The Mayor is authorized to sign the Final Plat mylar for purposes of accepting the dedication of a real property and easements to the City. The approval of a Final Plat application shall be an Administrative Decision.~~

~~A. B-~~The Development Review Committee (DRC) shall review all applications for Final Plat approval for the purpose of determining compliance with approved Preliminary Plat, all applicable City Ordinances, and the City General Plan. The City Engineer shall review Construction Drawings for compliance with all applicable City Ordinances.

~~B. Final plat review will be completed by the DRC within 20 business days after the Zoning Administrator has determined that the applicant has submitted a complete application, following receipt of the final application.~~

~~C. There shall be no more than four review cycles as part of the Final Plat review process.~~

~~1. A review cycle is not considered complete until the applicant has adequately addressed all of the redlines identified by the DRC.~~

2. The DRC may only add new redlines after the first review cycle in response to changes made by the applicant or if a correction is necessary to protect public health or safety, or to enforce state or federal law.
3. Applicants must respond to the required changes, and if they disagree with the required changes, must submit their issues in writing to the city.

F. After determining that the plat meets all requirements of this Title and any financial guarantee has been approved by the city attorney, the ~~Staff~~Development Review Committee shall approve the Final ~~o~~Plat.

~~C. The Development Review Committee (DRC) is the final approving authority for Final Plats, and the City Engineer is the final approving authority for Construction Drawings.~~

~~1.~~ The DRC shall approve the Final Plat, and the City Engineer shall approve the Construction Drawings if they meet the requirements of the Preliminary Plat and all applicable City Ordinances and State Statutes. Approval of a Final Plat is an Administrative Decision. The DRC may approve the Final Plat with conditions if allowed discretion by applicable City Ordinances and State Statutes.

2. The DRC may deny approval of the Final Plat, and the City Engineer may deny the Construction Drawings if they do not comply with all applicable City Ordinances, State Statutes and requirements of the Preliminary Plat, based upon finding of facts supported by law.

3. If the request for Final Plat or Construction Drawings approval is denied, the DRC or City Engineer shall state the findings of fact for the denial.

~~D. In the case of a Final Plat that is a part of a Planned Unit Development (PUD), or Planned Development (P), the City Council shall have the final approving authority.~~

G. The City Engineer shall:

1. Review and approve all required Construction Drawings prior to recording. The City Engineer shall deny approval of the Construction Drawings unless they comply with generally accepted engineering standards, Title III General Public Works Construction Standards and Specifications, Geotech reports, and any other specifications, standards or policies established by the City.

2. Make recommendations to the ~~Development Review Committee~~DRC in accordance with City requirements concerning the Final Plat.

3. Review the Development Agreements and or easements and advise the DRC and the Mayor that the engineering aspects of the agreements or easements are in order and ready for signature.

4. Review and approve Engineering cost estimates for development improvements and provide details for any applicable Escrow Bond.

5. Prior to recording, review the Final Plat and surveyor's certification for acceptability.

6. After final approval by the City Engineer and Development Review Committee, sign the plat, and stamp the Construction Drawings as approved provided they meet all the requirements of this Chapter.

H. The City Attorney shall:

1. Review Title reports and advise the DRC.

2. Prior to recording, review all Developments Agreements and or easements and advise the DRC and the Mayor that the legal aspects of the agreements or easements are in order and ready for signature.

3. Prior to recording, review form of Bond.

4. Prior to recording, review the Final Plat Owner's Dedication and other elements for acceptability.

**2.04.040 ENTITLEMENTS.** Entitlements of Final Plat approval allows the Developer to enter into a Development Agreement with the City, and have the Final Plat recorded with the Box Elder County Recorder. In accordance with 2.01.025, any Final Plat approved which is in conflict with this Title shall be null and void.

**2.04.045 DEVELOPMENT AGREEMENT OF OWNER/DEVELOPER.** No final subdivision plat shall be recorded until, the developer of the subdivision has tendered the bond required by Chapter 2.05 of this Title and entered into a Development Agreement with the City in which the developer agrees to: install the improvements as required by this Title and other applicable Titles; and to indemnify and hold the City harmless from any claims, suits or judgments arising from the condition of the property dedicated to the City, from the time that the property is dedicated to the City to the time when the improvements on the dedicated property are finally accepted by the City (including the passage of the warranty period); and the owner(s) of the subdivision has given written permission to the City or it's representatives to enter upon the property included within the Final Plat to complete any subdivision improvements required by this Title in the event that the owner/developer fails to satisfactorily complete such improvements in the time allowed by this Title; and other requirements associated with the approval of the Final Plat. The Development Agreement shall be recorded with the Final Plat, and the title of the Subdivision Development Agreement shall include the exact name of the subdivision as it appears on the Final Plat.

A. Approval- Minor Modifications of the Template Subdivision Development Agreement. The City Council authorizes minor modifications of the template Subdivision Development Agreement, adopted by Resolution of the City Council so that the language in the Development Agreement is applicable to the subdivision for which it is being used. The City Council authorizes the Mayor to sign the Subdivision Development Agreement at any time so long as the City Engineer and City Attorney have first signed the Agreement. The City Engineer and City Attorney's signature shall signify that the engineering and legal aspects of the Agreement are in order and are ready for execution. Thereafter, the Agreement shall be placed on the City Council agenda for ratification.

B. Approval- Substantial Modification of Template Subdivision Development Agreement. The City Council authorizes major modifications of the template Subdivision Development Agreement, adopted by Resolution of the City Council to address specific circumstances and so that the language in the Development Agreement is applicable to the subdivision, for which it is being used. When the Development Review Committee believes that any modification of the template Subdivision Development Agreement has substantially been altered from the template Subdivision Development Agreement adopted by Resolution of the City Council the Development Review Committee shall present the Subdivision Development Agreement first to the City Council for approval. After the City Council approves the Subdivision Development Agreement, the Mayor is authorized to sign the Agreement so long as the City Engineer and City Attorney have first signed the Agreement. The City Engineer and City Attorney's signature shall signify that the engineering and legal aspects of the agreement are in order and are ready for the execution of the Agreement by the Mayor.

#### **2.04.050 APPEALS.**

A. Final Plats. Any person aggrieved by the decision of any part of the Final Plat or amending a Final Plat may appeal in accordance with Chapter 1.04 of Title I.

B. The Appeal Authority and deadline for filing an appeal of a Final Plat or amending a Final Plat is as follows:

1. First Appeal. A person has ten (10) days to appeal the decision of the Development Review Committee to the [City Council Planning Commission](#) ~~or if the City Council approved the Final Plat,~~
2. [Second Appeal.](#) A person has thirty (30) days to appeal decision [of the Planning Commission](#) to the District Court. (See Utah Code 10-9a-801).

C. Construction Drawings. Any person aggrieved by the decision of any part of the Construction Drawings may appeal in accordance with Chapter 1.04 of Title I.

D. The Appeal Authority and the deadline for filing an appeal of the Construction Drawings shall be as follows:

1. First Appeal. A person has ten (10) days to appeal the decision of the City Engineer to the Development Review Committee.
2. Second Appeal. A person has thirty (30) days to appeal the decision of the Development Review Committee to District Court. (See Utah Code 10-9a-801)

E. Geologic Hazards. Any person aggrieved by the decision of any part of the Final Plat associated with a Geologic Hazard may appeal in accordance with Chapter 1.04 of Title I.

F. The Appeal Authority and deadline for filing an appeal of a Final Plat associated with a Geologic Hazard shall be as follows:

1. Appeal. A person has ten (10) days to appeal the decision of the Land Use Authority associated with a Geologic Hazard to a panel of qualified experts pursuant to UCA 10-9a-703 (2).

G. The Appeal Authority and deadline for filing an appeal of a Final Plat associated with pavement widths in excess of 32 feet on residential road, public improvement or engineering standards shall be as follows:

1. Appeal. A person has ten (10) days to appeal the decision of the DRC associated with pavement widths in excess of 32 feet on residential road, public improvement or engineering standards to a panel of qualified experts pursuant to Engineering Appeal Panel as described in UCA 10-9a-508 (5).

**2.04.055 VALIDITY OF FINAL PLAT APPROVAL.** The Final Plat approval shall expire and be void one (1) year after approval by the DRC unless the plat has been recorded. The Development Review Committee (DRC) may grant a one (1) year extension of the Final Plat, provided the plat still complies with all applicable Ordinances or the DRC may approve the extension subject to compliance with new standards in the Ordinances. The Applicant requesting a one (1) year extension shall submit a written request along with the payment of the applicable fee.

**2.04.060 PROCEDURES FOR RECORDING FINAL PLAT AND DEVELOPMENT AGREEMENTS.**

A. The following fees shall be paid to the City prior to recording the Final Plat:

1. A fee for street identification signs and for each traffic control sign.
2. A fee for the installation of street lighting.
3. A fee for a duplicate copy of the Final Plat.
4. The estimated fee for recording the Final Plat and Subdivision Development Agreement.
5. Additional fees, if the processing of the Preliminary and Final Plats required more resources than anticipated in the fee originally charged in the fee schedule. The charging and collection of this type of fee shall be in accordance with a Resolution adopted by the City Council.
6. Pay appropriate Roll Back taxes as determined by Box Elder County for a property that is being subdivided and was previously taxed as Green Belt property.
7. Any other fees or bonds required by the City, including a proportionate fee for off-site improvements or improvements that cannot be constructed or completed with the subdivision improvements.

B. The City shall record the Final Plat and Development Agreements in the Office of the Box Elder County Recorder after the fees required in subsection (A) above are received by the City and after the developer has completed all other City requirements for recording.



**2.04.065 EXISTING STRUCTURES AS PART OF FINAL PLAT.** Lots having existing residential or commercial structures shall be included in a Final Plat.

**2.04.070 AMENDMENTS TO FINAL PLAT AND CONSTRUCTION DRAWINGS.**

A. The City Engineer may approve minor engineering amendments to approved Final Plats before the plat is recorded if he/she finds that the proposed amendment(s) does not jeopardize the interests of the City or adjoining property owners. The types of minor amendments contemplated by this section include, but not limited to legal description mistakes, minor boundary changes, and items that should have been included on the original Final Plats. Major amendments such as lot additions, streets, boundary changes, etc. to unrecorded approved Final Plats shall go back through the Preliminary and Final approval process.

B. The City Engineer may approve amendments to Construction Drawings upon payment of applicable fee as set by Resolution of the City Council.

**2.04.075 AMENDMENTS TO RECORDED PLATS.**

A. Amending or Vacating a Recorded Subdivision Plat. The Development Review Committee shall consider and approve or disapprove after a public hearing if required, with a petition, any proposed vacation, alteration, or amendment of a subdivision plat, any portion of a subdivision plat, or lot, contained in a subdivision plat. If the Development Review Committee is satisfied that neither the public nor any person will be materially injured by the proposed vacation, alteration, or amendment, and that no street, alley, right-of-way, public utility easement, municipal utility easement, or storm drain easement requires vacating or amending and that there is good cause for the vacation, alteration, or amendment, the Development Review Committee may vacate, alter, or amend the plat, any portion of the plat, or any lot. The Development Review Committee is authorized to bring any proposed amendment, vacation or alteration of a recorded subdivision plat before the City Council, if in their opinion; the general public interest will be better served by a review and approval of the City Council.

B. Amending or Vacating Public Streets, Right-of-Ways or Easements. The City Council shall hold a public hearing and approve when vacating some or all of a street, right-of-way, or public utility easement, municipal utility easement, or storm drain easement. If an entire subdivision is vacated, the City Council shall do so by an Ordinance containing a legal description of the entire vacated subdivision and record the Ordinance with the County Recorders Office. The City Council may vacate a public utility easement or municipal utility easement upon finding that all applicable public and/or municipal utility agencies, including those responsible for natural gas, electric power, cable television, telephone, fiber optic, storm system, sewer, culinary water and other services deemed to be of a public-utility nature by the City, have provided written assurance to the City that the public utility easement or municipal utility easement proposed to be vacated is not currently being used for such utility and will not be needed for the future use of such utilities.

C. Submission of Application. Only property owners or their duly authorized agents shall make application for Amendments to Recorded Plats on forms approved by the Zoning Administrator. No Amendments to Recorded Plats application shall be processed without the submission of the application, all the supporting materials as required by this Chapter, and the processing fee. Incomplete applications shall not be processed under any circumstances. The time frame for when an application shall be reviewed set by policy of the Zoning Administrator.

- 1. The application for Amendments to Recorded Plats approval shall include the following:
  - a. All documents required in Section 2.04.075 D below.
  - b. Payment of the applicable fee as set by Resolution of the City Council.

D. Form and Contents of Required Documents. The Amendments to Recorded Plats application shall be submitted with the materials listed in this Section. The Zoning Administrator may determine and require that additional items not listed herein be submitted in order to evaluate the proposed Amendments to Recorded Plats application. The number of hard copies shall be determined by the Zoning Administrator.

1. Petition. A signed petition shall be submitted that consists of the following: (1) an explanation of the purpose of the proposed amended plat. (2) The name and address of all owners of record of the land contained in the entire plat. (3) The name and address of all owners of record that are adjacent to any street that is proposed to be vacated, altered, or amended, and (4) the signatures of each of these owners who consent to the petition.

2. Title Report. A title report shall be submitted for the area proposed to be amended.

3. Proposed Amended Plat. The amended plat shall be submitted. This plat must define what portion of the plat is being amended.

4. Recorded Plat. The recorded plat should be submitted to show the existing boundaries and/or lot lines.

E. Amended Plats or amended and vacated plats approved by the Development Review Committee or the City Council shall be recorded in the Office of the Box Elder County Recorder.

F. Appeal Amended Recorded Subdivision Plat. Any person aggrieved by the decision of any part of the Amended Recorded Subdivision Plat may appeal in accordance with Chapter 1.04 of Title I.

G. The Appeal Authority and deadline for filing an appeal of an Amended Recorded Subdivision Plat shall be as follows:

1. First Appeal. Person has thirty (30) days to appeal the decision of the City Council to District Court. (See Utah Code 10-9a-801)

H. Appeal Amendment or Vacating Public Streets, Right-of-Ways or Easements. Any person aggrieved by the decision of any part of the Appeal Amendment or Vacating Public Streets, Right-of-Ways or Public Utility and/or Municipal Utility Easements may appeal in accordance with Chapter 1.04 of Title I.

I. The Appeal Authority and deadline for filing an appeal of Amendment or Vacating Public Streets, Right-of-Way or Public Utility and/or Municipal Utility Easement shall be as follows:

1. First Appeal. Person has thirty (30) days to appeal the decision of the City Council to District Court. (See Utah Code 10-9a-801)

**2.04.080 LOT LINE ADJUSTMENTS.** Lot Line Adjustments. No public notice is required for a Lot Line Adjustment to an existing recorded plat.

A. The Zoning Administrator or his/her designee may approve adjustments of lot lines of a recorded plat between adjacent properties if [the application meets the requirements enumerated below. There is no requirement that the lot line adjustment be formalized by recording a plat.](#)

1. No new dwelling lot or house unit results from the Lot Line Adjustment;
2. The adjoining property owners' consent in writing to the Lot Line Adjustment;
3. The Lot Line Adjustment does not result in remnant land that did not previously exist; and
4. The adjustment does not result in violation of applicable zoning requirements.

B. Submission of Application. Only property owners or their duly authorized agents shall make application for a Lot Line Adjustment on forms approved by the Zoning Administrator. No Lot Line Adjustment application shall be processed without the submission of the application, all the supporting materials as required by this Chapter, and the processing fee. Incomplete applications shall not be processed under any circumstances. The time frame for when an application shall be reviewed set by policy of the Zoning Administrator.

1. The application for Lot Line Adjustment approval shall include the following:

- a. All documents required in Section 2.04.080 C below.
- b. Payment of the applicable fee as set by Resolution of the City Council.

C. Form and Contents of Required Documents. The Lot Line Adjustment application shall be submitted with the materials listed in this Section. The Zoning Administrator may determine and require that additional items not listed herein be submitted in order to evaluate the proposed Lot Line Adjustment application. The number of hard copies shall be determined by the Zoning Administrator.

- 1. Title Report. A title report shall be submitted for the properties that are the subject of the Lot Line Adjustment.
- 2. Recorded Plat. The existing recorded plat shall be submitted.
- 3. Legal Description. A legal description shall be submitted.
- 4. Diagrams of Improvements. Diagrams showing the current & proposed lot lines & building setbacks. These drawings must also show the locations of any structures & their respective distances from the proposed lot lines.
- 5. Locations of Utilities & Easements. A plan that identifies the existing & proposed public utilities with the accompanying easement, municipal utilities with the accompanying easement, and storm drain line with the accompanying easements shall be submitted.
- 6. Deed. A signed special warranty deed defining the transfer of property shall be submitted.
- 7. Letter of Consent. Any lending institution that owns property that will be altered by the proposed application must submit a letter consenting to the application.

D. Appeal a Lot Line Adjustment. Any person aggrieved by the decision of a Lot Line Adjustment may appeal in accordance with Chapter 1.04 of Title I.

E. The Appeal Authority and deadline for filing an appeal of a Lot Line Adjustment shall be as follows:

- 1. First Appeal. Person has ten (10) days to appeal the decision of the Zoning Administrator to the Development Review Committee.
- 2. Second Appeal. Person has thirty (30) days to appeal the decision of the Development Review Committee to District Court. (See Utah Code Section 10-9a-801)

REV 17.09  
REV 17.15  
ORD 18-15  
ORD 19-02  
ORD 19-11  
ORD 20-05  
ORD 21-06  
[ORD 24-01](#)

## CHAPTER 2.07 LOT SPLITS

### Sections:

- 2.07.005 Purpose.
- 2.07.010 Lot Splits Allowed.
- 2.07.015 Submission of Application.
- 2.07.020 Form and Content of Required Documents.
- 2.07.025 Public Notice.
- 2.07.030 Review and Approval Standards.
- 2.07.035 Approval Standards.
- 2.07.040 Required Improvements.
- 2.07.045 Entitlements.
- 2.07.050 Development Agreement of Owner/Developer.
- 2.07.055 Validity of Lot Split Plat Approval.
- 2.07.060 Appeals.
- 2.07.065 Ambiguity in Process.

**2.07.005 PURPOSE.** This Chapter allows property owners in rural areas as defined in Chapter 1.03 a process to divide their property a limited number of times without being subject to all the requirements of a subdivision contained in Chapters 2.05 and 2.06.

**2.07.010 LOT SPLITS ALLOWED.** Lot Splits are allowed when the proposed subdivision is in compliance with the standards contained herein.

**2.07.015 SUBMISSION OF APPLICATION.** Property owners or their duly authorized agent shall make application for a Lot Split on forms approved by the Zoning Administrator. No Lot Split application may be processed without the submission of the application, all the supporting materials required by this Chapter, and the processing fee. Incomplete applications shall not be processed under any circumstance. The time frame for when an application shall be submitted in order to be heard at a Development Review Committee meeting shall be set by policy of the Zoning Administrator.

**2.07.020 FORM AND CONTENT OF REQUIRED DOCUMENTS.** The following materials shall be submitted with any application for a Lot Split. The number of hard copies and electronic copies, as well as the appropriate format of each, will be determined by the Zoning Administrator.

A. Lot Split Plat. [An electronic copy in a pdf file format of each sheet of the Lot Split Plat.](#) A Lot Split Plat prepared by a Land Surveyor registered in the State of Utah that contains the boundaries, dimensions, existing and proposed public rights-of-way accessing the property or reserved rights-of-way for future subdivision of the property, legal descriptions of the original parcel and the new parcels. [A summary tabulation table shall also be included on the Lot Split Plat that includes the following information: total acreage for the proposed subdivision, number of lots, and dwelling units per acre.](#) Lot Splits are required to comply with requirements of a Final Plat contained in 2.04.020. Lots having existing residential or commercial structures shall be included in a Lot Split Plat.

B. Construction Drawings. [An electronic copy in a pdf file format of each sheet of the Construction Drawings.](#) Construction drawings showing existing ground and/or asphalt elevations, planned grades and elevations of required subdivision improvements contained in this Title, the location of all public utilities in accordance with Section 3.01.015 of Title III. Improvements shown on the construction drawings shall be in accordance with the approved Lot Split Plat. All Construction drawings shall be designed by a Professional Engineer, licensed in the State of Utah and qualified to perform such work. All construction drawings shall have the design Engineer State license seal stamped and signed on all submitted sheets.

C. Utility Plan. [An electronic copy in a pdf file format of each sheet of the Utility Plan.](#) A plan indicating the existing and proposed locations of all utilities near or that will service the lots. Documents evidencing consent from other utility providers stating that they will provide service to the subdivision.

D. Engineer's Estimate. Engineer's estimates of all the required subdivision improvements associated with the Final Plat and construction drawings.

E. Title Report. A title report prepared by a title company licensed to practice in the State of Utah, which shows that the owner/applicant owns or represents the owner(s) of all of the property contained within the Final Plat.

F. Soils Report. A soil report prepared and stamped by a licensed Geotechnical Engineer may be required based on topography, hazards or sensitive land areas. (See Section 2.06.040 of this Title for what is to be included in the Geotechnical report).

G. Any other documents the City may reasonably require ensuring compliance with the terms and purposes of City Ordinances.

H. Fee. Payment of the applicable fee as set by Resolution of the City Council.

#### **2.07.025 PUBLIC NOTICE.**

A. Lot Splits - Public Meeting. Twenty-four (24) hour notice of public meeting posted in at least three (3) public places or the City website and Utah public notice website. No public hearing is required.

B. Notice to Applicant. Pursuant to Utah Code Annotated 10-9a-202 the Zoning Administrator shall: notify the Applicant of the date, time, and place of each public hearing or public meeting to consider their Final Plat application; provide to each Applicant a copy of each staff report, if a report is prepared, regarding their Final Plat application at least three (3) business days before the public hearing or public meeting; and notify the Applicant of any final action on their Lot Split application.

**2.07.030 REVIEW AND APPROVAL STANDARDS.** Upon submission of the aforementioned materials, the Zoning Administrator will review the application for completeness, accuracy, and for preliminary compliance with the criteria for approval. The Zoning Administrator shall not place applications for Lot Splits that clearly do not meet the criteria for approval on the Development Review Committee's Agenda.

A. Development Review Committee Approval. The DRC is the designated Land Use Authority (LUA) for Preliminary Plat applications. Neither a member of the Planning Commission, Mayor, or City Councilmember shall be involved in the review or approval of a Preliminary Plat. The DRC shall review all applications for the purpose of determining compliance with all applicable City Ordinances. The approval of a Lot Split Final Plat application shall be an Administrative Decision.

1. Lot Split Final Plat review will be completed by the DRC within 20 business days after the Zoning Administrator has determined that the applicant has submitted a complete application.
2. There shall be no more than four review cycles as part of the Lot Split Final Plat review process.
  - a. A review cycle is not considered complete until the applicant has adequately addressed all of the redlines identified by the DRC.
  - b. The DRC may only add new redlines after the first review cycle in response to changes made by the applicant or if a correction is necessary to protect public health or safety, or to enforce state or federal law.
  - c. Applicants must respond to the required changes, and if they disagree with the required changes, must submit their issues in writing to the City.

A-B. If the proposed development complies with all applicable criteria identified in this Chapter, and the submission is complete in all respects, the Development Review Committee shall take action. The Development Review Committee may approve, approve with conditions, disapprove based upon findings of facts or table the application and request further information to resolve any issues or questions before approval.

**2.07.035 APPROVAL STANDARDS.** The Development Review Committee shall approve Lot Splits if the proposed application meets all of the following criteria for approval. Failure to meet all of the criteria will require the request to be processed according to the preliminary plat and final plat process.

A. Lot of Record. The subject parcel for division shall be an existing lot of record as of June 21, 2016, and not recorded as a previous subdivision plat.

B. Density. That the entire acreage which is comprised of a subdivision has a density no greater than one (1) dwelling unit per four (4) acres with a maximum of five (5) dwellings per original parcel.

C. Public Access. All lots shall have access to a public street.

D. Lot Size. The division of the property shall not create lots that are less than the lot size within the zoning district that the property is situated in.

**2.07.040 REQUIRED IMPROVEMENTS.** The following improvements are mandatory in all Lot Splits and shall be installed by the developer in accordance with Title III General Public Works Construction Standards and Specifications. Additional requirements and standards pertaining to the required improvements include but are not limited to this section and other sections of this Title and Title I as may be noted by section references below.

A. Fire Protection. Any lot that is created by a Lot Split shall be within the International Fire Code required distance to a fire hydrant.

B. Sewer Collection. Any lot that is created must be a distance greater than three hundred (300) feet from the nearest sewer collection system or as determined by the Development Review Committee for unusual circumstances.

C. Water Connection. Any lot that is created shall connect to Tremonton City culinary water system.

D. Recorded Notices. The applicant is willing to sign a notice(s) to be written on the plat and also recorded as a separate document in the Box Elder County Recorder's Office that runs with the land that addresses such issues as the required future connection to the sanitary sewer collection system and treatment plant which includes the future payment of connection and impact fees paid at the time of connection. Such notice shall be approved by the Tremonton City Attorney.

E. Future Rights-of-Ways. The Land Use Authority may require the reservation of future rights-of-ways to provide access for future development. Such reservation of future rights-of-ways shall be shown on the Plat and shall typically be the full width of all street rights-of-way; provided, however, that in cases where a proposed street in the subdivision abuts undeveloped property where no street currently exists and the property is not owned by the applicant the Development Review Committee (DRC) may waive the full width reservation requirement and allow the reservation of a lesser width if DRC finds that such is necessary to promote the health, safety, and welfare of the public. In no case, however, shall the lesser width allowed be less than half of the full right-of-way plus twelve (12) feet.

1. The Development Review Committee shall require the dedication of future right-of-ways where shown as part of Tremonton City Transportation Master Plan or near a future transportation corridor as determined by the Development Review Committee.

F. Fee-in-Lieu of Constructing Improvements. When the Developer cannot make public improvements, the applicant shall pay a fee-in-lieu of constructing the following public improvement which may include but is not limited to half width of full road improvements which include but are not limited to curb, sidewalk, storm drainage, and asphalt. The fee-in-lieu payment shall be the current cost of constructing the improvement as estimated by the City Engineer. The fee-in-lieu payment shall be formalized in an agreement between the City and developer, and the payment shall be made before the recordation of the subdivision or permit being issued. The City shall follow the requirements of all applicable statutory (Utah Code 10-9a-508) and case law in arriving at a just and equitable distribution of the costs of the improvements. Written findings shall be made by the City showing the reasons and

justification for the allocation of the costs. The fee-in-lieu payment shall be used towards the costs of installing the improvements and absolve the applicant from making the improvement in the future or paying the future cost of the improvement associated with the improvements that they paid a fee -in-lieu of making the improvements.

**2.07.045 ENTITLEMENTS.** Entitlements of Lot Split approval allows the Developer to enter into a Development Agreement with the City, and have the Lot Split Plat recorded with the Box Elder County Recorder. In accordance with 2.01.025 any Lot Split Plat approved which is in conflict with this Title shall be null and void.

**2.07.050 DEVELOPMENT AGREEMENT OF OWNER/DEVELOPER.** The Developer shall enter into a development agreement as outlined in 2.04.045.

**2.07.055 VALIDITY OF LOT SPLIT PLAT APPROVAL.** The Lot Split Plat approval shall expire and be void one (1) year after approval by the DRC, unless the plat has been recorded.

**2.07.060 APPEALS.**

A. Lot Split Final Plats. Any person aggrieved by the decision of any part of the Lot Split process may appeal in accordance with Chapter 1.04 of Title I.

B. The Appeal Authority and the deadline for filing an appeal of a Final Plat or amending a Lot Split are as follows:

1. First Appeal. A person has ten (10) days to appeal the decision of the Development Review Committee to the City Council/Planning Commission.

2. Second Appeal. A person has thirty (30) days to appeal the decision of the City Council/Planning Commission to District Court. (See Utah Code 10-9a-801)

C. The Appeal Authority and deadline for filing an appeal of a Lot Split Final Plat associated with pavement widths in excess of 32 feet on a residential road, public improvement or engineering standards shall be as follows:

1. Appeal. A person has ten (10) days to appeal the decision of the DRC associated with pavement widths in excess of 32 feet on residential road, public improvement or engineering standards to a panel of qualified experts pursuant to Engineering Appeal Panel as described in UCA 10-9a-508 (5).

**2.07.065 AMBIGUITY IN PROCESS.** Any ambiguity in the Lot Split Process shall be resolved by following the processes and standards contained in Chapter 2.04 Final Plats, Chapter 2.05 Subdivision Improvements, and Chapter 2.06 Subdivision Regulations and Standards.

REV 07.15  
REV 10.15  
REV 17.09  
REV 17.15  
ORD 18-15  
ORD 19-02  
ORD 19-11  
ORD 20-05  
ORD 21-06  
ORD 24-01

STATE OF UTAH    )  
                                  : ss.  
County of Box Elder )

I, Linsey Nessen, the City Recorder of Tremonton, Utah, do hereby certify that the above and foregoing is a full and correct copy of Ordinance No. 24-01, entitled **“AN ORDINANCE OF TREMONTON CITY AMENDING THE TREMONTON CITY LAND USE CODE, INCLUDING TITLE I CHAPTER 1.04 LAND USE AND APPEAL AUTHORITIES; TITLE II CHAPTERS 2.02 CONCEPT PLANS; 2.03 PRELIMINARY PLATS; 2.04 FINAL PLATS; AND 2.07 LOT SPLITS”** adopted and passed by the City Council of Tremonton, Utah, at a regular meeting thereof on January 16, 2024, which appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City this 16<sup>th</sup> day of January 2024.

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Linsey Nessen, City Recorder

(city seal)



## **ORDINANCE NO. 24-02**

**AN ORDINANCE OF TREMONTON CITY CORPORATION ESTABLISHING A NEW ZONING DISTRICT ENTITLED THE ASPEN RIDGES NORTH OVERLAY ZONE, AND AMENDING THE TREMONTON CITY ZONING FOR PARCEL 05-186-0058, TOTALING APPROXIMATELY 10.94 ACRES, FROM THE BEAR RIVER MEADOWS OVERLAY ZONE DISTRICT WITH AN UNDERLYING ZONING DISTRICT OF RESIDENTIAL MULTIPLE DISTRICT, RM-16 TO AN OVERLAY ZONING DISTRICT OF THE ASPEN RIDGES NORTH OVERLAY ZONE, WITH AN UNDERLYING ZONING DISTRICT OF RESIDENTIAL MULTIPLE DISTRICT, RM-16 AND APPROVING A ZONING DEVELOPMENT AGREEMENT**

**WHEREAS**, on May 3, 2022, the City Council adopted Ordinance No. 22-04 amending the zoning for parcel 05-186-0058, which totals 10.94 acres depicted and legally described on Exhibit “A”; and

**WHEREAS**, more specifically, the zoning for parcel 05-86-0058 was amended from R1-20 to an underlying zone district of Residential Multiple District, RM-16, with an overlay zone district of the Bear River Meadows Overlay Zone; and

**WHEREAS**, the Bear River Meadows Overlay Zone is zoning by agreement wherein the City and Developer execute a Zoning Development Agreement that formalizes the zoning requirements and negotiated amenities and improvements; and

**WHEREAS**, more specifically, the Zoning Development Agreement for the Bear River Meadows Overlay Zone contains certain requirements, conditions, and improvements specific to the Bear River Meadows development proposal; and

**WHEREAS**, Aspen Ridges L.L.C. developed the property to the south that is contiguous to parcel 05-186-0058, which is referred to as the Aspen Ridges Townhome Project; and

**WHEREAS**, Aspen Ridges L.L.C. thought that Josh Canfield, the property owner of parcel 05-186-0058, would eventually sell parcel 05-186-0058 to Aspen Ridges L.L.C. so that they could, in the future, expand the Aspen Ridges Townhome Project; and

**WHEREAS**, for that reason, Aspen Ridges L.L.C. sized their on-site amenities, such as a clubhouse, swimming pool, etc., in the Aspen Ridges Townhome Project to accommodate the units that could be developed on parcel 05-186-0058 (see Exhibit “B” for a further explanation); and

**WHEREAS**, Josh Canfield sold the property to Nick Wilcox and Kurt Larsen, the Developers of Bear River Meadows; and

**WHEREAS**, as previously stated, the Bear River Meadows Overlay Zone contains requirements, conditions, and improvements that were specific to the Bear River Meadows development proposal; and

**WHEREAS**, Aspen Ridges L.L.C. is considering purchasing parcel 05-186-0058 from the Bear River Meadows Developers with the intent to expand the Aspen Ridges Townhome Project onto parcel 05-186-0058 (see Exhibit “C” for concept layout); and

**WHEREAS**, Aspen Ridges L.L.C. is requesting that certain amendments to the requirements, conditions, and improvements contained within the Bear River Meadows Overlay Zone and the accompanying Zoning Development Agreement be made to expand the Aspen Ridges Townhome Project onto parcel 05-186-0058; and

**WHEREAS**, more specifically, Aspen Ridges L.L.C. is requesting that the Bear River Meadows Overlay Zoning District be renamed to the Aspen Ridges North Overlay Zone and that the amendments be made to the requirements, conditions, and improvements otherwise approved with the Bear River Meadow Overlay Zone, with the most signification variations being summarized below:

- Building Plans. Aspen Ridges L.L.C. shall construct building plans and elevations to be the same as are currently built in the Aspen Ridges Townhome Project.
  - These building plans have a mix of one-car and two-car garages. The Bear River Meadows building plans required two car garages for every unit.
  - That landscape strips shall be required between buildings, as opposed to requiring 5’ landscaping between each unit as otherwise approved with the Bear River Meadows project.
- Central Trail Improvements. Aspen Ridges L.L.C. shall construct and pay for a 10-foot-wide asphalt trail from 1200 South to 600 South.
  - If, for some reason, construction of the 10-foot-wide asphalt trail is not feasible, the Developer shall pay a fee to the City in lieu of construction.
- On-site Amenities. Aspen Ridges L.L.C. shall provide access to on-site recreational amenities that exist within the Aspen Ridges Townhome Project, such as clubhouse, swimming pools, etc. As such, the \$1,500 fee that was otherwise was pledged to be paid to Tremonton City by the Developer of Bear River Meadows as a financial contribution in lieu of extensive on-site amenities is waived.
  - Aspen Ridges North shall be part of the Aspen Ridges Homeowners Association with the use of a clubhouse, swimming pool, fitness center, and theater.

**WHEREAS**, Ordinance No. 22-04 states that any amendments to the Bear River Meadows Overlay Zone and the accompanying Zoning Development Agreement shall follow the rezoning process, including the public process for adoption of a land-use regulation; and

**WHEREAS**, consistent with the noticing requirements, the Tremonton City Planning Commission caused notice to be provided to the public and conducted a public hearing on January 9, 2024, to listen to public comment regarding rezoning the property from the Bear River Meadows Overlay Zone and the accompanying Zoning Development Agreement to the Aspen Ridges North Overlay Zone and the accompanying Zoning Development Agreement; and

**WHEREAS**, as part of the Planning Commission’s consideration of rezoning parcel 05-186-0058, the Planning Commission determined that the proposed Aspen Ridges North Overlay Zone and the accompanying Zoning Development Agreement are consistent with the future land use in the *2023 Tremonton Integrated Land Use Plan* as contained in Exhibit “D”; and

**WHEREAS**, after hearing the public comments and reviewing the proposed Aspen Ridges North Overlay Zone, the Planning Commission recommends to the City Council for their consideration the approval of rezoning parcel 05-186-0058 from the Bear River Meadows Overlay Zone and accompanying Zoning Development Agreement to the Aspen Ridges North Overlay Zone District and the accompanying Zoning Development Agreement; and

**WHEREAS**, the Planning Commission further recommends that the underlying zone district of Residential Multiple District, RM-16 for parcel 05-186-0058 remain the same and that the overlay zone district of the Aspen Ridges North Overlay Zone reduce the density to a maximum dwelling units of 9.32 per acre (102 dwelling units on 10.94 acres).

**NOW, THEREFORE, BE IT ORDAINED** that the Tremonton City Council of Tremonton, Utah, hereby adopts, passes, and publishes Ordinance No. 24-02 establishing the Aspen Ridges North Overlay Zone District as contained in Exhibit “E” and amending the Tremonton City Zoning for parcel 05-186-0058 that totals 10.94 acres more or less depicted and legally described on Exhibit “A” from the Bear River Meadows Overlay Zone and accompanying Zoning Development Agreement to the Aspen Ridges North Overlay Zone District and the accompanying Zoning Development Agreement.

**FURTHER, BE IT ORDAINED**, that parcel 05-186-0058 shall continue to have an underlying zone district of Residential Multiple District, RM-16, with the uses and regulations contained in Chapter 1.07 Residential Zone District of the Tremonton City Land Use Code and an overlay zone district of the Aspen Ridges North Overlay Zone with the uses and regulations as contained in Exhibit “E”, which shall be codified in Chapter 1.16 Overlay Zones in the Tremonton City Land Use Code. City staff is also instructed to remove the Bear River Meadows Overlay Zone, from the Tremonton City Land Use.

**LASTLY, BE IT ORDAINED** that Tremonton City Council of Tremonton, Utah, hereby adopts, passes, and publishes Ordinance No. 24-02 approving a Zoning Development Agreement for Ordinance No. 24-02 contained in Exhibit “F.”

If any term or provision of this Ordinance shall, to any extent, be determined by a court of competent jurisdiction to be void, voidable, or unenforceable, such void, voidable, or unenforceable term or provision shall not affect the enforceability of any other term or provision of this Ordinance.

Adopted and passed by the City Council of the City of Tremonton, Utah, this 16<sup>th</sup> day of January 16, 2024. This Ordinance No. 24-02 to become effective upon adoption.

**TREMONTON CITY CORPORATION**

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Lyle Holmgren, Mayor

ATTEST:

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Linsey Nessen, City Recorder

Publication date: \_\_\_\_\_



SAID SOUTHEAST QUARTER AND THE WEST RIGHT-OF-WAY LINE OF THE CENTRAL LATERAL BEAR RIVER CANAL BEING GRANTORS SOUTHEAST BOUNDARY CORNER LOCATED 668.98 FEET NORTH 87°25'45" EAST ALONG THE SOUTH LINE OF SAID SOUTHEAST QUARTER AND 1329.13 FEET NORTH 01°08'44" WEST FROM THE SOUTH QUARTER CORNER OF SAID SECTION 10; RUNNING THENCE SOUTH 87°39'40" WEST 20.00 FEET ALONG SAID SOUTH LINE; THENCE NORTH 01°08'44" WEST 1182.92 FEET; THENCE NORTH 46°03'19" WEST 21.25 FEET; THENCE SOUTH 89°02'07" WEST 125.57 FEET; THENCE NORTH 01°51'21" WEST 20.00 FEET TO GRANTORS NORTH BOUNDARY LINE; THENCE NORTH 89°02'07" EAST 160.82 FEET ALONG SAID NORTH BOUNDARY LINE TO GRANTORS NORTHEAST BOUNDARY CORNER BEING ON THE WEST RIGHT-OF-WAY LINE OF THE CENTRAL LATERAL BEAR RIVER CANAL; THENCE SOUTH 01°08'44" EAST 1217.44 FEET ALONG SAID WEST LINE TO THE POINT OF BEGINNING.

## EXHIBIT “B”

### REASONS FOR AMENDING BEAR RIVER MEADOWS OVERLAY ZONE

Aspen Ridges L.L.C. is purchasing parcel 05-186-0058, a 10.94-acre parcel from the Bear River Meadows Developer, with the intention of expanding the Aspen Ridges Townhome Project onto the property.

Aspen Ridges L.L.C. will build the same Aspen Ridges buildings. This new 102-unit project (Aspen Ridges North) would be part of the Aspen Ridges Homeowners Association. Homeowners within Aspen Ridges North would have access to the existing amenities, including a clubhouse, theater, swimming pool, spa, and fitness center in the Aspen Ridges Townhome Project.

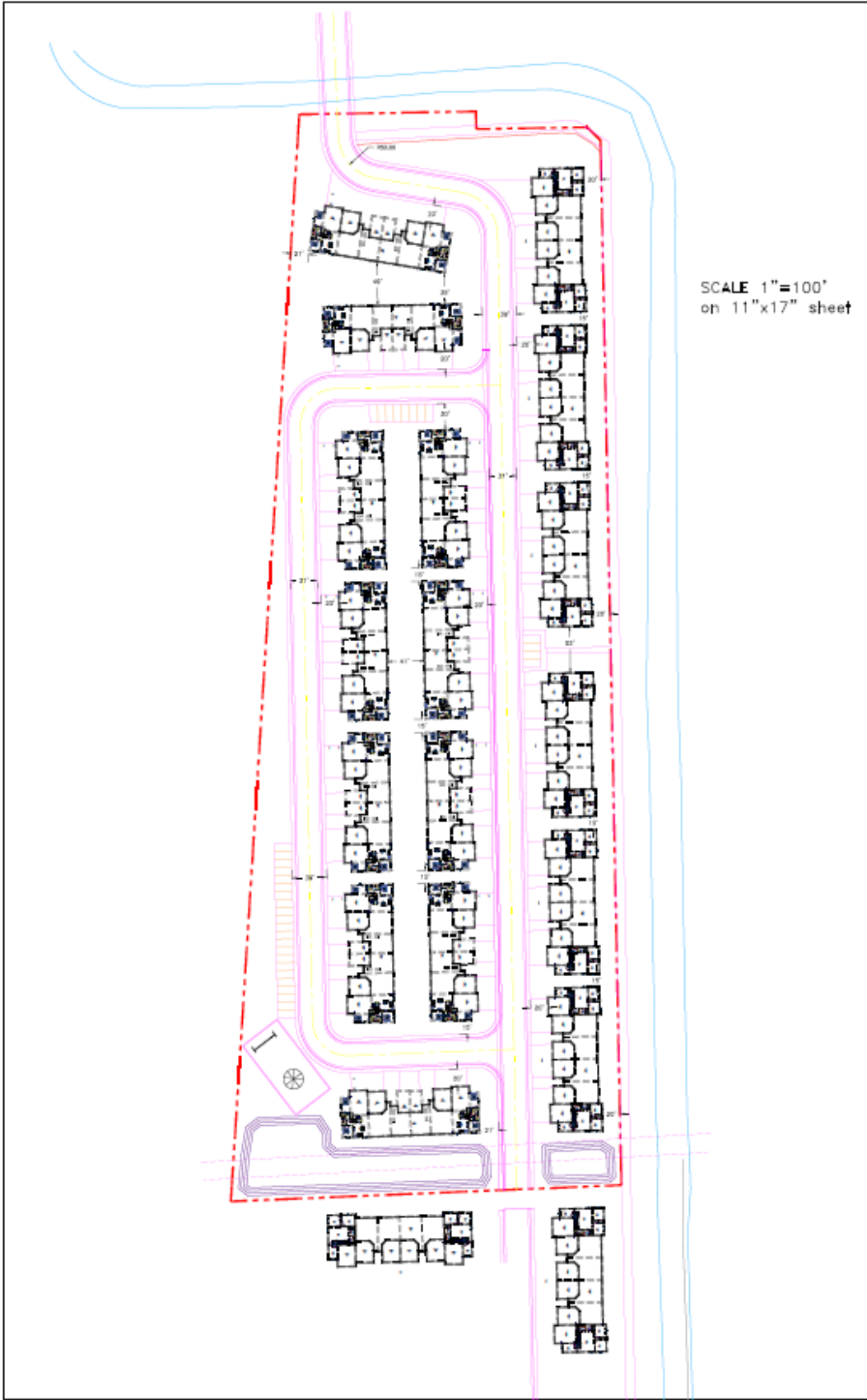
Aspen Ridges L.L.C. is requesting the \$1,500 fee per unit paid to Tremonton City to improve public parks as formalized in the Bear River Meadows Overlay Zone and accompanying Zoning Development Agreement be removed since Homeowners will have access to on-site amenities located in the Aspen Ridges Townhome Project. Further, Aspen Ridges L.L.C. will construct or pay a fee-in-lieu for the costs to install a ten (10) wide asphalt trail adjacent to the Central Canal from 600 South to 1200 South.

### ASPEN RIDGES AMENITIES WITH 102 ADDITIONAL TOWNHOMES

Aspen Ridges L.L.C. is confident that the current Aspen Ridges Townhome Projects amenities have ample capacity to accommodate the 102 additional units. Aspen Ridges clubhouse, theater, swimming pool, spa, and fitness center were initially sized to accommodate the 102 additional units that comprise the Aspen Ridges North project.

As such, Aspen Ridges L.L.C. has represented that there have not been overcrowding issues with any of the amenities. The clubhouse great room and theater are reservations only, so adding additional units will not be an issue. The swimming pool has a capacity of 75 people at one time. The Aspen Ridges H.O.A. Manager said the maximum usage of the pool this summer was 20 to 30 people at one time. There have never been any issues with overcrowding at the fitness center.

EXHIBIT "C"



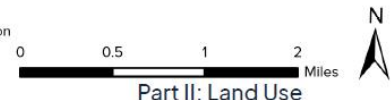
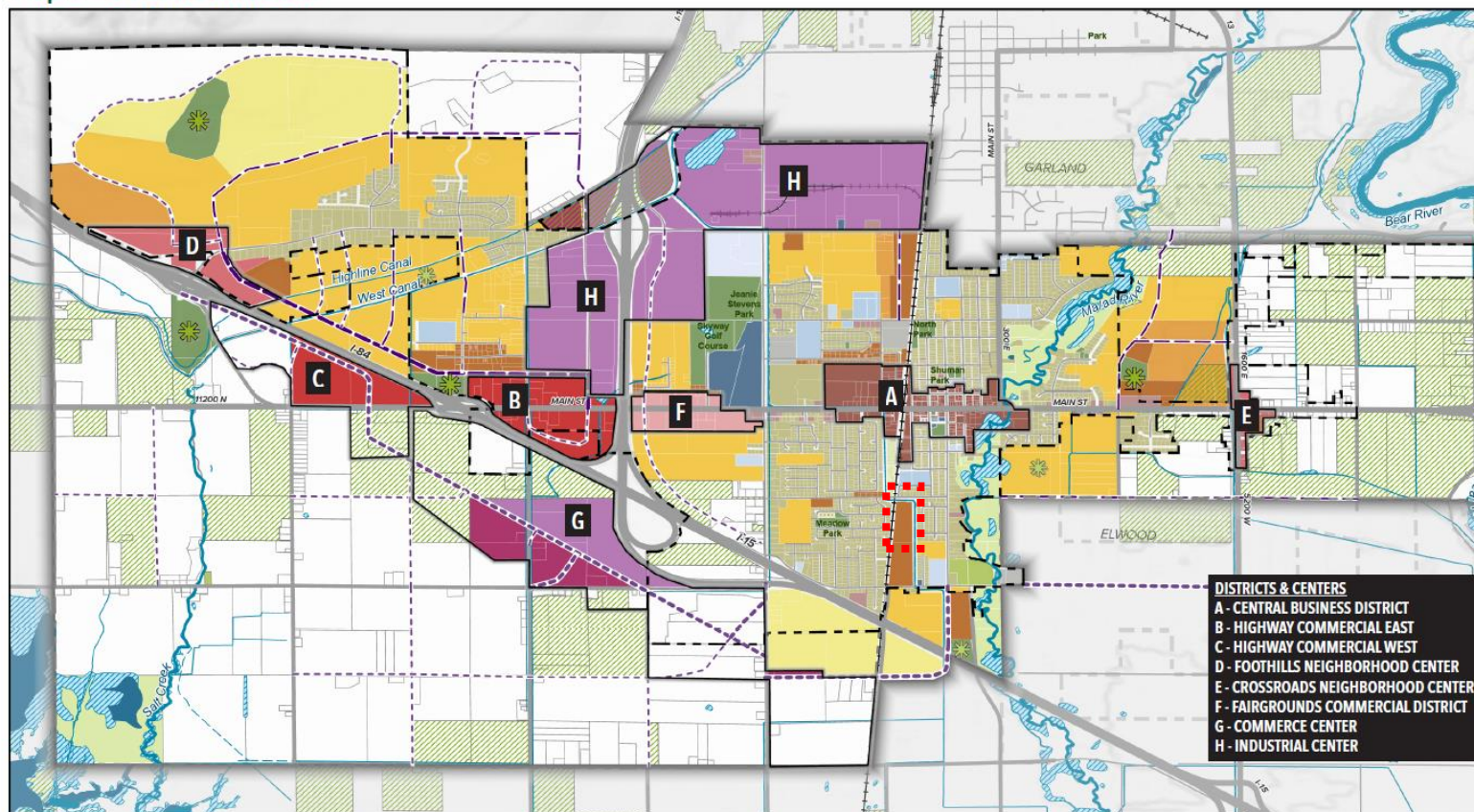


# Combine Proposed Aspen Ridge North & Existing Aspen Ridge South



# EXHIBIT "D"

## Map 2-4: Future Land Use



Part II: Land Use

## EXHIBIT “E”

**1.16.190 ASPEN RIDGES NORTH OVERLAY ZONE PURPOSE.** An overlay district is intended to provide different and/or supplemental regulations or standards from the underlying zoning district necessary to address certain land uses or desired outcomes.

The purpose of the Aspen Ridges North Overlay Zone is to reduce the maximum number of dwelling units per acre from sixteen (16), as allowed within the underlying zoning district of Residential Multiple District, RM-16, to a maximum dwelling units of 9.32 per acre or 102 dwelling units within the Aspen Ridges North Overlay Zone and to provide amenities to mitigate the density and improvements need to provide municipal services.

**1.16.195 ZONING DEVELOPMENT AGREEMENT FOR ORDINANCE NO. 24-02.** The zoning of the Aspen Ridges North Overlay Zone is zoning by agreement for the land identified in Exhibit “E.01,” which is valid if the City follows the legal procedures and public process to establish the zone, which includes, but are not limited to, 1) following the public process to zoning property; 2) the City Council adopting a zoning ordinance that delineates the range of land uses, the maximum densities, and other related zoning standards for the zone; and 3) the City and Developer executing an Agreement that formalizes the zoning requirements and negotiated amenities and improvements associated with zoning.

As formalized within the Zoning Development Agreement for Ordinance No. 24-02, the Developer agrees that the requirements, conditions, and improvements contained in the Aspen Ridges North Overlay Zone contained herein are vital to the success and desired outcomes of the Aspen Ridges North Overlay Zone.

Further, as formalized within Zoning Development Agreement for Ordinance No. 24-02, the Developer agrees and covenants to complete, construct, or otherwise fulfill the requirements and improvements within the Aspen Ridges North Overlay Zone and complete these said requirements and improvements within the timelines specified within in the Aspen Ridges North Overlay Zone, the City’s Land Use Development Code, the City’s General Public Works, Construction Standards, and Specifications, City’s Revised Ordinances without any additional consideration of cash, proportionate Impact Fee credits, and proportionate Impact Fee reimbursement.

Any amendments to the Aspen Ridges North Overlay Zone and the Zoning Development Agreement for Ordinance No. 24-02 shall follow the rezoning process, including the public process for adopting a land use regulation.

**1.16.200 ASPEN RIDGES NORTH OVERLAY ZONE USES.** The underlying zoning district of the Aspen Ridges Overlay Zone is Residential Multiple District, RM-16, and all of the land uses shall remain the same as contained in Title I Chapter 1.07 of the Tremonton City Land Use Code for the Residential Multiple District, RM-16 Zoning District unless specifically stated otherwise in the use table below.

Uses are shown as “P” permitted uses in the appropriate column or as “C” conditional uses in the appropriate column. If a use is not allowed, it is either not named in the uses list, or it is indicated by a dash, “-” as not permitted or not applicable or is stated as such.

<b>ASPEN RIDGES NORTH OVERLAY ZONE USES <sup>1 2 3 7</sup></b>	
<b>ZONING DISTRICTS</b>	<b>RM-16</b>
Accessory Buildings:	See Note 4
Agriculture, Existing:	P
Assisted Living Facilities:	-
Childcare/Preschool:	
Childcare/Preschool, Residential-Minor: See Chapter 1.24 Home Occupations & Chapter 1.19 Supplementary Regulations of this Title.	C
Childcare/Preschool, Residential-Major: See Chapter 1.24 Home Occupations & Chapter 1.19 Supplementary Regulations of this Title.	-
Churches/Places of Worship:	P
Communication Towers and Antennas: See Chapter 1.22 Communication Facilities Permit of this Title.	-
Dwellings: <sup>5 6</sup> See Chapter 1.19 Supplementary Regulations of this Title for residential architectural standards.	
Multi-Family Twin Home:	P
Multi-Family Attached:	P
Multi-Family Stacked:	-
Dwellings, Manufactured and Modular: See Chapter 1.19 Supplementary Regulations of this Title.	-
Education Facilities:	-
Flag Pole: See Chapter 1.19 Supplementary Regulations of this Title.	P
Home Occupation: See Chapter 1.24 Home Occupation Permit of this Title.	
Minor:	C
Major:	-
Livestock, Large & Small:	-
Kennel: See Chapter 13 of the Revised Ordinance of Tremonton City Corporation for requirements for a Kennel License.	-
Mobile Home Park:	-
Nursing Home:	-
Public Facilities:	P
Residential Facilities for the Elderly Persons: See Chapter 1.19 Supplementary Regulations of this Title:	P
Residential Facilities for Persons with a Disability: See Chapter 1.19 Supplementary Regulations of this Title:	P
Renewable Energy Systems: See Chapter 1.23 Renewable Energy Systems Permit of this Title:	C
Swimming Pool: See Chapter 1.19 Supplementary Regulations of this Title:	P
Utilities, Neighborhood:	P
Utilities, Transmission, Pad, Facility:	C

<sup>1</sup> Note: See Chapter 1.25 of this Title - Conditional Uses Permit.

<sup>2</sup> Note: See Chapter 1.17 of this Title - Off-Street Parking Regulations.

<sup>3</sup> Note: See Chapter 1.18 of this Title - Landscaping, Buffering, and Fencing Regulations.

<sup>4</sup> Note: Accessory buildings serving the entire complex, such as clubhouse, pool house, bowery, etc., are permitted.

<sup>5</sup> Note: All dwelling units are for Single-Family occupancy.

<sup>6</sup> Note: No dwelling or dwelling unit shall be less than four hundred (400) square feet in living space.

<sup>7</sup> Note: See Chapter 1.03 of this Title - Definitions.

**1.16.205 ASPEN RIDGES NORTH OVERLAY ZONE LOT REGULATIONS.** This Section shall apply to all principal structures and accessory structures within the Aspen Ridges North Overlay Zone.

<b>ASPEN RIDGES NORTH OVERLAY ZONE LOT REGULATIONS</b>	
<b>LOT AREA REGULATIONS:</b> Minimum Lot Area in square feet in the Aspen Ridges North Overlay Zone:	
Multi-Family Twin Home:	Note 1
Multi-Family Attached:	Note 1
<b>LOT WIDTH REGULATIONS:</b> Minimum Width in feet for any lot in the Bear River Meadows Overlay Zone.	
Multi-Family Twin Home:	Note 1
Multi-Family Attached:	Note 1
<b>FRONTAGE REGULATIONS:</b> Minimum Frontage in feet for any lot in the Aspen Ridges North Overlay Zone. Except as modified by a Site Plan approval. ( <i>Cul-d-sac, flag lot, irregular shaped lots, etc.</i> )	Note 1
<b>FRONT YARD SET-BACK REGULATION:</b> Minimum set back in feet for the Front Yard for structures in the Aspen Ridges North Overlay Zone.	20
Corner Lots from both streets:	Note 1
<b>REAR YARD SET-BACK REGULATIONS:</b> Minimum set back in feet for the Rear Yard in the Aspen Ridges North Overlay Zone.	Note 1
<b>REAR YARD SET-BACK REGULATIONS:</b> Minimum set back in feet for the Rear Yard in the Aspen Ridges North Overlay Zone next to the trail corridor.	20 feet, Unless the D.R.C. authorizes the use of Note 1
<b>SIDE YARD REGULATIONS:</b> Minimum Side Yard set back in feet for structures in the Aspen Ridges North Overlay Zone.	
Multi-Family Twin Home:	Note 1
Multi-Family Attached:	Note 1
<b>HEIGHT REGULATIONS<sup>2</sup>:</b> Maximum Height for all buildings shall be, in feet:	
Main/Primary structure:	36
Accessory structure:	36
Maximum number of stories in a Main/Primary structure:	2
<b>PORT-COCHERE'S, PORTICO'S AND SIMILAR STRUCTURES:</b>	Note 3

<sup>1</sup> Note: Lot Regulation based on lot configuration and placement of structures on property as approved through the Site Plan approval process.

<sup>2</sup> Note: Exceptions to Height Regulations. Roof structures for the housing of elevators, stairways, tanks, ventilating fans or similar equipment required to operate and maintain the building, and fire or parapet walls, skylights, towers, steeples, flag poles, chimneys, smokestacks, water tanks, wireless or television masts, theater lofts, silos, or similar structures may be erected above the height limit herein prescribed, but no space above the height limit for residential purposes shall be allowed for purposes of providing additional floor space, nor shall such increased height be in violation of any other ordinance or regulation of Tremonton City.

<sup>3</sup> Note: Porte-Cochère's, Portico's, and similar structures not more than one (1) story when attached to the main building and remaining open on three (3) sides may extend into the required building setback as approved through the Site Plan approval process.

#### **1.16.210 ASPEN RIDGES NORTH OVERLAY ZONE HOUSING TYPE AND DENSITY.**

The housing type within the Aspen Ridges North Overlay Zone shall be either Multi-Family Twin Home or Multi-Family Attached, with each dwelling unit on a separate lot. Multi-Family Stacked Dwellings are prohibited.

The Overlay Zone reduces the maximum number of dwelling units in the underlying zoning of Residential Multiple District, RM-16 per acre from sixteen (16), to a maximum dwelling units of 9.32 or 102 dwelling units within the Aspen Ridges North Overlay Zone and to achieve other desired outcomes. As such, the maximum density of the Aspen Ridges North Overlay Zone is 9.32 dwelling units per acre or 102 dwelling units. The actual density within the Aspen Ridges North Overlay Zone shall be determined during the subdivision and site plan review and approval process, and compliance with the development meeting the City's dimensional standards for setbacks, parking, stormwater retention, buffering, the right of way easement in favor of the Tremonton- Garland Drainage District, and the prescriptive easement by the Bear River Canal Company, etc.

**1.16.215 ASPEN RIDGES NORTH OVERLAY ZONE ARCHITECTURAL AND DESIGN STANDARDS & FRONT YARD LANDSCAPING.** To mitigate the impacts of density associated with the Aspen Ridges North Overlay Zone, the Owner agrees to construct housing that is "Substantially Similar" to the architectural renders in Exhibit "E.02" – Architectural Renderings for Aspen Ridges North Overlay Zone.

As part of the Site Plan review process, the Developer shall submit building elevations that shall comply with the architectural and design standards contained herein. "Substantially Similar" shall be determined by the Development Review Committee (D.R.C.) during the site plan process by the D.R.C. reviewing and approving the submitted building elevations. While there is flexibility allowed in approving the building elevations by the D.R.C., the Owner & Developer covenants to propose and develop an attached housing project that has architectural and design elements that are equal to or exceed the renderings shown in Exhibit "E.02." The D.R.C. shall use the renderings contained in Exhibit "E.02" and the architectural standards listed below in determining "Substantially Similar" or meeting or exceeding the renderings shown in Exhibit "E.02."

- A. Masonry Materials. That the building elevations, including front, side, and rear be comprised of one-hundred (100) percent of masonry, which includes brick, stone, stucco, and cement fiberboard.

- B. Roofline. That there is varied roofline, as shown in the architectural renderings contained in Exhibit “E.02,” which includes but is not limited to having multiple gables extending above the eaves, that there be varied roofline heights between units and gable roofs.
- C. Front Elevations and Front Doors to Face Private Streets. The front elevations of buildings should be oriented towards private streets, and the front doors should be visible from the street.
- D. Garages. Each unit shall have a one-car or two-car garage, and each garage shall have a dedicated space for the garbage can.
- E. Building Elevations. The building elevations constructed shall be the as shown in Exhibit “E.02.”
- F. Landscaping. There shall be landscaped strips between each building to include plant materials, including trees.

**1.16.220 ASPEN RIDGES NORTH OVERLAY ZONE LANDSCAPING, BUFFERING, FENCING, AND CENTRAL TRAIL IMPROVEMENTS.** To mitigate the impacts of density associated with the Aspen Ridges North Overlay Zone, the Developer agrees to make the following improvements in addition to the requirements contained in Chapter 1.18 Landscaping, Buffering, and Fencing Regulations. All of these improvements enumerated below are constructed by the Developer and dedicated to Tremonton City without any additional consideration of cash, proportionate impact fee credits, and proportionate impact fee reimbursement by the City. As part of recording the subdivision improvements, the Developer agrees to provide a financial guarantee (subdivision bond) that these public improvements shall be constructed.

- A. Extension of the Central Trail Corridor to 600 South. The Developer shall dedicate to the City real property necessary to extend the Central Trail corridor to 600 South in an alignment that is depicted and described in Exhibit “E.03.” The width of the corridor shall be at a minimum of twenty (20’), but shall be enlarged if necessary to allow for a sweeping turn for the section of the Central Trail that turns to align parallel with 300 West to cross over the canal. The dedication of real property shall occur with the recording of the Aspen Ridges North phase adjacent to the gap in the trail corridor from parcel 05-186-0057 (the City-owned parcel on which the Central Trail is to be constructed) and 600 South. Additionally, at the City’s request, the Developer shall dedicate the aforementioned described real property, at their expense, within sixty days (60) of the City making this request in writing. The Developer acknowledges that dedicating real property for the trail corridor, described in this section, does not reduce their ability to develop the 102 dwelling units on the Property.
- B. Central Trail Improvements 600 South to 1200 South.

Trail Landscape Buffer. The Developer shall ensure a landscape buffer of no less than fifteen (15’) created along the Central Trail corridor unless otherwise approved by the Development Review Committee. The landscape buffer shall include the required improvement specified in 1.18.035 of the Land Use Code and shall be constructed with

each phase of Aspen Ridges North that is recorded and thereafter developed that is adjacent to parcel 05-186-0057 (the City-owned parcel on which the Central Trail is to be constructed).

Fencing & Concrete Mow Strip. The Developer shall install or otherwise construct and dedicate to the City a four (4') foot Majestic Fencing, or a commercial-grade equivalent, as shown below, with an eighteen (18") inch concrete strip located directly under the fencing to prevent vegetation from growing up through the fencing on both sides of Parcel No. 05-186-0057. The fencing shall also include self-closing gates that allow pedestrian access from the Property to the Central Trail. The fencing and concrete mow strip shall be constructed with each phase of Aspen Ridges North that is recorded and thereafter developed adjacent to parcel 05-186-0057.

Construction of Ten (10') Trail. The Developer shall construct and dedicate to the City, at the Developer's expense, a ten (10') foot wide asphalt trail from 1200 South Street to 600 South Street, with the trail section crossing the canal to be constructed of concrete. The construction of the ten (10') foot wide trail shall occur no later than the recording and development of the last phase of the Aspen Ridges North Overlay Zone.


Fee-In-Lieu of Constructing Ten (10') Trail. The Developer covenants to do all within their ability to ensure that the ten (10') foot wide asphalt trail is constructed, including, if necessary, dedicating real property needed for the trail corridor so long as such dedication does not reduce the ability to develop the 102 dwelling units. However, if, for some reason, the construction of the trail is not feasible due to circumstances beyond the control of the Developer during the term that the Developer is developing Aspen Ridges North, the Developer agrees to pay a fee-in-lieu amount of no less than \$60.00 per linear foot for the ten (10') wide asphalt trail. This amount shall increase based on the percentage of inflation that has occurred since the year 2024 to the time that the payment of the fee-in-lieu is made to the City.

The City shall determine the percentage of inflation since the year 2024 by using the *Engineering News Record Construction Cost Index*. The Developer's payment of the fee-in-lieu of constructing the ten (10') foot wide trail to the City shall occur no later than the recording and developing the last phase of the Aspen Ridges North Overlay Zone. While the Developer agrees that there is no date certain of when Central Trail shall be constructed, this fee-in-lieu payment made by the Developer shall be used to construct any section of the Central Trail at the sole discretion of the Tremonton City Council or another City recreation improvement.



# MONTAGE PLUS<sup>®</sup>

## *WELDED ORNAMENTAL STEEL FENCE*




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**AMERISTARFENCE.COM | 888-333-3422**  
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**AMERISTAR<sup>®</sup>**

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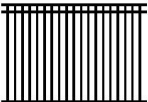
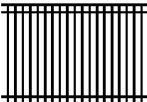
**ASSA ABLOY**





### MAJESTIC<sup>™</sup>

- *3', 3½', 4', 5' or 6' Heights*
- *2-Rail or 3-Rail Panels*
- *Extended Picket or Flush Bottom Panels*
- *4" Standard or 3" Pet, Pool & Play Picket Air-Space*

C. Fencing. The Developer acknowledges that Fencing is a required improvement along the canal and railroad corridors as required by 1.18.035 of the Tremonton City Land Use Code.

**1.16.225 ASPEN RIDGES NORTH OVERLAY ZONE REQUIRED AMENITIES AND A SPECIFIED TIMEFRAME.** To mitigate the impacts of density associated with the Aspen Ridges North Overlay Zone, the Developer agrees to provide all of the improvements enumerated below. Unless specifically stated otherwise, these improvements are done by the Developer and dedicated to the City without any additional consideration of cash, proportionate impact fee credits, and proportionate impact fee reimbursement by the City.

A. Dedication of Water Shares. The Developer agrees to convey and dedicate to the City 3.82 water shares in the Bear River Canal Company for the irrigation of the existing Parks, which includes those enumerated in the table below, or for other existing or future parks. The conveyance and dedication of the 3.82 water shares shall occur within three (3) months of adopting the Aspen Ridges North Overlay Zone. The City shall be responsible for all fees associated with the Developer conveyance and dedication of the Bear River Canal Company water shares to Tremonton City. The Developer's dedication and conveyance of Bear River Canal Company water shares is made to the City without additional consideration of cash, proportionate impact fee credits, and proportionate impact fee reimbursement.

- Shuman Park 2.2
- Midland Square 0.28

- Harris Park Subdivision 0.5
- Harris Park Main Street 0.67
- Holmgren Trail Head 0.17
- Total Water Shares 3.82**

- B. On-site Amenities Including Clubhouse, Swimming Pools, Etc. The Developer shall ensure that Aspen Ridges North Overlay Zone residents have access equal to the Aspen Ridge Townhome Project’s existing clubhouse, theater, swimming pool, spa, and fitness center contained in the Aspen Ridges Development. The Aspen Ridges North Overlay Zone residents shall have access to the aforementioned amenities as they occupy dwelling units within the Aspen Ridges North Overlay Zone.
- C. Minimum On-site Amenities (Playground & Park Benches). At a minimum, the Developer shall install a large on-site playground with trees and park benches with backs surrounding the playground. These amenities shall be private and owned and maintained by the Aspen Ridges Homeowners Association. The aforementioned amenities shall commence construction no later than seventy-five (75) percent of the units being completed within the project. The amenities shall be completed before ninety (90) percent of the units are completed within the project.

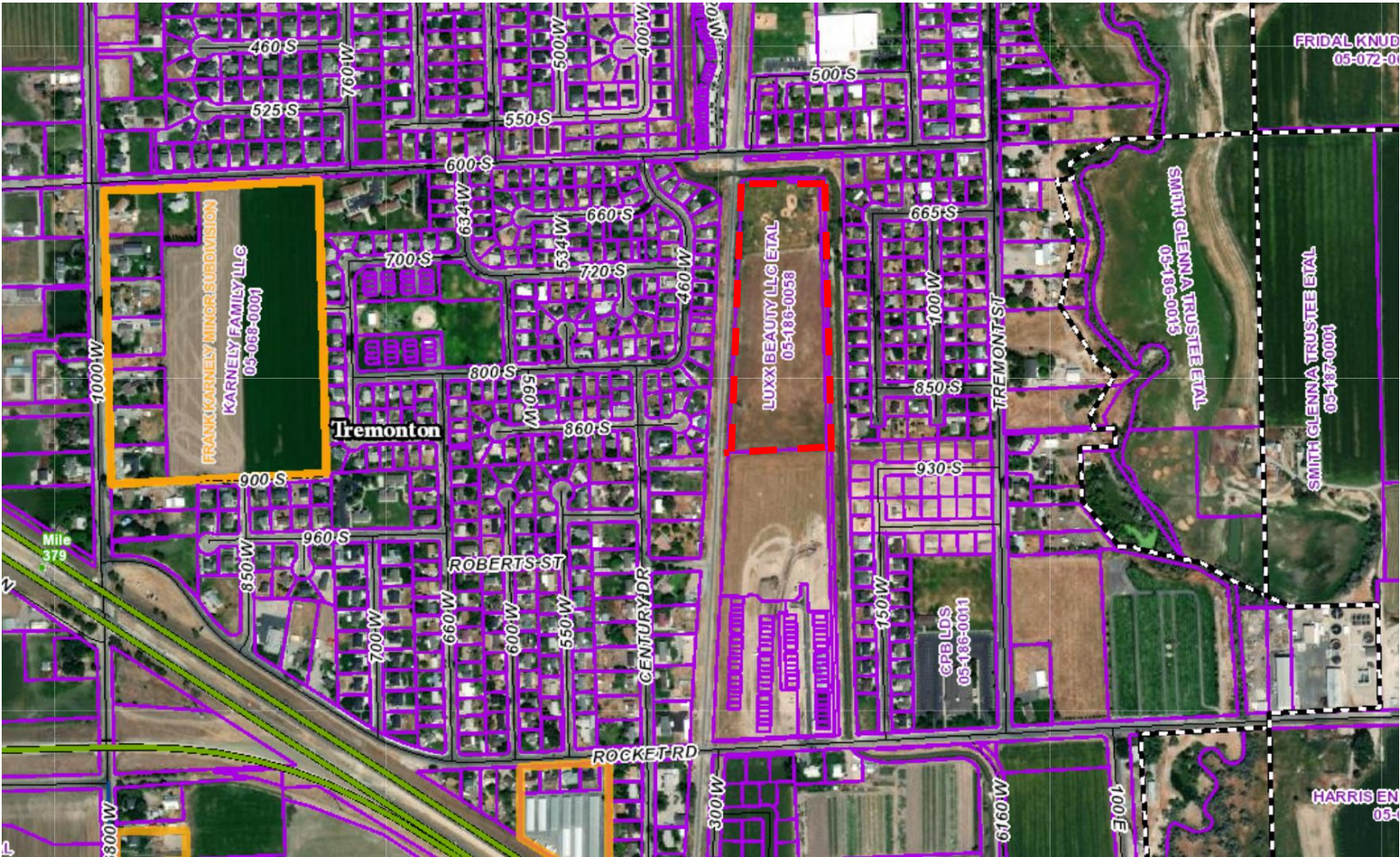
**1.16.230 ASPEN RIDGES NORTH OVERLAY ZONE ROAD IMPROVEMENTS.**

- A. Frontage Improvements of 600 South. The Developer shall construct the following 600 South frontage improvements in front of the Development, which shall include a park strip, a four (4’) foot sidewalk, landscaping, an irrigation system, and water shares associated with this landscaped area. The landscaping for this area shall a similar size and scope as shown in Exhibit “E.04”. The aforementioned improvements shall be completed with the second phase subdivision or site plan, or as the Development Review Committee determines otherwise. The Developer shall provide a financial guarantee for these landscape improvements (subdivision bond). As necessary, the Developer shall be responsible for receiving all approvals and permits from the Bear River Canal Company to landscape any area in which they claim an easement. The Developer shall expressly include language regarding the perpetual maintenance obligation of the landscaping improvements and sidewalk for the frontage improvements on 600 South in the homeowner’s association Covenants, Conditions, and Restrictions recorded in the Box Elder County Recorder’s Office.
- B. Enlarged Intersections at 600 South and 300 West. Developer acknowledges and agrees to construct the enlarged intersection improvements at 600 South and 300 West to accommodate all vehicular turning movements and provide trail connectivity. Due to the proximity of this intersection to the railroad tracks and the congestion that can occur when the trains prevent traffic from turning left onto 600 South, the intersection of 600 South and 300 West shall be designed to have a shared left turn and straight thru lane and a separate right turn lane with adequate stacking distances. The City Engineer and Public Works Director shall approve the intersection width and the canal crossing design to accommodate traffic circulation for all vehicle movements at the intersection, but in no case shall the width of the road be less than forty-two (42’) from the back of curb to back of curb. This intersection and canal crossing shall also be designed and constructed to accommodate the ten (10’) foot concrete trail, including an A.D.A. ramp at the

intersection of 600 South (See Exhibit “E.03”). The Developer shall remove the existing canal crossing as shown in Exhibit “E.03.” As necessary, the Developer shall be responsible for receiving all approvals and permits from the Bear River Canal Company. The enlarged intersection and trail crossing shall be completed within the second phase of the subdivision or site plan, or as required by the Development Review Committee. The Developer shall provide a financial guarantee (subdivision bond) for the improvements described in this section. The canal crossing is not a public road and shall be owned and maintained by the Aspen Ridges Homeowners Association like other private roads. The Developer shall provide an irrevocable public trail easement no less than ten (10’) wide, to be recorded within the Box Elder County Recorder’s Office, with the canal crossing for the Central Trail.

- C. Irrevocable Cross Access Easement and Maintenance Agreement. Unless otherwise approved by the City Attorney, the Developer of Aspen Ridges North Overlay Zone and Aspen Ridge shall enter into an irrevocable cross-access easement and maintenance agreement allowing traffic from both developments to pass through their respective developments. Unless otherwise approved by the City Attorney, this irrevocable cross-access easement and maintenance agreement shall be recorded within the Box Elder County Recorder’s Office.

Exhibit "E.01"- Aspen Ridges North Overlay Zone District Boundary

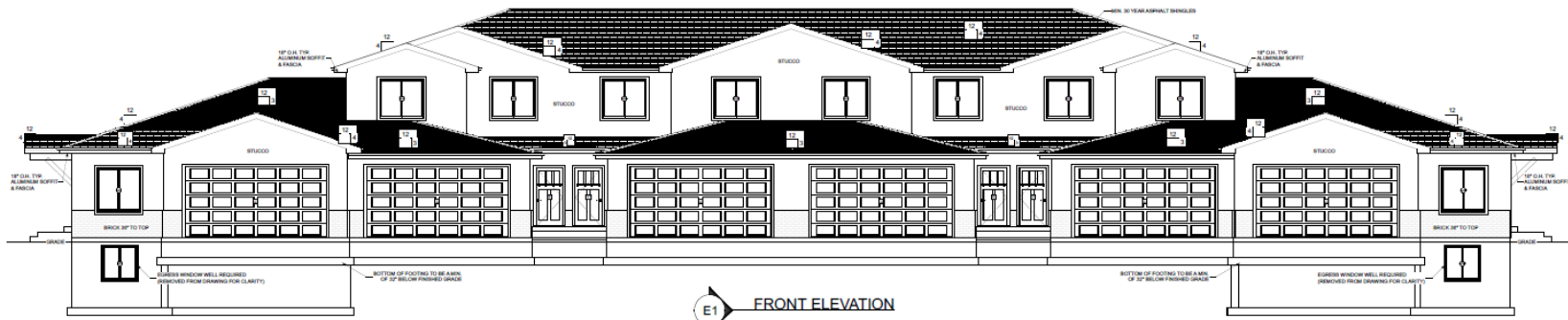


The perimeter boundaries of parcel 05-186-0058, that totals 10.94 acres more or less which, is outlined in red and is zoned to an underlying zone district of Residential Multiple District, RM-16, and an overlay zone district of the Aspen Ridges North Overlay Zone.

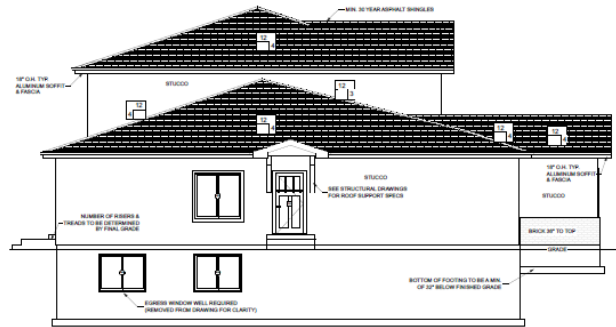
Exhibit “E.02” – Architectural Renderings for Aspen Ridges North Overlay Zone.

**ASPEN RIDGES**  
EMERALD & SAPPHIRE 6-PLEX  
TREMONTON UT. 84337





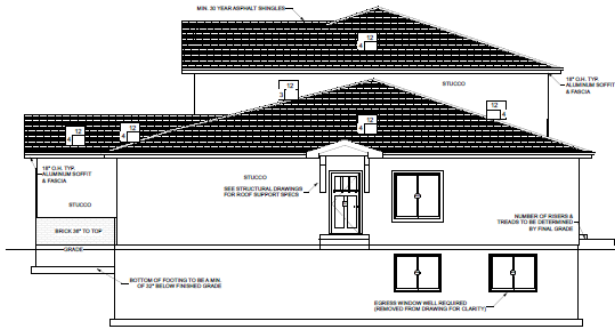
E1 FRONT ELEVATION



E2 LEFT ELEVATION

Material	Area	Notes
ASPH	1.5	MIN. 30 YEAR ASPHALT SHINGLES
ALUM	1.5	1/2\"/>

Material	Area	Notes
ASPH	1.5	MIN. 30 YEAR ASPHALT SHINGLES
ALUM	1.5	1/2\"/>



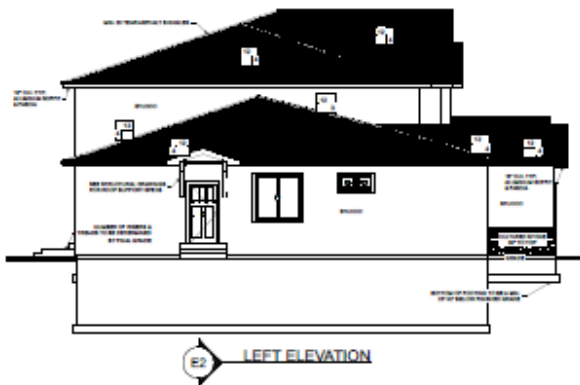
E4 RIGHT ELEVATION



# ASPEN RIDGES

RUBY, SAPPHIRE, PEARL 6-PLEX  
TREMONTON UT. 84337





NO.	DESCRIPTION	QTY	UNIT	PRICE	TOTAL
1	CEILING	1	SQ. FT.	100	100
2	FLOOR	1	SQ. FT.	100	100
3	WALL	1	SQ. FT.	100	100
4	ROOF	1	SQ. FT.	100	100
5	DOOR	1	EA.	100	100
6	WINDOW	1	EA.	100	100
7	PAINT	1	SQ. FT.	100	100
8	PLUMBING	1	HR.	100	100
9	ELECTRICAL	1	HR.	100	100
10	MECHANICAL	1	HR.	100	100
11	LANDSCAPE	1	SQ. FT.	100	100
12	CONCRETE	1	SQ. FT.	100	100
13	FOUNDATION	1	SQ. FT.	100	100
14	FOUNDATION	1	SQ. FT.	100	100
15	FOUNDATION	1	SQ. FT.	100	100
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100	FOUNDATION	1	SQ. FT.	100	100

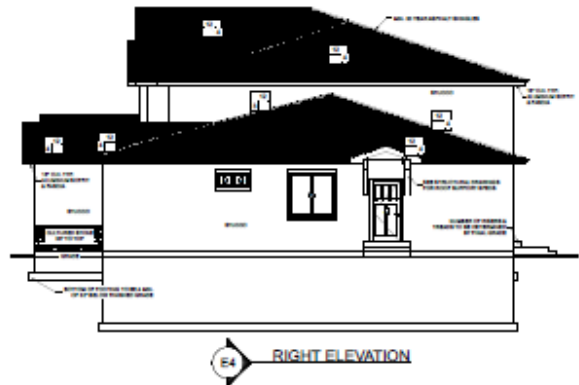




Exhibit "E.03"- Extension of the Central Trail Corridor to 600 South.

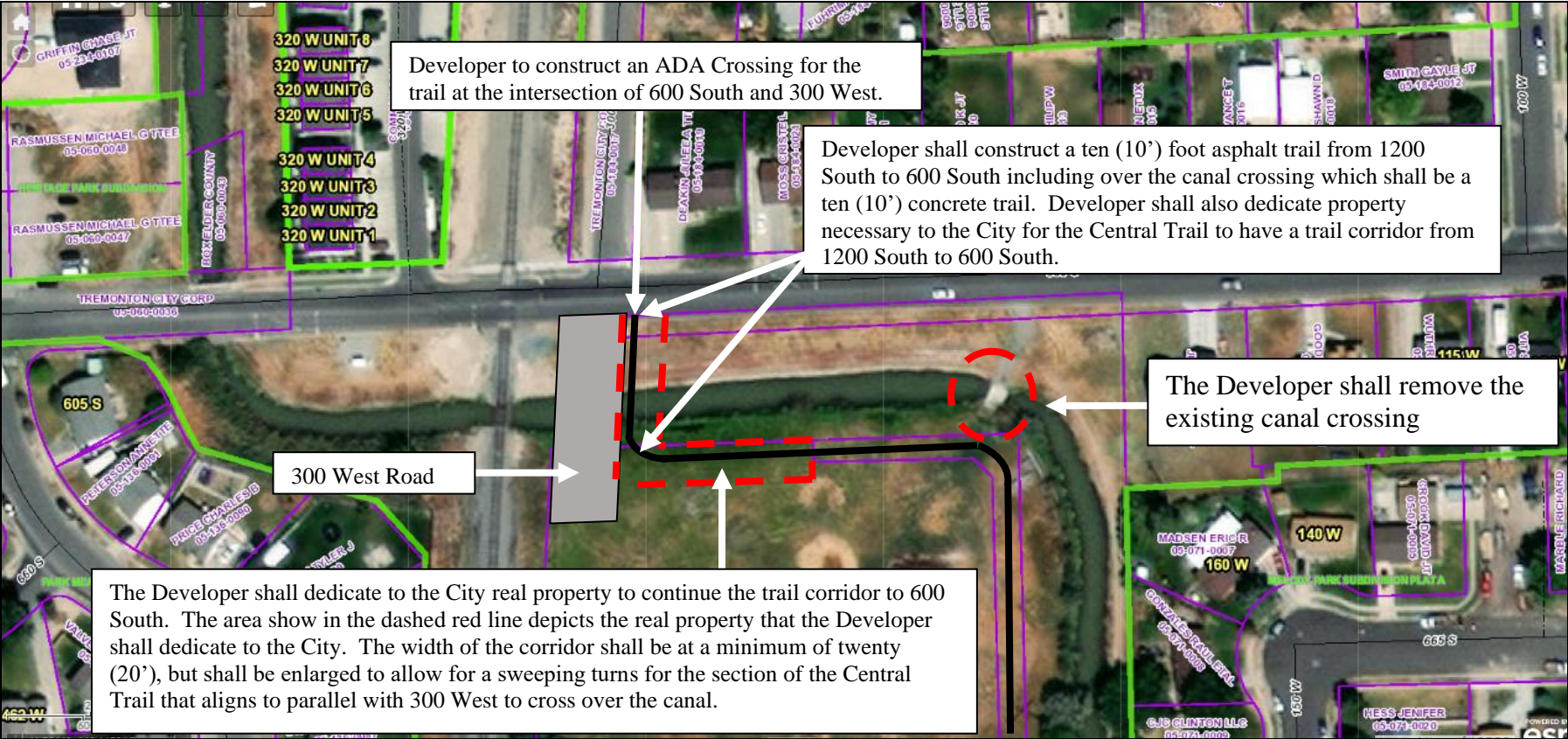


Exhibit "E.04" - Frontage Improvements of 600 South

Exhibit “F”- Zoning Development Agreement for Ordinance No. 24-02

**THIS ZONING DEVELOPMENT AGREEMENT FOR ORDINANCE NO. 24-02** (the “Zoning Development Agreement” of “Agreement”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2024, by and between TREMONTON CITY, a body corporate and politic of the State of Utah, (hereinafter the “City”) and ASPEN RIDGES LLC, a Utah limited liability company (hereinafter “Owner & Developer” or “Developer & Owner” or “Developer” etc.). Any of City, Owner & Developer may be referred to individually as “Party” or collectively as “Parties.”

**RECITALS**

**WHEREAS**, parcel number 05-186-0058, totaling approximately 10.94 acres (hereafter “Property” or as appropriate “Development”) as contained in Exhibit “F.01” is currently zoned as the Bear River Meadows Overlay Zone and accompanying Zoning Development Agreement; and

**WHEREAS**, Aspen Ridges L.L.C. owners of the property, have submitted a rezone application to have the 10.94 acres to be rezoned from the Bear River Meadows Overlay Zone and accompanying Zoning Development Agreement to the Aspen Ridges North Overlay Zone and accompanying Zoning Development Agreement; and

**WHEREAS**, the Property shall continue to have an underlying zoning district of Residential Multiple District, RM-16. However, the Aspen Ridges North Overlay Zone reduces the maximum number of dwelling units per acre from sixteen (16), as allowed within the Residential Multiple District, RM-16, to a maximum dwelling unit of 9.32 per acre or 102 dwelling units along with formalizing other allowances and requirements for the proposed project; and

**WHEREAS**, consistent with the noticing requirements, the Tremonton City Planning Commission caused a notice to be provided and held a public hearing and held a public hearing on January 9, 2024, to listen to public comment regarding the proposed changes to the Tremonton City Zoning Ordinance; and

**WHEREAS**, after hearing the public comments and reviewing the proposed Aspen Ridges North Overlay Zone, the Planning Commission recommends to the City Council for their consideration the approval of the Aspen Ridges North Overlay Zone District and approval of the zoning of parcel 05-186-0058 totals 10.94 acres more or less from the Bear River Meadows Overlay Zone and accompanying Zoning Development Agreement, to an underlying zone district of Residential Multiple District, RM-16 and an overlay zone district of the Aspen Ridges North Overlay Zone; and

**WHEREAS**, the Parties agree that Ordinance No. 24-02 is made through zoning by agreement, which is legal and valid if the City follows the legal procedures which include but are not limited to 1) following the public process to zone property; 2) the City Council adopting a zoning ordinance that delineates the range of land uses, the maximum densities, and other related

zoning standards for the Property contained in Exhibit “F.02”; 3) the City and Developer agreeing to an Agreement that formalizes the zoning requirements and negotiated amenities and improvements associated with zoning; and

**WHEREAS**, the City has followed the public process to zone property, and the City Council has adopted a zoning ordinance that delineates the range of land uses, maximum densities, and other related zoning standards for the Property and now desires to enter into a written agreement to formalize the zoning of the Property as contained in Exhibit “F.02.”

**NOW, THEREFORE**, in consideration of the promises of the Parties hereto and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereto have entered this Zoning Development Agreement and agree as follows:

## **ARTICLE I DEFINITIONS**

Development Activity. “Development Activity” shall include, pursuant to Utah Code Annotated (hereinafter U.C.A.) § 10-9a-103(8), but shall not be limited to, the following: any change in the use of land that creates additional demand and needs for public facilities. Furthermore, for purposes of this Agreement, “Development Activity” shall also include (1) the actual construction of improvements, (2) obtaining a permit, therefore, or (3) any change in grade, contour, or appearance of the Property caused by, or on behalf of, Developer & Owner with the intent to construct improvements thereon.

Final Plat. “Final Plat” shall have the meaning prescribed in the City’s Land Use Code.

Impact Fee. “Impact Fee” shall have the mean prescribed in U.C.A. § 11-36a-102.

Property. “Property” shall include the Parcels legally described in Exhibit “F.01.”

Site Plan. “Site Plan” shall have the meaning prescribed in the City’s Land Use Code.

## **ARTICLE II GENERAL CONDITIONS**

2.1 Zoning by Agreement. This Zoning Development Agreement for Ordinance No. 24-02 is made through zoning by agreement, which is valid if the City follows the legal procedures which include, but are not limited to 1) following the public process to zone property; 2) the City Council adopting a zoning ordinance that delineates the range of land uses, the maximum densities, and other related zoning standards for the subject property; and 3) the City and Developer agreeing to this Agreement that formalizes the zoning requirements and negotiated amenities and improvements associated with zoning.

2.2 Developer, Vesting. Developer shall have the right to receive municipal services and development permits in accordance and conditioned upon this Zoning Development Agreement, Ordinance No. 24-02, Aspen Ridges North Overlay Zone, current City policies, City ordinances, and state and federal laws that govern the receipt of municipal services and future development permits.

2.3 Future Approvals. Following this Zoning Development Agreement, but before the commencement of any Development Activity, the Developer shall obtain the City's approval of all Development Activities before engaging in any Development Activity. Developer shall provide the City with required applications and supporting materials for development, which may include, but shall not be limited to, subdivision plats, site plans, etc., as required by Tremonton City's land use ordinances.

2.4 Future Development Agreements. Following this Zoning Development Agreement, but before the commencement of any Development Activity, the Parties shall enter into a Subdivision or Site Plan Development Agreement to govern the actual development of the Properties for each Final Plat or Site Plan approved by the City in accordance with the City's Land Use Code 2.04.045 (each, a "future development agreement"). Without an express, written agreement by the Parties to the contrary, nothing in any future Development Agreement shall amend, replace, supersede, or otherwise alter the terms of this Agreement.

### **ARTICLE III SPECIAL DEVELOPMENT REQUIREMENTS, CONDITIONS, AND IMPROVEMENTS**

3.1 Densities. The Parties agree that the rezoning of the Property as specified in Ordinance No. 24-02 has a higher density and range of uses than the original zoning of R1-20 zoning. The actual density of the Property and the proposed Development Activities shall comply with the terms of a zoning district that includes the RM-16 and the overlay entitled the Aspen Ridges North Overlay Zone and all the development requirements contained in the City's Land Use Development Codes, the City's General Public Works, Construction Standards, and Specifications, City's Revised Ordinances and/or any other agreement between the City and Developer & Owner, and the right-of-way easement in favor of the Tremonton- Garland Drainage District, and the prescriptive easement by the Bear River Canal Company, etc.

3.2 Special Requirements, Conditions, and Improvements within the Aspen Ridges North Overlay Zone. The Developer & Owner agree that the requirements, conditions, and improvements contained in the Aspen Ridges North Overlay Zone, which is attached to this Agreement in Exhibit "F.02" are vital to the success and desired outcomes in the development of the Property. Further, the Developer & Owner agree to the requirements, conditions, and improvements within the Aspen Ridges North Overlay Zone attached as Exhibit "F.02" of this Agreement and covenant to complete, construct, contribute, provide, or otherwise fulfill the requirements and improvements within Exhibit "F.02" with Development Activities of their Property without any additional consideration of cash, proportionate Impact Fee credits, and proportionate Impact Fee reimbursement. The Developer & Owner also agree to develop their Property otherwise in conformance with the City's Land Use Development Code, the City's

General Public Works, Construction Standards, and Specifications without any additional consideration of cash, proportionate Impact Fee credits, and proportionate Impact Fee reimbursement. The Developer shall complete, construct, or otherwise fulfill the requirements and improvements within the Aspen Ridges North Overlay Zone as detailed and within the timelines contained in the Aspen Ridges North Overlay Zone as contained in Exhibit “F.02.”

## **ARTICLE IV OTHER CONDITIONS**

4.1 Other Requirements and Financial Responsibilities of the Developer. Except as otherwise herein specifically agreed, Developer & Owner, or its successor(s) in interest, acknowledges and understands that application of future development permits shall be required from Developer & Owner, which include, but are not limited to, the installation and payment for all water (culinary and secondary), sanitary sewer, and storm drainage facilities and appurtenances, and all streets, curbs, gutters, sidewalks, conduit, etc. and other public improvements associated with this Property in accordance with the City’s Land Use Code 2.05.005, as required by the City’s Land Use Development Codes, the City’s General Public Works, construction Standards and Specifications shown on subdivisions plans, site plans, Construction Drawings, and other approved documents pertaining to this Development on file with the City.

4.2 Culinary Water and Sewer Treatment Capacity. The City, which includes the Tremonton City Culinary Water Authority and Tremonton City Sanitary Sewer Authority, does not reserve or warrant water capacity or sewer treatment capacity until the issuance of a building permit. This Zoning Development Agreement does not constitute a reservation or warranty for water capacity and/or sewer treatment capacity. At the signing of this Agreement, the City Council is discussing the need to expand the City’s secondary water system to provide additional culinary water capacity and its wastewater treatment plant. The City invites Developer & Owner to participate in discussions with the City Council to increase culinary water capacity by expanding the City’s secondary water system and the City’s wastewater treatment capacity.

4.3 Secondary Water System. In accordance with Utah Code Annotated 10-9a-508 and the City’s Land Use Codes 2.06.105 and 1.26.040, when applying for a future development permit that requires water service, the Owner & Developer shall provide to the City, in addition to those requirements and improvements associated with culinary water, the necessary water shares in the Bear River Canal Company sufficient to meet the demand on municipal services that the Development will create on the City. Said dedication of water shares shall occur before, or contemporaneous with, the approval and recording of the Final Plat and Site Plan of the Development on the Property. All such water share dedications shall occur before recording the Final Plat with the Box Elder County Recorder. Owner & Developer shall also construct a secondary water transmission and distribution system following the City’s construction standards sufficient to satisfy the existing and future uses of the occupants to be supplied by the City’s Secondary Water System in the Development. The use of the water shares dedicated to the City by the Owner & Developer and connection of the Owner & Developer’s installed secondary

water distribution system within the Development to secondary water transmission lines constructed by the City shall be at the sole discretion of the City.

4.4 Fee-in-Lieu Payments. In accordance with the City's Land Use Code 2.05.015, in cases where City Ordinance shall require the Developer & Owner to install an improvement, but timing and circumstances, as determined by the City Engineer, prevent the construction of the improvement, Developer & Owner shall pay a fee-in-lieu of construction. The fee-in-lieu payment shall be the then-current cost of constructing the improvement as estimated by the City Engineer. The fee-in-lieu payment shall be used towards the costs of installing the required improvements, the timing of when said improvement shall be constructed shall be at the sole discretion of the City and absolve Developer & Owner from making the improvement in the future or paying the future cost of the required improvement.

4.5 Protection Strips and Undevelopable Lots. Developer & Owner covenant and warrant they have not, or shall not in the future, unlawfully divide real property in such a way that a parcel of property is created or left behind that cannot be developed according to the requirements of Tremonton City Land Use Ordinances, or other applicable laws. Examples of a parcel of property that is created or left behind that cannot be developed include, but are not limited to, spite strips or protection strips, which are parcels created or left for the sole purpose of denying another property owner access to their property, parcels with insufficient square footage, parcels with the insufficient buildable area, parcels that do not meet the requirements of Tremonton City Land Use Ordinances, and parcels that do not abut on a dedicated street (see the City's Land Use Code 2.01.065). If Owner or Developer unlawfully divides property, or creates any spite strips or protection strips, which are parcels created or left for the sole purpose of denying another property owner access to their property, the Owner or Developer agrees, as a remedy, to dedicate and otherwise deed ownership of these undevelopable parcels of land to the City within thirty (30) days of the City's written request.

4.6 Greenbelt Taxes. Pursuant to Utah Code Annotated § 10-9a-603(3) and the City's Land Use Code 2.04.060, the City shall require payment of all Greenbelt Taxes, if applicable, before recordation of the Final Plat and/or Site Plan.

4.7 Irrigation Ditch, Bear River Canal Company, and Indemnification. The Developer covenants that they shall talk with all the parties that have an interest in the irrigation ditch that may be abandoned in the future through Development Activities and that the Developer shall provide an alternative means for property owners to receive their irrigation water if applicable and that the property owners shall approve these alternative means. The Developer agrees to indemnify the City from any liability associated with the abandonment of the irrigation ditch or alternative means for property owners to receive their irrigation water through the Development and any claim from the Bear River Canal Company regarding the platting of this subdivision impeding their claim for an easement.

4.9 Attorney Fees. If either Party to this Agreement or their successors and assigns commence a legal or equitable proceeding, whether litigation, arbitration, or otherwise, respecting any question between the Parties to this Agreement arising out of or relating to this Agreement or the breach thereof, the prevailing Party in such dispute resolution proceeding shall

be entitled to the recovery of a reasonable attorneys' fee and all other reasonably incurred costs and expenses of the successful prosecution or defense of such proceeding.

## **ARTICLE V MISCELLANEOUS CONDITIONS**

5.1 No Waiver of Regulations. Nothing herein contained shall be construed as a waiver of any City Code requirements or the Utah Code Annotated, and Developer agrees to comply with all requirements of the same.

5.2 Severability of Waivers. If either Party waives any breach of this Agreement, no such waiver shall be held or construed to be a waiver of any subsequent breach hereof

5.3 City Council Budgetary Discretion. All financial obligations of the City arising under this Agreement that are payable after the current fiscal year are contingent upon funds for the purpose being annually appropriated, budgeted, and otherwise made available by the Tremonton City Council at its discretion.

5.4 Covenants Run with the Land; Recording. Ordinance No. 24-02 and this Agreement shall run with the Property, including any subsequent, approved amendments. Ordinance No. 24-02 and this Agreement shall also be binding upon and inure to the benefit of the Parties hereto, their respective personal representatives, heirs, successors, grantees, and assigns. Assignment of interest within the meaning of this paragraph shall specifically include, but not be limited to, a conveyance or assignment of any portion of Developer's legal or equitable interest in the Property, as well as any assignment of Developer's rights to develop the Property under the terms and conditions of this Agreement. The City and Developer are authorized to record or file any notices or instruments, including this Agreement, as appropriate to assure the perpetual enforceability of the Agreement, and Developer agrees to execute any such instruments upon reasonable request.

5.5 Liability Release. With limitations pursuant to U.C.A. § 10-9a-607, in the event Developer transfers title to the Property and is thereby divested of all equitable and legal interest in the Property, Developer shall be released from liability under this Agreement for any breach of the terms and conditions of this Agreement occurring after the date of any such transfer of interest. In such an event, the succeeding property owner shall be bound by the terms of this Agreement.

5.6 Consequences of Developer Non-compliance with Zoning Development Agreement. In addition to the other remedies contained within this Agreement for the Owner & Developer's non-compliance or default with the obligations required herein, the Parties agree that the City may delay the processing of any future land use applications, land-use decisions, and/or land use permits submitted to the City for projects in which the Owner & Developer may have an ownership interest until the Owner & Developer non-compliance or default has been cured. The Owner & Developer acknowledges and agrees to waive any time constraints applicable in the Utah Code, with which the City would otherwise be required to comply for the



processing of land use applications, land-use decisions, and land use permits for the Owner & Developer's non-compliance or default. Any future land use applications, land-use decisions, and/or land use permits may include but are not limited to, preliminary plats, final plats, site plans, building permits, certificates of occupancy, sign permits, zoning, rezoning, and annexations within the Development or outside of the boundaries of the Development, for which Tremonton City is Land Use Authority. An ownership interest in a future land use application, land-use decisions, and/or land use permit includes the Owner & Developer, Owner & Developer's spouse, and/or Owner & Developer's minor children ownership as an individual or a member of a corporation with assets that are the subject to the future land use application. If the City suspects that the Owner & Developer may have ownership in the future land use application, it is the Developer's burden to prove the contrary.

5.7 Default and Mediation. Each and every term of this Agreement shall be deemed to be a material element hereof. If either Party fails to perform according to the terms of this Agreement, such Party may be declared in default. If a Party has been declared in default hereof, such defaulting Party shall be given written notice specifying such default and shall be allowed ten (10) days to cure said default. In the event the default remains uncorrected, the Party declaring default may elect to (a) terminate the Agreement and seek damages; (b) treat the Agreement as continuing and require specific performance or; (c) avail itself of any other remedy at law or equity.

In the event of the default of any of the provisions hereof by either Party, which shall give rise to the commencement of legal or equitable action against said defaulting Party, the Parties hereby agree to submit to non-binding mediation before the commencement of an action in any Court of law. In any such event, the defaulting Party shall be liable to the non-defaulting Party for the non-defaulting Party's reasonable attorney's fees and costs incurred by reason of the default.

5.8 No Third-Party Beneficiaries. Except as may be otherwise expressly provided herein, this Agreement shall not be construed as or deemed to be an agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action hereunder for any cause whatsoever.

5.9 Applicable Law. It is expressly understood and agreed by and between the Parties hereto that this Agreement shall be governed by and its terms construed under the laws of the State of Utah and Tremonton City, Utah.

5.10 Notice. Any notice or other communication given by any Party hereto to any other Party relating to this Agreement shall be hand-delivered or sent by certified mail, return receipt requested, addressed to such other Party at their respective addresses as set forth below; and such notice or other communication shall be deemed given when so hand-delivered or three (3) days after so mailed:

If to the City:

Tremonton City  
102 S. Tremont Street  
Tremonton, UT 84337

If to the Owner or Developer: Aspen Ridges LLC  
120 W 400 S #104  
Smithfield, UT 84335  
435-764-2466  
435-764-3799  
northridgeut@gmail.com

5.11 Joint and Several Liability. Owner and Developer shall be jointly and severally liable for the terms in this Agreement.

5.12 Word Meanings. When used in this Agreement, words of the masculine gender shall include the feminine and neutral gender, and when the sentence so indicates, words of the neutral gender shall refer to any gender; and words in the singular shall include the plural and vice versa. This Agreement shall be construed according to its fair meaning and as if prepared by all Parties hereto and shall be deemed to be and contain the entire understanding and agreement between the Parties hereto pertaining to the matters addressed in this Agreement.

5.13 Complete Agreement. There shall be deemed to be no other terms, conditions, promises, understandings, statements, representations, expressed or implied, concerning this Agreement, unless set forth in writing signed by each Party hereto. Further, paragraph headings used herein are for convenience of reference and shall in no way define, limit, or prescribe the scope or intent of any provision under this Agreement.

5.14 Recording. The City and Developer are authorized to record or file any notices or instruments with the Box Elder County Recorder's Office appropriate to assuring the perpetual enforceability of the Agreement (including recording this Agreement), and Developer agrees to execute any such instruments upon reasonable request.

5.15 "Arm's Length" Transaction. The Parties hereto expressly disclaim and disavow any partnership, joint venture, fiduciary status, or relationship between them and expressly affirm that they have entered into this Agreement as independent Parties and that the same is in all respects an "arms-length" transaction.

5.16 Severability. Should any portion of this Agreement be deemed invalid or unenforceable by the rule of law or otherwise, all other aspects of the Agreement shall remain enforceable and in full effect.

5.17 Incorporation of Recitals and Exhibits. The above recitals and all exhibits attached hereto are incorporated herein by this reference and expressly made a part of this Agreement.

5.18 Preparation of Agreement. The Parties hereto acknowledge that they have both participated in the preparation of this Agreement and, in the event that any question arises regarding its interpretation, no presumption shall be drawn in favor of or against any Party hereto with respect to the drafting hereof.

5.19 Amendments. This Agreement is a fundamental element of the Aspen Ridges North Overlay Zone, and amendments to this Agreement shall follow the process of rezoning and adopting a land use regulation. More specifically, as stated herein, terms contained herein are made through zoning by agreement, which is legal and valid if the City follows the legal procedures specified herein.

5.20 Future Agreements. The Parties acknowledge future agreements will be associated with the development and construction of this Property. Unless specifically identified as superseding a section or condition of this Agreement, no future agreement between the Parties shall supersede or have greater authority than this Agreement.

5.21 Further Instruments. The Parties hereto agree that they shall execute any and all other documents or legal instruments that may be necessary or required to carry out and effectuate all of the provisions hereof.

5.22 Contingency. If the City does not approve Ordinance No. 24-02, this Agreement shall become null, void, and unenforceable.

5.23 Survivability. Any term, condition, requirement, etc., that is meant to remain in effect after the contract expires or is terminated shall continue.

Exhibit "F.01"



The perimeter boundaries of parcel 05-186-0058 that totals 10.94 acres more or less which is outlined in red is rezoned to an underlying zone district of Residential Multiple District, RM-16 and an overlay zone district of the Aspen Ridges North Overlay Zone

Acres 10.94

Parcel Number 05-186-0058

OwnerName ASPEN RIDGES LLC

Legal BEG AT A PT N 88° 41` E 2947 FT & S 4° 30` W 105 FT FR NW COR OF SW/4 OF SEC 10 TWP 11 N R.N. 3 W S.L.M. TH RUNNING S 4°30` W 1227 FT TH N 88° 29` E 465 FT TH N 1212 FT TH S 89° 30` W 370.5 FT TO BEG. LESS: [05-186-0057] TRAIL PARCEL "B", DESCRIBED AS FOLLOWS: A PART OF THE

SOUTHEAST QUARTER OF SECTION 10, TOWNSHIP 11 NORTH, RANGE 3 WEST OF THE SALT LAKE BASE AND MERIDIAN. BEGINNING AT THE INTERSECTION OF THE SOUTH LINE OF THE NORTHWEST QUARTER OF SAID SOUTHEAST QUARTER AND THE WEST RIGHT-OF-WAY LINE OF THE CENTRAL LATERAL BEAR RIVER CANAL BEING GRANTORS SOUTHEAST BOUNDARY CORNER LOCATED 668.98 FEET NORTH 87°25'45" EAST ALONG THE SOUTH LINE OF SAID SOUTHEAST QUARTER AND 1329.13 FEET NORTH 01°08'44" WEST FROM THE SOUTH QUARTER CORNER OF SAID SECTION 10; RUNNING THENCE SOUTH 87°39'40" WEST 20.00 FEET ALONG SAID SOUTH LINE; THENCE NORTH 01°08'44" WEST 1182.92 FEET; THENCE NORTH 46°03'19" WEST 21.25 FEET; THENCE SOUTH 89°02'07" WEST 125.57 FEET; THENCE NORTH 01°51'21" WEST 20.00 FEET TO GRANTORS NORTH BOUNDARY LINE; THENCE NORTH 89°02'07" EAST 160.82 FEET ALONG SAID NORTH BOUNDARY LINE TO GRANTORS NORTHEAST BOUNDARY CORNER BEING ON THE WEST RIGHT-OF-WAY LINE OF THE CENTRAL LATERAL BEAR RIVER CANAL; THENCE SOUTH 01°08'44" EAST 1217.44 FEET ALONG SAID WEST LINE TO THE POINT OF BEGINNING.

**Exhibit “F.02”- Aspen Ridges North Overlay Zone**

IN WITNESS WHEREOF, the Parties have hereunto signed their names on the day and year first above written.

**ASPEN RIDGES LLC (DEVELOPER & OWNER):**

\_\_\_\_\_  
Ryan Rogers, Manager (Note <sup>1</sup>)

Note <sup>1</sup>: Signer is acknowledging that they have read, understand, and agree to the terms within this Agreement, including the Exhibits attached and “Section 5.6 Consequences of Developer Non-compliance with Zoning Development Agreement” and all the terms and conditions within “Exhibit “F.02”- Aspen Ridges North Overlay Zone.”

ACKNOWLEDGEMENT

STATE OF UTAH                    )  
                                          :ss.  
County of Box Elder            )

On this \_\_\_\_ day of \_\_\_\_\_, 2024, personally appeared before me, Ryan Rogers who being by me duly sworn did say, for himself, that he is the Manager of Aspen Ridges L.L.C., a Utah Limited Liability Company, and the within and foregoing instrument was signed on behalf of said Limited Liability Company by authority of its Certificate of Organization and/or Operating Agreement. Ryan Rogers duly acknowledged to me that said Limited Liability Company executed the same.

\_\_\_\_\_  
Notary Public

**CITY:**

TREMONTON CITY

A body Corporate and Politic of the State of Utah

By: \_\_\_\_\_  
Lyle Holmgren, Mayor

ATTEST:

By: \_\_\_\_\_  
Linsey Nessen, City Recorder

ACKNOWLEDGMENT

STATE OF UTAH                    )  
                                              :ss.  
County of Box Elder            )

On the \_\_\_ day of \_\_\_\_\_, 2024, personally appeared before me Lyle Holmgren the signer of the above instrument, who duly acknowledged to me that he executed the same.

\_\_\_\_\_  
Notary Public



STATE OF UTAH    )  
                                  : ss.  
County of Box Elder )

I, LINSEY NESSEN, the City Recorder of Tremonton, Utah, do hereby certify that the above and foregoing is a full and correct copy of Ordinance No. 24-02, entitled **“AN ORDINANCE OF TREMONTON CITY CORPORATION ESTABLISHING A NEW ZONING DISTRICT ENTITLED THE ASPEN RIDGES NORTH OVERLAY ZONE, AND AMENDING THE TREMONTON CITY ZONING FOR PARCEL 05-186-0058, TOTALING APPROXIMATELY 10.94 ACRES, FROM THE BEAR RIVER MEADOWS OVERLAY ZONE DISTRICT WITH AN UNDERLYING ZONING DISTRICT OF RESIDENTIAL MULTIPLE DISTRICT, RM-16 TO AN OVERLAY ZONING DISTRICT OF THE ASPEN RIDGES NORTH OVERLAY ZONE, WITH AN UNDERLYING ZONING DISTRICT OF RESIDENTIAL MULTIPLE DISTRICT, RM-16 AND APPROVING A ZONING DEVELOPMENT AGREEMENT”** adopted and passed by the City Council of Tremonton, Utah, at a regular meeting thereof on January 16, 2024 which appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Linsey Nessen  
City Recorder

(city seal)

## **RESOLUTION NO. 24-06**

### **A RESOLUTION OF TREMONTON CITY CORPORATION APPROVING A TEMPLATE ESCROW AGREEMENT AS A FINANCIAL GUARANTEE FOR ALL REQUIRED PUBLIC INFRASTRUCTURE IMPROVEMENTS ASSOCIATED WITH SUBDIVISIONS AND SITE PLANS**

**WHEREAS**, Utah Code 10-9a-604.5 (2) (a) and (b) requires before recording a plat, the Developer shall complete any required public infrastructure improvements or post a financial guarantee for the completion of 100% of all required public infrastructure improvements or if the municipality has inspected and accepted a portion of the public infrastructure improvements, 100% of the incomplete or unaccepted public infrastructure improvements; and

**WHEREAS**, Utah Code 10-9a-604.5 (2) (c) requires a City to establish a minimum of two acceptable forms of financial guarantee for public infrastructure improvements; and

**WHEREAS**, Section 2.05.045 C of the Tremonton City's Land Use Code allows one method of the financial guarantee to be an escrow bond in favor of the City; and

**WHEREAS**, Utah Code 10-9a-604.5 (2) (c) requires a City to establish a system for the partial release of the financial guarantee as portions of required public infrastructure improvements are completed and accepted in accordance with city ordinance; and

**WHEREAS**, Utah Code (4) (b) also requires that any financial guarantee between the Developer and the City be memorialized in a development agreement; and

**WHEREAS**, further Utah Code 10-9a-604.5 (5) requires that the sum of the financial guarantee may not exceed the sum of 100% of the estimated cost of the public infrastructure improvements, as evidenced by an engineer's estimate or licensed contractor's bid; and 10% of the amount of the bond to cover administrative costs incurred by the municipality to complete the improvements, if necessary; and

**WHEREAS**, Section 2.05.045 A of the Tremonton City's Land Use Code requires that the Developer complete all required improvements by City ordinance for the subdivision or site plans to be constructed within one year from the recordation of the plat and that these required improvements remain free from defect for one year from the date that all improvements pass City inspection (warranty period); and

**WHEREAS**, Utah Code 10-9a-604.5 (6) allows the City to require the Developer to provide a financial guarantee during the warranty period in the amount of up to 10% of the lesser of the City Engineer's original estimated cost of completion or the Developer's reasonable proven cost of completion.

**NOW, THEREFORE**, pursuant to Utah Code 10-9a-604.5 and Title II, Section 2.04.045 of the Tremonton City Land Use Code, the City Council of Tremonton, Utah, hereby resolve to

adopt the template Escrow Agreement contained in Exhibit “A.”

Adopted and passed by the governing body of Tremonton City Corporation on this 16<sup>th</sup> day of January 2024.

TREMONTON CITY  
A Utah Municipal Corporation

By \_\_\_\_\_  
Lyle Holmgren, Mayor

ATTEST:

\_\_\_\_\_  
Linsey Nessen, City Recorder

**EXHIBIT “A”**

Upon Recording Return to:  
Tremonton City Recorder  
102 S. Tremont Street  
Tremonton City, UT 84337

**ESCROW AGREEMENT  
FOR**

**INSERT THE EXACT SUBDIVISION NAME AS IT APPEARS ON THE PLAT**

**THIS AGREEMENT** is made and entered into by and between **INSERT DEVELOPER COMPANY, LLC**, hereinafter called “Developer,” and TREMONTON CITY CORPORATION, a municipal corporation, hereinafter called “City” and \_\_\_\_\_, hereinafter called “Escrow Holder.” The Developer, City, and Escrow Holder may be referred to collectively as “Parties” or respectively as “Party” in this Agreement.

**WITNESSETH:**

**WHEREAS**, Developer has caused to be subdivided under the regulations and ordinances of Tremonton City certain property located in said City known as **INSERT THE EXACT SUBDIVISION NAME AS IT APPEARS ON THE PLAT**, consisting of certain lots and improvements as specifically designated on the subdivision plat and engineering documents. A copy of the subdivision plat is attached hereto as Exhibit “A” and made part of this Agreement; and

**WHEREAS**, Developer has agreed and undertaken to complete the construction and installation of onsite and offsite improvements and facilities in accordance with the terms of the Tremonton City ordinances, the costs of which are set forth in the Engineer’s Estimate thereof, a copy of which is attached hereto and marked as Exhibit “B” and made a part of this Agreement; and

**WHEREAS**, the Parties have agreed that to insure the completion of such onsite and offsite improvements and facilities by Developer on or before the \_\_\_\_ day of \_\_\_\_\_, 202\_\_\_\_, the sum of **INSERT TOTAL DOLLAR AMOUNT FROM ENGINEER’S ESTIMATE**, shall be deposited or held as undisbursed loan funds with the Escrow Holder in favor of the City for the purpose of guaranteeing to City that the onsite and offsite improvements and facilities are timely completed in accordance with the terms and conditions of this Agreement as hereinafter stated.

**NOW, THEREFORE**, for and in consideration of the promises and the covenants, terms and conditions as hereinafter set forth, it is agreed by Developer, City and Escrow Holder as follows, to wit:

1. Developer shall either have on deposit or held as undisbursed loan funds with Escrow Holder by the \_\_\_\_ day of \_\_\_\_\_, 202\_\_\_\_, the sum of **INSERT TOTAL DOLLAR AMOUNT FROM ENGINEER’S ESTIMATE**, as the remaining costs for installation of onsite and offsite improvements including the required 10% warranty as specifically

itemized in the Engineer's Estimate attached hereto as Exhibit "B" for the purpose of guaranteeing the completion by the Developer of such onsite and offsite improvements on or before the **INSERT DATE ONE YEAR FROM THE DATE OF THIS AGREEMENT**.

2. All Parties hereto agree that the escrow funds may be used in the following manner only, to wit:

(a) Developer shall notify Tremonton City Public Works Department of its intent to install or commence installation of each onsite and offsite improvements not less than 24 hours prior to commencement of work so that the City may inspect, verify, and approve such installation prior to covering.

(b) Upon completion of such onsite and offsite improvements, Developer may file with City a written request for withdrawal from escrow for payment of such improvements or installations. Upon approval and acceptance by the City Engineer or designee, City will authorize Escrow Holder to disburse said dedicated funds up to the Engineer's Estimate to the Developer, contractor, or agent furnishing such services, as requested by Developer.

(c) Immediately upon completion of all onsite and offsite improvements as set forth in Engineer's Estimate, Exhibit "B," Developer shall provide to City a mylar copy of subdivision "As-Built Drawings." Upon approval and acceptance of improvements and facilities by the City Engineer or designee, City shall grant "Conditional Acceptance" of the subdivision improvements, City shall immediately, in writing to Escrow Holder, authorize the release and payment of all remaining funds to Developer, except the 10% warranty.

(d) Immediately upon conclusion of the subdivision improvements one year warranty period, which commenced on the day City granted Conditional Acceptance, City shall once again inspect subdivision improvements and if found to be satisfactory, City shall grant "Final Acceptance" of all improvements, record a release of financial guarantee, and shall in writing to Escrow Holder, authorize the release and payment to Developer of the 10% warranty.

(e) As each payment by the Escrow Holder to Developer, contractor, or agent is made, Escrow Holder and/or Developer shall secure from such contractor or persons performing services good and sufficient lien waivers covering such work and materials.

(f) Nothing contained herein shall prevent Developer from paying any or all costs of improvement from separate financial sources or funds, should Developer determine to do so.

(g) Escrow Holder shall only release escrow funds after receiving written authorization from City to release said funds, notwithstanding the time periods noted herein.

3. Developer agrees that they shall complete all onsite and offsite improvements on said subdivision within two years from the date hereof, to wit:
  - (a) On or before the **INSERT DATE ONE YEAR FROM THE DATE OF THIS AGREEMENT**, and in the event the Developer fails to complete such improvements within said time frame, then and in that event, the Escrow Holder shall disburse directly to the City such funds or parts thereof as City may request as reimbursement for improvements caused to be constructed by the City for or on behalf of the City in completing the onsite and offsite improvements and facilities on said Subdivision.
4. In no event shall the Escrow Holder charge or claim a lien against any of the proceeds held hereunder for the benefit of the City for any other debt or obligation owed by Developer.
5. This Agreement shall be binding upon and inure to the benefit of the respective Parties hereto, their successors, heirs, and assigns.
6. Developer agrees to pay to the Escrow Holder all fees charged by the Escrow Holder for its services and the performance of its duties and obligations under this instrument.
7. Developer, by entering into this Agreement, agrees to escrow the amount of money as determined by the Engineer's Estimate. The Developer further understands that Developer shall be responsible for the actual costs of installation of the improvements, should the actual costs vary from the Engineer's Estimate.
8. If any Party defaults in the terms, covenants, and conditions of this agreement, the defaulting Party shall pay all costs, expenses, and attorney's fees for enforcement of the agreement.

**IN WITNESS WHEREOF**, the Parties have executed this Agreement this **INSERT DATE OF AGREEMENT**, by the City acting by authority of its governing body, Developer by authority of its governing body, and the Escrow Holder by authority of its governing body, granted to it pursuant to bylaws of resolutions authorizing the same.

{ Signature Page to Follow }

**TREMONTON CITY**

\_\_\_\_\_  
\_\_\_\_\_  
Tremonton City Mayor

**CORPORATE ACKNOWLEDGMENT**

**STATE OF UTAH**                    )  
                                          : §  
**COUNTY OF BOX ELDER**        )

On \_\_\_\_ day of \_\_\_\_\_ 202\_\_, Personally appeared before me \_\_\_\_\_  
\_\_\_\_\_. Who being duly sworn by me did say, for himself, that he is the  
said authorized agent of Tremonton City Corporation, and that within the foregoing instrument  
was signed on behalf of said Tremonton City Corporation, and that the said authorized agent did  
duly acknowledge to me that said corporation executed the same.

\_\_\_\_\_  
Notary Public

**ATTEST**

\_\_\_\_\_  
\_\_\_\_\_  
Tremonton City Recorder



**DEVELOPER**

\_\_\_\_\_  
\_\_\_\_\_, Manager  
\_\_\_\_\_, LLC

**LIMITED LIABILITY ACKNOWLEDGMENT**

**STATE OF UTAH**                    )  
                                          : §  
**COUNTY OF BOX ELDER**        )

On this \_\_\_\_ day of \_\_\_\_\_ 202\_\_, \_\_\_\_\_ Manager for and on behalf of \_\_\_\_\_, personally appeared before me, the undersigned notary public in and for said state and county, being duly sworn, acknowledged to me, that he is the Manager of \_\_\_\_\_ a Utah Limited Liability Company, and that within and foregoing instrument was signed in behalf of said corporation, and said authorized agent did duly acknowledge to me that said corporation executed the same.

\_\_\_\_\_  
Notary Public

**ESCROW HOLDER**

\_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Phone Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_

**CORPORATE ACKNOWLEDGMENT**

**STATE OF UTAH**                    )  
                                          : §  
**COUNTY OF** \_\_\_\_\_ )

On the \_\_\_\_\_ day of \_\_\_\_\_ 202\_\_\_\_\_, personally appeared before me, \_\_\_\_\_, who being by me duly sworn did say, for herself that she is the said authorized agent of \_\_\_\_\_, and that within and foregoing instrument was signed in behalf of said corporation, and said agent did duly acknowledge to me that said corporation executed the same.

\_\_\_\_\_  
Notary Public

Exhibit “A” Legal Description & Subdivision Plat

**INSERT DATE OF LEGAL DESCRIPTION**

**INSERT SUBDIVISION PLAT**

Exhibit “B” Engineer’s Estimate

**INSERT ENGINEER’S ESTIMATE**

## RESOLUTION NO. 24-10

### A RESOLUTION OF TREMONTON CITY CORPORATION APPROVING AMENDMENTS TO THE MODERATE INCOME HOUSING STRATEGIES CONTAINED IN THE TREMONTON CITY & TREMONTON CITY RDA 2022 MODERATE INCOME HOUSING PLAN AS AN ELEMENT OF THE TREMONTON CITY GENERAL PLAN

**WHEREAS**, the Tremonton City Council and Tremonton City Redevelopment Agency are committed to facilitating a variety of housing options for the existing and future citizens of the City, which includes housing options that are affordable for low to moderate-income individuals and families; and

**WHEREAS**, Moderate Income Housing means housing occupied or reserved for occupancy by households with a gross household income of less than eighty percent (80%) of the Area Median Income (AMI) of the rural statistical area for households of the same size; and

**WHEREAS**, eighty percent (80%) of the Area Median Income (AMI) for Tremonton City, Box Elder County, in 2022 is estimated to be \$59,700 per household (based upon a three-person household); and

**WHEREAS**, the State of Utah Legislature is also committed to facilitating affordable housing options for the citizens of Utah and, to this end, has statutory requirements contained in Utah Code 10-9a-403 require cities to adopt Moderate Income Housing Plans as an element of the City's General Plan; and

**WHEREAS**, as part of creating a Moderate Income Housing Plan as an element of the City's General Plan, the City is required to select three Strategies contained in Utah Code 10-9a-403(2)(b)(i); and

**WHEREAS**, Utah Code 10-9a-408 requires that the City report on its progress in implementing its moderate-income housing strategies contained in the *Tremonton City & Tremonton City Redevelopment Agency 2022 Moderate Income Housing Plan* to the Housing and Community Development Division of the Department of Workforce Services (hereafter "Division"); and

**WHEREAS**, as part of *Tremonton City & Tremonton City Redevelopment Agency 2022 Moderate Income Housing Plan*, the City has selected the following three Strategies as required by Utah Code 10-9a-403(2)(b)(i); and

- Strategy B: Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate-income housing.
- Strategy E: Create or allow for, and reduce regulations related to, internal or detached accessory dwelling units in residential zones.

- Strategy N: Implement a mortgage assistance program for employees of the county/municipality, an employer that provides contracted services for the county/to the municipality, or any other public employer that operates within the county/municipality.

**WHEREAS**, on December 5, 2023, the City Council adopted Ordinance No. 23-09, creating Accessory Dwelling Unit regulations by adopting Chapter 1.21 Accessory Dwelling Units of the Tremonton City Land Use Code and has completed Strategy E; and

**WHEREAS**, in preparing the required annual report for August 1, 2023, City staff identified that some of the City's selected implementation Strategies contained in the 2022 Moderate Income Housing Plan are beyond the City's ability to implement independently and require the City to find capable and willing partners; and

**WHEREAS**, finding willing and capable partners is a barrier to implementing some of the City's selected moderate-income housing Strategies; and

**WHEREAS**, regardless of the identified barriers, Utah Code requires that the Division decide if Tremonton City complies with Utah Code and the City's Moderate Income Housing Plan; and

**WHEREAS**, if the Division, after reviewing Tremonton's annual report, determines that the report does not comply with the Utah Code or the City's Moderate Income Housing Plan, the Division shall send a notice of noncompliance to the City Council along with a period to cure the noncompliance; and

**WHEREAS**, beginning in 2024, Utah Code requires Tremonton City to pay a fee to the Olene Walker Housing Loan Fund of \$250 per day and in 2025, a fee of \$500 per day in a consecutive year, beginning the day after the day by which the cure was required to occur as described in the notice of noncompliance sent to the City Council; and

**WHEREAS**, to ensure that the City avoids paying fees to the Olene Walker Housing Fund, the City must amend its Moderate Income Housing Plan to select other Strategies for the City to make progress toward implementation and remain in compliance with Utah Code; and

**WHEREAS**, the Planning Commission posted notice of a public hearing regarding the amending the Strategies contained in the *Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan* Moderate Income Housing Plan and conducted a public hearing on January 9, 2024, to take public input regarding the same; and

**WHEREAS**, the Planning Commission has considered all written and oral statements made at the public hearing objecting to or supporting to amend the Strategies contained in the *Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan* and recommends that the City Council adopt the said plan as proposed; and

**WHEREAS**, the City Council has reviewed the final recommendation from the Planning Commission to amend the Strategies contained in the *Tremonton City & Tremonton*

*City RDA 2022 Moderate Income Housing Plan.*

**NOW THEREFORE BE IT RESOLVED** that the Tremonton City Council hereby adopts Resolution No. 24-10 amending the Strategies contained in the *Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan* as attached in Exhibit “A” as part of the City’s General Plan.

**FURTHER, BE IT RESOLVED** that an electronic copy of the amended *Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan* is hereby ordered to be filed with the Bear River Association of Governments and the Housing and Community Development Division of the Utah Department of Workforce Services and posted on the Tremonton City website.

If any of the sections, sentences, clauses, or provisions of this Resolution shall, for any reason, be adjudged inapplicable or invalid by a court of competent jurisdiction, such shall not affect or invalidate the remaining portion contained herein.

Adopted and passed by the Tremonton City Council this 16<sup>th</sup> day of January 2024.

TREMONTON CITY  
A Utah Municipal Corporation

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By: Lyle Holmgren, Mayor

ATTEST:

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Linsey Nessen, City Recorder



## EXHIBIT “A”

# Update to Moderate Income Housing Strategies

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In 2024, Tremonton City has elected to revise the moderate-income housing strategies selected from Utah code 10-9a-403(2)(a)(iii), to create a more responsive plan for current needs. From the strategies selected in 2022, Strategy E was completed with the adoption of an Accessory Dwelling Ordinance in December 2023. Strategies B and N failed to make significant progress, largely due to the reliance on third parties for these strategies to be fulfilled. As such, the City has selected this new list of strategies to replace those selected in 2022, including specific measures and benchmarks for implementation, as follows:

Strategy C: Demonstrate investment in the rehabilitation of existing uninhabitable housing stock into moderate income housing.

The Tremonton Redevelopment Agency (RDA) has historically partnered with Neighborhood Housing Solutions, a nonprofit, to administer the Northern Utah Neighborhood Improvement Project (NUNIP) that makes improvements to homes owned by low to moderate-income individuals. The City desires to see ongoing improvements of these homes owned by moderate income households, and the RDA contributed \$50,000 in Phase 6 and will contribute \$20,400 in Phase 7 to match federal grants as part of the program. As part of the NUNIP, each home selected for improvement will receive up to \$15,000 in Phase 6 and up to \$17,000 in Phase 7, to be used for various rehabilitation projects including roofing, windows, and siding.

### Implementation Measures:

- Contribute matching grant money from the Tremonton RDA to fund Phase 6 of the neighborhood improvement program (NUNIP). (Completed in May 2023, Tremonton City RDA adopted Resolution No. RDA 23-06 authorizing use of RDA funds for Phase 6)
- Contribute matching grant money from the Tremonton RDA to fund Phase 7 of the neighborhood improvement program (NUNIP). (Anticipated completion: February 2024)
- Submit annual report to the Housing and Community Development Division of the Department of Workforce Services regarding the status of this strategy (Completed: before August 1<sup>st</sup>, with Landmark Design assisting with the implementation of this measure).
- The Tremonton City RDA will receive a report from Neighborhood Nonprofit Housing Corporation (NNHC) on completed projects at the finish of each phase (Anticipated completion: July 2024 for Phase 6 and July 2025 for Phase 7).
- Tremonton City shall evaluate the implementation measures for this strategy and shall make adjustments as needed and permitted by Utah Code 10-9a-403(2)(c)(ii)(B). (Annually between July 1<sup>st</sup> and October 1<sup>st</sup> starting in 2025 with Landmark Design assisting with this evaluation).

Strategy L: Reduce, waive, or eliminate impact fees related to moderate income housing.

To promote the construction of moderate-income housing, the City desires to further incentivize the construction of these housing units by eliminating impact fees related to moderate-income housing. This will be accomplished by the use of Tremonton Redevelopment Agency (RDA) funds which are restricted for moderate-income housing to pay for impact fees on a building permit-by-building permit basis.

Implementation Measures:

- Create and adopt an RDA resolution wherein the RDA pledges funds restricted for moderate income housing to pay the City's impact fees for moderate-income housing. (Anticipated completion: July 1<sup>st</sup> 2024, with the RDA Attorney being tasked with drafting the RDA Resolution).
- Submit annual report to the Housing and Community Development Division of the Department of Workforce Services regarding the status of this strategy (Completed: before August 1<sup>st</sup>, with Landmark Design assisting with the implementation of this measure)
- Tremonton City shall evaluate the implementation measures for this strategy and shall make adjustments as needed and permitted by Utah Code Utah Code 10-9a-403(2)(c)(ii)(B). (Annually between July 1<sup>st</sup> and October 1<sup>st</sup> starting 2025, with Landmark Design assisting with this evaluation).

Strategy R: Eliminate impact fees for any accessory dwelling unit that is not an internal accessory dwelling unit.

Tremonton City recently adopted a new ordinance regulating Accessory Dwelling Units (ADU) in December 2023. While this ordinance does not require impact fees for internal ADUs, they are required for attached and detached ADUs. To further promote ADU construction in the City by removing barriers to entry, the City proposes to amend the ADU ordinance to eliminate these required impact fees, paying for them instead with Tremonton Redevelopment Agency (RDA) funds that are restricted for moderate income projects.

Implementation Measures:

- Create and adopt an RDA resolution wherein the RDA pledges funds restricted for moderate income housing to pay the City's impact fees for accessory dwelling units. (Anticipated completion: July 1<sup>st</sup>, 2024, with the RDA Attorney being tasked with drafting the RDA Resolution).

- Submit annual report to the Housing and Community Development Division of the Department of Workforce Services regarding the status of this strategy (Completed: before August 1<sup>st</sup>, with Landmark Design assisting with the implementation of this measure)
- Tremonton City shall evaluate the implementation measures for this strategy and shall make adjustments as needed and permitted by Utah Code Utah Code 10-9a-403(2)(c)(ii)(B). (Annually between July 1<sup>st</sup> and October 1<sup>st</sup> starting 2025, with Landmark Design assisting with facilitating this evaluation).

# Strategies for Further Exploration

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In addition to the selected strategies described previously, Tremonton City has identified a shortlist of other strategies from Utah Code 10-9a-403(2)(a)(iii), which may be well-suited for consideration for formal addition in future updates to this plan.

Strategy B: Demonstrate investment in the rehabilitation or expansion of infrastructure that facilitates the construction of moderate-income housing.

Unlike most cities on the Wasatch Front, which are approaching build-out, Tremonton still has a significant amount of open land that may be utilized for residential construction, either within current City boundaries or the declared annexation area. To assist in the creation of moderate-income housing, the City could extend utilities to these undeveloped areas as an incentive for developers to construct moderate-income housing. In return, developers would be expected to set aside a minimum of 10percent of new units as moderate-income housing.

Strategy B was originally adopted as an official strategy in the *Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan*, but was removed due to difficulty in implementation coordinating with third parties. Tremonton City would like to continue to explore this housing strategy and look for moderate income housing projects to help facilitate with the expansion of infrastructure.

Strategy D: Identify and utilize general fund subsidies or other sources of revenue to waive construction related fees that are otherwise generally imposed by the municipality for the construction or rehabilitation of moderate-income housing.

Tremonton City has continued to see measured growth in construction of new housing within the city in the recent past. However, as recent inflation has continued to increase the costs of construction materials and labor, keeping housing prices obtainable for moderate income households continues to be a challenge. The City has seen a recent decline in the number of building permit applications and desires to do its part to keep housing affordable to moderate-income residents. To this end, the City has identified a few currently required fees for new development applications collected as revenue in the City's General Fund which may be waived or paid to the City's General Fund through the use of the Tremonton Redevelopment Agency (RDA) funds that are restricted for moderate-income housing projects. These include development review fees related to permits and applications, as well as fees-in-lieu for street improvements or other exactions. In creating a resolution that would waive such fees, the expectation would be that at least 10-percent of constructed housing meet moderate-income requirements.

Strategy I: Amend land use regulations to allow for single room occupancy developments.

Tremonton City recently approved the conversion of a former nursing home in its Downtown area (Central Development Zone) to become a single-room occupancy (SRO) development. More specifically, the Bear River Manor has approximately thirty (30) SRO units at affordable rental rates and has been generally considered to be a success. SRO is a form of housing that is typically aimed at residents with low or moderate incomes or single adults who prefer a minimalist lifestyle. SRO units are rented out as permanent residences and/or primary residences to individuals within a multi-tenant building where tenants share a kitchen, toilets, or bathrooms. Typical SRO units range anywhere from 80 to 500 sq ft. In some instances, contemporary units may have a small refrigerator, microwave, or sink.

The SRO housing type may be of special benefit to Tremonton residents in a life transition, and is particularly suited to the Downtown area as part of creating a walkable self-supporting neighborhood. For these reasons, the zoning for the Downtown area is proposed to be amended to expand the opportunity for single-room occupancy developments.

Strategy M: Demonstrate creation of, or participation in, a community land trust program for moderate income housing.

The organization of a community land trust program in Tremonton could have the potential to create moderate-income housing in perpetuity by establishing a nonprofit corporation charged with the acquisition, construction, and maintenance of affordable housing property. As a separate entity from the City, the challenges in creating such a program include the legal creation of the entity and provisions for ongoing funding. The City might look to other successful programs as examples and consider whether a similar program would be worth implementing.

Strategy N: Implement a mortgage assistance program for employees of the county/municipality, an employer that provides contracted services for the county/to the municipality, or any other public employer that operates within the county/municipality.

The City values the role of essential public employees, including firefighters, police officers, teachers, public work employees, administrative staff, and others. To assist with essential public employee recruitment and retention, a mortgage assistance program will be developed to help qualifying moderate-income public employees to secure housing in Tremonton. This program would 1) give priority to public employees seeking a first-time home buyer loan through the local housing authority and 2) task the City's R.D.A. to construct and/or support the construction of moderate-income housing units specifically reserved for purchase by public employees. Employees would be eligible to participate in a waitlist/lottery process to receive prioritization for purchasing these housing units.

These units would be deed-restricted, returning equity gained from the sale back to the City's R.D.A. with earmarks on developing additional moderate-income units for other qualifying public employees.

Strategy N was adopted as an official strategy in the *Tremonton City & Tremonton City RDA 2022 Moderate Income Housing Plan*. The City has had ongoing discussions with Neighborhood Nonprofit Housing Corporation (NNHC) to create and manage a mortgage assistance program on behalf of the City. NNHC had made some progress on drafting the documents necessary to create the program, but has not completed the work necessary to implement this program. Tremonton City has decided to select another housing strategy that it can work on independently but will continue to work with NNHC to bring this program to fruition.

Strategy W: Create or allow for, and reduce regulations related to, multifamily residential dwellings compatible in scale and form with detached single-family residential dwellings and located in walkable communities within residential or mixed-use zones.

Tremonton City has the opportunity for residential infill within existing neighborhoods that may help meet future goals for moderate-income housing. However, in order to become a reality, these infill projects will likely need to be multi-family residential dwellings. This strategy represents an opportunity to establish "missing middle" housing in established neighborhoods while being sensitive to neighborhood character. In potentially amending zoning ordinances to allow for such development, model aspirational multi-family housing building plans and/or development standards might be introduced as part of the amendment to guide the creation of desirable outcomes for these infill developments. The City could also potentially use RDA funds to assist in the creation of a model catalytic project.

Strategy X: Demonstrate implementation of any other program or strategy to address the housing needs of residents of the municipality who earn less than 80% of the area median income, including the dedication of a local funding source to moderate income housing or the adoption of a land use ordinance that requires 10% or more of new residential development in a residential zone be dedicated to moderate income housing.

Significant future growth is anticipated in Tremonton in the coming years, adding new neighborhoods through large-scale residential development. In an effort to distribute affordable housing throughout the City equitably, this strategy would aim to set aside moderate-income housing units in larger greenfield developments. With the use of this strategy, new developments larger than a certain number of acres and/or a certain number of units would be required to dedicate a minimum of 10-percent of their development to a community trust for affordable housing, or to pay a fee-in-lieu to the same authority.

**RESOLUTION NO. 24-11**

**A RESOLUTION OF TREMONTON CITY CORPORATION APPROVING  
TREMONTON CITY'S PROJECT LIST FOR THE CALENDAR YEAR 2024 FOR THE  
BOX ELDER COUNTY LOCAL TRANSPORTATION CORRIDOR PRESERVATION  
FUND**

**WHEREAS**, Tremonton City developed a Transportation Plan as an element of the General Plan as required by Utah Code Annotated (“UCA”) § 10-9a-403 (d); and

**WHEREAS**, Tremonton City’s Transportation Plan (See Exhibit “A”) identifies corridors that need to be preserved for future collector and arterial roads; and

**WHEREAS**, the Utah State Legislature has authorized counties to impose a Local Option Transportation Corridor Preservation Fee of up to Ten Dollars (\$10.00) on each motor vehicle registration within a county for the advance acquisition of right-of-way for future transportation corridors; and

**WHEREAS**, through the use of the Local Option Transportation Corridor Preservation Fee, local governments may act responsibly by acquiring property while it is vacant and available rather than years later when the property is developed; and

**WHEREAS**, Box Elder County adopted the Local Option Transportation Corridor Preservation Fee and has established an application and approval process for the use of these funds; and

**WHEREAS**, Utah Code 72-2-117.5 (7) (c) requires that the council of governments (which is comprised of all the Mayors of Box Elder County) establish a priority list of corridor preservation projects within the county and submit this list to the Box Elder County Commission for approval; and

**WHEREAS**, the council of governments has requested that each entity within Box Elder submit their priority list for their review and recommendation; and

**WHEREAS**, Tremonton City intends to submit an application to Box Elder County for the use of the Local Option Transportation Corridor Preservation Fund during the calendar year 2024 to fund a corridor preservation project; and

**WHEREAS**, for a preservation project to be eligible for consideration, the project must be on the priority list reviewed and recommended by the Council of Governments and approved by the Box Elder County Commission.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of Tremonton, Utah, does hereby adopt the Tremonton City project list for the calendar year 2024 for the Box Elder County Local Transportation Corridor Preservation Fund as enumerated below:

## **Tremonton City Project List for the Box Elder County Local Transportation Corridor Preservation Fund**

- The intersection of BR Mountain Road (3965 W.) and 1000 North a Minor Arterial (Project 1 on Exhibit “B.1”)
- The intersection of 3430 West and 1000 North Collector Road (Project 2 on Exhibit “B.1”)
- The intersection of 3400 West and 1000 North Collector Road (Project 3 on Exhibit “B.1”)
- The intersection of 3100 West and 1000 North Collector Road (Project 4 on Exhibit “B.1”)
- The intersection of 8500 West and SR 102 Collector Road (Project 6 on Exhibit “B.1”- Currently in unincorporated Box Elder County)
- The intersection of 8100 West and SR 102 Collector Road (Project 7 on Exhibit “B.1”- Currently in unincorporated Box Elder County)
- The intersection of 1360 East and 1000 North Collector Road (Project 11 on Exhibit “B1” would connect into Garland)
- The intersection of 450 North and SR 13 Collector Road (Exhibit “B.2”)
- The intersection of 850 S and Iowa String Collector Road (Project 12 on Exhibit “B.1” and Exhibit “B.3”)
- Right-of-way for the expansion of 2250 East and SR 102 (Hughes and McMurdie Property on Exhibit “B.4”)
- The extension of BR Mountain Road from 2300 West to 2000 West, the expansion of 2000 West from BR Mountain Road to Main Street, and the expansion of Main Street from 2000 West to 2300 West (Exhibit “B.5”)
- 2300 West extension south of Main Street, which loops around and connects back to 2000 West (Exhibit “B.6”)
- Commerce Parkway from Iowa String to SR 102 Minor Arterial Road (Currently in unincorporated Box Elder County- (Exhibit “B.7”)
- Fill slope easements necessary to expand 1000 North Street - (Exhibit “B.8”)
- The expansion of the 1000 West and 1000 North intersection - (Exhibit “B.9”)
- Extension of 1650 West, a Collector Road, from 1000 North to 125 North – (Exhibit “B.10”)
- The right-of-way for the expansion of 2000 West from Main Street to BR Mountain Road – (Exhibit “B.11”)
- Right-of-way for intersection improvements at 300 East and Main Street (Exhibit “B.12”)
- Right-of-way for intersection improvements at 1600 East and Main Street
- Right-of-way for intersection improvements at SR 13 East and SR 102 (Exhibit “B.13”)
- The intersection of 2650 West and 1000 North Collector Road (Project 5 on Exhibit “B.1” and an enlarged view on Exhibit “B.14”)
- Update of the Tremonton City 2018 Tremonton Transportation Master Plan (Scope of work in contained Exhibit “B.15”)

**FURTHER, BE IT RESOLVED** that the City Council directs City staff to forward this Resolution to the Council of Governments for Box Elder County.



Adopted and passed by the governing body of Tremonton City Corporation this 16<sup>th</sup> day of January 2024.

TREMONTON CITY  
A Utah Municipal Corporation

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Lyle Holmgren, Mayor

ATTEST:

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Linsey Nessen, City Recorder

# EXHIBIT "A"

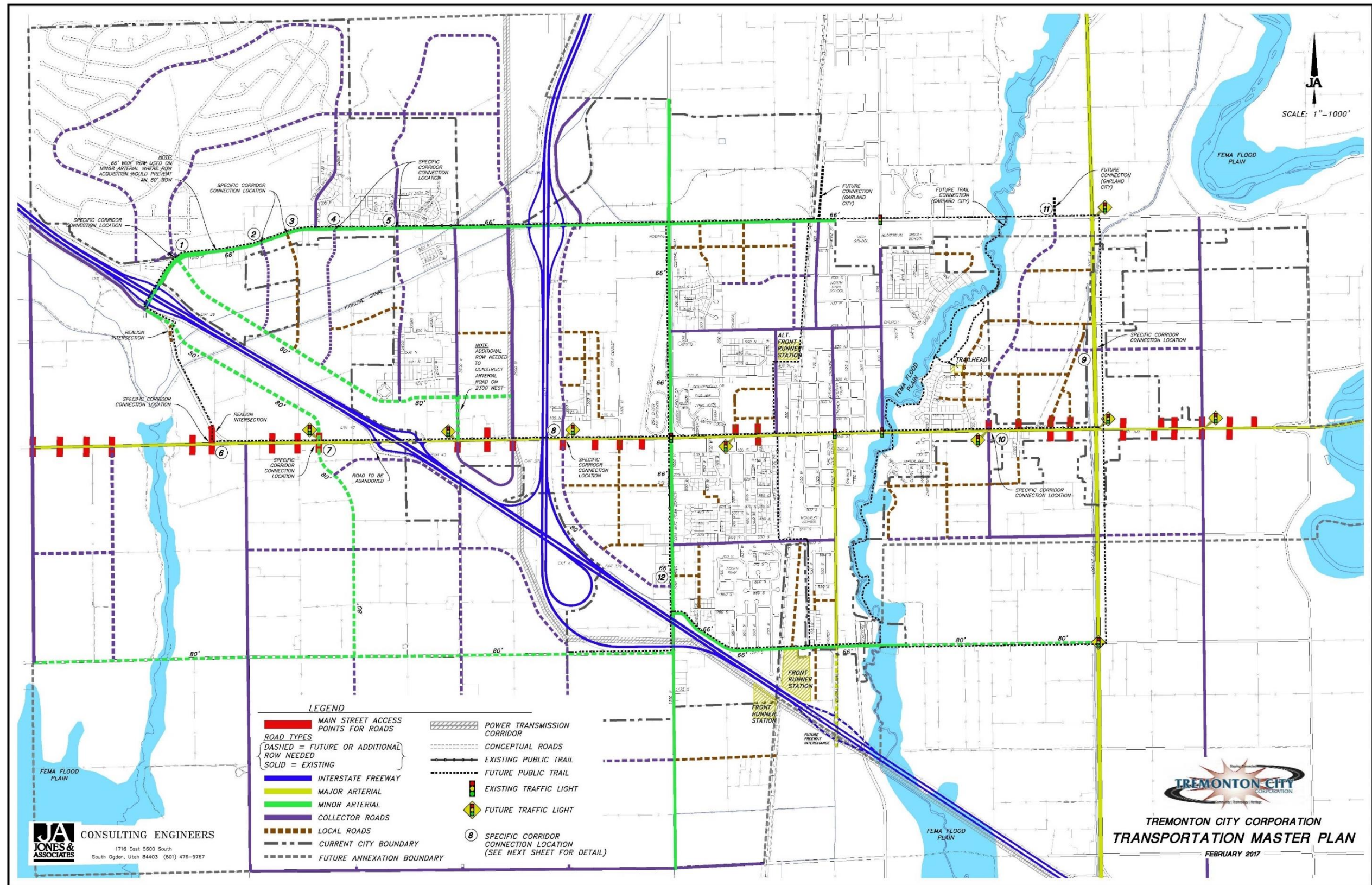
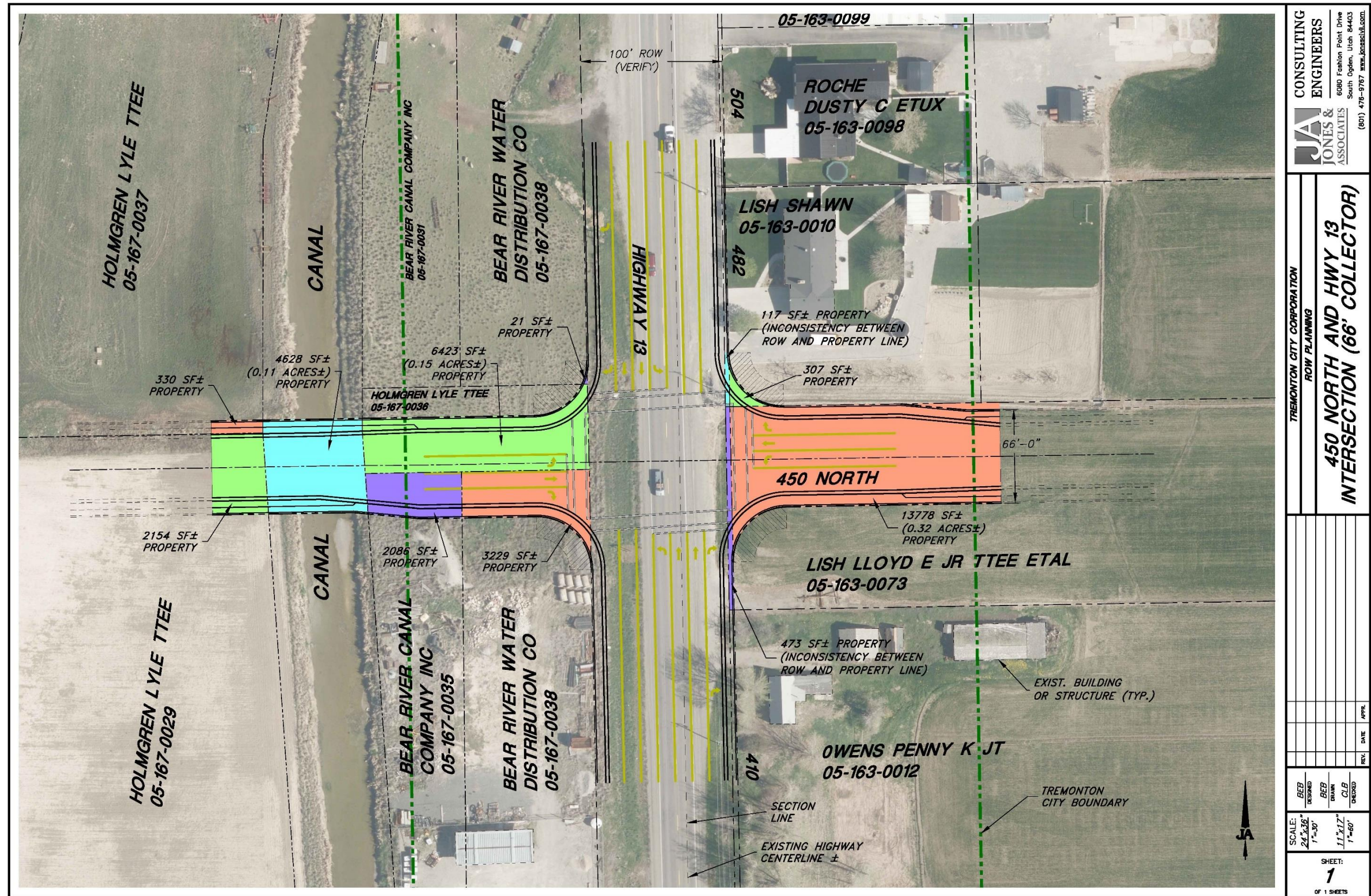




EXHIBIT "B.2"



**JONES & ASSOCIATES**  
**CONSULTING ENGINEERS**  
 6000 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 478-9767 www.jonesjv.com

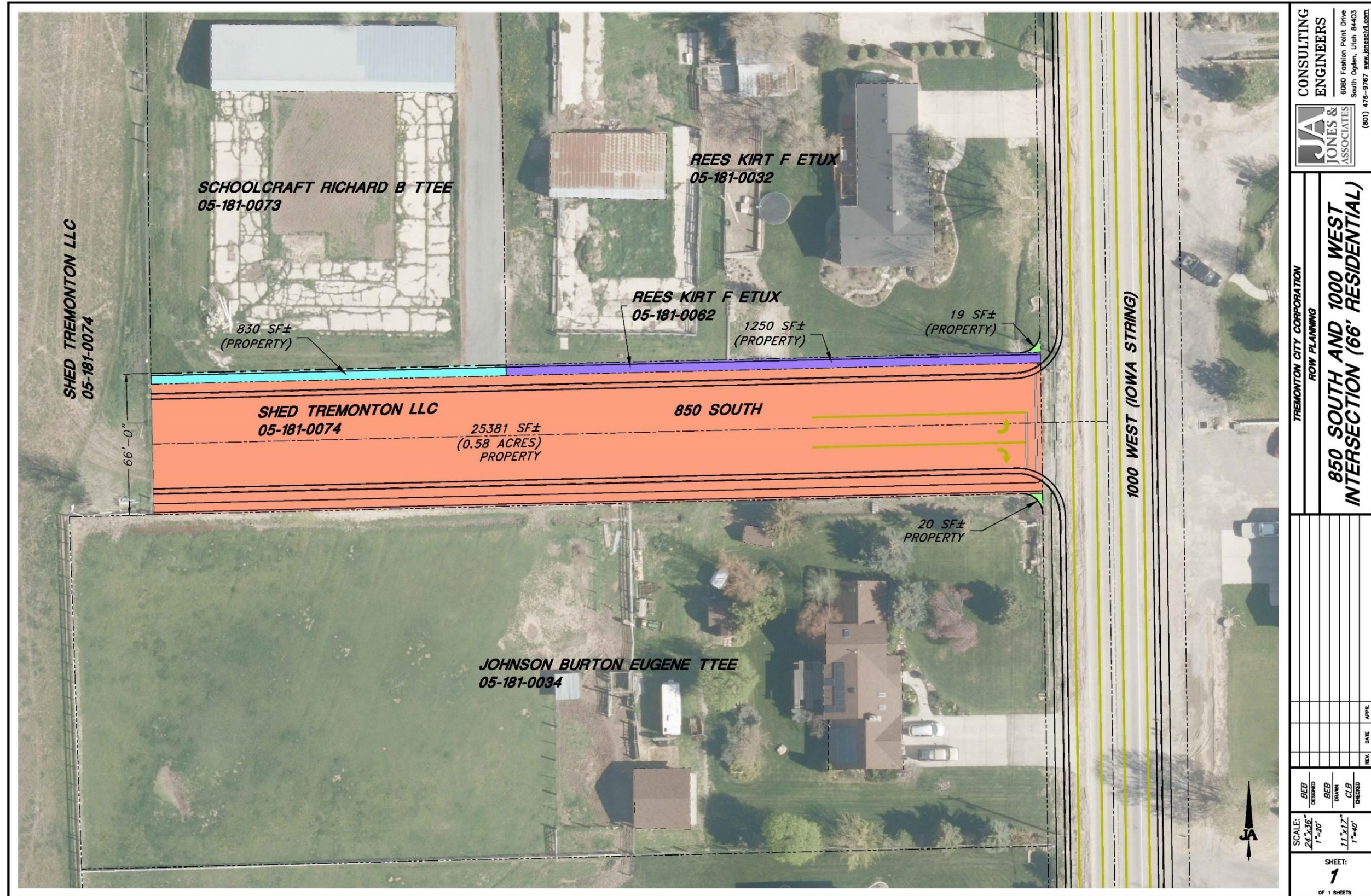
TREMONTON CITY CORPORATION  
 ROW PLANNING  
**450 NORTH AND HWY 13  
 INTERSECTION (66' COLLECTOR)**

REV.	DATE	APPR.

SCALE:	BEEB DESIGNED	BEEB DRAWN	CLB CHECKED
24" x 36" 1" = 30'			
11" x 17" 1" = 60'			

SHEET:  
**1**  
 OF 1 SHEETS

EXHIBIT "B.3"

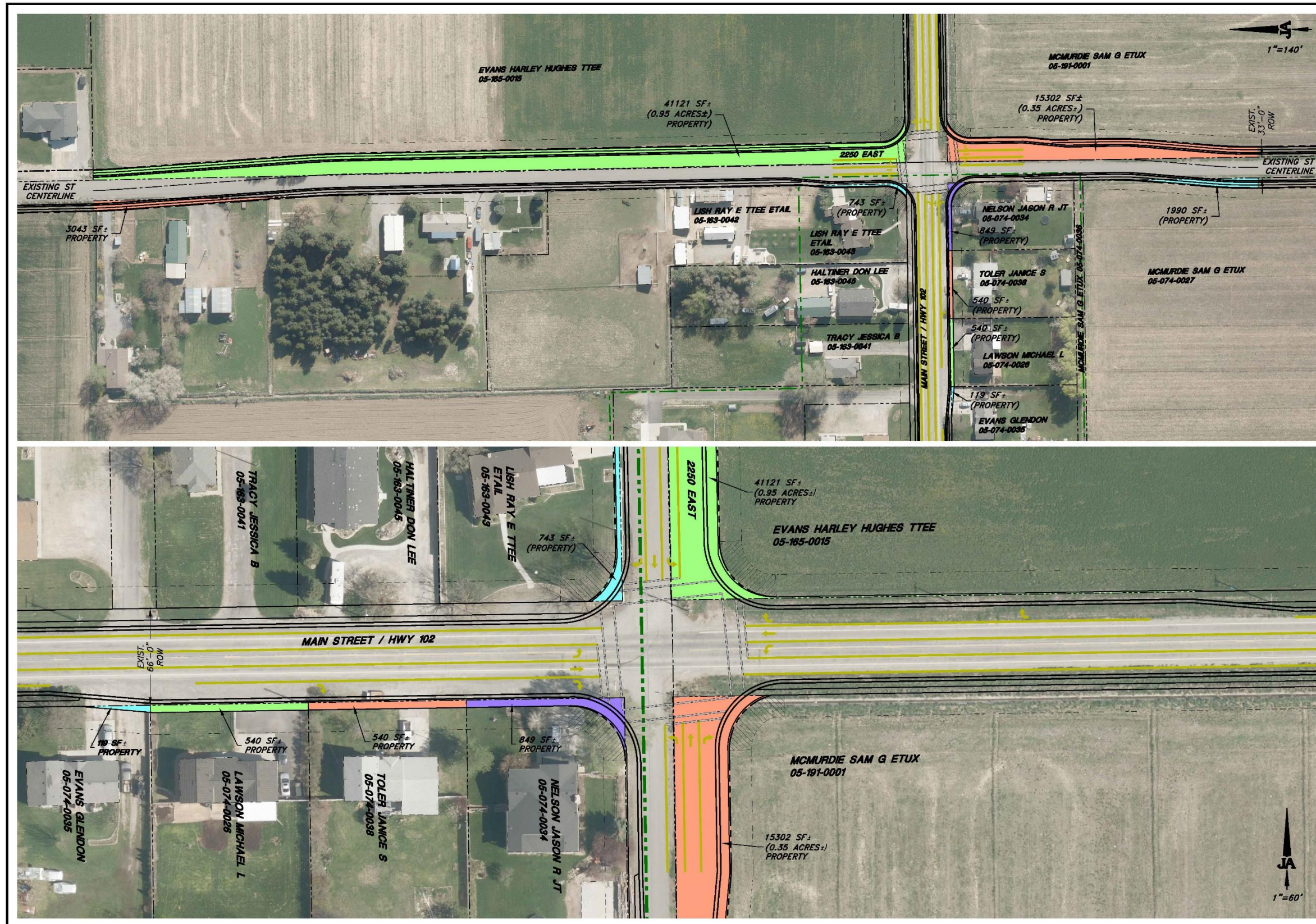


**JJA**  
**JONES & ASSOCIATES**  
 CONSULTING ENGINEERS  
 6080 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 478-9767 www.jonesjja.com

TREMONTON CITY CORPORATION  
 ROW PLANNING  
**850 SOUTH AND 1000 WEST INTERSECTION (66' RESIDENTIAL)**

SCALE:	BEB DESIGNED	BEB DRAWN	CLB CHECKED	REV.	DATE	APP.
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11'x17' 1"=40'						
SHEET:	1					
OF 1 SHEETS	1					

EXHIBIT "B.4"

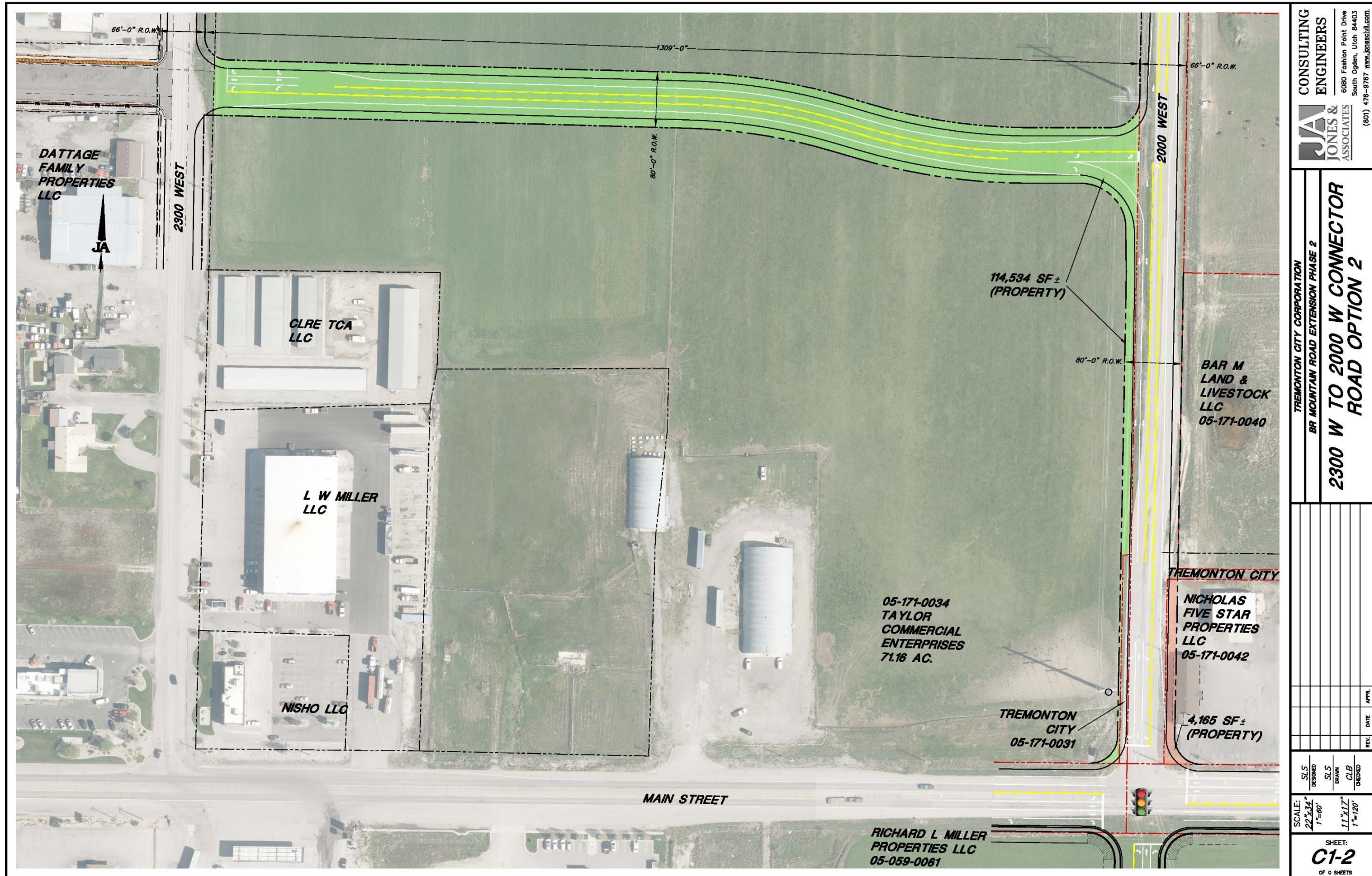


**CONSULTING ENGINEERS**  
**JONES & ASSOCIATES**  
 6000 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 476-9767 www.jonesca.com

TREMONTON CITY CORPORATION  
 ROW PLANNING  
**2250 EAST AND MAIN STREET  
 INTERSECTION (66' COLLECTOR)**

SCALE:	B/E/B	REV.	DATE	APPR.
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N.T.S.				
	B/E/B			
	DRAWN			
	C/L/B			
	CHECKED			
SHEET:	1			
OF 1 SHEETS	1			

EXHIBIT "B.5"



**J.A. JONES & ASSOCIATES**  
CONSULTING ENGINEERS  
6080 Fashion Point Drive  
South Ogden, Utah 84403  
(801) 476-9767 www.jonesa.com

TREMONTON CITY CORPORATION  
BR MOUNTAIN ROAD EXTENSION PHASE 2  
**2300 W TO 2000 W CONNECTOR ROAD OPTION 2**

REV.	DATE	APPR.

SLS DESIGNED	SLS DRAWN	CLB CHECKED

SCALE: 22'x34" 1"=60'  
11'x17" 1"=120'

SHEET: **C1-2**  
OF 2 SHEETS





# BR MOUNTAIN ROAD 2300 WEST TO 2000 WEST ROADWAY DEDICATION

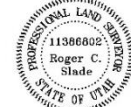
TREMONTON CITY, BOX ELDER COUNTY, UTAH  
A PART OF THE SOUTHWEST QUARTER OF SECTION 4  
TOWNSHIP 11 NORTH, RANGE 3 WEST, SALT LAKE BASE & MERIDIAN

### SURVEYOR'S CERTIFICATE

I, ROGER C. SLADE, DO HEREBY CERTIFY THAT I AM A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH IN ACCORDANCE WITH TITLE 58, CHAPTER 22, PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS ACT; AND BY THE AUTHORITY OF THE OWNERS, I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED AND SHOWN HEREON THIS PLAT IN ACCORDANCE WITH SECTION 17-23-17 AND HAVE VERIFIED ALL MEASUREMENTS, AND THAT THE SAME HAS BEEN SURVEYED AND MONUMENTS HAVE BEEN LOCATED AND/OR PLACED ON THE GROUND AS REPRESENTED ON THE PLAT HEREON.

SIGNED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

ROGER C. SLADE, PLS  
UTAH LAND SURVEYOR LICENCE NO. 11386802



### ROADWAY DEDICATION PARCEL BOUNDARY DESCRIPTION

A PART OF TAYLOR COMMERCIAL ENTERPRISES, LLC PROPERTY, TAX ID NO.'S 05-171-0034 AND 05-171-0003 BEING SITUATED IN THE SOUTHWEST QUARTER OF SECTION 4, TOWNSHIP 11 NORTH, RANGE 3 WEST OF THE SALT LAKE BASE AND MERIDIAN.

BEGINNING AT THE SOUTHWEST CORNER OF GRANTOR'S PROPERTY BEING A POINT ON THE EXISTING NORTH RIGHT-OF-WAY LINE OF MAIN STREET (STATE HIGHWAY 102) LOCATED 358.39 FEET NORTH 88°41'43" EAST ALONG THE SOUTH LINE AND 65.03 FEET NORTH 00°54'29" WEST FROM THE SOUTHWEST CORNER OF SAID SECTION 4;

RUNNING THENCE NORTH 00°54'29" WEST 5.00 FEET ALONG GRANTOR'S WEST BOUNDARY LINE TO THE NEW NORTH RIGHT-OF-WAY LINE OF MAIN STREET (STATE HIGHWAY 102); THENCE NORTH 88°44'32" EAST 921.31 FEET ALONG SAID NEW NORTH RIGHT-OF-WAY LINE; THENCE NORTHEASTERLY TO THE LEFT ALONG THE ARC OF A 38.00 FOOT RADIUS CURVE, A DISTANCE OF 59.40 FEET, CHORD BEARS NORTH 43°57'29" EAST 53.54 FEET, HAVING A CENTRAL ANGLE OF 89°34'05" TO THE NEW WEST RIGHT-OF-WAY LINE OF 2000 WEST STREET; THENCE NORTH 00°49'33" WEST 707.44 FEET ALONG SAID NEW WEST RIGHT-OF-WAY LINE; THENCE NORTHWESTERLY TO THE LEFT ALONG THE ARC OF A 82.50 FOOT RADIUS CURVE, A DISTANCE OF 129.59 FEET, CHORD BEARS NORTH 45°49'33" WEST 116.67 FEET, HAVING A CENTRAL ANGLE OF 90°00'00"; THENCE SOUTH 89°10'27" WEST 100.00 FEET; THENCE WESTERLY TO THE RIGHT ALONG THE ARC OF A 2151.52 FOOT RADIUS CURVE, A DISTANCE OF 398.57 FEET, CHORD BEARS NORTH 85°31'08" WEST 398.00 FEET, HAVING A CENTRAL ANGLE OF 10°36'51"; THENCE WESTERLY DIRECTION WITH A REVERSE TANGENT CURVE TO THE LEFT OF A 2071.52 FOOT RADIUS CURVE, A DISTANCE OF 383.75 FEET, CHORD BEARS NORTH 85°31'08" WEST 383.20 FEET, HAVING A CENTRAL ANGLE OF 10°36'51"; THENCE SOUTH 89°10'27" WEST 294.07 FEET; THENCE SOUTHWESTERLY TO THE LEFT ALONG THE ARC OF A 38.00 FOOT RADIUS CURVE, A DISTANCE OF 59.74 FEET, CHORD BEARS SOUTH 4°08'21" WEST 53.77 FEET, HAVING A CENTRAL ANGLE OF 90°04'12" TO THE EAST RIGHT-OF-WAY LINE OF 2300 WEST STREET; THENCE NORTH 00°53'45" WEST 156.00 FEET ALONG SAID WEST RIGHT-OF-WAY LINE; THENCE SOUTHEASTERLY TO THE LEFT ALONG THE ARC OF A 38.00 FOOT RADIUS CURVE, A DISTANCE OF 59.64 FEET, CHORD BEARS SOUTH 45°51'39" EAST 53.71 FEET, HAVING A CENTRAL ANGLE OF 89°55'48"; THENCE NORTH 89°10'27" EAST 294.26 FEET; THENCE EASTERLY TO THE RIGHT ALONG THE ARC OF A 2151.52 FOOT RADIUS CURVE, A DISTANCE OF 398.57 FEET, CHORD BEARS SOUTH 85°31'08" EAST 398.00 FEET, HAVING A CENTRAL ANGLE OF 10°36'51"; THENCE EASTERLY DIRECTION WITH A REVERSE TANGENT CURVE TO THE LEFT OF A 2071.52 FOOT RADIUS CURVE, A DISTANCE OF 383.75 FEET, CHORD BEARS SOUTH 85°31'08" EAST 383.20 FEET, HAVING A CENTRAL ANGLE OF 10°36'51"; THENCE NORTH 89°10'27" EAST 162.00 FEET; THENCE NORTHEASTERLY TO THE LEFT ALONG THE ARC OF A 38.00 FOOT RADIUS CURVE, A DISTANCE OF 59.89 FEET, CHORD BEARS NORTH 44°10'27" EAST 53.74 FEET, HAVING A CENTRAL ANGLE OF 90°00'00" TO THE EXISTING WEST RIGHT-OF-WAY LINE OF 2000 WEST STREET; THENCE ALONG SAID EXISTING WEST RIGHT-OF-WAY LINE THE FOLLOWING THREE (3) COURSES: (1) SOUTH 00°49'33" EAST 551.95 FEET; (2) SOUTH 89°10'27" WEST 11.00 FEET; AND (3) SOUTH 00°49'33" EAST 398.64 FEET TO THE EXISTING NORTH RIGHT-OF-WAY LINE OF MAIN STREET (STATE HIGHWAY 102); THENCE SOUTH 88°44'32" WEST 965.52 FEET ALONG SAID EXISTING NORTH RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING. CONTAINING 122,933 SQUARE FEET OR 2.820 ACRES.

**BR MOUNTAIN ROAD 2300 WEST TO 2000 WEST OWNER'S DEDICATION**  
WE, THE UNDERSIGNED OWNERS OF ALL THE REAL PROPERTY DEPICTED ON THIS PLAT AND DESCRIBED IN THE SURVEYOR'S CERTIFICATE ON THIS PLAT, HAVING CLEAN TITLE AND FULL LEGAL AUTHORITY TO DEDICATE THE SAME, HAVE CAUSED THE LAND DESCRIBED ON THIS PLAT TO BE DIVIDED INTO STREETS, EASEMENTS AND OTHER PUBLIC USES AS DESIGNATED ON THE PLAT, AND TO BE HERINAFTER KNOWN AS THE "BR MOUNTAIN ROAD 2300 WEST TO 2000 WEST ROAD DEDICATION." WE NOW DO HEREBY DEDICATE, GRANT, AND CONVEY, IN PERPETUITY, WITHOUT CONDITION, RESTRICTION OR RESERVATION TO TREMONTON CITY, UTAH, ALL PUBLIC STREETS OR OTHER PUBLIC RIGHTS-OF-WAY AS PUBLIC THOROUGHFARES, AND ALSO DEDICATE ALL DESIGNATED EASEMENTS FOR PUBLIC UTILITIES, MUNICIPAL UTILITIES, AND STORM DRAINS, WHICH SHALL BE USED FOR THE INSTALLATION, MAINTENANCE AND OPERATION OF PUBLIC SERVICE UTILITY LINES, MUNICIPAL UTILITY LINES AND STORM DRAIN LINES AS INTENDED FOR PUBLIC USE, MUNICIPAL USE, AND ALL OTHER PLACES OF PUBLIC USE AND ENJOYMENT TO TREMONTON CITY, UTAH, EXECUTED BETWEEN THE UNDERSIGNED AND TREMONTON CITY, FOR THE BENEFIT OF TREMONTON CITY AND THE INHABITANTS THEREOF.

CHARLES R. TAYLOR, MEMBER/MANAGER OF TAYLOR COMMERCIAL ENTERPRISES, LLC	DATE: _____
HARRIET T. RITTER, MEMBER/MANAGER OF TAYLOR COMMERCIAL ENTERPRISES, LLC	DATE: _____
LYDIA T. POULSEN, MEMBER/MANAGER OF TAYLOR COMMERCIAL ENTERPRISES, LLC	DATE: _____
NANCY A. TAYLOR, MEMBER/MANAGER OF TAYLOR COMMERCIAL ENTERPRISES, LLC	DATE: _____
MARTHA T. FRANKS, MEMBER/MANAGER OF TAYLOR COMMERCIAL ENTERPRISES, LLC	DATE: _____

### LIMITED LIABILITY COMPANY ACKNOWLEDGMENT

STATE OF UTAH )  
COUNTY OF BOX ELDER )  
ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022, PERSONALLY APPEARED BEFORE ME, CHARLES R. TAYLOR, HARRIET T. RITTER, LYDIA T. POULSEN, NANCY A. TAYLOR AND MARTHA T. FRANKS, WHO BEING BY ME DULY SWORN DID SAY AND ACKNOWLEDGE THAT THEY ARE MEMBER/MANAGER OF TAYLOR COMMERCIAL ENTERPRISES, LLC, A UTAH LIMITED LIABILITY COMPANY ("LLC"), WHICH LLC IS THE OWNER OF THE REAL PROPERTY LISTED HEREIN, AND EXECUTED THE FOREGOING INSTRUMENT AS THE AUTHORIZED AGENT OF THE LLC, AND THAT SAID AUTHORIZATION TO SIGN ON BEHALF OF THE LLC CAME PURSUANT TO A RESOLUTION OF THE MANAGERS, THE CERTIFICATE OF ORGANIZATION, AND/OR THE OPERATING AGREEMENT OF THE LLC.

NOTARY PUBLIC

COUNTY RECORDER'S NO. \_\_\_\_\_  
STATE OF UTAH, COUNTY OF BOX ELDER, RECORDED AND FILED AT THE REQUEST OF \_\_\_\_\_  
DATE \_\_\_\_\_ TIME \_\_\_\_\_ FEE \_\_\_\_\_  
ABSTRACTED \_\_\_\_\_  
INDEX \_\_\_\_\_  
FILED IN: \_\_\_\_\_ FILE OF PLATS \_\_\_\_\_  
COUNTY RECORDER

**TREMONTON CITY ENGINEER**  
APPROVED BY THE TREMONTON CITY ENGINEER ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
ENGINEER

**TREMONTON CITY ATTORNEY**  
APPROVED BY THE TREMONTON CITY ATTORNEY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

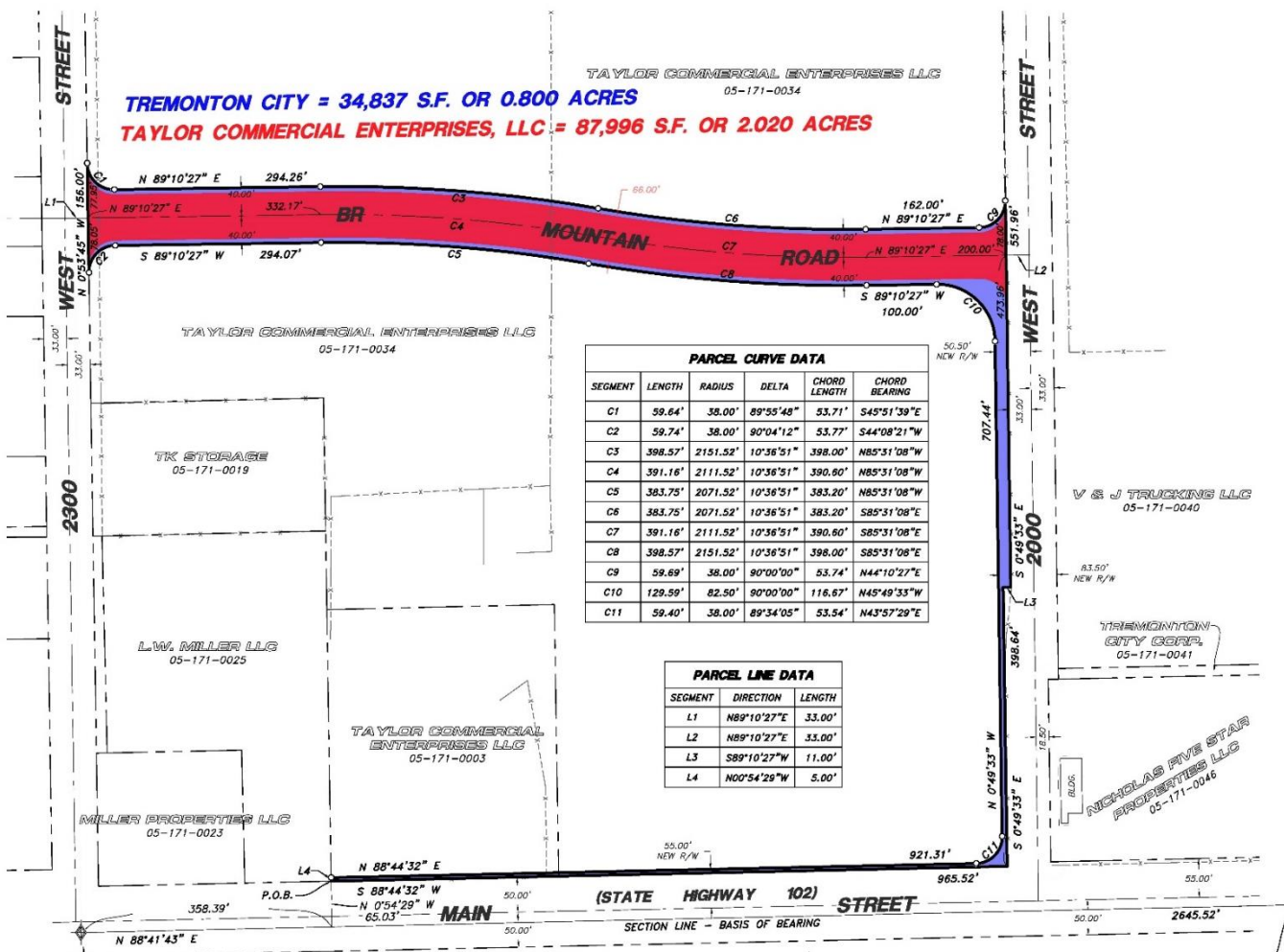
\_\_\_\_\_  
CITY ATTORNEY

**LAND USE AUTHORITY BOARD**  
APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ A.D., 2022,  
BY THE TREMONTON CITY LAND USE AUTHORITY BOARD.

\_\_\_\_\_  
CHAIRMAN

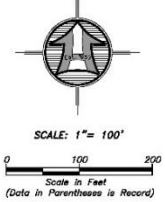
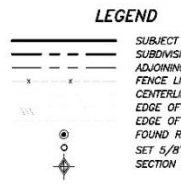
**TREMONTON CITY COUNCIL APPROVAL**  
THIS IS TO CERTIFY THAT THE DEDICATION OF 400 WEST STREET AS SHOWN HEREON WAS ACCEPTED BY THE MAYOR OF TREMONTON CITY ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
MAYOR



PARCEL CURVE DATA				
SEGMENT	LENGTH	RADIUS	DELTA	CHORD BEARING
C1	59.64'	38.00'	89°55'48"	53.71' S45°51'39"E
C2	59.74'	38.00'	90°04'12"	53.77' S44°08'21"W
C3	398.57'	2151.52'	10°36'51"	398.00' N85°31'08"W
C4	391.18'	2111.52'	10°36'51"	390.60' N85°31'08"W
C5	383.75'	2071.52'	10°36'51"	383.20' N85°31'08"W
C6	383.75'	2071.52'	10°36'51"	383.20' S85°31'08"E
C7	391.18'	2111.52'	10°36'51"	390.60' S85°31'08"E
C8	398.57'	2151.52'	10°36'51"	398.00' S85°31'08"E
C9	59.69'	38.00'	90°00'00"	53.74' N44°10'27"E
C10	129.59'	82.50'	90°00'00"	116.67' N45°49'33"W
C11	59.40'	38.00'	89°34'05"	53.54' N43°57'29"E

PARCEL LINE DATA		
SEGMENT	DIRECTION	LENGTH
L1	N89°10'27"E	33.00'
L2	N89°10'27"E	33.00'
L3	S89°10'27"W	11.00'
L4	N00°54'29"W	5.00'



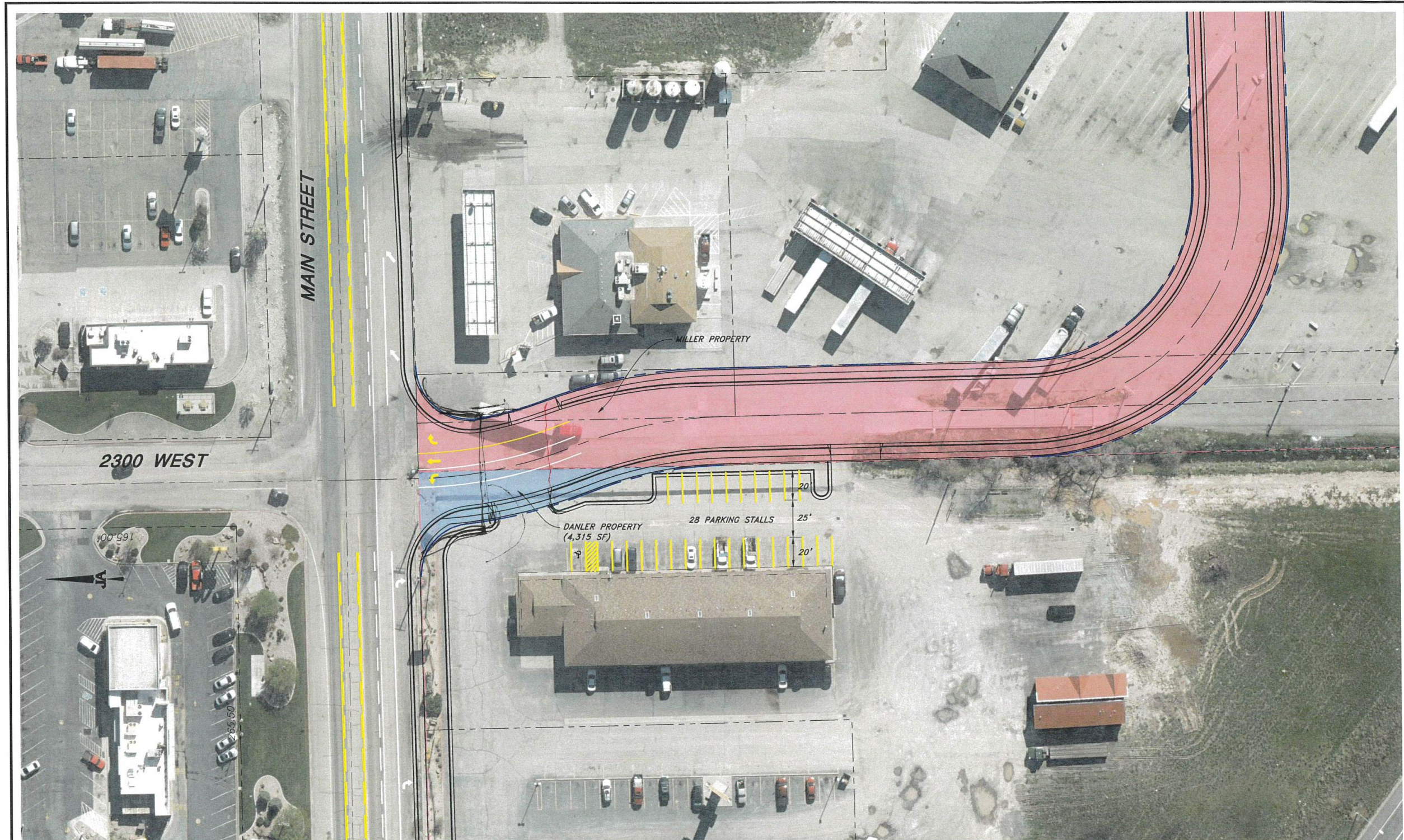
**NARRATIVE**  
THE PURPOSE OF THIS SURVEY WAS TO PERFORM A ROADWAY DEDICATION FOR THE EASTERLY EXPANSION OF BR MOUNTAIN ROAD AS SHOWN AND DESCRIBED HEREON. THE SURVEY WAS ORDERED BY CHRIS BREINHOLT OF J&A FOR TREMONTON CITY. THE CONTROL USED TO ESTABLISH THE PROPERTY CORNERS WAS THE EXISTING BOX ELDER COUNTY SURVEY MONUMENTATION SURROUNDING SECTION 4, T11N, R3W, SLB&M.  
THE BASIS OF BEARING IS THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 4 WHICH BEARS NORTH 88°41'43" EAST, UTAH NORTH, STATE PLANE, CALCULATED N.A.D.83 BEARING.



**HAI** HANSEN & ASSOCIATES, INC.  
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538 North Main Street, Brigham, Utah 84302  
Visit us at [www.haies.net](http://www.haies.net)  
Brigham City Ogden Logan  
(435) 723-3491 (801) 399-4905 (435) 752-8272

21-3-251 21-3-251v19.dwg 01/10/2022 05

EXHIBIT "B.6"



PROJECT ENGINEER			
DATE	REV.	DATE	APPR.

SCALE:  
HORIZ:  
1" = 60'

DESIGNED: NAME  
DRAWN: NAME  
CHECKED: NAME

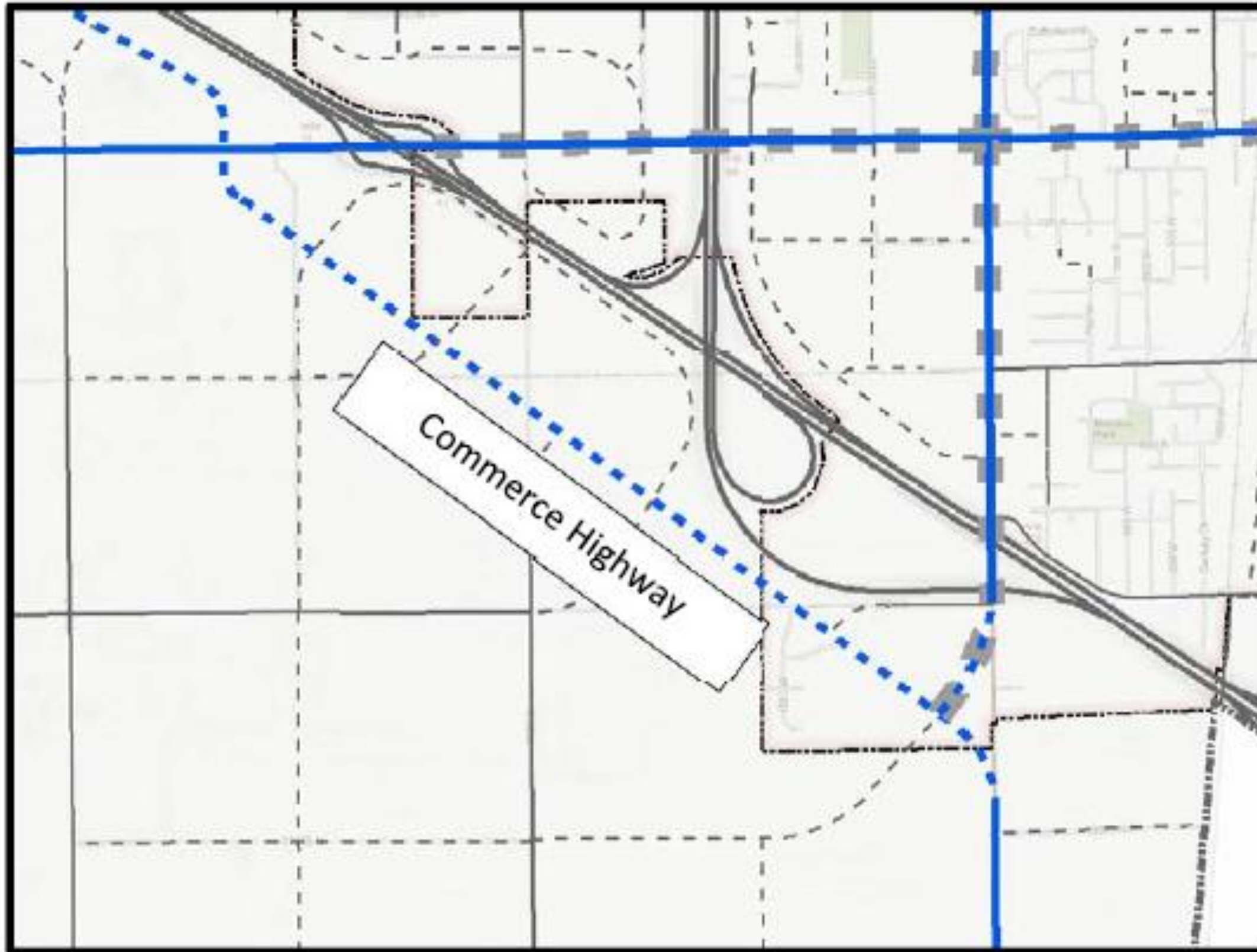


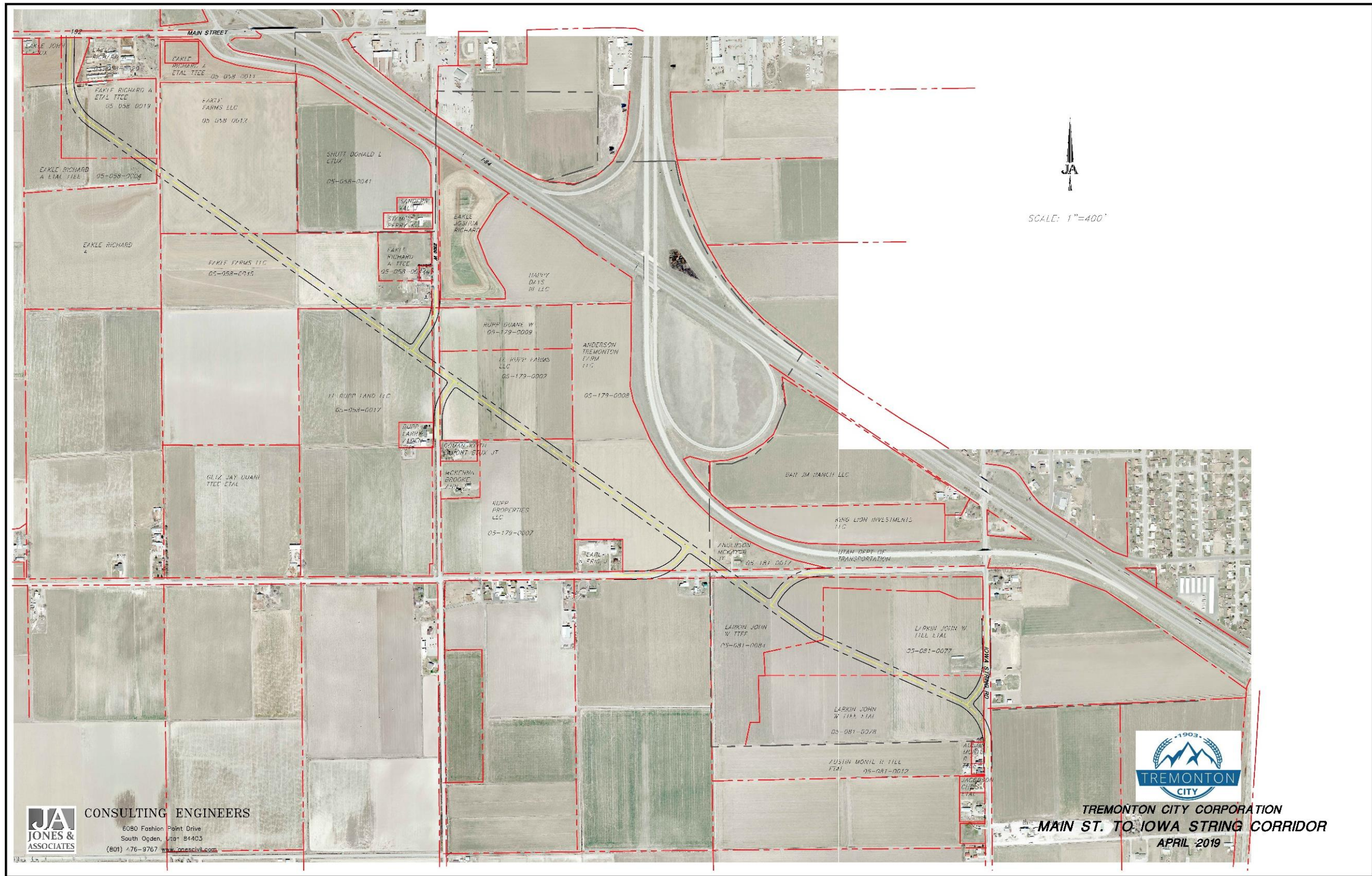
**CONSULTING ENGINEERS**  
6080 Fashion Point Drive  
South Ogden, Utah 84403 (801) 476-9767  
www.jonescivil.com

TREMONTON CITY  
2300 WEST - SOUTH EXTENSION  
**CONCEPT LAYOUT**

SHEET:  
**1**  
OF 1 SHEETS  
0

EXHIBIT "B.7"



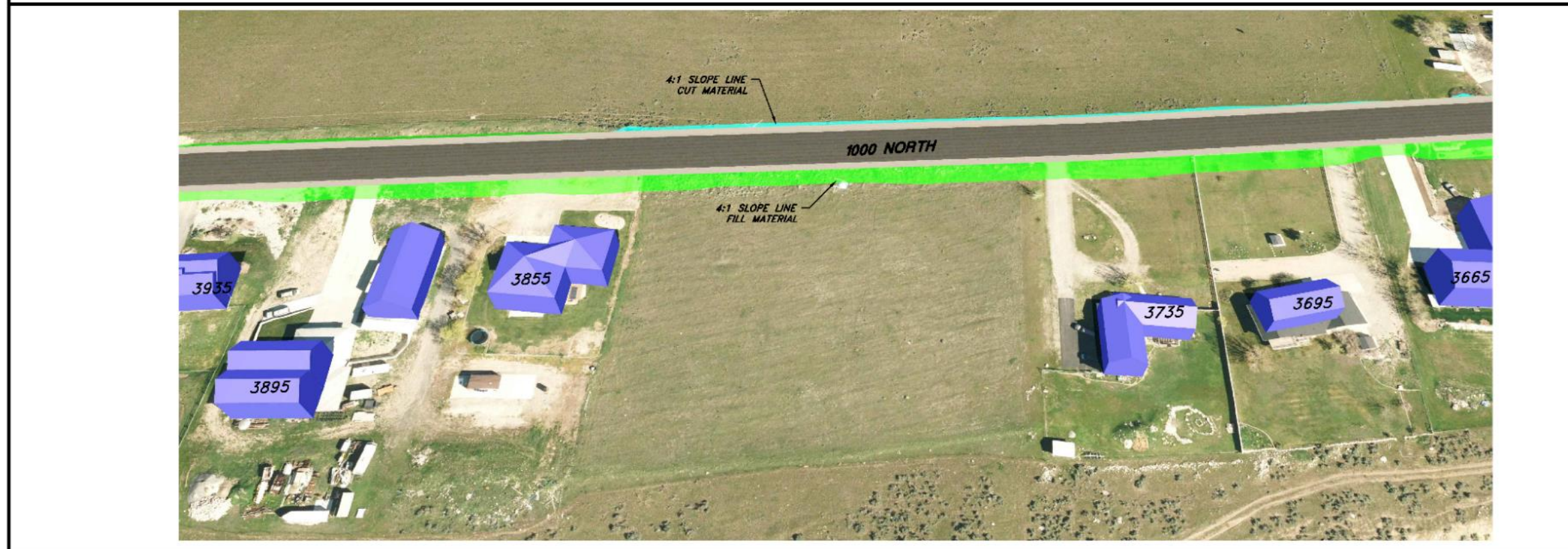
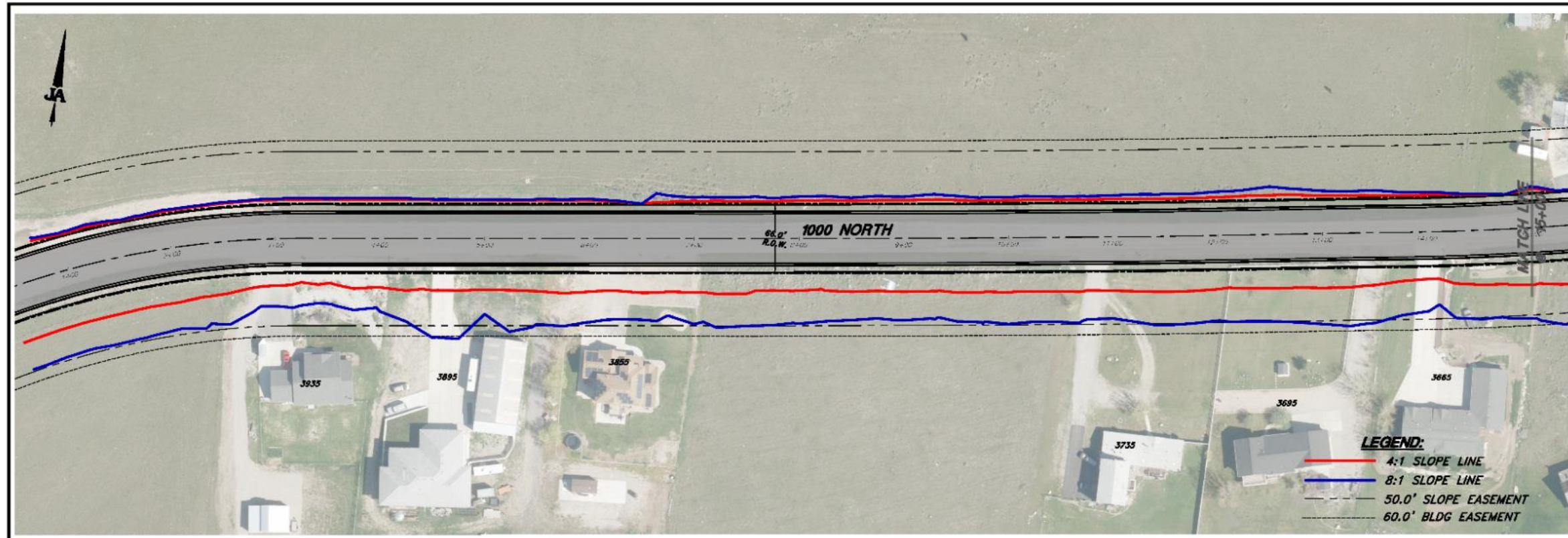


**JA CONSULTING ENGINEERS**  
 6080 Fashion Point Drive  
 South Ogden, UT 84403  
 (801) 476-9767 www.jacone.com



**TREMONTON CITY CORPORATION**  
**MAIN ST. TO IOWA STRING CORRIDOR**  
 APRIL 2019

EXHIBIT "B.8"



**JJA CONSULTING ENGINEERS**  
**JONES & ASSOCIATES**  
 6080 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 476-9767 www.jonesjja.com

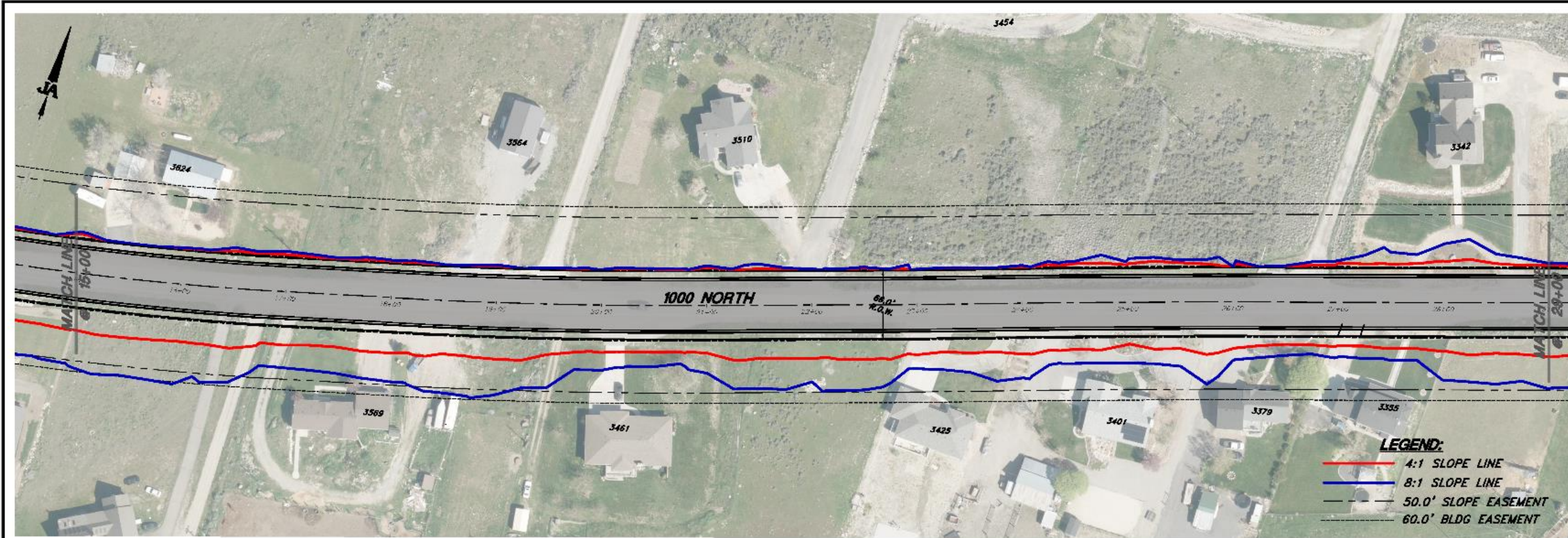
TREMONTON CITY CORPORATION  
 1000 NORTH PRELIMINARY PLANNING FOR SLOPE EASEMENTS  
**SITE PLAN**  
**STA: 1+00 TO 15+00**

REVISION	DATE

SLS DESIGNED	SLS DRAWN	CLB CHECKED

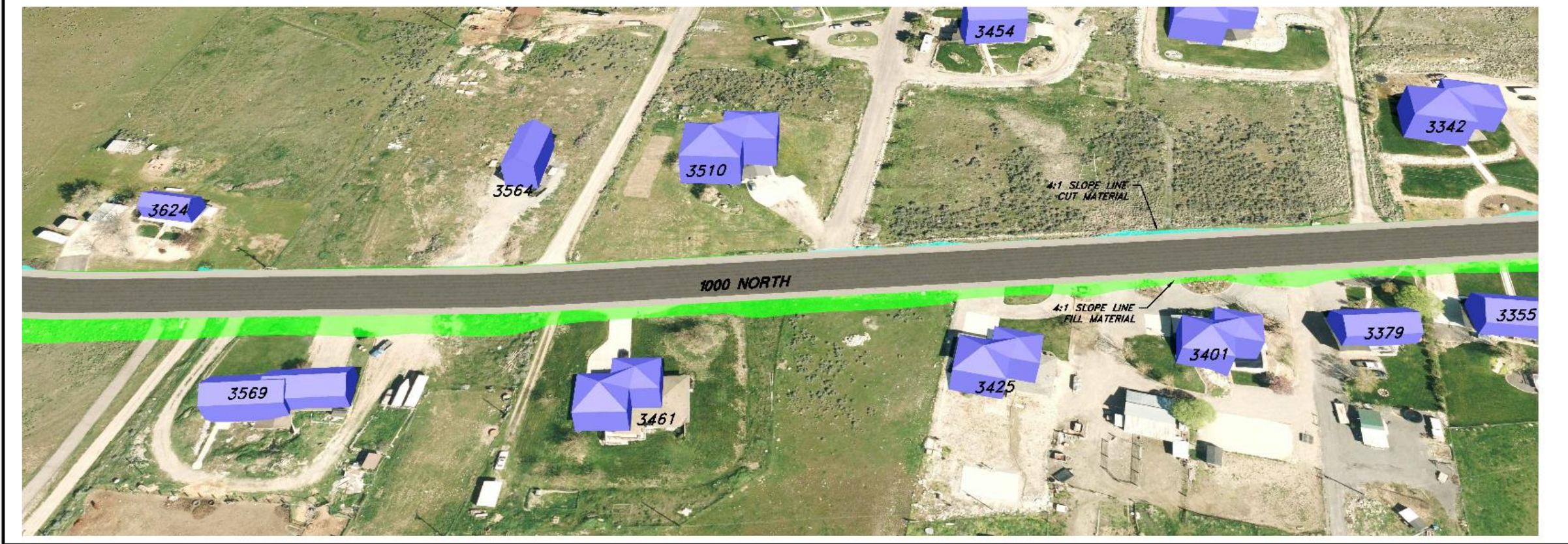
SCALE:  
 24" x 36" 1" = 50'  
 11" x 17" 1" = 100'

SHEET:  
**1**  
 OF 1 SHEETS



**JONES & ASSOCIATES**  
**CONSULTING ENGINEERS**  
 6000 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 478-9787 www.jonesa.com

TREMONTON CITY CORPORATION  
 1000 NORTH PRELIMINARY PLANNING FOR SLOPE EASEMENTS  
**SITE PLAN**  
**STA: 15+00 TO 29+00**

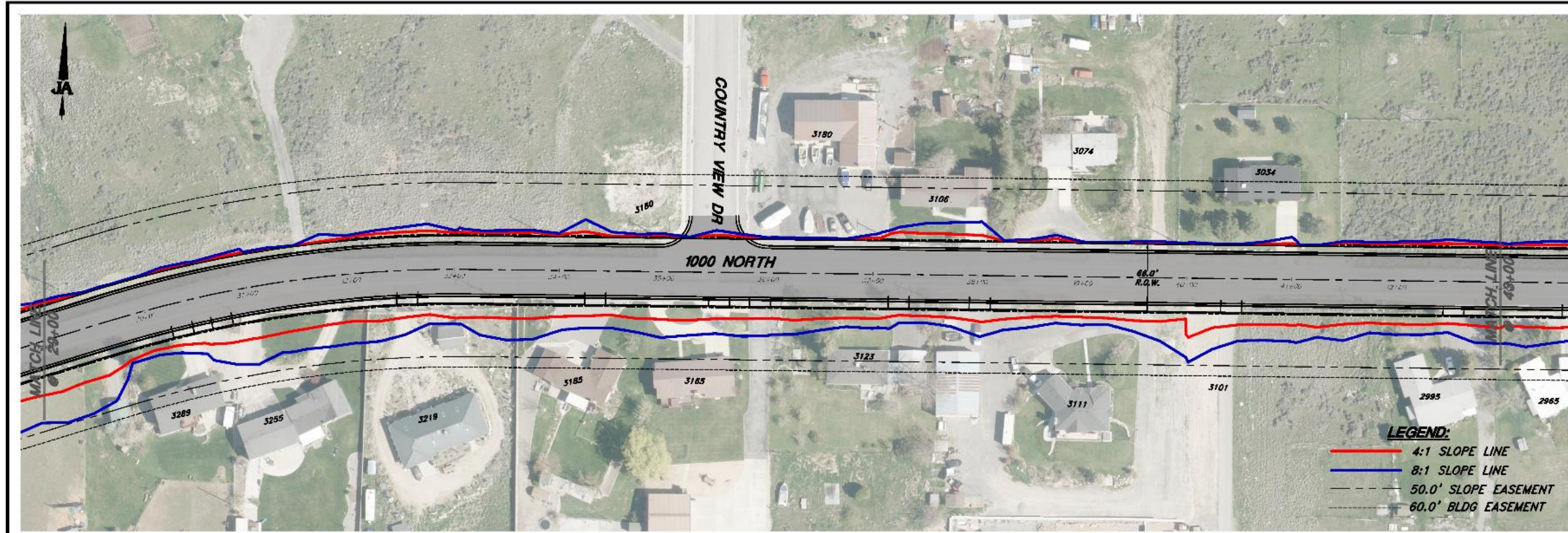


DATE	REVISION

SLS	SLS
DESIGNED	DRAWN

SCALE:  
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 11' x 17" 1" = 100'

SHEET:  
**2**  
 OF 1 SHEETS



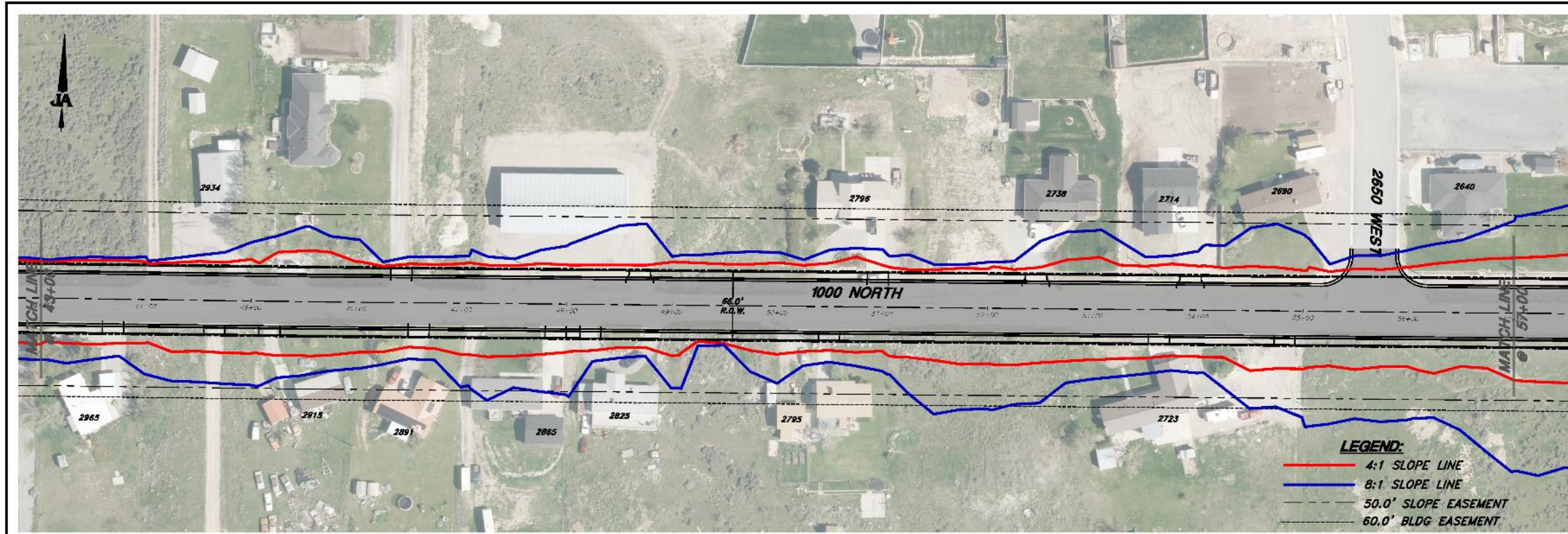
**J.A. CONSULTING ENGINEERS**  
**JONES & ASSOCIATES**  
 6000 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 476-9757 www.jonesa.com

TREMONTON CITY CORPORATION  
 1000 NORTH PRELIMINARY PLANNING FOR SLOPE EASEMENTS  
**SITE PLAN**  
**STA: 29+00 TO 43+00**

NO.	REVISION	DATE

SCALE:	SLS	SLS	SLS	CLB	CHG
24'x36"	DESIGN	DESIGN	DESIGN	CHECK	
1" = 50'					
11'x17"					
1" = 100'					

SHEET: **3**  
 OF 1 SHEETS



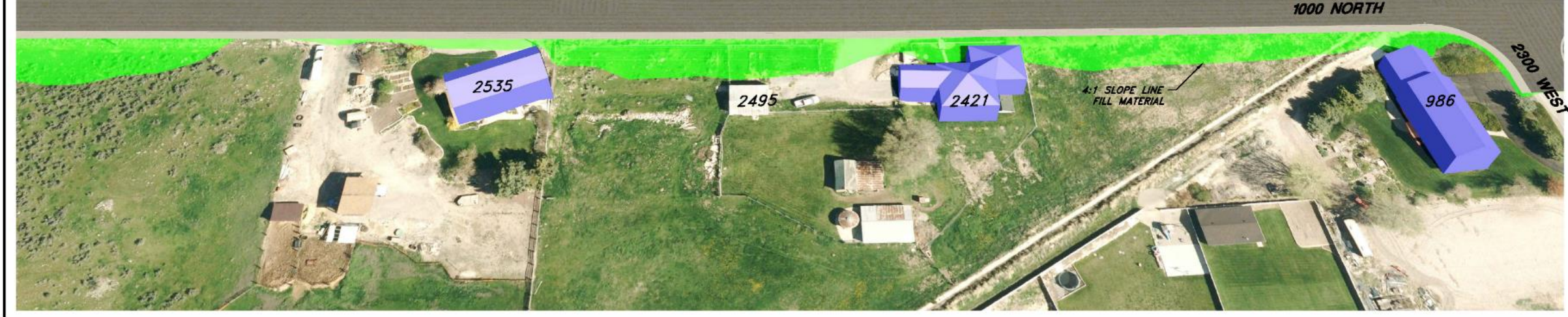
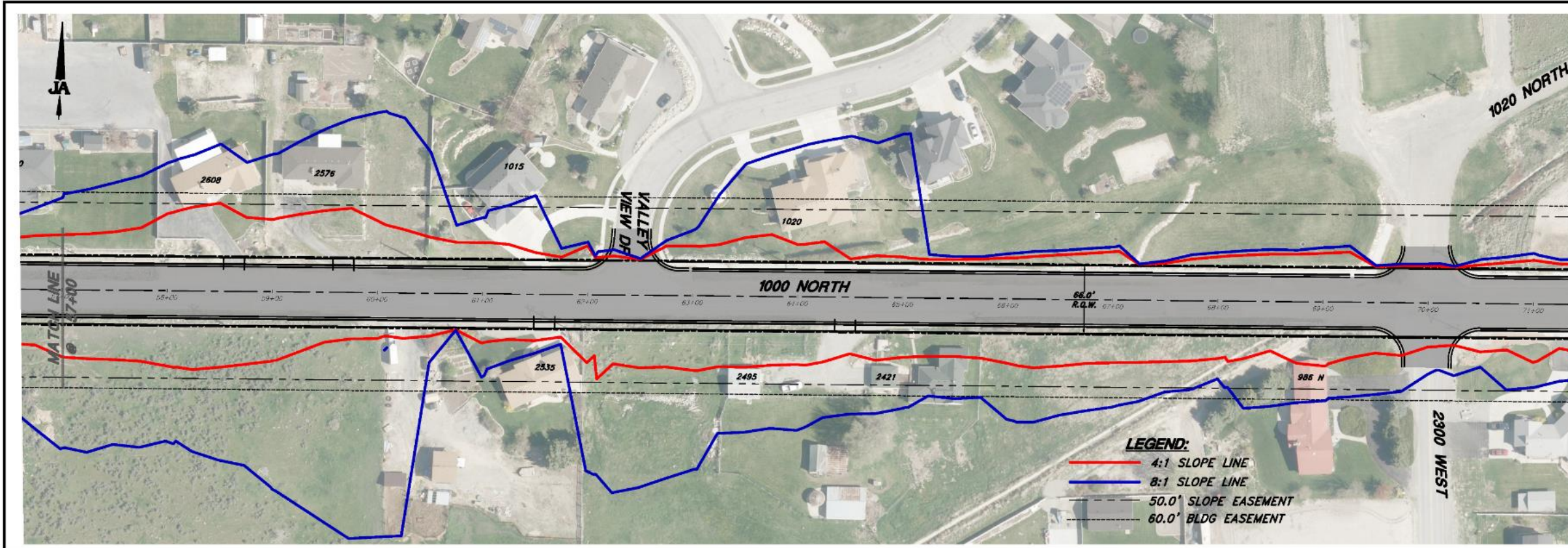
**JA CONSULTING ENGINEERS**  
**JONES & ASSOCIATES**  
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 South Ogden, Utah 84403  
 (801) 476-9767 www.jonesja.com

TREMONTON CITY CORPORATION  
 1000 NORTH PRELIMINARY PLANNING FOR SLOPE EASEMENTS  
**SITE PLAN**  
**STA: 43+00 TO 57+00**

NO.	REVISION	DATE

S/S DESIGNED	S/S DRAWN	CLB CHECKED
SCALE: 24"x36" 1" = 50'	11"x17" 1" = 100'	
SHEET: <b>4</b> OF 1 SHEETS		





**JA**  
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TREMONTON CITY CORPORATION  
 1000 NORTH PRELIMINARY PLANNING FOR SLOPE EASEMENTS  
**SITE PLAN**  
**STA: 57+00 TO 70+00**

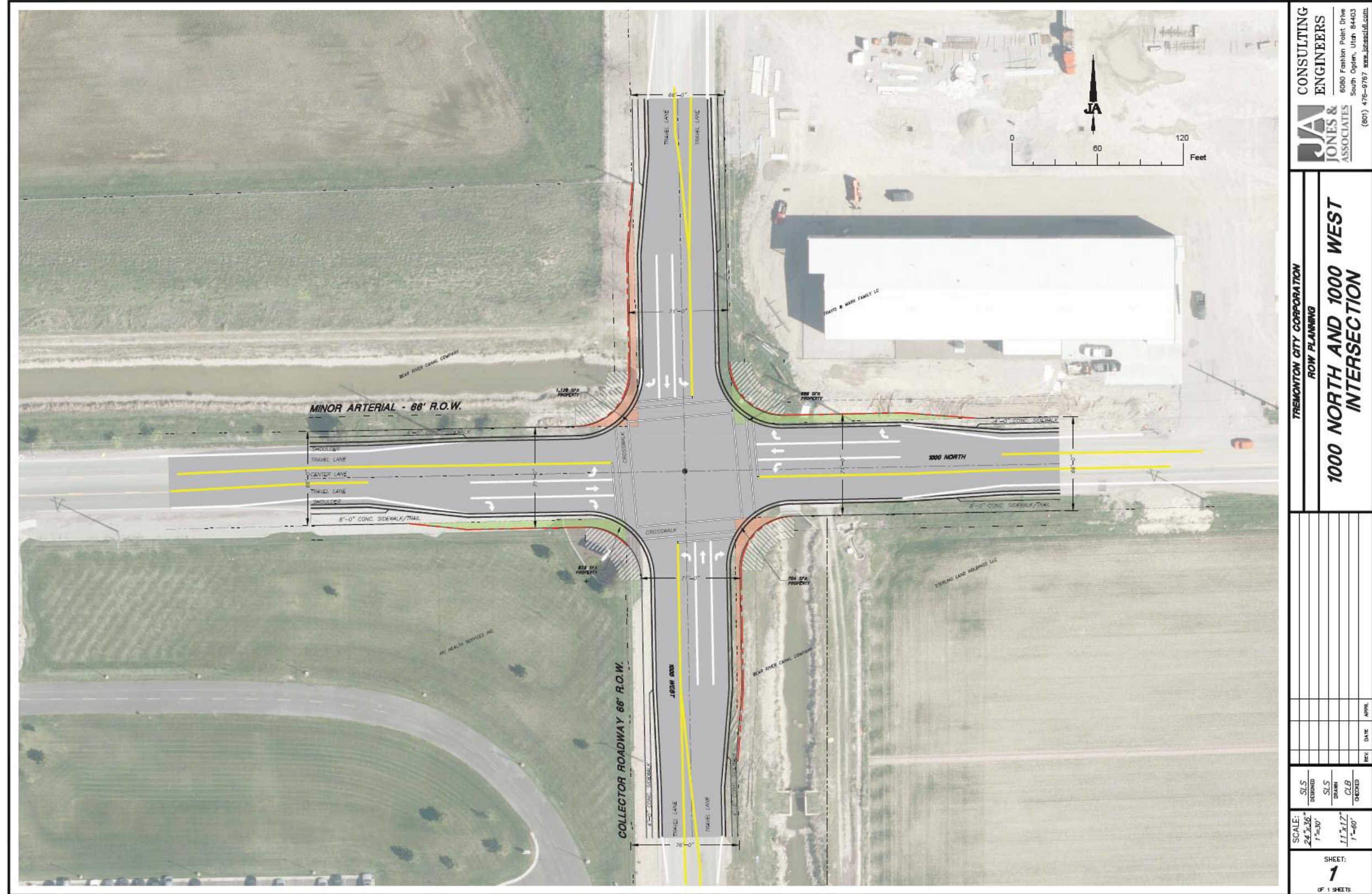
DATE	REVISION

SLS	SLS	CLB
DRAWN	DRAWN	CHECKED

SCALE:  
 24"x36" 1" = 50'  
 11"x17" 1" = 100'

SHEET:  
**5**  
 OF 1 SHEETS

EXHIBIT "B.9"



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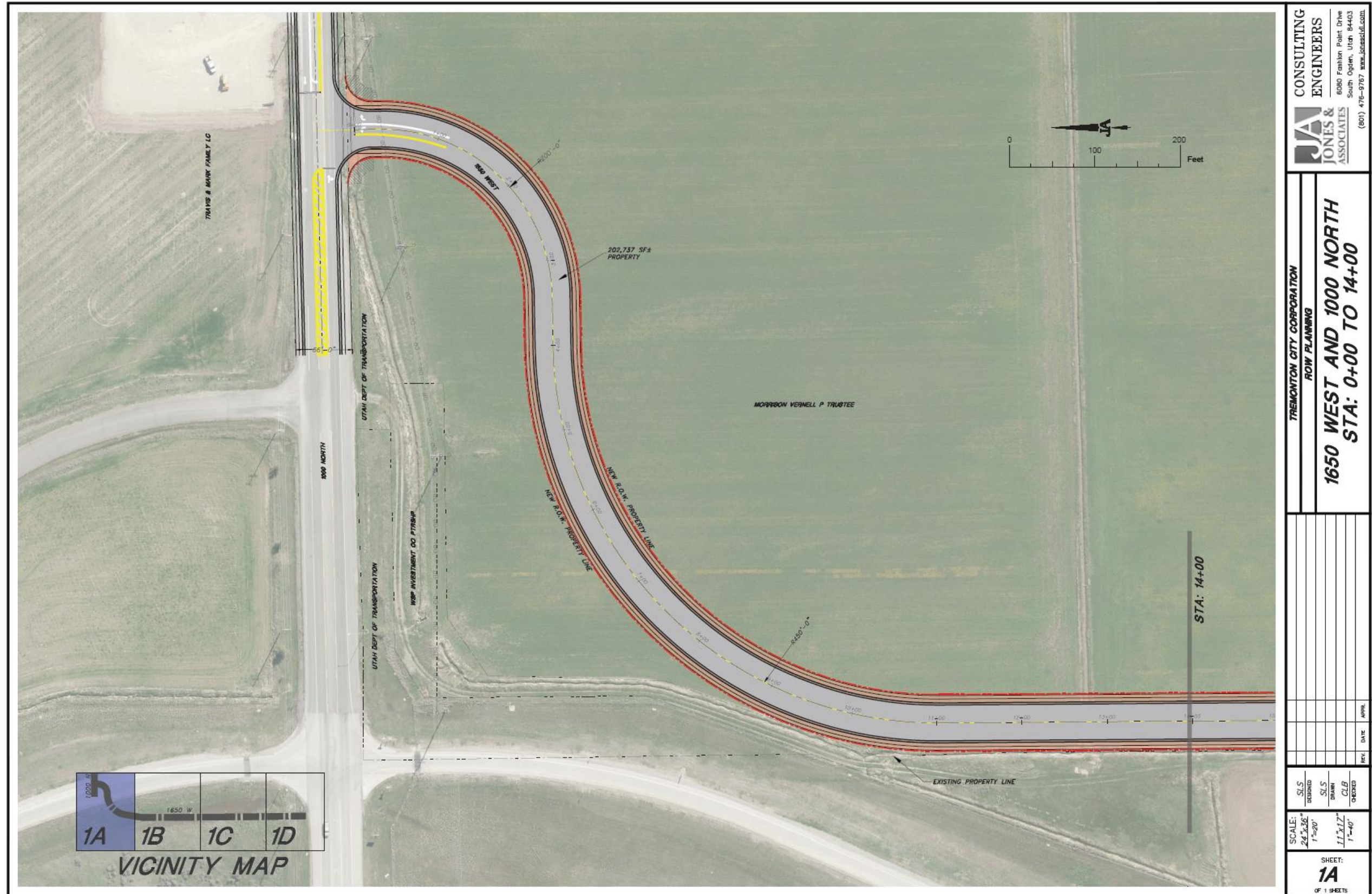
**TREMONTON CITY CORPORATION**  
 ROW PLANNING  
**1000 NORTH AND 1000 WEST INTERSECTION**

REV	DATE	APPRO

SCALE:	SLS	SLS	SLS
24" x 36"	DESIGNED	DRAWN	CHECKED
1" = 30'			
11" x 17"			
1" = 40'			

SHEET:  
**1**  
 OF 1 SHEETS

EXHIBIT "B.10"



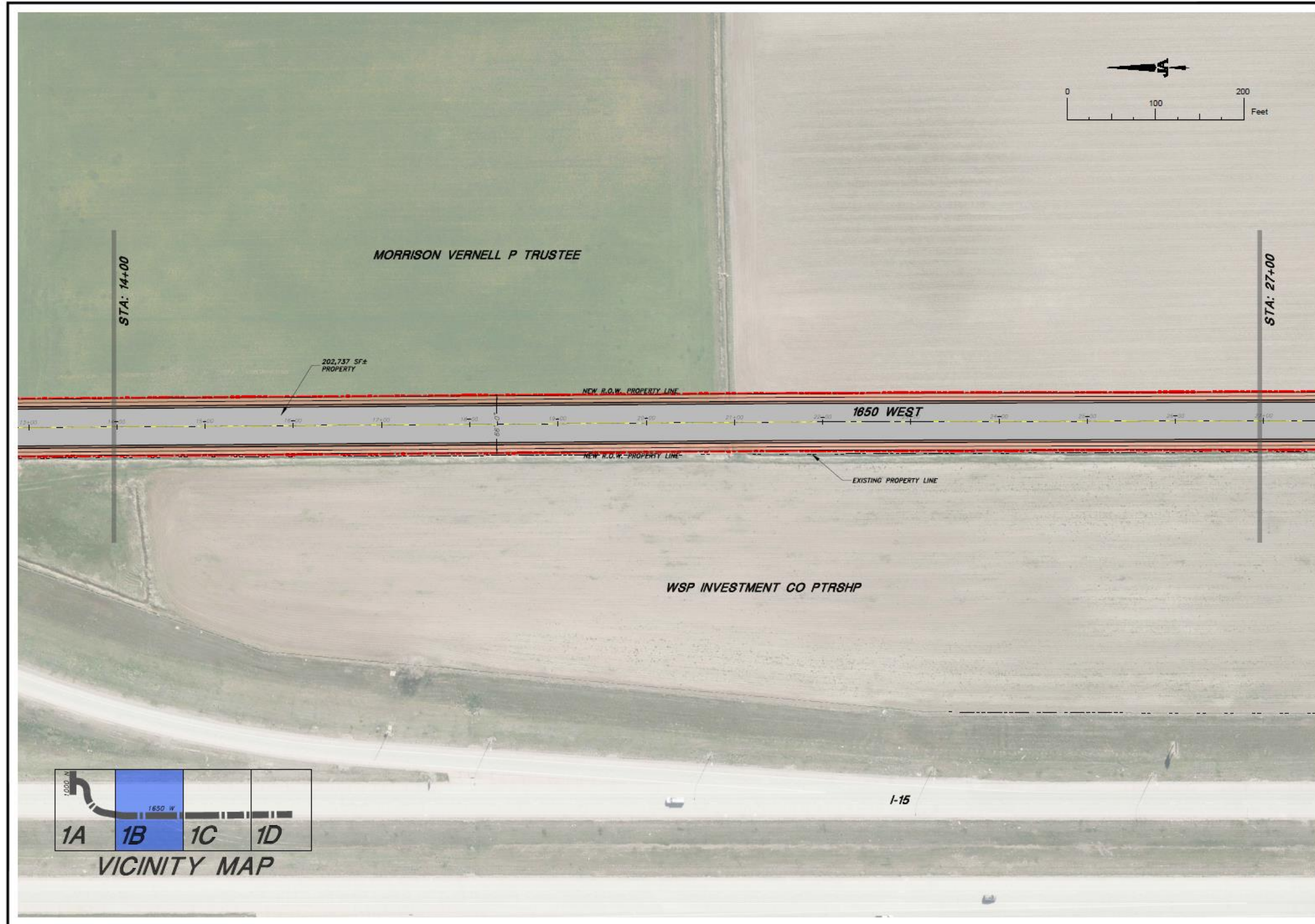
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**JONES & ASSOCIATES**  
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 South Ogden, Utah 84403  
 (801) 476-9767 www.jonesjja.com

TREMONTON CITY CORPORATION  
 ROW PLANNING  
**1650 WEST AND 1000 NORTH**  
**STA: 0+00 TO 14+00**

REV.	DATE	APPR.

SCALE:	SLS DESIGNED	SLS DRAWN	CLB CHECKED
24" x 36"			
1" = 30'			
11" x 17"			
1" = 40'			

SHEET:  
**1A**  
 OF 1 SHEETS



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 ASSOCIATES  
 6080 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 476-9787 www.jjaengineers.com

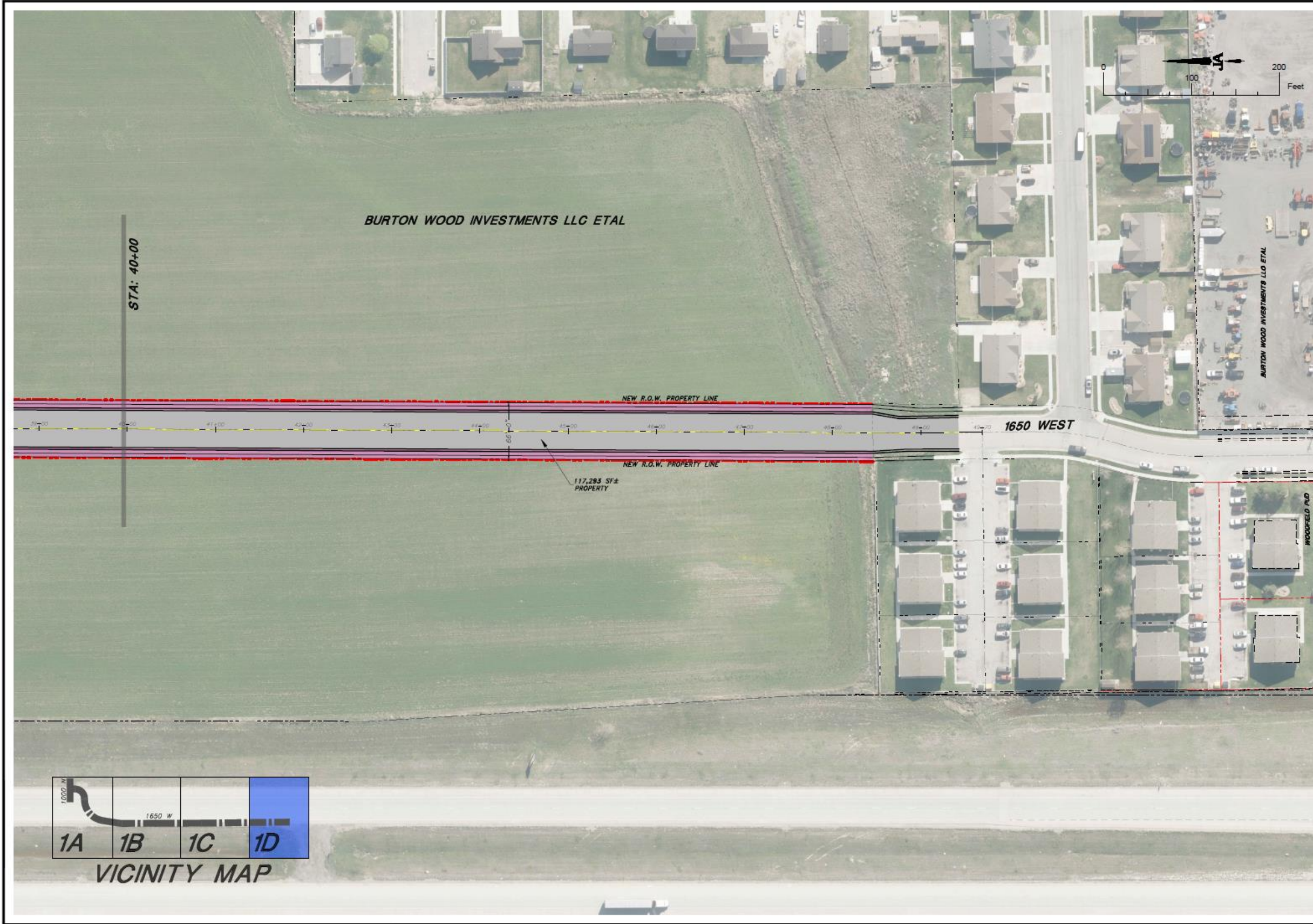
**TREMONTON CITY CORPORATION**  
 ROW PLANNING  
**1650 WEST AND 1000 NORTH**  
**STA: 14+00 TO 27+00**

REV.	DATE	APP'D.

SCALE:	SLS	SLS	CLB
24" x 36"	DESIGNED	DRAWN	CHECKED
1" = 60'			
11" x 17"			
1" = 100'			

SHEET:  
**1B**  
 OF 1 SHEETS



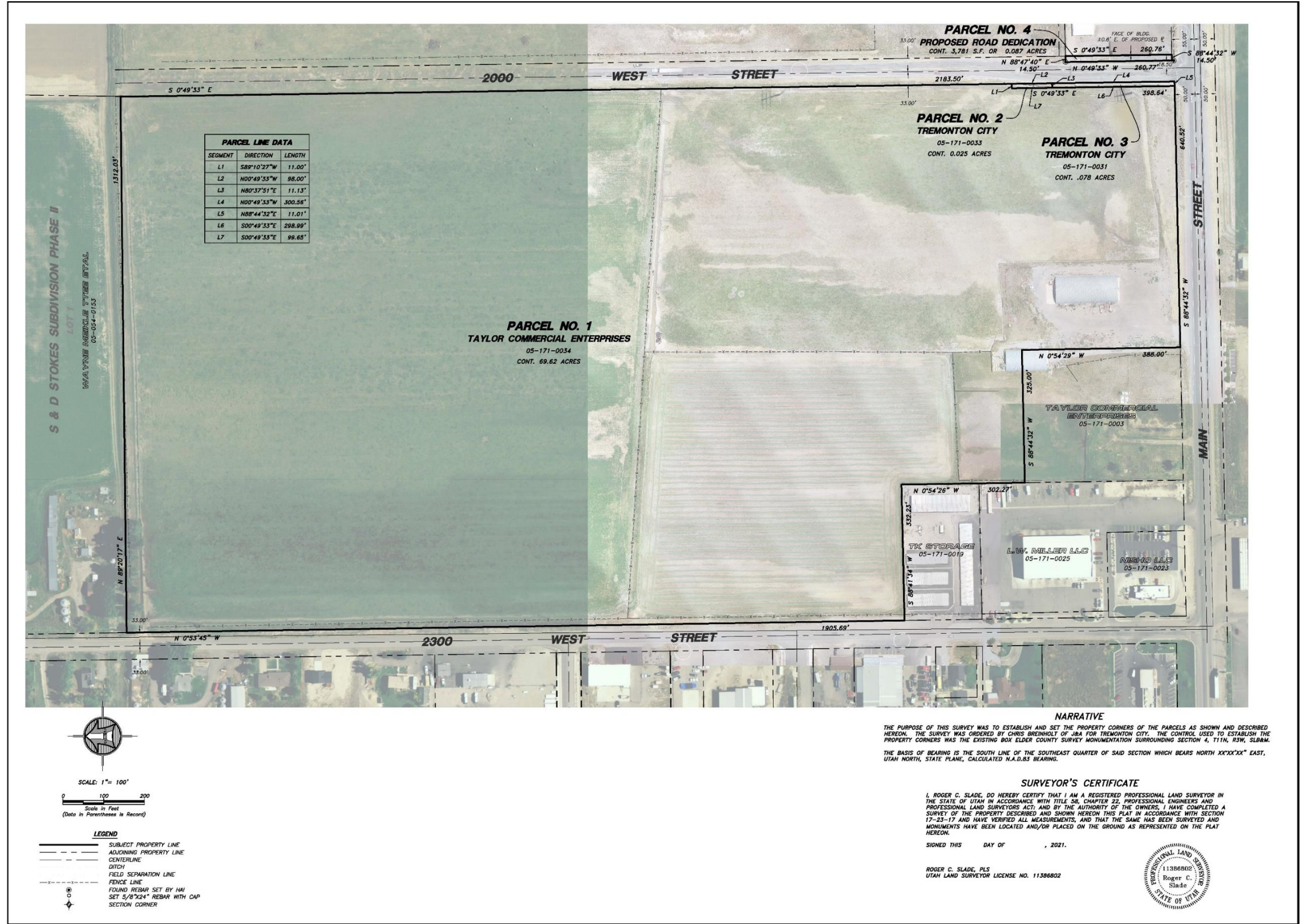


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**TREMONTON CITY CORPORATION**  
**ROW PLANNING**  
**1650 WEST AND 1000 NORTH**  
**STA: 40+00 TO 49+00**

SCALE:	S/S DESIGNED	S/S DRAWN	CHKD	APP'D
24" x 36"	1" = 20'	11" x 17"		
		1" = 40'		
SHEET:		REV. DATE APPR.		
<b>1D</b>				
OF 1 SHEETS				

EXHIBIT "B.11"



PROPERTY SURVEY FOR  
**TREMONTON CITY**  
#2000 WEST MAIN STREET  
TREMONTON, BOX ELDER COUNTY, UTAH  
A PART OF THE SOUTHWEST QUARTER OF SECTION 4  
TOWNSHIP 11 NORTH, RANGE 5 WEST, S.L.B.M.

Drawn By: JS Date: 07/21/2021  
Designed By: \*\*\*  
Checked By: \*\*\*  
Approved By: \*\*\*  
Scale: 1" = 100'  
Drawing File: 21-2-25178.dwg  
JOB NUMBER: 21-3-251

**HANSEN & ASSOCIATES, INC.**  
Consulting Engineers and Land Surveyors  
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Sheet  
**1**  
of  
**1**  
Sheets

NARRATIVE

THE PURPOSE OF THIS SURVEY WAS TO ESTABLISH AND SET THE PROPERTY CORNERS OF THE PARCELS AS SHOWN AND DESCRIBED HEREON. THE SURVEY WAS ORDERED BY CHRIS BREINHOLT OF 484 FOR TREMONTON CITY. THE CONTROL USED TO ESTABLISH THE PROPERTY CORNERS WAS THE EXISTING BOX ELDER COUNTY SURVEY MONUMENTATION SURROUNDING SECTION 4, T11N, R3W, S18&M.

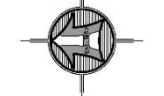
THE BASIS OF BEARING IS THE SOUTH EAST CORNER OF SAID SECTION WHICH BEARS NORTH XX'XX'XX" EAST, UTAH NORTH, STATE PLANE, CALCULATED N.A.D.83 BEARING.

SURVEYOR'S CERTIFICATE

I, ROGER C. SLADE, DO HEREBY CERTIFY THAT I AM A REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF UTAH IN ACCORDANCE WITH TITLE 34, CHAPTER 22, PROFESSIONAL ENGINEERS AND PROFESSIONAL LAND SURVEYORS ACT, AND BY THE AUTHORITY OF THE OWNERS, I HAVE COMPLETED A SURVEY OF THE PROPERTY DESCRIBED AND SHOWN HEREON THIS PLAN IN ACCORDANCE WITH SECTION 17-23-17 AND HAVE VERIFIED ALL MEASUREMENTS, AND THAT THE SAME HAS BEEN SURVEYED AND MONUMENTS HAVE BEEN LOCATED AND/OR PLACED ON THE GROUND AS REPRESENTED ON THE PLAN HEREON.

SIGNED THIS DAY OF , 2021.

ROGER C. SLADE, PLS  
UTAH LAND SURVEYOR LICENSE NO. 11386802



SCALE: 1" = 100'  
0 100 200  
Scale in Feet  
(Data in Parentheses in Record)

- LEGEND**
- SUBJECT PROPERTY LINE
  - - - ADJOINING PROPERTY LINE
  - CENTERLINE
  - - - DITCH
  - - - FIELD SEPARATION LINE
  - - - FENCE LINE
  - FOUND REBAR SET BY HAI
  - SET 5/8"x24" REBAR WITH CAP
  - ◆ SECTION CORNER

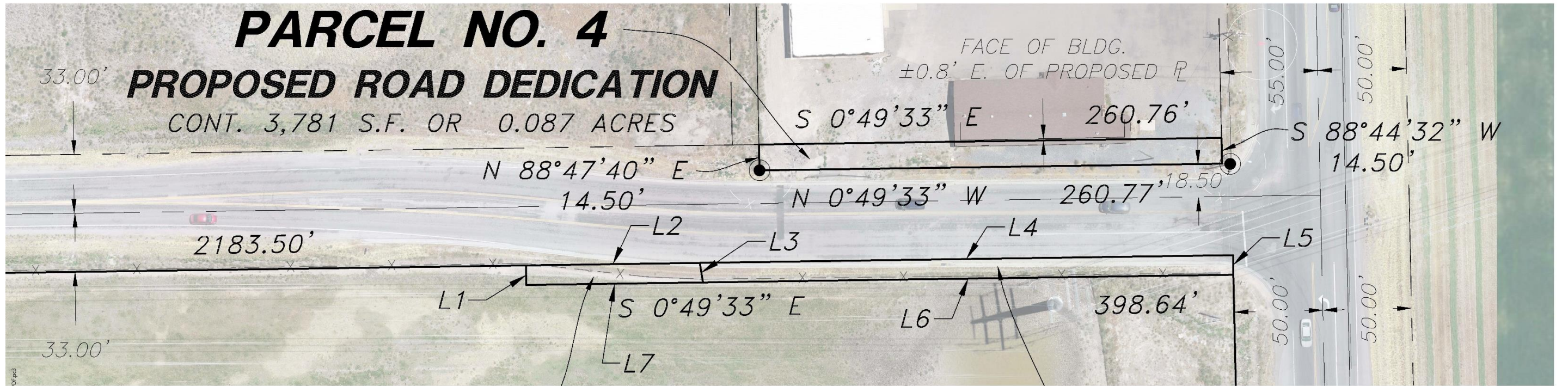
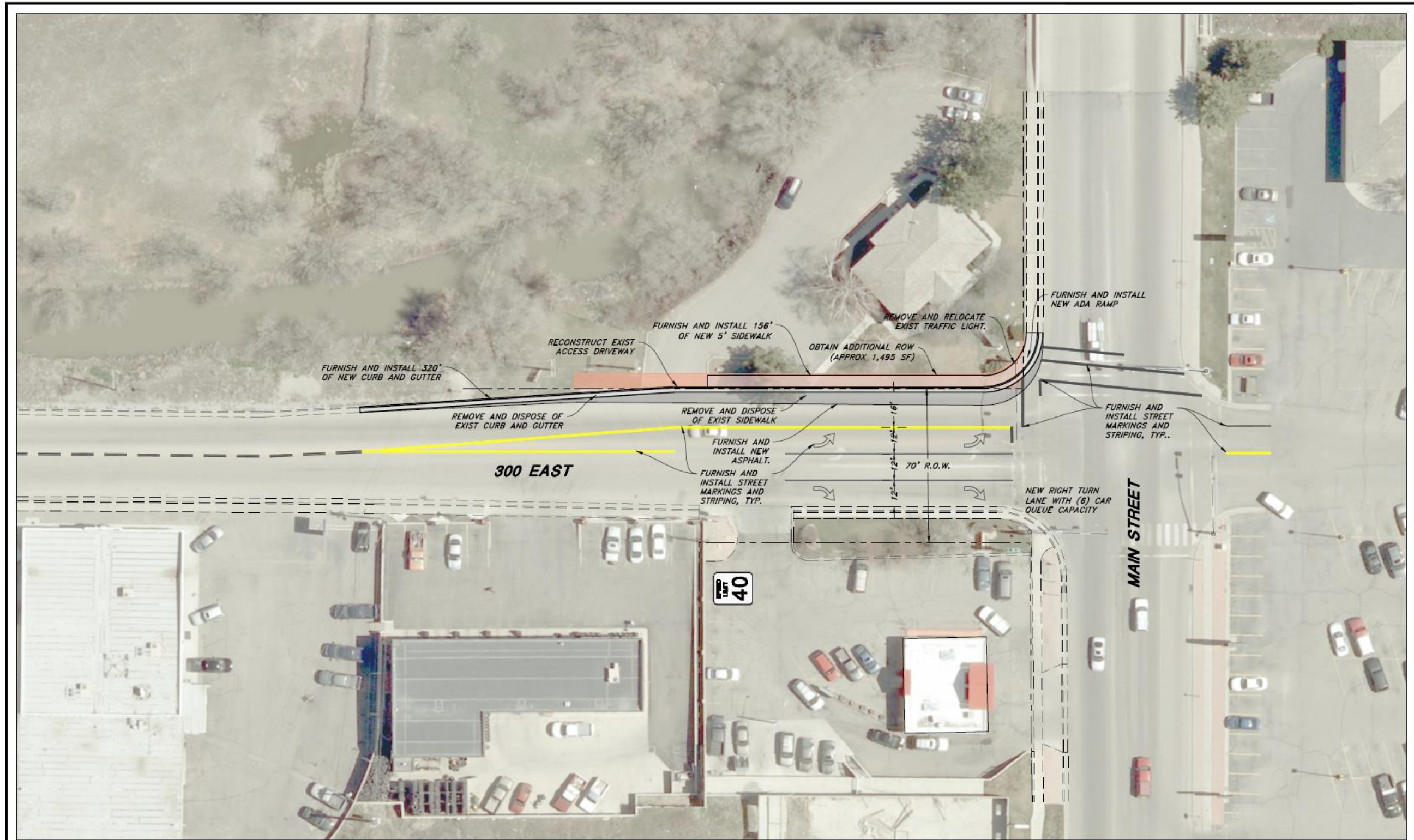




EXHIBIT "B.12"



PROJECT ENGINEER			
DATE	REV.	DATE	APPR.

SCALE:  
N. T.S.

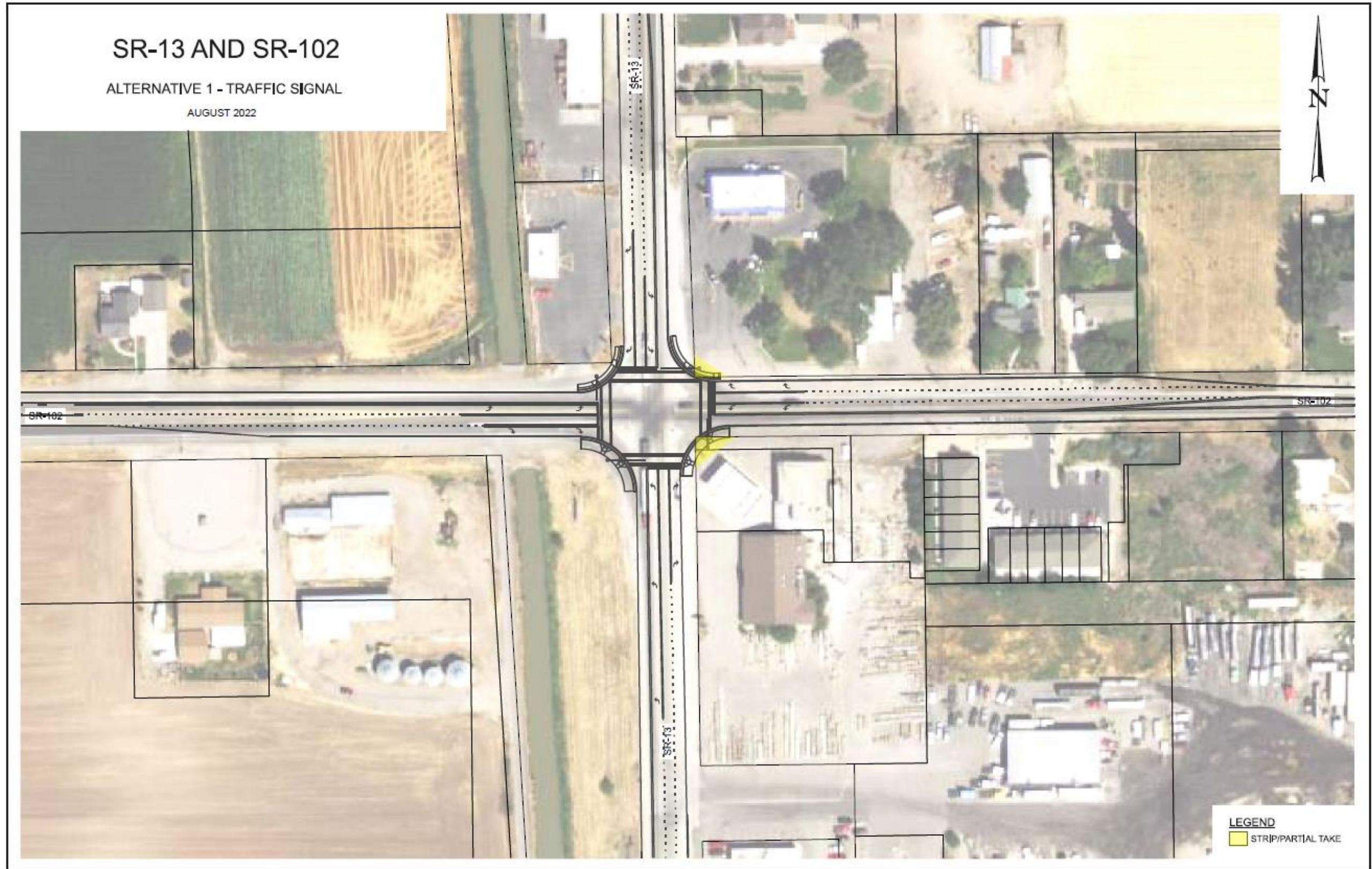


DESIGNED: SKT  
DRAWN: SKT  
CHECKED: CLB  
**CONSULTING ENGINEERS**  
1716 East 5600 South  
South Ogden, Utah 84403 (801) 476-9767

TREMONTON CITY CORPORATION  
300 EAST INTERSECTION IMPROVEMENTS  
**300 EAST AND MAIN STREET CMAQ PROJECT**

SHEET:  
**1**  
OF 1 SHEETS

EXHIBIT "B.13"



# SR-13 AND SR-102

ALTERNATIVE 2 - ROUNDABOUT

AUGUST 2022

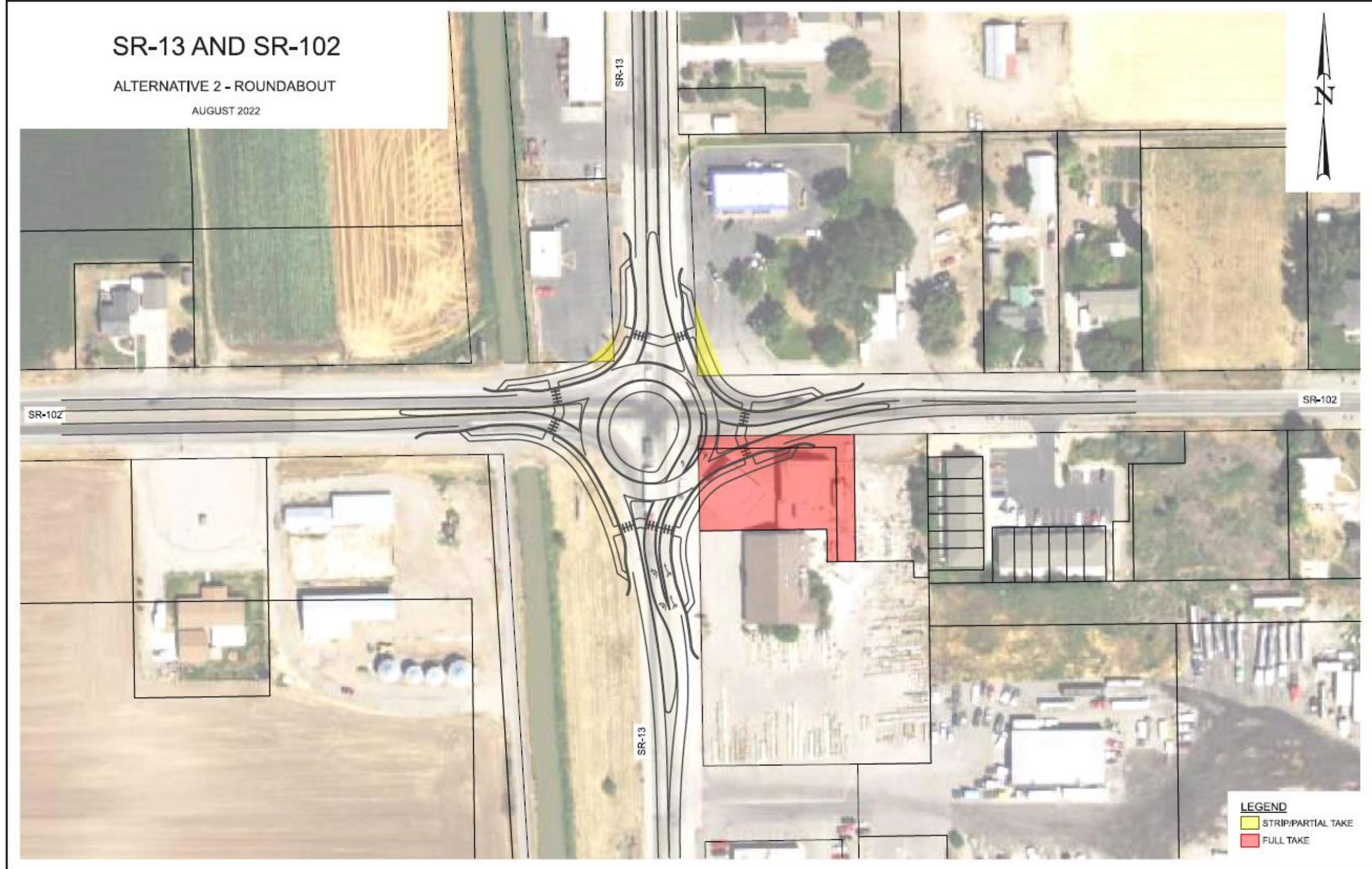
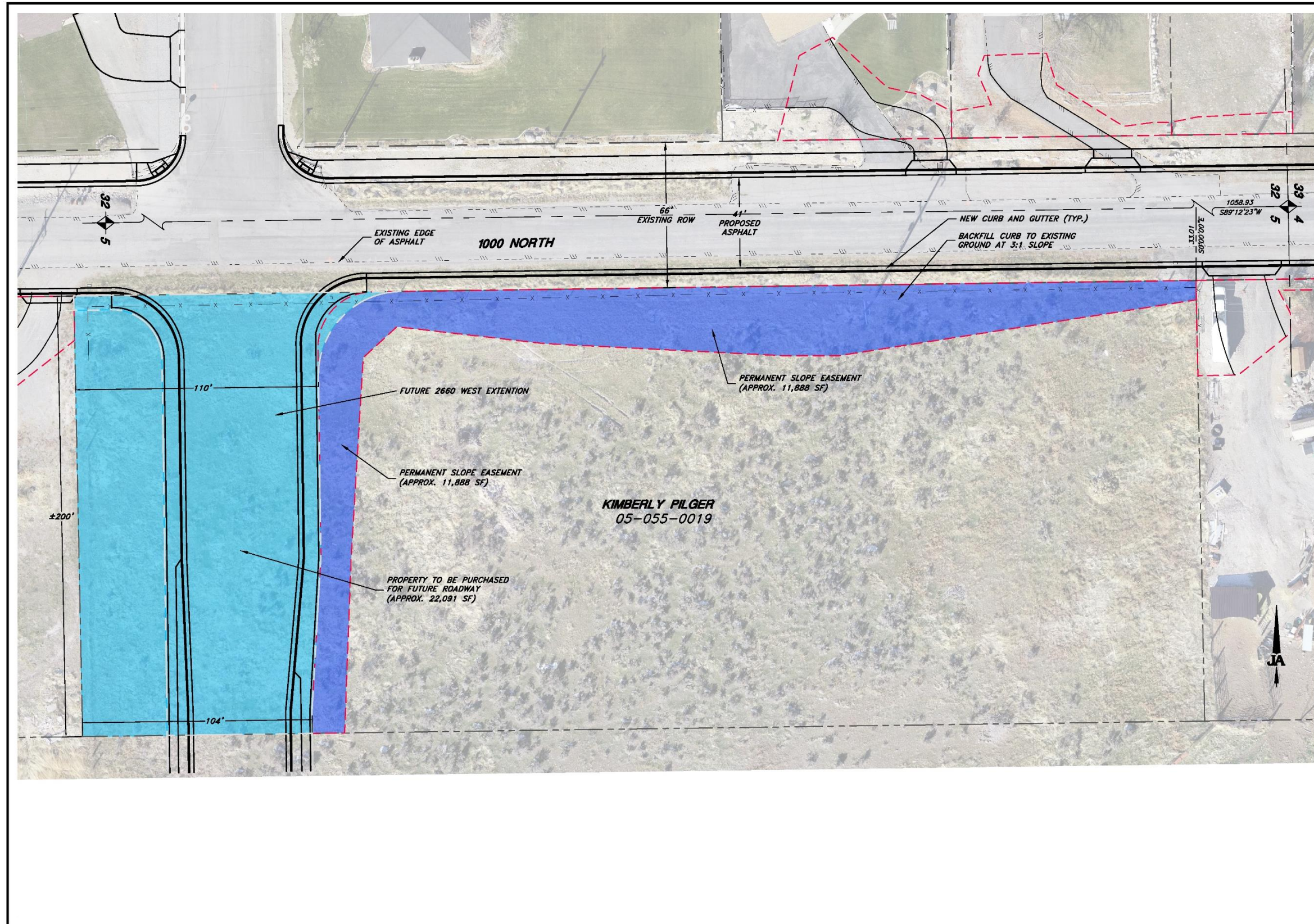


EXHIBIT "B.14"



**JA CONSULTING ENGINEERS**  
**JONES & ASSOCIATES**  
 6080 Fashion Point Drive  
 South Ogden, Utah 84403  
 (801) 476-9767 www.jonesja.com

TREMONTON CITY CORPORATION  
 1000 NORTH WIDENING  
**SLOPE AND CONSTRUCTION EASTMENTS**

SCALE:	CLB DESIGNED	TIME DRAWN	CLB CHECKED	REV.	DATE	APPR.
24" x 36" H:1"=20'						
11" x 17" H:1"=40'						
SHEET: <b>1</b> OF 1 SHEETS						

# EXHIBIT “B.15”



## PROPOSAL

**TO:** Shawn Warnke  
City Manager, Tremonton

**FROM:** Shane Eller  
Project Engineer, Horrocks.

**DATE:** September 13, 2022

**SUBJECT:** TREMONTON TMP UPDATE

PN 23.55

Thank you for inviting Horrocks Engineers to submit a proposal to perform engineering services for the subject project. This scope includes providing an update to the TMP for Tremonton, UT. It is anticipated that this TMP will take approximately 6 months to complete. The following provides the scope of work and fee associated with this project:

### SCOPE OF WORK

#### *Project Administration/Meetings – \$2,600*

We plan to coordinate and meet with City staff three (3) times throughout the project. We anticipate the following throughout the project:

- General coordination through email/phone/Teams/etc.
- Project Kickoff Meeting
- One (1) project milestone meeting.
- Final review meeting for Document Submittal

#### *Data Collection - \$6,200*

Horrocks will collect existing traffic data to assist with the traffic analysis updates from the following sources:

- UDOT Count Data
- New daily traffic counts – up to twenty-six (11) new count locations
  - AADT Counts (9 counts)
    1. 1000 N. – West of Country View Dr.
    2. 600 N. – East of 400 W.
    3. Tremont St. – South of 500 N.
    4. 350 N. – West of 900 W.
    5. 2000 W. – North of Main St.
    6. 600 S. – West of 700 W.
    7. Tremont St. – North of Rocket Rd.
    8. Rocket Rd. – East of 6400 S.
    9. Rocket Rd. AADT – Between UT-13 and City Limit (approximately 5800 West)
  - AM and PM Turn Movement Counts (2 counts)
    1. Main St. & 400 W.
    2. 1000 W. & Rocket Rd.

Prepared by Horrocks Engineers  
801-763-5100 | horrocksengeers.com  
2162 West Grove Parkway, Suite 400, Pleasant Grove, UT 84062



Assumptions:

- UDOT Count Data will be readily available and require no additional processing.
- Daily counts from tube data will be collected without intersection turning movement count data. If the city desires intersection analysis, a turning movement count can be provided with the additional analysis to determine recommended improvements for \$1,500 an intersection (cost per intersection savings for completing more than one intersection).

**Traffic Analysis - \$17,000**

Horrocks will use the existing data and updated transportation planning and time horizons in the region to update traffic projections and include the following:

- Review the current Statewide Travel Demand Model (TDM) and adjust based on the existing count data.
- Provide the projected traffic volumes on all Collector and Arterial roadways throughout the city for the following seven (7) total model runs.
  - Existing
  - 2043 No Build
  - 2043 Build – Bypass Alternative #1
  - 2043 Build – Bypass Alternative #2
  - 2060 No Build
  - 2060 Build – Bypass Alternative #1
  - 2060 Build – Bypass Alternative #2
- Update existing and future Level of Service (LOS) analysis.
- Use the City Vistro Model developed by Horrocks.
- Horrocks will provide the future (2042 and 2060) socioeconomic (SE) data from the Statewide TDM to the city for review and update the SE data from the City's comments.
- Use TDM output data and the updated Vistro model to determine roadway improvements required.
- Review and update roadway project lists and project costs.
- Coordinate with City Staff to finalize project lists and costs.
- Update all figures and Tables based on the updated analysis and recommendations.

Assumptions:

- The City will provide the Bypass road alternative alignments.
- No Traffic Analysis Zone (TAZ) zones will be updated in the Statewide TDM.
- The existing project list and the project notes (attached) will be used as the basis for the updated project list.
- Horrocks will request copies of the City's GIS to use as a base for update analysis.
- Before updating all Figures and Tables, the consultant will request confirmation via email of the agreed-upon project list/cost. Additional changes to the agreed-upon list made after the updated Figures and Tables are not covered in this scope.



### **Update TMP Document – \$13,200**

Horrocks will update the TMP document to incorporate all updated traffic analyses and recommendations. This includes updated Figures, Tables, Project Lists, Project Costs, and any text updates required to represent the correct standards, plans, etc. Attached is a summary of the Table of Contents and how each section will be updated as part of the TMP update.

Since the previous TMP was adopted, much has changed with technology, GIS mapping, and traffic analysis. Horrocks plans to update all maps and formatting to provide a fresh look to the overall TMP. This is a minimal cost for our team to include because we will already update all traffic analyses described above.

#### **Assumptions:**

- It is assumed most of the text in the current TMP will remain unchanged, and updates will be limited to reflecting updated traffic analysis and updating Figures and Tables. The scope does not include substantial revisions because most of this TMP reflects current Tremonton Standards. See attached summary of the Table of Contents.
- Assume up to two rounds of revisions based on client feedback.

#### **Final Deliverable**

Horrocks will complete a full technical document with all TMP assumptions, methodologies, etc.

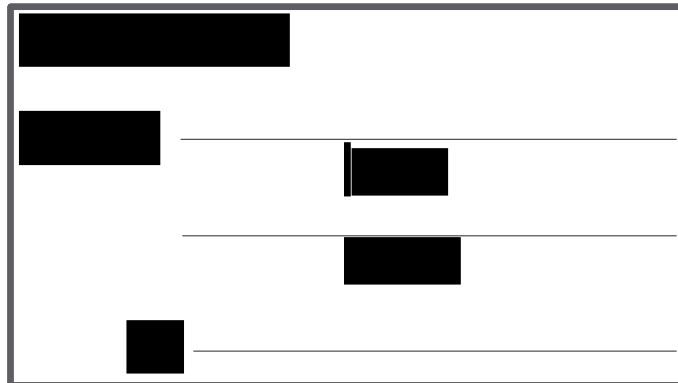
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The time and materials cost to complete the work described are not to exceed **\$39,000.00** including all direct costs such as travel, phone, fax, computer, etc. **Any additional updates to the text in the TMP document or additional meetings will be charged per our hourly rate schedule.**

If you have any questions, please feel free to contact Horrocks.

Sincerely,

Shane Eller, Project Engineer  
Attached: Table of Content



**EXECUTIVE SUMMARY** – Update per changes in TMP Document

**INTRODUCTION** – Update per changes in the TMP Document

## **ROADWAY NETWORK ANALYSIS**

### **TRAFFIC DEMAND MODELING**

*Land Use Planning* – Update to incorporate City Vistro Model and City comments.

*Socioeconomic Conditions* – Update to incorporate the latest Statewide data.

*Trip Generation* – Update to incorporate City Vistro Model

*Transportation Master Plan Precautions* – Only update per City Comments

### **FUNCTIONAL CLASSIFICATION**

*Roadway Classification in Tremonton* – Update as needed per City comments.

*Roadway Characteristics* – Only update per City Comments

### **LEVEL OF SERVICE**

*Roadway Level of Service* – Update as needed per City comments.

*Intersection Level of Service* – Up to Date.

### **EXISTING ROADWAY NETWORK CONDITIONS**

*Traffic Demand Calibration* – Not updating.

*Existing Functional Classification and Level of Service* – Update to incorporate the latest traffic volume data.

### **FUTURE ROADWAY NETWORK CONDITIONS**

*Future Trip Generation* – Update to incorporate City Vistro Model

*No Build Level of Service* - Update to incorporate the latest Statewide Model

*Bypass Road Network* – Add section addressing bypass road alternatives. City will provide alignment.

*Capital Project List* – Update per analysis and City comment.

*20-Year and 50-Year Scenario Roadway Network* – Update per analysis and City comment.

*Potential Funding to Meet Demands of New Development* – Update as needed per City comments.

### **ALTERNATIVE MODES OF TRANSPORTATION**

*Transit* – Not updating.

*Pedestrian and Bicycle* – Not updating.



## OTHER ELEMENTS OF THE TRANSPORTATION MASTER PLAN

### SEMI-TRUCK ROUTES

*Recommendations to Minimize Semi-Truck Traffic on Main Street* – Update as needed per City comments.

*Removal of Truck Route on 1000 North* – Update as needed per City comments.

### SCHOOL ZONE

*School Zone Analysis* – Not updating.

### ACCESS MANAGEMENT

*Signal, Access Management, and Sight Distance* – Not updating.

### TRAFFIC CALMING

*Types of Traffic Calming Measures* – Not updating.

### CORRIDOR PRESERVATION

*Corridor Preservation Techniques* – Not updating.

**TRAFFIC IMPACT STUDIES** – Not updating.

### RAILROAD CROSSING

*Railroad Crossing Inventory* – Not updating.

## TMP POLICY AND RECOMMENDATION SUMMARY

### ROADWAY NETWORK ANALYSIS

*Typical Cross-Section Review* – Update as needed per City comments.

*Collector Spacing* – Not updating.

*Capital Project List* – Update per analysis and City comment.

*Alternative Modes of Transportation* – Not updating.

### OTHER ELEMENTS OF THE TRANSPORTATION MASTER PLAN

*Semi-truck routes* – Update as needed per City comments.

*School Zone* – Not updating.

*Access Management* – Not updating.

*Traffic Calming* – Not updating.

*Corridor Preservation* – Not updating.

*Railroad Crossing* – Not updating.

## **RESOLUTION NO. 24-12**

### **A RESOLUTION APPOINTING MARC CHRISTENSEN AS CITY MANAGER AND APPROVING THE TERMS AND CONDITIONS OF A CITY MANAGER AGREEMENT BETWEEN TREMONTON CITY AND MARC CHRISTENSEN**

**WHEREAS**, a past Mayor and City Council created the position of the Tremonton City Manager, which is the chief administrative officer of the City government; and

**WHEREAS**, the position of the Tremonton City Manager is codified within the Revised Ordinances of Tremonton City Corporation, Sections 3-924 Creation of Position of City Manager and 3-925. Powers and Duties of Manager (hereafter the “Ordinance”); and

**WHEREAS**, the Ordinance states that the Mayor of Tremonton City Corporation, by and with the consent and confirmation of the City Council, shall appoint a person to act as City Manager; and

**WHEREAS**, the Ordinance also states that a City Manager shall be chosen solely upon the basis of administrative qualifications, with the term of employment being set by the City Council at the time of appointment; and

**WHEREAS**, the Ordinance allows for a contract of employment with a City Manager that may contain provisions and methods by which the contract is terminated and by which it is renewed; and

**WHEREAS**, the current City Manager, Shawn Warnke, has provided the city with a letter of resignation effective January 31, 2024; and

**WHEREAS**, Marc Christensen has been employed by Tremonton City since August 2008 in a variety of roles, and has faithfully performed the administrative duties of the Assistant City Manager since his appointment to that position on September 21, 2021, and

**WHEREAS**, the Tremonton City Council desires to have Marc Christensen fill the position of Tremonton City Manager, and Marc Christensen desires to fill the position of City Manager; and

**WHEREAS**, a City Manager Agreement has been negotiated between Tremonton City and Marc Christensen; and

**WHEREAS**, the City Attorney has reviewed the form of the City Manager Agreement and otherwise provided counsel to the Mayor and City Council on the proposed Agreement.

**NOW, THEREFORE, BE IT RESOLVED** that the Mayor of Tremonton City Corporation, by and with the consent and confirmation of the City Council, appoints and

employs Marc Christensen to the position of Tremonton City Manager effective February 1, 2024.

**FURTHER, BE IT RESOLVED** that the Mayor and City Council hereby approve a City Manager Agreement between Tremonton City and Marc Christensen as attached in Exhibit “B.”

Adopted and approved this 16<sup>th</sup> day of January 2024.

TREMONTON CITY  
A Utah Municipal Corporation

By \_\_\_\_\_  
Lyle Holmgren, Mayor

**ATTEST:**

By \_\_\_\_\_  
Linsey Nessen, City Recorder

**EXHIBIT “A”**

# Tremonton City

## Job Description

Job Title:	City Manager (Chief Administrative Officer)	
Department:	City Manager	
Location:	102 South Tremont Street, Tremonton Utah	
Pay Level:	D-2	
Physical Demands: Category II – Light Work as per the Pre-Employment Evaluation Program		
<b>Employment Status</b>  <input checked="" type="checkbox"/> Exempt <input type="checkbox"/> Non Exempt <input type="checkbox"/> Safety Sensitive <input type="checkbox"/> On Call <input type="checkbox"/> Public Safety <input type="checkbox"/> Independent Contractor	<b>Employment Classification</b>  <input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Part-time Recreation <input type="checkbox"/> Temporary/Emergency <input type="checkbox"/> Firefighter/EMT <input checked="" type="checkbox"/> Benefits <input type="checkbox"/> Contract	<b>Required Equipment</b>  <input type="checkbox"/> City Vehicle <input checked="" type="checkbox"/> Cell Phone <input type="checkbox"/> Pager <input type="checkbox"/> Personal Protective Equip.

### **Job Summary**

Oversees the operations, future plans, and budgets of all City departments.

### **Supervision**

Given: City Department Heads

Received: Mayor and City Council

### **Essential Powers & Duties**

*Powers and Duties as prescribed 3-925 of the Revised Ordinances of Tremonton City Corporation:*

- Faithfully executes and enforces all applicable laws, ordinances, rules and regulations, and sees that all franchises, leases, permits, contracts, licenses, and privileges granted by the City are observed.
- Carries out the policies and programs established by the Council.

- Organizes and directs the management of the executive affairs of the municipality in a manner consistent with state laws and with City ordinances.
- Prepares the annual budget (to be construed as a financial estimate only) and keeps the Council advised as to the financial condition and needs of the City.
- Appoints, with the advice and consent of the Council, a qualified person to each of the offices of Police Chief, Community Center Director, Recorder, Finance Treasurer, Public Works, Engineer, and Attorney. Creates any other offices as may be deemed necessary, with the consent of the Council, for the good of the City and regulates and prescribes the powers and duties of all other officers of the City, except as provided by law or by Ordinance.
- Examines and inspects the books, records, and official papers of any office, department, agency, board, or commission of the City and makes investigations and requires reports from personnel.
- Appoints, subject to the provisions of law and of the personnel Code and with the advice and consent of the Council, suspends, or removes heads of City offices, departments, and agencies.
- Establishes standards, qualifications, criteria and procedures to govern the appointments by heads of offices, departments, and agencies, or by other authorized officers, or divisional officers, assistants, deputies, and employees within their respective organizational units, subject to any applicable provisions of the merit system and Personnel Code.
- Submits to the Council plans and programs relating to the development and needs of the City and reports concerning the financial, administrative, and operational activities of City offices, departments, agencies, boards and commissions together with his/her evaluation and recommendations relating to them.
- Attends all meetings of the Council and takes part in its discussions and deliberations, but without the right to vote.
- Appoints, with approval by majority vote of the full membership of the Council, an acting City Manager to serve in his/her absence or temporary incapacity to perform the powers and duties provided for in this part.
- Discharges any other duties specified by statute or imposed by the Council.
- Notifies the Mayor and the City Council of any emergency existing in any department under his/her supervision.
- Authorizes a Department Head or officer responsible to him/her to appoint and remove subordinates serving under that Department Head or officer.
- Designates himself/herself or some other officer or employee to perform the duties of any office or position in the administrative service under his/her control which is vacant or which lacks administration due to the absence or disability of the incumbent.
- Assigns any employee of the City to any department or branch thereof requiring services appropriate to the personnel system classification of the employee so assigned.

- Prescribes such rules and regulations as he/she shall deem necessary or expedient for the conduct of administrative agencies subject to his/her authority and revokes, suspends, or amends any rule or regulation of the administrative service by whoever prescribed.
- Has the power, either by himself/herself or by an officer or person designated for the purpose by him/her, to investigate and to examine or inquire into the affairs or operation of any department, division, or office and when so authorized by the Council, he/she has power to employ consultants and professional counsel to aid in such investigations, examinations, or inquiries.
- Has the power to examine all proposed contracts to which the City may be a party and approve and release on behalf of the City all performance bonds for on-site and off-site improvements and similar obligations. All such approvals and releases shall be listed on the consent calendar portion of the Council agenda, ratified by the Council, and referenced in the minutes of the meeting
- Has the power to approve merit pay increases and bonuses for City employees when appropriate with the consent and approval of the Council.
- Has the power to set aside any action taken by a Department Head.
- Has the power to direct any department, division, or office to perform the work for any other department, division, or office.
- Has the power to set the dates of all public hearings. All such dates shall be placed on the consent calendar portion of the Council agenda, ratified by the Council, and referenced in the minutes of the meeting.
- Other duties as assigned.

### **Knowledge, Skills & Abilities**

#### **Knowledge of:**

- Management, supervision, planning, budgeting, accounting, governmental finance, and personnel principles and practices.

#### **Skills in:**

- Furnishing and obtaining information as well as requiring tact and judgment to avoid friction.
- Communicating with executives on matters requiring explanations and discussions.
- Presenting data to the outside public that may influence important decisions.

#### **Ability to:**

- Organize, establish, and delegate meaningful goals.
- Communicate effectively verbally and in writing.

- Balance multiple conflicting priorities and decisions that are subject to criticism and interpersonal conflict.
- Collect and rapidly assimilate facts.
- Concentrate and function effectively and independently under heavy workload demands in matters of serious financial or practical consequence or involving the welfare of lives and property.
- Represent the City with decorum in a manner which promotes public confidence in the City, its officials, and employees.
- Exhibit patience and empathy with persons holding hostile or opposing views.
- Maintain professional confidences.
- Constructively and creatively solve problems and resolve disputes.
- Understand and follow City ordinances and policies.

### **Physical Demands**

- Typically sit at a desk or table.
- Frequent lifting of up to ten pounds and occasional lifting of up to 25 pounds.
- Occasional bending, stooping, and/or lifting.
- Considerable walking may be involved.
- Work for sustained periods of time maintaining concentrated attention to detail.
- Essential functions utilize abilities in talking, hearing, and seeing.
- Mental application utilizes memory for details, verbal instructions, emotional stability, and discriminating thinking.

### **Working Conditions**

- Stressful, busy, and fast-paced.
- Extensive contact with people.
- Work is primarily performed in an office or other environmentally controlled room.

### **Education & Experience**

- A high school diploma or equivalent is required.
- Ten years directly related working experience including at least six years supervisory and municipal administration background.
- Bachelor's Degree in Public Administration, Business Management, Accounting or related field required. Master's Degree preferred.
- The City may consider any combination of education and experience that would likely provide the required knowledge, skills, and abilities.

### **Special Requirements**

- Must have a valid Utah driver's license.
- Must live within Tremonton City incorporated limits.



- Successful completion of pre-employment drug screening is required.
- Successful completion of pre-employment physical is required.
- Successful completion of criminal background check is required.

***The above statements are intended to describe the general nature and level of work being performed by the person(s) assigned to this job. They are not intended to be an exhaustive list of all duties, responsibilities, and skills required of personnel so classified. The approved class specifications are not intended to and do not infer or create any employment, compensation, or contract rights to any person or persons. This updated job description supersedes prior descriptions for the same position. Management reserves the right to add or change duties at any time. Tremonton City is an EEO/ADA employer.***

**EXHIBIT “B”**

**CITY MANAGER AGREEMENT  
BETWEEN TREMONTON CITY AND MARC CHRISTENSEN**

Effective February 1, 2024

This Agreement, made and entered into on February 1, 2024, by and between Tremonton City, a municipal corporation, hereinafter referred to as “City” and Marc Christensen, herein referred to as “Manager”, collectively the City and Manager shall be hereinafter referred to as “Parties” and individuals as “Party”; and

**WHEREAS**, the City desires to employ the services of Marc Christensen as City Manager of Tremonton City, and it is the desire of the Tremonton City Mayor and Council, hereinafter referred to as “Council”, to provide certain benefits, establish certain conditions of employment and to set general working conditions of said Manager; and

**WHEREAS**, the Manager desires to accept employment as City Manager of Tremonton City; and

**WHEREAS**, it is the desire of the Council to: (1) secure and retain the services of the Manager and to provide inducement for him to remain in such employment; (2) to make possible full work productivity by encouraging the Manager’s good morale and provide assurances with respect to future security; and (3) to provide a just means for terminating the Manager’s services at such time as he may be unable to adequately discharge his duties or when the City may otherwise desire to terminate his employ.

**NOW, THEREFORE**, in consideration of the mutual covenants herein contained, the Parties agree as follows:

**SECTION 1. DUTIES**

A. Duties of Manager. The City hereby appoints and employs Marc Christensen as City Manager to perform the functions and duties specified by existing ordinances, regulations and this Agreement, and to perform other legally permissible and proper duties and functions as the Council requests, and be responsible for managing and directing the day-to-day operations of all City departments. All city employees, including Department Heads, shall be responsible to the Manager. The Manager shall advise the Mayor and Council on matters of policy, procedure, and business affecting the City.

**SECTION 2. TERMS**

A. Right to Terminate. Nothing in this Agreement shall prevent, limit, or otherwise interfere with the right of the Council to terminate the services of the Manager at any time, subject only to the provisions set forth in this Agreement.

- B. Agreement. The Parties agree to the Manager's appointment and employment starting from February 1, 2024. Nothing herein shall be taken to imply or suggest a term of office or guaranteed tenure. This agreement shall continue for an indefinite term, until termination by notice as provided herein. Negotiations regarding changes to this Agreement may commence at any time as agreed upon by both parties.
- C. Resignation of Manager. Nothing in this Agreement shall prevent, limit or otherwise interfere with the right of the Manager to resign at any time from his position with the City, provided Manager gives City at least sixty (60) days written notice of his intent to resign. Unless agreed upon between the Parties otherwise, failure to give sixty (60) days notice of resignation shall require Manager to pay a penalty to City equal to thirty (30) days basic salary.

### **SECTION 3. TERMINATION AND SEVERANCE PAY**

- A. Resignation of Manager- Severance Pay. In the event the Manager retires or leaves his position with the City, giving at least sixty (60) days written notice of intent, he shall receive a cash payout of one-hundred (100%) percent of his unpaid earned paid annual leave and fifty (50%) percent of his unpaid earned paid sick leave.
- B. Termination of Manager- Severance Pay. In the case the Manager is terminated by the Council, the City agrees to pay the Manager the following as a base severance package: a lump sum cash payment equal to six (6) months base salary; together with one-hundred (100%) percent of his unpaid earned paid annual leave and fifty (50%) percent of his unpaid earned paid sick leave and full benefits as enumerated in this Agreement or as contained in the City's Personnel Policies and Procedures Manual, including health insurance, for a period of six (6) months following his termination.

Additionally, the Manager shall also receive a year of service severance package calculated as an additional one (1) month lump sum cash payment in base salary, and full benefits as enumerated in this Agreement or as contained in the City's Personnel Policies and Procedures Manual, including health insurance, for each two (2) years in which Manager has been employed by the City as the City Manager. In no case shall severance pay, including the base severance package and years of service severance package, exceed one (1) year.

Provided, however, that in the event the Manager is terminated because of criminal conviction involving moral turpitude, or criminal conviction involving serious misconduct which results in a high level of embarrassment to the City, which in the opinion of the Council severely interferes with the efficient or effective performance of assigned duties; then, in that event, the City may terminate the Manager without the obligation to pay the severance package as set forth in this paragraph.

Notwithstanding any other provision of this Agreement, City Manager shall not be terminated within six months of January 1st following any municipal election where any

new member of the Governing Body takes office.

- C. Non-Appropriation- Severance Pay. In the event the Council fails to budget for the salary of the Manager as payable under this Agreement, thereby making it impossible to make payment hereunder, that act shall be considered a termination of this Agreement and the severance pay as set forth in this Agreement shall be paid by the City.
- D. Form of Government Change- Severance Pay. In the event the Council changes its ordinances or regulations or chooses an optional form of government whereby his position of City Manager is terminated and the City cannot perform its obligations pursuant to this Agreement, that action shall be considered a termination of the Manager and the severance pay as set forth in this Agreement shall be paid by the City.
- E. Disability Termination- Severance Pay. If the Manager is permanently disabled or is otherwise unable to perform his duties because of sickness, accident, injury, mental incapacity or health for a period of twelve (12) weeks which is allowed by the Family and Medical Leave Act and any accrued leave, the City shall have the option to terminate this Agreement, subject to the severance package requirements of this Agreement.

#### **SECTION 4. SALARY AND BENEFITS**

- A. Base Salary. The City agrees to pay the Manager for his services rendered pursuant hereto an annual base salary to be negotiated, payable in installments at the same time as other employees of the City are paid. Said base salary shall increase commensurate with cost-of-living increases approved by the Council for employee wages or as a selective salary adjustment approved by the Mayor and Council through the budgeting process. At any time while the Manager is employed for the City, the City and the Manager may, by mutual written agreement, change the terms of the base salary or any other provisions of this Agreement.
- B. Vehicle Allowance. The Manager will not receive a vehicle allowance. In all cases, travel by the Manager, on behalf of the City, outside of Tremonton City limits will be reimbursed by the City at the mileage rate established in accordance with City policies.
- C. Other Benefits and Terms. Unless otherwise specified in this Agreement the Manager shall receive additional benefits on the same basis as other employees as contained in the City's Personnel Policies and Procedures as amended from time to time. These benefits shall include but be not limited to Social Security Contributions, Utah State Retirement Contributions, Long Term Disability Insurance, Health and Life Insurance benefits, paid annual leave and paid sick leave benefits, military duty benefits, and generally such other benefits including merit increases, cost-of-living increases and pay considerations given in lieu of salary. The basic monthly cost of benefits for the City Manager and family, including Health, Dental, Vision, Life Insurance, Accidental Death & Dismemberment and Long Term Care, which are to be paid by the City are the same as would normally paid for any employee in the same category (i.e., single, couple, or family rate). Any

portion of the premium above the City's basic benefit shall be the responsibility of the City Manager and shall be deducted from his bi-weekly paycheck.

- D. Paid Leave- Benefit. The City Manager shall earn one hundred sixty (160) hours of paid annual leave per year.
- E. URS Exempt Status. The City Manager may choose to be an exempt status employee wherein he does not have to participate in the Utah State Retirement (URS) program. The contributions to URS are to be at a rate equal to or greater than the rate required by URS.

## **SECTION 5. PERFORMANCE EVALUATION**

- A. Performance Evaluations. The Mayor shall determine the method, manner, and frequency to evaluate the Manager's performance.

## **SECTION 6. PROFESSIONAL CONSIDERATIONS**

- A. Professional Association and Training. The City recognizes that the Manager should be involved with organizations that will increase his professional skills and permit him to maintain a current understanding of managerial activities, and therefore, presently believes that membership in the International City Management Association (ICMA), the Utah City Managers Association (UCMA), and the Utah League of Cities and Towns (ULCT), should be encouraged by the City. All memberships and dues shall be paid by the City. In addition, it is anticipated that certain seminars and training programs may be desirable and in that event are encouraged activities of the Manager. All travel and expenses associated with conferences and professional meetings will be paid for by the City and approved by the council during the annual budgetary process.
- B. Computer, Cellphones, Etc. The City shall supply the Manager with a laptop computer, tablet, cellphone, and cellphone service for business and personal use. The expense associated with the purchase and maintenance of the laptop computer, tablet, cellphone, and cellphone service shall be the responsibility of the City but shall be the personal property of the Manager. The City's responsibility for maintenance of the aforementioned items shall be concurrent with the term of the Manager's employment and shall end once the Manager's employment is terminated. The personal use of the laptop, tablet, and cellphone service shall be at the discretion of the Manager.

## **SECTION 7. PROMOTIONAL ACTIVITIES**

- A. Promotional Activities. It is also anticipated that the Manager will be involved in certain promotional activities providing business lunches and entertainment which are intended to be for the direct benefit of the City and shall be paid for by the City. The Manager shall submit these anticipated expenses of the City for the above-named activities to the Council during the annual budgetary process.

**SECTION 8. INDEMNIFICATION**

- A. Indemnification. Excepting criminal charges, the City shall defend, save harmless and indemnify the Manager, including the cost of counsel against any tort, professional liability claim or demand or other legal action, claim or claims, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of the Manager’s duties as Manager within the scope of employment. The City will defend, compromise, or settle any such claim or suit and pay any judgment rendered thereon on behalf of the Manager or his estate or heirs.

**SECTION 9. BONDING**

- A. Payment of Bonds. The City shall pay the cost of a fidelity bond or other bonds required of the Manager or deemed advisable to obtain.

**SECTION 10. OTHER TERMS AND CONDITIONS OF EMPLOYMENT**

- A. Other Terms and Conditions of Employment. The Council, in consultation with the Manager, may fix any such other terms and conditions of employment, as it may determine from time to time, relating to the performance of the Manager, provided such terms and conditions are not inconsistent with or in conflict with the provisions of this Agreement, City ordinance or state law.

**SECTION 11. NOTICES**

- A. Notices. Notices pursuant to this Agreement shall be given by personal delivery, emailed, or deposit in the custody of the United States Postal Service, postage pre-paid. Notice shall be deemed given: (1) as of the date of personal delivery; (2) as of the date emailed, or (3) as of the date of deposit of such written notice in the course of transmission in the United States Postal Service. In the event either Party changes addresses, notification of the other Party of the changed address shall be given in accordance with this section. Notices shall be mail addressed as follows:

(1) The City:                    Tremonton City Mayor and Council  
                                         102 South Tremont St.  
                                         Tremonton, UT 84337

(2) The Manager            Marc Christensen  
                                         mchristensen@tremontoncity.com  
                                         102 South Tremont St.  
                                         Tremonton, UT 84337

**SECTION 12. GENERAL PROVISIONS**

- A. Entire Agreement. The text herein shall constitute the entire Agreement between the Parties and any amendments shall be reduced to writing and agreed upon by both Parties.
- B. Binding Agreement. This Agreement shall be binding upon and inure to the benefit of the heirs at law and executors of the Manager.
- C. Effective Date. This Agreement shall become effective commencing immediately upon signing by both Parties.
- D. Severable. If any provision, or any portion thereof, contained in this Agreement is held unconstitutional, invalid or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected and shall remain in full force and effect.
- E. Default. In the event of default under the terms of this Agreement the defaulting Party agrees to pay all costs of enforcement, including a reasonable attorney's fee. The Council and future Councils agree that this Agreement supersedes any City ordinance that is in conflict with this Agreement and covenant not to adopt any ordinance or resolution that is in conflict with this Agreement, so as not to violate or default on any term or condition contained herein.
- F. Amendments. At any time while the Manager is employed for the City, the City and the Manager may, by mutual written agreement, change the terms or any other provisions of this Agreement.
- G. Survival of Terms. Any term in the Agreement that is intended by its nature to survive the execution date of the Agreement shall so survive.

IN WITNESS WHEREOF, Tremonton City has caused this Agreement to be signed and executed on its behalf by its Mayor, and duly attested by its City Recorder, and the Manager has signed and executed this Agreement, both in duplicate, the day and year first above written.

TREMONTON CITY CORPORATION

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Lyle Holmgren, Mayor

ATTEST:

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Linsey Nessen, City Recorder

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Marc Christensen, City Manager



**ORDINANCE NO. 24-03**

**AN ORDINANCE OF THE TREMONTON CITY COUNCIL ADOPTING AN OFFICIAL PLAN FOR THE AUTOLIV SOLAR COMMUNITY REINVESTMENT PROJECT AREA #1, AS APPROVED BY THE TREMONTON CITY REDEVELOPMENT AGENCY, AND DIRECTING THAT NOTICE OF THE ADOPTION BE GIVEN AS REQUIRED BY STATUTE.**

**WHEREAS** the Board of the Tremonton City Redevelopment Agency (the “Agency”), having prepared a Project Area Plan (the “Plan”) for the Autoliv Solar Community Reinvestment Project Area #1 (the “Project Area”), the legal description of which is attached hereto as **EXHIBIT A**, pursuant to Utah Code Annotated (“UCA”) § 17C-5-105, and having held the required public hearing on the Plan on January 16, 2024, pursuant to UCA § 17C-5-104, after having given notice in substantial compliance with the requirements of Section 17C of the UCA, adopted the Plan as the Official Community Reinvestment Plan for the Project Area; and

**WHEREAS** the Utah Limited Purpose Local Government Entities - Community Reinvestment Agency Act, Title 17C of the UCA (the “Act”) mandates that, before the community reinvestment project area plan approved by an agency under UCA § 17C-5-104 may take effect, it must be adopted by ordinance of the legislative body of the community that created the agency in accordance with UCA § 17C-5-109; and

**WHEREAS** the Act also requires that notice is to be given by the community legislative body upon its adoption of a community reinvestment project area plan under UCA § 17C-5-110.

**NOW, THEREFORE, BE IT ORDAINED BY THE TREMONTON CITY COUNCIL AS FOLLOWS:**

- 1.** Tremonton City hereby adopts and designates the Project Area Plan, as approved by the Agency Board, as the official community reinvestment plan for the Project Area (the “Official Plan”).
- 2.** City staff and consultants are hereby authorized and directed to publish or cause to be published the notice required by UCA § 17C-5-110, whereupon the Official Plan shall become effective pursuant to UCA § 17C-5-110(2).
- 3.** Pursuant to UCA § 17C-5-106(5), the Agency may proceed to carry out the Official Plan upon its adoption.
- 4.** This ordinance shall take effect immediately.

**Adopted and passed** by the City Council of the City of Tremonton, Utah, this 16<sup>th</sup> day of January 16, 2024. This Ordinance No. 24-03 to become effective upon adoption.

**TREMONTON CITY CORPORATION**

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Lyle Holmgren, Mayor

ATTEST:

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Linsey Nessen, City Recorder

## EXHIBIT A

### PROJECT AREA LEGAL DESCRIPTION

The proposed project area consists of parcel 06-061-0012 located at 1360 N. 1000 W. Tremonton, UT 84337. A condensed legal description of the proposed project area is: N/2 OF SW/4 OF SEC 34, TWP 12N, R 3W, SLM. LESS ROAD

A map depiction is:



**EXHIBIT B**  
**PROJECT AREA PLAN AND BUDGET**



## Introduction

On October 3, 2023, the Tremonton City Redevelopment Agency ("Agency") approved Resolution 23-14 (the "Survey Resolution") to initiate the process of adopting a Community Reinvestment Project Area ("CRA") to be known as the Autoliv Solar #1 Project Area ("Project Area") including the drafting of a proposed project area plan ("Plan") and proposed project area budget ("Budget").

The Project Area is located at 1360 N. 1000 W. Tremonton, UT 84337 on parcel 06-061-0012, which is 79 acres in size. The Project Area will consist of the installation of \$17.5 million dollars of solar infrastructure.

The Agency is requesting a net 40 percent participation rate for tax increment over a period of 25 years from participating taxing entities. The Agency will request 100 percent of the tax increment but will rebate 60% back to the participating taxing entities and 40 percent back to Autoliv Solar Owner. Since the improvements to be constructed in the Project Area, which are the subject of this CRA will consist of personal property (solar infrastructure) there is no current base year value.

Over the 25-year period of the CRA, the Agency expects to collect approximately \$2.3 million (100 percent of tax increment), with \$1.3 million (60 percent of tax increment) passed through to the various participating taxing entities and \$0.9 million (40 percent of increment) passed through to Autoliv Solar Owners. More specifically, the Autoliv Solar Owners will receive tax increment as follows:

Uses of Tax Increment Funds	Tax Increment Rate (Up To)	Totals Over 25-Yr Period	NPV at a 5% Discount Rate
Incentive to Autoliv Solar Owner (Solar Farmers)	40%	\$892,090	\$604,402
<b>Total Uses</b>		<b>\$892,090</b>	<b>\$604,402</b>

Autoliv is the world's largest automotive safety supplier, with operations in 27 countries and 14 Tech Centers. Autoliv currently owns a manufacturing facility in the Project Area and desires Solar Farmers (Autoliv Solar Owner) to construct a solar photovoltaic generation system on its property to provide power to their manufacturing facility and assist in achieving their goal of net zero emissions by 2030. More specifically, Solar Farmers will own the solar photovoltaic generation system and lease the solar infrastructure to Autoliv.

The high cost of solar panels is an impediment to Autoliv's goal of net zero emissions by 2030. Tax increment will make the project financially feasible for Solar Farmers to install the solar panels and lease the power to Autoliv. Installation of the solar panels will also provide additional personal property tax increment to Box Elder County, Box Elder County School District, and Tremonton City (the participating taxing entities). Tax increment will received by the Agency only apply to personal property (solar infrastructure) constructed in the Project Area.

# Chapter 1: Project Area Plan

The purpose of this Plan is to provide information regarding the Project Area, including current conditions, how future development will be undertaken, how that development will impact the Project Area and surrounding communities, proposed uses of tax increment, and other related matters required in the Community Reinvestment Agency Act (“Act”).

## Boundary Description and Map

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 1) Includes a boundary description and a map of the community reinvestment project area (17C-5-105(1))

The Project Area is located at 1360 N. 1000 W. Tremonton, UT 84337, on parcel 06-061-0012 which is 79 acres in size. The Project Area is depicted in Figure 1 and highlighted in blue. Appendix A includes the legal description for the one parcel of property that comprises the Project Area.

Figure 1: Project Area Map



## Land Uses

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 2) Contains a general statement of the existing land uses, layout of principal streets, population densities, and building intensities of the community reinvestment project area and how each will be affected by project area development. (17C-5-105(2))

## Existing Land Uses

The property within the Project Area is currently owned by Autoliv and is used as a manufacturing facility. Solar Farmers will install solar panels on the parcel, but the primary existing land use of manufacturing will remain the same.

## Layout of Principal Streets

The Project Area is located at approximately 1360 N. 1000 W in Tremonton. There are no public roads in the Project Area, only private roads owned by Autoliv. Roads will not be affected by the proposed development.

## Population Densities

The Project Area has no meaningful full-time permanent population density. The daytime population densities in the Project Area will not increase with the addition of solar panels to the property.

## Building Intensities

Autoliv owns a manufacturing facility within the Project Area. No additional buildings will be constructed as part of installing solar panels in the Project Area development.

## Development Guidance Standards

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 3) States the standards that will guide project area development )17C-5-105(3))

The addition of solar panels to the Project Area will be in compliance with the current zoning for the area, including the City's general plan guidelines and Strategic Plan.

## Project Furthers Purpose of CRA Statute

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 4) Shows how project area development will further purposes of this title (17C-5-105(4))

Currently, Autoliv owns all the real property within in the Project Area. The creation of the Project Area will allow for sufficient funding for Autoliv to have Solar Farmers install solar panels on the property and lease power to Autoliv and assist them in achieving their goal of net zero emissions by 2030. Without tax increment, the solar panels will be cost-prohibitive. The tax increment will also generate additional personal property tax



revenue for Box Elder County, Box Elder County School District, and Tremonton City during the term of the CRA.

### **Consistency with City’s General Plan**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 5) Is consistent with the general plan of the community in which the community reinvestment project area is located and shows that project area development will conform to the community’s general plan (17C-5-105(5))

The Project Area will comply with the City’s current general plan. No additional development will be completed in the Project Area, only personal property will be added.

### **Eliminate or Reduce Development Impediments**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 6) If applicable, describes how project area development will eliminate or reduce a development impediment in the community reinvestment project area (17C-5-105(6))

Currently the cost of solar panels is an impediment for Autoliv in achieving their goal of net zero emissions by 2030. The CRA will provide tax increment funds to reduce or eliminate this financial impediment to mitigate the high cost solar panels. It will also provide additional personal property tax revenue to the participating taxing entities.

### **Specific Project Development**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 7) Describes any specific project area development that is the object of the community reinvestment project area plan (17C-5-105(7))

Autoliv currently owns a manufacturing facility in the Project Area and desires Solar Farmers to construct solar panels on its property. The high cost of solar panels is an impediment for Autoliv. Tax increment will make the project financially feasible for Solar Farmers to install the panels and lease the power to Autoliv.

### **How the Agency will Select Participants**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 8) If applicable, explains how the agency plans to select a participant (17C-5-105(8))

The Agency plans to provide 40 percent of the tax increment generated within the Project Area to Solar Farmers to mitigate the high cost of solar panels. Tax increment will make the project financially feasible for Solar Farmers to install the panels and lease the power to Autoliv.

### Reasons for Selecting this Project Area

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 9) States each reason the agency selected the community reinvestment project area (17C-5-105(9))

The high cost of solar panels is an impediment for Autoliv to reach its goal of being net zero emissions by 2030. Tax increment will make the project financially feasible for Solar Farmers to install the panels and lease the power to Autoliv. It will also provide additional personal property tax revenue to the applicable taxing entities.

### Physical, Social, and Economic Conditions in the Project Area

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 10) Describes the physical, social, and economic conditions that exist in the community reinvestment project area (17C-5-105(10))

The property included in the Project Area is comprised of 79 acres which are owned by Autoliv. Approximately 15 acres of the 79 acres is being used a manufacturing facility, the remaining 64 acres are undeveloped and being leased for agricultural production. This undeveloped property that surrounds Autoliv's manufacturing facility will now be developed with solar panels.

### Financial Assistance to Participant

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 11) Describe each type of financial assistance that the agency anticipates offering a participant (17C-5-105(11))

Tax increment will be utilized to assist Solar Farmers with the installation cost of the solar panels, and ultimately assist Autoliv in achieving its goal of being net zero emission by 2030. The following terms will be utilized in providing tax increment to Solar Farmers.

TYPE OF DEVELOPMENT	TAX INCREMENT RATE (UP TO)	TAX INCREMENT RATE (UP TO)
Personal Property	40%	25 Years

### Public Benefits Analysis

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 12) Includes an analysis or description of the anticipated public benefit resulting from project area development, including benefits to the community's economic activity and tax base (17C-5-105(12))

### Economic Activity

The purpose of the CRA is to assist Solar Farmers with mitigating the cost of installing solar panels and leasing the power to Autoliv. This will provide Autoliv the opportunity to meet its goal of net zero emissions by 2030 but not provide any substantial ongoing benefit to the community's economic activity.

### Tax Base

The increase in tax revenue generated from the Project Area will be in personal property taxes. As described herein, development within the Project Area, once completed, could generate approximately \$2.3 million in new personal property tax revenue to Box Elder County, Box Elder County School District, and Tremonton City over a 25-year period. The Agency anticipates needing 40 percent of this revenue to assist Solar Farmers in the installation of solar panels in the Project Area during this 25-year period. The Agency will return the remaining tax increment, being 60 percent to the taxing entities. The tax increment distributed to the taxing entities will amount to \$1.3 million over 25 years. Without the development of the Project Area, taxing entities expect to receive no new personal property tax revenues from the Project Area.

## **Historic Buildings**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 13) If applicable, states that the agency shall comply with Section 9-8a-404 as required under Section 17C-5-106 (17C-5-105(13)):
  - a. Any agency shall comply with Section 9-8a-404 as though the agency is a state agency if:
    - i. Any of the existing buildings or uses in a community reinvestment project area are included in, or eligible for inclusion in, the National Register of Historic Places or the State Register; and
    - ii. The agency spends agency funds on the demolition or rehabilitation of existing buildings described above.

No existing buildings within the Project Area are included or are eligible for inclusion in the National Register of Historic Places or the State Register.

## **CRAs Prior to 2019**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 14) For a community reinvestment project area plan that an agency adopted before May 14, 2019, states whether the community reinvestment project area plan or proposed community reinvestment property area plan is subject to a taxing entity committee or an interlocal agreement (17C-5-105(15))

This section does not apply since the CRA is proposed to be adopted in 2023 or 2024.

## **Other Information**

An Agency shall ensure that each community reinvestment project area plan and proposed reinvestment project area plan:

- 15) Includes other information that the agency determines to be necessary or advisable.

The Agency has determined that no other information is necessary or advisable to be included in this Project Area Plan and Budget.

## Chapter 2: Project Area Budget

The purpose of the Budget is to describe and outline the financial resources necessary to enact the Plan in accordance with 17C-5-303. The Project Area is governed by Interlocal Agreements as outlined in the Act (17C-5-202(1)(a)).

### Sources of Funds

#### Base Taxable Value

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;
  - a. The base taxable value (17C-5-303(1a))

Since the improvements, to be constructed in the Project Area, which are the subject of this CRA will consist of personal property (solar infrastructure) there is no current base year value. Tax Increment Projection

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;
  - b. The projected amount of tax increment to be generated within the community reinvestments project area (17C-5-303(1b))

As described in the Plan and herein, the Agency will collect 100 percent of the tax increment according to the schedule in the table below. Utilizing this schedule, the Agency anticipates collecting approximately \$2.3 million over 25 years.

REVENUE TO RDA	TAX INCREMENT RATE (UP TO)	LENGTH	TOTAL (OVER 25 YEARS)	NPV (5% DISCOUNT RATE)
Autoliv Solar CRA #1	100%	25	\$2,277,008	\$1,526,274

#### Collection Period

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;
  - c. Each project area funds collection period (17C-5-303(1c))

The Agency will collect tax increment from the Project Area over a 25-year period.

#### Tax Increment Paid to Other Entities

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;

- d. If applicable, the projected amount of tax increment to be paid to other taxing entities in accordance with Section 17C-1-410 (17C-5-303(1d))

The Agency will receive 100 percent of the tax increment and will return 60 percent of the tax increment received to the participating taxing entities. The remaining 40 percent of the tax increment will be provided to Solar Farmers. The table below provides an estimate of the total tax increment that will be returned to each taxing entity. No property tax increment will be paid to any other taxing entity than those listed below.

REVENUE TO PARTICIPATING TAXING ENTITIES	TAX INCREMENT RATE (UP TO)	LENGTH	TOTAL	NPV
Box Elder County	60%	25 Years	\$163,243	\$109,421
Box Elder County School District	60%	25 Years	761,616	520,165
Tremonton City	60%	25 Years	413,276	277,018
<b>Total</b>			<b>\$1,338,135</b>	<b>\$906,604</b>

Collection Area

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;
  - e. If the area from which the tax increment is collected is less than the entire community reinvestment project area: (17C-5-303(1e))
    - i. A boundary description of the portion or portions of the community reinvestment project area from which the agency receives tax increment; and
    - ii. For each portion described in Subsection (1)(e)(i), the period of time during which tax increment is collected,

The collection area is the same as the Project Area.

Participation Rates

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;
  - f. The percentage of tax increment the agency is authorized to receive from the community reinvestment project area (17C-5-303(1f))

The Agency is requesting that Box Elder County, Box Elder County School District, and Tremonton City participate up to 40% for up to 25 years.

Maximum Collection Amounts

A community reinvestment project area budget shall include:

- 1) If the agency receives tax increment;
  - g. The maximum cumulative dollar amount of tax increment the agency is authorized to receive from the community reinvestment project area; (17C-5-303(1g))

There will be no capped amounts. Tax increment received by the Agency will be governed by participation rate and time only.

### Sales and Use Tax Revenue

A community reinvestment project area budget shall include:

- 2) If the agency receives sales and use tax revenue: (17C-5-303(2))
  - a. The percentage and total amount of sales and use tax revenue to be paid to the agency; and
  - b. Each project area funds collection period.

The Agency will not receive sales and use tax revenue.

### Uses of Funds

A community reinvestment project area budget shall include:

- 3) The amount of project area plan funds the agency will use to implement the community reinvestment project area plan, including the estimated amount of project area funds that will be used for land acquisition, public improvements, infrastructure improvements, or any loans, grants, or other incentives to private or public entities (17C-5-303(3))

The Agency will use the funds collected from the Project Area to assist Solar Farmers with the installation cost of the solar panels.

CRA BUDGET	TAX INCREMENT RATE (UP To)	TOTAL	NPV
Solar Incentive to Autoliv Solar Owner (Solar Farmers)	40%	\$892,090	\$604,402
Total		\$892,090	\$604,402

### Agency’s Combined Incremental Value

A community reinvestment project area budget shall include:

- 4) The agency’s combined incremental value (17C-5-303(4))

The Agency currently has one active project area, being the Tremont Center Community Development Project Area.

PROJECT AREA	2022 END-YEAR VALUE
Tremont Center Community Development Project Area	\$17,862,138.00
Total	\$17,862,138.00

### Administrative Costs

A community reinvestment project area budget shall include:

- 5) The amount of project area funds that will be used to cover the cost of administering the community reinvestment project area plan (17C-5-303(5))

No tax increment funds will be used to administer the CRA so long as Solar Farmers provides for the administration of the Project Area, under the direction and approval of the Agency. If Solar Farmers fail to provide sufficient administration of the Project Area, as solely determined by the Agency, the Agency shall only remit 35 percent of the tax increment to Solar Farmers and will retain 5 percent that would otherwise be due to Solar Farmers for the administration of the Project Area.

### Property Owned

A community reinvestment project area budget shall include:

- 6) For property that the agency owns and expects to sell, the expected total cost of the property to the agency and the expected sale price. (17C-5-303(6))

The Agency currently owns 3.52 acres of property within Tremonton City. This property is not related in any way to this proposed project area.

## Appendix A – Property Description

Legal: N/2 OF SW/4 OF SEC 34, TWP 12N, R 3W, SLM. LESS ROAD.

All of parcel number 06-061-0012. 79 acres



## Appendix B – Budget and Financial Calculations

# Tremonton City Redevelopment Agency

Autoliv Solar Community Reinvestment Project Area, 2024

Budget Summary

<b>Sources of Funds</b>			
Total Tax Increment Generation	Participation Rate	Total	NPV
Box Elder County	40.0%	272,071	182,369
Box Elder County School District	40.0%	1,316,144	882,208
Tremonton City	40.0%	688,793	461,697
Box Elder County Mosquito Abatement District	0.0%	40,584	27,203
Garland Cemetery Maintenance District	0.0%	23,579	15,805
Bear River Water Conservancy District	0.0%	53,281	35,714
<b>Total Tax Increment Rate</b>		<b>2,448,413</b>	<b>1,641,166</b>

<b>Uses of Funds</b>		
Tax Increment to Taxing Entities	Total	NPV
Box Elder County	163,243	109,421
Box Elder County School District	761,616	520,165
Tremonton City	413,276	277,018
Box Elder County Mosquito Abatement District	40,584	27,203
Garland Cemetery Maintenance District	23,579	15,805
Bear River Water Conservancy District	53,281	35,714
<b>Total Tax Increment to Taxing Entities</b>	<b>1,455,579</b>	<b>985,326</b>

CRA Uses of Tax Increment	Total	NPV
Solar Incentive to Autoliv Solar Owner	892,090	604,402
<b>Total Uses of CRA Funds</b>	<b>892,090</b>	<b>604,402</b>

Discount Rate	5.00%
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Tremonton City Redevelopment Agency  
 Annual Solar Community Reinvestment Project Area, 2024

Project/Category	2021		2022		2023		2024		2025		2026		2027		2028		2029		2030			
	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%	Value	%		
<b>Net Property Value</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Residential</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Commercial</b>	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Total</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Net Investment</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Net Investment in Residential</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Net Investment in Commercial</b>	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Net Investment in Total</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Net Investment in Solar</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Net Investment in Solar - Residential</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%
<b>Net Investment in Solar - Commercial</b>	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
<b>Net Investment in Solar - Total</b>	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%	1,593,007	100%

## Appendix C – CRA Code – November 2023

**Effective 5/10/2016**

**Title 17C. Limited Purpose Local Government  
Entities - Community Reinvestment Agency Act**

**Chapter 1  
Agency Operations**

**Part 1  
General Provisions**

**17C-1-101 Title.**

- (1) This title is known as the "Limited Purpose Local Government Entities - Community Reinvestment Agency Act."
- (2) This chapter is known as "Agency Operations."
- (3) This part is known as "General Provisions."

Amended by Chapter 350, 2016 General Session

**17C-1-102 Definitions.**

As used in this title:

- (1) "Active project area" means a project area that has not been dissolved in accordance with Section 17C-1-702.
- (2) "Adjusted tax increment" means the percentage of tax increment, if less than 100%, that an agency is authorized to receive:
  - (a) for a pre-July 1, 1993, project area plan, under Section 17C-1-403, excluding tax increment under Subsection 17C-1-403(3);
  - (b) for a post-June 30, 1993, project area plan, under Section 17C-1-404, excluding tax increment under Section 17C-1-406;
  - (c) under a project area budget approved by a taxing entity committee; or
  - (d) under an interlocal agreement that authorizes the agency to receive a taxing entity's tax increment.
- (3) "Affordable housing" means housing owned or occupied by a low or moderate income family, as determined by resolution of the agency.
- (4) "Agency" or "community reinvestment agency" means a separate body corporate and politic, created under Section 17C-1-201.5 or as a redevelopment agency or community development and renewal agency under previous law:
  - (a) that is a political subdivision of the state;
  - (b) that is created to undertake or promote project area development as provided in this title; and
  - (c) whose geographic boundaries are coterminous with:
    - (i) for an agency created by a county, the unincorporated area of the county; and
    - (ii) for an agency created by a municipality, the boundaries of the municipality.
- (5) "Agency funds" means money that an agency collects or receives for agency operations, implementing a project area plan or an implementation plan as defined in Section 17C-1-1001, or other agency purposes, including:
  - (a) project area funds;

- (b) income, proceeds, revenue, or property derived from or held in connection with the agency's undertaking and implementation of project area development or agency-wide project development as defined in Section 17C-1-1001;
  - (c) a contribution, loan, grant, or other financial assistance from any public or private source;
  - (d) project area incremental revenue as defined in Section 17C-1-1001; or
  - (e) property tax revenue as defined in Section 17C-1-1001.
- (6) "Annual income" means the same as that term is defined in regulations of the United States Department of Housing and Urban Development, 24 C.F.R. Sec. 5.609, as amended or as superseded by replacement regulations.
  - (7) "Assessment roll" means the same as that term is defined in Section 59-2-102.
  - (8) "Base taxable value" means, unless otherwise adjusted in accordance with provisions of this title, a property's taxable value as shown upon the assessment roll last equalized during the base year.
  - (9) "Base year" means, except as provided in Subsection 17C-1-402(4)(c), the year during which the assessment roll is last equalized:
    - (a) for a pre-July 1, 1993, urban renewal or economic development project area plan, before the project area plan's effective date;
    - (b) for a post-June 30, 1993, urban renewal or economic development project area plan, or a community reinvestment project area plan that is subject to a taxing entity committee:
      - (i) before the date on which the taxing entity committee approves the project area budget; or
      - (ii) if taxing entity committee approval is not required for the project area budget, before the date on which the community legislative body adopts the project area plan;
    - (c) for a project on an inactive airport site, after the later of:
      - (i) the date on which the inactive airport site is sold for remediation and development; or
      - (ii) the date on which the airport that operated on the inactive airport site ceased operations; or
    - (d) for a community development project area plan or a community reinvestment project area plan that is subject to an interlocal agreement, as described in the interlocal agreement.
  - (10) "Basic levy" means the portion of a school district's tax levy constituting the minimum basic levy under Section 59-2-902.
  - (11) "Board" means the governing body of an agency, as described in Section 17C-1-203.
  - (12) "Budget hearing" means the public hearing on a proposed project area budget required under Subsection 17C-2-201(2)(d) for an urban renewal project area budget, Subsection 17C-3-201(2)(d) for an economic development project area budget, or Subsection 17C-5-302(2)(e) for a community reinvestment project area budget.
  - (13) "Closed military base" means land within a former military base that the Defense Base Closure and Realignment Commission has voted to close or realign when that action has been sustained by the president of the United States and Congress.
  - (14) "Combined incremental value" means the combined total of all incremental values from all project areas, except project areas that contain some or all of a military installation or inactive industrial site, within the agency's boundaries under project area plans and project area budgets at the time that a project area budget for a new project area is being considered.
  - (15) "Community" means a county or municipality.
  - (16) "Community development project area plan" means a project area plan adopted under Chapter 4, Part 1, Community Development Project Area Plan.
  - (17) "Community legislative body" means the legislative body of the community that created the agency.
  - (18) "Community reinvestment project area plan" means a project area plan adopted under Chapter 5, Part 1, Community Reinvestment Project Area Plan.

- (19) "Contest" means to file a written complaint in the district court of the county in which the agency is located.
- (20) "Development impediment" means a condition of an area that meets the requirements described in Section 17C-2-303 for an urban renewal project area or Section 17C-5-405 for a community reinvestment project area.
- (21) "Development impediment hearing" means a public hearing regarding whether a development impediment exists within a proposed:
  - (a) urban renewal project area under Subsection 17C-2-102(1)(a)(i)(C) and Section 17C-2-302; or
  - (b) community reinvestment project area under Section 17C-5-404.
- (22) "Development impediment study" means a study to determine whether a development impediment exists within a survey area as described in Section 17C-2-301 for an urban renewal project area or Section 17C-5-403 for a community reinvestment project area.
- (23) "Economic development project area plan" means a project area plan adopted under Chapter 3, Part 1, Economic Development Project Area Plan.
- (24) "Fair share ratio" means the ratio derived by:
  - (a) for a municipality, comparing the percentage of all housing units within the municipality that are publicly subsidized income targeted housing units to the percentage of all housing units within the county in which the municipality is located that are publicly subsidized income targeted housing units; or
  - (b) for the unincorporated part of a county, comparing the percentage of all housing units within the unincorporated county that are publicly subsidized income targeted housing units to the percentage of all housing units within the whole county that are publicly subsidized income targeted housing units.
- (25) "Family" means the same as that term is defined in regulations of the United States Department of Housing and Urban Development, 24 C.F.R. Section 5.403, as amended or as superseded by replacement regulations.
- (26) "Greenfield" means land not developed beyond agricultural, range, or forestry use.
- (27) "Hazardous waste" means any substance defined, regulated, or listed as a hazardous substance, hazardous material, hazardous waste, toxic waste, pollutant, contaminant, or toxic substance, or identified as hazardous to human health or the environment, under state or federal law or regulation.
- (28) "Housing allocation" means project area funds allocated for housing under Section 17C-2-203, 17C-3-202, or 17C-5-307 for the purposes described in Section 17C-1-412.
- (29) "Housing fund" means a fund created by an agency for purposes described in Section 17C-1-411 or 17C-1-412 that is comprised of:
  - (a) project area funds, project area incremental revenue as defined in Section 17C-1-1001, or property tax revenue as defined in Section 17C-1-1001 allocated for the purposes described in Section 17C-1-411; or
  - (b) an agency's housing allocation.
- (30)
  - (a) "Inactive airport site" means land that:
    - (i) consists of at least 100 acres;
    - (ii) is occupied by an airport:
      - (A)
        - (I) that is no longer in operation as an airport; or
        - (II)
          - (Aa) that is scheduled to be decommissioned; and

- (Bb) for which a replacement commercial service airport is under construction; and
- (B) that is owned or was formerly owned and operated by a public entity; and
- (iii) requires remediation because:
  - (A) of the presence of hazardous waste or solid waste; or
  - (B) the site lacks sufficient public infrastructure and facilities, including public roads, electric service, water system, and sewer system, needed to support development of the site.
- (b) "Inactive airport site" includes a perimeter of up to 2,500 feet around the land described in Subsection (30)(a).
- (31)
  - (a) "Inactive industrial site" means land that:
    - (i) consists of at least 1,000 acres;
    - (ii) is occupied by an inactive or abandoned factory, smelter, or other heavy industrial facility; and
    - (iii) requires remediation because of the presence of hazardous waste or solid waste.
  - (b) "Inactive industrial site" includes a perimeter of up to 1,500 feet around the land described in Subsection (31)(a).
- (32) "Income targeted housing" means housing that is owned or occupied by a family whose annual income is at or below 80% of the median annual income for a family within the county in which the housing is located.
- (33) "Incremental value" means a figure derived by multiplying the marginal value of the property located within a project area on which tax increment is collected by a number that represents the adjusted tax increment from that project area that is paid to the agency.
- (34) "Loan fund board" means the Olene Walker Housing Loan Fund Board, established under Title 35A, Chapter 8, Part 5, Olene Walker Housing Loan Fund.
- (35)
  - (a) " Local government building" means a building owned and operated by a community for the primary purpose of providing one or more primary community functions, including:
    - (i) a fire station;
    - (ii) a police station;
    - (iii) a city hall; or
    - (iv) a court or other judicial building.
  - (b) " Local government building" does not include a building the primary purpose of which is cultural or recreational in nature.
- (36) "Major transit investment corridor" means the same as that term is defined in Section 10-9a-103.
- (37) "Marginal value" means the difference between actual taxable value and base taxable value.
- (38) "Military installation project area" means a project area or a portion of a project area located within a federal military installation ordered closed by the federal Defense Base Realignment and Closure Commission.
- (39) "Municipality" means a city, town, or metro township as defined in Section 10-2a-403.
- (40) "Participant" means one or more persons that enter into a participation agreement with an agency.
- (41) "Participation agreement" means a written agreement between a person and an agency that:
  - (a) includes a description of:
    - (i) the project area development that the person will undertake;
    - (ii) the amount of project area funds the person may receive; and
    - (iii) the terms and conditions under which the person may receive project area funds; and
  - (b) is approved by resolution of the board.



- (42) "Plan hearing" means the public hearing on a proposed project area plan required under Subsection 17C-2-102(1)(a)(vi) for an urban renewal project area plan, Subsection 17C-3-102(1)(d) for an economic development project area plan, Subsection 17C-4-102(1)(d) for a community development project area plan, or Subsection 17C-5-104(3)(e) for a community reinvestment project area plan.
- (43) "Post-June 30, 1993, project area plan" means a project area plan adopted on or after July 1, 1993, and before May 10, 2016, whether or not amended subsequent to the project area plan's adoption.
- (44) "Pre-July 1, 1993, project area plan" means a project area plan adopted before July 1, 1993, whether or not amended subsequent to the project area plan's adoption.
- (45) "Private," with respect to real property, means property not owned by a public entity or any other governmental entity.
- (46) "Project area" means the geographic area described in a project area plan within which the project area development described in the project area plan takes place or is proposed to take place.
- (47) "Project area budget" means a multiyear projection of annual or cumulative revenues and expenses and other fiscal matters pertaining to a project area prepared in accordance with:
  - (a) for an urban renewal project area, Section 17C-2-201;
  - (b) for an economic development project area, Section 17C-3-201;
  - (c) for a community development project area, Section 17C-4-204; or
  - (d) for a community reinvestment project area, Section 17C-5-302.
- (48) "Project area development" means activity within a project area that, as determined by the board, encourages, promotes, or provides development or redevelopment for the purpose of implementing a project area plan, including:
  - (a) promoting, creating, or retaining public or private jobs within the state or a community;
  - (b) providing office, manufacturing, warehousing, distribution, parking, or other facilities or improvements;
  - (c) planning, designing, demolishing, clearing, constructing, rehabilitating, or remediating environmental issues;
  - (d) providing residential, commercial, industrial, public, or other structures or spaces, including recreational and other facilities incidental or appurtenant to the structures or spaces;
  - (e) altering, improving, modernizing, demolishing, reconstructing, or rehabilitating existing structures;
  - (f) providing open space, including streets or other public grounds or space around buildings;
  - (g) providing public or private buildings, infrastructure, structures, or improvements;
  - (h) relocating a business;
  - (i) improving public or private recreation areas or other public grounds;
  - (j) eliminating a development impediment or the causes of a development impediment;
  - (k) redevelopment as defined under the law in effect before May 1, 2006; or
  - (l) any activity described in this Subsection (48) outside of a project area that the board determines to be a benefit to the project area.
- (49) "Project area funds" means tax increment or sales and use tax revenue that an agency receives under a project area budget adopted by a taxing entity committee or an interlocal agreement.
- (50) "Project area funds collection period" means the period of time that:
  - (a) begins the day on which the first payment of project area funds is distributed to an agency under a project area budget approved by a taxing entity committee or an interlocal agreement; and

- (b) ends the day on which the last payment of project area funds is distributed to an agency under a project area budget approved by a taxing entity committee or an interlocal agreement.
- (51) "Project area plan" means an urban renewal project area plan, an economic development project area plan, a community development project area plan, or a community reinvestment project area plan that, after the project area plan's effective date, guides and controls the project area development.
- (52)
  - (a) "Property tax" means each levy on an ad valorem basis on tangible or intangible personal or real property.
  - (b) "Property tax" includes a privilege tax imposed under Title 59, Chapter 4, Privilege Tax.
- (53) "Public entity" means:
  - (a) the United States, including an agency of the United States;
  - (b) the state, including any of the state's departments or agencies; or
  - (c) a political subdivision of the state, including a county, municipality, school district, special district, special service district, community reinvestment agency, or interlocal cooperation entity.
- (54) "Publicly owned infrastructure and improvements" means water, sewer, storm drainage, electrical, natural gas, telecommunication, or other similar systems and lines, streets, roads, curb, gutter, sidewalk, walkways, parking facilities, public transportation facilities, or other facilities, infrastructure, and improvements benefitting the public and to be publicly owned or publicly maintained or operated.
- (55) "Record property owner" or "record owner of property" means the owner of real property, as shown on the records of the county in which the property is located, to whom the property's tax notice is sent.
- (56) "Sales and use tax revenue" means revenue that is:
  - (a) generated from a tax imposed under Title 59, Chapter 12, Sales and Use Tax Act; and
  - (b) distributed to a taxing entity in accordance with Sections 59-12-204 and 59-12-205.
- (57) "Superfund site":
  - (a) means an area included in the National Priorities List under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, 42 U.S.C. Sec. 9605; and
  - (b) includes an area formerly included in the National Priorities List, as described in Subsection (57)(a), but removed from the list following remediation that leaves on site the waste that caused the area to be included in the National Priorities List.
- (58) "Survey area" means a geographic area designated for study by a survey area resolution to determine whether:
  - (a) one or more project areas within the survey area are feasible; or
  - (b) a development impediment exists within the survey area.
- (59) "Survey area resolution" means a resolution adopted by a board that designates a survey area.
- (60) "Taxable value" means:
  - (a) the taxable value of all real property a county assessor assesses in accordance with Title 59, Chapter 2, Part 3, County Assessment, for the current year;
  - (b) the taxable value of all real and personal property the commission assesses in accordance with Title 59, Chapter 2, Part 2, Assessment of Property, for the current year; and
  - (c) the year end taxable value of all personal property a county assessor assesses in accordance with Title 59, Chapter 2, Part 3, County Assessment, contained on the prior year's tax rolls of the taxing entity.

- (61)
- (a) "Tax increment" means the difference between:
    - (i) the amount of property tax revenue generated each tax year by a taxing entity from the area within a project area designated in the project area plan as the area from which tax increment is to be collected, using the current assessed value of the property and each taxing entity's current certified tax rate as defined in Section 59-2-924; and
    - (ii) the amount of property tax revenue that would be generated from that same area using the base taxable value of the property and each taxing entity's current certified tax rate as defined in Section 59-2-924.
  - (b) "Tax increment" does not include taxes levied and collected under Section 59-2-1602 on or after January 1, 1994, upon the taxable property in the project area unless:
    - (i) the project area plan was adopted before May 4, 1993, whether or not the project area plan was subsequently amended; and
    - (ii) the taxes were pledged to support bond indebtedness or other contractual obligations of the agency.
- (62) "Taxing entity" means a public entity that:
  - (a) levies a tax on property located within a project area; or
  - (b) imposes a sales and use tax under Title 59, Chapter 12, Sales and Use Tax Act.
- (63) "Taxing entity committee" means a committee representing the interests of taxing entities, created in accordance with Section 17C-1-402.
- (64) "Unincorporated" means not within a municipality.
- (65) "Urban renewal project area plan" means a project area plan adopted under Chapter 2, Part 1, Urban Renewal Project Area Plan.

Amended by Chapter 15, 2023 General Session

**17C-1-102.5 Project area created on or after May 10, 2016.**

Beginning on May 10, 2016, an agency:

- (1) may create a community reinvestment project area under Chapter 5, Community Reinvestment;
- (2) except as provided in Subsection (3), may not create:
  - (a) an urban renewal project area under Chapter 2, Urban Renewal;
  - (b) an economic development project area under Chapter 3, Economic Development; or
  - (c) a community development project area under Chapter 4, Community Development; and
- (3) may create an urban renewal project area, an economic development project area, or a community development project area if:
  - (a) before April 1, 2016, the agency adopts a resolution in accordance with:
    - (i) Section 17C-2-101.5 for an urban renewal project area;
    - (ii) Section 17C-3-101.5 for an economic development project area; or
    - (iii) Section 17C-4-101.5 for a community development project area; and
  - (b) the urban renewal project area, economic development project area, or community development project area is effective before September 1, 2016.

Enacted by Chapter 350, 2016 General Session

**17C-1-103 Limitations on applicability of title -- Amendment of previously adopted project area plan.**

- (1) Except where expressly provided, nothing in this title may be construed to:

- (a) impose a requirement or obligation on an agency, with respect to a project area plan adopted or an agency action taken, that was not imposed by the law in effect at the time the project area plan was adopted or the action taken;
  - (b) prohibit an agency from taking an action that:
    - (i) was allowed by the law in effect immediately before an applicable amendment to this title;
    - (ii) is permitted or required under the project area plan adopted before the amendment; and
    - (iii) is not explicitly prohibited under this title;
  - (c) revive any right to challenge any action of the agency that had already expired; or
  - (d) require a project area plan to contain a provision that was not required by the law in effect at the time the project area plan was adopted.
- (2)
- (a) A project area plan adopted before an amendment to this title becomes effective may be amended as provided in this title.
  - (b) Unless explicitly prohibited by this title, an amendment under Subsection (2)(a) may include a provision that is allowed under this title but that was not required or allowed by the law in effect before the applicable amendment.
- (3) Except as expressly provided in this title, this title applies to all project areas, regardless of when the project area was created.

Amended by Chapter 480, 2019 General Session

**17C-1-104 Actions not subject to land use laws.**

- (1) An action taken under this title is not subject to Title 10, Chapter 9a, Municipal Land Use, Development, and Management Act or Title 17, Chapter 27a, County Land Use, Development, and Management Act.
- (2) An ordinance or resolution adopted under this title is not a land use regulation as defined in Sections 10-9a-103 and 17-27a-103.

Amended by Chapter 84, 2017 General Session

**Part 2**  
**Agency Creation, Powers, and Board**

**17C-1-201.1 Title.**

This part is known as "Agency Creation, Powers, and Board."

Enacted by Chapter 350, 2016 General Session

**17C-1-201.5 Creation of agency -- Name change.**

- (1) A community legislative body may, by ordinance, create a community reinvestment agency.
- (2)
  - (a) The community legislative body shall:
    - (i) after adopting an ordinance under Subsection (1), file with the lieutenant governor a copy of a notice, subject to Subsection (2)(b), of an impending boundary action, as defined in Section 67-1a-6.5, that meets the requirements of Subsection 67-1a-6.5(3); and

- (ii) upon the lieutenant governor's issuance of a certificate of creation under Section 67-1a-6.5, submit to the recorder of the county in which the agency is located:
    - (A) the original notice of an impending boundary action;
    - (B) the original certificate of creation; and
    - (C) a certified copy of the ordinance approving the creation of the community reinvestment agency.
  - (b) The notice required under Subsection (2)(a)(i) shall state that the agency's boundaries are, and shall always be, coterminous with the boundaries of the community that created the agency.
  - (c) Upon the lieutenant governor's issuance of the certificate of creation under Section 67-1a-6.5, the agency is created and incorporated.
  - (d) Until the documents listed in Subsection (2)(a)(ii) are recorded in the office of the recorder of the county in which the agency is located, an agency may not receive or spend agency funds.
- (3)
- (a) An agency may change the agency's name by:
    - (i) adopting a resolution approving a name change; and
    - (ii) filing with the lieutenant governor a copy of a notice of an impending name change, as defined in Section 67-1a-6.7, that meets the requirements of Subsection 67-1a-6.7(3).
  - (b)
    - (i) Upon the lieutenant governor's issuance of a certificate of name change under Section 67-1a-6.7, the agency shall file with the recorder of the county in which the agency is located:
      - (A) the original notice of an impending name change;
      - (B) the original certificate of name change; and
      - (C) a certified copy of the resolution approving a name change.
    - (ii) Until the documents listed in Subsection (3)(b)(i) are recorded in the office of the county recorder, the agency may not operate under the new name.

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-1-202 Agency powers.**

- (1) An agency may:
- (a) sue and be sued;
  - (b) enter into contracts generally;
  - (c) buy, obtain an option upon, acquire by gift, or otherwise acquire any interest in real or personal property;
  - (d) hold, sell, convey, grant, gift, or otherwise dispose of any interest in real or personal property;
  - (e) own, hold, maintain, utilize, manage, or operate real or personal property, which may include the use of agency funds or the collection of revenue;
  - (f) enter into a lease agreement on real or personal property, either as lessee or lessor;
  - (g) provide for project area development as provided in this title;
  - (h) receive and use agency funds as provided in this title;
  - (i) if disposing of or leasing land, retain controls or establish restrictions and covenants running with the land consistent with the project area plan;
  - (j) accept financial or other assistance from any public or private source for the agency's activities, powers, and duties, and expend any funds the agency receives for any purpose described in this title;

- (k) borrow money or accept financial or other assistance from a public entity or any other source for any of the purposes of this title and comply with any conditions of any loan or assistance;
- (l) issue bonds to finance the undertaking of any project area development or for any of the agency's other purposes, including:
  - (i) reimbursing an advance made by the agency or by a public entity to the agency;
  - (ii) refunding bonds to pay or retire bonds previously issued by the agency; and
  - (iii) refunding bonds to pay or retire bonds previously issued by the community that created the agency for expenses associated with project area development;
- (m) pay an impact fee, exaction, or other fee imposed by a community in connection with land development;
- (n) subject to Part 10, Agency Taxing Authority, levy a property tax; or
- (o) transact other business and exercise all other powers described in this title.
- (2) The establishment of controls or restrictions and covenants under Subsection (1)(i) is a public purpose.
- (3) An agency may acquire real property under Subsection (1)(c) that is outside a project area only if the board determines that the property will benefit a project area.
- (4) An agency is not subject to Section 10-8-2 or 17-50-312.

Amended by Chapter 214, 2021 General Session

**17C-1-203 Agency board -- Quorum.**

- (1) The governing body of an agency is a board consisting of the current members of the community legislative body.
- (2) A majority of board members constitutes a quorum for the transaction of agency business.
- (3) A board may not adopt a resolution, pass a motion, or take any other official board action without the concurrence of at least a majority of the board members present at a meeting at which a quorum is present.
- (4)
  - (a) The mayor or the mayor's designee of a municipality operating under a council-mayor form of government, as defined in Section 10-3b-102:
    - (i) serves as the executive director of an agency created by the municipality; and
    - (ii) exercises the agency's executive powers.
  - (b) The county executive or the county executive's designee of a county operating under a county executive-council form of government, as described in Section 17-52a-203:
    - (i) serves as the executive director of an agency created by the county; and
    - (ii) exercises the agency's executive powers.

Amended by Chapter 68, 2018 General Session

**17C-1-204 Project area development by an adjoining agency -- Requirements.**

- (1)
  - (a) A community, regardless of whether the community has created an agency, may enter into an interlocal agreement with an agency located in the same or an abutting county that authorizes the agency to exercise all the powers granted to an agency under this title within all or a portion of the community.
  - (b) The agency and the community shall adopt an interlocal agreement described in Subsection (1)(a) by resolution.
- (2) If an agency and a community enter into an interlocal agreement under Subsection (1):

- (a) the agency may act in all respects as if a project area within the community were within the agency's boundaries;
  - (b) the board has all the rights, powers, and privileges with respect to a project area within the community as if the project area were within the agency's boundaries;
  - (c) the agency may be paid project area funds to the same extent as if a project area within the community were within the agency's boundaries; and
  - (d) the community legislative body shall adopt, by ordinance, each project area plan within the community approved by the agency.
- (3) If an agency's project area abuts another agency's project area, the agencies may coordinate with each other in order to assist and cooperate in the planning, undertaking, construction, or operation of project area development located within each agency's project area.
- (4)
- (a) As used in this Subsection (4):
    - (i) "County agency" means an agency that is created by a county.
    - (ii) "Industrial property" means private real property:
      - (A) over half of which is located within the boundary of a town, as defined in Section 10-1-104; and
      - (B) comprises some or all of an inactive industrial site.
    - (iii) "Perimeter portion" means the portion of an inactive industrial site that is:
      - (A) part of the inactive industrial site because the site lies within the perimeter described in Section 17C-1-102; and
      - (B) located within the boundary of a city, as defined in Section 10-1-104.
  - (b)
    - (i) Subject to Subsection (4)(b)(ii), a county agency may undertake project area development on industrial property if the record property owner of the industrial property submits a written request to the county agency to do so.
    - (ii) A county agency may not include a perimeter portion within a project area without the approval of the city in which the perimeter portion is located.
  - (c) If a county agency undertakes project area development on industrial property:
    - (i) the county agency may act in all respects as if the project area that includes the industrial property were within the county agency's boundary;
    - (ii) the board of the county agency has each right, power, and privilege with respect to the project area as if the project area were within the county agency's boundary; and
    - (iii) the county agency may be paid project area funds to the same extent as if the project area were within the county agency's boundary.
  - (d) A project area plan for a project on industrial property that is approved by the county agency shall be adopted by ordinance of the legislative body of the county in which the project area is located.

Amended by Chapter 366, 2018 General Session

**17C-1-205 Transfer of project area from one community to another.**

- (1) As used in this section:
- (a) "New agency" means the agency created by the new community.
  - (b) "New community" means the community in which the relocated project area is located after the change in community boundaries takes place.
  - (c) "Original agency" means the agency created by the original community.

- (d) "Original community" means the community that adopted the project area plan that created the project area that has been relocated.
- (e) "Relocated" means that a project area under a project area plan adopted by the original community has ceased to be located within that community and has become part of a new community because of a change in community boundaries through:
  - (i) a county or municipal annexation;
  - (ii) the creation of a new county;
  - (iii) a municipal incorporation, consolidation, dissolution, or boundary adjustment; or
  - (iv) any other action resulting in a change in community boundaries.
- (2) A relocated project area shall, for purposes of this title, be considered to remain in the original community until the original agency and the new agency enter into an interlocal agreement, adopted by resolution of the original agency's and the new agency's board, that authorizes the original agency to transfer or assign to the new agency the original agency's real property, rights, indebtedness, obligations, tax increment, or other assets and liabilities resulting from the relocated project area.

Amended by Chapter 350, 2016 General Session

**17C-1-207 Public entities may assist with project area development -- Notice requirements.**

- (1) In order to assist and cooperate in the planning, undertaking, construction, or operation of project area development within an area in which the public entity is authorized to act, a public entity may:
  - (a)
    - (i) provide or cause to be furnished:
      - (A) parks, playgrounds, or other recreational facilities;
      - (B) community, educational, water, sewer, or drainage facilities; or
      - (C) any other works which the public entity is otherwise empowered to undertake;
    - (ii) provide, furnish, dedicate, close, vacate, pave, install, grade, regrade, plan, or replan streets, roads, roadways, alleys, sidewalks, or other places;
    - (iii) in any part of the project area:
      - (A)
        - (I) plan or replan any property within the project area;
        - (II) plat or replat any property within the project area;
        - (III) vacate a plat;
        - (IV) amend a plat; or
        - (V) zone or rezone any property within the project area; and
      - (B) make any legal exceptions from building regulations and ordinances;
    - (iv) purchase or legally invest in any of the bonds of an agency and exercise all of the rights of any holder of the bonds;
    - (v) notwithstanding any law to the contrary, enter into an agreement for a period of time with another public entity concerning action to be taken pursuant to any of the powers granted in this title;
    - (vi) do anything necessary to aid or cooperate in the planning or implementation of the project area development;
    - (vii) in connection with the project area plan, become obligated to the extent authorized and funds have been made available to make required improvements or construct required structures; and



- (viii) lend, grant, or contribute funds to an agency for project area development or proposed project area development, including assigning revenue or taxes in support of an agency bond or obligation; and
- (b) for less than fair market value or for no consideration, and subject to Subsection (3):
  - (i) purchase or otherwise acquire property from an agency;
  - (ii) lease property from an agency;
  - (iii) sell, grant, convey, donate, or otherwise dispose of the public entity's property to an agency; or
  - (iv) lease the public entity's property to an agency.
- (2) The following are not subject to Section 10-8-2, 17-50-312, or 17-50-303:
  - (a) project area development assistance that a public entity provides under this section; or
  - (b) a transfer of funds or property from an agency to a public entity.
- (3) A public entity may provide assistance described in Subsection (1)(b) no sooner than 15 days after the day on which the public entity completes the requirements for publishing notice of the assistance for the public entity's jurisdiction, as a class A notice under Section 63G-30-102, for at least 15 days.

Amended by Chapter 435, 2023 General Session

**17C-1-208 Agency funds.**

- (1) Agency funds shall be accounted for separately from the funds of the community that created the agency.
- (2) An agency may accumulate retained earnings or fund balances, as appropriate, in any fund.

Amended by Chapter 350, 2016 General Session

**17C-1-209 Agency records.**

An agency shall maintain the agency's minutes, resolutions, and other records separate from those of the community that created the agency.

Enacted by Chapter 350, 2016 General Session

**Part 3  
Agency Property**

**17C-1-301.1 Title.**

This part is known as "Agency Property."

Enacted by Chapter 350, 2016 General Session

**17C-1-301.5 Agency property exempt from taxation -- Exception.**

- (1) Agency property acquired or held for purposes of this title is public property used for essential public and governmental purposes and, subject to Subsection (2), is exempt from taxation by a taxing entity.
- (2) The exemption in Subsection (1) does not apply to property that the agency leases to a lessee unless the lessee is entitled to a tax exemption with respect to the property.

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-1-302 Agency property exempt from levy and execution sale -- Judgment against community or agency.**

- (1)
  - (a)
    - (i) All agency property, including funds the agency owns or holds for purposes of this title, is exempt from levy and execution sale, and no execution or judicial process may issue against the property.
    - (ii) A judgment against an agency may not be a charge or lien upon agency property.
  - (b) Subsection (1)(a) does not apply to or limit the right of an obligee to pursue any remedy for the enforcement of any pledge or lien given by an agency on the agency's funds or revenues.
- (2) A judgment against the community that created the agency may not be a charge or lien upon agency property.
- (3) A judgment against an agency may not be a charge or lien upon property of the community that created the agency.

Amended by Chapter 350, 2016 General Session

**Part 4  
Project Area Funds**

**17C-1-401.1 Title.**

This part is known as "Project Area Funds."

Enacted by Chapter 350, 2016 General Session

**17C-1-401.5 Agency receipt and use of project area funds -- Distribution of project area funds.**

- (1) An agency may receive and use project area funds in accordance with this title.
- (2)
  - (a) A county that collects property tax on property located within a project area shall, in accordance with Section 59-2-1365, distribute to an agency any tax increment that the agency is authorized to receive.
  - (b) Tax increment distributed to an agency in accordance with Subsection (2)(a) is not revenue of the taxing entity.
- (3)
  - (a) The project area funds collection period shall be measured:
    - (i) for a pre-July 1, 1993, project area plan, from the first tax year regarding which the agency accepts tax increment from the project area;
    - (ii) for a post-June 30, 1993, urban renewal or economic development project area plan:
      - (A) with respect to tax increment, from the first tax year for which the agency receives tax increment under the project area budget; or

- (B) with respect to sales and use tax revenue, as indicated in the interlocal agreement between the agency and the taxing entity that authorizes the agency to receive all or a portion of the taxing entity's sales and use tax revenue;
- (iii) for a community development project area plan, as indicated in the resolution or interlocal agreement of a taxing entity that authorizes the agency to receive the taxing entity's project area funds;
- (iv) for a community reinvestment project area plan that is subject to a taxing entity committee:
  - (A) with respect to tax increment, from the first tax year for which the agency receives tax increment under the project area budget; or
  - (B) with respect to sales and use tax revenue, in accordance with the interlocal agreement between the agency and the taxing entity that authorizes the agency to receive all or a portion of the taxing entity's sales and use tax revenue; or
- (v) for a community reinvestment project area plan that is subject to an interlocal agreement, in accordance with the interlocal agreement between the agency and the taxing entity that authorizes the agency to receive the taxing entity's project area funds.
- (b) Unless otherwise provided in a project area budget that is approved by a taxing entity committee, or in an interlocal agreement adopted by a taxing entity, tax increment may not be paid to an agency for a tax year before the tax year following:
  - (i) for an urban renewal project area plan, an economic development project area plan, or a community reinvestment project area plan that is subject to a taxing entity committee, the effective date of the project area plan; and
  - (ii) for a community development project area plan or a community reinvestment project area plan that is subject to an interlocal agreement, the effective date of the interlocal agreement that authorizes the agency to receive tax increment.
- (4) With respect to a community development project area plan or a community reinvestment project area plan that is subject to an interlocal agreement:
  - (a) a taxing entity may, through interlocal agreement, authorize an agency to be paid any or all of the taxing entity's project area funds for any period of time; and
  - (b) the interlocal agreement authorizing the agency to be paid project area funds shall specify:
    - (i) the base taxable value of the project area; and
    - (ii) the method of calculating the amount of project area funds to be paid to the agency.
- (5)
  - (a)
    - (i) The boundaries of one project area may overlap and include the boundaries of another project area.
    - (ii) If a taxing entity committee is required to approve the project area budget of an overlapping project area described in Subsection (5)(a)(i), the agency shall, before the first meeting of the taxing entity committee at which the project area budget will be considered, inform each taxing entity of the location of the overlapping boundaries.
  - (b)
    - (i) Before an agency may receive tax increment from the newly created overlapping portion of a project area, the agency shall inform the county auditor regarding the respective amount of tax increment that the agency is authorized to receive from the overlapping portion of each of the project areas.
    - (ii) The combined amount of tax increment described in Subsection (5)(b)(i) may not exceed 100% of the tax increment generated from a property located within the overlapping boundaries.

- (c) Nothing in this Subsection (5) gives an agency a right to receive project area funds that the agency is not otherwise authorized to receive under this title.
- (d) The collection of project area funds from an overlapping project area described in Subsection (5)(a) does not affect an agency's use of project area funds within the other overlapping project area.
- (6) With the written consent of a taxing entity, an agency may be paid tax increment, from the taxing entity's property tax revenue only, in a higher percentage or for a longer period of time, or both, than otherwise authorized under this title.
- (7) Subject to Section 17C-1-407, an agency is authorized to receive tax increment as described in:
  - (a) for a pre-July 1, 1993, project area plan, Section 17C-1-403;
  - (b) for a post-June 30, 1993, project area plan:
    - (i) Section 17C-1-404 under a project area budget adopted by the agency in accordance with this title;
    - (ii) a project area budget approved by the taxing entity committee and adopted by the agency in accordance with this title; or
    - (iii) Section 17C-1-406;
  - (c) a resolution or interlocal agreement entered into under Section 17C-2-207, 17C-3-206, 17C-4-201, or 17C-4-202;
  - (d) for a community reinvestment project area plan that is subject to a taxing entity committee, a project area budget approved by the taxing entity committee and adopted by the agency in accordance with this title; or
  - (e) for a community reinvestment project area plan that is subject to an interlocal agreement, an interlocal agreement entered into under Section 17C-5-204.

Amended by Chapter 364, 2018 General Session

**17C-1-402 Taxing entity committee.**

- (1) The provisions of this section apply to a taxing entity committee that is created by an agency for:
  - (a) a post-June 30, 1993, urban renewal project area plan or economic development project area plan;
  - (b) any other project area plan adopted before May 10, 2016, for which the agency created a taxing entity committee; and
  - (c) a community reinvestment project area plan adopted before May 14, 2019, that is subject to a taxing entity committee.
- (2)
  - (a)
    - (i) Each taxing entity committee shall be composed of:
      - (A) two school district representatives appointed in accordance with Subsection (2)(a)(ii);
      - (B)
        - (I) in a county of the second, third, fourth, fifth, or sixth class, two representatives appointed by resolution of the legislative body of the county in which the agency is located; or
        - (II) in a county of the first class, one representative appointed by the county executive and one representative appointed by the legislative body of the county in which the agency is located;
      - (C) if the agency is created by a municipality, two representatives appointed by resolution of the legislative body of the municipality;

- (D) one representative appointed by the State Board of Education; and
  - (E) one representative selected by majority vote of the legislative bodies or governing boards of all other taxing entities that levy a tax on property within the agency's boundaries, to represent the interests of those taxing entities on the taxing entity committee.
- (ii)
    - (A) If the agency boundaries include only one school district, that school district shall appoint the two school district representatives under Subsection (2)(a)(i)(A).
    - (B) If the agency boundaries include more than one school district, those school districts shall jointly appoint the two school district representatives under Subsection (2)(a)(i)(A).
  - (b)
    - (i) Each taxing entity committee representative described in Subsection (2)(a) shall be appointed within 30 days after the day on which the agency provides notice of the creation of the taxing entity committee.
    - (ii) If a representative is not appointed within the time required under Subsection (2)(b)(i), the board may appoint an individual to serve on the taxing entity committee in the place of the missing representative until that representative is appointed.
  - (c)
    - (i) A taxing entity committee representative may be appointed for a set term or period of time, as determined by the appointing authority under Subsection (2)(a)(i).
    - (ii) Each taxing entity committee representative shall serve until a successor is appointed and qualified.
  - (d)
    - (i) Upon the appointment of each representative under Subsection (2)(a)(i), whether an initial appointment or an appointment to replace an already serving representative, the appointing authority shall:
      - (A) notify the agency in writing of the name and address of the newly appointed representative; and
      - (B) provide the agency a copy of the resolution making the appointment or, if the appointment is not made by resolution, other evidence of the appointment.
    - (ii) Each appointing authority of a taxing entity committee representative under Subsection (2)(a)(i) shall notify the agency in writing of any change of address of a representative appointed by that appointing authority.
  - (3) At a taxing entity committee's first meeting, the taxing entity committee shall adopt an organizing resolution that:
    - (a) designates a chair and a secretary of the taxing entity committee; and
    - (b) if the taxing entity committee considers it appropriate, governs the use of electronic meetings under Section 52-4-207.
  - (4)
    - (a) A taxing entity committee represents all taxing entities regarding:
      - (i) an urban renewal project area plan;
      - (ii) an economic development project area plan; or
      - (iii) a community reinvestment project area plan that is subject to a taxing entity committee.
    - (b) A taxing entity committee may:
      - (i) cast votes that are binding on all taxing entities;
      - (ii) negotiate with the agency concerning a proposed project area plan;
      - (iii) approve or disapprove:
        - (A) an urban renewal project area budget as described in Section 17C-2-204;
        - (B) an economic development project area budget as described in Section 17C-3-203; or

- (C) for a community reinvestment project area plan that is subject to a taxing entity committee, a community reinvestment project area budget as described in Section 17C-5-302;
  - (iv) approve or disapprove an amendment to a project area budget as described in Section 17C-2-206, 17C-3-205, or 17C-5-306;
  - (v) approve an exception to the limits on the value and size of a project area imposed under this title;
  - (vi) approve:
    - (A) an exception to the percentage of tax increment to be paid to the agency;
    - (B) except for a project area funds collection period that is approved by an interlocal agreement, each project area funds collection period; and
    - (C) an exception to the requirement for an urban renewal project area budget, an economic development project area budget, or a community reinvestment project area budget to include a maximum cumulative dollar amount of tax increment that the agency may receive;
  - (vii) approve the use of tax increment for publicly owned infrastructure and improvements outside of a project area that the agency and community legislative body determine to be of benefit to the project area, as described in Subsection 17C-1-409(1)(a)(iii)(E);
  - (viii) waive the restrictions described in Subsection 17C-2-202(1);
  - (ix) subject to Subsection (4)(c), designate the base taxable value for a project area budget; and
  - (x) give other taxing entity committee approval or consent required or allowed under this title.
- (c)
- (i) Except as provided in Subsection (4)(c)(ii), the base year may not be a year that is earlier than five years before the beginning of a project area funds collection period.
  - (ii) The taxing entity committee may approve a base year that is earlier than the year described in Subsection (4)(c)(i).
- (5) A quorum of a taxing entity committee consists of:
- (a) if the project area is located within a municipality, five members; or
  - (b) if the project area is not located within a municipality, four members.
- (6) Taxing entity committee approval, consent, or other action requires:
- (a) the affirmative vote of a majority of all members present at a taxing entity committee meeting:
    - (i) at which a quorum is present; and
    - (ii) considering an action relating to a project area budget for, or approval of a development impediment determination within, a project area or proposed project area that contains:
      - (A) an inactive industrial site;
      - (B) an inactive airport site; or
      - (C) a closed military base; or
  - (b) for any other action not described in Subsection (6)(a)(ii), the affirmative vote of two-thirds of all members present at a taxing entity committee meeting at which a quorum is present.
- (7)
- (a) An agency may call a meeting of the taxing entity committee by sending written notice to the members of the taxing entity committee at least 10 days before the date of the meeting.
  - (b) Each notice under Subsection (7)(a) shall be accompanied by:
    - (i) the proposed agenda for the taxing entity committee meeting; and
    - (ii) if not previously provided and if the documents exist and are to be considered at the meeting:
      - (A) the project area plan or proposed project area plan;

- (B) the project area budget or proposed project area budget;
  - (C) the analysis required under Subsection 17C-2-103(2), 17C-3-103(2), or 17C-5-105(12);
  - (D) the development impediment study;
  - (E) the agency's resolution making a development impediment determination under Subsection 17C-2-102(1)(a)(ii)(B) or 17C-5-402(2)(c)(ii); and
  - (F) other documents to be considered by the taxing entity committee at the meeting.
- (c)
- (i) An agency may not schedule a taxing entity committee meeting on a day on which the Legislature is in session.
  - (ii) Notwithstanding Subsection (7)(c)(i), a taxing entity committee may, by unanimous consent, waive the scheduling restriction described in Subsection (7)(c)(i).
- (8)
- (a) A taxing entity committee may not vote on a proposed project area budget or proposed amendment to a project area budget at the first meeting at which the proposed project area budget or amendment is considered unless all members of the taxing entity committee present at the meeting consent.
  - (b) A second taxing entity committee meeting to consider a proposed project area budget or a proposed amendment to a project area budget may not be held within 14 days after the first meeting unless all members of the taxing entity committee present at the first meeting consent.
- (9) Each taxing entity committee shall be governed by Title 52, Chapter 4, Open and Public Meetings Act.
- (10) A taxing entity committee's records shall be:
- (a) considered the records of the agency that created the taxing entity committee; and
  - (b) maintained by the agency in accordance with Section 17C-1-209.
- (11) Each time a school district representative or a representative of the State Board of Education votes as a member of a taxing entity committee to allow an agency to receive tax increment, to increase the amount of tax increment the agency receives, or to extend a project area funds collection period, that representative shall, within 45 days after the vote, provide to the representative's respective school board an explanation in writing of the representative's vote and the reasons for the vote.
- (12)
- (a) The auditor of each county in which an agency is located shall provide a written report to the taxing entity committee stating, with respect to property within each project area:
    - (i) the base taxable value, as adjusted by any adjustments under Section 17C-1-408; and
    - (ii) the assessed value.
  - (b) With respect to the information required under Subsection (12)(a), the auditor shall provide:
    - (i) actual amounts for each year from the adoption of the project area plan to the time of the report; and
    - (ii) estimated amounts for each year beginning the year after the time of the report and ending the time that each project area funds collection period ends.
  - (c) The auditor of the county in which the agency is located shall provide a report under this Subsection (12):
    - (i) at least annually; and
    - (ii) upon request of the taxing entity committee, before a taxing entity committee meeting at which the committee considers whether to allow the agency to receive tax increment, to increase the amount of tax increment that the agency receives, or to extend a project area funds collection period.

- (13) This section does not apply to:
  - (a) a community development project area plan; or
  - (b) a community reinvestment project area plan that is subject to an interlocal agreement.
- (14)
  - (a) A taxing entity committee resolution approving a development impediment determination, approving a project area budget, or approving an amendment to a project area budget:
    - (i) is final; and
    - (ii) is not subject to repeal, amendment, or reconsideration unless the agency first consents by resolution to the proposed repeal, amendment, or reconsideration.
  - (b) The provisions of Subsection (14)(a) apply regardless of when the resolution is adopted.

Amended by Chapter 214, 2021 General Session

**17C-1-403 Tax increment under a pre-July 1, 1993, project area plan.**

- (1) Notwithstanding any other provision of law, this section applies retroactively to tax increment under all pre-July 1, 1993, project area plans, regardless of when the applicable project area was created or the applicable project area plan was adopted.
- (2)
  - (a) Beginning with the first tax year after April 1, 1983, for which an agency accepts tax increment, an agency is authorized to receive:
    - (i)
      - (A) for the first through the fifth tax years, 100% of tax increment;
      - (B) for the sixth through the tenth tax years, 80% of tax increment;
      - (C) for the eleventh through the fifteenth tax years, 75% of tax increment;
      - (D) for the sixteenth through the twentieth tax years, 70% of tax increment; and
      - (E) for the twenty-first through the twenty-fifth tax years, 60% of tax increment; or
    - (ii) for an agency that has caused a taxing entity committee to be created under Subsection 17C-1-402(1)(a), any percentage of tax increment up to 100% and for any length of time that the taxing entity committee approves.
  - (b) Notwithstanding any other provision of this section:
    - (i) an agency is authorized to receive 100% of tax increment from a project area for 32 years after April 1, 1983, to pay principal and interest on agency indebtedness incurred before April 1, 1983, even though the size of the project area from which tax increment is paid to the agency exceeds 100 acres of privately owned property under a project area plan adopted on or before April 1, 1983; and
    - (ii) for up to 32 years after April 1, 1983, an agency debt incurred before April 1, 1983, may be refinanced and paid from 100% of tax increment if the principal amount of the debt is not increased in the refinancing.
- (3)
  - (a) For purposes of this Subsection (3):
    - (i) "Additional tax increment" means the difference between 100% of tax increment for a tax year and the amount of tax increment an agency is paid for that tax year under the percentages and time periods specified in Subsection (2)(a).
    - (ii) "Pledged" means a commitment by a board or a community legislative body to pay the costs of bond indebtedness, an interfund loan, a reimbursement, or other contractual obligation of the board or the community legislative body related to a convention center or sports complex described in Subsection (3)(b).



- (b) Notwithstanding the tax increment percentages and time periods in Subsection (2)(a), an agency is authorized to receive additional tax increment for a period ending 32 years after the first tax year after April 1, 1983, for which the agency receives tax increment from the project area if:
  - (i)
    - (A) the additional tax increment is used solely to pay all or part of the value of the land for and the cost of the installation and construction of a publicly or privately owned convention center or sports complex or any building, facility, structure, or other improvement related to the convention center or sports complex, including parking and infrastructure improvements;
    - (B) construction of the convention center or sports complex or related building, facility, structure, or other improvement is commenced on or before June 30, 2002;
    - (C) the additional tax increment is pledged to pay all or part of the value of the land for and the cost of the installation and construction of the convention center or sports complex or related building, facility, structure, or other improvement; and
    - (D) the board and the community legislative body have determined by resolution that the convention center or sports complex is:
      - (I) within and a benefit to a project area;
      - (II) not within but still a benefit to a project area; or
      - (III) within a project area in which substantially all of the land is publicly owned and a benefit to the community; or
  - (ii)
    - (A) the additional tax increment is used to pay some or all of the cost of the land for and installation and construction of a recreational facility, as defined in Section 59-12-702, or a cultural facility, including parking and infrastructure improvements related to the recreational or cultural facility, whether or not the facility is located within a project area;
    - (B) construction of the recreational or cultural facility is commenced on or before December 31, 2005; and
    - (C) the additional tax increment is pledged on or before July 1, 2005, to pay all or part of the cost of the land for and the installation and construction of the recreational or cultural facility, including parking and infrastructure improvements related to the recreational or cultural facility.
- (c) Notwithstanding Subsection (3)(b)(ii), a school district may not, without the school district's consent, be paid less tax increment because of application of Subsection (3)(b)(ii) than it would have been paid without that subsection.
- (4) Notwithstanding any other provision of this section, an agency may use tax increment received under Subsection (2) for any of the uses indicated in Subsection (3).

Amended by Chapter 364, 2018 General Session

**17C-1-404 Tax increment under a post-June 30, 1993, project area plan.**

- (1) This section applies to tax increment under a post-June 30, 1993, project area plan adopted before May 1, 2006, only.
- (2) A board may provide in the project area budget for the agency to be paid:
  - (a) if 20% of the project area budget is allocated for housing under Section 17C-2-203:
    - (i) 100% of annual tax increment for 15 years;
    - (ii) 75% of annual tax increment for 24 years; or

- (iii) if approved by the taxing entity committee, any percentage of tax increment up to 100%, or any specified dollar amount, for any period of time; or
- (b) if 20% of the project area budget is not allocated for housing under Section 17C-2-203:
  - (i) 100% of annual tax increment for 12 years;
  - (ii) 75% of annual tax increment for 20 years; or
  - (iii) if approved by the taxing entity committee, any percentage of tax increment up to 100%, or any specified dollar amount, for any period of time.

Amended by Chapter 350, 2016 General Session

**17C-1-405 Tax increment under a project area plan adopted on or after May 1, 2006.**

- (1) This section applies to tax increment under a project area plan adopted on or after May 1, 2006, and before May 10, 2016.
- (2) Subject to the approval of the taxing entity committee, a board may provide in the urban renewal or economic development project area budget for the agency to be paid:
  - (a) for an urban renewal project area plan that proposes development of an inactive industrial site or inactive airport site, at least 60% of tax increment for at least 20 years; or
  - (b) for each other project, any percentage of tax increment up to 100% or any specified dollar amount of tax increment for any period of time.
- (3) A resolution or interlocal agreement relating to an agency's use of tax increment for a community development project area plan may provide for the agency to be paid any percentage of tax increment up to 100% or any specified dollar amount of tax increment for any period of time.

Amended by Chapter 350, 2016 General Session

**17C-1-406 Additional tax increment under certain post-June 30, 1993, project area plans.**

- (1) This section applies to a post-June 30, 1993, project area plan adopted before May 1, 2006.
- (2) An agency may, without the approval of the taxing entity committee, elect to be paid 100% of annual tax increment for each year beyond the periods specified in Subsection 17C-1-404(2) to a maximum of 25 years, including the years the agency is paid tax increment under Subsection 17C-1-404(2), if:
  - (a) for an agency in a city in which is located all or a portion of an interchange on I-15 or that would directly benefit from an interchange on I-15:
    - (i) the tax increment paid to the agency during the additional years is used to pay some or all of the cost of the installation, construction, or reconstruction of:
      - (A) an interchange on I-15, whether or not the interchange is located within a project area; or
      - (B) frontage and other roads connecting to the interchange, as determined by the Department of Transportation created under Section 72-1-201 and the Transportation Commission created under Section 72-1-301, whether or not the frontage or other road is located within a project area; and
    - (ii) the installation, construction, or reconstruction of the interchange or frontage and other roads has begun on or before June 30, 2002; or
  - (b) for an agency in a city of the first or second class:
    - (i) the tax increment paid to the agency during the additional years is used to pay some or all of the cost of the land for and installation and construction of a recreational facility, as defined in Section 59-12-702, or a cultural facility, including parking and infrastructure improvements

- related to the recreational or cultural facility, whether or not the facility is located within a project area; and
- (ii) the installation or construction of the recreational or cultural facility has begun on or before June 30, 2002.
- (3) Notwithstanding any other provision of this section, an agency may use tax increment received under Subsection 17C-1-404(2) for any of the uses indicated in this section.
- (4) Notwithstanding Subsection (2), a school district may not, without the school district's consent, receive less tax increment because of application of Subsection (2) than it would have received without that subsection.

Amended by Chapter 350, 2016 General Session

**17C-1-407 Limitations on tax increment.**

- (1)
  - (a) If the development of retail sales of goods is the primary objective of an urban renewal project area, tax increment from the urban renewal project area may not be paid to or used by an agency unless the agency makes a development impediment determination under Chapter 2, Part 3, Development Impediment Determination in Urban Renewal Project Areas.
  - (b) Except as provided in Section 11-41-103, development of retail sales of goods does not disqualify an agency from receiving tax increment.
  - (c) After July 1, 2005, an agency may not receive or use tax increment generated from the value of property within an economic development project area that is attributable to the development of retail sales of goods, unless the tax increment was previously pledged to pay for bonds or other contractual obligations of the agency.
- (2)
  - (a) For the purpose of this Subsection (2):
    - (i) "Final tax rate" means the rate used to determine the amount of taxes a taxing entity levies as described in the notice to a taxpayer under Subsection 59-2-1317(2).
    - (ii) "Increased tax revenue" means tax revenue attributable to a tax rate increase.
    - (iii) "Tax rate increase" means the amount calculated by subtracting a taxing entity's certified rate, as defined in Section 59-2-924, from the taxing entity's final tax rate.
  - (b) Except as provided in Subsection (2)(c), for a year in which a taxing entity imposes a final tax rate higher than the certified tax rate, a county shall not pay an agency any portion of a taxing entity's increased tax revenue.
  - (c) Notwithstanding Subsection (2)(b), a county may pay all or a portion of a taxing entity's increased tax revenue to an agency if, at the time of the project area budget approval, the taxing entity committee or each taxing entity that is a party to an agreement under Section 17C-4-201 or 17C-5-204 consents to pay the agency the increased tax revenue.
  - (d) If the taxing entity committee or each tax entity that is a party to an agreement under Section 17C-4-201 or 17C-5-204 does not consent to payment of the increased tax revenue to the agency under Subsection (2)(c), the county shall distribute to the taxing entity the increased tax revenue in the same manner as other property tax revenue.
  - (e) Notwithstanding any other provision of this section, if, before tax year 2013, increased tax revenue is paid to an agency without the consent of the taxing entity committee or each taxing entity that is a party to an agreement under Section 17C-4-201 or 17C-5-204, and notwithstanding the law at the time that the tax revenue was collected or increased:

- (i) the State Tax Commission, the county as the collector of the taxes, a taxing entity, or any other person or entity may not recover, directly or indirectly, the increased tax revenue from the agency by adjustment of a tax rate used to calculate tax increment or otherwise;
  - (ii) the county is not liable to a taxing entity or any other person or entity for the increased tax revenue that was paid to the agency; and
  - (iii) tax increment, including the increased tax revenue, shall continue to be paid to the agency subject to the same number of tax years, percentage of tax increment, and cumulative dollar amount of tax increment as approved in the project area budget and previously paid to the agency.
- (f) An adjustment may not be made to incremental value under Section 59-2-924 for increased tax revenue not paid to an agency under this section.
- (3) Except as the taxing entity committee otherwise agrees, an agency may not receive tax increment under an urban renewal or economic development project area budget adopted on or after March 30, 2009:
- (a) that exceeds the percentage of tax increment or cumulative dollar amount of tax increment specified in the project area budget; or
  - (b) for more tax years than specified in the project area budget.

Amended by Chapter 307, 2022 General Session

**17C-1-408 Base taxable value to be adjusted to reflect other changes.**

- (1)
- (a)
    - (i) As used in this Subsection (1), "qualifying decrease" means:
      - (A) a decrease of more than 20% from the previous tax year's levy; or
      - (B) a cumulative decrease over a consecutive five-year period of more than 100% from the levy in effect at the beginning of the five-year period.
    - (ii) The year in which a qualifying decrease under Subsection (1)(a)(i)(B) occurs is the fifth year of the five-year period.
  - (b) If there is a qualifying decrease in the minimum basic school levy under Section 59-2-902 that would result in a reduction of the amount of tax increment to be paid to an agency:
    - (i) the base taxable value shall be reduced in the year of the qualifying decrease to the extent necessary, even if below zero, to provide the agency with approximately the same amount of tax increment that would have been paid to the agency each year had the qualifying decrease not occurred; and
    - (ii) the amount of tax increment paid to the agency each year for the payment of bonds and indebtedness may not be less than what would have been paid to the agency if there had been no qualifying decrease.
- (2)
- (a) The base taxable value to be used in determining tax increment shall be:
    - (i) increased or decreased by the amount of an increase or decrease that results from:
      - (A) a statute enacted by the Legislature or by the people through an initiative;
      - (B) a judicial decision;
      - (C) an order from the State Tax Commission to a county to adjust or factor the county's assessment rate under Subsection 59-2-704(2);
      - (D) a change in exemption provided in Utah Constitution Article XIII, Section 2, or Section 59-2-103; or

- (E) an increase or decrease in the percentage of fair market value, as defined under Section 59-2-102; and
- (ii) reduced for any year to the extent necessary, even if below zero, to provide an agency with approximately the same amount of money the agency would have received without a reduction in the county's certified tax rate if:
  - (A) in that year there is a decrease in the county's certified tax rate under Subsection 59-2-924.2(2) or (3)(a);
  - (B) the amount of the decrease is more than 20% of the county's certified tax rate of the previous year; and
  - (C) the decrease would result in a reduction of the amount of tax increment to be paid to the agency.
- (b) Notwithstanding an increase or decrease under Subsection (2)(a), the amount of tax increment paid to an agency each year for payment of bonds or other indebtedness may not be less than would have been paid to the agency each year if there had been no increase or decrease under Subsection (2)(a).

Amended by Chapter 350, 2016 General Session

**17C-1-409 Allowable uses of agency funds.**

- (1)
  - (a) An agency may use agency funds:
    - (i) for any purpose authorized under this title;
    - (ii) for administrative, overhead, legal, or other operating expenses of the agency, including consultant fees and expenses under Subsection 17C-2-102(1)(b)(ii)(B) or funding for a business resource center;
    - (iii) subject to Section 11-41-103, to pay for, including financing or refinancing, all or part of:
      - (A) project area development in a project area, including environmental remediation activities occurring before or after adoption of the project area plan;
      - (B) housing-related expenditures, projects, or programs as described in Section 17C-1-411 or 17C-1-412;
      - (C) an incentive or other consideration paid to a participant under a participation agreement;
      - (D) subject to Subsections (1)(c) and (4), the value of the land for and the cost of the installation and construction of any publicly owned building, facility, structure, landscaping, or other improvement within the project area from which the project area funds are collected; or
      - (E) the cost of the installation of publicly owned infrastructure and improvements outside the project area from which the project area funds are collected if the board and the community legislative body determine by resolution that the publicly owned infrastructure and improvements benefit the project area;
    - (iv) in an urban renewal project area that includes some or all of an inactive industrial site and subject to Subsection (1)(e), to reimburse the Department of Transportation created under Section 72-1-201, or a public transit district created under Title 17B, Chapter 2a, Part 8, Public Transit District Act, for the cost of:
      - (A) construction of a public road, bridge, or overpass;
      - (B) relocation of a railroad track within the urban renewal project area; or
      - (C) relocation of a railroad facility within the urban renewal project area;
    - (v) subject to Subsection (5), to transfer funds to a community that created the agency; or

- (vi) subject to Subsection (1)(f), for agency-wide project development under Part 10, Agency Taxing Authority.
  - (b) The determination of the board and the community legislative body under Subsection (1)(a)(iii)(E) regarding benefit to the project area shall be final and conclusive.
  - (c) An agency may not use project area funds received from a taxing entity for the purposes stated in Subsection (1)(a)(iii)(D) under an urban renewal project area plan, an economic development project area plan, or a community reinvestment project area plan without the community legislative body's consent.
  - (d)
    - (i) Subject to Subsection (1)(d)(ii), an agency may loan project area funds from a project area fund to another project area fund if:
      - (A) the board approves; and
      - (B) the community legislative body approves.
    - (ii) An agency may not loan project area funds under Subsection (1)(d)(i) unless the projections for agency funds are sufficient to repay the loan amount.
    - (iii) A loan described in Subsection (1)(d) is not subject to Title 10, Chapter 5, Uniform Fiscal Procedures Act for Utah Towns, Title 10, Chapter 6, Uniform Fiscal Procedures Act for Utah Cities, Title 17, Chapter 36, Uniform Fiscal Procedures Act for Counties, or Title 17B, Chapter 1, Part 6, Fiscal Procedures for Special Districts.
  - (e) Before an agency may pay any tax increment or sales tax revenue under Subsection (1)(a)(iv), the agency shall enter into an interlocal agreement defining the terms of the reimbursement with:
    - (i) the Department of Transportation; or
    - (ii) a public transit district.
  - (f) Before an agency may use project area funds for agency-wide project development, as defined in Section 17C-1-1001, the agency shall obtain the consent of the taxing entity committee or each taxing entity party to an interlocal agreement with the agency.
- (2)
- (a) Sales and use tax revenue that an agency receives from a taxing entity is not subject to the prohibition or limitations of Title 11, Chapter 41, Prohibition on Retail Facility Incentive Payments Act.
  - (b) An agency may use sales and use tax revenue that the agency receives under an interlocal agreement under Section 17C-4-201 or 17C-5-204 for the uses authorized in the interlocal agreement.
- (3)
- (a) An agency may contract with the community that created the agency or another public entity to use agency funds to reimburse the cost of items authorized by this title to be paid by the agency that are paid by the community or other public entity.
  - (b) If land is acquired or the cost of an improvement is paid by another public entity and the land or improvement is leased to the community, an agency may contract with and make reimbursement from agency funds to the community.
- (4) Notwithstanding any other provision of this title, an agency may not use project area funds, project area incremental revenue as defined in Section 17C-1-1001, or property tax revenue as defined in Section 17C-1-1001, to construct a local government building unless the taxing entity committee or each taxing entity party to an interlocal agreement with the agency consents.
- (5) For the purpose of offsetting the community's annual local contribution to the Homeless Shelter Cities Mitigation Restricted Account, the total amount an agency transfers in a calendar year

to a community under Subsections (1)(a)(v), 17C-1-411(1)(d), and 17C-1-412(1)(a)(x) may not exceed the community's annual local contribution as defined in Subsection 59-12-205(4).

Amended by Chapter 15, 2023 General Session  
Amended by Chapter 471, 2023 General Session  
Amended by Chapter 492, 2023 General Session

**17C-1-410 Agency may make payments to other taxing entities.**

- (1) Subject to Subsection (3), an agency may grant agency funds to a taxing entity to offset some or all of the tax revenue that the taxing entity did not receive because of tax increment paid to the agency.
- (2)
  - (a) Subject to Subsection (3), an agency may use agency funds to pay to a school district an amount of money that the agency determines to be appropriate to alleviate a financial burden or detriment borne by the school district because of the project area development.
  - (b) Each agency that agrees to pay money to a school district under Subsection (2)(a) shall provide a copy of the agreement to the State Board of Education.
- (3)
  - (a) If an agency intends to pay agency funds to one or more taxing entities under Subsection (1) or (2) but does not intend to pay funds to all taxing entities in proportionally equal amounts, the agency shall provide written notice to each taxing entity of the agency's intent.
  - (b)
    - (i) A taxing entity that receives notice under Subsection (3)(a) may elect not to have the taxing entity's tax increment collected and used to pay funds to other taxing entities under this section.
    - (ii) Each election under Subsection (3)(b)(i) shall be:
      - (A) in writing; and
      - (B) delivered to the agency within 30 days after the taxing entity's receipt of the notice under Subsection (3)(a).
  - (c) If a taxing entity makes an election under Subsection (3)(b), the portion of the taxing entity's tax increment that would have been used by the agency to pay funds under this section to one or more other taxing entities may not be collected by the agency.

Amended by Chapter 350, 2016 General Session

**17C-1-411 Use of project area funds for housing-related improvements and for relocating mobile home park residents -- Funds to be held in separate accounts.**

- (1) An agency may use project area funds:
  - (a) to pay all or part of the value of the land for and the cost of installation, construction, or rehabilitation of any housing-related building, facility, structure, or other housing improvement, including infrastructure improvements related to housing, located in any project area within the agency's boundaries;
  - (b) outside of a project area for the purpose of:
    - (i) replacing housing units lost by project area development; or
    - (ii) increasing, improving, or preserving the affordable housing supply within the boundary of the agency;
  - (c) for relocating mobile home park residents displaced by project area development, whether inside or outside a project area; or

- (d) subject to Subsection (4), to transfer funds to a community that created the agency.
- (2)
  - (a) Each agency shall create a housing fund and separately account for project area funds allocated under this section.
  - (b) Interest earned by the housing fund described in Subsection (2)(a), and any payments or repayments made to the agency for loans, advances, or grants of any kind from the housing fund, shall accrue to the housing fund.
  - (c) An agency that designates a housing fund under this section shall use the housing fund for the purposes set forth in this section or Section 17C-1-412.
- (3) An agency may lend, grant, or contribute funds from the housing fund to a person, public entity, housing authority, private entity or business, or nonprofit corporation for affordable housing or homeless assistance.
- (4) For the purpose of offsetting the community's annual local contribution to the Homeless Shelter Cities Mitigation Restricted Account, the total amount an agency transfers in a calendar year to a community under Subsections (1)(d), 17C-1-409(1)(a)(v), and 17C-1-412(1)(a)(x) may not exceed the community's annual local contribution as defined in Subsection 59-12-205(4).

Amended by Chapter 471, 2023 General Session

Amended by Chapter 492, 2023 General Session

**17C-1-412 Use of housing allocation -- Separate accounting required -- Issuance of bonds for housing -- Action to compel agency to provide housing allocation.**

- (1)
  - (a) An agency shall use the agency's housing allocation to:
    - (i) pay part or all of the cost of land or construction of income targeted housing within the boundary of the agency, if practicable in a mixed income development or area;
    - (ii) pay part or all of the cost of rehabilitation of income targeted housing within the boundary of the agency;
    - (iii) lend, grant, or contribute money to a person, public entity, housing authority, private entity or business, or nonprofit corporation for income targeted housing within the boundary of the agency;
    - (iv) plan or otherwise promote income targeted housing within the boundary of the agency;
    - (v) pay part or all of the cost of land or installation, construction, or rehabilitation of any building, facility, structure, or other housing improvement, including infrastructure improvements, related to housing located in a project area where a board has determined that a development impediment exists;
    - (vi) replace housing units lost as a result of the project area development;
    - (vii) make payments on or establish a reserve fund for bonds:
      - (A) issued by the agency, the community, or the housing authority that provides income targeted housing within the community; and
      - (B) all or part of the proceeds of which are used within the community for the purposes stated in Subsection (1)(a)(i), (ii), (iii), (iv), (v), or (vi);
    - (viii) if the community's fair share ratio at the time of the first adoption of the project area budget is at least 1.1 to 1.0, make payments on bonds:
      - (A) that were previously issued by the agency, the community, or the housing authority that provides income targeted housing within the community; and
      - (B) all or part of the proceeds of which were used within the community for the purposes stated in Subsection (1)(a)(i), (ii), (iii), (iv), (v), or (vi);



- (ix) relocate mobile home park residents displaced by project area development;
- (x) subject to Subsection (7), transfer funds to a community that created the agency; or
- (xi) pay for or make a contribution toward the acquisition, construction, or rehabilitation of housing that:
  - (A) is located in the same county as the agency;
  - (B) is owned in whole or in part by, or is dedicated to supporting, a public nonprofit college or university; and
  - (C) only students of the relevant college or university, including the students' immediate families, occupy.
- (b) As an alternative to the requirements of Subsection (1)(a), an agency may pay all or any portion of the agency's housing allocation to:
  - (i) the community for use as described in Subsection (1)(a);
  - (ii) a housing authority that provides income targeted housing within the community for use in providing income targeted housing within the community;
  - (iii) a housing authority established by the county in which the agency is located for providing:
    - (A) income targeted housing within the county;
    - (B) permanent housing, permanent supportive housing, or a transitional facility, as defined in Section 35A-5-302, within the county; or
    - (C) homeless assistance within the county;
  - (iv) the Olene Walker Housing Loan Fund, established under Title 35A, Chapter 8, Part 5, Olene Walker Housing Loan Fund, for use in providing income targeted housing within the community;
  - (v) pay for or make a contribution toward the acquisition, construction, or rehabilitation of income targeted housing that is outside of the community if the housing is located along or near a major transit investment corridor that services the community and the related project has been approved by the community in which the housing is or will be located; or
  - (vi) pay for or make a contribution toward the expansion of child care facilities within the boundary of the agency, provided that any recipient of funds from the agency's housing allocation reports annually to the agency on how the funds were used.
- (2)
  - (a) An agency may combine all or any portion of the agency's housing allocation with all or any portion of one or more additional agency's housing allocations if the agencies execute an interlocal agreement in accordance with Title 11, Chapter 13, Interlocal Cooperation Act.
  - (b) An agency that has entered into an interlocal agreement as described in Subsection (2)(a), meets the requirements of Subsection (1)(a) or (1)(b) if the use of the housing allocation meets the requirements for at least one agency that is a party to the interlocal agreement.
- (3) The agency shall create a housing fund and separately account for the agency's housing allocation, together with all interest earned by the housing allocation and all payments or repayments for loans, advances, or grants from the housing allocation.
- (4) An agency may:
  - (a) issue bonds to finance a housing-related project under this section, including the payment of principal and interest upon advances for surveys and plans or preliminary loans; and
  - (b) issue refunding bonds for the payment or retirement of bonds under Subsection (4)(a) previously issued by the agency.
- (5)
  - (a) Except as provided in Subsection (5)(b), an agency shall allocate money to the housing fund each year in which the agency receives sufficient tax increment to make a housing allocation required by the project area budget.

- (b) Subsection (5)(a) does not apply in a year in which tax increment is insufficient.
- (6)
  - (a) Except as provided in Subsection (5)(b), if an agency fails to provide a housing allocation in accordance with the project area budget and the housing plan adopted under Subsection 17C-2-204(2), the loan fund board may bring legal action to compel the agency to provide the housing allocation.
  - (b) In an action under Subsection (6)(a), the court:
    - (i) shall award the loan fund board reasonable attorney fees, unless the court finds that the action was frivolous; and
    - (ii) may not award the agency the agency's attorney fees, unless the court finds that the action was frivolous.
- (7) For the purpose of offsetting the community's annual local contribution to the Homeless Shelter Cities Mitigation Restricted Account, the total amount an agency transfers in a calendar year to a community under Subsections (1)(a)(x), 17C-1-409(1)(a)(v), and 17C-1-411(1)(d) may not exceed the community's annual local contribution as defined in Subsection 59-12-205(4).

Amended by Chapter 471, 2023 General Session  
Amended by Chapter 492, 2023 General Session

**17C-1-413 Base taxable value for new tax.**

For purposes of calculating tax increment with respect to a tax that a taxing entity levies for the first time after the effective date of a project area plan, the base taxable value shall be used, subject to any adjustments under Section 17C-1-408.

Amended by Chapter 350, 2016 General Session

**17C-1-414 Project area boundaries that divide a tax parcel -- Deletion of parcel from tax increment calculation.**

- (1) If the boundaries of a project area, as described in the project area plan, include part of a tax parcel and exclude part of the same tax parcel, the agency shall provide the assessor of the county in which the project area is located a metes and bounds description of the part of the tax parcel included within the project area boundaries.
- (2) If an agency fails to comply with the requirement of Subsection (1), the assessor of the county in which the tax parcel is located may exclude that parcel from the project area for purposes of calculating tax increment to be paid to the agency until the agency complies with the requirement of Subsection (1).

Enacted by Chapter 359, 2006 General Session

**17C-1-415 Obligations of agencies that use tax increment to pay for communication infrastructure or facility.**

An agency that uses tax increment on or after March 30, 2009 to pay for communication infrastructure or a communication facility:

- (1) may not make or grant any undue or unreasonable preference or advantage to a provider of communication service with respect to the communication infrastructure or communication facility for which the tax increment is used; and

- (2) shall allow the communication infrastructure and facilities for which tax increment is used to be used by any other provider of communication service on a fair, equitable, and nondiscriminatory basis.

Enacted by Chapter 387, 2009 General Session

**17C-1-416 Extension of collection period for project areas impacted by COVID-19 emergency -- Requirements -- Limitations.**

- (1) For purposes of this section:
  - (a) "COVID-19 emergency" means the same as that term is defined in Section 53-2c-102.
  - (b) "Extension period" means the period of an impacted project area's project area funds collection period that is the result of an extension under this section.
  - (c) "Impacted project area" means a project area:
    - (i) from which an agency expects to receive tax increment;
    - (ii) that is subject to a project area funds collection period;
    - (iii) that is subject to a project area plan that was adopted on or before December 31, 2019; and
    - (iv) in which the agency determines the conditions resulting from the COVID-19 emergency will likely:
      - (A) delay the agency's implementation of the project area plan; or
      - (B) cause the agency to receive an amount of tax increment from the project area that is less than the amount of tax increment the agency expected the agency would receive from the project area.
  - (d) "Tax increment" includes additional tax increment as that term is defined in Section 17C-1-403.
- (2)
  - (a) Subject to Subsection (3), an agency may extend the project area funds collection period of an impacted project area for a period not to exceed two years from the day on which the project area funds collection period ends if:
    - (i) the board adopts a resolution on or before December 31, 2021, describing:
      - (A) the conditions resulting from the COVID-19 emergency that the board determines will likely delay the implementation of the project area plan or reduce the amount of tax increment that the agency receives from the impacted project area;
      - (B) why an extension of the project area funds collection period is needed; and
      - (C) the date on which the extension period will end; and
    - (ii) no later than November 1 of the year immediately preceding the year in which the project area funds collection period, not including any extension under this section, ends, the agency mails or electronically submits a copy of the resolution described in Subsection (2)(a)(i) to:
      - (A) the State Tax Commission;
      - (B) the State Board of Education;
      - (C) the state auditor;
      - (D) the auditor of the county in which the impacted project area is located; and
      - (E) each taxing entity affected by the agency's collection of tax increment from the impacted project area.
  - (b) Notwithstanding any other provision of law, an agency is not required to obtain taxing entity or taxing entity committee approval to extend a project area funds collection period under this section.

- (c) An extension of a project area funds collection period under this section takes effect on the day on which the agency mails or electronically submits a copy of the resolution described in Subsection (2)(a)(i) to each entity specified in Subsection (2)(a)(ii).
- (3)
  - (a) This section does not allow an agency to change:
    - (i) the amount or percentage of tax increment that the agency is authorized to receive from the impacted project area in the final two years of the project area funds collection period; or
    - (ii) the cumulative dollar amount of tax increment that the agency is authorized to receive from the impacted project area, if the agency's receipt of tax increment is limited to a maximum cumulative dollar amount.
  - (b) An agency that extends a project area funds collection period under this section shall use any tax increment received during the extension period in the same manner as provided in:
    - (i) the project area plan; and
    - (ii)
      - (A) the project area budget; or
      - (B) the resolution or interlocal agreement authorizing the agency to receive tax increment from the impacted project area.
  - (c)
    - (i) An extension of a project area funds collection period under this section does not automatically extend the payment of tax increment under a previously approved participation agreement for the extension period, regardless of any contrary term in the participation agreement.
    - (ii) An agency that extends a project area funds collection period under this section may only extend the payment of tax increment under a previously approved participation agreement for the extension period by:
      - (A) amending the previously approved participation agreement; or
      - (B) entering into a new participation agreement.
  - (d) Nothing in this section limits the right of an agency to extend the agency's collection of tax increment as otherwise provided in this title.

Enacted by Chapter 11, 2020 Special Session 6

## **Part 5 Agency Bonds**

### **17C-1-501.1 Title.**

This part is known as "Agency Bonds."

Enacted by Chapter 350, 2016 General Session

### **17C-1-501.5 Resolution authorizing issuance of agency bonds -- Characteristics of bonds.**

- (1) An agency may not issue a bond under this part unless the board first adopts a resolution authorizing the bond issuance.
- (2)
  - (a) As provided in the agency resolution authorizing the issuance of a bond under this part or the trust indenture under which the bond is issued, a bond issued under this part may be issued

in one or more series and may be sold at public or private sale and in the manner provided in the resolution or indenture.

- (b) A bond issued by an agency under this part shall bear the date, be payable at the time, bear interest at the rate, be in the denomination and in the form, carry the conversion or registration privileges, have the rank or priority, be executed in the manner, be subject to the terms of redemption or tender, with or without premium, be payable in the medium of payment and at the place, and have other characteristics as provided in the agency resolution authorizing the bond issuance or the trust indenture under which the bond is issued.

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-1-502 Sources from which bonds may be made payable -- Agency powers regarding bonds.**

- (1) An agency may pay the principal and interest on a bond issued by the agency from:
  - (a) the income and revenues of the project area development financed with the proceeds of the bond;
  - (b) the income and revenue of certain designated project area development regardless of whether the project area development is financed in whole or in part with the proceeds of the bond;
  - (c) the income, proceeds, revenue, property, or agency funds derived from or held in connection with the agency's undertaking and implementation of project area development;
  - (d) project area funds;
  - (e) agency revenues generally;
  - (f) a contribution, loan, grant, or other financial assistance from a public entity in aid of project area development, including the assignment of revenue or taxes in support of an agency bond;
  - (g) project area incremental revenue or property tax revenue as those terms are defined in Section 17C-1-1001; or
  - (h) funds derived from any combination of the methods listed in Subsections (1)(a) through (g).
- (2) In connection with the issuance of an agency bond, an agency may:
  - (a) pledge all or any part of the agency's gross or net rents, fees, or revenues to which the agency's right then exists or may thereafter come into existence;
  - (b) encumber by mortgage, deed of trust, or otherwise all or any part of the agency's real or personal property, then owned or thereafter acquired; and
  - (c) make the covenants and take the action that:
    - (i) may be necessary, convenient, or desirable to secure the bond; or
    - (ii) except as otherwise provided in this chapter, will tend to make the bond more marketable, even though such covenants or actions are not specifically enumerated in this chapter.

Amended by Chapter 214, 2021 General Session

**17C-1-503 Signature of officer who leaves office.**

If an agency officer whose signature appears on a bond issued under this part leaves office before delivery of the bond, the signature shall continue to be valid as if the official had remained in office until delivery of the bond.

Renumbered and Amended by Chapter 359, 2006 General Session

**17C-1-504 Contesting the legality of resolution authorizing bonds -- Time limit -- Presumption.**

- (1) Any person may contest the legality of the resolution authorizing issuance of the bond or any provisions for the security and payment of the bond for a period of 30 days after:
  - (a) publication of the resolution authorizing the bond; or
  - (b) publication of a notice of bond containing substantially the items required under Subsection 11-14-316(2).
- (2) After the 30-day period described in Subsection (1), no person may bring a lawsuit or other proceeding contesting the regularity, formality, or legality of the bond for any reason.
- (3) In a lawsuit or other proceeding involving the question of whether a bond issued under this part is valid or enforceable or involving the security for a bond, if a bond recites that the agency issued the bond in connection with project area development:
  - (a) the bond shall be conclusively presumed to have been issued for that purpose; and
  - (b) the project area plan and project area shall be conclusively presumed to have been properly formed, adopted, planned, located, and implemented in accordance with this title.

Amended by Chapter 350, 2016 General Session

**17C-1-505 Authority to purchase agency bonds.**

- (1) Any person, firm, corporation, association, political subdivision of the state, or other entity or public or private officer may purchase a bond issued by an agency under this part with funds owned or controlled by the purchaser.
- (2) Nothing in this section may be construed to relieve a purchaser of an agency bond of any duty to exercise reasonable care in selecting securities.

Amended by Chapter 350, 2016 General Session

**17C-1-506 Those executing bonds not personally liable -- Limitation of obligations under bonds -- Negotiability.**

- (1) A member of a board or other person executing an agency bond is not liable personally on the bond.
- (2)
  - (a) A bond issued by an agency is not a general obligation or liability of the community, the state, or any of the state's political subdivisions and does not constitute a charge against their general credit or taxing powers.
  - (b) A bond issued by an agency is not payable out of any funds or properties other than those of the agency.
  - (c) The community, the state, and the state's political subdivisions may not be liable on a bond issued by an agency.
  - (d) A bond issued by an agency does not constitute indebtedness within the meaning of any constitutional or statutory debt limitation.
- (3) A bond issued by an agency under this part is fully negotiable.

Amended by Chapter 350, 2016 General Session

**17C-1-507 Obligee rights -- Board may confer other rights.**

- (1) In addition to all other rights that are conferred on an obligee of a bond issued by an agency under this part and subject to contractual restrictions binding on the obligee, an obligee may:

- (a) by mandamus, suit, action, or other proceeding, compel an agency and the agency's board, officers, agents, or employees to perform every term, provision, and covenant contained in any contract of the agency with or for the benefit of the obligee, and require the agency to carry out the covenants and agreements of the agency and to fulfill all duties imposed on the agency by this part; and
  - (b) by suit, action, or other proceeding, enjoin any acts or things that may be unlawful or violate the rights of the obligee.
- (2)
- (a) In a board resolution authorizing the issuance of a bond or in a trust indenture, mortgage, lease, or other contract, a board may confer upon an obligee holding or representing a specified amount in bonds, the rights described in Subsection (2)(b), to accrue upon the happening of an event or default prescribed in the resolution, indenture, mortgage, lease, or other contract, and to be exercised by suit, action, or proceeding in any court of competent jurisdiction.
  - (b)
    - (i) The rights that the board may confer under Subsection (2)(a) are the rights to:
      - (A) cause possession of all or part of the project area development to be surrendered to an obligee;
      - (B) obtain the appointment of a receiver of all or part of an agency's project area development and of the rents and profits from the project area development; and
      - (C) require the agency and the board and employees to account as if the agency and the board and employees were the trustees of an express trust.
    - (ii) If a receiver is appointed through the exercise of a right granted under Subsection (2)(b)(i)(B), the receiver:
      - (A) may enter and take possession of the project area development or any part of the project area development, operate and maintain the project area development, and collect and receive all fees, rents, revenues, or other charges arising from the project area development after the receiver's appointment; and
      - (B) shall keep money collected as receiver for the agency in a separate account and apply the money pursuant to the agency obligations as the court directs.

Amended by Chapter 350, 2016 General Session

**17C-1-508 Bonds exempt from taxes -- Agency may purchase an agency's own bonds.**

- (1) A bond issued by an agency under this part is issued for an essential public and governmental purpose and is, together with interest on the bond and income from it, exempt from all state taxes except the corporate franchise tax.
- (2) An agency may purchase the agency's own bonds at a price that the board determines.
- (3) Nothing in this section may be construed to limit the right of an obligee to pursue a remedy for the enforcement of a pledge or lien given under this part by an agency on the agency's rents, fees, grants, properties, or revenues.

Amended by Chapter 350, 2016 General Session

**Part 6**  
**Agency Annual Report, Budget, and Audit Requirements**

**17C-1-601.1 Title.**

This part is known as "Agency Annual Report, Budget, and Audit Requirements."

Enacted by Chapter 350, 2016 General Session

**17C-1-601.5 Annual agency budget -- Fiscal year -- Public hearing required -- Notice -- Auditor forms -- Requirement to file form.**

- (1) Each agency shall prepare an annual budget of the agency's revenues and expenditures for each fiscal year.
- (2) The board shall adopt each agency budget:
  - (a) for an agency created by a municipality, before June 30; or
  - (b) for an agency created by a county, before December 15.
- (3) The agency's fiscal year shall be the same as the fiscal year of the community that created the agency.
- (4)
  - (a) Before adopting an annual budget, each board shall hold a public hearing on the annual budget.
  - (b) Each agency shall provide notice of the public hearing on the annual budget for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for at least one week before the day of the public hearing.
  - (c) Each agency shall make the annual budget available for public inspection at least three days before the date of the public hearing.
- (5) The state auditor shall prescribe the budget forms and the categories to be contained in each annual budget, including:
  - (a) revenues and expenditures for the budget year;
  - (b) legal fees; and
  - (c) administrative costs, including rent, supplies, and other materials, and salaries of agency personnel.
- (6)
  - (a) Within 90 days after adopting an annual budget, each board shall file a copy of the annual budget with the auditor of the county in which the agency is located, the State Tax Commission, the state auditor, the State Board of Education, and each taxing entity from which the agency receives project area funds.
  - (b) The requirement of Subsection (6)(a) to file a copy of the annual budget with the state as a taxing entity is met if the agency files a copy with the State Tax Commission and the state auditor.

Amended by Chapter 435, 2023 General Session

**17C-1-602 Amending the agency annual budget.**

- (1) A board may by resolution amend an annual budget.
- (2) An amendment to an annual budget that would increase the total expenditures may be made only after a public hearing is held in accordance with Subsection 17C-1-601.5(4).
- (3) An agency may not make expenditures in excess of the total expenditures established in the annual budget as the annual budget is adopted or amended.

Amended by Chapter 350, 2016 General Session



**17C-1-603 Reporting requirements -- Governor's Office of Economic Opportunity to maintain a database.**

- (1) On or before June 1, 2022, the Governor's Office of Economic Opportunity shall:
  - (a) create a database to track information for each agency located within the state; and
  - (b) make the database publicly accessible from the office's website.
- (2)
  - (a) The Governor's Office of Economic Opportunity may:
    - (i) contract with a third party to create and maintain the database described in Subsection (1); and
    - (ii) charge a fee for a county, city, or agency to provide information to the database described in Subsection (1).
  - (b) The Governor's Office of Economic Opportunity shall make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to establish a fee schedule for the fee described in Subsection (2)(a)(ii).
- (3) Beginning in 2022, on or before June 30 of each calendar year, an agency shall, for each active project area for which the project area funds collection period has not expired, provide to the database described in Subsection (1) the following information:
  - (a) an assessment of the change in marginal value, including:
    - (i) the base year;
    - (ii) the base taxable value;
    - (iii) the prior year's assessed value;
    - (iv) the estimated current assessed value;
    - (v) the percentage change in marginal value; and
    - (vi) a narrative description of the relative growth in assessed value;
  - (b) the amount of project area funds the agency received for each year of the project area funds collection period, including:
    - (i) a comparison of the actual project area funds received for each year to the amount of project area funds forecasted for each year when the project area was created, if available;
    - (ii)
      - (A) the agency's historical receipts of project area funds, including the tax year for which the agency first received project area funds from the project area; or
      - (B) if the agency has not yet received project area funds from the project area, the year in which the agency expects each project area funds collection period to begin;
    - (iii) a list of each taxing entity that levies or imposes a tax within the project area and a description of the benefits that each taxing entity receives from the project area; and
    - (iv) the amount paid to other taxing entities under Section 17C-1-410, if applicable;
  - (c) a description of current and anticipated project area development, including:
    - (i) a narrative of any significant project area development, including infrastructure development, site development, participation agreements, or vertical construction; and
    - (ii) other details of development within the project area, including:
      - (A) the total developed acreage;
      - (B) the total undeveloped acreage;
      - (C) the percentage of residential development; and
      - (D) the total number of housing units authorized, if applicable;
  - (d) the project area budget, if applicable, or other project area funds analyses, including:
    - (i) each project area funds collection period, including:
      - (A) the start and end date of the project area funds collection period; and

- (B) the number of years remaining in each project area funds collection period;
  - (ii) the amount of project area funds the agency is authorized to receive from the project area cumulatively and from each taxing entity, including:
    - (A) the total dollar amount; and
    - (B) the percentage of the total amount of project area funds generated within the project area;
  - (iii) the remaining amount of project area funds the agency is authorized to receive from the project area cumulatively and from each taxing entity; and
  - (iv) the amount of project area funds the agency is authorized to use to pay for the agency's administrative costs, as described in Subsection 17C-1-409(1), including:
    - (A) the total dollar amount; and
    - (B) the percentage of the total amount of all project area funds;
  - (e) the estimated amount of project area funds that the agency is authorized to receive from the project area for the current calendar year;
  - (f) the estimated amount of project area funds to be paid to the agency for the next calendar year;
  - (g) a map of the project area; and
  - (h) any other relevant information the agency elects to provide.
- (4) Any information an agency submits in accordance with this section:
- (a) is for informational purposes only; and
  - (b) does not alter the amount of project area funds that an agency is authorized to receive from a project area.
- (5) The provisions of this section apply regardless of when the agency or project area is created.
- (6) On or before September 1 of each year, the Governor's Office of Economic Opportunity shall prepare and submit an annual written report to the Political Subdivisions Interim Committee that identifies:
- (a) the agencies that complied with the reporting requirements of this section during the preceding reporting period; and
  - (b) any agencies that failed to comply with the reporting requirements of this section during the preceding reporting period.

Amended by Chapter 499, 2023 General Session

**17C-1-604 Audit requirements.**

Each agency shall comply with the audit requirements of Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Renumbered and Amended by Chapter 359, 2006 General Session

**17C-1-605 Audit report.**

- (1) Each agency required to be audited under Section 17C-1-604 shall, within 180 days after the end of the agency's fiscal year, file a copy of the audit report with the county auditor, the State Tax Commission, the State Board of Education, and each taxing entity from which the agency receives tax increment.
- (2) Each audit report under Subsection (1) shall include:
  - (a) the tax increment collected by the agency for each project area;
  - (b) the amount of tax increment paid to each taxing entity under Section 17C-1-410;
  - (c) the outstanding principal amount of bonds issued or other loans incurred to finance the costs associated with the agency's project areas;

- (d) the amount of property tax revenue generated under Part 10, Agency Taxing Authority; and
- (e) the actual amount expended for:
  - (i) acquisition of property;
  - (ii) site improvements or site preparation costs;
  - (iii) installation of public utilities or other public improvements; and
  - (iv) administrative costs of the agency.

Amended by Chapter 214, 2021 General Session

**17C-1-606 County auditor report on project areas.**

- (1)
  - (a) On or before March 31 of each year, the auditor of each county in which an agency is located shall prepare a report on the project areas within each agency.
  - (b) The county auditor shall send a copy of each report under Subsection (1)(a) to the agency that is the subject of the report, the State Tax Commission, the State Board of Education, and each taxing entity from which the agency receives tax increment.
- (2) Each report under Subsection (1)(a) shall report:
  - (a) the total assessed property value within each project area for the previous tax year;
  - (b) the base taxable value of each project area for the previous tax year;
  - (c) the tax increment available to be paid to the agency for the previous tax year;
  - (d) the tax increment requested by the agency for the previous tax year; and
  - (e) the tax increment paid to the agency for the previous tax year.
- (3) Within 30 days after a request by an agency, the State Tax Commission, the State Board of Education, or any taxing entity from which the agency receives tax increment, the county auditor or the county assessor shall provide access to:
  - (a) the county auditor's method and calculations used to make adjustments under Section 17C-1-408;
  - (b) the unequalized assessed valuation of an existing or proposed project area, or any parcel or parcels within an existing or proposed project area, if the equalized assessed valuation has not yet been determined for that year;
  - (c) the most recent equalized assessed valuation of an existing or proposed project area or any parcel or parcels within an existing or proposed project area; and
  - (d) the tax rate of each taxing entity adopted as of November 1 for the previous tax year.
- (4) Each report described in Subsection (1)(a) shall include:
  - (a) sufficient detail regarding the calculations performed by a county auditor so that an agency or other interested party could repeat and verify the calculations; and
  - (b) a detailed explanation of any adjustments made to the base taxable value of each project area.

Amended by Chapter 350, 2016 General Session

**17C-1-607 State Tax Commission and county assessor required to account for new growth.**

Upon the expiration of a project area funds collection period, the State Tax Commission and the assessor of each county in which a project area is located shall count as new growth the assessed value of property with respect to which the taxing entity is receiving taxes or increased taxes for the first time.

Amended by Chapter 350, 2016 General Session

**17C-1-608 Registration as a limited purpose entity.**

- (1) Each community reinvestment agency shall register and maintain the community reinvestment agency's registration as a limited purpose entity, in accordance with Section 67-1a-15.
- (2) A community reinvestment agency that fails to comply with Subsection (1) or Section 67-1a-15 is subject to enforcement by the state auditor, in accordance with Section 67-3-1.

Enacted by Chapter 256, 2018 General Session

**17C-1-609 Agency reporting limitations.**

Except as required under this title, an agency is not required to submit to a public entity information or a report related to the agency's operations or project areas.

Enacted by Chapter 333, 2019 General Session

**Part 7  
Agency and Project Area Dissolution**

**17C-1-701.1 Title.**

This part is known as "Agency and Project Area Dissolution."

Enacted by Chapter 350, 2016 General Session

**17C-1-701.5 Agency dissolution -- Restrictions -- Notice -- Recording requirements -- Agency records -- Dissolution expenses.**

- (1)
  - (a) Subject to Subsection (1)(b), the community legislative body may, by ordinance, dissolve an agency.
  - (b) A community legislative body may adopt an ordinance described in Subsection (1)(a) only if the agency has no outstanding bonded indebtedness, other unpaid loans, indebtedness, or advances, and no legally binding contractual obligations with a person other than the community.
- (2)
  - (a) The community legislative body shall:
    - (i) within 10 days after adopting an ordinance described in Subsection (1), file with the lieutenant governor a copy of a notice of an impending boundary action, as defined in Section 67-1a-6.5, that meets the requirements of Subsection 67-1a-6.5(3); and
    - (ii) upon the lieutenant governor's issuance of a certificate of dissolution under Section 67-1a-6.5, submit to the recorder of the county in which the agency is located:
      - (A) the original notice of an impending boundary action;
      - (B) the original certificate of dissolution; and
      - (C) a certified copy of the ordinance that dissolves the agency.
  - (b) Upon the lieutenant governor's issuance of the certificate of dissolution under Section 67-1a-6.5, the agency is dissolved.
  - (c) Within 10 days after receiving the certificate of dissolution from the lieutenant governor under Section 67-1a-6.5, the community legislative body shall send a copy of the certificate of

- dissolution and the ordinance adopted under Subsection (1) to the State Board of Education, and each taxing entity.
- (d) The community legislative body shall post a notice of dissolution for the community, as a class A notice under Section 63G-30-102, for at least 10 days.
  - (3) The books, documents, records, papers, and seal of each dissolved agency shall be deposited for safekeeping and reference with the recorder of the community that dissolved the agency.
  - (4) The agency shall pay all expenses of the dissolution.

Amended by Chapter 435, 2023 General Session

**17C-1-702 Project area dissolution.**

- (1) Regardless of when a project area funds collection period ends, the project area remains in existence until:
  - (a) the agency adopts a resolution dissolving the project area; and
  - (b) the community legislative body adopts an ordinance dissolving the project area.
- (2) The ordinance described in Subsection (1)(b) shall include:
  - (a) the name of the project area; and
  - (b) a project area map or boundary description.
- (3) Within 30 days after the day on which the community legislative body adopts an ordinance described in Subsection (1)(b), the community legislative body shall:
  - (a) submit a copy of the ordinance to the county recorder of the county in which the dissolved project area is located; and
  - (b) mail or electronically submit a copy of the ordinance to the county auditor, the State Tax Commission, the State Board of Education, and each taxing entity that levies or imposes a tax on property within the dissolved project area.

Enacted by Chapter 350, 2016 General Session

**Part 8**  
**Hearing and Notice Requirements**

**17C-1-801 Title.**

This part is known as "Hearing and Notice Requirements."

Enacted by Chapter 350, 2016 General Session

**17C-1-802 Combining hearings.**

A board may combine any combination of a development impediment hearing, a plan hearing, and a budget hearing.

Amended by Chapter 376, 2019 General Session

**17C-1-803 Continuing a hearing.**

Subject to Section 17C-1-804, the board may continue:

- (1) a development impediment hearing;
- (2) a plan hearing;

- (3) a budget hearing; or
- (4) a combined hearing under Section 17C-1-802.

Amended by Chapter 376, 2019 General Session

**17C-1-804 Notice required for continued hearing.**

The board shall give notice of a hearing continued under Section 17C-1-803 by announcing at the hearing:

- (1) the date, time, and place the hearing will be resumed; or
- (2)
  - (a) that the hearing is being continued to a later time; and
  - (b) that the board will cause a notice of the continued hearing to be published for the community, as a class A notice under Section 63G-30-102, for at least seven days before the day on which the hearing is scheduled to resume.

Amended by Chapter 435, 2023 General Session

**17C-1-805 Agency to provide notice of hearings.**

- (1) Each agency shall provide notice, in accordance with this part, of each:
  - (a) development impediment hearing;
  - (b) plan hearing; or
  - (c) budget hearing.
- (2) The notice required under Subsection (1) may be combined with the notice required for any of the other hearings if the hearings are combined under Section 17C-1-802.

Amended by Chapter 376, 2019 General Session

**17C-1-806 Requirements for notice provided by agency.**

- (1) The notice required by Section 17C-1-805 shall be given by:
  - (a) publishing notice for the county, as a class A notice under Section 63G-30-102, for at least 14 days before the day on which the hearing is held; and
  - (b) at least 30 days before the hearing, mailing notice to:
    - (i) each record owner of property located within the project area or proposed project area;
    - (ii) the State Tax Commission;
    - (iii) the assessor and auditor of the county in which the project area or proposed project area is located; and
    - (iv)
      - (A) if a project area is subject to a taxing entity committee, each member of the taxing entity committee and the State Board of Education; or
      - (B) if a project area is not subject to a taxing entity committee, the legislative body or governing board of each taxing entity within the boundaries of the project area or proposed project area.
- (2) The mailing of the notice to record property owners required under Subsection (1)(b)(i) shall be conclusively considered to have been properly completed if:
  - (a) the agency mails the notice to the property owners as shown in the records, including an electronic database, of the county recorder's office and at the addresses shown in those records; and

- (b) the county recorder's office records used by the agency in identifying owners to whom the notice is mailed and their addresses were obtained or accessed from the county recorder's office no earlier than 30 days before the mailing.
- (3) The agency shall include in each notice required under Section 17C-1-805:
  - (a)
    - (i) a boundary description of the project area or proposed project area; or
    - (ii)
      - (A) a mailing address or telephone number where a person may request that a copy of the boundary description be sent at no cost to the person by mail, email, or facsimile transmission; and
      - (B) if the agency or community has an Internet website, an Internet address where a person may gain access to an electronic, printable copy of the boundary description and other related information;
  - (b) a map of the boundaries of the project area or proposed project area;
  - (c) an explanation of the purpose of the hearing; and
  - (d) a statement of the date, time, and location of the hearing.
- (4) The agency shall include in each notice under Subsection (1)(b):
  - (a) a statement that property tax revenue resulting from an increase in valuation of property within the project area or proposed project area will be paid to the agency for project area development rather than to the taxing entity to which the tax revenue would otherwise have been paid if:
    - (i)
      - (A) the taxing entity committee consents to the project area budget; or
      - (B) one or more taxing entities agree to share property tax revenue under an interlocal agreement; and
    - (ii) the project area plan provides for the agency to receive tax increment; and
  - (b) an invitation to the recipient of the notice to submit to the agency comments concerning the subject matter of the hearing before the date of the hearing.
- (5) An agency may include in a notice under Subsection (1) any other information the agency considers necessary or advisable, including the public purpose achieved by the project area development and any future tax benefits expected to result from the project area development.

Amended by Chapter 435, 2023 General Session

**17C-1-807 Additional requirements for notice of a development impediment hearing.**

Each notice under Section 17C-1-806 for a development impediment hearing shall also include:

- (1) a statement that:
  - (a) a project area is being proposed;
  - (b) the proposed project area may be determined to have a development impediment;
  - (c) the record owner of property within the proposed project area has the right to present evidence at the development impediment hearing contesting the existence of a development impediment;
  - (d) except for a hearing continued under Section 17C-1-803, the agency will notify the record owner of property referred to in Subsection 17C-1-806(1)(b)(i) of each additional public hearing held by the agency concerning the proposed project area before the adoption of the project area plan; and

- (e) a person contesting the existence of a development impediment in the proposed project area may appear before the board and show cause why the proposed project area should not be designated as a project area; and
- (2) if the agency anticipates acquiring property in an urban renewal project area or a community reinvestment project area by eminent domain, a clear and plain statement that:
  - (a) the project area plan may require the agency to use eminent domain; and
  - (b) the proposed use of eminent domain will be discussed at the development impediment hearing.

Amended by Chapter 376, 2019 General Session

**17C-1-808 Additional requirements for notice of a plan hearing.**

Each notice under Section 17C-1-806 of a plan hearing shall also include:

- (1) a statement that any person objecting to the proposed project area plan or contesting the regularity of any of the proceedings to adopt the proposed project area plan may appear before the board at the hearing to show cause why the proposed project area plan should not be adopted; and
- (2) a statement that the proposed project area plan is available for inspection at the agency offices.

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-1-809 Additional requirements for notice of a budget hearing.**

Each notice under Section 17C-1-806 of a budget hearing shall contain:

- (1) the following statement:

"The (name of agency) has requested \$\_\_\_\_\_ in property tax revenues that will be generated by development within the (name of project area) to fund a portion of project costs within the (name of project area). These property tax revenues will be used for the following: (list major budget categories and amounts). These property taxes will be taxes levied by the following governmental entities, and, assuming current tax rates, the taxes paid to the agency for this project area from each taxing entity will be as follows: (list each taxing entity levying taxes and the amount of total taxes that would be paid from each taxing entity). All of the property taxes to be paid to the agency for the development in the project area are taxes that will be generated only if the project area is developed.

All concerned citizens are invited to attend the project area budget hearing scheduled for (date, time, and place of hearing). A copy of the (name of project area) project area budget is available at the offices of (name of agency and office address)."; and

- (2) other information that the agency considers appropriate.

Renumbered and Amended by Chapter 350, 2016 General Session

**Part 9  
Eminent Domain**

**17C-1-901 Title.**

This part is known as "Eminent Domain."



Enacted by Chapter 350, 2016 General Session

**17C-1-902 Use of eminent domain -- Conditions.**

- (1) Except as provided in Subsection (2), an agency may not use eminent domain to acquire property.
- (2) Subject to the provisions of this part, an agency may, in accordance with Title 78B, Chapter 6, Part 5, Eminent Domain, use eminent domain to acquire an interest in property:
  - (a) within an urban renewal project area if:
    - (i) the board makes a development impediment determination under Chapter 2, Part 3, Development Impediment Determination in Urban Renewal Project Areas; and
    - (ii) the urban renewal project area plan provides for the use of eminent domain;
  - (b) that is owned by an agency board member or officer and located within a project area, if the board member or officer consents;
  - (c) within a community reinvestment project area if:
    - (i) the board makes a development impediment determination under Chapter 5, Part 4, Development Impediment Determination in a Community Reinvestment Project Area;
    - (ii)
      - (A) the original community reinvestment project area plan provides for the use of eminent domain; or
      - (B) the community reinvestment project area plan is amended in accordance with Subsection 17C-5-112(4); and
    - (iii) the agency creates a taxing entity committee in accordance with Section 17C-1-402;
  - (d) that:
    - (i) is owned by a participant or a property owner that is entitled to receive tax increment or other assistance from the agency;
    - (ii) is within a project area, regardless of when the project area is created, for which the board made a development impediment determination under Chapter 2, Part 3, Development Impediment Determination in Urban Renewal Project Areas, or Chapter 5, Part 4, Development Impediment Determination in a Community Reinvestment Project Area; and
    - (iii)
      - (A) the participant or property owner described in Subsection (2)(d)(i) fails to develop or improve in accordance with the participation agreement or the project area plan; or
      - (B) for a period of 36 months does not generate the amount of tax increment that the agency projected to receive under the project area budget; or
  - (e) if a property owner requests in writing that the agency exercise eminent domain to acquire the property owner's property within a project area.
- (3) An agency shall, in accordance with the provisions of this part, commence the acquisition of property described in Subsections (2)(a) through (c) by adopting a resolution authorizing eminent domain within five years after the day on which the project area plan is effective.

Amended by Chapter 376, 2019 General Session

**17C-1-903 Prerequisites to the acquisition of property by eminent domain -- Civil action authorized -- Record of good faith negotiations to be retained.**

- (1) Before an agency may initiate an action in district court to acquire property by eminent domain, the agency shall:
  - (a) negotiate in good faith with the affected record property owner;
  - (b) provide to each affected record property owner a written declaration that includes:

- (i) an explanation of the eminent domain process and the reasons for using it, including:
    - (A) the need for the agency to obtain an independent appraisal that indicates the fair market value of the property and how the fair market value was determined;
    - (B) a statement that the agency may adopt a resolution authorizing the agency to make an offer to the record property owner to purchase the property for the fair market value amount determined by the appraiser and that, if the offer is rejected, the agency has the right to acquire the property through an eminent domain proceeding; and
    - (C) a statement that the agency will prepare an offer that will include the price the agency is offering for the property, an explanation of how the agency determined the price being offered, the legal description of the property, conditions of the offer, and the time at which the offer will expire;
  - (ii) an explanation of the record property owner's relocation rights under Title 57, Chapter 12, Utah Relocation Assistance Act, and how to receive relocation assistance; and
  - (iii) a statement that the owner has the right to receive just compensation and an explanation of how to obtain it; and
- (c) provide to the affected record property owner or the owner's designated representative a notice that is printed in a type size of at least ten-point type that contains:
- (i) a description of the property to be acquired;
  - (ii) the name of the agency acquiring the property and the agency's contact person and telephone number; and
  - (iii) a copy of Title 57, Chapter 12, Utah Relocation Assistance Act.
- (2) A person may bring a civil action against an agency for a violation of Subsection (1)(b) that results in damage to that person.
- (3) Each agency shall keep a record and evidence of the good faith negotiations required under Subsection (1)(a) and retain the record and evidence as provided in:
- (a) Title 63G, Chapter 2, Government Records Access and Management Act; or
  - (b) an ordinance or policy that the agency had adopted under Section 63G-2-701.
- (4) A record property owner whose property is being taken by an agency through the exercise of eminent domain may elect to receive for the real property being taken:
- (a) fair market value; or
  - (b) replacement property under Section 57-12-7.

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-1-904 Acquiring single family owner occupied residential property or commercial property -- Acquiring property already devoted to a public use -- Relocation assistance requirement.**

- (1) As used in this section:
- (a) "Commercial property" means real property used, in whole or in part, by the owner or possessor of the property for a commercial, industrial, retail, or other business purpose, regardless of the identity of the property owner.
  - (b) "Owner occupied property" means private real property that is:
    - (i) used for a single-family residential or commercial purpose; and
    - (ii) occupied by the owner of the property.
  - (c) "Relevant area" means:
    - (i) except as provided in Subsection (1)(c)(ii), the project area; or
    - (ii)

- (A) the area included within a phase of a project under a project area plan if the phase and the area included within the phase are described in the project area plan; or
  - (B) the parcel or parcels that are the subject of a community reinvestment project area plan amendment under Subsection 17C-5-112(4).
- (2) An agency may not initiate an action in district court to acquire by eminent domain a residential owner occupied property unless:
- (a)
    - (i) a written petition requesting the agency to use eminent domain to acquire the property is submitted by the owners of at least 80% of the residential owner occupied property within the relevant area representing at least 70% of the value of residential owner occupied property within the relevant area; or
    - (ii) a written petition of 90% of the owners of real property, including property owned by the agency or a public entity within the project area, is submitted to the agency, requesting the use of eminent domain to acquire the property; and
  - (b) at least two-thirds of all board members vote in favor of using eminent domain to acquire the property.
- (3) An agency may not initiate an action in district court to acquire commercial owner occupied property by eminent domain unless:
- (a) a written petition requesting the agency to use eminent domain to acquire the property is submitted by the owners of at least 75% of the commercial property within the relevant area representing at least 60% of the value of commercial property within the relevant area; and
  - (b) at least two-thirds of all board members vote in favor of using eminent domain to acquire the property.
- (4) For purposes of this section an owner is considered to have signed a petition if:
- (a) owners representing a majority ownership interest in the property sign the petition; or
  - (b) if the property is owned by joint tenants or tenants by the entirety, 50% of the number of owners of the property sign the petition.
- (5) An agency may not acquire by eminent domain any real property on which an existing building is to be continued on the building's present site and in the building's present form and use unless:
- (a) the building requires structural alteration, improvement, modernization, or rehabilitation;
  - (b) the site or lot on which the building is situated requires modification in size, shape, or use; or
  - (c)
    - (i) it is necessary to impose upon the property a standard, restriction, or control of the project area plan; and
    - (ii) the owner fails or refuses to agree to participate in the project area plan.
- (6) An agency may not acquire by eminent domain property that is owned by a public entity.
- (7) An agency that acquires property by eminent domain shall comply with Title 57, Chapter 12, Utah Relocation Assistance Act.

Amended by Chapter 456, 2017 General Session

**17C-1-905 Court award for court costs and attorney fees, relocation expenses, and damage to fixtures or personal property.**

In an eminent domain action under this part, the court may award:

- (1) costs and reasonable attorney fees to the condemnee if the amount of the court or jury award for the property exceeds the amount offered by the agency;

- (2) a reasonable sum, as determined by the court or jury, as compensation for any costs or expenses relating to relocating:
  - (a) an owner who occupied the acquired property;
  - (b) a party conducting a business on the acquired property; or
  - (c) a person displaced from the property, as permitted by Title 57, Chapter 12, Utah Relocation Assistance Act; and
- (3) an amount to compensate for any fixtures or personal property that is:
  - (a) owned by the owner of the acquired property or by a person conducting a business on the acquired property; and
  - (b) damaged as a result of the acquisition or relocation.

Renumbered and Amended by Chapter 350, 2016 General Session

## **Part 10 Agency Taxing Authority**

### **17C-1-1001 Definitions.**

As used in this part:

- (1)
  - (a) "Agency-wide project development" means activity within the agency's boundaries that, as determined by the board, encourages, promotes, or provides development or redevelopment for the purpose of achieving the results described in an implementation plan, including affordable housing.
  - (b) "Agency-wide project development" does not include project area development under a project area plan.
- (2) "Certified tax rate" means the same as that term is defined in Section 59-2-924.
- (3) "Cooperative development project" means project area development with impacts that extend beyond an agency's geographic boundaries to the benefit of two or more communities.
- (4) "Economic development project" means project area development for the purpose of:
  - (a) creating, developing, attracting, and retaining business;
  - (b) creating or preserving jobs;
  - (c) stimulating business and economic activity; or
  - (d) providing a local incentive as required by the Governor's Office of Economic Opportunity under Title 63N, Economic Opportunity Act.
- (5) "Eligible taxing entity" means a taxing entity that:
  - (a) is a municipality, a county, or a school district; and
  - (b) contains an agency partially or completely within the taxing entity's geographic boundaries.
- (6) "Implementation plan" means a plan adopted in accordance with Section 17C-1-1004 that:
  - (a) describes how the agency uses property tax revenue; and
  - (b) guides and controls agency-wide project development.
- (7) "Project area incremental revenue" means the amount of revenue generated by the incremental value that a taxing entity receives after a project area funds collection period ends.
- (8) "Property tax revenue" means the amount of revenue generated by an agency from the property within the agency using the current taxable value of the property and the agency's certified tax rate.

Enacted by Chapter 214, 2021 General Session

**17C-1-1002 Transferring project area incremental revenue -- Agency may levy a property tax.**

- (1) An agency and an eligible taxing entity may enter into an interlocal agreement for the purpose of transferring all or a portion of the eligible taxing entity's project area incremental revenue.
- (2) An agency shall ensure that an interlocal agreement described in Subsection (1):
  - (a) identifies each project area that is subject to the interlocal agreement;
  - (b) is adopted by the board and the taxing entity in accordance with Section 17C-1-1003;
  - (c) for each project area:
    - (i) states the amount of project area incremental revenue that the eligible taxing entity agrees to transfer to the agency;
    - (ii) states the year in which the eligible taxing entity will transfer the amount described in Subsection (2)(c)(i); and
    - (iii) for the year described in Subsection (2)(c)(ii), requires the agency to add the project area incremental revenue transferred in the agency's budget;
  - (d) includes a copy of the implementation plan described in Section 17C-1-1004;
  - (e) requires the agency to dissolve, in accordance with Section 17C-1-702, any project area:
    - (i) that is subject to the interlocal agreement; and
    - (ii) for which the project area funds collection period will expire; and
  - (f) is filed with the county auditor, the State Tax Commission, and the eligible taxing entity.
- (3) If an agency and an eligible taxing entity enter into an interlocal agreement under this section:
  - (a) subject to Subsection (4) and Section 17C-1-1004, the agency may levy a property tax on taxable property within the agency's geographic boundaries; and
  - (b) except as provided in Subsection (5), the agency may not:
    - (i) create a new community reinvestment project area within the taxing entity's geographic boundaries; or
    - (ii) amend a project area plan or budget if the amendment:
      - (A) enlarges the project area from which tax increment is collected;
      - (B) permits the agency to receive a greater amount of tax increment; or
      - (C) extends the project area funds collection period.
- (4)
  - (a) An agency may levy a property tax for a fiscal year that:
    - (i) is after the year in which the agency receives project area incremental revenue; and
    - (ii) begins on or after the January 1 on which the agency has authority to impose a property tax under this section.
  - (b) An agency board shall calculate the agency's certified tax rate in accordance with Section 59-2-924.
  - (c) An agency may levy a property tax rate that exceeds the agency's certified rate only if the agency complies with Sections 59-2-919 through 59-2-923.
- (5) For a cooperative development project or an economic development project, an agency may, in accordance with Chapter 5, Community Reinvestment:
  - (a) create a new community reinvestment project area; or
  - (b) amend a community reinvestment project area plan or budget.

Enacted by Chapter 214, 2021 General Session

**17C-1-1003 Interlocal agreement -- Notice requirements -- Effective date.**

- (1) An agency that enters into an interlocal agreement under Section 17C-1-1002 shall:
  - (a) adopt the interlocal agreement at an open and public meeting; and
  - (b) provide a notice, in accordance with Subsections (2) and (3), titled "Authorization to Levy a Property Tax."
- (2) Upon the execution of an interlocal agreement, the agency shall provide, subject to Subsection (3), notice of the execution by publishing the notice for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for at least 14 days.
- (3) A notice described in Subsection (2) shall include:
  - (a) a summary of the interlocal agreement; and
  - (b) a statement that the interlocal agreement:
    - (i) is available for public inspection and the place and the hours for inspection; and
    - (ii) authorizes the agency to:
      - (A) receive all or a portion of a taxing entity's project area incremental revenue; and
      - (B) levy a property tax on taxable property within the agency's boundaries.
- (4) An interlocal agreement described in Section 17C-1-1002 is effective the day on which the notice is published or posted in accordance with Subsections (2) and (3).
- (5) An eligible taxing entity that enters into an interlocal agreement under Section 17C-1-1002 shall make a copy of the interlocal agreement available to the public for inspecting and copying at the eligible taxing entity's office during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-1-1004 Plan hearing -- Implementation plan -- Use of an agency's property tax revenue -- Eminent domain.**

- (1) Before an agency may levy a property tax, an agency board shall hold a plan hearing in accordance with Chapter 1, Part 8, Hearing and Notice Requirements, to:
  - (a) adopt an implementation plan that:
    - (i) contains a boundary description and a map of the geographic area within which the agency will use the agency's property tax revenue;
    - (ii) contains a general description of the existing land uses, zoning, infrastructure conditions, population densities, and demographics of the area described in Subsection (1)(b)(i);
    - (iii) describes the physical, social, and economic conditions that exist in the area described in Subsection (1)(b)(i);
    - (iv) describes the goals and strategies that will guide the agency's use of property tax revenue;
    - (v) shows how agency-wide project development will further the purposes of this title;
    - (vi) is consistent with the general plan of the community that created the agency and shows that agency-wide project development will conform to the community's general plan;
    - (vii) generally describes the type of financial assistance and tools that the agency anticipates providing to participants;
    - (viii) includes an analysis or description of the anticipated public benefits resulting from agency-wide project development, including benefits to economic activity and taxing entities' tax bases;
    - (ix) includes any identified geographic target areas within which the agency will focus investment; and
    - (x) includes other information that the agency determines to be necessary or advisable;
  - (b) inform the public about:
    - (i) the amount of revenue that the agency will receive as property tax revenue that a participating taxing entity would have otherwise received;

- (ii) the property tax rate that the agency will levy;
  - (iii) any changes to the use of revenue; and
  - (iv) how the agency will be using property tax revenue under the implementation plan; and
  - (c) allow individuals present at the plan hearing to comment on the proposed property tax.
- (2) An agency that levies a property tax under this part shall allocate an amount of property tax revenue for housing:
- (a) in an amount that is the same as the agency's housing allocation under Section 17C-5-307 before entering into an interlocal agreement under Section 17C-1-1002; and
  - (b) for a period of time that is the same as the agency's project area funds collection period before entering into an interlocal agreement under Section 17C-1-1002.
- (3)
- (a) Except as provided in Subsection (3)(b), an agency that levies a property tax under this part may not use eminent domain to acquire property for agency-wide project development.
  - (b) An agency that levies a property tax under this part may use eminent domain for an urban renewal project area or a community reinvestment project area in accordance with Part 9, Eminent Domain.

Enacted by Chapter 214, 2021 General Session

**17C-1-1005 Agency property tax levy -- Budget -- Accounting for property tax revenue.**

- (1)
- (a) Each agency that levies and collects property tax under this part shall levy and collect the property tax in accordance with Title 59, Chapter 2, Property Tax Act.
  - (b) Except as provided in Subsection (1)(c), an agency, at a regular meeting or special meeting called for that purpose, shall, by resolution, set the property tax rate by the date described in Section 59-2-912.
  - (c) An agency may set the rate described in Subsection (1)(b) at an appropriate later date in accordance with Sections 59-2-919 through 59-2-923.
- (2)
- (a) An agency shall include in the agency's budget any project area incremental revenue transferred by an eligible taxing entity under this part.
  - (b) The amount of project area incremental revenue described in Subsection (2)(a) plus the ad valorem property tax revenue that the agency budgeted for the prior year shall constitute the basis for determining the property tax levy that the agency sets for the corresponding tax year.
- (3)
- (a) An agency shall create a property tax revenue fund and separately account for property tax revenue generated under this part.
  - (b) An agency shall include revenue and expenditures of the property tax revenue fund described in Subsection (3)(a) in the annual budget adopted in accordance with Section 17C-1-601.5.

Enacted by Chapter 214, 2021 General Session

**Chapter 2  
Urban Renewal**

**Part 1**  
**Urban Renewal Project Area Plan**

**17C-2-101.1 Title.**

This chapter is known as "Urban Renewal."

Enacted by Chapter 350, 2016 General Session

**17C-2-101.2 Applicability of chapter.**

This chapter applies to an urban renewal project area that is effective:

- (1) before May 10, 2016; or
- (2) before September 1, 2016, if an agency adopted a resolution in accordance with Section 17C-2-101.5 before April 1, 2016.

Enacted by Chapter 350, 2016 General Session

**17C-2-101.5 Resolution designating survey area -- Request to adopt resolution.**

- (1) A board may begin the process of adopting an urban renewal project area plan by adopting a resolution that:
  - (a) designates an area located within the agency's boundaries as a survey area;
  - (b) contains a statement that the survey area requires study to determine whether:
    - (i) one or more urban renewal project areas within the survey area are feasible; and
    - (ii) a development impediment exists within the survey area; and
  - (c) contains a boundary description or map of the survey area.
- (2)
  - (a) Any person or any group, association, corporation, or other entity may submit a written request to the board to adopt a resolution under Subsection (1).
  - (b) A request under Subsection (2)(a) may include plans showing the project area development proposed for an area within the agency's boundaries.
  - (c) The board may, in the board's sole discretion, grant or deny a request under Subsection (2)(a).

Amended by Chapter 376, 2019 General Session

**17C-2-102 Process for adopting urban renewal project area plan -- Prerequisites -- Restrictions.**

- (1)
  - (a) In order to adopt an urban renewal project area plan, after adopting a resolution under Subsection 17C-2-101.5(1) the agency shall:
    - (i) unless a development impediment determination is based on a determination made under Subsection 17C-2-303(1)(b) relating to an inactive industrial site or inactive airport site:
      - (A) cause a development impediment study to be conducted within the survey area as provided in Section 17C-2-301;
      - (B) provide notice of a development impediment hearing as required under Chapter 1, Part 8, Hearing and Notice Requirements; and
      - (C) hold a development impediment hearing as described in Section 17C-2-302;



- (ii) after the development impediment hearing has been held or, if no development impediment hearing is required under Subsection (1)(a)(i), after adopting a resolution under Subsection 17C-2-101.5(1), hold a board meeting at which the board shall:
    - (A) consider:
      - (I) the evidence and information relating to the existence or nonexistence of a development impediment; and
      - (II) whether adoption of one or more urban renewal project area plans should be pursued; and
    - (B) by resolution:
      - (I) make a determination regarding the existence of a development impediment in the proposed urban renewal project area;
      - (II) select one or more project areas comprising part or all of the survey area; and
      - (III) authorize the preparation of a proposed project area plan for each project area;
  - (iii) prepare a proposed project area plan and conduct any examination, investigation, and negotiation regarding the project area plan that the agency considers appropriate;
  - (iv) make the proposed project area plan available to the public at the agency's offices during normal business hours;
  - (v) provide notice of the plan hearing in accordance with Sections 17C-1-806 and 17C-1-808;
  - (vi) hold a plan hearing on the proposed project area plan and, at the plan hearing:
    - (A) allow public comment on:
      - (I) the proposed project area plan; and
      - (II) whether the proposed project area plan should be revised, approved, or rejected; and
    - (B) receive all written and hear all oral objections to the proposed project area plan;
  - (vii) before holding the plan hearing, provide an opportunity for the State Board of Education and each taxing entity that levies a tax on property within the proposed project area to consult with the agency regarding the proposed project area plan;
  - (viii) if applicable, hold the election required under Subsection 17C-2-105(3);
  - (ix) after holding the plan hearing, at the same meeting or at a subsequent meeting consider:
    - (A) the oral and written objections to the proposed project area plan and evidence and testimony for and against adoption of the proposed project area plan; and
    - (B) whether to revise, approve, or reject the proposed project area plan;
  - (x) approve the proposed project area plan, with or without revisions, as the project area plan by a resolution that complies with Section 17C-2-106; and
  - (xi) submit the project area plan to the community legislative body for adoption.
- (b)
- (i) If an agency makes a determination under Subsection (1)(a)(ii)(B) that a development impediment exists in the proposed urban renewal project area, the agency may not adopt the project area plan until the taxing entity committee approves the development impediment determination.
  - (ii)
    - (A) A taxing entity committee may not disapprove an agency's development impediment determination unless the committee demonstrates that the conditions the agency found to exist in the urban renewal project area that support the agency's development impediment determination under Section 17C-2-303:
      - (I) do not exist; or
      - (II) do not constitute a development impediment.
    - (B)

- (I) If the taxing entity committee questions or disputes the existence of some or all of the development impediment conditions that the agency determined to exist in the urban renewal project area or that those conditions constitute a development impediment, the taxing entity committee may hire a consultant, mutually agreed upon by the taxing entity committee and the agency, with the necessary expertise to assist the taxing entity committee to make a determination as to the existence of the questioned or disputed development impediment conditions.
  - (II) The agency shall pay the fees and expenses of each consultant hired under Subsection (1)(b)(ii)(B)(I).
  - (III) The determination of a consultant under this Subsection (1)(b)(ii)(B) shall be binding on the taxing entity committee and the agency.
- (2) An agency may not propose a project area plan under Subsection (1) unless the community in which the proposed project area is located:
- (a) has a planning commission; and
  - (b) has adopted a general plan under:
    - (i) if the community is a municipality, Title 10, Chapter 9a, Part 4, General Plan; or
    - (ii) if the community is a county, Title 17, Chapter 27a, Part 4, General Plan.
- (3)
- (a) Subject to Subsection (3)(b), a board may not approve a project area plan more than one year after adoption of a resolution making a development impediment determination under Subsection (1)(a)(ii)(B).
  - (b) If a project area plan is submitted to an election under Subsection 17C-2-105(3), the time between the plan hearing and the date of the election does not count for purposes of calculating the year period under Subsection (3)(a).
- (4)
- (a) Except as provided in Subsection (4)(b), a proposed project area plan may not be modified to add real property to the proposed project area unless the board holds a plan hearing to consider the addition and gives notice of the plan hearing as required under Sections 17C-1-806 and 17C-1-808.
  - (b) The notice and hearing requirements under Subsection (4)(a) do not apply to a proposed project area plan being modified to add real property to the proposed project area if:
    - (i) the property is contiguous to the property already included in the proposed project area under the proposed project area plan;
    - (ii) the record owner of the property consents to adding the real property to the proposed project area; and
    - (iii) the property is located within the survey area.

Amended by Chapter 376, 2019 General Session

**17C-2-103 Urban renewal project area plan requirements.**

- (1) An agency shall ensure that each urban renewal project area plan and proposed project area plan:
- (a) describes the boundaries of the project area, subject to Section 17C-1-414, if applicable;
  - (b) contains a general statement of the land uses, layout of principal streets, population densities, and building intensities of the project area and how they will be affected by the project area development;
  - (c) states the standards that will guide the project area development;
  - (d) shows how the purposes of this title will be attained by the project area development;

- (e) is consistent with the general plan of the community in which the project area is located and show that the project area development will conform to the community's general plan;
  - (f) describes how the project area development will reduce or eliminate a development impediment in the project area;
  - (g) describes any specific project or projects that are the object of the proposed project area development;
  - (h) identifies how a participant will be selected to undertake the project area development and identify each participant currently involved in the project area development;
  - (i) states the reasons for the selection of the project area;
  - (j) describes the physical, social, and economic conditions existing in the project area;
  - (k) describes any tax incentives offered private entities for facilities located in the project area;
  - (l) includes the analysis described in Subsection (2);
  - (m) if any of the existing buildings or uses in the project area are included in or eligible for inclusion in the National Register of Historic Places or the State Register, states that the agency shall comply with Section 9-8a-404 as though the agency were a state agency; and
  - (n) includes other information that the agency determines to be necessary or advisable.
- (2) An agency shall ensure that each analysis under Subsection (1)(l) considers:
- (a) the benefit of any financial assistance or other public subsidy proposed to be provided by the agency, including:
    - (i) an evaluation of the reasonableness of the costs of the project area development;
    - (ii) efforts the agency or participant has made or will make to maximize private investment;
    - (iii) the rationale for use of tax increment, including an analysis of whether the proposed project area development might reasonably be expected to occur in the foreseeable future solely through private investment; and
    - (iv) an estimate of the total amount of tax increment that will be expended in undertaking project area development and the project area funds collection period; and
  - (b) the anticipated public benefit to be derived from the project area development, including:
    - (i) the beneficial influences upon the tax base of the community;
    - (ii) the associated business and economic activity likely to be stimulated; and
    - (iii) whether adoption of the project area plan is necessary and appropriate to reduce or eliminate a development impediment.

Amended by Chapter 160, 2023 General Session

**17C-2-104 Existing and historic buildings and uses in an urban renewal project area.**

If any of the existing buildings or uses in an urban renewal project area are included in or eligible for inclusion in the National Register of Historic Places or the State Register, the agency shall comply with Section 9-8a-404 as though the agency were a state agency.

Amended by Chapter 160, 2023 General Session

**17C-2-105 Objections to urban renewal project area plan -- Owners' alternative project area plan -- Election if 40% of property owners object.**

- (1) At any time before the plan hearing, any person may file with the agency a written statement of objections to the proposed urban renewal project area plan.
- (2) If the record owners of property of a majority of the private real property included within the proposed urban renewal project area file a written petition before or at the plan hearing,

proposing an alternative project area plan, the agency shall consider that proposed plan in conjunction with the project area plan proposed by the agency.

- (3)
  - (a) If the record property owners of at least 40% of the private land area within the most recently proposed urban renewal project area object in writing to the proposed project area plan before or at the plan hearing, or object orally at the plan hearing, and do not withdraw their objections, an agency may not approve the project area plan until approved by voters within the boundaries of the agency in which the proposed project area is located at an election as provided in Subsection (3)(b).
  - (b)
    - (i) Except as provided in this section, each election required under Subsection (3)(a) shall comply with Title 20A, Election Code.
    - (ii) An election under Subsection (3)(a) may be held on the same day and with the same election officials as an election held by the community in which the proposed project area is located.
    - (iii) If a majority of those voting on the proposed project area plan vote in favor of it, the project area plan shall be considered approved and the agency shall confirm the approval by resolution.
- (4) If the record property owners of 2/3 of the private land area within the proposed project area object in writing to the proposed project area plan before or at the plan hearing and do not withdraw their objections, the project area plan may not be adopted and the agency may not reconsider the project area plan for three years.

Amended by Chapter 350, 2016 General Session

**17C-2-106 Board resolution approving urban renewal project area plan -- Requirements.**

A board shall ensure that each resolution approving a proposed urban renewal project area plan as the project area plan under Subsection 17C-2-102(1)(a)(x) contains:

- (1) a boundary description of the boundaries of the project area that is the subject of the project area plan;
- (2) the agency's purposes and intent with respect to the project area;
- (3) the project area plan incorporated by reference;
- (4) a statement that the board previously made a development impediment determination within the project area and the date of the board's determination; and
- (5) the board findings and determinations that:
  - (a) there is a need to effectuate a public purpose;
  - (b) there is a public benefit under the analysis described in Subsection 17C-2-103(2);
  - (c) it is economically sound and feasible to adopt and carry out the project area plan;
  - (d) the project area plan conforms to the community's general plan; and
  - (e) carrying out the project area plan will promote the public peace, health, safety, and welfare of the community in which the project area is located.

Amended by Chapter 376, 2019 General Session

**17C-2-107 Urban renewal project area plan to be adopted by community legislative body.**

- (1) An urban renewal project area plan approved by board resolution under Section 17C-2-106 may not take effect until:

- (a) it has been adopted by ordinance of the legislative body of the community that created the agency; and
  - (b) notice under Section 17C-2-108 is provided.
- (2) Each ordinance under Subsection (1) shall:
- (a) be adopted by the community legislative body after the board's approval of a resolution under Section 17C-2-106; and
  - (b) designate the approved project area plan as the official urban renewal plan of the project area.

Renumbered and Amended by Chapter 359, 2006 General Session

**17C-2-108 Notice of urban renewal project area plan adoption -- Effective date of plan -- Contesting the formation of the plan.**

- (1)
- (a) Upon the community legislative body's adoption of an urban renewal project area plan, or an amendment to a project area plan under Section 17C-2-110, the community legislative body shall provide notice as provided in Subsection (1)(b) by publishing notice for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for at least 30 days.
  - (b) Each notice under Subsection (1)(a) shall:
    - (i) set forth the community legislative body's ordinance adopting the project area plan or a summary of the ordinance; and
    - (ii) include a statement that the project area plan is available for general public inspection and the hours for inspection.
- (2) The project area plan shall become effective at the end of the 30-day period described in Subsection (1)(a).
- (3)
- (a) For a period of 30 days after the effective date of the project area plan under Subsection (2), any person may contest the project area plan or the procedure used to adopt the project area plan if the plan or procedure fails to comply with applicable statutory requirements.
  - (b) After the 30-day period under Subsection (3)(a) expires, a person may not contest the project area plan or procedure used to adopt the project area plan for any cause.
- (4) Upon adoption of the project area plan by the community legislative body, the agency may carry out the project area plan.
- (5) Each agency shall make the project area plan available to the general public at the agency's office during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-2-109 Agency required to transmit and record documents after adoption of an urban renewal project area plan.**

Within 30 days after the community legislative body adopts, under Section 17C-2-107, an urban renewal project area plan, the agency shall:

- (1) record with the recorder of the county in which the project area is located a document containing:
- (a) a description of the land within the project area;
  - (b) a statement that the project area plan for the project area has been adopted; and
  - (c) the date of adoption;

- (2) transmit a copy of the description of the land within the project area and an accurate map or plat indicating the boundaries of the project area to the Utah Geospatial Resource Center created under Section 63A-16-505; and
- (3) for a project area plan that provides for the agency to receive tax increment, transmit a copy of the description of the land within the project area, a copy of the community legislative body ordinance adopting the project area plan, and a map or plat indicating the boundaries of the project area to:
  - (a) the auditor, recorder, attorney, surveyor, and assessor of each county in which any part of the project area is located;
  - (b) the officer or officers performing the function of auditor or assessor for each taxing entity that does not use the county assessment roll or collect the taxing entity's taxes through the county;
  - (c) the legislative body or governing board of each taxing entity;
  - (d) the State Tax Commission; and
  - (e) the State Board of Education.

Amended by Chapter 162, 2021 General Session

Amended by Chapter 345, 2021 General Session

**17C-2-110 Amending an urban renewal project area plan.**

- (1) Except as provided in Section 17C-1-1002, an agency may amend an urban renewal project area plan as provided in this section.
- (2) If an agency proposes to amend an urban renewal project area plan to enlarge the project area:
  - (a) subject to Subsection (2)(e), the requirements under this part that apply to adopting a project area plan apply equally to the proposed amendment as if it were a proposed project area plan;
  - (b) for a pre-July 1, 1993, project area plan, the base year for the new area added to the project area shall be determined under Subsection 17C-1-102(9) using the effective date of the amended project area plan;
  - (c) for a post-June 30, 1993, project area plan:
    - (i) the base year for the new area added to the project area shall be determined under Subsection 17C-1-102(9) using the date of the taxing entity committee's consent referred to in Subsection (2)(c)(ii); and
    - (ii) the agency shall obtain the consent of the taxing entity committee before the agency may collect tax increment from the area added to the project area by the amendment;
  - (d) the agency shall make a determination regarding the existence of a development impediment in the area proposed to be added to the project area by following the procedure set forth in Chapter 2, Part 3, Development Impediment Determination in Urban Renewal Project Areas; and
  - (e) the agency need not make a development impediment determination in the project area as described in the original project area plan, if the agency made a development impediment determination regarding that project area in connection with adoption of the original project area plan.
- (3) If a proposed amendment does not propose to enlarge an urban renewal project area, a board may adopt a resolution approving an amendment to a project area plan after:
  - (a) the agency gives notice, as provided in Section 17C-1-806, of the proposed amendment and of the public hearing required by Subsection (3)(b);

- (b) the board holds a public hearing on the proposed amendment that meets the requirements of a plan hearing;
  - (c) the agency obtains the taxing entity committee's consent to the amendment, if the amendment proposes:
    - (i) to enlarge the area within the project area from which tax increment is collected;
    - (ii) to permit the agency to receive a greater percentage of tax increment or to extend the project area funds collection period, or both, than allowed under the adopted project area plan; or
    - (iii) for an amendment to a project area plan that was adopted before April 1, 1983, to expand the area from which tax increment is collected to exceed 100 acres of private property; and
  - (d) the agency obtains the consent of the legislative body or governing board of each taxing entity affected, if the amendment proposes to permit the agency to receive, from less than all taxing entities, a greater percentage of tax increment or to extend the project area funds collection period, or both, than allowed under the adopted project area plan.
- (4)
- (a) An agency may amend an urban renewal project area plan without complying with the notice and public hearing requirements of Subsections (3)(a) and (b) and without obtaining taxing entity committee approval under Subsection (3)(c) if the amendment:
    - (i) makes a minor adjustment in the boundary description of a project area boundary requested by a county assessor or county auditor to avoid inconsistent property boundary lines; or
    - (ii) subject to Subsection (4)(b), removes one or more parcels from a project area because the agency determines that each parcel removed is:
      - (A) tax exempt;
      - (B) without a development impediment; or
      - (C) no longer necessary or desirable to the project area.
  - (b) An agency may make an amendment removing one or more parcels from a project area under Subsection (4)(a)(ii) without the consent of the record property owner of each parcel being removed.
- (5)
- (a) An amendment approved by board resolution under this section may not take effect until adopted by ordinance of the legislative body of the community in which the project area that is the subject of the project area plan being amended is located.
  - (b) Upon a community legislative body passing an ordinance adopting an amendment to a project area plan, the agency whose project area plan was amended shall comply with the requirements of Sections 17C-2-108 and 17C-2-109 to the same extent as if the amendment were a project area plan.
- (6)
- (a) Within 30 days after the day on which an amendment to a project area plan becomes effective, a person may contest the amendment to the project area plan or the procedure used to adopt the amendment to the project area plan if the amendment or procedure fails to comply with a provision of this title.
  - (b) After the 30-day period described in Subsection (6)(a) expires, a person may not contest the amendment to the project area plan or procedure used to adopt the amendment to the project area plan for any cause.

Amended by Chapter 214, 2021 General Session

**Part 2**  
**Urban Renewal Project Area Budget**

**17C-2-201 Project area budget -- Requirements for adopting -- Contesting the budget or procedure -- Time limit.**

- (1)
  - (a) If an agency anticipates funding all or a portion of a post-June 30, 1993 urban renewal project area plan with tax increment, the agency shall, subject to Section 17C-2-202, adopt a project area budget as provided in this part.
  - (b) An urban renewal project area budget adopted on or after March 30, 2009 shall specify:
    - (i) for a project area budget adopted on or after March 30, 2009:
      - (A) the project area funds collection period; and
      - (B) the percentage of tax increment the agency is authorized to receive from the project area under the project area budget; and
    - (ii) for a project area budget adopted on or after March 30, 2013, unless approval is obtained under Subsection 17C-1-402(4)(b)(vi)(C), the maximum cumulative dollar amount of tax increment that the agency may receive from the project area under the project area budget.
- (2) To adopt an urban renewal project area budget, the agency shall:
  - (a) prepare a proposed project area budget;
  - (b) make a copy of the proposed project area budget available to the public at the agency's offices during normal business hours;
  - (c) provide notice of the budget hearing as required by Chapter 1, Part 8, Hearing and Notice Requirements;
  - (d) hold a public hearing on the proposed project area budget and, at that public hearing, allow public comment on:
    - (i) the proposed project area budget; and
    - (ii) whether the proposed project area budget should be revised, adopted, or rejected;
  - (e)
    - (i) if required under Subsection 17C-2-204(1), obtain the approval of the taxing entity committee on the proposed project area budget or a revised version of the proposed project area budget; or
    - (ii) if applicable, comply with the requirements of Subsection 17C-2-204(2);
  - (f) if approval of the taxing entity committee is required under Subsection (2)(e)(i), obtain a written certification, signed by an attorney licensed to practice law in this state, stating that the taxing entity committee followed the appropriate procedures to approve the project area budget; and
  - (g) after the budget hearing, hold a board meeting in the same meeting as the public hearing or in a subsequent meeting to:
    - (i) consider comments made and information presented at the public hearing relating to the proposed project area budget; and
    - (ii) adopt by resolution the proposed project area budget, with any revisions, as the project area budget.
- (3)
  - (a) For a period of 30 days after the agency's adoption of the project area budget under Subsection (2)(g), any person may contest the project area budget or the procedure used to adopt the project area budget if the budget or procedure fails to comply with applicable statutory requirements.



- (b) After the 30-day period under Subsection (3)(a) expires, a person, may not contest:
  - (i) the project area budget or procedure used by either the taxing entity committee or the agency to approve and adopt the project area budget;
  - (ii) a distribution of tax increment to the agency under the project area budget; or
  - (iii) the agency's use of tax increment under the project area budget.

Amended by Chapter 350, 2016 General Session

**17C-2-202 Combined incremental value -- Restriction against adopting an urban renewal project area budget -- Taxing entity committee may waive restriction.**

- (1) Except as provided in Subsection (2), an agency may not adopt an urban renewal project area budget if, at the time the urban renewal project area budget is being considered, the combined incremental value for the agency exceeds 10% of the total taxable value of property within the agency's boundaries in the year that the urban renewal project area budget is being considered.
- (2)
  - (a) A taxing entity committee may waive the restrictions imposed by Subsection (1).
  - (b) Subsection (1) does not apply to an urban renewal project area budget if the agency's development impediment determination in the project area to which the budget relates is based on a determination under Subsection 17C-2-303(1)(b).

Amended by Chapter 376, 2019 General Session

**17C-2-203 Part of tax increment funds in urban renewal project area budget to be used for housing -- Waiver of requirement.**

- (1)
  - (a) Except as provided in Subsections (1)(b) and (c), each urban renewal project area budget adopted on or after May 1, 2000, that provides for more than \$100,000 of annual tax increment to be paid to the agency shall allocate at least 20% of the tax increment for housing as provided in Section 17C-1-412.
  - (b) The 20% requirement of Subsection (1)(a) may be waived in part or whole by the taxing entity committee if the taxing entity committee determines that 20% of tax increment is more than is needed to address the community's need for income targeted housing.
  - (c) An agency is not subject to the 20% requirement described in Subsection (1)(a) if:
    - (i) an inactive industrial site is located within an urban renewal project area; and
    - (ii) the inactive industrial site's remediation costs are estimated to exceed 20% of the project area funds under the urban renewal project area budget.
- (2) An urban renewal project area budget not required under Subsection (1)(a) to allocate tax increment for housing may allocate 20% of tax increment received by the agency over the life of the project area for housing as provided in Section 17C-1-412 if the project area budget is under a project area plan that is adopted on or after July 1, 1998.

Amended by Chapter 350, 2016 General Session

**17C-2-204 Consent of taxing entity committee required for urban renewal project area budget -- Exception.**

- (1)

- (a) Except as provided in Subsection (1)(b) and subject to Subsection (2), each agency shall obtain the consent of the taxing entity committee for each urban renewal project area budget under a post-June 30, 1993 project area plan before the agency may receive any tax increment from the urban renewal project area.
  - (b) For an urban renewal project area budget adopted from July 1, 1998 through May 1, 2000 that allocates 20% or more of the tax increment for housing as provided in Section 17C-1-412, an agency:
    - (i) need not obtain the consent of the taxing entity committee for the project area budget; and
    - (ii) may not receive any tax increment from all or part of the project area until after:
      - (A) the loan fund board has certified the project area budget as complying with the requirements of Section 17C-1-412; and
      - (B) the board has approved and adopted the project area budget by a two-thirds vote.
- (2)
- (a) Before a taxing entity committee may consent to an urban renewal project area budget adopted on or after May 1, 2000 that is required under Subsection 17C-2-203(1)(a) to allocate 20% of tax increment for housing, the agency shall:
    - (i) adopt a housing plan showing the uses for the housing funds; and
    - (ii) provide a copy of the housing plan to the taxing entity committee and the loan fund board.
  - (b) If an agency amends a housing plan prepared under Subsection (2)(a), the agency shall provide a copy of the amendment to the taxing entity committee and the loan fund board.

Amended by Chapter 350, 2016 General Session

**17C-2-205 Filing a copy of the urban renewal project area budget.**

Each agency adopting an urban renewal project area budget shall:

- (1) within 30 days after adopting the project area budget, file a copy of the project area budget with the auditor of the county in which the project area is located, the State Tax Commission, the state auditor, the State Board of Education, and each taxing entity affected by the agency's collection of tax increment under the project area budget; and
- (2) if the project area budget allocates tax increment for housing under Section 17C-1-412, file a copy of the project area budget with the loan fund board.

Renumbered and Amended by Chapter 359, 2006 General Session

**17C-2-206 Amending an urban renewal project area budget.**

- (1) Except as provided in Section 17C-1-1002, an agency may by resolution amend an urban renewal project area budget as provided in this section.
- (2) To amend an adopted urban renewal project area budget, the agency shall:
  - (a) advertise and hold one public hearing on the proposed amendment as provided in Subsection (3);
  - (b) if approval of the taxing entity committee was required for adoption of the original project area budget, obtain the approval of the taxing entity committee to the same extent that the agency was required to obtain the consent of the taxing entity committee for the project area budget as originally adopted;
  - (c) if approval of the taxing entity committee is required under Subsection (2)(b), obtain a written certification, signed by an attorney licensed to practice law in this state, stating that the taxing entity committee followed the appropriate procedures to approve the project area budget; and
  - (d) adopt a resolution amending the project area budget.

- (3) The public hearing required under Subsection (2)(a) shall be conducted according to the procedures and requirements of Subsections 17C-2-201(2)(c) and (d), except that if the amended project area budget proposes that the agency be paid a greater proportion of tax increment from a project area than was to be paid under the previous project area budget, the notice shall state the percentage paid under the previous project area budget and the percentage proposed under the amended project area budget.
- (4) If the removal of a parcel under Subsection 17C-2-110(4)(a)(ii) reduces the base taxable value of the project area, an agency may amend the project area budget to conform with the new base taxable value without:
  - (a) complying with Subsections (2)(a) and (3); and
  - (b) if applicable, obtaining taxing entity committee approval described in Subsection (2)(b).
- (5) If a proposed amendment is not adopted, the agency shall continue to operate under the previously adopted project area budget without the proposed amendment.
- (6)
  - (a) A person may contest the agency's adoption of a budget amendment within 30 days after the day on which the agency adopts the amendment.
  - (b) A person who fails to contest a budget amendment under Subsection (6)(a):
    - (i) forfeits any claim against an agency's adoption of the amendment; and
    - (ii) may not contest:
      - (A) a distribution of tax increment to the agency under the budget amendment; or
      - (B) an agency's use of a tax increment under the budget amendment.

Amended by Chapter 214, 2021 General Session

**17C-2-207 Extending collection of tax increment in an urban renewal project area budget.**

- (1) An extension approved by a taxing entity or taxing entity committee before May 10, 2011, is not subject to this section.
- (2)
  - (a) Except as provided in Section 17C-1-1002, an agency's collection of tax increment under an urban renewal project area budget may be extended by:
    - (i) following the project area budget amendment procedures outlined in Section 17C-2-206; or
    - (ii) following the procedures outlined in this section.
  - (b) The base taxable value for an urban renewal project area budget may not be altered as a result of an extension under this section unless otherwise expressly provided for in an interlocal agreement adopted in accordance with Subsection (3)(a).
- (3) Except as provided in Subsection (4), to extend under this section the project area funds collection period under a previously approved project area budget, the agency shall:
  - (a) obtain the approval of the taxing entity through an interlocal agreement;
  - (b)
    - (i) hold a public hearing on the proposed extension in accordance with Subsection 17C-2-201(2)(d) in the same manner as required for a proposed project area budget; and
    - (ii) provide notice of the hearing:
      - (A) as required by Chapter 1, Part 8, Hearing and Notice Requirements; and
      - (B) including the proposed project area budget's extension period; and
  - (c) after obtaining the taxing entity's approval in accordance with Subsection (3)(a), at or after the public hearing, adopt a resolution approving the extension.
- (4)

- (a) Subject to Subsection (4)(b), to extend under this section the project area funds collection period under a previously approved project area budget for a project area that includes an inactive industrial site, the agency shall:
  - (i) hold a public hearing on the proposed extension in accordance with Subsection 17C-2-201(2)(d) in the same manner as required for a proposed project area budget;
  - (ii) provide notice of the hearing as required by Chapter 1, Part 8, Hearing and Notice Requirements, including notice of the proposed project area budget's extension period; and
  - (iii) at or after the public hearing, adopt a resolution approving the extension.
- (b) An extension under Subsection (4)(a) may not extend the length of time that tax increment is collected from any single tax parcel.
- (5) After the project area funds collection period expires, an agency may continue to receive project area funds from those taxing entities that agree to an extension through an interlocal agreement in accordance with Subsection (3)(a) or through the process described in Subsection (4).
- (6)
  - (a) A person may contest the agency's adoption of an extension within 30 days after the day on which the agency adopts the resolution providing for the extension.
  - (b) A person that fails to contest an extension under Subsection (6)(a):
    - (i) shall forfeit any claim against the agency's adoption of the extension; and
    - (ii) may not contest:
      - (A) a distribution of tax increment to the agency under the budget, as extended; or
      - (B) an agency's use of tax increment under the budget, as extended.

Amended by Chapter 214, 2021 General Session

**Part 3**  
**Development Impediment Determination in Urban Renewal Project Areas**

**17C-2-301 Development impediment study -- Requirements -- Deadline.**

- (1) An agency shall ensure that each development impediment study required under Subsection 17C-2-102(1)(a)(i)(A):
  - (a) undertakes a parcel by parcel survey of the survey area;
  - (b) provides data so the board and taxing entity committee may determine:
    - (i) whether the conditions described in Subsection 17C-2-303(1):
      - (A) exist in part or all of the survey area; and
      - (B) qualify an area within the survey area as a project area; and
    - (ii) whether the survey area contains all or part of a superfund site, an inactive industrial site, or inactive airport site;
  - (c) includes a written report setting forth:
    - (i) the conclusions reached;
    - (ii) any recommended area within the survey area qualifying as a project area; and
    - (iii) any other information requested by the agency to determine whether an urban renewal project area is feasible; and
  - (d) is completed within one year after the adoption of the survey area resolution.
- (2)

- (a) If a development impediment study is not completed within one year after the adoption of the resolution under Subsection 17C-2-101.5(1) designating a survey area, the agency may not approve an urban renewal project area plan based on that development impediment study unless the agency first adopts a new resolution under Subsection 17C-2-101.5(1).
- (b) A new resolution under Subsection (2)(a) shall in all respects be considered to be a resolution under Subsection 17C-2-101.5(1) adopted for the first time, except that any actions taken toward completing a development impediment study under the resolution that the new resolution replaces shall be considered to have been taken under the new resolution.

Amended by Chapter 376, 2019 General Session

**17C-2-302 Development impediment hearing -- Owners may review evidence of a development impediment.**

- (1) In each hearing required under Subsection 17C-2-102(1)(a)(i)(C), the agency shall:
  - (a) permit all evidence of the existence or nonexistence of a development impediment within the proposed urban renewal project area to be presented; and
  - (b) permit each record owner of property located within the proposed urban renewal project area or the record property owner's representative the opportunity to:
    - (i) examine and cross-examine witnesses providing evidence of the existence or nonexistence of a development impediment; and
    - (ii) present evidence and testimony, including expert testimony, concerning the existence or nonexistence of a development impediment.
- (2) The agency shall allow record owners of property located within a proposed urban renewal project area the opportunity, for at least 30 days before the hearing, to review the evidence of a development impediment compiled by the agency or by the person or firm conducting the development impediment study for the agency, including any expert report.

Amended by Chapter 376, 2019 General Session

**17C-2-303 Conditions on board determination of a development impediment -- Conditions of a development impediment caused by the participant.**

- (1) A board may not make a development impediment determination in a resolution under Subsection 17C-2-102(1)(a)(ii)(B) unless the board finds that:
  - (a)
    - (i) the proposed project area consists predominantly of nongreenfield parcels;
    - (ii) the proposed project area is currently zoned for urban purposes and generally served by utilities;
    - (iii) at least 50% of the parcels within the proposed project area contain nonagricultural or nonaccessory buildings or improvements used or intended for residential, commercial, industrial, or other urban purposes, or any combination of those uses;
    - (iv) the present condition or use of the proposed project area substantially impairs the sound growth of the municipality, retards the provision of housing accommodations, or constitutes an economic liability or is detrimental to the public health, safety, or welfare, as shown by the existence within the proposed project area of at least four of the following factors:
      - (A) one of the following, although sometimes interspersed with well maintained buildings and infrastructure:
        - (l) substantial physical dilapidation, deterioration, or defective construction of buildings or infrastructure; or

- (II) significant noncompliance with current building code, safety code, health code, or fire code requirements or local ordinances;
  - (B) unsanitary or unsafe conditions in the proposed project area that threaten the health, safety, or welfare of the community;
  - (C) environmental hazards, as defined in state or federal law, that require remediation as a condition for current or future use and development;
  - (D) excessive vacancy, abandoned buildings, or vacant lots within an area zoned for urban use and served by utilities;
  - (E) abandoned or outdated facilities that pose a threat to public health, safety, or welfare;
  - (F) criminal activity in the project area, higher than that of comparable areas in the municipality or county that are without a development impediment; and
  - (G) defective or unusual conditions of title rendering the title nonmarketable; and
- (v)
- (A) at least 50% of the privately-owned parcels within the proposed project area are affected by at least one of the factors, but not necessarily the same factor, listed in Subsection (1)(a)(iv); and
  - (B) the affected parcels comprise at least 66% of the privately-owned acreage of the proposed project area; or
- (b) the proposed project area includes some or all of a superfund site, inactive industrial site, or inactive airport site.
- (2) No single parcel comprising 10% or more of the acreage of the proposed project area may be counted as satisfying Subsection (1)(a)(iii) or (iv) unless at least 50% of the area of that parcel is occupied by buildings or improvements.
- (3)
- (a) For purposes of Subsection (1), if a participant involved in the project area development has caused a condition listed in Subsection (1)(a)(iv) within the proposed project area, that condition may not be used in the determination of a development impediment.
  - (b) Subsection (3)(a) does not apply to a condition that was caused by an owner or tenant who becomes a participant.

Amended by Chapter 376, 2019 General Session

**17C-2-304 Challenging a development impediment determination -- Time limit -- De novo review.**

- (1) If the board makes a development impediment determination under Subsection 17C-2-102(1)(a)(ii)(B) and that determination is approved by resolution adopted by the taxing entity committee, a record owner of property located within the proposed urban renewal project area may challenge the determination by filing an action with the district court for the county in which the property is located.
- (2) A person shall file a challenge under Subsection (1) within 30 days after the taxing entity committee approves the board's development impediment determination.
- (3) In each action under this section, the district court shall review the development impediment determination under the standards of review provided in Subsection 10-9a-801(3).

Amended by Chapter 376, 2019 General Session

**Chapter 3  
Economic Development**

**Part 1  
Economic Development Project Area Plan**

**17C-3-101.1 Title.**

This chapter is known as "Economic Development."

Enacted by Chapter 350, 2016 General Session

**17C-3-101.2 Applicability of chapter.**

This chapter applies to an economic development project area that is effective:

- (1) before May 10, 2016; or
- (2) before September 1, 2016, if an agency adopted a resolution in accordance with Section 17C-3-101.5 before April 1, 2016.

Enacted by Chapter 350, 2016 General Session

**17C-3-101.5 Resolution authorizing the preparation of a proposed economic development project area plan -- Request to adopt resolution.**

- (1) A board may begin the process of adopting an economic development project area plan by adopting a resolution that authorizes the preparation of a proposed project area plan.
- (2)
  - (a) Any person or any group, association, corporation, or other entity may submit a written request to the board to adopt a resolution under Subsection (1).
  - (b) A request under Subsection (2)(a) may include plans showing the project area development proposed for an area within the agency's boundaries.
  - (c) The board may, in the board's sole discretion, grant or deny a request under Subsection (2)(a).

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-3-102 Process for adopting an economic development project area plan -- Prerequisites -- Restrictions.**

- (1) In order to adopt an economic development project area plan, after adopting a resolution under Subsection 17C-3-101.5(1) the agency shall:
  - (a) prepare a proposed economic development project area plan and conduct any examination, investigation, and negotiation regarding the project area plan that the agency considers appropriate;
  - (b) make the proposed project area plan available to the public at the agency's offices during normal business hours;
  - (c) provide notice of the plan hearing as provided in Chapter 1, Part 8, Hearing and Notice Requirements;
  - (d) hold a public hearing on the proposed project area plan and, at that public hearing:
    - (i) allow public comment on:
      - (A) the proposed project area plan; and

- (B) whether the proposed project area plan should be revised, approved, or rejected; and
  - (ii) receive all written and hear all oral objections to the proposed project area plan;
  - (e) before holding the plan hearing, provide an opportunity for the State Board of Education and each taxing entity within the proposed project area to consult with the agency regarding the proposed project area plan;
  - (f) after holding the plan hearing, at the same meeting or at a subsequent meeting consider:
    - (i) the oral and written objections to the proposed project area plan and evidence and testimony for or against adoption of the proposed project area plan; and
    - (ii) whether to revise, approve, or reject the proposed project area plan;
  - (g) approve the proposed project area plan, with or without revisions, as the project area plan by a resolution that complies with Section 17C-3-105; and
  - (h) submit the project area plan to the community legislative body for adoption.
- (2) An agency may not propose a project area plan under Subsection (1) unless the community in which the proposed project area is located:
- (a) has a planning commission; and
  - (b) has adopted a general plan under:
    - (i) if the community is a municipality, Title 10, Chapter 9a, Part 4, General Plan; or
    - (ii) if the community is a county, Title 17, Chapter 27a, Part 4, General Plan.
- (3) A board may not approve a project area plan more than one year after the date of the plan hearing.
- (4)
- (a) Except as provided in Subsection (4)(b), a proposed project area plan may not be modified to add one or more parcels to the proposed project area unless the board holds a plan hearing to consider the addition and gives notice of the plan hearing as required under Chapter 1, Part 8, Hearing and Notice Requirements.
  - (b) The notice and hearing requirements under Subsection (4)(a) do not apply to a proposed project area plan being modified to add one or more parcels to the proposed project area if:
    - (i) the parcel is contiguous to the parcels already included in the proposed project area under the proposed project area plan; and
    - (ii) the record owner of the property consents to adding the parcel to the proposed project area.

Amended by Chapter 350, 2016 General Session

**17C-3-103 Economic development project area plan requirements.**

- (1) Each economic development project area plan and proposed project area plan shall:
- (a) describe the boundaries of the project area, subject to Section 17C-1-414, if applicable;
  - (b) contain a general statement of the land uses, layout of principal streets, population densities, and building intensities of the project area and how they will be affected by the project area development;
  - (c) state the standards that will guide the project area development;
  - (d) show how the purposes of this title will be attained by the project area development;
  - (e) be consistent with the general plan of the community in which the project area is located and show that the project area development will conform to the community's general plan;
  - (f) describe how the project area development will create additional jobs;
  - (g) describe any specific project or projects that are the object of the proposed project area development;
  - (h) identify how a participant will be selected to undertake the project area development and identify each participant currently involved in the project area development;



- (i) state the reasons for the selection of the project area;
  - (j) describe the physical, social, and economic conditions existing in the project area;
  - (k) describe any tax incentives offered private entities for facilities located in the project area;
  - (l) include an analysis, as provided in Subsection (2), of whether adoption of the project area plan is beneficial under a benefit analysis;
  - (m) if any of the existing buildings or uses in the project area are included in or eligible for inclusion in the National Register of Historic Places or the State Register, state that the agency shall comply with Subsection 9-8a-404(1) as though the agency were a state agency; and
  - (n) include other information that the agency determines to be necessary or advisable.
- (2) Each analysis under Subsection (1)(l) shall consider:
- (a) the benefit of any financial assistance or other public subsidy proposed to be provided by the agency, including:
    - (i) an evaluation of the reasonableness of the costs of project area development;
    - (ii) efforts the agency or participant has made or will make to maximize private investment;
    - (iii) the rationale for use of tax increment, including an analysis of whether the proposed project area development might reasonably be expected to occur in the foreseeable future solely through private investment; and
    - (iv) an estimate of the total amount of tax increment that will be expended in undertaking project area development and the length of time for which it will be expended; and
  - (b) the anticipated public benefit to be derived from the project area development, including:
    - (i) the beneficial influences upon the tax base of the community;
    - (ii) the associated business and economic activity likely to be stimulated; and
    - (iii) the number of jobs or employment anticipated to be generated or preserved.

Amended by Chapter 160, 2023 General Session

**17C-3-104 Existing and historic buildings and uses in an economic development project area.**

If any of the existing buildings or uses in an economic development project area are included in or eligible for inclusion in the National Register of Historic Places or the State Register, the agency shall comply with Subsection 9-8a-404(1) as though the agency were a state agency.

Amended by Chapter 160, 2023 General Session

**17C-3-105 Board resolution approving an economic development project area plan -- Requirements.**

Each board resolution approving a proposed economic development project area plan as the project area plan under Subsection 17C-3-102(1)(g) shall contain:

- (1) a boundary description of the boundaries of the project area that is the subject of the project area plan;
- (2) the agency's purposes and intent with respect to the project area;
- (3) the project area plan incorporated by reference; and
- (4) the board findings and determinations that:
  - (a) there is a need to effectuate a public purpose;
  - (b) there is a public benefit under the analysis described in Subsection 17C-3-103(2);
  - (c) it is economically sound and feasible to adopt and carry out the project area plan;
  - (d) the project area plan conforms to the community's general plan; and

- (e) carrying out the project area plan will promote the public peace, health, safety, and welfare of the community in which the project area is located.

Amended by Chapter 350, 2016 General Session

**17C-3-106 Economic development project area plan to be adopted by community legislative body.**

- (1) An economic development project area plan approved by board resolution under Subsection 17C-3-102(1)(g) may not take effect until it has been adopted by ordinance of the legislative body of the community that created the agency and notice under Section 17C-3-107 is provided.
- (2) Each ordinance under Subsection (1) shall:
  - (a) be adopted by the community legislative body after the board's approval of a resolution under Subsection 17C-3-102(1)(g); and
  - (b) designate the approved project area plan as the official economic development plan of the project area.

Enacted by Chapter 359, 2006 General Session

**17C-3-107 Notice of economic development project area plan adoption -- Effective date of plan -- Contesting the formation of the plan.**

- (1)
  - (a) Upon the community legislative body's adoption of an economic development project area plan, or an amendment to the project area plan under Section 17C-3-109 that requires notice, the legislative body shall provide notice as provided in Subsection (1)(b) by publishing notice for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for at least 30 days.
  - (b) Each notice under Subsection (1)(a) shall:
    - (i) set forth the community legislative body's ordinance adopting the project area plan or a summary of the ordinance; and
    - (ii) include a statement that the project area plan is available for public inspection and the hours for inspection.
- (2) The project area plan shall become effective at the end of the 30-day period described in Subsection (1)(a).
- (3)
  - (a) For a period of 30 days after the effective date of the project area plan under Subsection (2), any person may contest the project area plan or the procedure used to adopt the project area plan if the plan or procedure fails to comply with applicable statutory requirements.
  - (b) After the 30-day period under Subsection (3)(a) expires, a person may not contest the project area plan or procedure used to adopt the project area plan for any cause.
- (4) Upon adoption of the economic development project area plan by the community legislative body, the agency may implement the project area plan.
- (5) Each agency shall make the economic development project area plan available to the general public at the agency's office during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-3-108 Agency required to transmit and record documents after adoption of economic development project area plan.**

Within 30 days after the community legislative body adopts, under Section 17C-3-106, an economic development project area plan, the agency shall:

- (1) record with the recorder of the county in which the economic development project area is located a document containing:
  - (a) a description of the land within the project area;
  - (b) a statement that the project area plan for the project area has been adopted; and
  - (c) the date of adoption;
- (2) transmit a copy of the description of the land within the project area and an accurate map or plat indicating the boundaries of the project area to the Utah Geospatial Resource Center created under Section 63A-16-505; and
- (3) for a project area plan that provides for the agency to receive tax increment, transmit a copy of the description of the land within the project area, a copy of the community legislative body ordinance adopting the project area plan, and a map or plat indicating the boundaries of the project area to:
  - (a) the auditor, recorder, attorney, surveyor, and assessor of each county in which any part of the project area is located;
  - (b) the officer or officers performing the function of auditor or assessor for each taxing entity that does not use the county assessment roll or collect the taxing entity's taxes through the county;
  - (c) the legislative body or governing board of each taxing entity;
  - (d) the State Tax Commission; and
  - (e) the State Board of Education.

Amended by Chapter 162, 2021 General Session

Amended by Chapter 345, 2021 General Session

**17C-3-109 Amending an economic development project area plan.**

- (1) Except as provided in Section 17C-1-1002, an agency may amend an economic development project area plan as provided in this section.
- (2) If an agency proposes to amend an economic development project area plan to enlarge the project area:
  - (a) the requirements under this part that apply to adopting a project area plan apply equally to the proposed amendment as if it were a proposed project area plan;
  - (b) the base year for the new area added to the project area shall be determined under Subsection 17C-1-102(9) using the date of the taxing entity committee's consent referred to in Subsection (2)(c); and
  - (c) the agency shall obtain the consent of the taxing entity committee before the agency may collect tax increment from the area added to the project area by the amendment.
- (3) If a proposed amendment does not propose to enlarge an economic development project area, a board may adopt a resolution approving an amendment to an economic development project area plan after:
  - (a) the agency gives notice, as provided in Chapter 1, Part 8, Hearing and Notice Requirements, of the proposed amendment and of the public hearing required by Subsection (3)(b);
  - (b) the board holds a public hearing on the proposed amendment that meets the requirements of a plan hearing;

- (c) the agency obtains the taxing entity committee's consent to the amendment, if the amendment proposes:
    - (i) to enlarge the area within the project area from which tax increment is received; or
    - (ii) to permit the agency to receive a greater percentage of tax increment or to extend the project area funds collection period under the economic development project area plan; and
  - (d) the agency obtains the consent of the legislative body or governing board of each taxing entity affected, if the amendment proposes to permit the agency to receive, from less than all taxing entities, a greater percentage of tax increment or to extend the project area funds collection period, or both, than allowed under the economic development project area plan.
- (4)
- (a) An economic development project area plan may be amended without complying with the notice and public hearing requirements of Subsections (2)(a) and (3)(a) and (b) and without obtaining taxing entity committee approval under Subsection (3)(c) if the amendment:
    - (i) makes a minor adjustment in the boundary description of a project area boundary requested by a county assessor or county auditor to avoid inconsistent property boundary lines; or
    - (ii) subject to Subsection (4)(b), removes one or more parcels from a project area because the agency determines that each parcel removed is:
      - (A) tax exempt; or
      - (B) no longer necessary or desirable to the project area.
  - (b) An amendment removing one or more parcels from a project area under Subsection (4)(a) may be made without the consent of the record property owner of each parcel being removed.
- (5)
- (a) An amendment approved by board resolution under this section may not take effect until adopted by ordinance of the legislative body of the community in which the project area that is the subject of the project area plan being amended is located.
  - (b) Upon a community legislative body passing an ordinance adopting an amendment to a project area plan, the agency whose project area plan was amended shall comply with the requirements of Sections 17C-3-107 and 17C-3-108 to the same extent as if the amendment were a project area plan.
- (6)
- (a) Within 30 days after the day on which an amendment to a project area plan becomes effective, a person may contest the amendment to the project area plan or the procedure used to adopt the amendment to the project area plan if the amendment or procedure fails to comply with a provision of this title.
  - (b) After the 30-day period described in Subsection (6)(a) expires, a person may not contest the amendment to the project area plan or procedure used to adopt the amendment to the project area plan for any cause.

Amended by Chapter 214, 2021 General Session

## **Part 2 Economic Development Project Area Budget**

### **17C-3-201 Economic development project area budget -- Requirements for adopting -- Contesting the budget or procedure -- Time limit.**

(1)

- (a) If an agency anticipates funding all or a portion of a post-June 30, 1993 economic development project area plan with tax increment, the agency shall, subject to Section 17C-3-202, adopt a project area budget as provided in this part.
- (b) An economic development project area budget adopted on or after March 30, 2009 shall specify:
  - (i) for a project area budget adopted on or after March 30, 2009:
    - (A) the project area funds collection period; and
    - (B) the percentage of tax increment the agency is authorized to receive from the project area under the project area budget; and
  - (ii) for a project area budget adopted on or after March 30, 2013, unless approval is obtained under Subsection 17C-1-402(4)(b)(vi)(C), the maximum cumulative dollar amount of tax increment that the agency may receive from the project area under the project area budget.
- (2) To adopt an economic development project area budget, the agency shall:
  - (a) prepare a proposed economic development project area budget;
  - (b) make a copy of the proposed project area budget available to the public at the agency's offices during normal business hours;
  - (c) provide notice of the budget hearing as required by Chapter 1, Part 8, Hearing and Notice Requirements;
  - (d) hold a public hearing on the proposed project area budget and, at that public hearing, allow public comment on:
    - (i) the proposed project area budget; and
    - (ii) whether the proposed project area budget should be revised, adopted, or rejected;
  - (e)
    - (i) if required under Subsection 17C-3-203(1), obtain the approval of the taxing entity committee on the proposed project area budget or a revised version of the proposed project area budget; or
    - (ii) if applicable, comply with the requirements of Subsection 17C-3-203(2);
  - (f) if approval of the taxing entity committee is required under Subsection (2)(e)(i), obtain a written certification, signed by an attorney licensed to practice law in this state, stating that the taxing entity committee followed the appropriate procedures to approve the project area budget; and
  - (g) after the budget hearing, hold a board meeting in the same meeting as the public hearing or in a subsequent meeting to:
    - (i) consider comments made and information presented at the public hearing relating to the proposed project area budget; and
    - (ii) adopt by resolution the proposed project area budget, with any revisions, as the project area budget.
- (3)
  - (a) For a period of 30 days after the agency's adoption of the project area budget under Subsection (2)(g), any person may contest the project area budget or the procedure used to adopt the project area budget if the budget or procedure fails to comply with applicable statutory requirements.
  - (b) After the 30-day period under Subsection (3)(a) expires, a person may not contest:
    - (i) the project area budget or procedure used by either the taxing entity committee or the agency to approve and adopt the project area budget;
    - (ii) a distribution of tax increment to the agency under the project area budget; or
    - (iii) the agency's use of tax increment under the project area budget.

Amended by Chapter 350, 2016 General Session

**17C-3-202 Part of tax increment funds in an economic development project area budget to be used for housing -- Waiver of requirement.**

- (1) This section applies only to an economic development project area budget adopted on or after May 1, 2000, but before March 30, 2009.
- (2)
  - (a) Except as provided in Subsection (2)(b), each economic development project area budget adopted on or after May 1, 2000 but before March 30, 2009 that provides for more than \$100,000 of annual tax increment to be paid to the agency shall allocate at least 20% of the tax increment for housing as provided in Section 17C-1-412.
  - (b) The 20% requirement of Subsection (2)(a) may be waived:
    - (i) in part or whole by the mutual consent of the loan fund board and the taxing entity committee if they determine that 20% of tax increment is more than is needed to address the community's need for income targeted housing; or
    - (ii) in fifth and sixth class counties, by the taxing entity committee for economic development project area budgets adopted on or after May 1, 2002 but before March 30, 2009, if the economic development project area consists of an area without housing units.
- (3) An economic development project area budget not required under Subsection (2)(a) to allocate tax increment for housing may allocate 20% of tax increment payable to the agency over the life of the project area for housing as provided in Section 17C-1-412 if the project area budget is under a project area plan that is adopted on or after July 1, 1998.

Amended by Chapter 387, 2009 General Session

**17C-3-203 Consent of taxing entity committee required for economic development project area budget -- Exception.**

- (1)
  - (a) Except as provided in Subsection (1)(b) and subject to Subsection (2), each agency shall obtain the consent of the taxing entity committee for each economic development project area budget under a post-June 30, 1993 economic development project area plan before the agency may collect any tax increment from the project area.
  - (b) For an economic development project area budget adopted from July 1, 1998 through May 1, 2000 that allocates 20% or more of the tax increment for housing as provided in Section 17C-1-412, an agency:
    - (i) need not obtain the consent of the taxing entity committee for the project area budget; and
    - (ii) may not receive any tax increment from all or part of the project area until after:
      - (A) the loan fund board has certified the project area budget as complying with the requirements of Section 17C-1-412; and
      - (B) the board has approved and adopted the project area budget by a two-thirds vote.
- (2)
  - (a) Before a taxing entity committee may consent to an economic development project area budget adopted on or after May 1, 2000 that allocates 20% of tax increment for housing under Subsection 17C-3-202(2)(a) or (3), the agency shall:
    - (i) adopt a housing plan showing the uses for the housing funds; and
    - (ii) provide a copy of the housing plan to the taxing entity committee and the loan fund board.
  - (b) If an agency amends a housing plan prepared under Subsection (2)(a), the agency shall provide a copy of the amendment to the taxing entity committee and the loan fund board.

Amended by Chapter 350, 2016 General Session

**17C-3-204 Filing a copy of the economic development project area budget.**

Each agency adopting an economic development project area budget shall:

- (1) within 30 days after adopting the project area budget, file a copy of the project area budget with the auditor of the county in which the project area is located, the State Tax Commission, the state auditor, the State Board of Education, and each taxing entity affected by the agency's collection of tax increment under the project area budget; and
- (2) if the project area budget allocates tax increment for housing under Section 17C-1-412, file a copy of the project area budget with the loan fund board.

Enacted by Chapter 359, 2006 General Session

**17C-3-205 Amending an economic development project area budget.**

- (1) Except as provided in Section 17C-1-1002, an agency may by resolution amend an economic development project area budget as provided in this section.
- (2) To amend an adopted economic development project area budget, the agency shall:
  - (a) advertise and hold one public hearing on the proposed amendment as provided in Subsection (3);
  - (b) if approval of the taxing entity committee was required for adoption of the original project area budget, obtain the approval of the taxing entity committee to the same extent that the agency was required to obtain the consent of the taxing entity committee for the project area budget as originally adopted;
  - (c) if approval of the taxing entity committee is required under Subsection (2)(b), obtain a written certification, signed by an attorney licensed to practice law in this state, stating that the taxing entity committee followed the appropriate procedures to approve the project area budget; and
  - (d) adopt a resolution amending the project area budget.
- (3) The public hearing required under Subsection (2)(a) shall be conducted according to the procedures and requirements of Section 17C-3-201, except that if the amended project area budget proposes that the agency be paid a greater proportion of tax increment from a project area than was to be paid under the previous project area budget, the notice shall state the percentage paid under the previous project area budget and the percentage proposed under the amended project area budget.
- (4) If the removal of a parcel under Subsection 17C-3-109(4)(a)(ii) reduces the base taxable value of the project area, an agency may amend the project area budget to conform with the new base taxable value without:
  - (a) complying with Subsections (2)(a) and (3); and
  - (b) if applicable, obtaining taxing entity committee approval described in Subsection (2)(b).
- (5) If a proposed amendment is not adopted, the agency shall continue to operate under the previously adopted economic development project area budget without the proposed amendment.
- (6)
  - (a) A person may contest the agency's adoption of a budget amendment within 30 days after the day on which the agency adopts the amendment.
  - (b) A person that fails to contest a budget amendment under Subsection (6)(a):
    - (i) forfeits any claim against an agency's adoption of the amendment; and
    - (ii) may not contest:

- (A) a distribution of tax increment to the agency under the budget amendment; or
- (B) an agency's use of a tax increment under a budget amendment.

Amended by Chapter 214, 2021 General Session

**17C-3-206 Extending collection of tax increment under an economic development project area budget.**

- (1) An amendment or extension approved by a taxing entity or taxing entity committee before May 10, 2011, is not subject to this section.
- (2)
  - (a) Except as provided in Section 17C-1-1002, an agency's collection of tax increment under an adopted economic development project area budget may be extended by:
    - (i) following the project area budget amendment procedures outlined in Section 17C-3-205; or
    - (ii) following the procedures outlined in this section.
  - (b) The base taxable value for an urban renewal project area budget may not be altered as a result of an extension under this section unless otherwise expressly provided for in an interlocal agreement adopted in accordance with Subsection (3)(a).
- (3) To extend under this section the agency's collection of tax increment from a taxing entity under a previously approved project area budget, the agency shall:
  - (a) obtain the approval of the taxing entity through an interlocal agreement;
  - (b)
    - (i) hold a public hearing on the proposed extension in accordance with Subsection 17C-2-201(2)(d) in the same manner as required for a proposed project area budget; and
    - (ii) provide notice of the hearing:
      - (A) as required by Chapter 1, Part 8, Hearing and Notice Requirements; and
      - (B) including the proposed period of extension of the project area budget; and
  - (c) after obtaining the approval of the taxing entity in accordance with Subsection (3)(a), at or after the public hearing, adopt a resolution approving the extension.
- (4) After the expiration of a project area budget, an agency may continue to receive tax increment from those taxing entities that have agreed to an extension through an interlocal agreement in accordance with Subsection (3)(a).
- (5)
  - (a) A person may contest the agency's adoption of a budget extension within 30 days after the day on which the agency adopts the resolution providing for the extension.
  - (b) A person that fails to contest a budget extension under Subsection (5)(a):
    - (i) shall forfeit any claim against the agency's adoption of the extension; and
    - (ii) may not contest:
      - (A) a distribution of tax increment to the agency under the budget, as extended; or
      - (B) an agency's use of tax increment under the budget, as extended.

Amended by Chapter 214, 2021 General Session

**Chapter 4  
Community Development**



**Part 1**  
**Community Development Project Area Plan**

**17C-4-101.1 Title.**

This chapter is known as "Community Development."

Enacted by Chapter 350, 2016 General Session

**17C-4-101.2 Applicability of chapter.**

This chapter applies to a community development project area that is effective:

- (1) before May 10, 2016; or
- (2) before September 1, 2016, if an agency adopted a resolution in accordance with Section 17C-4-101.5 before April 1, 2016.

Enacted by Chapter 350, 2016 General Session

**17C-4-101.5 Resolution authorizing the preparation of a community development proposed project area plan -- Request to adopt resolution.**

- (1) A board may begin the process of adopting a community development project area plan by adopting a resolution that authorizes the preparation of a proposed community development project area plan.
- (2)
  - (a) Any person or any group, association, corporation, or other entity may submit a written request to the board to adopt a resolution under Subsection (1).
  - (b) A request under Subsection (2)(a) may include plans showing the project area development proposed for an area within the agency's boundaries.
  - (c) The board may, in the board's sole discretion, grant or deny a request under Subsection (2)(a).

Renumbered and Amended by Chapter 350, 2016 General Session

**17C-4-102 Process for adopting a community development project area plan -- Prerequisites -- Restrictions.**

- (1) In order to adopt a community development project area plan, after adopting a resolution under Subsection 17C-4-101.5(1) the agency shall:
  - (a) prepare a proposed community development project area plan and conduct any examination, investigation, and negotiation regarding the project area plan that the agency considers appropriate;
  - (b) make the proposed project area plan available to the public at the agency's offices during normal business hours;
  - (c) provide notice of the plan hearing as described in Chapter 1, Part 8, Hearing and Notice Requirements;
  - (d) hold a public hearing on the proposed project area plan and, at that public hearing:
    - (i) allow public comment on:
      - (A) the proposed project area plan; and
      - (B) whether the proposed project area plan should be revised, approved, or rejected; and
    - (ii) receive all written and hear all oral objections to the proposed project area plan;

- (e) after holding the plan hearing, at the same meeting or at one or more subsequent meetings consider:
  - (i) the oral and written objections to the proposed project area plan and evidence and testimony for or against adoption of the proposed project area plan; and
  - (ii) whether to revise, approve, or reject the proposed project area plan;
- (f) approve the proposed project area plan, with or without revisions, as the project area plan by a resolution that complies with Section 17C-4-104; and
- (g) submit the project area plan to the community legislative body for adoption.
- (2) An agency may not propose a community development project area plan under Subsection (1) unless the community in which the proposed project area is located:
  - (a) has a planning commission; and
  - (b) has adopted a general plan under:
    - (i) if the community is a municipality, Title 10, Chapter 9a, Part 4, General Plan; or
    - (ii) if the community is a county, Title 17, Chapter 27a, Part 4, General Plan.
- (3)
  - (a) Except as provided in Subsection (3)(b), a proposed project area plan may not be modified to add a parcel to the proposed project area unless the board holds a plan hearing to consider the addition and gives notice of the plan hearing as required under Chapter 1, Part 8, Hearing and Notice Requirements.
  - (b) The notice and hearing requirements under Subsection (3)(a) do not apply to a proposed project area plan being modified to add a parcel to the proposed project area if:
    - (i) the parcel is contiguous to one or more parcels already included in the proposed project area under the proposed project area plan; and
    - (ii) the record owner of the property consents to adding the parcel to the proposed project area.

Amended by Chapter 350, 2016 General Session

**17C-4-103 Community development project area plan requirements.**

Each community development project area plan and proposed project area plan shall:

- (1) describe the boundaries of the project area, subject to Section 17C-1-414, if applicable;
- (2) contain a general statement of the land uses, layout of principal streets, population densities, and building intensities of the project area and how they will be affected by the community development;
- (3) state the standards that will guide the project area development;
- (4) show how the purposes of this title will be attained by the project area development;
- (5) be consistent with the general plan of the community in which the project area is located and show that the project area development will conform to the community's general plan;
- (6) describe any specific project or projects that are the object of the proposed project area development;
- (7) identify how a participant will be selected to undertake the project area development and identify each participant currently involved in the project area development;
- (8) state the reasons for the selection of the project area;
- (9) describe the physical, social, and economic conditions existing in the project area;
- (10) describe any tax incentives offered private entities for facilities located in the project area;
- (11) include an analysis or description of the anticipated public benefit to be derived from the project area development, including:
  - (a) the beneficial influences upon the tax base of the community; and
  - (b) the associated business and economic activity likely to be stimulated; and

(12) include other information that the agency determines to be necessary or advisable.

Amended by Chapter 350, 2016 General Session

**17C-4-104 Board resolution approving a community development project area plan -- Requirements.**

Each board resolution approving a proposed community development project area plan as the project area plan under Subsection 17C-4-102(1)(f) shall contain:

- (1) a boundary description of the boundaries of the project area that is the subject of the project area plan;
- (2) the agency's purposes and intent with respect to the project area;
- (3) the project area plan incorporated by reference; and
- (4) the board findings and determinations that adoption of the community development project area plan will:
  - (a) satisfy a public purpose;
  - (b) provide a public benefit as shown by the analysis described in Subsection 17C-4-103(11);
  - (c) be economically sound and feasible;
  - (d) conform to the community's general plan; and
  - (e) promote the public peace, health, safety, and welfare of the community in which the project area is located.

Amended by Chapter 350, 2016 General Session

**17C-4-105 Community development plan to be adopted by community legislative body.**

- (1) A community development project area plan approved by board resolution under Section 17C-4-104 may not take effect until it has been adopted by ordinance of the legislative body of the community that created the agency and notice under Section 17C-4-106 is provided.
- (2) Each ordinance under Subsection (1) shall:
  - (a) be adopted by the community legislative body after the board's approval of a resolution under Section 17C-4-104; and
  - (b) designate the approved project area plan as the official community development plan of the project area.

Enacted by Chapter 359, 2006 General Session

**17C-4-106 Notice of community development project area plan adoption -- Effective date of plan -- Contesting the formation of the plan.**

- (1)
  - (a) Upon the community legislative body's adoption of a community development project area plan, the community legislative body shall provide notice as provided in Subsection (1)(b) by publishing notice for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for at least 30 days.
  - (b) Each notice under Subsection (1)(a) shall:
    - (i) set forth the community legislative body's ordinance adopting the community development project area plan or a summary of the ordinance; and
    - (ii) include a statement that the project area plan is available for general public inspection and the hours for inspection.

- (2) The community development project area plan shall become effective at the end of the 30-day period described in Subsection (1)(a).
- (3)
  - (a) For a period of 30 days after the effective date of the community development project area plan under Subsection (2), any person may contest the project area plan or the procedure used to adopt the project area plan if the plan or procedure fails to comply with applicable statutory requirements.
  - (b) After the 30-day period under Subsection (3)(a) expires, a person may not contest the community development project area plan or procedure used to adopt the project area plan for any cause.
- (4) Upon adoption of the community development project area plan by the community legislative body, the agency may carry out the project area plan.
- (5) Each agency shall make the adopted project area plan available to the public at the agency's office during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-4-107 Agency required to transmit and record documents after adoption of community development project area plan.**

Within 30 days after the community legislative body adopts, under Section 17C-4-105, a community development project area plan, the agency shall:

- (1) record with the recorder of the county in which the project area is located a document containing:
  - (a) a description of the land within the project area;
  - (b) a statement that the project area plan for the project area has been adopted; and
  - (c) the date of adoption;
- (2) transmit a copy of the description of the land within the project area and an accurate map or plat indicating the boundaries of the project area to the Utah Geospatial Resource Center created under Section 63A-16-505; and
- (3) for a project area plan that provides for the agency to receive tax increment, transmit a copy of the description of the land within the project area, a copy of the community legislative body ordinance adopting the project area plan, and a map or plat indicating the boundaries of the project area to:
  - (a) the auditor, recorder, attorney, surveyor, and assessor of each county in which any part of the project area is located;
  - (b) the officer or officers performing the function of auditor or assessor for each taxing entity that does not use the county assessment roll or collect the taxing entity's taxes through the county;
  - (c) the legislative body or governing board of each taxing entity;
  - (d) the State Tax Commission; and
  - (e) the State Board of Education.

Amended by Chapter 162, 2021 General Session

Amended by Chapter 345, 2021 General Session

**17C-4-108 Amending a community development project area plan.**

- (1) Except as provided in Section 17C-1-1002, an agency may amend a community development project area plan as provided in this section.

- (2) Except as provided in Subsection (3) and Section 17C-4-109, the requirements under this part that apply to adopting a community development project area plan apply equally to a proposed amendment of a community development project area plan as though the amendment were a proposed project area plan.
- (3)
  - (a) Notwithstanding Subsection (2), a community development project area plan may be amended without complying with the requirements of Chapter 1, Part 8, Hearing and Notice Requirements, if the proposed amendment:
    - (i) makes a minor adjustment in the boundary description of a project area boundary requested by a county assessor or county auditor to avoid inconsistent property boundary lines; or
    - (ii) subject to Subsection (3)(b), removes one or more parcels from a project area because the agency determines that each parcel removed is:
      - (A) tax exempt; or
      - (B) no longer necessary or desirable to the project area.
  - (b) An amendment removing one or more parcels from a community development project area under Subsection (3)(a)(ii) may be made without the consent of the record property owner of each parcel being removed.
- (4)
  - (a) An amendment approved by board resolution under this section may not take effect until adopted by ordinance of the legislative body of the community in which the project area that is the subject of the project area plan being amended is located.
  - (b) Upon a community legislative body passing an ordinance adopting an amendment to a community development project area plan, the agency whose project area plan was amended shall comply with the requirements of Sections 17C-4-106 and 17C-4-107 to the same extent as if the amendment were a project area plan.
- (5)
  - (a) Within 30 days after the day on which an amendment to a project area plan becomes effective, a person may contest the amendment to the project area plan or the procedure used to adopt the amendment to the project area plan if the amendment or procedure fails to comply with a provision of this title.
  - (b) After the 30-day period described in Subsection (5)(a) expires, a person may not contest the amendment to the project area plan or procedure used to adopt the amendment to the project area plan for any cause.

Amended by Chapter 214, 2021 General Session

**17C-4-109 Expedited community development project area plan -- Notice.**

- (1) As used in this section, "tax increment incentive" means the portion of tax increment awarded to an industry or business.
- (2) A community development project area plan may be adopted or amended without complying with the notice and public hearing requirements of this part and Chapter 1, Part 8, Hearing and Notice Requirements, if the following requirements are met:
  - (a) the agency determines by resolution adopted in an open and public meeting the need to create or amend a project area plan on an expedited basis, which resolution shall include a description of why expedited action is needed;
  - (b) a public hearing on the amendment or adoption of the project area plan is held by the agency;

- (c) notice of the public hearing is published at least 14 days before the day of the public hearing for the community that created the agency, as a class A notice under Section 63G-30-102, for at least 14 days;
- (d) written consent to the amendment or adoption of the project area plan is given by all record property owners within the existing or proposed project area;
- (e) each taxing entity that will be affected by the tax increment incentive enters into or amends an interlocal agreement in accordance with Title 11, Chapter 13, Interlocal Cooperation Act, and Sections 17C-4-201, 17C-4-203, and 17C-4-204;
- (f) the primary market for the goods or services that will be created by the industry or business entity that will receive a tax increment incentive from the amendment or adoption of the project area plan is outside of the state;
- (g) the industry or business entity that will receive a tax increment incentive from the amendment or adoption of the project area plan is not primarily engaged in retail trade; and
- (h) a tax increment incentive is only provided to an industry or business entity:
  - (i) on a postperformance basis as described in Subsection (3); and
  - (ii) on an annual basis after the tax increment is received by the agency.
- (3) An industry or business entity may only receive a tax increment incentive under this section after entering into an agreement with the agency that sets postperformance targets that shall be met before the industry or business entity may receive the tax increment incentive, including annual targets for:
  - (a) capital investment in the project area;
  - (b) the increase in the taxable value of the project area;
  - (c) the number of new jobs created in the project area;
  - (d) the average wages of the jobs created, which shall be at least 110% of the prevailing wage of the county where the project area is located; and
  - (e) the amount of local vendor opportunity generated by the industry or business entity.

Amended by Chapter 435, 2023 General Session

## **Part 2**

### **Funds for Community Development Project from Other Entities**

#### **17C-4-201 Consent of a taxing entity to an agency receiving tax increment or sales tax funds for community development project.**

- (1) An agency may negotiate with a taxing entity for the taxing entity's consent to the agency receiving the taxing entity's project area funds for the purpose of providing money to carry out a proposed or adopted community development project area plan.
- (2) The consent of a taxing entity under Subsection (1) may be expressed in:
  - (a) a resolution adopted by the taxing entity; or
  - (b) an interlocal agreement, under Title 11, Chapter 13, Interlocal Cooperation Act, between the taxing entity and the agency.
- (3) Before an agency may use project area funds received under a resolution or interlocal agreement adopted for the purpose of providing money to implement a proposed or adopted community development project area plan, the agency shall:

- (a) obtain a written certification, signed by an attorney licensed to practice law in this state, stating that the agency and the taxing entity have each followed all legal requirements relating to the adoption of the resolution or interlocal agreement, respectively; and
  - (b) provide a signed copy of the certification described in Subsection (3)(a) to the appropriate taxing entity.
- (4) A resolution adopted or interlocal agreement entered under Subsection (2) on or after March 30, 2009 shall specify:
- (a) if the resolution or interlocal agreement provides for the agency to be paid tax increment:
    - (i) the method of calculating the amount of the taxing entity's tax increment from the project area that will be paid to the agency, including the agreed base year and agreed base taxable value;
    - (ii) the project area funds collection period; and
    - (iii) the percentage of the taxing entity's tax increment or maximum cumulative dollar amount of the taxing entity's tax increment that the agency will be paid; and
  - (b) if the resolution or interlocal agreement provides for the agency to be paid a taxing entity's sales and use tax revenue:
    - (i) the method of calculating the amount of the taxing entity's sales and use tax revenue that the agency will be paid;
    - (ii) the project area funds collection period; and
    - (iii) the percentage of sales and use tax revenue or the maximum cumulative dollar amount of sales and use tax revenue that the agency will be paid.
- (5)
- (a) Unless the taxing entity otherwise agrees, an agency may not be paid a taxing entity's tax increment:
    - (i) that exceeds the percentage or maximum cumulative dollar amount of tax increment specified in the resolution or interlocal agreement under Subsection (2); or
    - (ii) for more tax years than specified in the resolution or interlocal agreement under Subsection (2).
  - (b) Unless the taxing entity otherwise agrees, an agency may not be paid a taxing entity's sales and use tax revenue:
    - (i) that exceeds the percentage or maximum cumulative dollar amount of sales and use tax revenue specified in the resolution or interlocal agreement under Subsection (2); or
    - (ii) for more tax years than specified in the resolution or interlocal agreement under Subsection (2).
- (6) A school district may consent to an agency receiving tax increment from the school district's basic levy only to the extent that the school district also consents to the agency receiving tax increment from the school district's local levy.
- (7)
- (a) A resolution or interlocal agreement under this section may be amended from time to time.
  - (b) Each amendment of a resolution or interlocal agreement shall be subject to and receive the benefits of the provisions of this part to the same extent as if the amendment were an original resolution or interlocal agreement.
- (8) A taxing entity's consent to an agency receiving funds under this section is not subject to the requirements of Section 10-8-2.
- (9)
- (a) For purposes of this Subsection (9), "successor taxing entity" means any taxing entity that:
    - (i) is created after the date of adoption of a resolution or execution of an interlocal agreement under this section; and

- (ii) levies a tax on any parcel of property located within the project area that is the subject of the resolution or the interlocal agreement described in Subsection (9)(a)(i).
- (b) A resolution or interlocal agreement executed by a taxing entity under this section may be enforced by or against any successor taxing entity.

Amended by Chapter 350, 2016 General Session

**17C-4-202 Resolution or interlocal agreement to provide project area funds for the community development project area plan -- Notice -- Effective date of resolution or interlocal agreement -- Time to contest resolution or interlocal agreement -- Availability of resolution or interlocal agreement.**

- (1) The approval and adoption of each resolution or interlocal agreement under Subsection 17C-4-201(2) shall be in an open and public meeting.
- (2)
  - (a) Upon the adoption of a resolution or interlocal agreement under Section 17C-4-201, the agency shall provide notice as provided in Subsection (2)(b) by publishing notice for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for 30 days.
  - (b) Each notice under Subsection (2)(a) shall:
    - (i) set forth a summary of the resolution or interlocal agreement; and
    - (ii) include a statement that the resolution or interlocal agreement is available for public inspection and the hours of inspection.
- (3) The resolution or interlocal agreement shall become effective at the end of the 30-day period described in Subsection (2)(a).
- (4)
  - (a) For a period of 30 days after the effective date of the resolution or interlocal agreement under Subsection (3), any person may contest the resolution or interlocal agreement or the procedure used to adopt the resolution or interlocal agreement if the resolution or interlocal agreement or procedure fails to comply with applicable statutory requirements.
  - (b) After the 30-day period under Subsection (4)(a) expires, a person may not contest:
    - (i) the resolution or interlocal agreement;
    - (ii) a distribution of tax increment to the agency under the resolution or interlocal agreement; or
    - (iii) the agency's use of project area funds under the resolution or interlocal agreement.
- (5) Each agency that is to receive project area funds under a resolution or interlocal agreement under Section 17C-4-201 and each taxing entity that approves a resolution or enters into an interlocal agreement under Section 17C-4-201 shall make the resolution or interlocal agreement, as the case may be, available at the taxing entity's offices to the public for inspection and copying during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-4-203 Requirement to file a copy of the resolution or interlocal agreement -- County payment of tax increment to the agency.**

- (1) Each agency that is to receive funds under a resolution or interlocal agreement under Section 17C-4-201 shall, within 30 days after the effective date of the resolution or interlocal agreement, file a copy of it with:
  - (a) the State Tax Commission, the State Board of Education, and the state auditor; and



- (b) the auditor of the county in which the project area is located, if the resolution or interlocal agreement provides for the agency to receive tax increment from the taxing entity that adopted the resolution or entered into the interlocal agreement.
- (2) Each county that collects property tax on property within a community development project area shall, in the manner and at the time provided in Section 59-2-1365, pay and distribute to the agency the tax increment that the agency is authorized to receive under a resolution approved or an interlocal agreement adopted under Section 17C-4-201.

Amended by Chapter 350, 2016 General Session

**17C-4-204 Adoption of a budget for a community development project area plan -- Amendment.**

- (1) An agency may prepare and, by resolution adopted at a regular or special meeting of the board, adopt a community development project area budget setting forth:
  - (a) the anticipated costs, including administrative costs, of implementing the community development project area plan; and
  - (b) the tax increment, sales and use tax revenue, and other revenue the agency anticipates receiving to fund the project.
- (2) An agency may, by resolution adopted at a regular or special meeting of the board, amend a budget adopted under Subsection (1).
- (3) Each resolution to adopt or amend a budget under this section shall appear as an item on the agenda for the regular or special board meeting at which the resolution is adopted without additional required notice.
- (4) An agency is not required to obtain taxing entity or taxing entity committee approval to adopt or amend a community development project area budget.

Amended by Chapter 350, 2016 General Session

**Chapter 5  
Community Reinvestment**

**Part 1  
Community Reinvestment Project Area Plan**

**17C-5-101 Title.**

- (1) This chapter is known as "Community Reinvestment."
- (2) This part is known as "Community Reinvestment Project Area Plan."

Enacted by Chapter 350, 2016 General Session

**17C-5-102 Applicability of chapter.**

- This chapter applies to a community reinvestment project area that:
- (1) an agency created on or after May 10, 2016; and

- (2) an agency, that has entered into an interlocal agreement and levies a property tax under Chapter 1, Part 10, Agency Taxing Authority, created for a cooperative development project or an economic development project as those terms are defined in Section 17C-1-1001.

Amended by Chapter 214, 2021 General Session

**17C-5-103 Initiating a community reinvestment project area plan.**

- (1) Subject to Subsection (2), a board shall initiate the process of adopting a community reinvestment project area plan by adopting a survey area resolution that:
  - (a) designates a geographic area located within the agency's boundaries as a survey area;
  - (b) contains a description or map of the boundaries of the survey area;
  - (c) contains a statement that the survey area requires study to determine whether project area development is feasible within one or more proposed community reinvestment project areas within the survey area; and
  - (d) authorizes the agency to:
    - (i) prepare a proposed community reinvestment project area plan for each proposed community reinvestment project area; and
    - (ii) conduct any examination, investigation, or negotiation regarding the proposed community reinvestment project area that the agency considers appropriate.
- (2) If an agency anticipates using eminent domain to acquire property within the survey area, the resolution described in Subsection (1) shall include:
  - (a) a statement that the survey area requires study to determine whether a development impediment exists within the survey area; and
  - (b) authorization for the agency to conduct a development impediment study in accordance with Section 17C-5-403.

Amended by Chapter 376, 2019 General Session

**17C-5-104 Process for adopting a community reinvestment project area plan -- Prerequisites -- Restrictions.**

- (1) An agency may not propose a community reinvestment project area plan unless the community in which the proposed community reinvestment project area plan is located:
  - (a) has a planning commission; and
  - (b) has adopted a general plan under:
    - (i) if the community is a municipality, Title 10, Chapter 9a, Part 4, General Plan; or
    - (ii) if the community is a county, Title 17, Chapter 27a, Part 4, General Plan.
- (2)
  - (a) Before an agency may adopt a proposed community reinvestment project area plan, the agency shall conduct a development impediment study and make a development impediment determination in accordance with Part 4, Development Impediment Determination in a Community Reinvestment Project Area, if the agency anticipates using eminent domain to acquire property within the proposed community reinvestment project area.
  - (b) If applicable, an agency may not approve a community reinvestment project area plan more than one year after the agency adopts a resolution making a development impediment determination under Section 17C-5-402.
- (3) To adopt a community reinvestment project area plan, an agency shall:
  - (a) prepare a proposed community reinvestment project area plan in accordance with Section 17C-5-105;

- (b) make the proposed community reinvestment project area plan available to the public at the agency's office during normal business hours for at least 30 days before the plan hearing described in Subsection (3)(e);
  - (c) before holding the plan hearing described in Subsection (3)(e), provide an opportunity for the State Board of Education and each taxing entity that levies or imposes a tax within the proposed community reinvestment project area to consult with the agency regarding the proposed community reinvestment project area plan;
  - (d) provide notice of the plan hearing in accordance with Chapter 1, Part 8, Hearing and Notice Requirements;
  - (e) hold a plan hearing on the proposed community reinvestment project area plan and, at the plan hearing:
    - (i) allow public comment on:
      - (A) the proposed community reinvestment project area plan; and
      - (B) whether the agency should revise, approve, or reject the proposed community reinvestment project area plan; and
    - (ii) receive all written and oral objections to the proposed community reinvestment project area plan; and
  - (f) following the plan hearing described in Subsection (3)(e), or at a subsequent agency meeting:
    - (i) consider:
      - (A) the oral and written objections to the proposed community reinvestment project area plan and evidence and testimony for and against adoption of the proposed community reinvestment project area plan; and
      - (B) whether to revise, approve, or reject the proposed community reinvestment project area plan;
    - (ii) adopt a resolution in accordance with Section 17C-5-108 that approves the proposed community reinvestment project area plan, with or without revisions, as the community reinvestment project area plan; and
    - (iii) submit the community reinvestment project area plan to the community legislative body for adoption.
- (4)
- (a) Except as provided in Subsection (4)(b), an agency may not modify a proposed community reinvestment project area plan to add one or more parcels to the proposed community reinvestment project area unless the agency holds a plan hearing to consider the addition and gives notice of the plan hearing in accordance with Chapter 1, Part 8, Hearing and Notice Requirements.
  - (b) The notice and hearing requirements described in Subsection (4)(a) do not apply to a proposed community reinvestment project area plan being modified to add one or more parcels to the proposed community reinvestment project area if:
    - (i) each parcel is contiguous to one or more parcels already included in the proposed community reinvestment project area under the proposed community reinvestment project area plan;
    - (ii) the record owner of each parcel consents to adding the parcel to the proposed community reinvestment project area; and
    - (iii) each parcel is located within the survey area.

Amended by Chapter 376, 2019 General Session

**17C-5-105 Community reinvestment project area plan requirements.**

An agency shall ensure that each community reinvestment project area plan and proposed community reinvestment project area plan:

- (1) subject to Section 17C-1-414, if applicable, includes a boundary description and a map of the community reinvestment project area;
- (2) contains a general statement of the existing land uses, layout of principal streets, population densities, and building intensities of the community reinvestment project area and how each will be affected by project area development;
- (3) states the standards that will guide project area development;
- (4) shows how project area development will further purposes of this title;
- (5) is consistent with the general plan of the community in which the community reinvestment project area is located and shows that project area development will conform to the community's general plan;
- (6) if applicable, describes how project area development will eliminate or reduce a development impediment in the community reinvestment project area;
- (7) describes any specific project area development that is the object of the community reinvestment project area plan;
- (8) if applicable, explains how the agency plans to select a participant;
- (9) states each reason the agency selected the community reinvestment project area;
- (10) describes the physical, social, and economic conditions that exist in the community reinvestment project area;
- (11) describes each type of financial assistance that the agency anticipates offering a participant;
- (12) includes an analysis or description of the anticipated public benefit resulting from project area development, including benefits to the community's economic activity and tax base;
- (13) if applicable, states that the agency shall comply with Section 9-8a-404 as required under Section 17C-5-106;
- (14) for a community reinvestment project area plan that an agency adopted before May 14, 2019, states whether the community reinvestment project area plan or proposed community reinvestment project area plan is subject to a taxing entity committee or an interlocal agreement; and
- (15) includes other information that the agency determines to be necessary or advisable.

Amended by Chapter 160, 2023 General Session

**17C-5-106 Existing and historic buildings and uses in a community reinvestment project area.**

An agency shall comply with Section 9-8a-404 as though the agency is a state agency if:

- (1) any of the existing buildings or uses in a community reinvestment project area are included in, or eligible for inclusion in, the National Register of Historic Places or the State Register; and
- (2) the agency spends agency funds on the demolition or rehabilitation of existing buildings described in Subsection (1).

Amended by Chapter 160, 2023 General Session

**17C-5-107 Objections to a community reinvestment project area plan.**

- (1) A person may object to a proposed community reinvestment project area plan:
  - (a) in writing at any time before or during a plan hearing; or
  - (b) orally during a plan hearing.

- (2) An agency may not approve a proposed community reinvestment project area plan if, after receiving public comment at a plan hearing in accordance with Subsection 17C-5-104(3)(e) (i), the record property owners of at least 51% of the private land area within the most recently proposed community reinvestment project area object to the proposed community reinvestment project area plan.

Enacted by Chapter 350, 2016 General Session

**17C-5-108 Board resolution approving a community reinvestment project area plan -- Requirements.**

A board shall ensure that a resolution approving a proposed community reinvestment area plan as the community reinvestment project area plan under Section 17C-5-104 contains:

- (1) a boundary description of the community reinvestment project area that is the subject of the community reinvestment project area plan;
- (2) the agency's purposes and intent with respect to the community reinvestment project area;
- (3) the proposed community reinvestment project area plan incorporated by reference;
- (4) the board findings and determinations that the proposed community reinvestment project area plan:
  - (a) serves a public purpose;
  - (b) produces a public benefit as demonstrated by the analysis described in Subsection 17C-5-105(12);
  - (c) is economically sound and feasible;
  - (d) conforms to the community's general plan; and
  - (e) promotes the public peace, health, safety, and welfare of the community in which the proposed community reinvestment project area is located; and
- (5) if the board made a development impediment determination under Section 17C-5-402, a statement that the board made a development impediment determination within the proposed community reinvestment project area and the date on which the board made the determination.

Amended by Chapter 376, 2019 General Session

**17C-5-109 Community reinvestment project area plan to be adopted by community legislative body.**

- (1) A proposed community reinvestment project area plan approved by board resolution under Section 17C-5-104 may not take effect until the community legislative body:
  - (a) by ordinance, adopts the proposed community reinvestment project area plan; and
  - (b) provides notice in accordance with Section 17C-5-110.
- (2) An ordinance described in Subsection (1)(a) shall designate the community reinvestment project area plan as the official plan of the community reinvestment project area.

Enacted by Chapter 350, 2016 General Session

**17C-5-110 Notice of community reinvestment project area plan adoption -- Effective date of plan -- Contesting the formation of the plan.**

- (1)
  - (a) Upon a community legislative body's adoption of a community reinvestment project area plan in accordance with Section 17C-5-109, or an amendment to a community reinvestment project area plan in accordance with Section 17C-5-112, the community legislative body

- shall provide notice of the adoption or amendment in accordance with Subsection (1)(b) by publishing notice for the community, as a class A notice under Section 63G-30-102, for 30 days.
- (b) A notice described in Subsection (1)(a) shall include:
    - (i) a copy of the community legislative body's ordinance, or a summary of the ordinance, that adopts the community reinvestment project area plan; and
    - (ii) a statement that the community reinvestment project area plan is available for public inspection and the hours for inspection.
  - (2) A community reinvestment project area plan is effective at the end of the 30-day period described in Subsection (1)(a).
  - (3) A community reinvestment project area is considered created the day on which the community reinvestment project area plan becomes effective as described in Subsection (2).
  - (4)
    - (a) Within 30 days after the day on which a community reinvestment project area plan is effective, a person may contest the community reinvestment project area plan or the procedure used to adopt the community reinvestment project area plan if the community reinvestment project area plan or the procedure fails to comply with a provision of this title.
    - (b) After the 30-day period described in Subsection (4)(a) expires, a person may not contest the community reinvestment project area plan or the procedure used to adopt the community reinvestment project area plan.
  - (5) Upon adoption of a community reinvestment project area plan by the community legislative body, the agency may implement the community reinvestment project area plan.
  - (6) The agency shall make the community reinvestment project area plan available to the public at the agency's office during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-5-111 Agency required to transmit and record documentation after adoption of community reinvestment project area plan.**

Within 30 days after the day on which a community legislative body adopts a community reinvestment project area plan under Section 17C-5-109, the agency shall:

- (1) record with the recorder of the county in which the community reinvestment project area is located a document containing:
  - (a) the name of the community reinvestment project area;
  - (b) a boundary description of the community reinvestment project area; and
  - (c)
    - (i) a statement that the community legislative body adopted the community reinvestment project area plan; and
    - (ii) the day on which the community legislative body adopted the community reinvestment project area plan;
- (2) transmit a copy of a description of the land within the community reinvestment project area and an accurate map or plat indicating the boundaries of the community reinvestment project area to the Utah Geospatial Resource Center created in Section 63A-16-505; and
- (3) for a community reinvestment project area plan that provides for the agency to receive tax increment, transmit a copy of a description of the land within the community reinvestment project area, a copy of the community legislative body ordinance adopting the community reinvestment project area plan, and an accurate map or plat indicating the boundaries of the community reinvestment project area to:

- (a) the auditor, recorder, county or district attorney, surveyor, and assessor of each county in which any part of the community reinvestment project area is located;
- (b) the officer or officers performing the function of auditor or assessor for each taxing entity that does not use the county assessment roll or collect the taxing entity's taxes through the county;
- (c) the legislative body or governing board of each taxing entity;
- (d) the State Tax Commission; and
- (e) the State Board of Education.

Amended by Chapter 162, 2021 General Session

Amended by Chapter 345, 2021 General Session

**17C-5-112 Amending a community reinvestment project area plan.**

- (1) Except as provided in Section 17C-1-1002, an agency may amend a community reinvestment project area plan in accordance with this section.
- (2)
  - (a) If an amendment proposes to enlarge a community reinvestment project area's geographic area, the agency shall:
    - (i) comply with this part as though the agency were creating a community reinvestment project area;
    - (ii) if the agency anticipates receiving project area funds from the area proposed to be added to the community reinvestment project area, before the agency may collect project area funds:
      - (A) for a community reinvestment project area plan that is subject to a taxing entity committee, obtain approval to receive tax increment from the taxing entity committee; or
      - (B) for a community reinvestment project area plan that is subject to an interlocal agreement, obtain the approval of the taxing entity that is a party to the interlocal agreement; and
    - (iii) if the agency anticipates acquiring property in the area proposed to be added to the community reinvestment project area by eminent domain, follow the procedures described in Section 17C-5-402.
  - (b) The base year for the area proposed to be added to the community reinvestment project area shall be determined using the date of:
    - (i) the taxing entity committee's consent as described in Subsection (2)(a)(ii)(A); or
    - (ii) the taxing entity's consent as described in Subsection (2)(a)(ii)(B).
- (3) If an amendment does not propose to enlarge a community reinvestment project area's geographic area, the board may adopt a resolution approving the amendment after the agency:
  - (a) if the amendment does not propose to allow the agency to receive a greater amount of project area funds or to extend a project area funds collection period:
    - (i) gives notice in accordance with Section 17C-1-806; and
    - (ii) holds a public hearing on the proposed amendment that meets the requirements described in Subsection 17C-5-104(3); or
  - (b) if the amendment proposes to also allow the agency to receive a greater amount of project area funds or to extend a project area funds collection period:
    - (i) complies with Subsections (3)(a)(i) and (ii); and
    - (ii)
      - (A) for a community reinvestment project area plan that is subject to a taxing entity committee, obtains approval from the taxing entity committee; or

- (B) for a community reinvestment project area plan that is subject to an interlocal agreement, obtains approval to receive project area funds from the taxing entity that is a party to the interlocal agreement.
- (4)
  - (a) If a board has not made a determination under Part 4, Development Impediment Determination in a Community Reinvestment Project Area, but intends to use eminent domain within a community reinvestment project area, the agency may amend the community reinvestment project area plan in accordance with this Subsection (4).
  - (b) To amend a community reinvestment project area plan as described in Subsection (4)(a), an agency shall:
    - (i) adopt a survey area resolution that identifies each parcel that the agency intends to study to determine whether a development impediment exists;
    - (ii) in accordance with Part 4, Development Impediment Determination in a Community Reinvestment Project Area, conduct a development impediment study within the survey area and make a development impediment determination; and
    - (iii) obtain approval to amend the community reinvestment project area plan from each taxing entity that is a party to an interlocal agreement.
  - (c) Amending a community reinvestment project area plan as described in this Subsection (4) does not affect:
    - (i) the base year of the parcel or parcels that are the subject of an amendment under this Subsection (4); and
    - (ii) any interlocal agreement under which the agency is authorized to receive project area funds from the community reinvestment project area.
- (5) An agency may amend a community reinvestment project area plan without obtaining the consent of a taxing entity or a taxing entity committee and without providing notice or holding a public hearing if the amendment:
  - (a) makes a minor adjustment in the community reinvestment project area boundary that is requested by a county assessor or county auditor to avoid inconsistent property boundary lines; or
  - (b) removes one or more parcels from a community reinvestment project area because the agency determines that each parcel is:
    - (i) tax exempt;
    - (ii) without a development impediment; or
    - (iii) no longer necessary or desirable to the project area.
- (6)
  - (a) An amendment approved by board resolution under this section may not take effect until the community legislative body adopts an ordinance approving the amendment.
  - (b) Upon the community legislative body adopting an ordinance approving an amendment under Subsection (6)(a), the agency shall comply with the requirements described in Sections 17C-5-110 and 17C-5-111 as if the amendment were a community reinvestment project area plan.
- (7)
  - (a) Within 30 days after the day on which an amendment to a project area plan becomes effective, a person may contest the amendment to the project area plan or the procedure used to adopt the amendment to the project area plan if the amendment or procedure fails to comply with a provision of this title.



- (b) After the 30-day period described in Subsection (7)(a) expires, a person may not contest the amendment to the project area plan or procedure used to adopt the amendment to the project area plan for any cause.

Amended by Chapter 214, 2021 General Session

**17C-5-113 Expedited community reinvestment project area plan -- Hearing and notice requirements.**

- (1) As used in this section:
  - (a) "Qualified business entity" means a business entity that:
    - (i) has a primary market for the qualified business entity's goods or services outside of the state; and
    - (ii) is not primarily engaged in retail sales.
  - (b) "Tax increment incentive" means the portion of an agency's tax increment that is paid to a qualified business entity for the purpose of implementing a community reinvestment project area plan.
- (2) An agency and a qualified business entity may, in accordance with Subsection (3), enter into an agreement that allows the qualified business entity to receive a tax increment incentive.
- (3) An agreement described in Subsection (2) shall set annual postperformance targets for:
  - (a) capital investment within the community reinvestment project area;
  - (b) the number of new jobs created within the community reinvestment project area;
  - (c) the average wage of the jobs described in Subsection (3)(b) that is at least 110% of the prevailing wage of the county within which the community reinvestment project area is located; and
  - (d) the amount of local vendor opportunity generated by the qualified business entity.
- (4) A qualified business entity may only receive a tax increment incentive:
  - (a) if the qualified business entity complies with the agreement described in Subsection (3);
  - (b) on a postperformance basis; and
  - (c) on an annual basis after the agency receives tax increment from a taxing entity.
- (5) An agency may create or amend a community reinvestment project area plan for the purpose of providing a tax increment incentive without complying with the requirements described in Chapter 1, Part 8, Hearing and Notice Requirements, if:
  - (a) the agency:
    - (i) holds a public hearing to consider the need to create or amend a community reinvestment project area plan on an expedited basis;
    - (ii) publishes notice for the community, as a class A notice under Section 63G-30-102, for at least 14 days before the day on which the public hearing described in Subsection (5)(a)(i) is held; and
    - (iii) at the hearing described in Subsection (5)(a)(i), adopts a resolution to create or amend the community reinvestment project area plan on an expedited basis;
  - (b) all record property owners within the existing or proposed community reinvestment project area plan give written consent; and
  - (c) each taxing entity affected by the tax increment incentive consents and enters into an interlocal agreement with the agency authorizing the agency to pay a tax increment incentive to the qualified business entity.

Amended by Chapter 435, 2023 General Session

**Part 2**  
**Community Reinvestment Project Area Funds**

**17C-5-201 Title.**

This part is known as "Community Reinvestment Project Area Funds."

Enacted by Chapter 350, 2016 General Session

**17C-5-202 Community reinvestment project area funding.**

(1)

- (a) Beginning on May 14, 2019, and except as provided in Subsection (2), for the purpose of receiving project area funds for use within a community reinvestment project area, an agency shall negotiate and enter into an interlocal agreement with a taxing entity in accordance with Section 17C-5-204 to receive all or a portion of the taxing entity's tax increment or sales and use tax revenue in accordance with the interlocal agreement.
  - (b) If a community reinvestment project area is subject to an interlocal agreement under Subsection (1)(a) and the agency subsequently amends the community reinvestment project area plan as described in Subsection 17C-5-112(4), the agency shall continue to receive project area funds under the interlocal agreement.
- (2) Notwithstanding Subsection (1), an agency may receive tax increment in accordance with Section 17C-5-203 if the agency created a community reinvestment project area before May 14, 2019, that is subject to a taxing entity committee and provides for the use of eminent domain to acquire property within the community reinvestment project area.
- (3) An agency shall comply with Part 3, Community Reinvestment Project Area Budget, regardless of whether an agency enters into an interlocal agreement under Subsection (1) or receives tax increment under Subsection (2).

Amended by Chapter 376, 2019 General Session

**17C-5-203 Community reinvestment project area subject to taxing entity committee -- Tax increment.**

- (1) This section applies to a community reinvestment project area that an agency created before May 14, 2019, and that is subject to a taxing entity committee under Subsection 17C-5-202(2).
- (2) Subject to the taxing entity committee's approval of a community reinvestment project area budget under Section 17C-5-304, and for the purpose of implementing a community reinvestment project area plan, an agency may receive up to 100% of a taxing entity's tax increment, or any specified dollar amount of tax increment, for any period of time.
- (3) Notwithstanding Subsection (2), an agency that adopts a community reinvestment project area plan that is subject to a taxing entity committee may negotiate and enter into an interlocal agreement with a taxing entity and receive all or a portion of the taxing entity's sales and use tax revenue for any period of time.

Amended by Chapter 376, 2019 General Session

**17C-5-204 Community reinvestment project area subject to interlocal agreement -- Consent of a taxing entity to an agency receiving project area funds.**

- (1) As used in this section, "successor taxing entity" means a taxing entity that:
  - (a) is created after the day on which an interlocal agreement is executed to allow an agency to receive a taxing entity's project area funds; and
  - (b) levies or imposes a tax within the community reinvestment project area.
- (2) This section applies to a community reinvestment project area that is subject to an interlocal agreement under Subsection 17C-5-202(1)(a).
- (3) For the purpose of implementing a community reinvestment project area plan, an agency may negotiate with a taxing entity for all or a portion of the taxing entity's project area funds.
- (4) A taxing entity may agree to allow an agency to receive the taxing entity's project area funds by executing an interlocal agreement with the agency in accordance with Title 11, Chapter 13, Interlocal Cooperation Act.
- (5) Before an agency may use project area funds received under an interlocal agreement described in Subsection (4), the agency shall:
  - (a) obtain a written certification, signed by an attorney licensed to practice law in the state, stating that the agency and the taxing entity have each followed all legal requirements relating to the adoption of the interlocal agreement; and
  - (b) provide a signed copy of the certification described in Subsection (5)(a) to the taxing entity.
- (6) An interlocal agreement described in Subsection (4) shall:
  - (a) if the interlocal agreement provides for the agency to receive tax increment, state:
    - (i) the method of calculating the amount of the taxing entity's tax increment from the community reinvestment project area that the agency receives, including the base year and base taxable value;
    - (ii) the project area funds collection period; and
    - (iii) the percentage of the taxing entity's tax increment or the maximum cumulative dollar amount of the taxing entity's tax increment that the agency receives;
  - (b) if the interlocal agreement provides for the agency to receive the taxing entity's sales and use tax revenue, state:
    - (i) the method of calculating the amount of the taxing entity's sales and use tax revenue that the agency receives;
    - (ii) the project area funds collection period; and
    - (iii) the percentage of sales and use tax revenue or the maximum cumulative dollar amount of sales and use tax revenue that the agency receives;
  - (c) include a copy of the community reinvestment project area budget; and
  - (d) prohibit a taxing entity from proportionately reducing the amount of project area funds the taxing entity consents to pay to an agency under this section by the amount of any direct expenditures the taxing entity makes within the project area for the benefit of the project area or the agency.
- (7) A school district may consent to allow an agency to receive tax increment from the school district's basic levy only to the extent that the school district also consents to allow the agency to receive tax increment from the school district's local levy.
- (8) The parties may amend an interlocal agreement under this section by mutual consent.
- (9) A taxing entity's consent to allow an agency to receive project area funds under this section is not subject to the requirements of Section 10-8-2.
- (10) An interlocal agreement executed by a taxing entity under this section may be enforced by or against any successor taxing entity.

Amended by Chapter 333, 2019 General Session

**17C-5-205 Interlocal agreement to provide project area funds for the community reinvestment project area subject to interlocal agreement -- Notice -- Effective date of interlocal agreement -- Time to contest interlocal agreement -- Availability of interlocal agreement.**

- (1) An agency shall:
  - (a) approve and adopt an interlocal agreement described in Section 17C-5-204 at an open and public meeting; and
  - (b) provide a notice of the meeting titled "Diversion of Property Tax for a Community Reinvestment Project Area."
- (2)
  - (a) Upon the execution of an interlocal agreement described in Section 17C-5-204, the agency shall provide notice of the execution by publishing the notice for the agency's jurisdiction, as a class A notice under Section 63G-30-102, for 30 days.
  - (b) A notice described in Subsection (2)(a) shall include:
    - (i) a summary of the interlocal agreement; and
    - (ii) a statement that the interlocal agreement:
      - (A) is available for public inspection and the hours for inspection; and
      - (B) authorizes the agency to receive all or a portion of a taxing entity's tax increment or sales and use tax revenue.
- (3) An interlocal agreement described in Section 17C-5-204 is effective at the end of the 30-day period described in Subsection (2)(a).
- (4)
  - (a) Within 30 days after the day on which the interlocal agreement is effective, a person may contest the interlocal agreement or the procedure used to adopt the interlocal agreement if the interlocal agreement or procedure fails to comply with a provision of this title.
  - (b) After the 30-day period described in Subsection (4)(a) expires, a person may not contest:
    - (i) the interlocal agreement;
    - (ii) a distribution of tax increment to the agency under the interlocal agreement; or
    - (iii) the agency's use of project area funds under the interlocal agreement.
- (5) A taxing entity that enters into an interlocal agreement under Section 17C-5-204 shall make a copy of the interlocal agreement available to the public at the taxing entity's office for inspection and copying during normal business hours.

Amended by Chapter 435, 2023 General Session

**17C-5-206 Requirement to file a copy of the interlocal agreement -- County payment of tax increment.**

- (1) An agency that receives project area funds under an interlocal agreement shall, within 30 days after the day on which the interlocal agreement is effective, file a copy of the interlocal agreement with:
  - (a) the State Tax Commission, the State Board of Education, and the state auditor; and
  - (b) the auditor of the county in which the community reinvestment project area is located, if the interlocal agreement authorizes the agency to receive tax increment.
- (2) A county that collects property tax on property within a community reinvestment project area that is subject to an interlocal agreement shall, in accordance with Section 59-2-1365, pay and distribute to the agency the tax increment that the agency is authorized to receive under the interlocal agreement.

Enacted by Chapter 350, 2016 General Session

**Part 3**  
**Community Reinvestment Project Area Budget**

**17C-5-301 Title.**

This part is known as "Community Reinvestment Project Area Budget."

Enacted by Chapter 350, 2016 General Session

**17C-5-302 Procedure for adopting a community reinvestment project area budget -- Contesting the budget -- Time limit.**

- (1) An agency shall adopt a community reinvestment project area budget in accordance with this part.
- (2) To adopt a community reinvestment project area budget, an agency shall:
  - (a) prepare a proposed community reinvestment project area budget in accordance with Section 17C-5-303;
  - (b) obtain the consent of the taxing entity committee or taxing entity in accordance with Section 17C-5-304;
  - (c) make a copy of the proposed community reinvestment project area budget available to the public at the agency's office during normal business hours for at least 30 days before the budget hearing described in Subsection (2)(e);
  - (d) provide notice of the budget hearing in accordance with Chapter 1, Part 8, Hearing and Notice Requirements;
  - (e) hold a budget hearing on the proposed community reinvestment project area budget and, at the budget hearing, allow public comment on:
    - (i) the proposed community reinvestment project area budget; and
    - (ii) whether the agency should revise, adopt, or reject the proposed community reinvestment project area budget; and
  - (f) after the budget hearing described in Subsection (2)(e), or at a subsequent meeting:
    - (i) consider the comments and information from the budget hearing relating to the proposed community reinvestment project area budget; and
    - (ii) reject or adopt by resolution the proposed community reinvestment project area budget, with any revisions, as the community reinvestment project area budget.
- (3)
  - (a) Within 30 days after the day on which the agency adopts a community reinvestment project area budget, a person may contest the community reinvestment project area budget or the procedure used to adopt the community reinvestment project area budget if the community reinvestment project area budget or procedure fails to comply with a provision of this title.
  - (b) After the 30-day period described in Subsection (3)(a) expires, a person may not contest:
    - (i) the community reinvestment project area budget or the procedure used by the taxing entity, the taxing entity committee, or the agency to adopt the community reinvestment project area budget;
    - (ii) a payment to the agency under the community reinvestment project area budget; or
    - (iii) the agency's use of project area funds under the community reinvestment project area budget.

Enacted by Chapter 350, 2016 General Session

**17C-5-303 Community reinvestment project area budget -- Requirements.**

A community reinvestment project area budget shall include:

- (1) if the agency receives tax increment:
  - (a) the base taxable value;
  - (b) the projected amount of tax increment to be generated within the community reinvestment project area;
  - (c) each project area funds collection period;
  - (d) if applicable, the projected amount of tax increment to be paid to other taxing entities in accordance with Section 17C-1-410;
  - (e) if the area from which tax increment is collected is less than the entire community reinvestment project area:
    - (i) a boundary description of the portion or portions of the community reinvestment project area from which the agency receives tax increment; and
    - (ii) for each portion described in Subsection (1)(e)(i), the period of time during which tax increment is collected;
  - (f) the percentage of tax increment the agency is authorized to receive from the community reinvestment project area; and
  - (g) the maximum cumulative dollar amount of tax increment the agency is authorized to receive from the community reinvestment project area;
- (2) if the agency receives sales and use tax revenue:
  - (a) the percentage and total amount of sales and use tax revenue to be paid to the agency; and
  - (b) each project area funds collection period;
- (3) the amount of project area funds the agency will use to implement the community reinvestment project area plan, including the estimated amount of project area funds that will be used for land acquisition, public improvements, infrastructure improvements, or any loans, grants, or other incentives to private or public entities;
- (4) the agency's combined incremental value;
- (5) the amount of project area funds that will be used to cover the cost of administering the community reinvestment project area plan; and
- (6) for property that the agency owns and expects to sell, the expected total cost of the property to the agency and the expected sale price.

Enacted by Chapter 350, 2016 General Session

**17C-5-304 Consent of each taxing entity or taxing entity committee required for community reinvestment project area budget.**

Before an agency may collect any project area funds from a community reinvestment project area, the agency shall obtain consent for each community reinvestment project area budget from:

- (1) for a community reinvestment project area that is subject to an interlocal agreement, each taxing entity that is a party to an interlocal agreement; or
- (2) for a community reinvestment project area that is subject to a taxing entity committee, the taxing entity committee.

Enacted by Chapter 350, 2016 General Session

**17C-5-305 Filing a copy of the community reinvestment project area budget.**

Within 30 days after the day on which an agency adopts a community reinvestment project area budget, the agency shall file a copy of the community reinvestment project area budget with:

- (1) the State Tax Commission;
- (2) the State Board of Education;
- (3) the state auditor;
- (4) the auditor of the county in which the community reinvestment project area is located; and
- (5) each taxing entity affected by the agency's collection of project area funds under the community reinvestment project area budget.

Enacted by Chapter 350, 2016 General Session

**17C-5-306 Amending a community reinvestment project area budget.**

- (1) Except as provided in Section 17C-1-1002 and before a project area funds collection period ends, an agency may amend a community reinvestment project area budget in accordance with this section.
- (2) To amend a community reinvestment project area budget, an agency shall:
  - (a) provide notice and hold a public hearing on the proposed amendment in accordance with Chapter 1, Part 8, Hearing and Notice Requirements;
  - (b)
    - (i) if the community reinvestment project area budget required approval from a taxing entity committee, obtain the taxing entity committee's approval; or
    - (ii) if the community reinvestment project area budget required an interlocal agreement with a taxing entity, obtain approval from the taxing entity that is a party to the interlocal agreement; and
  - (c) at the public hearing described in Subsection (2)(a) or at a subsequent board meeting, by resolution, adopt the community reinvestment project area budget amendment.
- (3) If an agency proposes a community reinvestment project area budget amendment under which the agency is paid a greater proportion of tax increment from the community reinvestment project area than provided under the community reinvestment project area budget, the notice described in Subsection (2)(a) shall state:
  - (a) the percentage of tax increment paid under the community reinvestment project area budget; and
  - (b) the proposed percentage of tax increment paid under the community reinvestment project area budget amendment.
- (4)
  - (a) If an agency proposes a community reinvestment project area budget amendment that extends a project area funds collection period, before a taxing entity committee or taxing entity may provide the taxing entity committee's or taxing entity's approval described in Subsection (2)(b), the agency shall provide to the taxing entity committee or taxing entity:
    - (i) the reasons why the extension is required;
    - (ii) a description of the project area development for which project area funds received by the agency under the extension will be used;
    - (iii) a statement of whether the project area funds received by the agency under the extension will be used within an active project area or a proposed project area; and
    - (iv) a revised community reinvestment project area budget that includes:
      - (A) the annual and total amounts of project area funds that the agency receives under the extension; and

- (B) the number of years that are added to each project area funds collection period under the extension.
- (b) With respect to an amendment described in Subsection (4)(a), a taxing entity committee or taxing entity may consent to:
  - (i) allow an agency to use project area funds received under an extension within a different project area from which the project area funds are generated; or
  - (ii) alter the base taxable value in connection with a community reinvestment project area budget extension.
- (5) If an agency proposes a community reinvestment project area budget amendment that reduces the base taxable value of the project area due to the removal of a parcel under Subsection 17C-5-112(5)(b), an agency may amend a project area budget without:
  - (a) complying with Subsection (2)(a); and
  - (b) obtaining taxing entity committee or taxing entity approval described in Subsection (2)(b).
- (6)
  - (a) A person may contest an agency's adoption of a community reinvestment project area budget amendment within 30 days after the day on which the agency adopts the community reinvestment project area budget amendment.
  - (b) After the 30-day period described in Subsection (6)(a), a person may not contest:
    - (i) the agency's adoption of the community reinvestment project area budget amendment;
    - (ii) a payment to the agency under the community reinvestment project area budget amendment; or
    - (iii) the agency's use of project area funds received under the community reinvestment project area budget amendment.

Amended by Chapter 214, 2021 General Session

**17C-5-307 Allocating project area funds for housing.**

- (1) Except as provided in Subsection (4), an agency shall allocate the agency's project area funds for housing in accordance with this section.
- (2)
  - (a) For a community reinvestment project area that is subject to a taxing entity committee, an agency shall allocate at least 20% of the agency's annual tax increment for housing in accordance with Section 17C-1-412 if the community reinvestment project area budget provides for more than \$100,000 of annual tax increment to be distributed to the agency.
  - (b) The taxing entity committee may waive a portion of the allocation described in Subsection (2)(a) if:
    - (i) the taxing entity committee determines that 20% of the agency's annual tax increment is more than is needed to address the community's need for income targeted housing or homeless assistance; and
    - (ii) after the waiver, the agency's housing allocation is equal to at least 10% of the agency's annual tax increment.
- (3) For a community reinvestment project area that is subject to an interlocal agreement, an agency shall allocate at least 10% of the project area funds for housing in accordance with Section 17C-1-412 if the community reinvestment project area budget provides for more than \$100,000 of annual project area funds to be distributed to the agency.
- (4) An agency is not required to allocate the agency's community reinvestment project area funds for housing under this section if:



- (a) the agency and the county mutually agree in the interlocal agreement described in Subsection (3) that the agency will not make the allocation; and
- (b) the community reinvestment project area plan:
  - (i) provides solely for nonresidential project area development; and
  - (ii) provides for 60% of the jobs created within the project area to have an annual gross wage, not including healthcare or other paid or unpaid benefits, that is at least 125% of the average wage of the county in which the project area is located.

Amended by Chapter 333, 2019 General Session

#### **Part 4**

#### **Development Impediment Determination in a Community Reinvestment Project Area**

##### **17C-5-401 Title.**

This part is known as " Development Impediment Determination in a Community Reinvestment Project Area."

Amended by Chapter 376, 2019 General Session

##### **17C-5-402 Development impediment determination in a community reinvestment project area -- Prerequisites -- Restrictions.**

- (1) An agency shall comply with the provisions of this section before the agency may use eminent domain to acquire property under Chapter 1, Part 9, Eminent Domain.
- (2) An agency shall, after adopting a survey area resolution as described in Section 17C-5-103:
  - (a) cause a development impediment study to be conducted within the survey area in accordance with Section 17C-5-403;
  - (b) provide notice and hold a development impediment hearing in accordance with Chapter 1, Part 8, Hearing and Notice Requirements; and
  - (c) after the development impediment hearing, at the same or at a subsequent meeting:
    - (i) consider the evidence and information relating to the existence or nonexistence of a development impediment; and
    - (ii) by resolution, make a determination regarding whether a development impediment exists in all or part of the survey area.

Amended by Chapter 376, 2019 General Session

##### **17C-5-403 Development impediment study -- Requirements -- Deadline.**

- (1) An agency shall ensure that a development impediment study:
  - (a) undertakes a parcel by parcel survey of the survey area;
  - (b) provides data so the board may determine:
    - (i) whether the conditions described in Section 17C-5-405:
      - (A) exist in part or all of the survey area; and
      - (B) meet the qualifications for a development impediment determination in all or part of the survey area; and
    - (ii) whether the survey area contains all or part of a superfund site;
  - (c) includes a written report that states:

- (i) the conclusions reached;
  - (ii) any area within the survey area that meets the statutory criteria of a development impediment under Section 17C-5-405; and
  - (iii) any other information requested by the agency to determine whether a development impediment exists within the survey area; and
- (d) is completed within one year after the day on which the survey area resolution is adopted.
- (2)
- (a) If a development impediment study is not completed within the time described in Subsection (1)(d), the agency may not approve a community reinvestment project area plan or an amendment to a community reinvestment project area plan under Subsection 17C-5-112(4) based on a development impediment study unless the agency first adopts a new resolution under Subsection 17C-5-103(1).
  - (b) A new resolution described in Subsection (2)(a) shall in all respects be considered to be a resolution under Subsection 17C-5-103(1) adopted for the first time, except that any actions taken toward completing a development impediment study under the resolution that the new resolution replaces shall be considered to have been taken under the new resolution.
- (3)
- (a) For the purpose of making a development impediment determination under Subsection 17C-5-402(2)(c)(ii), a development impediment study is valid for one year from the day on which the development impediment study is completed.
  - (b)
    - (i) Except as provided in Subsection (3)(b)(ii), an agency that makes a development impediment determination under a valid development impediment study and subsequently adopts a community reinvestment project area plan in accordance with Section 17C-5-104 may amend the community reinvestment project area plan without conducting a new development impediment study.
    - (ii) An agency shall conduct a supplemental development impediment study for the area proposed to be added to the community reinvestment project area if the agency proposes an amendment to a community reinvestment project area plan that:
      - (A) increases the community reinvestment project area's geographic boundary and the area proposed to be added was not included in the original development impediment study; and
      - (B) provides for the use of eminent domain within the area proposed to be added to the community reinvestment project area.

Amended by Chapter 376, 2019 General Session

**17C-5-404 Development impediment hearing -- Owners may review evidence of a development impediment.**

- (1) In a hearing required under Subsection 17C-5-402(2)(b), an agency shall:
- (a) permit all evidence of the existence or nonexistence of a development impediment within the survey area to be presented; and
  - (b) permit each record owner of property located within the survey area or the record property owner's representative the opportunity to:
    - (i) examine and cross-examine each witness that provides evidence of the existence or nonexistence of a development impediment; and
    - (ii) present evidence and testimony, including expert testimony, concerning the existence or nonexistence of a development impediment.

- (2) An agency shall allow each record owner of property located within a survey area the opportunity, for at least 30 days before the day on which the hearing takes place, to review the evidence of a development impediment compiled by the agency or by the person or firm conducting the development impediment study for the agency, including any expert report.

Amended by Chapter 376, 2019 General Session

**17C-5-405 Conditions on a development impediment determination -- Conditions of a development impediment caused by a participant.**

- (1) A board may not make a development impediment determination in a resolution under Subsection 17C-5-402(2)(c)(ii) unless the board finds that:
- (a)
- (i) the survey area consists predominantly of nongreenfield parcels;
  - (ii) the survey area is currently zoned for urban purposes and generally served by utilities;
  - (iii) at least 50% of the parcels within the survey area contain nonagricultural or nonaccessory buildings or improvements used or intended for residential, commercial, industrial, or other urban purposes;
  - (iv) the present condition or use of the survey area substantially impairs the sound growth of the community, delays the provision of housing accommodations, constitutes an economic liability, or is detrimental to the public health, safety, or welfare, as shown by the existence within the survey area of at least four of the following factors:
    - (A) although sometimes interspersed with well maintained buildings and infrastructure, substantial physical dilapidation, deterioration, or defective construction of buildings or infrastructure, or significant noncompliance with current building code, safety code, health code, or fire code requirements or local ordinances;
    - (B) unsanitary or unsafe conditions in the survey area that threaten the health, safety, or welfare of the community;
    - (C) environmental hazards, as defined in state or federal law, which require remediation as a condition for current or future use and development;
    - (D) excessive vacancy, abandoned buildings, or vacant lots within an area zoned for urban use and served by utilities;
    - (E) abandoned or outdated facilities that pose a threat to public health, safety, or welfare;
    - (F) criminal activity in the survey area, higher than that of comparable areas in the municipality or county that are without a development impediment; and
    - (G) defective or unusual conditions of title rendering the title nonmarketable; and
  - (v)
    - (A) at least 50% of the privately owned parcels within the survey area are affected by at least one of the factors, but not necessarily the same factor, listed in Subsection (1)(a)(iv); and
    - (B) the affected parcels comprise at least 66% of the privately owned acreage within the survey area; or
- (b) the survey area includes some or all of:
- (i) a superfund site;
  - (ii) a site used for the disposal of solid waste or hazardous waste, as those terms are defined in Section 19-6-102;
  - (iii) an inactive industrial site; or
  - (iv) an inactive airport site.

- (2) A single parcel comprising 10% or more of the acreage within the survey area may not be counted as satisfying the requirement described in Subsection (1)(a)(iii) or (iv) unless at least 50% of the area of the parcel is occupied by buildings or improvements.
- (3)
  - (a) Except as provided in Subsection (3)(b), for purposes of Subsection (1), if a participant or proposed participant involved in the project area development has caused a condition listed in Subsection (1)(a)(iv) within the survey area, that condition may not be used in the determination of a development impediment.
  - (b) Subsection (3)(a) does not apply to a condition that was caused by an owner or tenant who later becomes a participant.

Amended by Chapter 376, 2019 General Session

**17C-5-406 Challenging a finding of development impediment determination -- Time limit -- Standards governing court review.**

- (1) If a board makes a development impediment determination under Subsection 17C-5-402(2)(c)
  - (ii), a record owner of property located within the survey area may challenge the determination by filing an action in the district court in the county in which the property is located no later than 30 days after the day on which the board makes the determination.
- (2) In an action under this section:
  - (a) the agency shall transmit to the district court the record of the agency's proceedings, including any minutes, findings, determinations, orders, or transcripts of the agency's proceedings;
  - (b) the district court shall review the development impediment determination under the standards of review provided in Subsection 10-9a-801(3); and
  - (c)
    - (i) if there is a record:
      - (A) the district court's review is limited to the record provided by the agency; and
      - (B) the district court may not accept or consider any evidence outside the record of the agency, unless the evidence was offered to the agency and the district court determines that the agency improperly excluded the evidence; or
    - (ii) if there is no record, the district court may call witnesses and take evidence.

Amended by Chapter 376, 2019 General Session

STATE OF UTAH    )  
                              : ss.  
County of Box Elder )

I, LINSEY NESSEN, the City Recorder of Tremonton, Utah, do hereby certify that the above and foregoing is a full and correct copy of Ordinance No. 24-03, entitled **“AN ORDINANCE OF THE TREMONTON CITY COUNCIL ADOPTING AN OFFICIAL PLAN FOR THE AUTOLIV SOLAR COMMUNITY REINVESTMENT PROJECT AREA #1, AS APPROVED BY THE TREMONTON CITY REDEVELOPMENT AGENCY, AND DIRECTING THAT NOTICE OF THE ADOPTION BE GIVEN AS REQUIRED BY STATUTE”** adopted and passed by the City Council of Tremonton, Utah, at a regular meeting thereof on January 16, 2024 which appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the City this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Linsey Nessen  
City Recorder

(city seal)

**RESOLUTION NO. 24-13**

**A RESOLUTION OF THE TREMONTON CITY COUNCIL AUTHORIZING THE EXECUTION OF AN INTERLOCAL COOPERATION AGREEMENT WITH THE TREMONTON CITY REDEVELOPMENT AGENCY REGARDING TAX INCREMENT FUNDING IN THE AUTOLIV SOLAR COMMUNITY REINVESTMENT PROJECT AREA #1.**

**WHEREAS** the Tremonton City Redevelopment Agency (the “Agency”) has been created to transact the business and exercise all of the powers provided for by Title 17C of the Utah Code Annotated, “Limited Purpose Local Government Entities — Community Reinvestment Agency Act” (the “Act”);

**WHEREAS**, the Agency, in furtherance of the purposes of the Act, designated the Autoliv Solar Community Reinvestment Project Area #1 (the “**Project Area**”), and the Agency adopted a Community Reinvestment Project Area Plan (the “**Project Area Plan**”) and Community Reinvestment Project Area Budget (the “**Project Area Budget**”) for that Project Area;

**WHEREAS**, the City, by Ordinance, has adopted the **Project Area Plan** for the Project Area; and

**WHEREAS**, the City desires to enter into an Interlocal Cooperation Agreement with the Agency, substantially in the form attached hereto as **Exhibit A**, providing for the payment of personal property tax increment funds within the Project Area to the Agency for a period of 25 years, with a 60% annual rebate back to the City for each of those 25 years.

**NOW, THEREFORE, BE IT RESOLVED BY THE TREMONTON CITY COUNCIL:**

**1.** The Agreement in substantially the form attached hereto as **Exhibit A** is hereby approved, and the Mayor is authorized and directed to execute the same for and on behalf of the City. The Mayor is authorized to approve any minor modifications, amendments, or revisions to the Agreement as may be in the City’s best interest and in harmony with the overall intent and purpose of the Agreement, and the Mayor’s signature upon the final Agreement will constitute the City Council’s acceptance of all such minor modifications, amendments, or revisions.

**2.** This resolution takes effect upon adoption.

**THIS RESOLUTION IS APPROVED AND ADOPTED** this January 16, 2024.

TREMONTON CITY  
A Utah Municipal Corporation

By \_\_\_\_\_  
Lyle Holmgren, Mayor

ATTEST:

---

Linsey Nessen, City Recorder

**Exhibit A**  
*Form of Agreement*

**Interlocal Cooperation Agreement**

THIS INTERLOCAL COOPERATION AGREEMENT (this “**Agreement**”) is entered effective as of January 16, 2024 (the “**Effective Date**”), by and between the **TREMONTON CITY REDEVELOPMENT AGENCY**, a Utah political subdivision (the “**Agency**”) and **TREMONTON CITY**, a Utah political subdivision (the “**City**”) (collectively, the “**Parties**”).

**A. WHEREAS**, the Agency was created and continues to operate under the provisions of the Limited Purpose Local Government Entities — Community Reinvestment Agency Act, Title 17C of the Utah Code, and/or its predecessor statutes (the “**Act**”); and

**B. WHEREAS** the Agency created the Autoliv Solar Community Reinvestment Project Area #1 (the “**Project Area**”);

**C. WHEREAS**, a legal description and a map of the Project Area is attached hereto as **Exhibit A**;

**D. WHEREAS**, the Agency has adopted an Autoliv Solar CRA Community Reinvestment Project Area #1 Plan (the “**Project Area Plan**”) and an Autoliv Solar CRA Community Reinvestment Project Area #1 Budget (the “**Project Area Budget**”) for that Project Area.

**E. WHEREAS**, pursuant to the Act and the Interlocal Cooperation Act, Title 11, Chapter 13 of the Utah Code (the “**Cooperation Act**”), the Agency and City desire to enter into this Agreement for the purpose of outlining the City’s consent to the Agency’s receipt of the City’s portion of tax increment generated from personal property assessments within the Project Area once designated by the Agency (the “**Personal Property Tax Increment**”).

**NOW, THEREFORE**, in consideration of the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each Party hereto, the Parties hereby agree as follows:

1. **Tax Increment.** The Agency shall be paid 100% of the City’s portion of the Personal Property Tax Increment generated within the Project Area, for a period of 25 consecutive years. The City authorizes and directs Box Elder County officials and personnel to pay directly to the Agency all such amounts due to the Agency. The Agency is authorized to begin collection of the Personal Property Tax Increment upon written notice to the appropriate officer(s) in Box Elder County prior to the beginning of the tax year for which the Agency desires to trigger the collection of such Personal Property Tax Increment. The base taxable value to be used for calculating the amount of Personal Property Tax Increment under this Agreement shall be the combined amount of the taxable value of personal property as of January 1, 2023. The Parties agree that the Agency may apply the Personal Property Tax Increment collected hereunder to encourage solar development activities within the Project Area as deemed



appropriate by the Agency and contemplated in the Project Area Plan and Project Area Budget, as deemed appropriate by the Agency to the extent authorized by the Act.

2. **Annual Rebate.** The Agency agrees to transfer to the City an annual rebate amount equal to 60% of the City's portion of the Personal Property Tax Increment received by the Agency no later than 90 days following the Agency's receipt of those funds from the County Treasurer.

3. **No Third-Party Beneficiary.** Nothing in this Agreement creates or may be read or interpreted to create any rights in or obligations in favor of any person or entity not a party to this Agreement. Except as otherwise specifically provided herein, no person or entity is an intended third-party beneficiary under this Agreement.

4. **Interlocal Cooperation Act.** In satisfaction of the requirements of the Cooperation Act as relates to this Agreement, the Parties agree as follows:

a. This Agreement must be authorized and adopted by resolution of the legislative body of each Party pursuant to and in accordance with the provisions of Section 11-13-202.5 of the Cooperation Act;

b. This Agreement must be reviewed as to proper form and compliance with applicable law by a duly authorized attorney in behalf of each Party pursuant to and in accordance with the Section 11-13-202.5(3) of the Cooperation Act;

c. A duly executed original counterpart of this Agreement must be filed immediately with the keeper of records of each Party pursuant to Section 11-13-209 of the Cooperation Act;

d. This Agreement does not create an interlocal entity. The director of the Agency is hereby designated the administrator for all purposes of this Agreement and the Cooperation Act, pursuant to Section 11-13-207 of the Cooperation Act;

e. The term of this Agreement will commence on the Effective Date and will remain in full force and effect until the first to occur of the following: (i) either Party terminates this Agreement by providing written notice to the other Party, or (ii) the date that is exactly 50 years after the Effective Date, or (iii) the date the final annual rebate under Section 2 has been paid by the Agency to the City.

f. Immediately after execution of this Agreement by both Parties, the Agency may publish a joint notice, regarding this Agreement pursuant to Section 11-13-219 of the Cooperation Act.

g. It is not anticipated that either party will acquire any new property in connection with this Agreement; however, the purchaser of any property acquired in connection with this Agreement will be entitled to keep such property upon the termination of this Agreement.

5. **Modification and Amendment.** Any modification of or amendment to any

provision contained herein will be effective only if the modification or amendment is in writing and signed by the Parties. Any oral representation or modification concerning this Agreement will be of no force or effect.

6. **Governing Law.** This Agreement will be governed by, and construed and interpreted in accordance with, the laws of the State of Utah.

7. **Authorization.** Each of the Parties represents and warrants to the other that the warranting Party has taken all steps, including the publication of public notice, where necessary, in order to authorize the execution, delivery, and performance by each such Party of this Agreement.

8. **Incorporation of Recitals and Exhibits.** Except to the extent they may conflict with any of the express provisions of the body of this Agreement, the recitals set forth above are hereby incorporated by reference as part of this Agreement. All exhibits and/or attachments hereto are incorporated herein.

9. **Immunity.** Both Parties are governmental entities under the Governmental Immunity Act of Utah, §§ 63G-7-101 *et seq.* (the “Immunity Act”). Neither Party waives any defenses or limits of liability available under the Immunity Act and other applicable law. Both Parties maintain all privileges, immunities, and other rights granted by the Immunity Act and all other applicable law.

10. **Severability.** If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction or as a result of future legislative action, and if the rights or obligations of any Party hereto under this Agreement will not be materially and adversely affected thereby:

- a. such holding or action shall be strictly construed;
- b. such provision shall be fully severable;
- c. this Agreement shall be construed and enforced as if such provision had never comprised a part hereof;
- d. the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by the invalid or unenforceable provision or by its severance from this Agreement; and
- e. in lieu of such illegal, invalid, or unenforceable provision, the Parties hereto shall use commercially reasonable efforts to negotiate in good faith a substitute, legal, valid, and enforceable provision that most nearly effects the Parties’ intent in entering into this Agreement.

**TREMONTON CITY REDEVELOPMENT AGENCY**

\_\_\_\_\_  
Name:

Title:

ATTEST:

\_\_\_\_\_  
Secretary

Attorney Review for Redevelopment Agency:

The undersigned, as counsel for the Tremonton City Redevelopment Agency, has reviewed the foregoing Interlocal Cooperation Agreement and finds it to be in proper form and in compliance with applicable state law.

\_\_\_\_\_  
Attorney for the Agency

*[Signatures continue on next page.]*

**TREMONTON CITY**

By: \_\_\_\_\_

Name:  
Title:

ATTEST:

\_\_\_\_\_  
Name:  
Title:

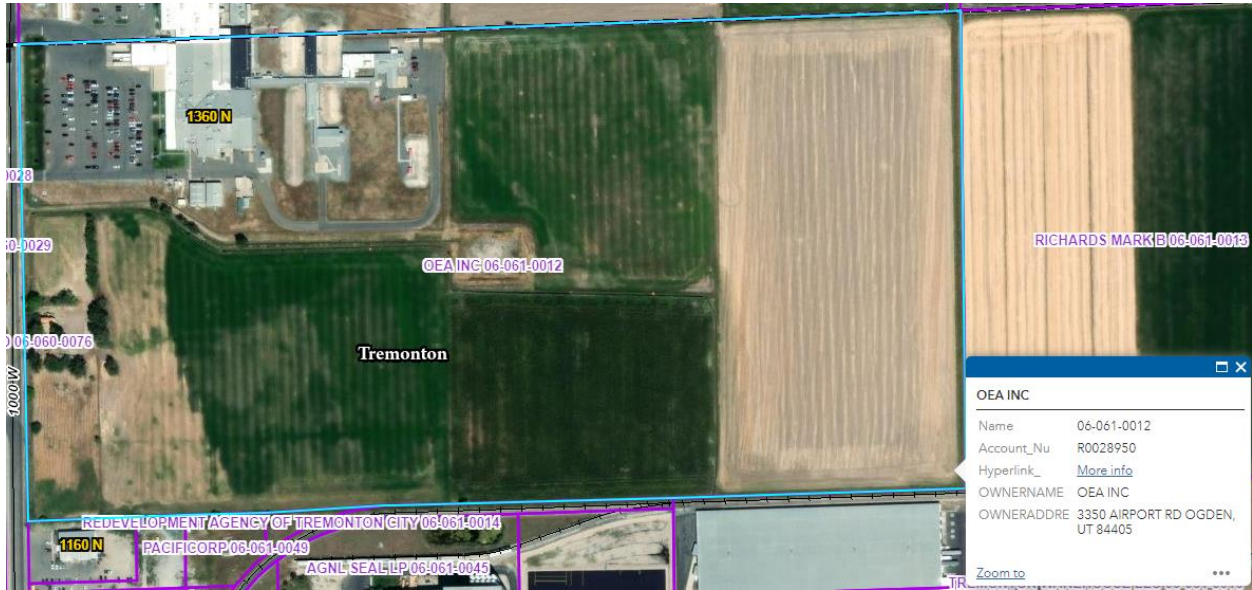
Attorney Review for City:

The undersigned, as attorney for Tremonton City, has reviewed the foregoing Interlocal Cooperation Agreement and finds it to be in proper form and in compliance with applicable state law.

\_\_\_\_\_  
City Attorney

## Exhibit A

The proposed project area consists of parcel 06-061-0012 located at 1360 N. 1000 W. Tremonton, UT 84337. A condensed legal description of the proposed project area is: N/2 OF SW/4 OF SEC 34, TWP 12N, R 3W, SLM. LESS ROAD, depicted as follows:



CITY OF TREMONTON  
FUND SUMMARY  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	2,620,041.05	4,531,479.05	7,271,840.00	2,740,360.95	62.3
LICENSES & PERMITS	49,883.09	249,455.06	125,400.00	( 124,055.06)	198.9
INTERGOVERNMENTAL - SENIOR SE	29,307.69	143,923.52	240,100.00	96,176.48	59.9
OTHER INTERGOVERNMENTAL REV.	100,215.37	342,003.66	647,700.00	305,696.34	52.8
OTHER INCOME	114,872.78	614,071.73	1,191,200.00	577,128.27	51.6
ADMINISTRATION SERVICES	.00	.00	110,700.00	110,700.00	.0
TRANSFERS/FUND BAL TO BE APPR	.00	.00	446,500.00	446,500.00	.0
	<u>2,914,319.98</u>	<u>5,880,933.02</u>	<u>10,033,440.00</u>	<u>4,152,506.98</u>	<u>58.6</u>
<u>EXPENDITURES</u>					
NON DEPARTMENTAL	8,912.54	304,108.97	342,800.00	38,691.03	88.7
CITY COUNCIL	14,529.07	53,746.27	83,340.00	29,593.73	64.5
COURT	14,046.61	65,908.91	126,500.00	60,591.09	52.1
CITY ADMINISTRATION	27,611.90	126,571.31	246,900.00	120,328.69	51.3
TREASURER	10,343.72	45,085.03	87,000.00	41,914.97	51.8
RECORDER	10,509.78	50,640.23	102,100.00	51,459.77	49.6
PROFESSIONAL	10,464.42	50,531.90	99,600.00	49,068.10	50.7
ECONOMIC DEVELOPMENT	.00	4,210.00	3,000.00	( 1,210.00)	140.3
ELECTION	5.51	629.86	21,200.00	20,570.14	3.0
CIVIC CENTER	4,396.22	16,594.93	41,200.00	24,605.07	40.3
PLANNING & COMM DEVELOPMENT	13,210.00	37,679.78	353,600.00	315,920.22	10.7
TRE. ENFORCEMENT LIQUOR LAWS	.00	.00	10,000.00	10,000.00	.0
POLICE DEPARTMENT	335,795.48	1,376,242.84	2,945,200.00	1,568,957.16	46.7
BUILDING INSPECTION	15,899.38	39,131.65	72,500.00	33,368.35	54.0
GARBAGE COLLECTION	179,140.60	372,280.03	637,700.00	265,419.97	58.4
STREETS DEPARTMENT	81,721.62	364,963.03	765,700.00	400,736.97	47.7
CLASS C ROAD PROJECT	2,792.25	21,976.70	34,000.00	12,023.30	64.6
SENIOR PROGRAMMING	10,450.46	51,383.24	135,000.00	83,616.76	38.1
CONGREGATE MEALS	9,544.75	49,601.53	115,400.00	65,798.47	43.0
HOME DELIVERED MEALS	22,906.01	122,435.95	242,700.00	120,264.05	50.5
SENIOR BUILDING	5,211.11	24,389.72	50,600.00	26,210.28	48.2
GOLF COURSE	.00	.00	2,800.00	2,800.00	.0
CEMETERY	3,136.88	22,544.71	60,200.00	37,655.29	37.5
PARKS	47,628.49	235,947.84	472,000.00	236,052.16	50.0
COMMUNITY EVENTS	2,313.36	43,171.69	114,300.00	71,128.31	37.8
LIBRARY	36,570.97	189,388.61	375,300.00	185,911.39	50.5
CONTRIBUTIONS TO OTHER UNITS	33,618.63	201,711.78	293,500.00	91,788.22	68.7
TRANSFER TO OTHER FUNDS	.00	.00	2,199,300.00	2,199,300.00	.0
	<u>900,759.76</u>	<u>3,870,876.51</u>	<u>10,033,440.00</u>	<u>6,162,563.49</u>	<u>38.6</u>
NET REVENUE OVER EXPENDITURES	<u>2,013,560.22</u>	<u>2,010,056.51</u>	<u>.00</u>	<u>( 2,010,056.51)</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FOOD PANTRY - SPECIAL REV FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	2,566.40	11,176.34	20,000.00	8,823.66	55.9
OTHER INCOME	1,242.51	6,903.73	900.00	( 6,003.73)	767.1
DONATIONS	22,252.95	48,883.70	52,500.00	3,616.30	93.1
	<u>26,061.86</u>	<u>66,963.77</u>	<u>73,400.00</u>	<u>6,436.23</u>	<u>91.2</u>
<u>EXPENDITURES</u>					
FOOD PANTRY EXPENSE	6,686.42	30,990.38	73,200.00	42,209.62	42.3
ADMIN SERVICE CHARGE	.00	.00	200.00	200.00	.0
	<u>6,686.42</u>	<u>30,990.38</u>	<u>73,400.00</u>	<u>42,409.62</u>	<u>42.2</u>
NET REVENUE OVER EXPENDITURES	<u>19,375.44</u>	<u>35,973.39</u>	<u>.00</u>	<u>( 35,973.39)</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
ADULT PROGRAMS	1,275.25	5,558.25	15,200.00	9,641.75	36.6
YOUTH PROGRAMS	2,382.00	60,809.00	87,700.00	26,891.00	69.3
MISC. PROGRAMS	220.00	7,607.90	29,400.00	21,792.10	25.9
OTHER INCOME	1,493.67	11,935.94	7,800.00	( 4,135.94)	153.0
TRANSFERS/FUND BAL TO BE APPRO	.00	.00	164,000.00	164,000.00	.0
	<u>5,370.92</u>	<u>85,911.09</u>	<u>304,100.00</u>	<u>218,188.91</u>	<u>28.3</u>
<u>EXPENDITURES</u>					
NON DEPARTMENTAL EXPENSE	22,884.32	106,195.03	170,100.00	63,904.97	62.4
CONCESSION STAND	.00	2,723.86	9,800.00	7,076.14	27.8
SPECIAL EVENTS	.00	.00	3,800.00	3,800.00	.0
TOURNAMENTS	3,593.50	5,735.18	19,800.00	14,064.82	29.0
ADULT SOCCER	.00	.05	1,600.00	1,599.95	.0
ADULT SOFTBALL	.00	2,297.05	7,600.00	5,302.95	30.2
PICKLEBALL	.37	56.32	7,800.00	7,743.68	.7
YOUTH BASEBALL	112.00	4,018.45	12,600.00	8,581.55	31.9
YOUTH BASKETBALL	1,178.45	1,191.66	31,500.00	30,308.34	3.8
YOUTH FLAG FOOTBALL	98.28	5,296.35	4,000.00	( 1,296.35)	132.4
YOUTH SOCCER	336.00	8,337.58	11,400.00	3,062.42	73.1
YOUTH TRACK AND FIELD	.00	2.51	3,200.00	3,197.49	.1
YOUTH VOLLEYBALL	.00	.00	1,200.00	1,200.00	.0
YOUTH GOLF	.00	.00	4,500.00	4,500.00	.0
YOUTH BOWLING	.00	.00	700.00	700.00	.0
YOUTH KARATE	.00	.00	800.00	800.00	.0
YOUTH CAMPS	.00	1,787.69	3,500.00	1,712.31	51.1
ADMIN SERVICE CHARGES	.00	.00	10,200.00	10,200.00	.0
	<u>28,202.92</u>	<u>137,641.73</u>	<u>304,100.00</u>	<u>166,458.27</u>	<u>45.3</u>
NET REVENUE OVER EXPENDITURES	<u>( 22,832.00)</u>	<u>( 51,730.64)</u>	<u>.00</u>	<u>51,730.64</u>	<u>.0</u>



CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SPECIAL REVENUE FUND - PARKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER INCOME	46,997.02	168,021.14	667,600.00	499,578.86	25.2
	46,997.02	168,021.14	667,600.00	499,578.86	25.2
<u>EXPENDITURES</u>					
PARKS & RECREATION	7,822.00	25,865.64	667,600.00	641,734.36	3.9
	7,822.00	25,865.64	667,600.00	641,734.36	3.9
NET REVENUE OVER EXPENDITURES	39,175.02	142,155.50	.00	( 142,155.50)	.0

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
EMS INTERGOVERNMENTAL REV	.00	6,656.14	.00	( 6,656.14)	.0
FIRE INTERGOVERNMENTAL REV	608.00	3,336.60	50,300.00	46,963.40	6.6
EMS - CHARGES FOR SERVICES	150,354.71	874,352.05	1,219,500.00	345,147.95	71.7
FIRE - OTHER INCOME	10,543.05	51,387.29	47,500.00	( 3,887.29)	108.2
EMS - OTHER INCOME	965.52	3,207.00	7,500.00	4,293.00	42.8
MISC INCOME	.00	.00	1,460,200.00	1,460,200.00	.0
	<u>162,471.28</u>	<u>938,939.08</u>	<u>2,785,000.00</u>	<u>1,846,060.92</u>	<u>33.7</u>
<u>EXPENDITURES</u>					
NON-DEPARTMENTAL EXPENSE	27,903.07	106,501.64	411,400.00	304,898.36	25.9
FIRE DEPARTMENT EXPENSE	9,553.83	44,188.19	796,400.00	752,211.81	5.6
EMS DEPARTMENT EXPENSE	158,486.99	688,305.01	1,568,000.00	879,694.99	43.9
ADMINISTRATIVE FEES	.00	.00	9,200.00	9,200.00	.0
	<u>195,943.89</u>	<u>838,994.84</u>	<u>2,785,000.00</u>	<u>1,946,005.16</u>	<u>30.1</u>
NET REVENUE OVER EXPENDITURES	<u>( 33,472.61)</u>	<u>99,944.24</u>	<u>.00</u>	<u>( 99,944.24)</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
INTEREST	6,390.72	39,000.34	.00	( 39,000.34)	.0
TRANSFERS/FUND BAL TO BE APPRO	.00	.00	1,729,000.00	1,729,000.00	.0
	<u>6,390.72</u>	<u>39,000.34</u>	<u>1,729,000.00</u>	<u>1,689,999.66</u>	<u>2.3</u>
<u>EXPENDITURES</u>					
NON DEPARTMENTAL PROJECTS	.00	2,387.20	135,000.00	132,612.80	1.8
CIVIC CENTER CAPITAL PROJECTS	.00	.00	30,000.00	30,000.00	.0
STREETS DEPT CAPITAL PROJECTS	.00	1,589,684.20	1,400,000.00	( 189,684.20)	113.6
PARKS CAPITAL PROJECTS	.00	.00	30,000.00	30,000.00	.0
SENIORS CAPITAL PROJECTS	.00	.00	84,000.00	84,000.00	.0
CEMETERY CAPITAL PROJECTS	.00	.00	50,000.00	50,000.00	.0
	<u>.00</u>	<u>1,592,071.40</u>	<u>1,729,000.00</u>	<u>136,928.60</u>	<u>92.1</u>
NET REVENUE OVER EXPENDITURES	<u>6,390.72</u>	<u>( 1,553,071.06)</u>	<u>.00</u>	<u>1,553,071.06</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

VEHICLE/EQUIP CAP PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
MISCELLANEOUS INCOME	6,640.50	31,895.82	25,000.00	( 6,895.82)	127.6
TRANSFERS/FUND BAL TO BE APPRO	.00	.00	672,000.00	672,000.00	.0
	<u>6,640.50</u>	<u>31,895.82</u>	<u>697,000.00</u>	<u>665,104.18</u>	<u>4.6</u>
<u>EXPENDITURES</u>					
POLICE DEPARTMENT	54,049.16	254,190.24	262,000.00	7,809.76	97.0
STREET DEPARTMENT	.00	.00	390,000.00	390,000.00	.0
PARKS	.00	43,174.00	45,000.00	1,826.00	95.9
	<u>54,049.16</u>	<u>297,364.24</u>	<u>697,000.00</u>	<u>399,635.76</u>	<u>42.7</u>
NET REVENUE OVER EXPENDITURES	<u>( 47,408.66)</u>	<u>( 265,468.42)</u>	<u>.00</u>	<u>265,468.42</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TRANS CAPACITY CAPITAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
SOURCE 31	8,539.49	21,534.65	.00	( 21,534.65)	.0
INTEREST	13,846.75	76,650.58	70,000.00	( 6,650.58)	109.5
SOURCE 37	9,945.18	36,846.18	34,000.00	( 2,846.18)	108.4
TRANSFERS/FUND BAL TO BE APPRO	.00	.00	678,900.00	678,900.00	.0
	<u>32,331.42</u>	<u>135,031.41</u>	<u>782,900.00</u>	<u>647,868.59</u>	<u>17.3</u>
<u>EXPENDITURES</u>					
VEHICLE CAPACITY PROJECTS	10,096.00	84,113.25	782,900.00	698,786.75	10.7
	<u>10,096.00</u>	<u>84,113.25</u>	<u>782,900.00</u>	<u>698,786.75</u>	<u>10.7</u>
NET REVENUE OVER EXPENDITURES	<u><u>22,235.42</u></u>	<u><u>50,918.16</u></u>	<u><u>.00</u></u>	<u><u>( 50,918.16)</u></u>	<u><u>.0</u></u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER REVENUE	22,495.23	151,496.17	2,349,500.00	2,198,003.83	6.5
UTILITY REVENUE	197,573.45	1,447,246.92	2,198,200.00	750,953.08	65.8
CONTRIBUTIONS & TRANSFERS	.00	.00	1,478,200.00	1,478,200.00	.0
IMPACT FEES	54,874.08	227,180.48	207,000.00	( 20,180.48)	109.8
	<u>274,942.76</u>	<u>1,825,923.57</u>	<u>6,232,900.00</u>	<u>4,406,976.43</u>	<u>29.3</u>
<u>EXPENDITURES</u>					
WATER DEPARTMENT UTILITY FUND	119,955.02	570,050.96	2,076,600.00	1,506,549.04	27.5
SECONDARY WATER	283,283.67	641,712.15	4,122,300.00	3,480,587.85	15.6
ADMIN SERVICE CHARGES	.00	.00	34,000.00	34,000.00	.0
	<u>403,238.69</u>	<u>1,211,763.11</u>	<u>6,232,900.00</u>	<u>5,021,136.89</u>	<u>19.4</u>
NET REVENUE OVER EXPENDITURES	<u>( 128,295.93)</u>	<u>614,160.46</u>	<u>.00</u>	<u>( 614,160.46)</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TREATMENT PLANT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER INCOME	30,036.05	182,225.66	220,000.00	37,774.34	82.8
UTILITY REVENUE	156,009.63	1,001,303.54	1,756,000.00	754,696.46	57.0
CONTRIBUTIONS & TRANSFERS	.00	.00	4,331,800.00	4,331,800.00	.0
IMPACT FEES	20,019.78	74,608.92	75,000.00	391.08	99.5
	<u>206,065.46</u>	<u>1,258,138.12</u>	<u>6,382,800.00</u>	<u>5,124,661.88</u>	<u>19.7</u>
<u>EXPENDITURES</u>					
TREATMENT PLANT	123,693.94	835,957.54	5,595,900.00	4,759,942.46	14.9
COMPOST OPERATIONS	12,934.15	316,932.75	777,800.00	460,867.25	40.8
ADMIN SERVICE CHARGES	.00	.00	9,100.00	9,100.00	.0
	<u>136,628.09</u>	<u>1,152,890.29</u>	<u>6,382,800.00</u>	<u>5,229,909.71</u>	<u>18.1</u>
NET REVENUE OVER EXPENDITURES	<u>69,437.37</u>	<u>105,247.83</u>	<u>.00</u>	<u>( 105,247.83)</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER REVENUE	1,037.98	17,991.79	5,000.00	( 12,991.79)	359.8
UTILITY REVENUE	24,364.33	139,016.98	257,100.00	118,083.02	54.1
CONTRIBUTIONS & TRANSFERS	.00	.00	1,269,000.00	1,269,000.00	.0
IMPACT FEES	10,825.38	55,934.48	48,000.00	( 7,934.48)	116.5
	<u>36,227.69</u>	<u>212,943.25</u>	<u>1,579,100.00</u>	<u>1,366,156.75</u>	<u>13.5</u>
<u>EXPENDITURES</u>					
SEWER DEPARTMENT	12,962.79	1,565,409.70	1,555,100.00	( 10,309.70)	100.7
ADMIN SERVICE CHARGES	.00	.00	24,000.00	24,000.00	.0
	<u>12,962.79</u>	<u>1,565,409.70</u>	<u>1,579,100.00</u>	<u>13,690.30</u>	<u>99.1</u>
NET REVENUE OVER EXPENDITURES	<u>23,264.90</u>	<u>( 1,352,466.45)</u>	<u>.00</u>	<u>1,352,466.45</u>	<u>.0</u>



CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STORM DRAIN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER REVENUE	6,114.97	34,817.27	25,000.00	( 9,817.27)	139.3
UTILITY REVENUE	16,982.67	100,992.13	192,000.00	91,007.87	52.6
CONTRIBUTIONS & TRANSFERS	.00	.00	63,100.00	63,100.00	.0
IMPACT FEES	50,449.68	160,611.35	58,000.00	( 102,611.35)	276.9
	<u>73,547.32</u>	<u>296,420.75</u>	<u>338,100.00</u>	<u>41,679.25</u>	<u>87.7</u>
<u>EXPENDITURES</u>					
STORM DRAIN UTILITY FUND	17,455.72	62,571.95	314,100.00	251,528.05	19.9
ADMIN SERVICE CHARGES	.00	.00	24,000.00	24,000.00	.0
	<u>17,455.72</u>	<u>62,571.95</u>	<u>338,100.00</u>	<u>275,528.05</u>	<u>18.5</u>
NET REVENUE OVER EXPENDITURES	<u>56,091.60</u>	<u>233,848.80</u>	<u>.00</u>	<u>( 233,848.80)</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #2 FUND - DOWNTOWN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	.00	.00	300,000.00	300,000.00	.0
OTHER INCOME	4,857.51	30,728.89	25,000.00	( 5,728.89)	122.9
CONTRIBUTIONS & TRANSFERS	.00	.00	360,680.00	360,680.00	.0
	<u>4,857.51</u>	<u>30,728.89</u>	<u>685,680.00</u>	<u>654,951.11</u>	<u>4.5</u>
<u>EXPENDITURES</u>					
REDEVELOPMENT #2	.00	49,560.71	685,680.00	636,119.29	7.2
	<u>.00</u>	<u>49,560.71</u>	<u>685,680.00</u>	<u>636,119.29</u>	<u>7.2</u>
NET REVENUE OVER EXPENDITURES	<u>4,857.51</u>	<u>( 18,831.82)</u>	<u>.00</u>	<u>18,831.82</u>	<u>.0</u>

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #3 FUND - INDUST PARK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER INCOME	39,952.36	39,952.36	.00	( 39,952.36)	.0
	39,952.36	39,952.36	.00	( 39,952.36)	.0
<u>EXPENDITURES</u>					
	.00	.00	.00	.00	.0
NET REVENUE OVER EXPENDITURES	39,952.36	39,952.36	.00	( 39,952.36)	.0

CITY OF TREMONTON  
 FUND SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #3 - WEST LIBERTY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
OTHER INCOME	9,384.73	56,775.24	1,010,000.00	953,224.76	5.6
	9,384.73	56,775.24	1,010,000.00	953,224.76	5.6
<u>EXPENDITURES</u>					
W.LIB FOODS/HOUSING PLAN IMPRO	.00	960.00	1,010,000.00	1,009,040.00	.1
	.00	960.00	1,010,000.00	1,009,040.00	.1
NET REVENUE OVER EXPENDITURES	9,384.73	55,815.24	.00	( 55,815.24)	.0

CITY OF TREMONTON  
 COMBINED CASH INVESTMENT  
 DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

01-11112	CASH IN CHECKING - ZIONS BANK	370,105.13
01-11113	ON-LINE PAY UTIL - CLEARING	335.10
01-11114	ONLINE PAY - AMB - CLEARING	( 14,423.03)
01-11115	XPRESS DEPOSIT ACCOUNT	201,883.10
01-11451	RET CKS - CLEARING ZIONS BANK	8,501.41
01-11610	CASH IN INVESTMENTS - PTIF	29,241,397.28
01-11618	CASH IN INVESTMENTS - ZIONS BK	205,447.83
01-11750	UTILITY CLEARING	( 1,809.05)
01-11760	COURT CASH CLEARING	4,332.31
	TOTAL COMBINED CASH	30,015,770.08
01-11900	TOTAL ALLOCATION - OTHER FUNDS	( 30,015,770.08)

TOTAL UNALLOCATED CASH .00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	4,737,312.04
21	ALLOCATION TO FOOD PANTRY - SPECIAL REV FUND	291,391.06
25	ALLOCATION TO RECREATION	305,967.89
26	ALLOCATION TO SPECIAL REVENUE FUND - PARKS	1,091,107.78
28	ALLOCATION TO FIRE DEPARTMENT	1,325,680.49
40	ALLOCATION TO CAPITAL PROJECTS FUND	1,498,738.85
41	ALLOCATION TO VEHICLE/EQUIP CAP PROJECT FUND	1,557,315.71
42	ALLOCATION TO TRANS CAPACITY CAPITAL FUND	3,247,311.15
51	ALLOCATION TO WATER UTILITY FUND	4,136,535.46
52	ALLOCATION TO TREATMENT PLANT FUND	6,766,902.21
54	ALLOCATION TO SEWER FUND	243,424.93
55	ALLOCATION TO STORM DRAIN FUND	1,434,070.63
71	ALLOCATION TO RDA DIST #2 FUND - DOWNTOWN	1,139,172.36
72	ALLOCATION TO RDA DIST #3 FUND - INDUST PARK	39,952.36
73	ALLOCATION TO RDA DIST #3 - WEST LIBERTY	2,200,887.16
	TOTAL ALLOCATIONS TO OTHER FUNDS	30,015,770.08
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	( 30,015,770.08)

ZERO PROOF IF ALLOCATIONS BALANCE .00

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FUND

ASSETS

10-11100	CASH FROM COMBINED FUND	4,737,312.04	
10-11200	CASH IN TILL	250.02	
10-11202	PETTY CASH FUND SENIOR CENTER	10.00	
10-11300	LIBRARY CASH IN TILL	20.00	
10-12110	ALLOWANCE FOR BAD DEBTS	68.66	
10-13100	ACCOUNTS RECEIVABLE - GF	7,208.34	
10-13103	ACCOUNTS RECEIVABLE GARBAGE	64,073.23	
10-13104	ACCOUNTS RECEIVABLE RECYCLE	17,719.72	
10-13105	A/R GENERAL FUND OTHER	14,935.85	
10-13170	A/R B&C ROAD	134,855.68	
10-13180	ACCOUNTS REC SALES TAX	532,462.71	
10-13181	PROPERTY TAX RECEIVABLE	3,055,240.00	
10-13182	A/R TRANSIENT ROOM TAX	10,041.85	
10-13200	A/R BRAG SENIOR FUNDS	21,053.85	
10-13403	TAX ASSESSMENT RECEIVABLE	22,526.69	
10-13500	UTILITY FRANCHISE LEASE RECVBL	94,963.09	
	TOTAL ASSETS		<u><u>8,712,741.73</u></u>

LIABILITIES AND EQUITY

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FUND

LIABILITIES

10-21100	ACCOUNTS PAYABLE	(	40,276.87)	
10-21150	DEFERRED REVENUE		14,272.20	
10-21151	DEFERRED REVENUE - GASB 34		3,055,240.00	
10-21500	WAGES PAYABLE		153,439.60	
10-22200	FEDERAL W/H TAXES PAYABLE		13,187.83	
10-22300	FICA PAYABLE		30,392.53	
10-22400	STATE W/H TAXES PAYABLE		23,423.76	
10-22440	AMERICAN HERITAGE LIFE INS		452.22	
10-22450	DISABILITY PAYABLE	(	131.93)	
10-22460	PRE LEGAL PAYABLE		53.37	
10-22500	UTAH STATE RETIREMENT PAYABLE		34,957.36	
10-22510	HEALTH INSURANCE PAYABLE		23,783.06	
10-22520	DENTAL INSURANCE PAYABLE		2,030.68	
10-22530	VISION INSURANCE PAYABLE		195.60	
10-22540	LIFE INSURANCE PAYABLE		1,116.34	
10-22710	CLOTHING DEDUCTIONS PAYABLE	(	7,435.18)	
10-22720	FD CLOTHING DEDUCTIONS PAYABLE	(	5,114.51)	
10-22910	FLEX SPENDING ACCOUNT		1,725.03	
10-22920	HEALTH SAVINGS ACCOUNT		24,750.62	
10-22990	MISC DEDUCTIONS PAYABLE		2,643.37	
10-24510	SURCHARGE 35%		384.97	
10-24520	SURCHARGE 90%		1,812.66	
10-24521	SECURITY SURCHARGE		469.60	
10-24522	NEW ADDITIONAL STATE SURCHARGE		512.78	
10-24525	COURT CASH BAIL/TRUST		5,139.00	
10-24535	PD EVIDENCE MONEY		1,472.66	
10-24700	DEVELOPER FEE-IN-LIEU CHIPSEAL		290,377.38	
10-24710	DEVELOPER FEE-IN-LIEU OTHER		673,145.86	
10-24720	DEVELOPER CASH BONDS		307,875.72	
	TOTAL LIABILITIES			4,609,895.71

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
10-29800	FUND BALANCE - BEGINN OF YEAR		2,092,789.51	
	REVENUE OVER EXPENDITURES - YTD		2,010,056.51	
	BALANCE - CURRENT DATE		4,102,846.02	
	TOTAL FUND EQUITY			4,102,846.02
	TOTAL LIABILITIES AND EQUITY			8,712,741.73

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 GENERAL PROPERTY TAXES - CURR	2,277,767.32	2,347,778.08	3,055,240.00	707,461.92	76.8
10-31-110 PENALTY/INTEREST	166.95	1,464.43	1,000.00	( 464.43)	146.4
10-31-112 AUTO IN LIEU	11,076.96	77,069.54	130,000.00	52,930.46	59.3
10-31-120 PRIOR YR TAXES DELINQUENT	3,863.70	22,755.41	20,000.00	( 2,755.41)	113.8
10-31-130 GEN SALES & USE TAXES	226,926.10	1,506,868.68	2,883,600.00	1,376,731.32	52.3
10-31-150 FRANCHISE TAX CABLE TV/COMCAST	.00	8,798.70	15,000.00	6,201.30	58.7
10-31-160 TELECOMMUNICATION FRANCHISE TX	3,015.22	19,309.23	35,000.00	15,690.77	55.2
10-31-161 ELECTRIC ENERGY TAX	67,005.92	435,072.40	760,000.00	324,927.60	57.3
10-31-162 NATURAL GAS ENERGY TAX	26,544.75	83,192.07	322,000.00	238,807.93	25.8
10-31-163 TRANSIENT ROOM TAX	3,674.13	29,170.51	50,000.00	20,829.49	58.3
<b>TOTAL TAXES</b>	<b>2,620,041.05</b>	<b>4,531,479.05</b>	<b>7,271,840.00</b>	<b>2,740,360.95</b>	<b>62.3</b>
<u>LICENSES &amp; PERMITS</u>					
10-32-210 BUSINESS LICENSES & PERMITS	20,052.06	22,788.08	37,600.00	14,811.92	60.6
10-32-211 CONDITIONAL USE PERMIT	.00	1.80	500.00	498.20	.4
10-32-220 BUILDING PERMITS	19,392.24	114,559.55	45,000.00	( 69,559.55)	254.6
10-32-221 BUILDING PERMITS ADMIN. FEES	5,562.57	43,385.00	5,000.00	( 38,385.00)	867.7
10-32-222 BLDG INSPECTS-INTERLOCAL AGREE	.00	.00	3,000.00	3,000.00	.0
10-32-223 DEVELOPMENT PERMITS	4,141.22	32,608.03	10,000.00	( 22,608.03)	326.1
10-32-224 SUBDIVISION SIGNS	430.00	4,825.00	800.00	( 4,025.00)	603.1
10-32-225 NEW STREETLIGHTS	.00	28,000.00	20,000.00	( 8,000.00)	140.0
10-32-250 ANIMAL LICENSES	305.00	1,880.00	3,500.00	1,620.00	53.7
10-32-750 PD IMPACT FEE REIMBURSEMENT	.00	1,407.60	.00	( 1,407.60)	.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>49,883.09</b>	<b>249,455.06</b>	<b>125,400.00</b>	<b>( 124,055.06)</b>	<b>198.9</b>



CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEARNED	PCNT
<u>INTERGOVERNMENTAL - SENIOR SER</u>						
10-33-314 SENIOR TITLE III B	4,029.00	31,582.85	14,000.00	(	17,582.85)	225.6
10-33-316 STATE SERVICE	.00	8,019.00	8,000.00	(	19.00)	100.2
10-33-317 BRAG MISC.	.00	.00	2,500.00		2,500.00	.0
10-33-318 STATE TRANSPORTATION	.00	.00	700.00		700.00	.0
10-33-320 SENIOR TITLE III C-1	4,000.00	6,300.00	20,000.00		13,700.00	31.5
10-33-322 USDA CASH IN LIEU III C-1	2,000.00	6,489.93	6,500.00		10.07	99.9
10-33-324 STATE NUTRITION C-1	.00	2,223.00	1,000.00	(	1,223.00)	222.3
10-33-326 CONGREGATE MEALS INCOME	1,157.76	9,831.80	19,200.00		9,368.20	51.2
10-33-327 HOME DELIVERED MEAL INCOME	7,546.00	41,244.01	40,000.00	(	1,244.01)	103.1
10-33-330 SENIOR TITLE III C-2	4,000.00	4,000.00	14,500.00		10,500.00	27.6
10-33-332 USDA CASH IN LIEU III C-2	1,289.93	4,489.93	6,600.00		2,110.07	68.0
10-33-334 STATE NUTRITION C-2	1,951.00	1,951.00	1,000.00	(	951.00)	195.1
10-33-336 STATE HOME DELIVERED MEALS	2,134.00	23,092.00	20,000.00	(	3,092.00)	115.5
10-33-337 HEALTH INSURANCE COUNSELING	.00	.00	3,000.00		3,000.00	.0
10-33-340 STATE SERVICE IIIF	.00	.00	3,000.00		3,000.00	.0
10-33-341 SENIOR TITLE IIID	1,200.00	4,700.00	3,100.00	(	1,600.00)	151.6
10-33-342 STATE SERVICE IIID	.00	.00	2,000.00		2,000.00	.0
10-33-352 LOCAL GOVERNMENT CONTRIBUTIONS	.00	.00	75,000.00		75,000.00	.0
<b>TOTAL INTERGOVERNMENTAL - SENIOR SE</b>	<b>29,307.69</b>	<b>143,923.52</b>	<b>240,100.00</b>		<b>96,176.48</b>	<b>59.9</b>
<u>OTHER INTERGOVERNMENTAL REV.</u>						
10-34-362 B & C ROAD FUND ALLOTMENT	88,095.24	304,892.73	500,000.00		195,107.27	61.0
10-34-364 STATE LIQUOR FUND ALLOTMENT	12,101.63	12,101.63	10,000.00	(	2,101.63)	121.0
10-34-370 LIBRARY STATE GRANT (CLEF)	.00	.00	6,500.00		6,500.00	.0
10-34-378 LIBRARY GRANT	.00	.00	500.00		500.00	.0
10-34-380 TOURISM GRANTS	.00	.00	40,000.00		40,000.00	.0
10-34-398 PD OVERTIME REIMBURSEMENT	18.50	3,845.97	6,000.00		2,154.03	64.1
10-34-410 POLICE GRANT MISC.	.00	19,650.00	19,700.00		50.00	99.8
10-34-411 POLICE STAFFING GRANT	.00	.00	65,000.00		65,000.00	.0
10-34-465 LIBRARY LSTA GRANT	.00	1,513.33	.00	(	1,513.33)	.0
<b>TOTAL OTHER INTERGOVERNMENTAL REV.</b>	<b>100,215.37</b>	<b>342,003.66</b>	<b>647,700.00</b>		<b>305,696.34</b>	<b>52.8</b>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
10-36-431 ANNEXATION FEES	.00	.00	800.00	800.00	.0
10-36-432 DEVELOP CONTRIBU FEE IN LIEU	.00	.00	165,200.00	165,200.00	.0
10-36-440 CEMETERY OPENING FEES	2,000.00	11,000.00	25,500.00	14,500.00	43.1
10-36-445 CEMETERY LOT SALES	7,800.00	13,200.00	20,000.00	6,800.00	66.0
10-36-446 CEMETERY TRANSFER FEES	.00	100.00	100.00	.00	100.0
10-36-460 LIBRARY FEES	297.99	2,021.21	5,000.00	2,978.79	40.4
10-36-500 COURT FINES & FORFEITURES	7,140.88	46,378.42	76,000.00	29,621.58	61.0
10-36-511 SERVING FEE - TREMONTON	.00	115.00	100.00	( 15.00)	115.0
10-36-528 POLICE DEPARTMENT FEES	190.00	1,325.00	6,000.00	4,675.00	22.1
10-36-530 GARBAGE COLLECTION CHARGES	55,040.35	306,234.01	536,000.00	229,765.99	57.1
10-36-532 GARBAGE CAN PURCHASE	400.00	5,485.00	8,000.00	2,515.00	68.6
10-36-534 RECYCLE COLLECTION CHARGES	15,221.36	87,128.67	102,000.00	14,871.33	85.4
10-36-537 RR INSPECTION REIMBURSEMENT	.00	13,200.01	13,800.00	599.99	95.7
10-36-538 RR MAINTENANCE REIMBURSEMENT	.00	1,735.85	4,500.00	2,764.15	38.6
10-36-579 RENTAL ON BOWERY/STAGE	.00	245.00	100.00	( 145.00)	245.0
10-36-585 RENT FROM SENIOR BUILDING	100.00	1,299.00	2,000.00	701.00	65.0
10-36-586 GROUND LEASE/BILLBOARDS/CELL T	386.68	2,320.08	8,000.00	5,679.92	29.0
10-36-601 OTHER REVENUE	2,962.74	10,716.78	6,000.00	( 4,716.78)	178.6
10-36-609 POP MACHINE	.00	36.07	.00	( 36.07)	.0
10-36-610 INTEREST EARNING	20,768.98	89,368.49	180,000.00	90,631.51	49.7
10-36-613 ULGT TARP PROGRAM	.00	3,412.00	3,400.00	( 12.00)	100.4
10-36-615 RESTITUTION	.00	.00	200.00	200.00	.0
10-36-617 CREDIT CARD SERVICE FEE	241.80	1,622.78	2,500.00	877.22	64.9
10-36-618 CITY CAR COMMUTING REIMBURSEME	81.00	411.00	1,500.00	1,089.00	27.4
10-36-640 RECREATION CONCESSION STAND	.00	2.00	.00	( 2.00)	.0
10-36-660 24TH OF JULY PROCEEDS	.00	9,736.17	5,000.00	( 4,736.17)	194.7
10-36-661 COMMUNITY EVENTS PROCEEDS	50.00	754.95	5,000.00	4,245.05	15.1
10-36-671 SALE OF SURPLUS PROPERTY	40.00	255.00	5,000.00	4,745.00	5.1
10-36-699 CASH OVER/SHORT	.00	287.33	.00	( 287.33)	.0
10-36-830 CONTRIBUTION PRIVATE SOURCES	.00	280.93	.00	( 280.93)	.0
10-36-831 PRIVATE DONATION - POLICE	50.00	597.40	.00	( 597.40)	.0
10-36-835 PRIVATE DONATION - SENIORS	1,330.00	2,095.48	2,000.00	( 95.48)	104.8
10-36-843 ANIMAL SHELTER DONATIONS	380.00	614.00	3,000.00	2,386.00	20.5
10-36-844 SENIOR PROGRAMS	191.00	1,071.00	3,000.00	1,929.00	35.7
10-36-845 ANIMAL SHELTER ADOPTIONS	200.00	1,023.10	1,000.00	( 23.10)	102.3
10-36-849 INSURANCE PROCEEDS	.00	.00	500.00	500.00	.0
<b>TOTAL OTHER INCOME</b>	<b>114,872.78</b>	<b>614,071.73</b>	<b>1,191,200.00</b>	<b>577,128.27</b>	<b>51.6</b>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION SERVICES</u>					
10-37-128 ADMIN SERVICES TO FIRE DEPT	.00	.00	9,200.00	9,200.00	.0
10-37-151 ADMIN SERVICES TO WATER FUND	.00	.00	34,000.00	34,000.00	.0
10-37-152 ADMIN SERVICES TO WWTP FUND	.00	.00	9,100.00	9,100.00	.0
10-37-154 ADMIN SERVICES TO THE SEWER FD	.00	.00	24,000.00	24,000.00	.0
10-37-155 ADMIN SERVICE TO THE STORM FD	.00	.00	24,000.00	24,000.00	.0
10-37-156 ADMIN SERVICES TO THE REC FUND	.00	.00	10,200.00	10,200.00	.0
10-37-157 ADMIN SERVICES FOR FOOD PANTRY	.00	.00	200.00	200.00	.0
TOTAL ADMINISTRATION SERVICES	.00	.00	110,700.00	110,700.00	.0
<u>TRANSFERS/FUND BAL TO BE APPR</u>					
10-39-999 FUND BALANCE TO BE APPROPRIATE	.00	.00	446,500.00	446,500.00	.0
TOTAL TRANSFERS/FUND BAL TO BE APPR	.00	.00	446,500.00	446,500.00	.0
TOTAL FUND REVENUE	2,914,319.98	5,880,933.02	10,033,440.00	4,152,506.98	58.6

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON DEPARTMENTAL</u>					
10-40-160 HEALTH, SAFETY & WELFARE	7,616.17	14,093.44	28,000.00	13,906.56	50.3
10-40-210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP	54.95	109.90	.00	( 109.90)	.0
10-40-212 MEMBERSHIPS/DUES	.00	450.93	800.00	349.07	56.4
10-40-220 PUBLIC NOTICES	.00	283.96	1,500.00	1,216.04	18.9
10-40-240 OFFICE SUPPLIES & EXPENSES	18.08	934.01	3,000.00	2,065.99	31.1
10-40-241 POSTAGE	201.92	2,641.75	3,000.00	358.25	88.1
10-40-242 WEB PAGE UPDATE	15.00	60.00	500.00	440.00	12.0
10-40-243 COPIER/SUPPLIES	357.95	1,114.36	2,500.00	1,385.64	44.6
10-40-244 LOGO/MARKETING	.00	1,326.32	12,000.00	10,673.68	11.1
10-40-250 SUPPLIES & MAINTENAN	.00	17.18	700.00	682.82	2.5
10-40-260 BUILDING & GROUNDS MAINTENANCE	.00	90.93	.00	( 90.93)	.0
10-40-262 WENDELL PETTERSON SIGN AGRMNT	.00	.00	1,000.00	1,000.00	.0
10-40-270 UTILITIES (BILLBOARDS/SIGNS)	78.96	406.26	1,000.00	593.74	40.6
10-40-272 ANNUAL BILLBOARD PERMIT	.00	.00	300.00	300.00	.0
10-40-280 TELEPHONE	52.11	377.16	500.00	122.84	75.4
10-40-281 INTERNET	21.00	126.00	300.00	174.00	42.0
10-40-312 COMPUTER SOFTWARE	169.98	30,491.42	33,500.00	3,008.58	91.0
10-40-345 BANK FEES	47.46	516.68	1,000.00	483.32	51.7
10-40-347 CREDIT CARD SERVICE FEE	201.44	1,112.28	1,900.00	787.72	58.5
10-40-370 OTHER PROFESSIONAL & TECHNICAL	.00	.00	500.00	500.00	.0
10-40-372 RECORDING FEES	.00	.00	200.00	200.00	.0
10-40-410 INSURANCE	.00	228.87	500.00	271.13	45.8
10-40-450 MISCELLANEOUS SUPPLIES	77.52	77.52	100.00	22.48	77.5
10-40-714 ACQUISITION OF WATER SHARES	.00	249,650.00	250,000.00	350.00	99.9
<b>TOTAL NON DEPARTMENTAL</b>	<b>8,912.54</b>	<b>304,108.97</b>	<b>342,800.00</b>	<b>38,691.03</b>	<b>88.7</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-41-100 SALARIES	1,362.25	4,915.36	7,400.00	2,484.64	66.4
10-41-101 OVERTIME WAGES	1,344.57	6,975.77	8,500.00	1,524.23	82.1
10-41-130 BENEFITS	4,095.83	18,238.71	27,000.00	8,761.29	67.6
10-41-212 MEMBERSHIPS/DUES	.00	7,201.91	7,000.00	( 201.91)	102.9
10-41-230 TRAVEL	.00	2,414.60	10,500.00	8,085.40	23.0
10-41-241 POSTAGE	7.01	52.15	100.00	47.85	52.2
10-41-244 COMMUNITY RELATIONS	.00	.00	300.00	300.00	.0
10-41-280 TELEPHONE	86.32	302.12	540.00	237.88	56.0
10-41-281 INTERNET	19.05	114.30	300.00	185.70	38.1
10-41-310 DATA PROCESSING	168.55	402.77	1,300.00	897.23	31.0
10-41-312 COMPUTER SOFTWARE	37.80	43.60	300.00	256.40	14.5
10-41-313 COMPUTER HARDWARE ALLOWANCE	7,277.69	7,277.69	5,100.00	( 2,177.69)	142.7
10-41-360 EDUCATION	.00	3,002.50	5,000.00	1,997.50	60.1
10-41-450 MISCELLANEOUS SUPPLIES	130.00	804.79	3,500.00	2,695.21	23.0
10-41-460 MISCELLANEOUS SERVICES	.00	.00	300.00	300.00	.0
10-41-570 NEW HOPE CRISIS	.00	2,000.00	2,000.00	.00	100.0
10-41-571 GIRLS AND BOYS CLUB	.00	.00	2,500.00	2,500.00	.0
10-41-572 MISS BEAR RIVER PAGEANT	.00	.00	600.00	600.00	.0
10-41-573 BOX ELDER CHAMBER	.00	.00	1,100.00	1,100.00	.0
TOTAL CITY COUNCIL	14,529.07	53,746.27	83,340.00	29,593.73	64.5
<u>COURT</u>					
10-42-100 SALARIES	8,773.56	41,051.56	78,000.00	36,948.44	52.6
10-42-106 DRUG TEST/PHYSICAL	.00	92.70	.00	( 92.70)	.0
10-42-130 BENEFITS	3,138.19	14,600.68	27,500.00	12,899.32	53.1
10-42-140 WITNESS FEES	.00	37.00	300.00	263.00	12.3
10-42-141 HSA CONTRIBUTION	650.00	1,300.00	1,300.00	.00	100.0
10-42-142 JUROR FEE	.00	.00	500.00	500.00	.0
10-42-146 RESTITUTIONS & REIMBURSEMENTS	.00	200.00	.00	( 200.00)	.0
10-42-210 BOOKS & SUBSCRIPTIONS	.00	1,220.97	1,000.00	( 220.97)	122.1
10-42-213 INTERPRETER FEES	138.25	409.45	600.00	190.55	68.2
10-42-230 TRAVEL	.00	289.28	1,800.00	1,510.72	16.1
10-42-240 OFFICE SUPPLIES & EXPENSES	102.50	298.83	800.00	501.17	37.4
10-42-241 POSTAGE	12.27	225.00	500.00	275.00	45.0
10-42-243 COPIER/SUPPLIES	.00	126.89	200.00	73.11	63.5
10-42-250 SUPPLIES & MAINTENAN	.00	.00	500.00	500.00	.0
10-42-255 JUDGE'S VEHICLE ALLOWANCE	704.58	3,288.04	6,100.00	2,811.96	53.9
10-42-280 TELEPHONE	190.52	1,034.22	1,500.00	465.78	69.0
10-42-281 INTERNET	57.14	342.84	800.00	457.16	42.9
10-42-310 SERVICES DATA PROCESSING	166.23	635.70	2,000.00	1,364.30	31.8
10-42-312 COMPUTER SOFTWARE	113.37	655.75	1,300.00	644.25	50.4
10-42-313 COMPUTER HARDWARE	.00	.00	1,300.00	1,300.00	.0
10-42-360 EDUCATION	.00	100.00	300.00	200.00	33.3
10-42-450 MISCELLANEOUS SUPPLIES	.00	.00	100.00	100.00	.0
10-42-460 MISCELLANEOUS SERVICES	.00	.00	100.00	100.00	.0
TOTAL COURT	14,046.61	65,908.91	126,500.00	60,591.09	52.1

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY ADMINISTRATION</u>					
10-45-100 SALARIES	17,826.72	83,716.54	158,400.00	74,683.46	52.9
10-45-102 MERIT	.00	216.56	.00	( 216.56)	.0
10-45-130 BENEFITS	7,857.27	36,149.85	68,700.00	32,550.15	52.6
10-45-140 HSA CONTRIBUTION	1,200.00	2,400.00	2,400.00	.00	100.0
10-45-212 MEMBERSHIPS/DUES	.00	.00	1,000.00	1,000.00	.0
10-45-230 TRAVEL	.00	425.90	4,000.00	3,574.10	10.7
10-45-280 TELEPHONE	198.60	1,118.94	3,000.00	1,881.06	37.3
10-45-281 INTERNET	76.19	457.14	1,000.00	542.86	45.7
10-45-310 SERVICES DATA PROCESSING	226.96	854.08	2,800.00	1,945.92	30.5
10-45-312 COMPUTER SOFTWARE	151.16	318.34	2,400.00	2,081.66	13.3
10-45-313 COMPUTER HARDWARE	.00	.00	1,400.00	1,400.00	.0
10-45-360 EDUCATION	75.00	670.00	1,000.00	330.00	67.0
10-45-450 MISCELLANEOUS SUPPLIES	.00	243.96	800.00	556.04	30.5
<b>TOTAL CITY ADMINISTRATION</b>	<b>27,611.90</b>	<b>126,571.31</b>	<b>246,900.00</b>	<b>120,328.69</b>	<b>51.3</b>
<u>TREASURER</u>					
10-46-100 SALARIES	4,926.59	24,130.44	48,500.00	24,369.56	49.8
10-46-101 OVERTIME WAGES	135.00	2,092.04	6,200.00	4,107.96	33.7
10-46-102 MERIT	.00	216.56	100.00	( 116.56)	216.6
10-46-130 BENEFITS	1,706.22	8,536.36	17,400.00	8,863.64	49.1
10-46-140 HSA CONTRIBUTION	1,900.00	4,750.00	3,800.00	( 950.00)	125.0
10-46-212 MEMBERSHIPS/DUES	.00	159.00	300.00	141.00	53.0
10-46-220 CITIZEN RELATIONS ADS/PUB NOT	.00	.00	600.00	600.00	.0
10-46-230 TRAVEL	951.03	1,553.78	2,000.00	446.22	77.7
10-46-280 TELEPHONE	242.61	1,401.62	2,000.00	598.38	70.1
10-46-281 INTERNET	76.19	457.14	1,000.00	542.86	45.7
10-46-310 SERVICES DATA PROCESSING	254.92	903.75	2,900.00	1,996.25	31.2
10-46-312 COMPUTER SOFTWARE	151.16	174.34	1,000.00	825.66	17.4
10-46-313 COMPUTER HARDWARE	.00	.00	500.00	500.00	.0
10-46-360 EDUCATION	.00	710.00	700.00	( 10.00)	101.4
<b>TOTAL TREASURER</b>	<b>10,343.72</b>	<b>45,085.03</b>	<b>87,000.00</b>	<b>41,914.97</b>	<b>51.8</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECORDER</u>					
10-47-100 SALARIES	5,018.40	23,492.75	44,700.00	21,207.25	52.6
10-47-101 OVERTIME WAGES	.00	351.00	1,300.00	949.00	27.0
10-47-102 MERIT	216.56	541.40	100.00	( 441.40)	541.4
10-47-103 CONTRACT EMPLOYEE	441.67	4,099.25	9,900.00	5,800.75	41.4
10-47-130 BENEFITS	2,875.23	13,167.65	25,900.00	12,732.35	50.8
10-47-140 HSA CONTRIBUTION	1,200.00	2,400.00	2,400.00	.00	100.0
10-47-210 BOOKS/SUBSCRIPTIONS/	.00	.00	100.00	100.00	.0
10-47-212 MEMBERSHIPS/DUES	.00	310.00	1,000.00	690.00	31.0
10-47-230 TRAVEL	24.37	249.17	2,500.00	2,250.83	10.0
10-47-241 POSTAGE	.00	.00	100.00	100.00	.0
10-47-250 SUPPLIES & MAINTENANCE	.00	.00	200.00	200.00	.0
10-47-280 TELEPHONE	276.84	1,341.03	2,000.00	658.97	67.1
10-47-281 INTERNET	57.14	342.84	800.00	457.16	42.9
10-47-310 SERVICES DATA PROCESSING	186.20	669.39	2,200.00	1,530.61	30.4
10-47-312 COMPUTER SOFTWARE	113.37	3,575.75	4,500.00	924.25	79.5
10-47-313 COMPUTER HARDWARE	.00	.00	1,400.00	1,400.00	.0
10-47-360 EDUCATION	.00	.00	2,700.00	2,700.00	.0
10-47-450 MISCELLANEOUS SUPPLIES	.00	.00	100.00	100.00	.0
10-47-460 MISCELLANEOUS SERVICES	100.00	100.00	.00	( 100.00)	.0
10-47-500 EQUIPMENT LESS THAN \$5000	.00	.00	200.00	200.00	.0
<b>TOTAL RECORDER</b>	<b>10,509.78</b>	<b>50,640.23</b>	<b>102,100.00</b>	<b>51,459.77</b>	<b>49.6</b>
<u>PROFESSIONAL</u>					
10-48-270 UTILITIES (RR CROSSING SIGNAL)	17.25	90.48	300.00	209.52	30.2
10-48-320 ENGINEERING	2,297.00	2,297.00	5,000.00	2,703.00	45.9
10-48-330 LEGAL	675.00	2,933.75	5,000.00	2,066.25	58.7
10-48-331 LEGAL - CRIMINAL	.00	15,585.75	35,000.00	19,414.25	44.5
10-48-340 ACCOUNTING & AUDITING	6,100.17	11,894.92	27,000.00	15,105.08	44.1
10-48-350 OTHER PROFESSIONAL FEES	.00	.00	1,000.00	1,000.00	.0
10-48-352 INDIGENT DEFENSE	225.00	3,225.00	8,000.00	4,775.00	40.3
10-48-370 RAILROAD INSPECTION	1,150.00	5,750.00	13,800.00	8,050.00	41.7
10-48-371 RR MAINTENANCE	.00	8,755.00	4,500.00	( 4,255.00)	194.6
<b>TOTAL PROFESSIONAL</b>	<b>10,464.42</b>	<b>50,531.90</b>	<b>99,600.00</b>	<b>49,068.10</b>	<b>50.7</b>
<u>ECONOMIC DEVELOPMENT</u>					
10-49-212 MEMBERSHIP DUES	.00	3,210.00	3,000.00	( 210.00)	107.0
10-49-370 OTHER PROFESSIONAL & TECHNICAL	.00	1,000.00	.00	( 1,000.00)	.0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>.00</b>	<b>4,210.00</b>	<b>3,000.00</b>	<b>( 1,210.00)</b>	<b>140.3</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTION</u>					
10-50-100 SALARIES	.00	503.30	.00 (	503.30)	.0
10-50-130 BENEFITS	5.51	44.01	.00 (	44.01)	.0
10-50-200 SPECIAL DEPARTMENT SUPPLIES	.00	58.05	.00 (	58.05)	.0
10-50-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-50-230 TRAVEL	.00	24.50	.00 (	24.50)	.0
10-50-460 MISCELLANEOUS SERVICES	.00	.00	21,000.00	21,000.00	.0
TOTAL ELECTION	5.51	629.86	21,200.00	20,570.14	3.0
<u>CIVIC CENTER</u>					
10-51-100 SALARIES	485.18	2,768.83	6,400.00	3,631.17	43.3
10-51-130 BENEFITS	41.33	248.16	2,200.00	1,951.84	11.3
10-51-250 SUPPLIES & MAINT.	.00	.00	100.00	100.00	.0
10-51-260 BUILDING & GROUNDS MAINTENANCE	98.78	1,016.90	7,000.00	5,983.10	14.5
10-51-268 TREES	.00	.00	300.00	300.00	.0
10-51-270 UTILITIES	853.31	4,154.01	7,500.00	3,345.99	55.4
10-51-271 GAS - (QUESTAR)	2,214.23	2,468.01	9,000.00	6,531.99	27.4
10-51-281 INTERNET	19.05	114.30	300.00	185.70	38.1
10-51-310 SERVICES DATA PROCESSING	68.72	234.36	1,000.00	765.64	23.4
10-51-312 COMPUTER SOFTWARE	37.80	568.60	800.00	231.40	71.1
10-51-313 COMPUTER HARDWARE	.00	.00	100.00	100.00	.0
10-51-323 CONTRACT LABOR - MOWING	577.82	3,482.84	4,700.00	1,217.16	74.1
10-51-410 INSURANCE	.00	1,538.92	1,700.00	161.08	90.5
10-51-450 MISCELLANEOUS SUPPLIES	.00	.00	100.00	100.00	.0
TOTAL CIVIC CENTER	4,396.22	16,594.93	41,200.00	24,605.07	40.3
<u>PLANNING &amp; COMM DEVELOPMENT</u>					
10-52-100 SALARIES	.00	.00	91,000.00	91,000.00	.0
10-52-130 BENEFITS	.00	.00	46,200.00	46,200.00	.0
10-52-220 PUBLIC NOTICES	.00	.00	800.00	800.00	.0
10-52-230 TRAVEL/PARTIES	.00	80.03	1,000.00	919.97	8.0
10-52-241 POSTAGE	.00	.00	100.00	100.00	.0
10-52-320 ENGINEERING	7,750.00	21,981.50	90,000.00	68,018.50	24.4
10-52-330 LEGAL	.00	101.25	4,500.00	4,398.75	2.3
10-52-370 OTHER PROFESSIONAL & TECHNICAL	5,460.00	15,517.00	120,000.00	104,483.00	12.9
TOTAL PLANNING & COMM DEVELOPMENT	13,210.00	37,679.78	353,600.00	315,920.22	10.7
<u>TRE. ENFORCEMENT LIQUOR LAWS</u>					
10-53-500 EQUIPMENT LESS THAN \$5000	.00	.00	10,000.00	10,000.00	.0
TOTAL TRE. ENFORCEMENT LIQUOR LAWS	.00	.00	10,000.00	10,000.00	.0



CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
10-54-100 SALARIES	173,888.32	713,940.82	1,535,400.00	821,459.18	46.5
10-54-101 OVERTIME WAGES	5,696.81	31,270.67	51,800.00	20,529.33	60.4
10-54-104 MERIT	.00	688.61	3,700.00	3,011.39	18.6
10-54-106 DRUG TEST/PHYSICAL	92.70	744.00	1,000.00	256.00	74.4
10-54-130 BENEFITS	85,013.46	366,465.02	847,700.00	481,234.98	43.2
10-54-140 HSA CONTRIBUTION	9,058.33	16,991.67	17,700.00	708.33	96.0
10-54-150 POLICE RESERVE	.00	.00	1,500.00	1,500.00	.0
10-54-160 HEALTH, SAFETY AND WELFARE	531.03	1,569.12	5,000.00	3,430.88	31.4
10-54-170 WITNESS FEES	.00	.00	100.00	100.00	.0
10-54-175 TRANSIENT AID	.00	.00	200.00	200.00	.0
10-54-200 SPECIAL DEPARTMENT SUPPLIES	2,423.99	5,359.80	9,000.00	3,640.20	59.6
10-54-210 BOOKS & SUBSCRIPTIONS	.00	54.95	700.00	645.05	7.9
10-54-212 MEMBERSHIPS/DUES	100.00	681.70	600.00	( 81.70)	113.6
10-54-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
10-54-230 TRAVEL	1,964.77	3,772.08	6,800.00	3,027.92	55.5
10-54-240 OFFICE SUPPLIES & EXPENSES	131.98	1,108.60	6,000.00	4,891.40	18.5
10-54-241 POSTAGE	64.55	330.99	600.00	269.01	55.2
10-54-243 COPIES/SUPPLIES	12.79	257.69	500.00	242.31	51.5
10-54-250 SUPPLIES & MAINTENAN	2,626.61	18,933.75	45,000.00	26,066.25	42.1
10-54-251 FUEL	3,643.95	20,436.57	50,000.00	29,563.43	40.9
10-54-258 ANIMAL SHELTER ADOPTIONS	444.50	1,578.76	4,500.00	2,921.24	35.1
10-54-259 ANIMAL SHELTER EXPENSES	247.28	1,295.90	9,000.00	7,704.10	14.4
10-54-260 K-9 EXPENSES	28.95	523.17	3,000.00	2,476.83	17.4
10-54-261 ANIMAL CONTROL EXPENSES	.00	64.12	3,000.00	2,935.88	2.1
10-54-262 BUILDING & GROUNDS MAINTENANCE	10,369.40	23,692.41	27,000.00	3,307.59	87.8
10-54-270 UTILITIES	252.66	1,689.76	3,000.00	1,310.24	56.3
10-54-271 GAS - (QUESTAR)	136.61	196.28	1,000.00	803.72	19.6
10-54-280 TELEPHONE	2,237.08	11,851.26	28,000.00	16,148.74	42.3
10-54-281 INTERNET	152.36	914.16	2,200.00	1,285.84	41.6
10-54-310 SERVICES DATA PROCESSING	821.27	2,330.38	6,000.00	3,669.62	38.8
10-54-312 COMPUTER SOFTWARE	14,266.21	39,204.98	41,000.00	1,795.02	95.6
10-54-313 COMPUTER HARDWARE	5,496.89	8,500.88	19,000.00	10,499.12	44.7
10-54-323 CONTRACT LABOR - MOWING	36.77	221.64	300.00	78.36	73.9
10-54-324 MOWING - ZONING ENFORCEMENT	.00	.00	200.00	200.00	.0
10-54-330 LEGAL	.00	.00	1,000.00	1,000.00	.0
10-54-360 EDUCATION	5,853.08	15,468.10	20,000.00	4,531.90	77.3
10-54-365 POLICE ACADEMY EXPENSES	1,485.20	11,297.54	6,000.00	( 5,297.54)	188.3
10-54-370 OTHER PROFESSIONAL & TECHNICAL	.00	445.00	35,000.00	34,555.00	1.3
10-54-371 SWAT SERVICES	1,668.00	15,755.12	10,000.00	( 5,755.12)	157.6
10-54-410 INSURANCE	.00	16,182.32	15,200.00	( 982.32)	106.5
10-54-441 E.A.S.Y. ENFORCEMENT	.00	50.00	200.00	150.00	25.0
10-54-460 MISCELLANEOUS SERVICES	.00	.00	19,700.00	19,700.00	.0
10-54-500 EQUIPMENT LESS THAN \$5000	5,490.00	34,769.16	30,000.00	( 4,769.16)	115.9
10-54-512 FACILITIES/IMPACT STUDY	.00	.00	2,500.00	2,500.00	.0
10-54-563 800 MHZ RADIOS	.00	.00	45,000.00	45,000.00	.0
10-54-720 BUILDING IMPROVEMENTS	1,559.93	7,605.86	30,000.00	22,394.14	25.4
<b>TOTAL POLICE DEPARTMENT</b>	<b>335,795.48</b>	<b>1,376,242.84</b>	<b>2,945,200.00</b>	<b>1,568,957.16</b>	<b>46.7</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING INSPECTION</u>					
10-56-130	.00	96.82	.00	( 96.82)	.0
10-56-210	.00	.00	1,200.00	1,200.00	.0
10-56-230	.00	.00	1,500.00	1,500.00	.0
10-56-240	.00	.00	400.00	400.00	.0
10-56-250	.00	.00	1,000.00	1,000.00	.0
10-56-251	.00	.00	3,500.00	3,500.00	.0
10-56-280	52.11	365.93	1,600.00	1,234.07	22.9
10-56-281	19.05	114.30	300.00	185.70	38.1
10-56-310	68.72	234.36	800.00	565.64	29.3
10-56-312	37.80	1,643.60	4,800.00	3,156.40	34.2
10-56-313	.00	.00	100.00	100.00	.0
10-56-332	15,721.70	32,178.18	50,000.00	17,821.82	64.4
10-56-360	.00	.00	1,000.00	1,000.00	.0
10-56-410	.00	4,498.46	4,800.00	301.54	93.7
10-56-500	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL BUILDING INSPECTION</b>	<b>15,899.38</b>	<b>39,131.65</b>	<b>72,500.00</b>	<b>33,368.35</b>	<b>54.0</b>
<u>GARBAGE COLLECTION</u>					
10-59-241	424.26	494.41	1,400.00	905.59	35.3
10-59-347	209.56	1,277.22	1,700.00	422.78	75.1
10-59-480	.00	107.60	.00	( 107.60)	.0
10-59-490	.00	30.20	.00	( 30.20)	.0
10-59-600	93,841.77	214,466.89	425,600.00	211,133.11	50.4
10-59-605	28,077.07	66,219.36	102,000.00	35,780.64	64.9
10-59-610	50,141.00	77,018.77	90,000.00	12,981.23	85.6
10-59-611	6,446.94	12,665.58	17,000.00	4,334.42	74.5
<b>TOTAL GARBAGE COLLECTION</b>	<b>179,140.60</b>	<b>372,280.03</b>	<b>637,700.00</b>	<b>265,419.97</b>	<b>58.4</b>

CITY OF TREMONTON  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS DEPARTMENT</u>					
10-60-100 SALARIES	32,164.70	160,600.42	298,600.00	137,999.58	53.8
10-60-101 OVERTIME WAGES	1,600.53	4,568.29	12,600.00	8,031.71	36.3
10-60-103 MERIT	.00	.00	300.00	300.00	.0
10-60-106 DRUG TEST/PHYSICAL	.00	37.80	300.00	262.20	12.6
10-60-130 BENEFITS	16,860.63	76,368.74	146,500.00	70,131.26	52.1
10-60-140 HSA CONTRIBUTION	650.00	1,300.00	1,300.00	.00	100.0
10-60-190 UNIFORMS	.00	181.57	1,500.00	1,318.43	12.1
10-60-200 SPECIAL DEPARTMENT SUPPLIES	.00	2,485.39	2,000.00	( 485.39)	124.3
10-60-201 ROAD BASE MATERIALS	.00	.00	200.00	200.00	.0
10-60-202 STREETS MATERIAL (SAND & SALT)	.00	.00	6,500.00	6,500.00	.0
10-60-203 STREETS MATERIALS (SIGNS)	.00	942.15	8,000.00	7,057.85	11.8
10-60-204 NEW STREETLIGHTS (RM POWER)	.00	.00	30,000.00	30,000.00	.0
10-60-205 SAFETY SUPPLIES	.00	.00	500.00	500.00	.0
10-60-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
10-60-230 TRAVEL	.00	.00	1,000.00	1,000.00	.0
10-60-240 OFFICE SUPPLIES & EXPENSES	.00	.00	200.00	200.00	.0
10-60-241 POSTAGE	.00	5.16	700.00	694.84	.7
10-60-250 SUPPLIES & MAINT.	9,018.09	30,367.67	60,000.00	29,632.33	50.6
10-60-251 FUEL	969.57	7,198.17	20,000.00	12,801.83	36.0
10-60-260 BUILDING AND SHOPS MAINTENANCE	52.21	10,739.97	2,000.00	( 8,739.97)	537.0
10-60-269 UTILITY - PUB WORKS BUILDING	463.79	2,892.73	8,000.00	5,107.27	36.2
10-60-270 UTILITIES (STREETLIGHTS)	3,509.94	16,987.03	50,000.00	33,012.97	34.0
10-60-271 GAS - (QUESTAR)	3,277.73	3,531.90	18,000.00	14,468.10	19.6
10-60-280 TELEPHONE	270.03	1,194.25	4,600.00	3,405.75	26.0
10-60-281 INTERNET	38.10	228.60	500.00	271.40	45.7
10-60-310 SERVICES DATA PROCESSING	157.40	502.37	1,700.00	1,197.63	29.6
10-60-312 COMPUTER SOFTWARE	75.57	87.15	500.00	412.85	17.4
10-60-313 COMPUTER HARDWARE	613.33	613.33	1,300.00	686.67	47.2
10-60-320 ENGINEERING	.00	.00	500.00	500.00	.0
10-60-360 EDUCATION	.00	.00	800.00	800.00	.0
10-60-410 INSURANCE	.00	13,552.82	14,400.00	847.18	94.1
10-60-540 HOE UPGRADE	12,000.00	12,000.00	12,000.00	.00	100.0
10-60-550 SPECIAL PROJ - RR/SCHOOL CROSS	.00	.00	5,000.00	5,000.00	.0
10-60-558 PAINT STRIPPING F.A.S	.00	18,577.52	16,000.00	( 2,577.52)	116.1
10-60-566 WAY FINDING SIGNAGE	.00	.00	40,000.00	40,000.00	.0
<b>TOTAL STREETS DEPARTMENT</b>	<b>81,721.62</b>	<b>364,963.03</b>	<b>765,700.00</b>	<b>400,736.97</b>	<b>47.7</b>
<u>CLASS C ROAD PROJECT</u>					
10-61-201 SIDEWALK	.00	9,478.45	20,000.00	10,521.55	47.4
10-61-202 CURB AND GUTTER	.00	.00	10,000.00	10,000.00	.0
10-61-320 ENGINEERING	2,792.25	8,299.75	2,000.00	( 6,299.75)	415.0
10-61-370 OTHER PROFESSIONAL & TECHNICAL	.00	.00	1,000.00	1,000.00	.0
10-61-701 CAPITAL ENGINEERING	.00	4,198.50	1,000.00	( 3,198.50)	419.9
<b>TOTAL CLASS C ROAD PROJECT</b>	<b>2,792.25</b>	<b>21,976.70</b>	<b>34,000.00</b>	<b>12,023.30</b>	<b>64.6</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SENIOR PROGRAMMING</u>					
10-63-100 SALARIES	5,486.38	29,858.53	77,900.00	48,041.47	38.3
10-63-102 MERIT	.00	108.28	.00	( 108.28)	.0
10-63-130 BENEFITS	1,979.42	10,442.64	29,200.00	18,757.36	35.8
10-63-140 HSA CONTRIBUTION	1,200.00	2,400.00	2,400.00	.00	100.0
10-63-200 SPECIAL DEPARTMENT SUPPLIES	.00	440.57	1,500.00	1,059.43	29.4
10-63-201 ENSURE PURCHASE FOR SENIORS	980.50	980.50	2,200.00	1,219.50	44.6
10-63-230 TRAVEL	.00	.00	200.00	200.00	.0
10-63-240 OFFICE SUPPLIES & EXPENSES	.00	113.29	1,500.00	1,386.71	7.6
10-63-241 POSTAGE	24.32	459.19	300.00	( 159.19)	153.1
10-63-243 COPIER/SUPPLIES	.00	.00	200.00	200.00	.0
10-63-250 SUPPLIES & MAINT.	114.25	1,284.28	4,200.00	2,915.72	30.6
10-63-280 TELEPHONE	336.89	1,935.24	3,500.00	1,564.76	55.3
10-63-281 INTERNET	19.05	114.30	300.00	185.70	38.1
10-63-310 PROFESSIONAL SERVICES	.00	75.00	100.00	25.00	75.0
10-63-311 SERVICES DATA PROCESSING	68.72	234.36	800.00	565.64	29.3
10-63-312 COMPUTER SOFTWARE	212.75	1,668.55	1,900.00	231.45	87.8
10-63-313 COMPUTER HARDWARE	.00	.00	2,300.00	2,300.00	.0
10-63-360 EDUCATION	.00	.00	800.00	800.00	.0
10-63-390 TOUR EXPENSE	28.18	1,268.51	3,000.00	1,731.49	42.3
10-63-450 MISCELLANEOUS SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-63-460 MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
10-63-501 SENIOR VAN	.00	.00	700.00	700.00	.0
TOTAL SENIOR PROGRAMMING	10,450.46	51,383.24	135,000.00	83,616.76	38.1
<u>CONGREGATE MEALS</u>					
10-64-100 SALARIES	4,675.94	25,163.21	54,000.00	28,836.79	46.6
10-64-130 BENEFITS	1,413.83	6,833.04	13,400.00	6,566.96	51.0
10-64-200 FOOD	3,444.99	17,586.97	46,000.00	28,413.03	38.2
10-64-230 TRAVEL	.00	.00	100.00	100.00	.0
10-64-240 OFFICE SUPPLIES & EXPENSES	.00	.00	100.00	100.00	.0
10-64-243 COPIER/SUPPLIES	.00	.00	100.00	100.00	.0
10-64-250 SUPPLIES & MAINT.	.00	.00	300.00	300.00	.0
10-64-281 INTERNET	.00	.00	100.00	100.00	.0
10-64-310 SERVICES DATA PROCESSING	9.99	16.85	400.00	383.15	4.2
10-64-312 COMPUTER SOFTWARE	.00	1.46	600.00	598.54	.2
10-64-360 EDUCATION	.00	.00	300.00	300.00	.0
TOTAL CONGREGATE MEALS	9,544.75	49,601.53	115,400.00	65,798.47	43.0

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HOME DELIVERED MEALS</u>					
10-65-100 SALARIES	11,019.74	57,982.15	89,600.00	31,617.85	64.7
10-65-106 DRUG TEST/PHYSICAL	.00	92.70	200.00	107.30	46.4
10-65-130 BENEFITS	2,957.91	13,802.97	17,500.00	3,697.03	78.9
10-65-200 FOOD	8,036.48	44,685.40	120,000.00	75,314.60	37.2
10-65-230 TRAVEL	.00	204.74	1,000.00	795.26	20.5
10-65-240 OFFICE SUPPLIES & EXPENSES	.00	.00	400.00	400.00	.0
10-65-243 COPIER/SUPPLIES	.00	.00	100.00	100.00	.0
10-65-250 SUPPLIES & MAINT.	.00	168.36	2,000.00	1,831.64	8.4
10-65-251 FUEL	474.69	3,560.21	6,000.00	2,439.79	59.3
10-65-253 SSBG HOME DELIVERED MEALS	360.00	1,612.60	2,000.00	387.40	80.6
10-65-280 TELEPHONE	47.20	308.51	1,000.00	691.49	30.9
10-65-281 INTERNET	.00	.00	100.00	100.00	.0
10-65-310 SERVICES DATA PROCESSING	9.99	16.85	400.00	383.15	4.2
10-65-312 COMPUTER SOFTWARE	.00	1.46	1,300.00	1,298.54	.1
10-65-313 COMPUTER HARDWARE	.00	.00	500.00	500.00	.0
10-65-360 EDUCATION	.00	.00	600.00	600.00	.0
<b>TOTAL HOME DELIVERED MEALS</b>	<b>22,906.01</b>	<b>122,435.95</b>	<b>242,700.00</b>	<b>120,264.05</b>	<b>50.5</b>
<u>SENIOR BUILDING</u>					
10-66-100 SALARIES	1,446.99	4,923.04	12,400.00	7,476.96	39.7
10-66-130 BENEFITS	153.88	489.11	1,100.00	610.89	44.5
10-66-243 COPIER/SUPPLIES	282.73	961.94	300.00	( 661.94)	320.7
10-66-250 SUPPLIES & MAINT.	483.61	1,270.10	6,000.00	4,729.90	21.2
10-66-260 BUILDING & GROUNDS MAINTENANCE	303.39	1,914.03	5,000.00	3,085.97	38.3
10-66-261 SPECIAL DEPT REPAIRS	.00	1,940.00	1,200.00	( 740.00)	161.7
10-66-270 UTILITIES	695.50	3,473.71	7,000.00	3,526.29	49.6
10-66-271 GAS - (QUESTAR)	1,417.65	2,054.53	6,500.00	4,445.47	31.6
10-66-281 INTERNET	38.10	228.60	500.00	271.40	45.7
10-66-310 SERVICES DATA PROCESSING	137.44	468.70	1,500.00	1,031.30	31.3
10-66-312 COMPUTER SOFTWARE	75.57	87.15	500.00	412.85	17.4
10-66-313 COMPUTER HARDWARE	149.99	149.99	1,300.00	1,150.01	11.5
10-66-323 CONTRACT LABOR - MOWING	26.26	158.30	200.00	41.70	79.2
10-66-360 EDUCATION	.00	.00	200.00	200.00	.0
10-66-410 INSURANCE	.00	6,270.52	6,700.00	429.48	93.6
10-66-450 MISCELLANEOUS SUPPLIES	.00	.00	200.00	200.00	.0
<b>TOTAL SENIOR BUILDING</b>	<b>5,211.11</b>	<b>24,389.72</b>	<b>50,600.00</b>	<b>26,210.28</b>	<b>48.2</b>
<u>GOLF COURSE</u>					
10-68-462 WATER SHARES	.00	.00	2,800.00	2,800.00	.0
<b>TOTAL GOLF COURSE</b>	<b>.00</b>	<b>.00</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>.0</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CEMETERY</u>					
10-69-100 SALARIES	.00	186.48	11,500.00	11,313.52	1.6
10-69-101 OVERTIME WAGES	.00	136.15	800.00	663.85	17.0
10-69-130 BENEFITS	.85	216.77	7,800.00	7,583.23	2.8
10-69-200 SPECIAL DEPARTMENT SUPPLIES	.00	306.75	6,000.00	5,693.25	5.1
10-69-250 SUPPLIES & MAINT.	.00	527.41	2,500.00	1,972.59	21.1
10-69-268 TREES	.00	.00	2,000.00	2,000.00	.0
10-69-270 UTILITIES	42.08	1,905.07	4,000.00	2,094.93	47.6
10-69-410 INSURANCE	.00	617.12	600.00	( 17.12)	102.9
10-69-460 CONTRACT LABOR - MOWING	3,093.95	18,648.96	25,000.00	6,351.04	74.6
TOTAL CEMETERY	3,136.88	22,544.71	60,200.00	37,655.29	37.5

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-72-100 SALARIES	15,782.27	77,798.59	152,800.00	75,001.41	50.9
10-72-102 MERIT	.00	108.28	100.00	( 8.28)	108.3
10-72-103 OVERTIME WAGES	.00	4,120.13	4,700.00	579.87	87.7
10-72-130 BENEFITS	8,925.48	41,906.50	79,400.00	37,493.50	52.8
10-72-140 HSA CONTRIBUTION	1,200.00	2,400.00	2,400.00	.00	100.0
10-72-200 SPECIAL DEPARTMENT SUPPLIES	257.79	847.93	3,000.00	2,152.07	28.3
10-72-212 MEMBERSHIPS/DUES	.00	.00	300.00	300.00	.0
10-72-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
10-72-240 OFFICE SUPPLIES & EXPENSES	.00	.00	300.00	300.00	.0
10-72-243 COPIER/SUPPLIES	.00	308.69	500.00	191.31	61.7
10-72-250 SUPPLIES & MAINT.	516.51	5,489.11	17,000.00	11,510.89	32.3
10-72-251 FUEL	418.17	2,931.83	5,000.00	2,068.17	58.6
10-72-260 BUILDING & GROUNDS MAINTENANCE	216.61	216.61	10,000.00	9,783.39	2.2
10-72-261 SPRINKLER SYSTEM REPAIRS	.00	959.46	10,000.00	9,040.54	9.6
10-72-262 WEED SPRAY	.00	.00	1,500.00	1,500.00	.0
10-72-264 INFIELD DIRT	.00	.00	6,000.00	6,000.00	.0
10-72-266 PLAYGROUND MAINTENANCE	.00	9.20	3,000.00	2,990.80	.3
10-72-267 CHRISTMAS LIGHTS	360.48	388.56	6,000.00	5,611.44	6.5
10-72-268 TREES	3,000.00	3,105.16	2,000.00	( 1,105.16)	155.3
10-72-270 UTILITIES	795.74	7,403.13	13,500.00	6,096.87	54.8
10-72-271 GAS -(QUESTAR)	243.22	266.64	1,000.00	733.36	26.7
10-72-280 TELEPHONE	193.60	1,088.80	3,000.00	1,911.20	36.3
10-72-281 INTERNET	323.10	1,451.34	600.00	( 851.34)	241.9
10-72-310 SERVICES DATA PROCESSING	137.44	468.70	1,500.00	1,031.30	31.3
10-72-312 COMPUTER SOFTWARE	75.57	87.15	500.00	412.85	17.4
10-72-313 COMPUTER HARDWARE	.00	.00	2,400.00	2,400.00	.0
10-72-360 EDUCATION	235.00	320.00	1,000.00	680.00	32.0
10-72-364 CONTRACT LABOR - MOWING	12,407.29	74,785.66	99,200.00	24,414.34	75.4
10-72-410 INSURANCE	.00	5,097.51	5,100.00	2.49	100.0
10-72-450 MISCELLANEOUS SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-72-462 WATER SHARES	.00	.00	2,700.00	2,700.00	.0
10-72-540 EQUIPMENT LESS THAN \$5000	2,540.22	3,813.86	5,000.00	1,186.14	76.3
10-72-550 SPECIAL PROJECTS - PARKS	.00	575.00	15,000.00	14,425.00	3.8
10-72-704 IMPROVE TO BUILDING OVER 5,000	.00	.00	15,000.00	15,000.00	.0
TOTAL PARKS	47,628.49	235,947.84	472,000.00	236,052.16	50.0

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY EVENTS</u>					
10-73-100 SALARIES	475.79	2,182.36	32,900.00	30,717.64	6.6
10-73-101 OVERTIME WAGES	221.06	221.06	5,200.00	4,978.94	4.3
10-73-130 BENEFITS	114.76	269.66	9,200.00	8,930.34	2.9
10-73-241 POSTAGE	.00	.00	1,000.00	1,000.00	.0
10-73-250 SUPPLIES & MAINT.	.00	153.18	.00	( 153.18)	.0
10-73-461 COMMUNITY EVENTS	1,479.50	2,342.24	9,000.00	6,657.76	26.0
10-73-465 VETERAN'S MEMORIAL	.00	.00	1,000.00	1,000.00	.0
10-73-466 MEMORIAL DAY	.00	.00	1,000.00	1,000.00	.0
10-73-467 24TH OF JULY/CITY DAYS	.00	17,883.42	16,000.00	( 1,883.42)	111.8
10-73-468 PARADES	.00	1,354.86	1,600.00	245.14	84.7
10-73-471 FIREWORKS - 24TH OF JULY	.00	14,000.00	14,000.00	.00	100.0
10-73-473 CANOPIES	.00	189.99	7,000.00	6,810.01	2.7
10-73-478 YOUTH COUNCIL/YCC TRAINING	22.25	224.92	6,400.00	6,175.08	3.5
10-73-480 ARTS COUNCIL	.00	4,350.00	10,000.00	5,650.00	43.5
TOTAL COMMUNITY EVENTS	2,313.36	43,171.69	114,300.00	71,128.31	37.8



CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-75-100 SALARIES	17,174.46	86,215.46	150,000.00	63,784.54	57.5
10-75-102 MERIT	.00	108.28	500.00	391.72	21.7
10-75-103 CHILDREN PROGRAM SALARIES	281.22	2,469.95	7,500.00	5,030.05	32.9
10-75-104 YOUTH PROGRAM SALARIES	6.82	298.38	2,700.00	2,401.62	11.1
10-75-105 ADULT PROGRAM SALARIES	533.59	2,301.87	6,000.00	3,698.13	38.4
10-75-106 DRUG TEST/PHYSICAL	278.10	463.50	500.00	36.50	92.7
10-75-130 BENEFITS	4,895.28	23,271.78	46,400.00	23,128.22	50.2
10-75-140 HSA CONTRIBUTION	1,200.00	2,400.00	.00	( 2,400.00)	.0
10-75-200 SPECIAL DEPARTMENT SUPPLIES	.00	.00	500.00	500.00	.0
10-75-210 BOOKS	1,237.85	20,997.24	25,000.00	4,002.76	84.0
10-75-211 AUDIO & VIDEO	110.08	555.36	7,000.00	6,444.64	7.9
10-75-212 DIGITAL	808.18	4,685.45	5,000.00	314.55	93.7
10-75-213 LOST AND DAMAGED BOOK REPLACEM	142.96	293.28	1,500.00	1,206.72	19.6
10-75-215 SUBSCRIPTIONS	.00	.00	600.00	600.00	.0
10-75-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
10-75-230 TRAVEL	.00	100.35	1,500.00	1,399.65	6.7
10-75-240 OFFICE SUPPLIES & EXPENSES	237.02	3,972.19	11,000.00	7,027.81	36.1
10-75-241 POSTAGE	519.14	1,513.20	2,500.00	986.80	60.5
10-75-242 DONATIONS/GIFTS PURCHASES	468.29	1,604.97	1,600.00	( 4.97)	100.3
10-75-243 COPIER/SUPPLIES	94.68	732.11	6,000.00	5,267.89	12.2
10-75-244 PROGRAM SUPPLIES	391.72	1,651.34	3,500.00	1,848.66	47.2
10-75-245 CHILDREN PROGRAMS	17.90	1,414.19	5,500.00	4,085.81	25.7
10-75-246 YOUTH PROGRAMS	.00	670.16	1,500.00	829.84	44.7
10-75-247 ADULT PROGRAMS	97.09	1,114.84	2,600.00	1,485.16	42.9
10-75-260 BUILDING & GROUNDS MAINTENANCE	671.06	1,441.69	7,000.00	5,558.31	20.6
10-75-270 UTILITIES	299.19	1,850.56	3,000.00	1,149.44	61.7
10-75-271 GAS - (QUESTAR)	412.44	446.13	2,500.00	2,053.87	17.9
10-75-280 TELEPHONE	186.10	1,060.13	2,700.00	1,639.87	39.3
10-75-281 "INTERNET/ERATE"	.00	928.80	.00	( 928.80)	.0
10-75-310 SERVICES DATA PROCESSING	1,143.70	4,416.39	13,000.00	8,583.61	34.0
10-75-311 SERV DATA PROC/SATELLITE BRANC	487.57	2,006.79	6,500.00	4,493.21	30.9
10-75-312 COMPUTER SOFTWARE	4,005.84	11,566.59	22,900.00	11,333.41	50.5
10-75-313 COMPUTER HARDWARE	.00	2,578.80	7,800.00	5,221.20	33.1
10-75-314 SATELLITE COMPUTER SOFTWARE	377.90	435.84	5,000.00	4,564.16	8.7
10-75-315 SATELLITE COMPUTER HARDWARE	.00	.00	1,900.00	1,900.00	.0
10-75-360 EDUCATION	.00	30.00	1,500.00	1,470.00	2.0
10-75-410 INSURANCE	.00	1,709.82	2,000.00	290.18	85.5
10-75-439 LIBRARY GRANT - MISC	.00	871.20	500.00	( 371.20)	174.2
10-75-440 STATE GRANT (CLEF)	.00	2,360.29	6,500.00	4,139.71	36.3
10-75-450 MISCELLANEOUS SUPPLIES	492.79	851.68	2,500.00	1,648.32	34.1
10-75-460 MISCELLANEOUS SERVICES	.00	.00	100.00	100.00	.0
10-75-541 LSTA GRANT	.00	.00	500.00	500.00	.0
<b>TOTAL LIBRARY</b>	<b>36,570.97</b>	<b>189,388.61</b>	<b>375,300.00</b>	<b>185,911.39</b>	<b>50.5</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRIBUTIONS TO OTHER UNITS</u>					
10-89-100 CONTRIBUTION TO UTOPIA DEBT	33,618.63	201,711.78	403,500.00	201,788.22	50.0
10-89-101 UTOPIA - REFUND OF DEBT CONTRI	.00	.00	( 110,000.00)	( 110,000.00)	.0
<b>TOTAL CONTRIBUTIONS TO OTHER UNITS</b>	<b>33,618.63</b>	<b>201,711.78</b>	<b>293,500.00</b>	<b>91,788.22</b>	<b>68.7</b>
<u>TRANSFER TO OTHER FUNDS</u>					
10-90-949 TRANSFER - CAP PROJ - VEHICLES	.00	.00	376,000.00	376,000.00	.0
10-90-950 TRANSFER TO CAP PROJECTS FUND	.00	.00	565,200.00	565,200.00	.0
10-90-951 TRANS TO FIRE DEPT FUND	.00	.00	358,500.00	358,500.00	.0
10-90-954 TRANSFER TO RECREATION FUND	.00	.00	164,000.00	164,000.00	.0
10-90-955 TRANSFER TO FUND 71 RDA	.00	.00	20,000.00	20,000.00	.0
10-90-961 TRANSFER TO TRANSPORTATION CAP	.00	.00	715,600.00	715,600.00	.0
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>.00</b>	<b>.00</b>	<b>2,199,300.00</b>	<b>2,199,300.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>900,759.76</b>	<b>3,870,876.51</b>	<b>10,033,440.00</b>	<b>6,162,563.49</b>	<b>38.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>2,013,560.22</b>	<b>2,010,056.51</b>	<b>.00</b>	<b>( 2,010,056.51)</b>	<b>.0</b>

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

FOOD PANTRY - SPECIAL REV FUND

ASSETS

21-11100	CASH FROM COMBINED FUND		291,391.06	
	TOTAL ASSETS			291,391.06

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
21-29800	FUND BALANCE - BEGINN OF YEAR	255,417.67		
	REVENUE OVER EXPENDITURES - YTD	35,973.39		
	BALANCE - CURRENT DATE		291,391.06	
	TOTAL FUND EQUITY			291,391.06
	TOTAL LIABILITIES AND EQUITY			291,391.06

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FOOD PANTRY - SPECIAL REV FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
21-33-101 REIMBURSED SALES TAX	2,566.40	11,176.34	20,000.00	8,823.66	55.9
TOTAL INTERGOVERNMENTAL REVENUE	2,566.40	11,176.34	20,000.00	8,823.66	55.9
<u>OTHER INCOME</u>					
21-37-600 INTEREST EARNINGS	1,242.51	6,903.73	900.00	( 6,003.73)	767.1
TOTAL OTHER INCOME	1,242.51	6,903.73	900.00	( 6,003.73)	767.1
<u>DONATIONS</u>					
21-38-120 PRIVATE DONATION	22,252.95	48,883.70	52,500.00	3,616.30	93.1
TOTAL DONATIONS	22,252.95	48,883.70	52,500.00	3,616.30	93.1
TOTAL FUND REVENUE	26,061.86	66,963.77	73,400.00	6,436.23	91.2

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FOOD PANTRY - SPECIAL REV FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FOOD PANTRY EXPENSE</u>					
21-40-100 SALARIES	3,269.88	13,548.32	30,000.00	16,451.68	45.2
21-40-102 MERIT	.00	108.28	.00	( 108.28)	.0
21-40-130 BENEFITS	281.85	1,241.80	2,600.00	1,358.20	47.8
21-40-160 HEALTH, SAFETY & WELFARE	.00	.00	700.00	700.00	.0
21-40-200 FOOD/SUPPLIES	1,253.00	6,064.90	13,000.00	6,935.10	46.7
21-40-230 TRAVEL	.00	.00	100.00	100.00	.0
21-40-240 OFFICE SUPPLIES & EXPENSES	.00	219.01	500.00	280.99	43.8
21-40-241 POSTAGE	.00	.00	100.00	100.00	.0
21-40-250 SUPPLIES & MAINTENAN	.00	1,374.12	2,000.00	625.88	68.7
21-40-251 FUEL	.00	239.52	1,000.00	760.48	24.0
21-40-260 BUILDING & GROUNDS MAINTENANCE	.00	136.58	4,000.00	3,863.42	3.4
21-40-270 UTILITIES	689.12	3,289.56	6,700.00	3,410.44	49.1
21-40-271 GAS - (QUESTAR)	849.62	927.67	4,500.00	3,572.33	20.6
21-40-280 TELEPHONE	146.40	900.25	2,000.00	1,099.75	45.0
21-40-281 INTERNET	19.05	114.30	300.00	185.70	38.1
21-40-310 SERVICES DATA PROCESSING	68.71	234.33	800.00	565.67	29.3
21-40-312 COMPUTER SOFTWARE	37.80	43.60	300.00	256.40	14.5
21-40-313 COMPUTER HARDWARE	.00	.00	1,500.00	1,500.00	.0
21-40-340 ACCOUNTING & AUDITING	70.99	138.43	400.00	261.57	34.6
21-40-410 INSURANCE	.00	2,017.22	2,200.00	182.78	91.7
21-40-450 MISCELLANEOUS SUPPLIES	.00	392.49	500.00	107.51	78.5
TOTAL FOOD PANTRY EXPENSE	6,686.42	30,990.38	73,200.00	42,209.62	42.3
<u>ADMIN SERVICE CHARGE</u>					
21-90-905 ADMIN SERVICES CHARGE	.00	.00	200.00	200.00	.0
TOTAL ADMIN SERVICE CHARGE	.00	.00	200.00	200.00	.0
TOTAL FUND EXPENDITURES	6,686.42	30,990.38	73,400.00	42,409.62	42.2
NET REVENUE OVER EXPENDITURES	19,375.44	35,973.39	.00	( 35,973.39)	.0

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

RECREATION

ASSETS

25-11100	CASH FROM COMBINED FUND		305,967.89	
	TOTAL ASSETS			<u>305,967.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
25-29800	FUND BALANCE - BEGINN OF YEAR		357,698.53	
	REVENUE OVER EXPENDITURES - YTD	(	51,730.64)	
	BALANCE - CURRENT DATE		<u>305,967.89</u>	
	TOTAL FUND EQUITY			<u>305,967.89</u>
	TOTAL LIABILITIES AND EQUITY			<u>305,967.89</u>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADULT PROGRAMS</u>					
25-34-100 ADULT BASKETBALL	.00	192.00	.00	( 192.00)	.0
25-34-120 ADULT SOCCER	.00	.00	1,500.00	1,500.00	.0
25-34-130 ADULT SOFTBALL	.00	1,068.00	5,000.00	3,932.00	21.4
25-34-150 PICKLEBALL	1,275.25	4,456.25	9,000.00	4,543.75	49.5
25-34-400 WAIVERS	.00	( 158.00)	( 300.00)	( 142.00)	( 52.7)
<b>TOTAL ADULT PROGRAMS</b>	<b>1,275.25</b>	<b>5,558.25</b>	<b>15,200.00</b>	<b>9,641.75</b>	<b>36.6</b>
<u>YOUTH PROGRAMS</u>					
25-35-100 YOUTH BASEBALL	.00	1,149.00	15,000.00	13,851.00	7.7
25-35-120 YOUTH BASKETBALL	2,402.00	41,250.00	35,400.00	( 5,850.00)	116.5
25-35-130 YOUTH FLAG FOOTBALL	( 20.00)	7,105.00	5,000.00	( 2,105.00)	142.1
25-35-140 YOUTH SOCCER	.00	11,290.00	19,100.00	7,810.00	59.1
25-35-150 YOUTH TRACK AND FIELD	.00	.00	5,000.00	5,000.00	.0
25-35-160 YOUTH VOLLEYBALL	.00	.00	1,000.00	1,000.00	.0
25-35-170 YOUTH GOLF	.00	.00	4,000.00	4,000.00	.0
25-35-180 YOUTH BOWLING	.00	.00	500.00	500.00	.0
25-35-190 YOUTH KARATE	.00	.00	700.00	700.00	.0
25-35-200 YOUTH CAMPS	.00	900.00	3,500.00	2,600.00	25.7
25-35-400 WAIVERS	.00	( 885.00)	( 1,500.00)	( 615.00)	( 59.0)
<b>TOTAL YOUTH PROGRAMS</b>	<b>2,382.00</b>	<b>60,809.00</b>	<b>87,700.00</b>	<b>26,891.00</b>	<b>69.3</b>
<u>MISC. PROGRAMS</u>					
25-36-100 CONCESSION STAND	.00	1,802.90	6,000.00	4,197.10	30.1
25-36-110 SPECIAL EVENTS	220.00	405.00	3,500.00	3,095.00	11.6
25-36-140 TOURNAMENTS	.00	5,450.00	20,000.00	14,550.00	27.3
25-36-400 WAIVERS	.00	( 50.00)	( 100.00)	( 50.00)	( 50.0)
<b>TOTAL MISC. PROGRAMS</b>	<b>220.00</b>	<b>7,607.90</b>	<b>29,400.00</b>	<b>21,792.10</b>	<b>25.9</b>
<u>OTHER INCOME</u>					
25-37-110 RECREATION MISC. INCOME	.00	298.00	.00	( 298.00)	.0
25-37-178 RENTAL - PARKS/FIELDS	.00	165.00	1,000.00	835.00	16.5
25-37-179 RENTAL - BOWERY/STAGES	.00	200.00	500.00	300.00	40.0
25-37-600 INTEREST EARNINGS	1,304.67	8,521.94	300.00	( 8,221.94)	2840.7
25-37-617 CONVENIENCE FEE	189.00	2,751.00	6,000.00	3,249.00	45.9
<b>TOTAL OTHER INCOME</b>	<b>1,493.67</b>	<b>11,935.94</b>	<b>7,800.00</b>	<b>( 4,135.94)</b>	<b>153.0</b>

CITY OF TREMONTON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS/FUND BAL TO BE APPRO</u>					
25-39-901 TRANSFER FROM THE GEN FUND	.00	.00	164,000.00	164,000.00	.0
TOTAL TRANSFERS/FUND BAL TO BE APPR	.00	.00	164,000.00	164,000.00	.0
TOTAL FUND REVENUE	5,370.92	85,911.09	304,100.00	218,188.91	28.3



CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON DEPARTMENTAL EXPENSE</u>					
25-40-100 SALARIES - NON DEPARTMENTAL	12,315.87	57,175.30	81,100.00	23,924.70	70.5
25-40-101 OVERTIME WAGES - NON DEPT	432.23	2,574.55	3,400.00	825.45	75.7
25-40-102 MERIT- NON DEPARTMENTAL	.00	.00	100.00	100.00	.0
25-40-103 WAGES - IN FIELDS	.00	2,737.05	9,000.00	6,262.95	30.4
25-40-106 DRUG TEST/PHYSICAL	.00	50.00	.00	( 50.00)	.0
25-40-112 WAGES - ADMIN ALLOCATION	.00	.00	15,300.00	15,300.00	.0
25-40-130 BENEFITS	6,302.89	26,532.43	26,000.00	( 532.43)	102.1
25-40-140 HSA CONTRIBUTION	650.00	1,300.00	1,900.00	600.00	68.4
25-40-200 SPECIAL DEPARTMENT SUPPLIES	.00	.00	500.00	500.00	.0
25-40-212 MEMBERSHIPS/DUES	.00	100.00	500.00	400.00	20.0
25-40-220 PUBLIC NOTICES	.00	.00	2,000.00	2,000.00	.0
25-40-230 TRAVEL	.00	.00	2,200.00	2,200.00	.0
25-40-240 OFFICE SUPPLIES & EXPENSES	.00	.00	500.00	500.00	.0
25-40-241 POSTAGE	14.02	173.41	500.00	326.59	34.7
25-40-243 COPIER/SUPPLIES	.00	447.97	500.00	52.03	89.6
25-40-251 FUEL	90.76	686.25	2,000.00	1,313.75	34.3
25-40-270 UTILITIES	1,463.02	2,184.63	4,500.00	2,315.37	48.6
25-40-271 GAS - (QUESTAR)	243.24	266.67	500.00	233.33	53.3
25-40-280 TELEPHONE	328.93	1,704.42	2,500.00	795.58	68.2
25-40-281 INTERNET	76.19	457.14	1,000.00	542.86	45.7
25-40-310 SERVICES DATA PROCESSING	234.96	870.08	2,800.00	1,929.92	31.1
25-40-312 COMPUTER SOFTWARE	151.16	3,496.59	6,300.00	2,803.41	55.5
25-40-313 COMPUTER HARDWARE	.00	1,234.00	1,500.00	266.00	82.3
25-40-340 ACCOUNTING & AUDITING	111.44	217.30	500.00	282.70	43.5
25-40-347 CREDIT CARD SERVICE FEE	469.61	1,982.29	2,000.00	17.71	99.1
25-40-360 EDUCATION	.00	635.00	1,500.00	865.00	42.3
25-40-410 INSURANCE	.00	1,369.95	1,500.00	130.05	91.3
<b>TOTAL NON DEPARTMENTAL EXPENSE</b>	<b>22,884.32</b>	<b>106,195.03</b>	<b>170,100.00</b>	<b>63,904.97</b>	<b>62.4</b>
<u>CONCESSION STAND</u>					
25-41-100 SALARIES	.00	2,385.15	4,900.00	2,514.85	48.7
25-41-130 BENEFITS	.00	222.92	400.00	177.08	55.7
25-41-200 FOOD	.00	115.79	3,000.00	2,884.21	3.9
25-41-250 EQUIPMENT, SUPPLIES & MAINT.	.00	.00	1,000.00	1,000.00	.0
25-41-260 BUILDING & GROUNDS MAINTENANCE	.00	.00	500.00	500.00	.0
<b>TOTAL CONCESSION STAND</b>	<b>.00</b>	<b>2,723.86</b>	<b>9,800.00</b>	<b>7,076.14</b>	<b>27.8</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SPECIAL EVENTS</u>					
25-42-100 SALARIES	.00	.00	500.00	500.00	.0
25-42-130 BENEFITS	.00	.00	100.00	100.00	.0
25-42-212 MEMBERSHIPS/DUES	.00	.00	1,500.00	1,500.00	.0
25-42-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
25-42-250 EQUIPMENT SUPPLIES & MAINT.	.00	.00	1,500.00	1,500.00	.0
TOTAL SPECIAL EVENTS	.00	.00	3,800.00	3,800.00	.0
<u>TOURNAMENTS</u>					
25-44-100 SALARIES	3,593.50	4,821.54	15,000.00	10,178.46	32.1
25-44-130 BENEFITS	.00	17.98	200.00	182.02	9.0
25-44-212 MEMBERSHIPS/DUES	.00	.00	600.00	600.00	.0
25-44-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
25-44-250 EQUIPMENT SUPPLIES & MAINTENAN	.00	895.66	3,500.00	2,604.34	25.6
25-44-499 FACILITY RENTAL	.00	.00	300.00	300.00	.0
TOTAL TOURNAMENTS	3,593.50	5,735.18	19,800.00	14,064.82	29.0
<u>ADULT SOCCER</u>					
25-52-100 SALARIES	.00	.00	1,100.00	1,100.00	.0
25-52-130 BENEFITS	.00	.05	100.00	99.95	.1
25-52-250 EQUIPMENT, SUPPLIES & MAINTEN	.00	.00	400.00	400.00	.0
TOTAL ADULT SOCCER	.00	.05	1,600.00	1,599.95	.0
<u>ADULT SOFTBALL</u>					
25-53-100 SALARIES	.00	1,943.11	4,500.00	2,556.89	43.2
25-53-130 BENEFITS	.00	143.24	500.00	356.76	28.7
25-53-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
25-53-250 EQUIPMENT, SUPPLIES & MAINTENA	.00	210.70	2,500.00	2,289.30	8.4
TOTAL ADULT SOFTBALL	.00	2,297.05	7,600.00	5,302.95	30.2
<u>PICKLEBALL</u>					
25-55-100 SALARIES	.00	34.05	1,500.00	1,465.95	2.3
25-55-130 BENEFITS	.37	3.12	200.00	196.88	1.6
25-55-220 PUBLIC NOTICES	.00	.00	100.00	100.00	.0
25-55-250 EQUIPMENT, SUPPLIES, MAINTENAN	.00	19.15	2,000.00	1,980.85	1.0
25-55-499 FACILITY RENTAL	.00	.00	4,000.00	4,000.00	.0
TOTAL PICKLEBALL	.37	56.32	7,800.00	7,743.68	.7

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>YOUTH BASEBALL</u>					
25-70-100 SALARIES	.00	2,086.22	3,000.00	913.78	69.5
25-70-130 BENEFITS	.00	197.29	300.00	102.71	65.8
25-70-212 MEMBERSHIPS/DUES	.00	.00	6,000.00	6,000.00	.0
25-70-220 PUBLIC NOTICE	.00	.00	300.00	300.00	.0
25-70-250 EQUIPMENT, SUPPLIES & MAINTENA	112.00	1,734.94	3,000.00	1,265.06	57.8
TOTAL YOUTH BASEBALL	112.00	4,018.45	12,600.00	8,581.55	31.9
<u>YOUTH BASKETBALL</u>					
25-72-100 SALARIES	225.21	225.21	13,000.00	12,774.79	1.7
25-72-130 BENEFITS	17.24	30.45	1,200.00	1,169.55	2.5
25-72-212 MEMBERSHIPS/DUES	.00	.00	10,000.00	10,000.00	.0
25-72-220 PUBLIC NOTICE	.00	.00	300.00	300.00	.0
25-72-250 EQUIPMENT, SUPPLIES & MAINENAN	936.00	936.00	2,500.00	1,564.00	37.4
25-72-499 FACILITY RENTAL	.00	.00	4,500.00	4,500.00	.0
TOTAL YOUTH BASKETBALL	1,178.45	1,191.66	31,500.00	30,308.34	3.8
<u>YOUTH FLAG FOOTBALL</u>					
25-73-100 SALARIES	.00	1,949.64	1,600.00	( 349.64)	121.9
25-73-130 BENEFITS	2.28	170.35	200.00	29.65	85.2
25-73-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
25-73-250 EQUIPMENT, SUPPLIES & MAINTENA	96.00	3,176.36	2,000.00	( 1,176.36)	158.8
TOTAL YOUTH FLAG FOOTBALL	98.28	5,296.35	4,000.00	( 1,296.35)	132.4
<u>YOUTH SOCCER</u>					
25-74-100 SALARIES	.00	1,984.18	4,000.00	2,015.82	49.6
25-74-130 BENEFITS	.00	175.04	400.00	224.96	43.8
25-74-220 PUBLIC NOTICES	.00	.00	500.00	500.00	.0
25-74-250 EQUIPMENT, SUPPLIES & MAINTEN	336.00	6,178.36	6,500.00	321.64	95.1
TOTAL YOUTH SOCCER	336.00	8,337.58	11,400.00	3,062.42	73.1
<u>YOUTH TRACK AND FIELD</u>					
25-75-100 SALARIES	.00	.00	1,500.00	1,500.00	.0
25-75-130 BENEFITS	.00	2.51	200.00	197.49	1.3
25-75-250 EQUIPMENT, SUPPLIES & MAINTEN	.00	.00	1,500.00	1,500.00	.0
TOTAL YOUTH TRACK AND FIELD	.00	2.51	3,200.00	3,197.49	.1

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>YOUTH VOLLEYBALL</u>					
25-76-100 SALARIES	.00	.00	500.00	500.00	.0
25-76-130 BENEFITS	.00	.00	100.00	100.00	.0
25-76-250 EQUIPMENT, SUPPLIES & MAINTEN	.00	.00	500.00	500.00	.0
25-76-499 FACILITY RENTAL	.00	.00	100.00	100.00	.0
TOTAL YOUTH VOLLEYBALL	.00	.00	1,200.00	1,200.00	.0
<u>YOUTH GOLF</u>					
25-77-212 MEMBERSHIPS/DUES	.00	.00	4,500.00	4,500.00	.0
TOTAL YOUTH GOLF	.00	.00	4,500.00	4,500.00	.0
<u>YOUTH BOWLING</u>					
25-78-212 MEMBERSHIPS/DUES	.00	.00	500.00	500.00	.0
25-78-250 EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	200.00	200.00	.0
TOTAL YOUTH BOWLING	.00	.00	700.00	700.00	.0
<u>YOUTH KARATE</u>					
25-79-100 SALARIES	.00	.00	500.00	500.00	.0
25-79-130 BENEFITS	.00	.00	100.00	100.00	.0
25-79-250 EQUIPMENT, SUPPLIES & MAINTENA	.00	.00	200.00	200.00	.0
TOTAL YOUTH KARATE	.00	.00	800.00	800.00	.0
<u>YOUTH CAMPS</u>					
25-80-130 BENEFITS	.00	2.69	.00	( 2.69)	.0
25-80-212 MEMBERSHIPS/DUES	.00	1,785.00	3,500.00	1,715.00	51.0
TOTAL YOUTH CAMPS	.00	1,787.69	3,500.00	1,712.31	51.1
<u>ADMIN SERVICE CHARGES</u>					
25-90-905 ADMIN SERVICES CHARGE	.00	.00	10,200.00	10,200.00	.0
TOTAL ADMIN SERVICE CHARGES	.00	.00	10,200.00	10,200.00	.0
TOTAL FUND EXPENDITURES	28,202.92	137,641.73	304,100.00	166,458.27	45.3

CITY OF TREMONTON  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RECREATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	( 22,832.00)	( 51,730.64)	.00	51,730.64	.0

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

SPECIAL REVENUE FUND - PARKS

<u>ASSETS</u>			
26-11100	CASH FROM COMBINED FUND		1,091,107.78
	TOTAL ASSETS		<u>1,091,107.78</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
26-21150	DEFERRED REVENUE		365,148.00
	TOTAL LIABILITIES		365,148.00
<u>FUND EQUITY</u>			
26-27200	RESERVE FOR IMPACT FEES - NP		195,129.45
	UNAPPROPRIATED FUND BALANCE:		
26-29800	FUND BALANCE - BEGINN OF YEAR	388,674.83	
	REVENUE OVER EXPENDITURES - YTD	142,155.50	
	BALANCE - CURRENT DATE		<u>530,830.33</u>
	TOTAL FUND EQUITY		<u>725,959.78</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,091,107.78</u>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SPECIAL REVENUE FUND - PARKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
26-36-612 INTEREST EARNING	4,652.56	26,604.48	2,000.00	( 24,604.48)	1330.2
26-36-632 GRANTS	.00	.00	365,100.00	365,100.00	.0
26-36-640 DUE FROM RDA	.00	.00	173,880.00	173,880.00	.0
26-36-750 PARKS IMPACT FEE	42,344.46	141,416.66	125,000.00	( 16,416.66)	113.1
26-36-890 FUND BALANCE TO BE APPROPRIATE	.00	.00	1,620.00	1,620.00	.0
TOTAL OTHER INCOME	46,997.02	168,021.14	667,600.00	499,578.86	25.2
TOTAL FUND REVENUE	46,997.02	168,021.14	667,600.00	499,578.86	25.2

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SPECIAL REVENUE FUND - PARKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS &amp; RECREATION</u>					
26-62-250 EQUIPMENT, SUPPLIES & MAINTENA	.00	12.34	.00	( 12.34)	.0
26-62-291 CAPITAL PROJECTS-CITY WIDE	.00	787.49	.00	( 787.49)	.0
26-62-320 ENGINEERING	.00	149.00	7,000.00	6,851.00	2.1
26-62-503 TRAILHEAD IMPROVEMENTS	375.00	4,272.06	31,000.00	26,727.94	13.8
26-62-709 MIDLAND SQUARE (RCOG GRANT)	7,447.00	9,497.00	579,600.00	570,103.00	1.6
26-62-715 ACQUISITION OF WATER SHARES	.00	.00	50,000.00	50,000.00	.0
26-62-716 CENTRAL TRAIL	.00	11,147.75	.00	( 11,147.75)	.0
TOTAL PARKS & RECREATION	7,822.00	25,865.64	667,600.00	641,734.36	3.9
TOTAL FUND EXPENDITURES	7,822.00	25,865.64	667,600.00	641,734.36	3.9
NET REVENUE OVER EXPENDITURES	39,175.02	142,155.50	.00	( 142,155.50)	.0



CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

FIRE DEPARTMENT

ASSETS

28-11100	CASH FROM COMBINED FUND	1,325,680.49	
28-13121	NEW A/R AMBULANCE - EASYWAY	( 20.00)	
28-13122	NEW A/R AMBULANCE - AVOCATION	34,681.38	
28-13123	NEW A/R AMBULANCE-IMAGE TREND	1,199,698.40	
28-13150	ALLOWANCE FOR BAD DEBT	( 330,000.00)	
	TOTAL ASSETS		<u>2,230,040.27</u>

LIABILITIES AND EQUITY

LIABILITIES

28-21101	ACCOUNTS PAYABLE	1,375.00	
	TOTAL LIABILITIES		1,375.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
28-29800	FUND BALANCE - BEGINN OF YEAR	2,128,721.03	
	REVENUE OVER EXPENDITURES - YTD	99,944.24	
	BALANCE - CURRENT DATE	2,228,665.27	
	TOTAL FUND EQUITY		<u>2,228,665.27</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,230,040.27</u>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>EMS INTERGOVERNMENTAL REV</u>					
28-33-374 RURAL EMS GRANT	.00	6,656.14	.00	( 6,656.14)	.0
TOTAL EMS INTERGOVERNMENTAL REV	.00	6,656.14	.00	( 6,656.14)	.0
<u>FIRE INTERGOVERNMENTAL REV</u>					
28-34-388 HAZMAT RESPONSE	.00	.00	300.00	300.00	.0
28-34-390 FIRE CONTRACT - BE COUNTY	.00	.00	24,000.00	24,000.00	.0
28-34-395 FIRE CONTRACT - ELWOOD	.00	.00	17,000.00	17,000.00	.0
28-34-396 FIRE RESPONSE - DEWEYVILLE	.00	.00	1,000.00	1,000.00	.0
28-34-397 FIRE RESPONSE - COUNTY	304.00	3,092.60	8,000.00	4,907.40	38.7
28-34-398 FIRE RESPONSE - ELWOOD	304.00	244.00	.00	( 244.00)	.0
TOTAL FIRE INTERGOVERNMENTAL REV	608.00	3,336.60	50,300.00	46,963.40	6.6
<u>EMS - CHARGES FOR SERVICES</u>					
28-35-586 AMBULANCE BAD DEBT	( 2,093.24)	( 29,100.82)	( 260,000.00)	( 230,899.18)	( 11.2)
28-35-591 AMBULANCE-INSURANCE WRITE-OFF	( 103,843.49)	( 423,303.74)	( 775,000.00)	( 351,696.26)	( 54.6)
28-35-592 BILLABLE SUPPLIES - AMBULANCE	23,005.13	122,820.30	250,000.00	127,179.70	49.1
28-35-596 AMBULANCE MILEAGE	95,082.31	505,277.31	845,000.00	339,722.69	59.8
28-35-598 AMBULANCE FEES	138,204.00	698,659.00	1,157,000.00	458,341.00	60.4
28-35-599 AMBULANCE STANDBY FEE	.00	.00	2,500.00	2,500.00	.0
TOTAL EMS - CHARGES FOR SERVICES	150,354.71	874,352.05	1,219,500.00	345,147.95	71.7
<u>FIRE - OTHER INCOME</u>					
28-36-601 OTHER REVENUE	4,890.26	14,613.26	16,000.00	1,386.74	91.3
28-36-603 PUBLIC EDUCATION PROVIDE	.00	.00	1,000.00	1,000.00	.0
28-36-610 INTEREST EARNING	5,652.79	36,774.03	30,000.00	( 6,774.03)	122.6
28-36-838 PUBLIC EDUCATION PROVIDE	.00	.00	500.00	500.00	.0
TOTAL FIRE - OTHER INCOME	10,543.05	51,387.29	47,500.00	( 3,887.29)	108.2
<u>EMS - OTHER INCOME</u>					
28-37-601 OTHER REVENUE	.00	.00	4,500.00	4,500.00	.0
28-37-750 FIRE/EMS IMPACT FEE REIMBURSE	965.52	3,207.00	3,000.00	( 207.00)	106.9
TOTAL EMS - OTHER INCOME	965.52	3,207.00	7,500.00	4,293.00	42.8

CITY OF TREMONTON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC INCOME</u>					
28-39-950 TRANSFERS FROM GENERAL FUND	.00	.00	358,500.00	358,500.00	.0
28-39-999 FUND BALANCE TO BE APPROPRIATE	.00	.00	1,101,700.00	1,101,700.00	.0
TOTAL MISC INCOME	.00	.00	1,460,200.00	1,460,200.00	.0
TOTAL FUND REVENUE	162,471.28	938,939.08	2,785,000.00	1,846,060.92	33.7

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL EXPENSE</u>					
28-50-100 ADMIN WAGES	15,652.80	46,632.70	130,000.00	83,367.30	35.9
28-50-102 MERIT	108.28	324.84	500.00	175.16	65.0
28-50-106 DRUG TEST/PHYSICAL	451.80	3,070.70	30,000.00	26,929.30	10.2
28-50-130 BENEFITS	1,982.71	7,255.03	55,100.00	47,844.97	13.2
28-50-140 HSA CONTRIBUTION	.00	325.00	1,900.00	1,575.00	17.1
28-50-220 PUBLIC NOTICES	.00	.00	200.00	200.00	.0
28-50-240 OFFICE SUPPLIES & EXPENSES	.00	54.91	2,000.00	1,945.09	2.8
28-50-243 COPIER/SUPPLIES	63.51	195.52	1,500.00	1,304.48	13.0
28-50-260 BUILDING & GROUNDS MAINTENANCE	1,222.65	2,201.91	7,000.00	4,798.09	31.5
28-50-270 UTILITIES	252.66	1,689.76	3,500.00	1,810.24	48.3
28-50-271 GAS - (QUESTAR)	2,214.24	2,468.03	9,000.00	6,531.97	27.4
28-50-280 TELEPHONE	888.47	3,828.17	18,000.00	14,171.83	21.3
28-50-281 INTERNET	57.14	342.84	800.00	457.16	42.9
28-50-310 SERVICES DATA PROCESSING	365.88	972.50	3,200.00	2,227.50	30.4
28-50-312 COMPUTER SOFTWARE	113.37	3,685.75	2,700.00	( 985.75)	136.5
28-50-313 COMPUTER HARDWARE	.00	.00	5,800.00	5,800.00	.0
28-50-330 LEGAL	.00	.00	500.00	500.00	.0
28-50-340 ACCOUNTING & AUDITING	1,468.37	2,863.22	6,500.00	3,636.78	44.1
28-50-370 OTHER PROFESSIONAL & TECHNICAL	66.74	254.36	35,000.00	34,745.64	.7
28-50-410 INSURANCE	.00	25,961.12	27,700.00	1,738.88	93.7
28-50-451 HEALTH SAFETY WELFARE	1,624.45	2,664.28	9,500.00	6,835.72	28.1
28-50-512 FACILITIES/IMPACT STUDY	.00	.00	3,000.00	3,000.00	.0
28-50-530 IMPROVE TO BUILDING LESS \$5000	1,370.00	1,711.00	5,000.00	3,289.00	34.2
28-50-563 800 MHZ RADIOS	.00	.00	33,000.00	33,000.00	.0
28-50-704 IMPROVE TO BUILDING OVER \$5000	.00	.00	20,000.00	20,000.00	.0
<b>TOTAL NON-DEPARTMENTAL EXPENSE</b>	<b>27,903.07</b>	<b>106,501.64</b>	<b>411,400.00</b>	<b>304,898.36</b>	<b>25.9</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT EXPENSE</u>					
28-51-100 FIRE DEPT WAGES	26.00	540.23	18,400.00	17,859.77	2.9
28-51-101 OVERTIME WAGES	.00	.00	3,500.00	3,500.00	.0
28-51-102 MERIT	.00	.00	500.00	500.00	.0
28-51-107 FIRE TRAINING WAGES	.00	78.00	20,000.00	19,922.00	.4
28-51-108 HAZMAT WAGES	.00	.00	2,000.00	2,000.00	.0
28-51-130 BENEFITS	14.91	296.51	8,500.00	8,203.49	3.5
28-51-212 MEMBERSHIPS/DUES	.00 (	235.00)	1,000.00	1,235.00	( 23.5)
28-51-230 TRAVEL	.00	.00	12,000.00	12,000.00	.0
28-51-246 BILLABLE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
28-51-250 SUPPLIES AND MAINTENANCE	6,325.96	23,008.36	50,000.00	26,991.64	46.0
28-51-251 FIRE EQUIPMENT FUEL	1,054.09	4,360.93	9,000.00	4,639.07	48.5
28-51-252 PERSONAL PROTECTIVE EQUIPMENT	1,765.19	15,189.21	20,000.00	4,810.79	76.0
28-51-263 PUBLIC EDUCATION	.00	.00	3,500.00	3,500.00	.0
28-51-360 EDUCATION/CERTIFICATION	20.00	20.00	1,000.00	980.00	2.0
28-51-367 RECERTIFICATION	10.00	100.00	500.00	400.00	20.0
28-51-370 OTHER PROFESSIONAL & TECHNICAL	.00	288.00	10,000.00	9,712.00	2.9
28-51-450 MISCELLANEOUS SUPPLIES	337.68	541.95	1,000.00	458.05	54.2
28-51-461 FIRE EXTINGUISHERS	.00	.00	500.00	500.00	.0
28-51-508 FIRE EQUIPMENT LESS THAN \$5000	.00	.00	10,000.00	10,000.00	.0
28-51-710 FIRE TRUCK PURCHASE	.00	.00	624,000.00	624,000.00	.0
TOTAL FIRE DEPARTMENT EXPENSE	9,553.83	44,188.19	796,400.00	752,211.81	5.6

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

FIRE DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMS DEPARTMENT EXPENSE</u>					
28-52-100	102,573.41	408,746.68	941,000.00	532,253.32	43.4
28-52-101	5,167.96	50,869.77	25,000.00	( 25,869.77)	203.5
28-52-102	.00	.00	500.00	500.00	.0
28-52-111	2,857.28	13,117.66	29,000.00	15,882.34	45.2
28-52-113	261.60	6,558.55	10,000.00	3,441.45	65.6
28-52-130	30,265.05	129,166.73	327,000.00	197,833.27	39.5
28-52-212	.00	.00	2,000.00	2,000.00	.0
28-52-230	.00	.00	6,000.00	6,000.00	.0
28-52-241	125.67	1,759.78	3,000.00	1,240.22	58.7
28-52-245	9,741.38	22,540.88	20,000.00	( 2,540.88)	112.7
28-52-246	1,357.52	10,312.69	50,000.00	39,687.31	20.6
28-52-248	1,613.08	8,282.85	24,000.00	15,717.15	34.5
28-52-252	1,308.23	2,315.75	15,000.00	12,684.25	15.4
28-52-293	48.30	193.70	10,000.00	9,806.30	1.9
28-52-312	1,589.12	6,153.81	21,600.00	15,446.19	28.5
28-52-347	348.31	3,331.63	4,000.00	668.37	83.3
28-52-360	.00	2,282.03	12,600.00	10,317.97	18.1
28-52-368	56.00	86.00	5,000.00	4,914.00	1.7
28-52-370	1,813.44	12,313.44	15,500.00	3,186.56	79.4
28-52-371	.00	10,856.05	28,000.00	17,143.95	38.8
28-52-410	.00	.00	2,500.00	2,500.00	.0
28-52-450	.00	286.37	1,000.00	713.63	28.6
28-52-480	( 639.36)	( 869.36)	( 200.00)	669.36	(434.7)
28-52-500	.00	.00	8,500.00	8,500.00	.0
28-52-706	.00	.00	7,000.00	7,000.00	.0
<b>TOTAL EMS DEPARTMENT EXPENSE</b>	<b>158,486.99</b>	<b>688,305.01</b>	<b>1,568,000.00</b>	<b>879,694.99</b>	<b>43.9</b>
<u>ADMINISTRATIVE FEES</u>					
28-90-905	.00	.00	9,200.00	9,200.00	.0
<b>TOTAL ADMINISTRATIVE FEES</b>	<b>.00</b>	<b>.00</b>	<b>9,200.00</b>	<b>9,200.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>195,943.89</b>	<b>838,994.84</b>	<b>2,785,000.00</b>	<b>1,946,005.16</b>	<b>30.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 33,472.61)</b>	<b>99,944.24</b>	<b>.00</b>	<b>( 99,944.24)</b>	<b>.0</b>

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

CAPITAL PROJECTS FUND

ASSETS

40-11100	CASH FROM COMBINED FUND		1,498,738.85	
	TOTAL ASSETS			<u>1,498,738.85</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
40-29800	FUND BALANCE - BEGINN OF YEAR		3,051,809.91	
	REVENUE OVER EXPENDITURES - YTD	(	1,553,071.06)	
	BALANCE - CURRENT DATE		<u>1,498,738.85</u>	
	TOTAL FUND EQUITY			<u>1,498,738.85</u>
	TOTAL LIABILITIES AND EQUITY			<u>1,498,738.85</u>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTEREST</u>					
40-36-610 INTEREST EARNING	6,390.72	39,000.34	.00	( 39,000.34)	.0
TOTAL INTEREST	6,390.72	39,000.34	.00	( 39,000.34)	.0
<u>TRANSFERS/FUND BAL TO BE APPRO</u>					
40-39-900 TRANSFER IN FROM GENERAL FUND	.00	.00	565,200.00	565,200.00	.0
40-39-999 FUND BALANCE TO BE APPROPRIATE	.00	.00	1,163,800.00	1,163,800.00	.0
TOTAL TRANSFERS/FUND BAL TO BE APPR	.00	.00	1,729,000.00	1,729,000.00	.0
TOTAL FUND REVENUE	6,390.72	39,000.34	1,729,000.00	1,689,999.66	2.3



CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

CAPITAL PROJECTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON DEPARTMENTAL PROJECTS</u>					
40-50-550 NON DEPARTMENTAL PROJECTS	.00	2,387.20	135,000.00	132,612.80	1.8
TOTAL NON DEPARTMENTAL PROJECTS	.00	2,387.20	135,000.00	132,612.80	1.8
<u>CIVIC CENTER CAPITAL PROJECTS</u>					
40-51-550 CIVIC CENTER CAP PROJECT FUND	.00	.00	30,000.00	30,000.00	.0
TOTAL CIVIC CENTER CAPITAL PROJECTS	.00	.00	30,000.00	30,000.00	.0
<u>STREETS DEPT CAPITAL PROJECTS</u>					
40-60-540 STREETS CAPITAL PROJECTS FUND	.00	1,589,684.20	1,400,000.00	( 189,684.20)	113.6
TOTAL STREETS DEPT CAPITAL PROJECTS	.00	1,589,684.20	1,400,000.00	( 189,684.20)	113.6
<u>PARKS CAPITAL PROJECTS</u>					
40-62-540 PARKS CAPITAL PROJECT FUND	.00	.00	30,000.00	30,000.00	.0
TOTAL PARKS CAPITAL PROJECTS	.00	.00	30,000.00	30,000.00	.0
<u>SENIORS CAPITAL PROJECTS</u>					
40-66-550 SENIORS CAPITAL PROJECT FUND	.00	.00	84,000.00	84,000.00	.0
TOTAL SENIORS CAPITAL PROJECTS	.00	.00	84,000.00	84,000.00	.0
<u>CEMETERY CAPITAL PROJECTS</u>					
40-69-550 CEMETERY CAPITAL PROJECT FUND	.00	.00	50,000.00	50,000.00	.0
TOTAL CEMETERY CAPITAL PROJECTS	.00	.00	50,000.00	50,000.00	.0
TOTAL FUND EXPENDITURES	.00	1,592,071.40	1,729,000.00	136,928.60	92.1
NET REVENUE OVER EXPENDITURES	6,390.72	( 1,553,071.06)	.00	1,553,071.06	.0

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

VEHICLE/EQUIP CAP PROJECT FUND

ASSETS

41-11100	CASH FROM COMBINED FUND		1,557,315.71	
	TOTAL ASSETS			<u>1,557,315.71</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
41-29800	FUND BALANCE - BEGINN OF YEAR		1,822,784.13	
	REVENUE OVER EXPENDITURES - YTD	(	265,468.42)	
	BALANCE - CURRENT DATE		<u>1,557,315.71</u>	
	TOTAL FUND EQUITY			<u>1,557,315.71</u>
	TOTAL LIABILITIES AND EQUITY			<u>1,557,315.71</u>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

VEHICLE/EQUIP CAP PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS INCOME</u>					
41-36-610 INTEREST	6,640.50	31,895.82	25,000.00	( 6,895.82)	127.6
TOTAL MISCELLANEOUS INCOME	6,640.50	31,895.82	25,000.00	( 6,895.82)	127.6
<u>TRANSFERS/FUND BAL TO BE APPRO</u>					
41-39-900 TRANSFER IN FROM GENERAL FUND	.00	.00	376,000.00	376,000.00	.0
41-39-999 FUND BALANCE TO BE APPROPRIATE	.00	.00	296,000.00	296,000.00	.0
TOTAL TRANSFERS/FUND BAL TO BE APPR	.00	.00	672,000.00	672,000.00	.0
TOTAL FUND REVENUE	6,640.50	31,895.82	697,000.00	665,104.18	4.6

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

VEHICLE/EQUIP CAP PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
41-42-550 VEHICLES	48,116.00	223,121.00	202,000.00	( 21,121.00)	110.5
41-42-560 EQUIPMENT	5,933.16	31,069.24	60,000.00	28,930.76	51.8
TOTAL POLICE DEPARTMENT	54,049.16	254,190.24	262,000.00	7,809.76	97.0
<u>STREET DEPARTMENT</u>					
41-44-550 VEHICLES	.00	.00	45,000.00	45,000.00	.0
41-44-560 EQUIPMENT	.00	.00	345,000.00	345,000.00	.0
TOTAL STREET DEPARTMENT	.00	.00	390,000.00	390,000.00	.0
<u>PARKS</u>					
41-48-550 VEHICLES	.00	43,174.00	45,000.00	1,826.00	95.9
TOTAL PARKS	.00	43,174.00	45,000.00	1,826.00	95.9
TOTAL FUND EXPENDITURES	54,049.16	297,364.24	697,000.00	399,635.76	42.7
NET REVENUE OVER EXPENDITURES	( 47,408.66)	( 265,468.42)	.00	265,468.42	.0

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

TRANS CAPACITY CAPITAL FUND

ASSETS

42-11100	CASH FROM COMBINED FUND	3,247,311.15	
	TOTAL ASSETS		3,247,311.15

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-29800	FUND BALANCE - BEGINN OF YEAR	3,196,392.99	
	REVENUE OVER EXPENDITURES - YTD	50,918.16	
	BALANCE - CURRENT DATE	3,247,311.15	
	TOTAL FUND EQUITY		3,247,311.15
	TOTAL LIABILITIES AND EQUITY		3,247,311.15

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TRANS CAPACITY CAPITAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
42-31-132 SALES & USE TAX - ROADS (A2)	8,539.49	21,534.65	.00	( 21,534.65)	.0
TOTAL SOURCE 31	8,539.49	21,534.65	.00	( 21,534.65)	.0
<u>INTEREST</u>					
42-36-610 INTEREST	13,846.75	76,650.58	70,000.00	( 6,650.58)	109.5
TOTAL INTEREST	13,846.75	76,650.58	70,000.00	( 6,650.58)	109.5
<u>SOURCE 37</u>					
42-37-725 IMPACT FEE - TRANSPORTATION	9,945.18	36,846.18	34,000.00	( 2,846.18)	108.4
TOTAL SOURCE 37	9,945.18	36,846.18	34,000.00	( 2,846.18)	108.4
<u>TRANSFERS/FUND BAL TO BE APPRO</u>					
42-39-900 TRANSFER IN FROM GENERAL FUND	.00	.00	715,600.00	715,600.00	.0
42-39-970 FUND BALANCE TO BE APPROPRIATE	.00	.00	( 36,700.00)	( 36,700.00)	.0
TOTAL TRANSFERS/FUND BAL TO BE APPR	.00	.00	678,900.00	678,900.00	.0
TOTAL FUND REVENUE	32,331.42	135,031.41	782,900.00	647,868.59	17.3

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TRANS CAPACITY CAPITAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>VEHICLE CAPACITY PROJECTS</u>					
42-51-320 ENGINEERING	3,454.75	9,719.00	10,000.00	281.00	97.2
42-51-330 LEGAL	641.25	1,316.25	2,000.00	683.75	65.8
42-51-370 OTHER PROFESSIONAL & TECHNICAL	.00	.00	5,000.00	5,000.00	.0
42-51-550 ACQUISITION OF ROW	6,000.00	73,078.00	765,900.00	692,822.00	9.5
TOTAL VEHICLE CAPACITY PROJECTS	10,096.00	84,113.25	782,900.00	698,786.75	10.7
TOTAL FUND EXPENDITURES	10,096.00	84,113.25	782,900.00	698,786.75	10.7
NET REVENUE OVER EXPENDITURES	22,235.42	50,918.16	.00	( 50,918.16)	.0

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

WATER UTILITY FUND

ASSETS

51-11100	CASH FROM COMBINED FUND	4,136,535.46	
51-11150	PTIF SEC WATER BOND PROCEEDS	292,794.71	
51-12000	UTILITY SERVICE ACC. REC	146,974.82	
51-12202	POSTAGE CASH - MAIL DYNAMICS	560.00	
51-15011	LAND	64,476.25	
51-15012	BUILDINGS AND STRUCTURES	2,588,611.35	
51-15013	EQUIPMENT	1,373,297.30	
51-15014	IMPROVEMENTS	585,355.29	
51-15015	WATER LINES	3,211,940.01	
51-15016	AUTOS	335,791.77	
51-15050	CONSTRUCTION IN PROGRESS S. W.	5,111,601.84	
51-15051	LAND - S.W.	592,490.57	
51-15053	EQUIPMENT S. W.	415,907.65	
51-15054	IMPROVEMENTS	1,961,455.56	
51-15055	SECONDARY WATER LINES	4,087,212.69	
51-15100	ACCUM DEPRECIATION WATERWORKS	( 4,856,111.28)	
51-15150	ACCUM DEPRECIATION - SECONDARY	( 746,887.93)	
51-19100	DEFERRED OUTFLOWS - PENSION	102,046.00	
	TOTAL ASSETS		19,404,052.06

LIABILITIES AND EQUITY

LIABILITIES

51-20000	CUSTOMER DEPOSITS	27,536.55	
51-22200	VACATION PAYABLE	37,000.00	
51-25400	SECONDARY WATER BONDS PAYABLE	2,768,000.00	
51-25401	SEC WATER BOND PAYABLE 2021 SR	3,905,000.00	
51-25800	NET PENSION LIABILITY	69,475.00	
51-25900	DEFERRED INFLOWS - PENSION	9,166.00	
	TOTAL LIABILITIES		6,816,177.55

FUND EQUITY

51-27250	RESERVE - IMPACT FEE - NEW	( 4,191,363.28)	
	UNAPPROPRIATED FUND BALANCE:		
51-29800	FUND BALANCE - BEGINN OF YEAR	16,165,077.33	
	REVENUE OVER EXPENDITURES - YTD	614,160.46	
	BALANCE - CURRENT DATE	16,779,237.79	
	TOTAL FUND EQUITY		12,587,874.51
	TOTAL LIABILITIES AND EQUITY		19,404,052.06



CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
51-36-501 GRANTS (CDBG & COVID)	.00	.00	2,200,000.00	2,200,000.00	.0
51-36-602 OTHER UTILITY REVENUE	.00	.00	100.00	100.00	.0
51-36-604 WATER SAMPLES	.00	.00	500.00	500.00	.0
51-36-605 RENT FOR PW BUILDING	.00	180.00	900.00	720.00	20.0
51-36-610 UTILITY INTEREST INCOME	17,638.47	102,926.65	100,000.00	( 2,926.65)	102.9
51-36-611 INTEREST INCOME-BOND PROCEEDS	1,355.46	7,821.64	.00	( 7,821.64)	.0
51-36-617 CREDIT CARD SERVICE FEE	1,821.30	11,996.17	22,000.00	10,003.83	54.5
51-36-618 WATER SHARES - BR CANAL LEASED	.00	.00	1,000.00	1,000.00	.0
51-36-674 SERVICE/CONVENIENCE TURN-ON	230.00	4,775.00	8,000.00	3,225.00	59.7
51-36-675 UTILITY SET UP FEE	220.00	1,830.00	4,000.00	2,170.00	45.8
51-36-676 LATE FEE - ALL UTILITIES	1,230.00	6,966.71	13,000.00	6,033.29	53.6
51-36-690 UTILITY IMPROVEMENT REIMBURSMT	.00	15,000.00	.00	( 15,000.00)	.0
<b>TOTAL OTHER REVENUE</b>	<b>22,495.23</b>	<b>151,496.17</b>	<b>2,349,500.00</b>	<b>2,198,003.83</b>	<b>6.5</b>
<u>UTILITY REVENUE</u>					
51-37-551 BRWCD WIELDING	.00	.00	2,000.00	2,000.00	.0
51-37-710 CULINARY BASE RATE	81,969.68	491,818.82	922,000.00	430,181.18	53.3
51-37-711 CULINARY USE RATE	38,173.64	674,229.14	1,065,000.00	390,770.86	63.3
51-37-712 CULINARY CONNECTION	38,700.00	54,500.00	11,000.00	( 43,500.00)	495.5
51-37-713 WATER CONNECTION RESERVE	.00	.00	100.00	100.00	.0
51-37-714 SECONDARY WATER BASE	30.00	52,742.90	73,000.00	20,257.10	72.3
51-37-716 SECONDARY USE RATE	.13	134,891.47	125,000.00	( 9,891.47)	107.9
51-37-717 SECONDARY CONNECTION	38,700.00	38,700.00	.00	( 38,700.00)	.0
51-37-725 REC BAD DEBT/GARNISHMENT/SERV	.00	364.59	100.00	( 264.59)	364.6
<b>TOTAL UTILITY REVENUE</b>	<b>197,573.45</b>	<b>1,447,246.92</b>	<b>2,198,200.00</b>	<b>750,953.08</b>	<b>65.8</b>
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
51-38-897 EXCESS FROM RESERVES	.00	.00	1,478,200.00	1,478,200.00	.0
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>1,478,200.00</b>	<b>1,478,200.00</b>	<b>.0</b>
<u>IMPACT FEES</u>					
51-39-715 WATER IMPACT FEES	54,874.08	227,180.48	207,000.00	( 20,180.48)	109.8
<b>TOTAL IMPACT FEES</b>	<b>54,874.08</b>	<b>227,180.48</b>	<b>207,000.00</b>	<b>( 20,180.48)</b>	<b>109.8</b>
<b>TOTAL FUND REVENUE</b>	<b>274,942.76</b>	<b>1,825,923.57</b>	<b>6,232,900.00</b>	<b>4,406,976.43</b>	<b>29.3</b>

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER DEPARTMENT UTILITY FUND</u>					
51-70-100 SALARIES	42,879.65	200,320.45	393,000.00	192,679.55	51.0
51-70-101 OVERTIME WAGES	1,018.23	5,134.69	10,500.00	5,365.31	48.9
51-70-103 MERIT	.00	108.28	300.00	191.72	36.1
51-70-106 DRUG TEST/PHYSICAL	.00	.00	600.00	600.00	.0
51-70-130 BENEFITS	19,234.32	92,019.48	188,000.00	95,980.52	49.0
51-70-140 HSA CONTRIBUTION	950.00	2,850.00	3,800.00	950.00	75.0
51-70-150 VEHICLE MAINTENANCE	490.40	1,183.49	4,500.00	3,316.51	26.3
51-70-160 HEALTH, SAFETY & WELFARE	.00	.00	500.00	500.00	.0
51-70-180 LAB	522.63	2,791.23	6,000.00	3,208.77	46.5
51-70-190 UNIFORMS	.00	3,122.87	3,500.00	377.13	89.2
51-70-200 WATER CHLORINE	2,768.00	10,657.50	8,000.00	( 2,657.50)	133.2
51-70-201 GERMER IRRIGATION	.00	.00	400.00	400.00	.0
51-70-202 STEVENSEN IRRIGATION	.00	.00	800.00	800.00	.0
51-70-203 BEVERLY GIBSON IRRIGATION MAIN	.00	.00	200.00	200.00	.0
51-70-204 BRWCD	.00	25,875.00	100,000.00	74,125.00	25.9
51-70-210 BOOKS & SUBSCRIPTIONS	.00	.00	2,000.00	2,000.00	.0
51-70-220 PUBLIC NOTICES	.00	448.65	300.00	( 148.65)	149.6
51-70-230 TRAVEL	.00	.00	2,500.00	2,500.00	.0
51-70-240 OFFICE SUPPLIES & EXPENSES	52.77	2,082.66	5,000.00	2,917.34	41.7
51-70-241 POSTAGE	2,748.43	3,182.33	9,000.00	5,817.67	35.4
51-70-243 COPIER/SUPPLIES	357.94	1,114.36	3,000.00	1,885.64	37.2
51-70-250 SUPPLIES & MAINTENA	10,591.62	39,607.83	90,000.00	50,392.17	44.0
51-70-251 FUEL	760.36	4,564.08	10,000.00	5,435.92	45.6
51-70-260 BUILDING & GROUNDS MAINTENANCE	98.78	9,762.29	2,000.00	( 7,762.29)	488.1
51-70-269 UTILITY - PUB WORKS BUILDING	218.70	1,330.32	3,500.00	2,169.68	38.0
51-70-270 WATER ELECTRIC POWER PUMPING	9,264.23	75,725.96	140,000.00	64,274.04	54.1
51-70-271 GAS - (QUESTAR)	1,545.59	1,662.59	8,500.00	6,837.41	19.6
51-70-280 TELEPHONE	566.41	2,244.59	5,900.00	3,655.41	38.0
51-70-281 INTERNET	19.05	114.30	300.00	185.70	38.1
51-70-310 SERVICES DATA PROCESSING	68.72	185.60	800.00	614.40	23.2
51-70-312 COMPUTER SOFTWARE	37.80	9,579.60	13,000.00	3,420.40	73.7
51-70-313 COMPUTER HARDWARE	631.25	631.25	100.00	( 531.25)	631.3
51-70-320 ENGINEERING	2,032.00	4,118.00	3,000.00	( 1,118.00)	137.3
51-70-330 LEGAL	.00	.00	1,000.00	1,000.00	.0
51-70-332 CONTRACT MINUTES/SOCIAL MEDIA	441.67	4,099.25	9,900.00	5,800.75	41.4
51-70-340 ACCOUNTING & AUDITING	2,299.73	4,484.31	10,000.00	5,515.69	44.8
51-70-347 CREDIT CARD SERVICE FEE	1,086.88	6,611.79	11,000.00	4,388.21	60.1
51-70-360 EDUCATION	.00	117.00	2,000.00	1,883.00	5.9
51-70-370 WATER DEPT PROFESSIONAL	.00	7,000.00	1,000.00	( 6,000.00)	700.0
51-70-380 WATER SAMPLES	.00	1,263.00	3,500.00	2,237.00	36.1
51-70-410 INSURANCE	.00	15,187.87	16,000.00	812.13	94.9
51-70-460 MISCELLANEOUS SERVICES	96.33	739.64	2,000.00	1,260.36	37.0
51-70-480 BAD DEBTS EXPENSE	.00	44.35	( 300.00)	( 344.35)	14.8
51-70-502 HOE UPGRADE	14,193.00	14,193.00	12,000.00	( 2,193.00)	118.3
51-70-512 FACILITIES/IMPACT FEE	.00	.00	8,000.00	8,000.00	.0
51-70-541 VEHICLE PURCHASE	.00	.00	92,000.00	92,000.00	.0
51-70-560 WATER DEPRECIATION	.00	.00	190,000.00	190,000.00	.0
51-70-569 WATER METER- NEW CONNECTIONS	.00	.00	50,000.00	50,000.00	.0
51-70-570 WATER METER- REPLACEMENT	4,980.53	15,893.35	150,000.00	134,106.65	10.6
51-70-701 CAPITAL ENGINEERING	.00	.00	1,500.00	1,500.00	.0
51-70-706 EQUIPMENT GREATER THAN \$5000	.00	.00	30,000.00	30,000.00	.0
51-70-750 WATER CONSTRUCTION	.00	.00	468,000.00	468,000.00	.0

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER DEPARTMENT UTILITY FUND	119,955.02	570,050.96	2,076,600.00	1,506,549.04	27.5
<u>SECONDARY WATER</u>					
51-80-100 SALARY	.00	2,909.28	5,500.00	2,590.72	52.9
51-80-101 OVERTIME WAGES	.00	.00	1,000.00	1,000.00	.0
51-80-130 BENEFITS	.00	285.58	3,600.00	3,314.42	7.9
51-80-170 WATER METER PURCHASES	4,944.48	194,806.48	50,000.00	( 144,806.48)	389.6
51-80-201 SAFETY SUPPLIES	.00	.00	200.00	200.00	.0
51-80-250 SUPPLIES & MAINT.	53.66	13,486.81	12,000.00	( 1,486.81)	112.4
51-80-251 FUEL	127.70	1,164.06	2,000.00	835.94	58.2
51-80-270 PUMPING POWER COST	11,945.24	32,038.35	30,000.00	( 2,038.35)	106.8
51-80-320 ENGINEERING	.00	149.00	10,000.00	9,851.00	1.5
51-80-370 OTHER PROFESSIONAL & TECHNICAL	10,000.00	40,000.00	120,000.00	80,000.00	33.3
51-80-460 WATER SHARES	.00	.00	33,000.00	33,000.00	.0
51-80-501 EQUIPMENT LESS THAN \$5000	.00	.00	1,000.00	1,000.00	.0
51-80-512 FACILITIES/IMPACT FEE	.00	.00	8,000.00	8,000.00	.0
51-80-560 SECONDARY WATER DEPRECIATION	.00	.00	260,000.00	260,000.00	.0
51-80-701 CAPITAL ENGINEERING	10,630.43	18,498.09	6,000.00	( 12,498.09)	308.3
51-80-705 REAL PROPERTY ACQUISITION	.00	662.44	.00	( 662.44)	.0
51-80-715 ACQUISITION OF WATER SHARES	.00	6,100.00	50,000.00	43,900.00	12.2
51-80-750 SECONDARY WATER CONSTRUCTION	245,582.16	253,514.43	2,889,000.00	2,635,485.57	8.8
51-80-810 BOND PRINCIPAL 2019 SERIES	.00	.00	221,000.00	221,000.00	.0
51-80-811 BOND PRINCIPAL 2021 SERIES	.00	.00	262,000.00	262,000.00	.0
51-80-871 BOND INTEREST 2019 SERIES	.00	34,753.05	70,000.00	35,246.95	49.7
51-80-872 BOND INTEREST 2021 SERIES	.00	43,344.58	88,000.00	44,655.42	49.3
TOTAL SECONDARY WATER	283,283.67	641,712.15	4,122,300.00	3,480,587.85	15.6
<u>ADMIN SERVICE CHARGES</u>					
51-90-905 ADMIN SERVICES CHARGE - WATER	.00	.00	34,000.00	34,000.00	.0
TOTAL ADMIN SERVICE CHARGES	.00	.00	34,000.00	34,000.00	.0
TOTAL FUND EXPENDITURES	403,238.69	1,211,763.11	6,232,900.00	5,021,136.89	19.4
NET REVENUE OVER EXPENDITURES	( 128,295.93)	614,160.46	.00	( 614,160.46)	.0

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

TREATMENT PLANT FUND

ASSETS

52-11100	CASH FROM COMBINED FUND	6,766,902.21	
52-11103	CASH IN PTIF - WWTP RESERVE	255,221.88	
52-12000	TREATMENT PLANT ACC. REC	171,812.33	
52-15109	CONSTRUCTION IN PROGRESS	106,666.23	
52-15112	BUILDINGS AND STRUCTURES	4,939,156.72	
52-15113	EQUIPMENT	4,710,637.04	
52-15115	IMPROVEMENTS	48,990.00	
52-15116	AUTOS	11,714.00	
52-15200	ACCUMULATED DEP. TREATMENT	( 3,541,477.09)	
52-16110	LAND - COMPOST	35,150.00	
52-16112	BUILDINGS AND STRUCTURES	259,497.33	
52-16113	EQUIPMENT - COMPOST	146,622.11	
52-16114	AUTOS - COMPOST	189,895.56	
52-16115	IMPROVEMENTS - COMPOST	16,455.25	
52-16200	ACCUMULATE DEPRECIATION	( 560,576.72)	
52-19100	DEFERRED OUTFLOWS -PENSION	101,006.00	
	TOTAL ASSETS		13,657,672.85

LIABILITIES AND EQUITY

LIABILITIES

52-22150	VACATION PAYABLE	42,000.00	
52-25800	NET PENSION LIABILITY	63,159.00	
52-25900	DEFERRED INFLOWS - PENSION	5,556.00	
	TOTAL LIABILITIES		110,715.00

FUND EQUITY

52-27250	RESERVE - IMPACT FEE	( 468,450.07)	
	UNAPPROPRIATED FUND BALANCE:		
52-29800	FUND BALANCE - BEGINN OF YEAR	13,910,160.09	
	REVENUE OVER EXPENDITURES - YTD	105,247.83	
	BALANCE - CURRENT DATE	14,015,407.92	
	TOTAL FUND EQUITY		13,546,957.85
	TOTAL LIABILITIES AND EQUITY		13,657,672.85

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TREATMENT PLANT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
52-36-610 INTEREST EARNINGS	30,036.05	182,225.66	220,000.00	37,774.34	82.8
TOTAL OTHER INCOME	30,036.05	182,225.66	220,000.00	37,774.34	82.8
<u>UTILITY REVENUE</u>					
52-37-711 TREATMENT OVERAGE	39,000.48	299,506.71	625,000.00	325,493.29	47.9
52-37-770 SALES TREATMENT TREMONTON	117,009.15	694,641.83	1,125,000.00	430,358.17	61.8
52-37-773 SALE OF COMPOST	.00	7,155.00	6,000.00	( 1,155.00)	119.3
TOTAL UTILITY REVENUE	156,009.63	1,001,303.54	1,756,000.00	754,696.46	57.0
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
52-38-897 EXCESS FROM RESERVES	.00	.00	4,331,800.00	4,331,800.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	4,331,800.00	4,331,800.00	.0
<u>IMPACT FEES</u>					
52-39-725 IMPACT FEES WWTP	20,019.78	74,608.92	75,000.00	391.08	99.5
TOTAL IMPACT FEES	20,019.78	74,608.92	75,000.00	391.08	99.5
TOTAL FUND REVENUE	206,065.46	1,258,138.12	6,382,800.00	5,124,661.88	19.7

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TREATMENT PLANT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TREATMENT PLANT</u>					
52-72-100 SALARIES	37,349.91	180,940.64	328,800.00	147,859.36	55.0
52-72-101 OVERTIME WAGES	781.51	4,427.79	9,000.00	4,572.21	49.2
52-72-103 MERIT	.00	.00	300.00	300.00	.0
52-72-104 DRUG TEST/PHYSICAL	70.00	257.70	400.00	142.30	64.4
52-72-130 BENEFITS	22,955.50	100,781.54	182,400.00	81,618.46	55.3
52-72-140 HSA CONTRIBUTION	2,400.00	4,550.00	4,300.00	( 250.00)	105.8
52-72-180 LAB	2,757.46	22,671.48	50,000.00	27,328.52	45.3
52-72-190 UNIFORMS	74.79	2,915.47	2,500.00	( 415.47)	116.6
52-72-200 TREATMENT PLANT CHLORINE	.00	8,490.00	8,000.00	( 490.00)	106.1
52-72-205 POLYMER	.00	8,998.52	.00	( 8,998.52)	.0
52-72-210 BOOKS & SUBSCRIPTIONS	.00	.00	300.00	300.00	.0
52-72-220 SAFETY SUPPLIES	.00	.00	1,000.00	1,000.00	.0
52-72-230 TRAVEL	.00	.00	2,000.00	2,000.00	.0
52-72-240 OFFICE SUPPLIES & EXPENSES	.00	907.39	2,000.00	1,092.61	45.4
52-72-241 POSTAGE	2,284.10	2,689.29	8,500.00	5,810.71	31.6
52-72-250 SUPPLIES & MAINT.	10,201.47	26,677.59	60,000.00	33,322.41	44.5
52-72-260 BUILDING & GROUNDS MAINTENANCE	322.26	505.47	6,000.00	5,494.53	8.4
52-72-269 UTILITY - PUB WORKS BUILDING	181.56	1,180.83	3,300.00	2,119.17	35.8
52-72-270 UTILITIES	7,683.52	41,502.68	100,000.00	58,497.32	41.5
52-72-271 GAS - (QUESTAR)	1,283.13	1,386.70	9,000.00	7,613.30	15.4
52-72-280 TELEPHONE	311.07	1,272.84	2,100.00	827.16	60.6
52-72-281 INTERNET	19.05	114.30	300.00	185.70	38.1
52-72-310 SERVICES DATA PROCESSING	88.69	268.05	900.00	631.95	29.8
52-72-312 COMPUTER SOFTWARE	37.80	43.60	900.00	856.40	4.8
52-72-313 COMPUTER HARDWARE	613.33	613.33	1,200.00	586.67	51.1
52-72-320 ENGINEERING	.00	.00	1,000.00	1,000.00	.0
52-72-330 LEGAL	.00	.00	100.00	100.00	.0
52-72-332 CONTRACT MINUTES/SOCIAL MEDIA	441.66	4,099.15	9,900.00	5,800.85	41.4
52-72-340 ACCOUNTING & AUDITING	1,909.21	3,722.83	8,400.00	4,677.17	44.3
52-72-347 CREDIT CARD SERVICE FEE	1,252.47	7,633.73	11,000.00	3,366.27	69.4
52-72-360 EDUCATION	.00	.00	1,000.00	1,000.00	.0
52-72-380 TREATMENT SAMPLES	700.00	1,636.00	4,000.00	2,364.00	40.9
52-72-410 INSURANCE	.00	15,908.55	16,300.00	391.45	97.6
52-72-480 BAD DEBTS EXPENSE	.00	113.20	.00	( 113.20)	.0
52-72-503 EQUIPMENT LESS THAN \$5000	.00	.00	1,000.00	1,000.00	.0
52-72-512 FACILITIES/IMPACT FEE	1,210.00	9,810.00	8,000.00	( 1,810.00)	122.6
52-72-521 ULTRA VIOLET LAMPS & O-RING	24,176.01	372,410.40	425,000.00	52,589.60	87.6
52-72-600 TREATMENT PLANT DEPRECIATION	.00	.00	535,000.00	535,000.00	.0
52-72-612 EMERGENCY REPAIR FUND RESERVE	.00	.00	6,000.00	6,000.00	.0
52-72-701 CAPITAL ENGINEERING	4,589.44	9,428.47	30,000.00	20,571.53	31.4
52-72-706 EQUIPMENT GREATER THAN \$5000	.00	.00	29,000.00	29,000.00	.0
52-72-713 AEROTOR BASIN	.00	.00	3,508,000.00	3,508,000.00	.0
52-72-714 TREATMENT PLANT CONSTRUCTION	.00	.00	219,000.00	219,000.00	.0
TOTAL TREATMENT PLANT	123,693.94	835,957.54	5,595,900.00	4,759,942.46	14.9

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

TREATMENT PLANT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMPOST OPERATIONS</u>					
52-73-100 SALARIES	2,516.52	18,866.34	75,000.00	56,133.66	25.2
52-73-101 OVERTIME WAGES	.00	3,896.05	2,000.00	( 1,896.05)	194.8
52-73-103 MERIT	.00	.00	200.00	200.00	.0
52-73-130 BENEFITS	1,420.09	6,900.86	33,500.00	26,599.14	20.6
52-73-160 FUEL	1,402.68	8,254.41	20,000.00	11,745.59	41.3
52-73-180 LAB	.00	.00	4,000.00	4,000.00	.0
52-73-190 UNIFORMS	.00	929.63	800.00	( 129.63)	116.2
52-73-205 POLYMER	.00	17,997.04	40,000.00	22,002.96	45.0
52-73-210 BOOKS & SUBSCRIPTIONS	.00	.00	100.00	100.00	.0
52-73-220 SUPPLIES SUPPLIES	.00	.00	500.00	500.00	.0
52-73-230 TRAVEL	.00	.00	500.00	500.00	.0
52-73-240 OFFICE SUPPLIES & EXPENSES	.00	.00	200.00	200.00	.0
52-73-250 SUPPLIES & MAINT.	4,606.82	14,875.06	20,000.00	5,124.94	74.4
52-73-260 BUILDING & GROUNDS MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
52-73-270 UTILITIES	2,988.04	16,139.94	35,000.00	18,860.06	46.1
52-73-280 TELEPHONE	.00	( 186.94)	1,000.00	1,186.94	( 18.7)
52-73-360 EDUCATION	.00	.00	500.00	500.00	.0
52-73-380 TREATMENT SAMPLES	.00	393.00	1,500.00	1,107.00	26.2
52-73-460 PLANT SLUDGE REMOVAL	.00	24,166.40	20,000.00	( 4,166.40)	120.8
52-73-503 EQUIPMENT LESS THAN \$5000	.00	.00	1,000.00	1,000.00	.0
52-73-540 SKID LOADER UPGRADE	.00	.00	10,000.00	10,000.00	.0
52-73-600 COMPOST DEPRECIATION	.00	.00	60,000.00	60,000.00	.0
52-73-706 EQUIPMENT GREATER THAN \$5000	.00	204,700.96	250,000.00	45,299.04	81.9
52-73-750 CONSTRUCTION	.00	.00	200,000.00	200,000.00	.0
TOTAL COMPOST OPERATIONS	12,934.15	316,932.75	777,800.00	460,867.25	40.8
<u>ADMIN SERVICE CHARGES</u>					
52-90-905 ADMIN SERVICES CHARGE	.00	.00	9,100.00	9,100.00	.0
TOTAL ADMIN SERVICE CHARGES	.00	.00	9,100.00	9,100.00	.0
TOTAL FUND EXPENDITURES	136,628.09	1,152,890.29	6,382,800.00	5,229,909.71	18.1
NET REVENUE OVER EXPENDITURES	69,437.37	105,247.83	.00	( 105,247.83)	.0

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

SEWER FUND

ASSETS

54-11100	CASH FROM COMBINED FUND	243,424.93	
54-12000	SEWER SERVICE ACCTS REC	24,579.07	
54-15009	CONSTRUCTION IN PROGRESS SEWER	43,406.00	
54-16011	BUILDINGS AND STRUCTURES	88,849.00	
54-16012	EQUIPMENT	201,028.80	
54-16014	SEWER LINES	1,145,050.32	
54-16100	ACCUM DEPRECIATION SEWER SYS	( 817,129.96)	
54-19100	DEFERRED OUTFLOWS - PENSION	20,039.00	
	TOTAL ASSETS		949,247.16

LIABILITIES AND EQUITY

LIABILITIES

54-22200	VACATION PAYABLE	8,000.00	
54-25800	NET PENSION LIABILITY	12,632.00	
54-25900	DEFERRED INFLOWS - PENSION	2,043.00	
	TOTAL LIABILITIES		22,675.00

FUND EQUITY

54-27250	RESERVE FOR IMPACT FEES-SEWER	266,261.51	
	UNAPPROPRIATED FUND BALANCE:		
54-29800	FUND BALANCE - BEGINN OF YEAR	2,012,777.10	
	REVENUE OVER EXPENDITURES - YTD	( 1,352,466.45)	
	BALANCE - CURRENT DATE	660,310.65	
	TOTAL FUND EQUITY		926,572.16
	TOTAL LIABILITIES AND EQUITY		949,247.16



CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
54-36-610 INTEREST EARNING	1,037.98	17,991.79	5,000.00	( 12,991.79)	359.8
TOTAL OTHER REVENUE	1,037.98	17,991.79	5,000.00	( 12,991.79)	359.8
<u>UTILITY REVENUE</u>					
54-37-721 SEWER CONNECTION	1,800.00	5,000.00	3,100.00	( 1,900.00)	161.3
54-37-730 SALES SEWER SERVICE	22,564.33	134,016.98	254,000.00	119,983.02	52.8
TOTAL UTILITY REVENUE	24,364.33	139,016.98	257,100.00	118,083.02	54.1
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
54-38-897 EXCESS FROM RESERVES	.00	.00	1,269,000.00	1,269,000.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	1,269,000.00	1,269,000.00	.0
<u>IMPACT FEES</u>					
54-39-725 SEWER COLLECTION - IMPACT FEE	10,825.38	55,934.48	48,000.00	( 7,934.48)	116.5
TOTAL IMPACT FEES	10,825.38	55,934.48	48,000.00	( 7,934.48)	116.5
TOTAL FUND REVENUE	36,227.69	212,943.25	1,579,100.00	1,366,156.75	13.5

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER DEPARTMENT</u>					
54-71-100 SALARIES	5,948.84	26,942.86	61,400.00	34,457.14	43.9
54-71-101 OVERTIME WAGES	.00	4,991.14	1,000.00	( 3,991.14)	499.1
54-71-103 MERIT	.00	.00	100.00	100.00	.0
54-71-130 BENEFITS	2,540.86	13,455.10	29,900.00	16,444.90	45.0
54-71-190 UNIFORMS	.00	929.62	1,600.00	670.38	58.1
54-71-201 SAFETY SUPPLIES	.00	.00	1,000.00	1,000.00	.0
54-71-230 TRAVEL	.00	.00	1,000.00	1,000.00	.0
54-71-240 OFFICE SUPPLIES & EXPENSES	.00	619.00	1,000.00	381.00	61.9
54-71-241 POSTAGE	352.50	410.68	1,000.00	589.32	41.1
54-71-250 SUPPLIES & MAINT.	755.48	5,807.59	12,000.00	6,192.41	48.4
54-71-251 FUEL	349.98	2,447.27	5,000.00	2,552.73	49.0
54-71-269 UTILITY - PUB WORKS BUILDING	28.04	176.42	800.00	623.58	22.1
54-71-271 GAS - (QUESTAR)	198.17	213.66	700.00	486.34	30.5
54-71-280 TELEPHONE	52.11	366.48	500.00	133.52	73.3
54-71-320 ENGINEERING	260.75	2,594.50	3,000.00	405.50	86.5
54-71-340 ACCOUNTING & AUDITING	294.86	574.96	1,300.00	725.04	44.2
54-71-347 CREDIT CARD SERVICE FEE	149.70	912.36	1,500.00	587.64	60.8
54-71-360 EDUCATION	.00	.00	900.00	900.00	.0
54-71-370 SEWER DEPT PROFESSIONAL	2,031.50	33,008.50	50,000.00	16,991.50	66.0
54-71-410 INSURANCE	.00	17,368.42	18,300.00	931.58	94.9
54-71-480 BAD DEBTS EXPENSE	.00	22.00	.00	( 22.00)	.0
54-71-503 EQUIPMENT LESS THAN \$5000	.00	.00	1,000.00	1,000.00	.0
54-71-560 SEWER DEPRECIATION	.00	.00	60,000.00	60,000.00	.0
54-71-701 CAPITAL ENGINEERING	.00	3,563.50	10,000.00	6,436.50	35.6
54-71-706 EQUIPMENT GREATER THAN \$5000	.00	.00	5,100.00	5,100.00	.0
54-71-750 SEWER CONSTRUCTION	.00	1,451,005.64	1,287,000.00	( 164,005.64)	112.7
<b>TOTAL SEWER DEPARTMENT</b>	<b>12,962.79</b>	<b>1,565,409.70</b>	<b>1,555,100.00</b>	<b>( 10,309.70)</b>	<b>100.7</b>
<u>ADMIN SERVICE CHARGES</u>					
54-90-905 ADMIN SERVICES CHARGE	.00	.00	24,000.00	24,000.00	.0
<b>TOTAL ADMIN SERVICE CHARGES</b>	<b>.00</b>	<b>.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>12,962.79</b>	<b>1,565,409.70</b>	<b>1,579,100.00</b>	<b>13,690.30</b>	<b>99.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>23,264.90</b>	<b>( 1,352,466.45)</b>	<b>.00</b>	<b>1,352,466.45</b>	<b>.0</b>

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

STORM DRAIN FUND

ASSETS

55-11100	CASH FROM COMBINED FUND	1,434,070.63	
55-12000	STORM DRAIN ACCTS RECEIVABLE	18,855.55	
55-15001	STORM DRAIN SYSTEM	2,588,529.44	
55-15011	LAND	500,903.23	
55-15013	EQUIPMENT	84,755.50	
55-15100	ACCUMULATED DEP'RE - STORM	( 1,030,939.12)	
	TOTAL ASSETS		<u><u>3,596,175.23</u></u>

LIABILITIES AND EQUITY

LIABILITIES

55-24100	IMPACT FEE COMMITTED TO REPAY	51,579.76	
	TOTAL LIABILITIES		51,579.76

FUND EQUITY

55-27410	RESERVE - IMPACT FEE	24,929.11	
	UNAPPROPRIATED FUND BALANCE:		
55-29800	FUND BALANCE - BEGINN OF YEAR	3,285,817.56	
	REVENUE OVER EXPENDITURES - YTD	233,848.80	
	BALANCE - CURRENT DATE	3,519,666.36	
	TOTAL FUND EQUITY		<u><u>3,544,595.47</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,596,175.23</u></u>

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STORM DRAIN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
55-36-610 INTEREST EARNING	6,114.97	34,817.27	25,000.00	( 9,817.27)	139.3
TOTAL OTHER REVENUE	6,114.97	34,817.27	25,000.00	( 9,817.27)	139.3
<u>UTILITY REVENUE</u>					
55-37-716 STORM DRAIN REVENUE	16,982.67	100,992.13	192,000.00	91,007.87	52.6
TOTAL UTILITY REVENUE	16,982.67	100,992.13	192,000.00	91,007.87	52.6
<u>CONTRIBUTIONS &amp; TRANSFERS</u>					
55-38-897 EXCESS FROM RESERVES	.00	.00	63,100.00	63,100.00	.0
TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	63,100.00	63,100.00	.0
<u>IMPACT FEES</u>					
55-39-725 STORM DRAIN IMPACT FEES	50,449.68	160,611.35	132,000.00	( 28,611.35)	121.7
55-39-755 IMPACT FEE REIMBURSEMENT	.00	.00	( 74,000.00)	( 74,000.00)	.0
TOTAL IMPACT FEES	50,449.68	160,611.35	58,000.00	( 102,611.35)	276.9
TOTAL FUND REVENUE	73,547.32	296,420.75	338,100.00	41,679.25	87.7

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

STORM DRAIN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN UTILITY FUND</u>					
55-40-100 SALARIES	1,840.80	8,860.63	22,700.00	13,839.37	39.0
55-40-101 OVERTIME WAGES	.00	159.89	600.00	440.11	26.7
55-40-103 MERIT	.00	.00	200.00	200.00	.0
55-40-130 BENEFITS	1,044.80	4,865.16	11,000.00	6,134.84	44.2
55-40-201 SAFETY SUPPLIES	.00	.00	200.00	200.00	.0
55-40-241 POSTAGE	446.06	514.45	1,100.00	585.55	46.8
55-40-250 SUPPLIES & MAINTENAN	.00	5,848.19	3,000.00	( 2,848.19)	194.9
55-40-251 FUEL	174.04	695.98	1,500.00	804.02	46.4
55-40-269 UTILITY - PUB WORKS BUILDING	35.49	205.16	800.00	594.84	25.7
55-40-271 GAS - (QUESTAR)	250.84	268.93	900.00	631.07	29.9
55-40-320 ENGINEERING	512.50	2,111.25	2,000.00	( 111.25)	105.6
55-40-323 CONTRACT LABOR - MOWING	2,001.35	12,063.24	16,000.00	3,936.76	75.4
55-40-330 LEGAL	.00	.00	200.00	200.00	.0
55-40-340 ACCOUNTING & AUDITING	373.23	727.78	1,700.00	972.22	42.8
55-40-347 CREDIT CARD SERVICE FEE	167.11	1,018.56	1,800.00	781.44	56.6
55-40-410 INSURANCE	.00	766.21	800.00	33.79	95.8
55-40-462 WATER SHARES	.00	.00	500.00	500.00	.0
55-40-480 BAD DEBTS EXPENSE	.00	16.00	.00	( 16.00)	.0
55-40-500 EQUIPMENT LESS THAN \$5000	.00	.00	1,000.00	1,000.00	.0
55-40-560 STORM DRAIN DEPRECIATION	.00	.00	70,000.00	70,000.00	.0
55-40-701 CAPITAL ENGINEERING	10,609.50	10,609.50	2,000.00	( 8,609.50)	530.5
55-40-706 EQUIPMENT GREATER THAN \$5000	.00	.00	5,100.00	5,100.00	.0
55-40-715 ACQUISITION OF WATER SHARES	.00	.00	50,000.00	50,000.00	.0
55-40-750 STORM DRAIN CONSTRUCTION	.00	13,841.02	121,000.00	107,158.98	11.4
<b>TOTAL STORM DRAIN UTILITY FUND</b>	<b>17,455.72</b>	<b>62,571.95</b>	<b>314,100.00</b>	<b>251,528.05</b>	<b>19.9</b>
<u>ADMIN SERVICE CHARGES</u>					
55-90-905 ADMIN SERVICES CHARGE	.00	.00	24,000.00	24,000.00	.0
<b>TOTAL ADMIN SERVICE CHARGES</b>	<b>.00</b>	<b>.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>17,455.72</b>	<b>62,571.95</b>	<b>338,100.00</b>	<b>275,528.05</b>	<b>18.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>56,091.60</b>	<b>233,848.80</b>	<b>.00</b>	<b>( 233,848.80)</b>	<b>.0</b>

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

RDA DIST #2 FUND - DOWNTOWN

ASSETS

71-11100	CASH FROM COMBINED FUND	1,139,172.36	
71-13181	PROPERTY TAX RECEIVABLE	190,000.00	
	TOTAL ASSETS		1,329,172.36

LIABILITIES AND EQUITY

LIABILITIES

71-21151	DEFERRED REVENUE - GASB 34	190,000.00	
	TOTAL LIABILITIES		190,000.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
71-29800	FUND BALANCE - BEGINN OF YEAR	1,158,004.18	
	REVENUE OVER EXPENDITURES - YTD	( 18,831.82)	
	BALANCE - CURRENT DATE	1,139,172.36	
	TOTAL FUND EQUITY		1,139,172.36
	TOTAL LIABILITIES AND EQUITY		1,329,172.36

CITY OF TREMONTON  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #2 FUND - DOWNTOWN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
71-31-111	PROPERTY TAX REDEVELOPMENT	.00	.00	300,000.00	300,000.00	.0
	TOTAL TAXES	.00	.00	300,000.00	300,000.00	.0
<u>OTHER INCOME</u>						
71-36-603	GRANTS	.00	1,000.00	.00	( 1,000.00)	.0
71-36-610	INTEREST INCOME	4,857.51	29,728.89	25,000.00	( 4,728.89)	118.9
	TOTAL OTHER INCOME	4,857.51	30,728.89	25,000.00	( 5,728.89)	122.9
<u>CONTRIBUTIONS &amp; TRANSFERS</u>						
71-38-840	TRANSFERS FROM GENERAL FUND	.00	.00	20,000.00	20,000.00	.0
71-38-897	EXCESS FROM RESERVES	.00	.00	340,680.00	340,680.00	.0
	TOTAL CONTRIBUTIONS & TRANSFERS	.00	.00	360,680.00	360,680.00	.0
	TOTAL FUND REVENUE	4,857.51	30,728.89	685,680.00	654,951.11	4.5

CITY OF TREMONTON  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #2 FUND - DOWNTOWN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REDEVELOPMENT #2</u>					
71-81-102 CONTRACT EMPLOYEE	.00	11,014.92	26,800.00	15,785.08	41.1
71-81-620 FACADE GRANT	.00	.00	100,000.00	100,000.00	.0
71-81-622 PUBLIC REALM ENHANCEMENTS	.00	38,545.79	45,000.00	6,454.21	85.7
71-81-623 WAY FINDING SIGNAGE	.00	.00	40,000.00	40,000.00	.0
71-81-625 TRE CENTER - PRI IMPROVE REIMB	.00	.00	300,000.00	300,000.00	.0
71-81-801 TRANSFER TO FUND 26 - PARKS	.00	.00	173,880.00	173,880.00	.0
TOTAL REDEVELOPMENT #2	.00	49,560.71	685,680.00	636,119.29	7.2
TOTAL FUND EXPENDITURES	.00	49,560.71	685,680.00	636,119.29	7.2
NET REVENUE OVER EXPENDITURES	4,857.51	( 18,831.82)	.00	18,831.82	.0



CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

RDA DIST #3 FUND - INDUST PARK

ASSETS

72-11100	CASH FROM COMBINED FUND	39,952.36	
	TOTAL ASSETS		<u>39,952.36</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	39,952.36	
	BALANCE - CURRENT DATE	39,952.36	
	TOTAL FUND EQUITY		<u>39,952.36</u>
	TOTAL LIABILITIES AND EQUITY		<u>39,952.36</u>

CITY OF TREMONTON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #3 FUND - INDUST PARK

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
72-36-610 INTEREST INCOME	170.36	170.36	.00	( 170.36)	.0
72-36-621 SALE OF PROPERTY	39,782.00	39,782.00	.00	( 39,782.00)	.0
TOTAL OTHER INCOME	39,952.36	39,952.36	.00	( 39,952.36)	.0
TOTAL FUND REVENUE	39,952.36	39,952.36	.00	( 39,952.36)	.0
NET REVENUE OVER EXPENDITURES	39,952.36	39,952.36	.00	( 39,952.36)	.0

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

RDA DIST #3 - WEST LIBERTY

ASSETS

73-11100	CASH FROM COMBINED FUND		2,200,887.16
	TOTAL ASSETS		<u>2,200,887.16</u>

LIABILITIES AND EQUITY

FUND EQUITY

73-27100	RESTRICTED LOW INCOME HOUSING		745,984.34
	UNAPPROPRIATED FUND BALANCE:		
73-29800	FUND BALANCE - BEGINN OF YEAR	1,399,087.58	
	REVENUE OVER EXPENDITURES - YTD	<u>55,815.24</u>	
	BALANCE - CURRENT DATE		<u>1,454,902.82</u>
	TOTAL FUND EQUITY		<u>2,200,887.16</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,200,887.16</u>

CITY OF TREMONTON  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #3 - WEST LIBERTY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER INCOME</u>					
73-36-610 INTEREST EARNING	9,384.73	56,775.24	50,000.00	( 6,775.24)	113.6
73-36-890 FUND BALANCE TO BE APPROPRIATE	.00	.00	960,000.00	960,000.00	.0
<b>TOTAL OTHER INCOME</b>	<b>9,384.73</b>	<b>56,775.24</b>	<b>1,010,000.00</b>	<b>953,224.76</b>	<b>5.6</b>
<b>TOTAL FUND REVENUE</b>	<b>9,384.73</b>	<b>56,775.24</b>	<b>1,010,000.00</b>	<b>953,224.76</b>	<b>5.6</b>

CITY OF TREMONTON  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2023

RDA DIST #3 - WEST LIBERTY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>W.LIB FOODS/HOUSING PLAN IMPRO</u>					
73-84-370 OTHER PROFESSIONAL & TECHNICAL	.00	960.00	10,000.00	9,040.00	9.6
73-84-710 CAPITAL OUTLAY	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL W.LIB FOODS/HOUSING PLAN IMPRO	.00	960.00	1,010,000.00	1,009,040.00	.1
TOTAL FUND EXPENDITURES	.00	960.00	1,010,000.00	1,009,040.00	.1
NET REVENUE OVER EXPENDITURES	9,384.73	55,815.24	.00	( 55,815.24)	.0

CITY OF TREMONTON  
BALANCE SHEET  
DECEMBER 31, 2023

GENERAL FIXED ASSETS

<u>ASSETS</u>			
80-16100	LAND	2,489,726.98	
80-16200	BUILDINGS	2,198,618.17	
80-16300	IMPROVEMENTS TO BUILDINGS	3,622,608.64	
80-16500	VEHICLES	3,086,245.71	
80-16700	MACHINERY & EQUIPMENT	2,545,221.33	
80-16702	INFRASTRUCTURE	15,044,034.30	
80-16703	CONSTRUCTION IN PROGRESS	155,318.31	
80-18000	ACCUMULATED DEPRECIATION	( 14,454,949.64)	
	<b>TOTAL ASSETS</b>		<u><u>14,686,823.80</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
80-27705	INVESTMENT IN GEN FIXED ASSETS	6,122,255.33	
UNAPPROPRIATED FUND BALANCE:			
80-29800	FUND BALANCE - BEGINN OF YEAR	<u>8,564,568.47</u>	
	BALANCE - CURRENT DATE	<u>8,564,568.47</u>	
	<b>TOTAL FUND EQUITY</b>		<u><u>14,686,823.80</u></u>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<u><u>14,686,823.80</u></u>

CITY OF TREMONTON  
 BALANCE SHEET  
 DECEMBER 31, 2023

LONG TERM DEBTS

ASSETS

90-19100	DEFERRED OUTFLOWS - PENSION	506,644.00	
	TOTAL ASSETS		506,644.00

LIABILITIES AND EQUITY

LIABILITIES

90-20000	OBLIGATION FOR PAID LEAVE	231,000.00	
90-25900	NET PENSION LIABILITY	486,323.00	
	TOTAL LIABILITIES		717,323.00

FUND EQUITY

90-27100	DEFERRED INFLOWS - PENSION	16,437.00	
	UNAPPROPRIATED FUND BALANCE:		
90-29800	FUND BALANCE - BEGINN OF YEAR	( 227,116.00)	
	BALANCE - CURRENT DATE	( 227,116.00)	
	TOTAL FUND EQUITY		( 210,679.00)
	TOTAL LIABILITIES AND EQUITY		506,644.00

Report Criteria:  
 Detail report type printed

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
7	COVER UP	15953	UNIFORM SHIRTS	1	09/15/2023	206.55	.00	206.55	142287	12/12/2023
		16167	UNIFORM JACKETS	1	10/20/2023	1,560.75	.00	1,560.75	142287	12/12/2023
Total 7:						1,767.30	.00	1,767.30		
43	BARFUSS GARAGE, INC	29766	OIL CHANGE FOR DOGE	1	11/30/2023	130.36	.00	130.36	142273	12/12/2023
		29779	BRAKE REPAIR ON FORD	1	12/05/2023	839.90	.00	839.90	142273	12/12/2023
		29792	WHEEL BEARING/HUB A	1	12/07/2023	462.88	.00	462.88	142273	12/12/2023
		29833	TRANSMISSION REPAIR	1	12/15/2023	490.40	.00	490.40	142384	12/21/2023
Total 43:						1,923.54	.00	1,923.54		
62	BIG O TIRES	175240	NEW TIRES FOR T59	1	12/04/2023	1,119.96	.00	1,119.96	142275	12/12/2023
Total 62:						1,119.96	.00	1,119.96		
71	BOWCUTT'S FLORAL	21140	FRESH FLOWERS/VASE	1	09/13/2023	57.00	.00	57.00	142192	12/01/2023
Total 71:						57.00	.00	57.00		
77	BOX ELDER COUNTY LA	482216	DUMP CARPET FROM SE	1	11/27/2023	15.00	.00	15.00	142278	12/12/2023
		482328	CARPET DUMP FOR SEN	1	11/28/2023	15.00	.00	15.00	142278	12/12/2023
Total 77:						30.00	.00	30.00		
85	BUTTARS TRACTOR, INC	WA06790	TRACTOR REPAIR	1	11/29/2023	3,967.24	.00	3,967.24	142281	12/12/2023
		WA06790	TRACTOR REPAIR	2	11/29/2023	3,967.24	.00	3,967.24	142281	12/12/2023
Total 85:						7,934.48	.00	7,934.48		
108	IDEXX DISTRIBUTION, IN	3142654714	120 ML BOTTLES	1	12/19/2023	250.12	.00	250.12	142405	12/21/2023
		3142655381	1001 QUANTI-CULT	1	12/20/2023	357.69	.00	357.69	142405	12/21/2023
Total 108:						607.81	.00	607.81		
114	GREER'S HARDWARE	A327794	ELECTRICAL PARTS FOR	1	11/27/2023	104.27	.00	104.27	142299	12/12/2023
		A327917	SNOW SHOVELS	1	12/01/2023	44.97	.00	44.97	142299	12/12/2023
		A328146	UTILITY HEATERS, 4" ADJ	1	12/06/2023	75.01	.00	75.01	142299	12/12/2023
		B767305	STATION MAINTENANCE	1	09/23/2023	14.81	.00	14.81	142206	12/01/2023
		B768276	PERSONAL PROTECTIVE	1	09/29/2023	68.38	.00	68.38	142206	12/01/2023
		B771890	STATION MAINTENANCE	1	10/21/2023	34.66	.00	34.66	142206	12/01/2023
		B772308	INSULATION	1	10/24/2023	79.78	.00	79.78	142299	12/12/2023
		B772374	INSULATION	1	10/24/2023	239.34	.00	239.34	142299	12/12/2023
		B773928	COOKING SUPPLIES	1	11/02/2023	17.09	.00	17.09	142206	12/01/2023
		B774836	SMAL EXTENSTION COR	1	11/08/2023	41.73	.00	41.73	142206	12/01/2023
		B774887	TAPE MEASURERS	1	11/08/2023	107.35	.00	107.35	142206	12/01/2023
		B776149	5 PACK BLADE, 3 OZ. SILI	1	11/16/2023	36.08	.00	36.08	142299	12/12/2023
		B776156	1/2 TUBE BRUSH	1	11/16/2023	6.17	.00	6.17	142299	12/12/2023
		B776268	5 GALLON PLASTIC PAIL,	1	11/17/2023	64.04	.00	64.04	142299	12/12/2023
		B776647	PLUG IN ADAPTERS - CH	1	11/20/2023	39.84	.00	39.84	142299	12/12/2023
		B776848	GRINDER, ANCHORS	1	11/21/2023	265.57	.00	265.57	142299	12/12/2023
		B776849	THERMOSTAT	1	11/21/2023	27.54	.00	27.54	142299	12/12/2023
B776893	EXTENSION CORD	1	11/21/2023	14.20	.00	14.20	142206	12/01/2023		
B776944	SCREWS	1	11/21/2023	32.87	.00	32.87	142299	12/12/2023		



Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		B777017	SPIKE LIGHT, BULBS FO	1	11/22/2023	16.61	.00	16.61	142206	12/01/2023
		B777701	ALL WEATHER TAPE, TIE	1	11/27/2023	26.58	.00	26.58	142206	12/01/2023
		B777872	FENCING WIRE	1	11/28/2023	36.08	.00	36.08	142299	12/12/2023
		B778091	EXTENSION CORDS FOR	1	11/29/2023	40.35	.00	40.35	142206	12/01/2023
		B778234	ICE MELT	1	11/30/2023	51.96	.00	51.96	142299	12/12/2023
		B778330	HOSE BALL VALVE, PART	1	11/30/2023	34.17	.00	34.17	142299	12/12/2023
		B778720	TWO COLEMAN GREEN	1	12/02/2023	15.18	.00	15.18	142299	12/12/2023
		B779002	SCREW DRIVER BITS FO	1	12/05/2023	32.75	.00	32.75	142299	12/12/2023
		B779071	SWITCH	1	12/05/2023	3.79	.00	3.79	142299	12/12/2023
		B779247	BATTERIES, TOOL BOX	1	12/06/2023	656.45	.00	656.45	142299	12/12/2023
		B779324	TARPS, DRILL BITS	1	12/07/2023	188.03	.00	188.03	142299	12/12/2023
		B779383	SPRAY PAINT, BATTERIE	1	12/07/2023	54.11	.00	54.11	142299	12/12/2023
		B779457	TENSION FLAT BARS, TE	1	12/08/2023	111.35	.00	111.35	142299	12/12/2023
		B779505	SPRAY ADHESIVE	1	12/08/2023	14.24	.00	14.24	142398	12/21/2023
		B779847	NUTS & BOLTS, CUTTING	1	12/11/2023	93.85	.00	93.85	142398	12/21/2023
		B779898	TENSION BANDS	1	12/11/2023	44.65	.00	44.65	142398	12/21/2023
		B779931	ELECTRICAL PARTS	1	12/11/2023	35.14	.00	35.14	142398	12/21/2023
		B779980	DRILL BIT SET	1	12/12/2023	30.39	.00	30.39	142398	12/21/2023
		B780022	STATION MAINTENANCE	1	12/12/2023	44.98	.00	44.98	142349	12/15/2023
		B780048	NUTS, BOLTS, FASTENE	1	12/12/2023	89.22	.00	89.22	142398	12/21/2023
		B780057	SHOP SUPPLIES	1	12/12/2023	30.86	.00	30.86	142398	12/21/2023
		B780176	NUTS & BOLTS & FASTE	1	12/13/2023	12.42	.00	12.42	142398	12/21/2023
		B780195	CHAINSAW BLADES	1	12/13/2023	56.03	.00	56.03	142349	12/15/2023
		B780259	TOOLS	1	12/14/2023	150.98	.00	150.98	142398	12/21/2023
		B780420	NUTS	1	12/15/2023	34.18	.00	34.18	142398	12/21/2023
		B780503	SHOP SUPPLIES	1	12/15/2023	55.60	.00	55.60	142398	12/21/2023
		B780510	MOP BUCKET	1	12/15/2023	85.49	.00	85.49	142398	12/21/2023
		B780987	STAKES	1	12/19/2023	53.66	.00	53.66	142398	12/21/2023
		C45980	BOOSTER CABLES	1	11/27/2023	56.99	.00	56.99	142299	12/12/2023
		C46252	2 CHAINLINK FENCE ROL	1	12/14/2023	446.48	.00	446.48	142398	12/21/2023
		C46261	6 TENSION BARS	1	12/14/2023	79.74	.00	79.74	142398	12/21/2023
Total 114:						3,996.01	.00	3,996.01		
122	CRUMP REESE MOTOR	13938	2023 GMC SIERRA FOR P	1	12/07/2023	48,116.00	.00	48,116.00	142346	12/15/2023
		5026541	TRANSMISSION FLUID	1	11/30/2023	13.46	.00	13.46	142288	12/12/2023
		6095138	BUCKLE, LIGHT FOR T56	1	10/03/2023	459.25	.00	459.25	142288	12/12/2023
		6096484	MOUNT/BALANCE NEW T	1	11/02/2023	1,047.40	.00	1,047.40	142288	12/12/2023
		6096833	VEHICLE REPAIR - 2019	1	11/15/2023	115.91	.00	115.91	142196	12/01/2023
		6096933	REPLACE KEY FOB	1	11/20/2023	337.68	.00	337.68	142196	12/01/2023
Total 122:						50,089.70	.00	50,089.70		
123	D & B ELECTRIC INC.	4677	BALLAST FOR FIRE DEP	1	12/11/2023	24.00	.00	24.00	142389	12/21/2023
Total 123:						24.00	.00	24.00		
124	DAR'S J.J. WHITE, INC.	11992	CUT & COPE PIPE	1	10/30/2023	60.30	.00	60.30	142289	12/12/2023
		12118	6x6x1/2 STEEL SQUARE	1	12/12/2023	129.63	.00	129.63	142391	12/21/2023
Total 124:						189.93	.00	189.93		
192	GROVER EXCAVATION, I	19228	ROAD TO STORAGE TAN	1	11/30/2023	3,918.18	.00	3,918.18	142399	12/21/2023
Total 192:						3,918.18	.00	3,918.18		
221	INTERMOUNTAIN FARME	1019997026	SPECTRA VACCINES, KIT	1	11/18/2023	150.44	.00	150.44	142211	12/01/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1020008861	1 BIB BERNE	1	11/21/2023	74.79	.00	74.79	142303	12/12/2023
		1020051171	4 GLOVES	1	12/01/2023	37.36	.00	37.36	142303	12/12/2023
Total 221:						262.59	.00	262.59		
242	KENT'S MARKET	TC-11/9-11/1	215 GIFT CARDS AT \$30	1	11/09/2023	6,450.00	.00	6,450.00	142407	12/21/2023
		TC-111123	TURKEY TROT PIES	1	11/11/2023	16.78	.00	16.78	142213	12/01/2023
		TC-111123A	YCC TREATS	1	11/11/2023	22.25	.00	22.25	142213	12/01/2023
		TC-112023	HOLIDAY OPENHOUSE	1	11/20/2023	73.41	.00	73.41	142213	12/01/2023
		TC-112123A	CHICKEN SALAD & ROLL	1	11/21/2023	107.06	.00	107.06	142311	12/12/2023
		TC-113023	PLATES, WATER FOR ST	1	11/30/2023	12.17	.00	12.17	142213	12/01/2023
		TC-120123	TREMONTON LIGHTS CH	1	12/01/2023	412.68	.00	412.68	142311	12/12/2023
		TC-120423	FOOD FOR FOOD PANTR	1	12/04/2023	11.98	.00	11.98	142311	12/12/2023
		TC-121223	CANDY CANES FOR TRA	1	12/12/2023	15.92	.00	15.92	142354	12/15/2023
Total 242:						7,122.25	.00	7,122.25		
248	WILLIE AUTO PARTS & S	6051-399557	FUSES FOR CHRISTMAS	1	11/09/2023	3.93	.00	3.93	142235	12/01/2023
		6051-400233	AMBULANCE REPAIR	1	11/18/2023	12.48	.00	12.48	142235	12/01/2023
		6051-400936	REPAIR PARTS - AMBULA	1	11/30/2023	6.45	.00	6.45	142235	12/01/2023
		6051-401170	SNOW PLOW SUPPLIES	1	12/04/2023	193.22	.00	193.22	142338	12/12/2023
		6051-401189	SHOP SUPPLIES	1	12/04/2023	207.84	.00	207.84	142338	12/12/2023
		6051-401190	PLOW TRUCK RELAY	1	12/04/2023	37.96	.00	37.96	142338	12/12/2023
		6051-401198	TOOLS	1	12/04/2023	43.34	.00	43.34	142426	12/21/2023
		6051-401570	STRAP WRENCH, DOOR	1	12/08/2023	40.10	.00	40.10	142338	12/12/2023
		6051-401858	CAR BATTERY	1	12/13/2023	103.08	.00	103.08	142426	12/21/2023
		6051-402227	RETAINERS, PHILLIPS S	1	12/19/2023	15.28	.00	15.28	142426	12/21/2023
Total 248:						663.68	.00	663.68		
262	DOMINION ENERGY	1123-101483	1014830902	1	11/06/2023	173.60	.00	173.60	142199	12/01/2023
		1123-288149	2881493812	1	11/06/2023	378.06	.00	378.06	142199	12/01/2023
		1123-311130	3111300000	1	11/06/2023	318.66	.00	318.66	142199	12/01/2023
		1123-311130	3111300000	2	11/06/2023	264.55	.00	264.55	142199	12/01/2023
		1123-311130	3111300000	3	11/06/2023	40.86	.00	40.86	142199	12/01/2023
		1123-311130	3111300000	4	11/06/2023	51.72	.00	51.72	142199	12/01/2023
		1123-311130	3111300000	5	11/06/2023	675.78	.00	675.78	142199	12/01/2023
		1123-412693	4126939939	1	11/06/2023	27.92	.00	27.92	142199	12/01/2023
		1123-414030	4140300000	1	11/06/2023	480.38	.00	480.38	142199	12/01/2023
		1123-414030	4140300000	2	11/06/2023	480.38	.00	480.38	142199	12/01/2023
		1123-802976	8029760000	1	11/06/2023	35.54	.00	35.54	142199	12/01/2023
		1123-802976	8029760000	2	11/06/2023	35.53	.00	35.53	142199	12/01/2023
		1123-808920	8089200000	1	11/06/2023	85.28	.00	85.28	142199	12/01/2023
		1223-101483	1014830902	1	12/07/2023	676.02	.00	676.02	142290	12/12/2023
		1223-288149	2881493812	1	12/07/2023	1,039.59	.00	1,039.59	142290	12/12/2023
		1223-311130	3111300000	1	12/07/2023	1,226.93	.00	1,226.93	142290	12/12/2023
		1223-311130	3111300000	2	12/07/2023	1,018.58	.00	1,018.58	142290	12/12/2023
		1223-311130	3111300000	3	12/07/2023	157.31	.00	157.31	142290	12/12/2023
		1223-311130	3111300000	4	12/07/2023	199.12	.00	199.12	142290	12/12/2023
		1223-311130	3111300000	5	12/07/2023	2,601.95	.00	2,601.95	142290	12/12/2023
		1223-412693	4126939939	1	12/07/2023	108.69	.00	108.69	142290	12/12/2023
		1223-414030	4140300000	1	12/07/2023	1,733.85	.00	1,733.85	142290	12/12/2023
		1223-414030	4140300000	2	12/07/2023	1,733.86	.00	1,733.86	142290	12/12/2023
		1223-802976	8029760000	1	12/07/2023	207.70	.00	207.70	142290	12/12/2023
		1223-802976	8029760000	2	12/07/2023	207.69	.00	207.69	142290	12/12/2023
		1223-808920	8089200000	1	12/07/2023	327.16	.00	327.16	142290	12/12/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 262:						14,286.71	.00	14,286.71		
279	ECONO WASTE, INC.	10042	PURCHASE OF 377 GAR	1	11/30/2023	50,141.00	.00	50,141.00	142200	12/01/2023
		12251	2794 SINGLE GARBAGE	1	11/13/2023	36,294.06	.00	36,294.06	142200	12/01/2023
		12251	684 2ND CANS	2	11/13/2023	8,885.16	.00	8,885.16	142200	12/01/2023
		12251	1069 RECYCLE CANS	3	11/13/2023	13,886.31	.00	13,886.31	142200	12/01/2023
		12251	CIVIC CENTER RECYCLE	4	11/13/2023	174.00	.00	174.00	142200	12/01/2023
		12251	SENIOR CENTER	5	11/13/2023	150.00	.00	150.00	142200	12/01/2023
		12251	FOOD PANTRY	6	11/13/2023	150.00	.00	150.00	142200	12/01/2023
		12251	PARKS	7	11/13/2023	360.00	.00	360.00	142200	12/01/2023
		12251	CEMETERY	8	11/13/2023	12.00	.00	12.00	142200	12/01/2023
		12255	2905 SINGLE CANS	1	12/11/2023	36,777.30	.00	36,777.30	142293	12/12/2023
		12255	763 2ND CANS	2	12/11/2023	9,659.58	.00	9,659.58	142293	12/12/2023
		12255	1036 RECYCLE CANS	3	12/11/2023	13,115.76	.00	13,115.76	142293	12/12/2023
		12255	CIVIC CENTER RECYCLE	4	12/11/2023	174.00	.00	174.00	142293	12/12/2023
		12255	SENIOR CENTER	5	12/11/2023	150.00	.00	150.00	142293	12/12/2023
		12255	FOOD PANTRY	6	12/11/2023	150.00	.00	150.00	142293	12/12/2023
		12255	PARKS	7	12/11/2023	96.00	.00	96.00	142293	12/12/2023
		12255	CEMETERY	8	12/11/2023	12.00	.00	12.00	142293	12/12/2023
		12255	80 CANS OCTOBER - \$12.	9	12/11/2023	1,039.20	.00	1,039.20	142293	12/12/2023
		614787	4 TRIP CHARGES AT \$800	1	12/01/2023	1,075.00	.00	1,075.00	142293	12/12/2023
Total 279:						172,301.37	.00	172,301.37		
280	ENVIRONMENTAL SERVI	12-10-2023	DECEMBER ON-SITE	1	12/10/2023	450.00	.00	450.00	142394	12/21/2023
Total 280:						450.00	.00	450.00		
317	UTAH LOCAL GOVERNMENT	11892	WORKERS COMP - DECE	1	11/29/2023	36.40	.00	36.40	142230	12/01/2023
		11892	WORKERS COMP - DECE	2	11/29/2023	70.81	.00	70.81	142230	12/01/2023
		11892	WORKERS COMP - DECE	3	11/29/2023	131.67	.00	131.67	142230	12/01/2023
		11892	WORKERS COMP - DECE	4	11/29/2023	36.49	.00	36.49	142230	12/01/2023
		11892	WORKERS COMP - DECE	5	11/29/2023	38.37	.00	38.37	142230	12/01/2023
		11892	WORKERS COMP - DECE	6	11/29/2023	5.51	.00	5.51	142230	12/01/2023
		11892	WORKERS COMP - DECE	7	11/29/2023	4.07	.00	4.07	142230	12/01/2023
		11892	WORKERS COMP - DECE	8	11/29/2023	1,256.88	.00	1,256.88	142230	12/01/2023
		11892	WORKERS COMP - DECE	9	11/29/2023	250.73	.00	250.73	142230	12/01/2023
		11892	WORKERS COMP - DECE	10	11/29/2023	52.00	.00	52.00	142230	12/01/2023
		11892	WORKERS COMP - DECE	11	11/29/2023	44.54	.00	44.54	142230	12/01/2023
		11892	WORKERS COMP - DECE	12	11/29/2023	102.73	.00	102.73	142230	12/01/2023
		11892	WORKERS COMP - DECE	13	11/29/2023	7.80	.00	7.80	142230	12/01/2023
		11892	WORKERS COMP - DECE	14	11/29/2023	.85	.00	.85	142230	12/01/2023
		11892	WORKERS COMP - DECE	15	11/29/2023	122.39	.00	122.39	142230	12/01/2023
		11892	WORKERS COMP - DECE	16	11/29/2023	.31	.00	.31	142230	12/01/2023
		11892	WORKERS COMP - DECE	17	11/29/2023	143.76	.00	143.76	142230	12/01/2023
		11892	WORKERS COMP - DECE	18	11/29/2023	25.68	.00	25.68	142230	12/01/2023
		11892	WORKERS COMP - DECE	19	11/29/2023	91.29	.00	91.29	142230	12/01/2023
		11892	WORKERS COMP - DECE	20	11/29/2023	.37	.00	.37	142230	12/01/2023
		11892	WORKERS COMP - DECE	21	11/29/2023	2.28	.00	2.28	142230	12/01/2023
		11892	WORKERS COMP - DECE	22	11/29/2023	114.40	.00	114.40	142230	12/01/2023
		11892	WORKERS COMP - DECE	23	11/29/2023	2.13	.00	2.13	142230	12/01/2023
		11892	WORKERS COMP - DECE	24	11/29/2023	798.96	.00	798.96	142230	12/01/2023
		11892	WORKERS COMP - DECE	25	11/29/2023	341.06	.00	341.06	142230	12/01/2023
		11892	WORKERS COMP - DECE	26	11/29/2023	328.45	.00	328.45	142230	12/01/2023
		11892	WORKERS COMP - DECE	27	11/29/2023	10.63	.00	10.63	142230	12/01/2023
		11892	WORKERS COMP - DECE	28	11/29/2023	43.11	.00	43.11	142230	12/01/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		11892	WORKERS COMP - DECE	29	11/29/2023	15.34	.00	15.34	142230	12/01/2023
Total 317:						4,079.01	.00	4,079.01		
323	UTAH STATE TAX COMMI	11890	SWT - NOVEMBER 2023	1	11/29/2023	15,224.25	.00	15,224.25	142231	12/01/2023
Total 323:						15,224.25	.00	15,224.25		
362	CACHE VALLEY PUBLISH	1223-2805	52 WEEK SUBSCRIPTION	1	12/01/2023	54.95	.00	54.95	142195	12/01/2023
Total 362:						54.95	.00	54.95		
369	UTAH VALLEY UNIVERSI	A28649	RECERTIFICATION: COLL	1	10/06/2023	10.00	.00	10.00	142233	12/01/2023
Total 369:						10.00	.00	10.00		
386	JONES & ASSOCIATES	21796	UTILITY LOCATION INFO	1	10/31/2023	52.50	.00	52.50	142212	12/01/2023
		21796	MIDLAND SQUARE IMPR	2	10/31/2023	186.25	.00	186.25	142212	12/01/2023
		21796	1000 NORTH WIDENING -	3	10/31/2023	1,229.25	.00	1,229.25	142212	12/01/2023
		21796	1200 SOUTH WIDENING	4	10/31/2023	1,563.00	.00	1,563.00	142212	12/01/2023
		21796	WATER USE PLAN	5	10/31/2023	111.75	.00	111.75	142212	12/01/2023
		21796	DRC MEETING, STAFF M	6	10/31/2023	670.50	.00	670.50	142212	12/01/2023
		21796	GENERAL REQUEST FO	7	10/31/2023	74.50	.00	74.50	142212	12/01/2023
		21796	BEAR RIVER MANOR TO	8	10/31/2023	74.50	.00	74.50	142212	12/01/2023
		21796	HARVEST ACRES SUBDI	9	10/31/2023	596.00	.00	596.00	142212	12/01/2023
		21796	HARVEST VILLAGE TOW	10	10/31/2023	1,043.00	.00	1,043.00	142212	12/01/2023
		21796	JACK IN THE BOX	11	10/31/2023	223.50	.00	223.50	142212	12/01/2023
		21796	RIVER VALLEY SUBDIVIS	12	10/31/2023	1,490.00	.00	1,490.00	142212	12/01/2023
		21796	BANHAM SUBDIVISION (	13	10/31/2023	74.50	.00	74.50	142212	12/01/2023
		21796	DANNY MCFARLANE TO	14	10/31/2023	298.00	.00	298.00	142212	12/01/2023
		21796	RIVER'S EDGE SUBDIVIS	15	10/31/2023	298.00	.00	298.00	142212	12/01/2023
		21796	SPRING HOLLOW SUBDI	16	10/31/2023	90.00	.00	90.00	142212	12/01/2023
		21796	SECONDARY WATER EQ	17	10/31/2023	3,538.75	.00	3,538.75	142212	12/01/2023
		21796	SECONDARY WATER SY	18	10/31/2023	3,452.50	.00	3,452.50	142212	12/01/2023
		21796	SA4 PUMP STATION EAS	19	10/31/2023	1,043.00	.00	1,043.00	142212	12/01/2023
		21796	SPRING HOLLOW IRRIGA	20	10/31/2023	648.75	.00	648.75	142212	12/01/2023
		21796	CITY MAPS UPDATES	21	10/31/2023	223.50	.00	223.50	142212	12/01/2023
		21796	AERIAL IMAGERY MAP C	22	10/31/2023	420.00	.00	420.00	142212	12/01/2023
		21852	UTILITY LOCATION INFO	1	11/30/2023	236.25	.00	236.25	142406	12/21/2023
		21852	MIDLAND SQUARE IMPR	2	11/30/2023	260.75	.00	260.75	142406	12/21/2023
		21852	CITY PLANNER INTERVIE	3	11/30/2023	782.25	.00	782.25	142406	12/21/2023
		21852	1000 NORTH WIDENING -	4	11/30/2023	298.00	.00	298.00	142406	12/21/2023
		21852	1200 SOUTH WIDENING	5	11/30/2023	3,156.75	.00	3,156.75	142406	12/21/2023
		21852	WATER RIGHTS RESEAR	6	11/30/2023	1,271.50	.00	1,271.50	142406	12/21/2023
		21852	REGIONAL DETENTION P	7	11/30/2023	10,609.50	.00	10,609.50	142406	12/21/2023
		21852	DRC MEETING, STAFF M	8	11/30/2023	521.50	.00	521.50	142406	12/21/2023
		21852	SPRING ACRES - PHASE	9	11/30/2023	149.00	.00	149.00	142406	12/21/2023
		21852	BEAR RIVER MANOR TO	10	11/30/2023	670.50	.00	670.50	142406	12/21/2023
		21852	HARVEST ACRES SUBDI	11	11/30/2023	284.50	.00	284.50	142406	12/21/2023
		21852	HARVEST VILLAGE TOW	12	11/30/2023	298.00	.00	298.00	142406	12/21/2023
		21852	JACK IN THE BOX	13	11/30/2023	74.50	.00	74.50	142406	12/21/2023
		21852	BANHAM SUBDIVISION (	14	11/30/2023	74.50	.00	74.50	142406	12/21/2023
		21852	DANNY MCFARLANE TO	15	11/30/2023	74.50	.00	74.50	142406	12/21/2023
		21852	RIVER'S EDGE SUBDIVIS	16	11/30/2023	521.50	.00	521.50	142406	12/21/2023
		21852	TREMONT PLACE - PH 3	17	11/30/2023	74.50	.00	74.50	142406	12/21/2023
		21852	SAYLOR TOWNHOMES	18	11/30/2023	74.50	.00	74.50	142406	12/21/2023
		21852	SEWER LIFT STATION FE	19	11/30/2023	260.75	.00	260.75	142406	12/21/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		21852	SECONDARY WATER EQ	20	11/30/2023	1,595.00	.00	1,595.00	142406	12/21/2023
		21852	SECONDARY WATER SY	21	11/30/2023	472.00	.00	472.00	142406	12/21/2023
		21852	CITY MAPS UPDATES	22	11/30/2023	223.50	.00	223.50	142406	12/21/2023
		21852	AERIAL IMAGERY MAP C	23	11/30/2023	647.75	.00	647.75	142406	12/21/2023
		21852	SEWER SYSTEM SURVE	24	11/30/2023	1,742.75	.00	1,742.75	142406	12/21/2023
		Total 386:				41,776.00	.00	41,776.00		
402	MILLER GAS CO. INC.	258279	PROPANE	1	11/28/2023	18.20	.00	18.20	142318	12/12/2023
		Total 402:				18.20	.00	18.20		
675	HANSEN & ASSOCIATES,	2019-9535	EQUALIZATION BASIN - S	1	12/11/2023	529.18	.00	529.18	142400	12/21/2023
		2019-9565	SURVEY ON BR STORM	1	12/08/2023	512.50	.00	512.50	142400	12/21/2023
		Total 675:				1,041.68	.00	1,041.68		
682	CORE & MAIN LP	T565245	SECONDARY METERS S	1	11/29/2023	245,582.16	.00	245,582.16	142388	12/21/2023
		T911737	6" METER REPLACE FOR	1	12/11/2023	4,980.53	.00	4,980.53	142388	12/21/2023
		U066000	SONATA METERS	1	12/07/2023	4,944.48	.00	4,944.48	142388	12/21/2023
		Total 682:				255,507.17	.00	255,507.17		
750	CHEMTECH-FORD	3110031	FOG - OCTOBER 2023	1	11/22/2023	590.00	.00	590.00	142285	12/12/2023
		Total 750:				590.00	.00	590.00		
767	DELL MARKETING L.P.	1070374270	4 NEW LAPTOPS FOR BR	1	10/11/2023	5,437.00	.00	5,437.00	142198	12/01/2023
		Total 767:				5,437.00	.00	5,437.00		
770	W.E.T. INC.	5076	WET TESTING	1	12/10/2023	700.00	.00	700.00	142336	12/12/2023
		Total 770:				700.00	.00	700.00		
887	THATCHER COMPANY	2023100124	3 - 150 LBS CHLORINE	1	11/30/2023	3,468.00	.00	3,468.00	142420	12/21/2023
		2023100906	EMPTIES	1	12/05/2023	700.00-	.00	700.00-	142420	12/21/2023
		Total 887:				2,768.00	.00	2,768.00		
904	L.N. CURTIS AND SONS	INV742078	AIR PACK SERVICE & TE	1	08/31/2023	1,936.00	.00	1,936.00	142215	12/01/2023
		INV742146	BREATHING AIR COMPR	1	08/31/2023	1,767.20	.00	1,767.20	142215	12/01/2023
		INV743234	FIRE HELMET	1	09/05/2023	378.45	.00	378.45	142215	12/01/2023
		INV763523	LAPEL MICROPHONE, HA	1	11/09/2023	305.64	.00	305.64	142355	12/15/2023
		INV763665	GUN BELT - B. CROCKET	1	11/09/2023	59.99	.00	59.99	142355	12/15/2023
		INV763844	PANEL - DEAN	1	11/13/2023	1,290.00	.00	1,290.00	142313	12/12/2023
		INV763855	PANEL - HANSEN	1	11/13/2023	1,290.00	.00	1,290.00	142313	12/12/2023
		INV765086	PANEL, CARRIER, PATCH	1	11/16/2023	1,573.50	.00	1,573.50	142313	12/12/2023
		Total 904:				8,600.78	.00	8,600.78		
910	GOLDEN SPIKE ELECTRI	27182	MIDLAND SQUARE LIGH	1	11/15/2023	216.61	.00	216.61	142204	12/01/2023
		27275	3RD DRAW UV PROJECT	1	12/05/2023	18,000.00	.00	18,000.00	142298	12/12/2023
		Total 910:				18,216.61	.00	18,216.61		
1061	FASTENAL COMPANY	UTLOG2346	RIVETS	1	11/16/2023	43.00	.00	43.00	142295	12/12/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		UTLOG2348	50 NUTS & BOLTS	1	11/30/2023	113.31	.00	113.31	142395	12/21/2023
Total 1061:						156.31	.00	156.31		
1067	AQUA ENGINEERING, IN	26622	WWTP UV UPGRADE	1	11/29/2023	2,489.44	.00	2,489.44	142272	12/12/2023
		26623	2022 IFFP UPDATE	1	11/29/2023	1,090.00	.00	1,090.00	142272	12/12/2023
		26763	UV UPGRADE	1	12/20/2023	2,100.00	.00	2,100.00	142382	12/21/2023
		26764	WWTP - IFFP UPDATE	1	12/20/2023	120.00	.00	120.00	142382	12/21/2023
Total 1067:						5,799.44	.00	5,799.44		
1071	A-1 UNIFORMS	44077	UNIFORM - ANDY MCBRI	1	08/09/2023	92.76	.00	92.76	142379	12/21/2023
		44104	UNIFORMS - C. SCOTHE	1	08/24/2023	256.64	.00	256.64	142379	12/21/2023
		44112	UNIFORM - ROBERT GO	1	08/29/2023	129.76	.00	129.76	142379	12/21/2023
		44120	STYKE PANTS - ROBERT	1	09/05/2023	79.88	.00	79.88	142379	12/21/2023
		44136	UNIFORM - JOSH RHEES	1	09/11/2023	53.88	.00	53.88	142379	12/21/2023
		44202	HANDCUFFS & KEY FOR	1	10/12/2023	75.88	.00	75.88	142188	12/01/2023
		44240	MADISON CLOTHING ALL	1	11/01/2023	24.00	.00	24.00	142188	12/01/2023
		44279	UNIFORMS - ANDY MCBR	1	11/18/2023	98.64	.00	98.64	142188	12/01/2023
		44286	JACKET, SEW ON PATCH	1	11/21/2023	95.88	.00	95.88	142188	12/01/2023
		44322	COAT, CUFF KEY - C. HA	1	12/07/2023	120.88	.00	120.88	142341	12/15/2023
Total 1071:						1,028.20	.00	1,028.20		
1100	FRONTIER	1123-3131	435-257-3131 POLICE	1	11/25/2023	75.08	.00	75.08	142203	12/01/2023
Total 1100:						75.08	.00	75.08		
1104	JONES SIMKINS, P.C.	57596	AUDIT - GENERAL FUND	1	11/30/2023	6,100.17	.00	6,100.17	142309	12/12/2023
		57596	AUDIT - FOOD PANTRY	2	11/30/2023	70.99	.00	70.99	142309	12/12/2023
		57596	AUDIT - RECREATION	3	11/30/2023	111.44	.00	111.44	142309	12/12/2023
		57596	AUDIT - FIRE	4	11/30/2023	1,468.37	.00	1,468.37	142309	12/12/2023
		57596	AUDIT - WATER	5	11/30/2023	2,299.73	.00	2,299.73	142309	12/12/2023
		57596	AUDIT - TREATMENT	6	11/30/2023	1,909.21	.00	1,909.21	142309	12/12/2023
		57596	AUDIT - SEWER	7	11/30/2023	294.86	.00	294.86	142309	12/12/2023
		57596	AUDIT - STORM	8	11/30/2023	373.23	.00	373.23	142309	12/12/2023
Total 1104:						12,628.00	.00	12,628.00		
1105	BLUE STAKES OF UTAH 8	UT20230332	BILLABLE EMAIL NOTIFIC	1	11/30/2023	96.33	.00	96.33	142276	12/12/2023
Total 1105:						96.33	.00	96.33		
5040	MICROMARKETING, LLC	939610	1 JF BOOK	1	11/28/2023	15.19	.00	15.19	142357	12/15/2023
		940424	6 JF BOOKS	1	12/07/2023	99.94	.00	99.94	142357	12/15/2023
		940861	22 JF BOOKS	1	12/12/2023	343.29	.00	343.29	142357	12/15/2023
Total 5040:						458.42	.00	458.42		
5232	EMI HEALTH	11906	DENTAL - JANUARY 2024	1	12/20/2023	5,093.60	.00	5,093.60	142393	12/21/2023
Total 5232:						5,093.60	.00	5,093.60		
5326	CORBETT, LYN	10496	WALMART: CLEANER & D	1	11/30/2023	23.95	.00	23.95	142286	12/12/2023
		10496	WALMART: CLEANER & D	2	11/30/2023	55.89	.00	55.89	142286	12/12/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 5326:						79.84	.00	79.84		
5328	SAM'S CLUB/SYNCHRON	1123-8204	9 VOLT BATTERIES	1	12/08/2023	39.96	.00	39.96	142364	12/15/2023
		1123-8204	STAFF PARTY - FOOD, B	2	12/08/2023	98.18	.00	98.18	142364	12/15/2023
		1123-8204	HOLIDAY OPENHOUSE	3	12/08/2023	223.68	.00	223.68	142364	12/15/2023
Total 5328:						361.82	.00	361.82		
5620	WATER SPECIALTIES INC	468849	TANK EXCHANGE FOR L	1	12/06/2023	1,028.30	.00	1,028.30	142337	12/12/2023
Total 5620:						1,028.30	.00	1,028.30		
8324	GOLDEN SPIKE AUTOMA	970	SPLITTER & NEW CABLE	1	12/06/2023	1,057.37	.00	1,057.37	142348	12/15/2023
		971	NEW CABLE	1	12/06/2023	154.79	.00	154.79	142348	12/15/2023
Total 8324:						1,212.16	.00	1,212.16		
8334	TREMONTON ACE HARD	87076	LED LIGHT KEEPER TOO	1	11/06/2023	43.68	.00	43.68	142229	12/01/2023
		87297	LIGHTS FOR CHRISTMAS	1	11/22/2023	45.56	.00	45.56	142229	12/01/2023
		87299	LIGHTS FOR CHRISTMAS	1	11/22/2023	15.58	.00	15.58	142229	12/01/2023
		87467	TALL KITCHEN BAGS, LE	1	12/07/2023	96.84	.00	96.84	142366	12/15/2023
		87507	NUTS & BOLTS	1	12/12/2023	16.74	.00	16.74	142422	12/21/2023
		87516	NUTS & BOLTS	1	12/12/2023	11.95	.00	11.95	142422	12/21/2023
Total 8334:						230.35	.00	230.35		
8424	UTAH STATE TREASURE	6142	35% SC - NOVEMBER 20	1	12/01/2023	482.31	.00	482.31	142232	12/01/2023
		6142	90% SC - NOVEMBER 20	2	12/01/2023	2,108.20	.00	2,108.20	142232	12/01/2023
		6142	SEC SC - NOVEMBER 20	3	12/01/2023	767.72	.00	767.72	142232	12/01/2023
		6142	\$8 SC - NOVEMBER 2023	4	12/01/2023	833.74	.00	833.74	142232	12/01/2023
Total 8424:						4,191.97	.00	4,191.97		
9577	K & K BEARING	45871	BEARINGS, PARTS	1	11/15/2023	979.56	.00	979.56	142310	12/12/2023
Total 9577:						979.56	.00	979.56		
9705	H & H DOORS, LLC	18820	REPAIR GARAGE DOORS	1	11/17/2023	1,370.00	.00	1,370.00	142207	12/01/2023
Total 9705:						1,370.00	.00	1,370.00		
10108	ZIONS BANKCARD CENT	1123-0399	CRYSTAL INN: HOTEL FO	1	11/30/2023	467.92	.00	467.92	12042023	12/04/2023
		1123-0399	CURATE COMPANY: PEE	2	11/30/2023	880.00	.00	880.00	12042023	12/04/2023
		1123-0399	CREDIT FOR N. JORGEN	3	11/30/2023	3,064.73-	.00	3,064.73-	12042023	12/04/2023
		1123-0399	AMAZON: 1 CEILING PLA	4	11/30/2023	85.14	.00	85.14	12042023	12/04/2023
		1123-0399	AMAZON: VIVO DESK	5	11/30/2023	376.19	.00	376.19	12042023	12/04/2023
		1123-0399	DOMINOS: PIZZA FOR M	6	11/30/2023	106.68	.00	106.68	12042023	12/04/2023
		1123-0399	AMAZON: JACKET FOR J.	7	11/30/2023	72.98	.00	72.98	12042023	12/04/2023
		1123-0399	AMAZON: GOLF PUTTER,	8	11/30/2023	146.98	.00	146.98	12042023	12/04/2023
		1123-0399	AMAZON: GOLF PUTTER,	9	11/30/2023	14.96	.00	14.96	12042023	12/04/2023
		1123-0399	AMAZON: BADGE FOR A.	10	11/30/2023	14.90	.00	14.90	12042023	12/04/2023
		1123-0399	A-1 UNIFORM: PANTS FO	11	11/30/2023	29.99	.00	29.99	12042023	12/04/2023
		1123-0399	CRYSTAL INN: N. JORGE	12	11/30/2023	467.92	.00	467.92	12042023	12/04/2023
		1123-0399	SUBWAY: SANDWICHES	13	11/30/2023	10.08	.00	10.08	12042023	12/04/2023
		1123-0399	SUBWAY: SANDWICHES	14	11/30/2023	65.68	.00	65.68	12042023	12/04/2023
		1123-0399	AMAZON: CHAIR MATS, E	15	11/30/2023	405.89	.00	405.89	12042023	12/04/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
1123-0399	HOME DEPOT: TOILETS,	16	11/30/2023	831.80	.00	831.80	12042023	12/04/2023		
1123-0399	HOME DEPOT: TOILETS,	17	11/30/2023	55.95	.00	55.95	12042023	12/04/2023		
1123-0399	MOD PIZZA: LUNCH FOR	18	11/30/2023	19.53	.00	19.53	12042023	12/04/2023		
1123-0399	AMAZON: MAG POUCH,	19	11/30/2023	34.98	.00	34.98	12042023	12/04/2023		
1123-0399	AMAZON: NALOXONE CA	20	11/30/2023	24.99	.00	24.99	12042023	12/04/2023		
1123-0399	AMAZON: CANDOR ELIT	21	11/30/2023	23.99	.00	23.99	12042023	12/04/2023		
1123-0399	AMAZON: CASE, CHARG	22	11/30/2023	73.78	.00	73.78	12042023	12/04/2023		
1123-0399	AMAZON: CASE, CHARG	23	11/30/2023	69.98	.00	69.98	12042023	12/04/2023		
1123-0399	AMAZON: CASE, CHARG	24	11/30/2023	119.99	.00	119.99	12042023	12/04/2023		
1123-0399	AMAZON: CROSSING GU	25	11/30/2023	47.49	.00	47.49	12042023	12/04/2023		
1123-0399	CRYSTAL INN: N. JORGE	26	11/30/2023	467.92	.00	467.92	12042023	12/04/2023		
1123-0399	SUBWAY: LUNCH FOR A	27	11/30/2023	29.63	.00	29.63	12042023	12/04/2023		
1123-0399	LOWES: WALL TRIM UPS	28	11/30/2023	1,040.06	.00	1,040.06	12042023	12/04/2023		
1123-0399	AMAZON: MOULDING	29	11/30/2023	27.50	.00	27.50	12042023	12/04/2023		
1123-0399	AMAZON: FILE CABINET	30	11/30/2023	132.99	.00	132.99	12042023	12/04/2023		
1123-0399	HOME DEPOT: PAINT, BL	31	11/30/2023	95.38	.00	95.38	12042023	12/04/2023		
1123-0399	AMAZON: BUFFET CABIN	32	11/30/2023	209.98	.00	209.98	12042023	12/04/2023		
1123-0399	IPAD PRO - M. BARTOLD'	33	11/30/2023	1,299.00	.00	1,299.00	12042023	12/04/2023		
1123-0399	WAYFAIR: 2 DRAWER CA	34	11/30/2023	171.99	.00	171.99	12042023	12/04/2023		
1123-0399	CRYSTAL INN: HOTEL FO	35	11/30/2023	350.94	.00	350.94	12042023	12/04/2023		
1123-0399	AMAZON: GRANITE PAIN	36	11/30/2023	17.95	.00	17.95	12042023	12/04/2023		
1123-0399	AMAZON: 3 CABLES, SOL	37	11/30/2023	71.96	.00	71.96	12042023	12/04/2023		
1123-0399	AMAZON: 3 CABLES, SOL	38	11/30/2023	42.14	.00	42.14	12042023	12/04/2023		
1123-0399	AMAZON: 3 CABLES, SOL	39	11/30/2023	40.99	.00	40.99	12042023	12/04/2023		
1123-0399	AMAZON: 3 CABLES, SOL	40	11/30/2023	217.42	.00	217.42	12042023	12/04/2023		
1123-0399	AMAZON: 3 CABLES, SOL	41	11/30/2023	7.50	.00	7.50	12042023	12/04/2023		
1123-0399	HAZELDON PUBLISHING:	42	11/30/2023	825.50	.00	825.50	12042023	12/04/2023		
1123-0399	STATE OF UTAH: ONLINE	43	11/30/2023	60.00	.00	60.00	12042023	12/04/2023		
1123-0399	GALLS: 4 PANTS	44	11/30/2023	357.95	.00	357.95	12042023	12/04/2023		
1123-0399	WAYFAIR: CHAIRS	45	11/30/2023	497.97	.00	497.97	12042023	12/04/2023		
1123-0399	AXON: 5 SINGLE MOLLE	46	11/30/2023	313.00	.00	313.00	12042023	12/04/2023		
1123-0399	AMAZON: RETURN TRIM	47	11/30/2023	27.50-	.00	27.50-	12042023	12/04/2023		
1123-0399	AMAZON: CREDIT FOR R	48	11/30/2023	27.99-	.00	27.99-	12042023	12/04/2023		
1123-0399	KENT'S FOOD IN OCTOB	49	11/30/2023	738.43	.00	738.43	12042023	12/04/2023		
1123-0399	KENT'S FOOD IN OCTOB	50	11/30/2023	1,723.01	.00	1,723.01	12042023	12/04/2023		
1123-0399	RESTAURANT SUPPLY.C	51	11/30/2023	25.52	.00	25.52	12042023	12/04/2023		
1123-0399	AMAZON GIFT CARD FO	52	11/30/2023	50.00	.00	50.00	12042023	12/04/2023		
1123-0399	AMAZON: EXERCISE BA	53	11/30/2023	41.79	.00	41.79	12042023	12/04/2023		
1123-0399	AMAZON: COMMAND ST	54	11/30/2023	14.41	.00	14.41	12042023	12/04/2023		
1123-0399	AMAZON: COMMAND ST	55	11/30/2023	10.99	.00	10.99	12042023	12/04/2023		
1123-0399	SODA FIX	56	11/30/2023	37.23	.00	37.23	12042023	12/04/2023		
1123-0399	AMAZON: WATER BOTTL	57	11/30/2023	30.38	.00	30.38	12042023	12/04/2023		
1123-0399	CINTAS: INV. 5183933796	58	11/30/2023	154.27	.00	154.27	12042023	12/04/2023		
1123-0399	AMAZON: PURPLE JACK	59	11/30/2023	512.89	.00	512.89	12042023	12/04/2023		
1123-0399	AUTOZONE: WINDSHIEL	60	11/30/2023	45.98	.00	45.98	12042023	12/04/2023		
1123-0399	SAM'S CLUB: DINNER RO	61	11/30/2023	9.55	.00	9.55	12042023	12/04/2023		
1123-0399	SAM'S CLUB: DINNER RO	62	11/30/2023	22.29	.00	22.29	12042023	12/04/2023		
1123-0399	SAM'S CLUB: NAPKINS, D	63	11/30/2023	11.38	.00	11.38	12042023	12/04/2023		
1123-0399	SAM'S CLUB: NAPKINS, D	64	11/30/2023	26.54	.00	26.54	12042023	12/04/2023		
1123-0399	AMAZON: RIBBON	65	11/30/2023	22.99	.00	22.99	12042023	12/04/2023		
1123-0399	AMAZON: SOUND STRIP	66	11/30/2023	35.98	.00	35.98	12042023	12/04/2023		
1123-0399	AMAZON: SOUND STRIP	67	11/30/2023	13.99	.00	13.99	12042023	12/04/2023		
1123-0399	LIGHT-O-RAMA: CHRIST	68	11/30/2023	426.32	.00	426.32	12042023	12/04/2023		
1123-0399	AMAZON: CHRISTMAS LI	69	11/30/2023	47.14	.00	47.14	12042023	12/04/2023		
1123-0399	ASCAP MUSIC LICENSE	70	11/30/2023	445.00	.00	445.00	12042023	12/04/2023		
1123-0399	AMAZON: BATTERY FOR	71	11/30/2023	5.86	.00	5.86	12042023	12/04/2023		
1123-0399	ADOBE CREATIVE CLOU	72	11/30/2023	359.94	.00	359.94	12042023	12/04/2023		



Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1123-0399	AMAZON: RIBBON	73	11/30/2023	20.99	.00	20.99	12042023	12/04/2023
		1123-0399	AMAZON: DRILL BITS	74	11/30/2023	69.99	.00	69.99	12042023	12/04/2023
		1123-0399	BMI MUSIC LICENSE	75	11/30/2023	421.00	.00	421.00	12042023	12/04/2023
		1123-0399	SEAQUEST - LAYTON, UT	76	11/30/2023	21.44	.00	21.44	12042023	12/04/2023
		1123-0399	OISHI JAPANESE CUISIN	77	11/30/2023	14.93	.00	14.93	12042023	12/04/2023
		1123-0399	MADDOX	78	11/30/2023	52.66	.00	52.66	12042023	12/04/2023
		1123-0399	RESERVATIONS.COM: J.	79	11/30/2023	55.81	.00	55.81	12042023	12/04/2023
		1123-0399	RESERVATIONS.COM: J.	80	11/30/2023	685.98	.00	685.98	12042023	12/04/2023
		1123-0399	JOHN E. REID & ASSOCIA	81	11/30/2023	630.00	.00	630.00	12042023	12/04/2023
		1123-0399	RENEGADE RENTALS: S	82	11/30/2023	51.75	.00	51.75	12042023	12/04/2023
		1123-0399	UHAUL FOR FLOORING	83	11/30/2023	582.94	.00	582.94	12042023	12/04/2023
		1123-0399	STACKING KIT, DRYER,	84	11/30/2023	1,535.00	.00	1,535.00	12042023	12/04/2023
		1123-0399	AMAZON: WELDING HEL	85	11/30/2023	70.99	.00	70.99	12042023	12/04/2023
		1123-0399	AMAZON: BREATHER CA	86	11/30/2023	16.99	.00	16.99	12042023	12/04/2023
		1123-0399	SAM'S CLUB: GARBAGE	87	11/30/2023	28.30	.00	28.30	12042023	12/04/2023
		1123-0399	SAM'S CLUB: GARBAGE	88	11/30/2023	28.31	.00	28.31	12042023	12/04/2023
		1123-0399	SAM'S CLUB: GARBAGE	89	11/30/2023	28.31	.00	28.31	12042023	12/04/2023
		1123-0399	SAM'S CLUB: GARBAGE	90	11/30/2023	39.87	.00	39.87	12042023	12/04/2023
		1123-0399	SAM'S CLUB: GARBAGE	91	11/30/2023	39.87	.00	39.87	12042023	12/04/2023
		1123-0399	SAM'S CLUB: GARBAGE	92	11/30/2023	120.00	.00	120.00	12042023	12/04/2023
		1123-0399	AMAZON: TAPE MEASUR	93	11/30/2023	164.95	.00	164.95	12042023	12/04/2023
		1123-0399	AMAZON: TAPE MEASUR	94	11/30/2023	284.95	.00	284.95	12042023	12/04/2023
		1123-0399	AMAZON: TAPE MEASUR	95	11/30/2023	284.95	.00	284.95	12042023	12/04/2023
		1123-0399	HOME DEPOT: SECONDA	96	11/30/2023	375.67	.00	375.67	12042023	12/04/2023
		1123-0399	AMAZON: LAB KNIFE	97	11/30/2023	10.51	.00	10.51	12042023	12/04/2023
		1123-0399	AMAZON: SCREEN CLEA	98	11/30/2023	31.94	.00	31.94	12042023	12/04/2023
		1123-0399	AMAZON: CARPTET CLE	99	11/30/2023	387.99	.00	387.99	12042023	12/04/2023
		1123-0399	AMAZON: TAPE MEASUR	100	11/30/2023	120.00	.00	120.00	12042023	12/04/2023
		1123-0399	AMAZON: 48"" DOOR SW	101	11/30/2023	28.80	.00	28.80	12042023	12/04/2023
		1123-0399	HOME DEPOT: FENCING	102	11/30/2023	318.43	.00	318.43	12042023	12/04/2023
		1123-0399	HOME DEPOT: ELECTRIC	103	11/30/2023	123.37	.00	123.37	12042023	12/04/2023
		1123-0399	AMAZON: VACUUM & SE	104	11/30/2023	220.50	.00	220.50	12042023	12/04/2023
		1123-0399	AMAZON: MICROSOFT S	105	11/30/2023	254.99	.00	254.99	12042023	12/04/2023
		1123-0399	AMAZON: MICROSOFT S	106	11/30/2023	53.85	.00	53.85	12042023	12/04/2023
		1123-0399	AMAZON: ELECTRICAL C	107	11/30/2023	379.90	.00	379.90	12042023	12/04/2023
		1123-0399	AMAZON: HOUDINI LOCK	108	11/30/2023	19.38	.00	19.38	12042023	12/04/2023
		1123-0399	AMAZON: HOUDINI LOCK	109	11/30/2023	19.38	.00	19.38	12042023	12/04/2023
		1123-0399	AMAZON: HOUDINI LOCK	110	11/30/2023	19.40	.00	19.40	12042023	12/04/2023
		1123-0399	SAM'S CLUB: FOOD FOR	111	11/30/2023	29.16	.00	29.16	12042023	12/04/2023
		1123-0399	HOME DEPOT: ELECTRIC	112	11/30/2023	949.04	.00	949.04	12042023	12/04/2023
		1123-0399	AMAZON: PLUG ADAPTE	113	11/30/2023	19.57	.00	19.57	12042023	12/04/2023
		1123-0399	BREAKFAST FOR CREW	114	11/30/2023	42.75	.00	42.75	12042023	12/04/2023
		1123-0399	AMAZON: DOOR CLOSE	115	11/30/2023	37.04	.00	37.04	12042023	12/04/2023
		1123-0399	AMAZON: MOPS FOR PO	116	11/30/2023	111.78	.00	111.78	12042023	12/04/2023
		1123-0399	USA BLUEBOOK: NOZZL	117	11/30/2023	545.14	.00	545.14	12042023	12/04/2023
		1123-0399	AMAZON: TAYPAC RLT10	118	11/30/2023	29.48	.00	29.48	12042023	12/04/2023
		1123-0399	HOME DEPOT: ELECTRIC	119	11/30/2023	468.71	.00	468.71	12042023	12/04/2023
		1123-0399	SAM'S CLUB: CANDY & B	120	11/30/2023	105.98	.00	105.98	12042023	12/04/2023
		1123-0399	SMOKEY MOUNTAIN KNI	121	11/30/2023	106.28	.00	106.28	12042023	12/04/2023
		1123-0399	SMOKEY MOUNTAIN KNI	122	11/30/2023	106.28	.00	106.28	12042023	12/04/2023
		1123-0399	SMOKEY MOUNTAIN KNI	123	11/30/2023	106.28	.00	106.28	12042023	12/04/2023
		1123-0399	KENT'S MARKET: SIGHTS	124	11/30/2023	190.00	.00	190.00	12042023	12/04/2023
		1123-0399	KENT'S MARKET: SIGHTS	125	11/30/2023	190.00	.00	190.00	12042023	12/04/2023
		1123-0399	KENT'S MARKET: AVERY	126	11/30/2023	21.16	.00	21.16	12042023	12/04/2023
		1123-0399	DISNEY MOVIE CLUB - R	127	11/30/2023	100.68	.00	100.68	12042023	12/04/2023
		1123-0399	DISNEY MOVIE CLUB: 1	128	11/30/2023	23.28	.00	23.28	12042023	12/04/2023
		1123-0399	PITNEY BOWES: POSTA	129	11/30/2023	250.00	.00	250.00	12042023	12/04/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1123-0399	DISNEY MOVIE CLUB: 1	130	11/30/2023	31.78	.00	31.78	12042023	12/04/2023
		1123-0399	ADOBE CREATIVE CLOU	131	11/30/2023	164.24-	.00	164.24-	12042023	12/04/2023
		1123-0399	PITNEY BOWES - MONTH	132	11/30/2023	6.37	.00	6.37	12042023	12/04/2023
		1123-0399	LC READY: EMT-A RECE	133	11/30/2023	229.00	.00	229.00	12042023	12/04/2023
		1123-0399	FIRE CHEIF ASSOCIATIO	134	11/30/2023	50.00	.00	50.00	12042023	12/04/2023
		1123-0399	DOMINO'S PIZZA: MEAL	135	11/30/2023	59.67	.00	59.67	12042023	12/04/2023
		1123-0399	DOMINO'S PIZZA: FOOD	136	11/30/2023	25.68	.00	25.68	12042023	12/04/2023
		1123-0399	CROWN AWARDS: ANNU	137	11/30/2023	436.65	.00	436.65	12042023	12/04/2023
		1123-0399	CREDIT FOR ADOBE PH	138	11/30/2023	78.76-	.00	78.76-	12042023	12/04/2023
		1123-0399	THE GRILLE: PLANNING	139	11/30/2023	328.00	.00	328.00	12042023	12/04/2023
		1123-0399	UNITED STATES POSTAL	140	11/30/2023	39.60	.00	39.60	12042023	12/04/2023
		1123-0399	RIDLEY'S: FOOD FOR FO	141	11/30/2023	159.58	.00	159.58	12042023	12/04/2023
		1123-0399	AMAZON: OFFICE SUPPL	142	11/30/2023	51.99	.00	51.99	12042023	12/04/2023
		1123-0399	SMITHS: POP	143	11/30/2023	17.98	.00	17.98	12042023	12/04/2023
		1123-0399	SMITHS: FOOD FOR FOO	144	11/30/2023	70.12	.00	70.12	12042023	12/04/2023
		1123-0399	AMAZON: A FRAME SIGN	145	11/30/2023	282.38	.00	282.38	12042023	12/04/2023
		1123-0399	AMAZON: A FRAME SIGN	146	11/30/2023	141.20	.00	141.20	12042023	12/04/2023
		1123-0399	AMAZON: A FRAME SIGN	147	11/30/2023	141.20	.00	141.20	12042023	12/04/2023
		1123-0399	AMAZON: A FRAME SIGN	148	11/30/2023	141.20	.00	141.20	12042023	12/04/2023
		1123-0399	AMAZON: SPRAY PAINT	149	11/30/2023	10.97	.00	10.97	12042023	12/04/2023
		1123-0399	AMAZON: BASKETBALLS,	150	11/30/2023	218.10	.00	218.10	12042023	12/04/2023
		1123-0399	AMAZON: BASKETBALLS,	151	11/30/2023	139.22	.00	139.22	12042023	12/04/2023
		1123-0399	AMAZON: BASKETBALLS,	152	11/30/2023	111.98	.00	111.98	12042023	12/04/2023
		1123-0399	AMAZON: BASKETBALLS,	153	11/30/2023	33.99	.00	33.99	12042023	12/04/2023
		1123-0399	AMAZON: BASKETBALLS,	154	11/30/2023	85.77	.00	85.77	12042023	12/04/2023
		1123-0399	AMAZON: BASKETBALLS,	155	11/30/2023	8.85	.00	8.85	12042023	12/04/2023
		1123-0399	AMAZON: MAGNETIC HO	156	11/30/2023	20.49	.00	20.49	12042023	12/04/2023
		1123-0399	DOMINOS: YCC FOOD F	157	11/30/2023	33.97	.00	33.97	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS LI	158	11/30/2023	15.90	.00	15.90	12042023	12/04/2023
		1123-0399	WALMART: TURKEY TRO	159	11/30/2023	163.92	.00	163.92	12042023	12/04/2023
		1123-0399	LIGHT-O-RAMA EQUIPME	160	11/30/2023	442.78	.00	442.78	12042023	12/04/2023
		1123-0399	LIGHT SHOW SONGS	161	11/30/2023	1.37	.00	1.37	12042023	12/04/2023
		1123-0399	LIGHT-O-RAMA: EQUIPM	162	11/30/2023	229.94	.00	229.94	12042023	12/04/2023
		1123-0399	LIGHT SHOW SONGS	163	11/30/2023	1.37	.00	1.37	12042023	12/04/2023
		1123-0399	LIGHT SHOW SONGS	164	11/30/2023	1.37	.00	1.37	12042023	12/04/2023
		1123-0399	LIGHT SHOW SONGS	165	11/30/2023	7.90	.00	7.90	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS P	166	11/30/2023	18.49	.00	18.49	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS P	167	11/30/2023	43.95	.00	43.95	12042023	12/04/2023
		1123-0399	CHRISTMAS PARTY SUP	168	11/30/2023	54.48	.00	54.48	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS LI	169	11/30/2023	153.94	.00	153.94	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS P	170	11/30/2023	158.75	.00	158.75	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS P	171	11/30/2023	128.95	.00	128.95	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS LI	172	11/30/2023	57.98	.00	57.98	12042023	12/04/2023
		1123-0399	AMAZON: CHRITSMAS LI	173	11/30/2023	1,425.19	.00	1,425.19	12042023	12/04/2023
		1123-0399	AMAZON: CHRITSMAS LI	174	11/30/2023	553.40	.00	553.40	12042023	12/04/2023
		1123-0399	AMAZON: CHRISTMAS LI	175	11/30/2023	23.99	.00	23.99	12042023	12/04/2023
		1123-0399	HOME DEPOT: OUTDOO	176	11/30/2023	446.37	.00	446.37	12042023	12/04/2023
		1123-0399	XMISSION: WEBSITE	177	11/30/2023	15.00	.00	15.00	12042023	12/04/2023
		1123-0399	DOMINO'S DINNER FOR	178	11/30/2023	68.93	.00	68.93	12042023	12/04/2023
		1123-0399	AMAZON GIFT CARDS F	179	11/30/2023	2,050.00	.00	2,050.00	12042023	12/04/2023
		1123-0399	TWISTED SUGAR COOKI	180	11/30/2023	28.00	.00	28.00	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	181	11/30/2023	94.46	.00	94.46	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	182	11/30/2023	1,234.66	.00	1,234.66	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	183	11/30/2023	784.60	.00	784.60	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	184	11/30/2023	131.69	.00	131.69	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	185	11/30/2023	42.23	.00	42.23	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	186	11/30/2023	47.23	.00	47.23	12042023	12/04/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1123-0399	VERIZON: INV. 994777204	187	11/30/2023	89.46	.00	89.46	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	188	11/30/2023	42.23	.00	42.23	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	189	11/30/2023	176.70	.00	176.70	12042023	12/04/2023
		1123-0399	VERIZON: INV. 994777204	190	11/30/2023	89.41	.00	89.41	12042023	12/04/2023
		1123-0399	FIRST DIGITAL: LIBRARY	191	11/30/2023	36.05	.00	36.05	12042023	12/04/2023
		1123-0399	BOX ELDER COUNTY RE	192	11/30/2023	40.00	.00	40.00	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	193	11/30/2023	18.30	.00	18.30	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	194	11/30/2023	18.30	.00	18.30	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	195	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	196	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	197	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	198	11/30/2023	54.89	.00	54.89	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	199	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	200	11/30/2023	219.57	.00	219.57	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	201	11/30/2023	54.89	.00	54.89	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	202	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	203	11/30/2023	73.19	.00	73.19	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	204	11/30/2023	18.30	.00	18.30	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	205	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	206	11/30/2023	18.30	.00	18.30	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	207	11/30/2023	18.30	.00	18.30	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00586	208	11/30/2023	36.59	.00	36.59	12042023	12/04/2023
		1123-0399	BOX ELDER COUNTY RE	209	11/30/2023	1.00	.00	1.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	210	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	211	11/30/2023	8.63	.00	8.63	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	212	11/30/2023	11.51	.00	11.51	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	213	11/30/2023	11.51	.00	11.51	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	214	11/30/2023	8.63	.00	8.63	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	215	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	216	11/30/2023	23.01	.00	23.01	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	217	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	218	11/30/2023	5.75	.00	5.75	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	219	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	220	11/30/2023	5.75	.00	5.75	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	221	11/30/2023	5.75	.00	5.75	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	222	11/30/2023	60.39	.00	60.39	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	223	11/30/2023	28.77	.00	28.77	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	224	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	225	11/30/2023	11.51	.00	11.51	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	226	11/30/2023	8.63	.00	8.63	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	227	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	228	11/30/2023	2.88	.00	2.88	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	229	11/30/2023	36.43	.00	36.43	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	230	11/30/2023	6.07	.00	6.07	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	231	11/30/2023	12.14	.00	12.14	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	232	11/30/2023	18.21	.00	18.21	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	233	11/30/2023	12.14	.00	12.14	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	234	11/30/2023	6.07	.00	6.07	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	235	11/30/2023	133.59	.00	133.59	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	236	11/30/2023	6.07	.00	6.07	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	237	11/30/2023	18.21	.00	18.21	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	238	11/30/2023	6.07	.00	6.07	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	239	11/30/2023	3.04	.00	3.04	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	240	11/30/2023	3.04	.00	3.04	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	241	11/30/2023	12.14	.00	12.14	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	242	11/30/2023	12.14	.00	12.14	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	243	11/30/2023	36.43	.00	36.43	12042023	12/04/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1123-0399	DYNAQUEST TERRALOG	244	11/30/2023	6.07	.00	6.07	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	245	11/30/2023	12.14	.00	12.14	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	246	11/30/2023	66.79	.00	66.79	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	247	11/30/2023	6.07	.00	6.07	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	248	11/30/2023	12.14	.00	12.14	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	249	11/30/2023	24.00	.00	24.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	250	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	251	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	252	11/30/2023	12.00	.00	12.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	253	11/30/2023	8.00	.00	8.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	254	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	255	11/30/2023	84.00	.00	84.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	256	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	257	11/30/2023	12.00	.00	12.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	258	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	259	11/30/2023	2.00	.00	2.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	260	11/30/2023	2.00	.00	2.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	261	11/30/2023	8.00	.00	8.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	262	11/30/2023	8.00	.00	8.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	263	11/30/2023	24.00	.00	24.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	264	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	265	11/30/2023	8.00	.00	8.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	266	11/30/2023	44.00	.00	44.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	267	11/30/2023	4.00	.00	4.00	12042023	12/04/2023
		1123-0399	DYNAQUEST TERRALOG	268	11/30/2023	8.00	.00	8.00	12042023	12/04/2023
		1123-0399	BOX ELDER COUNTY: RE	269	11/30/2023	130.00	.00	130.00	12042023	12/04/2023
		1123-0399	BOX ELDER COUNTY - C	270	11/30/2023	3.25	.00	3.25	12042023	12/04/2023
		1123-0399	CREDIT ADJUSTMENT F	271	11/30/2023	149.92-	.00	149.92-	12042023	12/04/2023
		1123-0399	FIRST DIGITAL INV. 00582	272	11/30/2023	36.05	.00	36.05	12042023	12/04/2023
		1123-0399	UTCT: NEWLY ELECTED	273	11/30/2023	60.00	.00	60.00	12042023	12/04/2023
		1123-0399	AUTHORIZE.NET	274	11/30/2023	48.60	.00	48.60	12042023	12/04/2023
		1123-0399	STAPLES: CAS REG. ROL	275	11/30/2023	30.77	.00	30.77	12042023	12/04/2023
		1123-0399	STAPLES: CAS REG. ROL	276	11/30/2023	30.76	.00	30.76	12042023	12/04/2023
		1123-0399	STAPLES: PAPER FOR R	277	11/30/2023	38.84	.00	38.84	12042023	12/04/2023
		1123-0399	AMAZON: TWO SMALL C	278	11/30/2023	10.50	.00	10.50	12042023	12/04/2023
		1123-0399	AMAZON: TWO SMALL C	279	11/30/2023	10.50	.00	10.50	12042023	12/04/2023
		1123-0399	AMAZON: STICKERS, HA	280	11/30/2023	24.86	.00	24.86	12042023	12/04/2023
		1123-0399	AMAZON: STICKERS, HA	281	11/30/2023	24.85	.00	24.85	12042023	12/04/2023
		1123-0399	AMAZON: GOOD & PLEN	282	11/30/2023	54.70	.00	54.70	12042023	12/04/2023
		1123-0399	AMAZON: GOOD & PLEN	283	11/30/2023	54.70	.00	54.70	12042023	12/04/2023
		1123-0399	GOSSNER FOODS - CHE	284	11/30/2023	57.40	.00	57.40	12042023	12/04/2023
		1123-0399	AMAZON: TABLECLOTHS	285	11/30/2023	16.99	.00	16.99	12042023	12/04/2023
		1123-0399	AMAZON: TABLECLOTHS	286	11/30/2023	16.99	.00	16.99	12042023	12/04/2023
		1123-0399	STAPLES: EXTENSION C	287	11/30/2023	2.95	.00	2.95	12042023	12/04/2023
		1123-0399	STAPLES: EXTENSION C	288	11/30/2023	2.96	.00	2.96	12042023	12/04/2023
		1123-0399	AMAZON: RETURN TABL	289	11/30/2023	18.99-	.00	18.99-	12042023	12/04/2023
		1123-0399	AMAZON: RETURN TABL	290	11/30/2023	18.99-	.00	18.99-	12042023	12/04/2023
		1123-0399	AMAZON: M&M'S	291	11/30/2023	6.99	.00	6.99	12042023	12/04/2023
		1123-0399	AMAZON: M&M'S	292	11/30/2023	7.00	.00	7.00	12042023	12/04/2023
						<u>36,935.92</u>	<u>.00</u>	<u>36,935.92</u>		
	Total 10108:									
10174	PREMIER VEHICLE INST	42813	GMC OUTFITTING T73	1	11/28/2023	5,933.16	.00	5,933.16	142220	12/01/2023
	Total 10174:					<u>5,933.16</u>	<u>.00</u>	<u>5,933.16</u>		
10200	HORSPPOOL, GREGORY L	120523	UACOA 1/9/24 - 1/13/24	1	12/05/2023	210.00	.00	210.00	142302	12/12/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 10200:						210.00	.00	210.00		
10276	NESSEN, NICK	13959	REIMBURSE FOR TRAVE	1	12/19/2023	241.50	.00	241.50	142413	12/21/2023
		13959	PER DIEM FROM GRANT	2	12/19/2023	560.49	.00	560.49	142413	12/21/2023
Total 10276:						801.99	.00	801.99		
10416	PROFORCE LAW ENFOR	533878	4 EXTENDED POWER MA	1	11/08/2023	384.00	.00	384.00	142221	12/01/2023
Total 10416:						384.00	.00	384.00		
10499	TRANSPORT DIESEL SE	03S327503	REPAIR DUMP TRUCK - P	1	12/05/2023	459.30	.00	459.30	142330	12/12/2023
		03S327531	REPAIR NEW STREETBO	1	12/08/2023	1,121.07	.00	1,121.07	142330	12/12/2023
Total 10499:						1,580.37	.00	1,580.37		
10558	IC GROUP INC.	11154	POSTAGE FOR UTILITY B	1	11/30/2023	2,637.42	.00	2,637.42	142210	12/01/2023
		11154	POSTAGE FOR UTILITY B	2	11/30/2023	2,189.56	.00	2,189.56	142210	12/01/2023
		11154	POSTAGE FOR UTILITY B	3	11/30/2023	338.16	.00	338.16	142210	12/01/2023
		11154	POSTAGE FOR UTILITY B	4	11/30/2023	428.03	.00	428.03	142210	12/01/2023
		11154	POSTAGE FOR UTILITY B	5	11/30/2023	406.83	.00	406.83	142210	12/01/2023
		53380	INSERT STATEMENTS, P	1	10/31/2023	105.09	.00	105.09	142210	12/01/2023
		53380	INSERT STATEMENTS, P	2	10/31/2023	87.25	.00	87.25	142210	12/01/2023
		53380	INSERT STATEMENTS, P	3	10/31/2023	13.47	.00	13.47	142210	12/01/2023
		53380	INSERT STATEMENTS, P	4	10/31/2023	17.06	.00	17.06	142210	12/01/2023
		53380	INSERT STATEMENTS, P	5	10/31/2023	16.21	.00	16.21	142210	12/01/2023
Total 10558:						6,239.08	.00	6,239.08		
10709	PITNEY BOWES INC.	3318452397	AMBULANCE - RENTAL	1	12/13/2023	125.67	.00	125.67	142360	12/15/2023
		3318452397	CITY COUNCIL	2	12/13/2023	7.01	.00	7.01	142360	12/15/2023
		3318452397	COURT	3	12/13/2023	12.27	.00	12.27	142360	12/15/2023
		3318452397	LIBRARY	4	12/13/2023	12.77	.00	12.77	142360	12/15/2023
		3318452397	OFFICE	5	12/13/2023	201.92	.00	201.92	142360	12/15/2023
		3318452397	POLICE	6	12/13/2023	10.01	.00	10.01	142360	12/15/2023
		3318452397	RECREATION	7	12/13/2023	14.02	.00	14.02	142360	12/15/2023
		3318452397	SENIOR CENTER	8	12/13/2023	24.32	.00	24.32	142360	12/15/2023
		3318452397	WATER	9	12/13/2023	5.92	.00	5.92	142360	12/15/2023
		3318452397	TREATMENT PLANT	10	12/13/2023	7.29	.00	7.29	142360	12/15/2023
		3318452397	SEWER	11	12/13/2023	.87	.00	.87	142360	12/15/2023
		3318452397	STORM DRAIN	12	12/13/2023	.97	.00	.97	142360	12/15/2023
		3318452397	GARBAGE	13	12/13/2023	1.22	.00	1.22	142360	12/15/2023
Total 10709:						424.26	.00	424.26		
10747	STANDARD PLUMBING S	UYL267	DRAIN TUBE, ADAPTER,	1	12/06/2023	162.99	.00	162.99	142327	12/12/2023
		UYMM51	DRAIN ADAPTERS - WAT	1	12/07/2023	33.43	.00	33.43	142327	12/12/2023
		UZV663	TAPES, MOUSE TRAPS	1	12/21/2023	60.11	.00	60.11	142418	12/21/2023
		UZV663	TAPES, MOUSE TRAPS	2	12/21/2023	60.11	.00	60.11	142418	12/21/2023
		UZV663	TAPES, MOUSE TRAPS	3	12/21/2023	60.11	.00	60.11	142418	12/21/2023
Total 10747:						376.75	.00	376.75		
10780	CANYON VIEW CARES	12294	SANITARY TRIM, MICROC	1	10/09/2023	111.95	.00	111.95	142344	12/15/2023
		12779	BRANSON - NEUTER, RA	1	11/17/2023	184.11	.00	184.11	142344	12/15/2023
		38104	ARLO - NEUTER, RABIES	1	11/30/2023	148.44	.00	148.44	142344	12/15/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 10780:						444.50	.00	444.50		
10788	HUBER TECHNOLOGY, IN	CD10025599	2 SCREWPRESS VALVES	1	10/30/2023	988.60	.00	988.60	142404	12/21/2023
		CD10025862	EDGE PROTECTION	1	12/18/2023	295.06	.00	295.06	142404	12/21/2023
Total 10788:						1,283.66	.00	1,283.66		
10819	BOX ELDER COUNTY	11202305	CELLEBRITE SOFTWARE	1	11/16/2023	1,853.50	.00	1,853.50	142193	12/01/2023
Total 10819:						1,853.50	.00	1,853.50		
10926	EVANS, GROVER & BEIN	315	PUBLIC DEFENDER - NO	1	12/01/2023	225.00	.00	225.00	142294	12/12/2023
Total 10926:						225.00	.00	225.00		
10973	PROTELESIS	PC-2558244	NON-DEPARTMENT	1	11/27/2023	33.93	.00	33.93	142222	12/01/2023
		PC-2558244	BUILDING INSPECTOR	2	11/27/2023	33.93	.00	33.93	142222	12/01/2023
		PC-2558244	COURT	3	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	FOOD PANTRY	4	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	CITY MANAGER	5	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	TREASURER	6	11/27/2023	101.76	.00	101.76	142222	12/01/2023
		PC-2558244	RECORDER	7	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	POLICE	8	11/27/2023	407.01	.00	407.01	142222	12/01/2023
		PC-2558244	RECREATION	9	11/27/2023	101.76	.00	101.76	142222	12/01/2023
		PC-2558244	PARKS	10	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	SENIOR CENTER	11	11/27/2023	135.66	.00	135.66	142222	12/01/2023
		PC-2558244	STREETS	12	11/27/2023	33.93	.00	33.93	142222	12/01/2023
		PC-2558244	WATER DEPARTMENT	13	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	W.W.T.P.	14	11/27/2023	33.93	.00	33.93	142222	12/01/2023
		PC-2558244	SEWER	15	11/27/2023	33.93	.00	33.93	142222	12/01/2023
		PC-2558244	FIRE	16	11/27/2023	67.84	.00	67.84	142222	12/01/2023
		PC-2558244	LIBRARY	17	11/27/2023	67.84	.00	67.84	142222	12/01/2023
Total 10973:						1,458.56	.00	1,458.56		
11145	INTERMOUNTAIN WORK	BR3469053	PRE-EMPLOYMENT DRU	1	12/01/2023	168.30	.00	168.30	142304	12/12/2023
		BR3469053	PRE-EMPLOYMENT DRU	2	12/01/2023	92.70	.00	92.70	142304	12/12/2023
		BR3469053	POST-ACCIDENT DRUG	3	12/01/2023	37.80	.00	37.80	142304	12/12/2023
		BR3470357	FIREFIGHTER ANNUAL P	1	12/01/2023	376.20	.00	376.20	142304	12/12/2023
		BR3470357	POST-ACCIDENT DRUG	2	12/01/2023	37.80	.00	37.80	142304	12/12/2023
		BR3472460	PRE-EMPLOYMENT PHY	1	12/01/2023	109.80	.00	109.80	142304	12/12/2023
		BR3472460	DOT PHYSICAL: ZACKER	2	12/01/2023	70.00	.00	70.00	142304	12/12/2023
Total 11145:						892.60	.00	892.60		
11312	MOUNTAIN STATES CON	B23-23037-1	NOVEMBER 2023 TRACK	1	11/30/2023	750.00	.00	750.00	142322	12/12/2023
Total 11312:						750.00	.00	750.00		
11334	NELSON, CYNTHIA	112223	DROP-OFF BALLOTS THA	1	11/22/2023	24.37	.00	24.37	142218	12/01/2023
Total 11334:						24.37	.00	24.37		
11423	NATIONAL BENEFIT SER	11888	FLEX SPENDING DEDUC	1	11/28/2023	803.86	.00	803.86	142217	12/01/2023
		11905	FLEX SPENDING DEDUC	1	12/12/2023	803.86	.00	803.86	142359	12/15/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 11423:						1,607.72	.00	1,607.72		
12089	CENTURYLINK	1223-435723	FOREIGN EXCHANGE LI	1	12/01/2023	129.72	.00	129.72	142284	12/12/2023
Total 12089:						129.72	.00	129.72		
12187	ZIONS BANK	1223-09734	ATTN: CARL MATHIS UT	1	12/01/2023	33,618.63	.00	33,618.63	142236	12/01/2023
Total 12187:						33,618.63	.00	33,618.63		
12247	LEGAL SHIELD	11897	MONTHLY CONTRIBUTIO	1	12/04/2023	105.75	.00	105.75	142315	12/12/2023
Total 12247:						105.75	.00	105.75		
12423	LES OLSON COMPANY	EA1347118	LIBRARY	1	11/30/2023	94.68	.00	94.68	142316	12/12/2023
		EA1347118	CIVIC CENTER	2	11/30/2023	159.11	.00	159.11	142316	12/12/2023
		EA1347118	CIVIC CENTER	3	11/30/2023	159.11	.00	159.11	142316	12/12/2023
		EA1347118	FIRE	4	11/30/2023	63.51	.00	63.51	142316	12/12/2023
		EA1347118	SENIOR CENTER	5	11/30/2023	282.73	.00	282.73	142316	12/12/2023
		EA1347118	PERSONAL CHARGES	6	11/30/2023	21.65	.00	21.65	142316	12/12/2023
		MNS39295	1/2 HOUR TO ADD FILING	1	12/06/2023	100.00	.00	100.00	142316	12/12/2023
Total 12423:						880.79	.00	880.79		
12497	HEALTH EQUITY	11907	ADMIN FEES - DECEMBE	1	12/20/2023	11.80	.00	11.80	142401	12/21/2023
Total 12497:						11.80	.00	11.80		
12674	BLOMQUIST HALE CONS	DEC23-3565	EMPLOYEE ASSISTANCE	1	12/01/2023	22.50	.00	22.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	2	12/01/2023	9.00	.00	9.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	3	12/01/2023	9.00	.00	9.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	4	12/01/2023	13.50	.00	13.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	5	12/01/2023	9.00	.00	9.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	6	12/01/2023	144.00	.00	144.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	7	12/01/2023	22.50	.00	22.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	8	12/01/2023	9.00	.00	9.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	9	12/01/2023	36.00	.00	36.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	10	12/01/2023	4.50	.00	4.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	11	12/01/2023	9.00	.00	9.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	12	12/01/2023	81.00	.00	81.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	13	12/01/2023	4.50	.00	4.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	14	12/01/2023	9.00	.00	9.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	15	12/01/2023	148.50	.00	148.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	16	12/01/2023	18.00	.00	18.00	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	17	12/01/2023	13.50	.00	13.50	142191	12/01/2023
		DEC23-3565	EMPLOYEE ASSISTANCE	18	12/01/2023	4.50	.00	4.50	142191	12/01/2023
Total 12674:						567.00	.00	567.00		
12739	THE GRILLE RESTAURAN	1130	GIFT CARDS - BASEBALL	1	11/30/2023	112.00	.00	112.00	142421	12/21/2023
		1130	GIFT CARDS - BASKETBA	2	11/30/2023	456.00	.00	456.00	142421	12/21/2023
		1130	GIFT CARDS - FLAG FOO	3	11/30/2023	96.00	.00	96.00	142421	12/21/2023
		1130	GIFT CARDS - SOCCER C	4	11/30/2023	336.00	.00	336.00	142421	12/21/2023
		1130	GIFT CARDS - EVENTS	5	11/30/2023	48.00	.00	48.00	142421	12/21/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 12739:						1,048.00	.00	1,048.00		
12760	CHRISTENSEN, NATHAN	12764	REIMBURSEMENT FOR R	1	12/13/2023	56.00	.00	56.00	142345	12/15/2023
Total 12760:						56.00	.00	56.00		
12787	KIXX FITNESS, LLC.	11903	GYM MEMBERSHIPS - D	1	12/12/2023	445.20	.00	445.20	142312	12/12/2023
		12/3/2023	3 GYM MEMBERSHIPS -	1	12/03/2023	45.00	.00	45.00	142312	12/12/2023
Total 12787:						490.20	.00	490.20		
12804	DAINES & JENKINS, LLP	9361	CIVIL LEGAL WORK - OC	1	11/08/2023	101.25	.00	101.25	142197	12/01/2023
		9361	CIVIL LEGAL WORK - OC	2	11/08/2023	540.00	.00	540.00	142197	12/01/2023
		9361	CIVIL LEGAL WORK - OC	3	11/08/2023	135.00	.00	135.00	142197	12/01/2023
		9412	CIVIL LEGAL WORK - NO	1	12/13/2023	540.00	.00	540.00	142390	12/21/2023
Total 12804:						1,316.25	.00	1,316.25		
12832	HERITAGE MOTOR COMP	6067915	REPAIR RESCUE 31	1	11/29/2023	1,092.00	.00	1,092.00	142351	12/15/2023
Total 12832:						1,092.00	.00	1,092.00		
12918	TANNER, JESSICA	77	MINUTES FOR MEETING	1	11/28/2023	441.67	.00	441.67	142227	12/01/2023
		77	MINUTES FOR MEETING	2	11/28/2023	441.67	.00	441.67	142227	12/01/2023
		77	MINUTES FOR MEETING	3	11/28/2023	441.66	.00	441.66	142227	12/01/2023
Total 12918:						1,325.00	.00	1,325.00		
13052	HONNEN EQUIPMENT C	1521613	FRONT END LOADER RE	1	10/06/2023	2,529.08	.00	2,529.08	142301	12/12/2023
		1533975	BACKHOE EXCHANGE	1	11/15/2023	12,000.00	.00	12,000.00	142301	12/12/2023
		1533975	BACKHOE EXCHANGE	2	11/15/2023	14,193.00	.00	14,193.00	142301	12/12/2023
Total 13052:						28,722.08	.00	28,722.08		
13118	LIFE-ASSIST, INC.	1375781	AMBULANCE SUPPLIES	1	10/27/2023	2,377.07	.00	2,377.07	142409	12/21/2023
		1375784	AMBULANCE MEDICATIO	1	10/27/2023	262.50	.00	262.50	142409	12/21/2023
		1376538	AMBULANCE EQUIPMEN	1	10/31/2023	282.90	.00	282.90	142409	12/21/2023
		1379782	CREDIT: INFUSION NEED	1	11/10/2023	383.11-	.00	383.11-	142409	12/21/2023
		1380027	MEDICAL MEDICATION	1	11/13/2023	170.80	.00	170.80	142409	12/21/2023
		1380028	AMBULANCE SUPPLIES	1	11/13/2023	2,067.54	.00	2,067.54	142409	12/21/2023
		1388755	AMBULANCE SUPPLIES	1	12/13/2023	1,563.87	.00	1,563.87	142409	12/21/2023
		1389314	AMBULANCE SUPPLIES	1	12/15/2023	685.38	.00	685.38	142409	12/21/2023
Total 13118:						7,026.95	.00	7,026.95		
13137	GRAHAM FIRE APPARAT	392	SIREN SPEAKER	1	11/28/2023	343.62	.00	343.62	142397	12/21/2023
Total 13137:						343.62	.00	343.62		
13278	ROCKY MOUNTAIN INFO.	24561	ANNUAL MEMBERSHIP J	1	07/12/2023	100.00	.00	100.00	142362	12/15/2023
Total 13278:						100.00	.00	100.00		
13279	MOUNTAIN VALLEY PRIN	4308	BASKETBALL SIGNS	1	11/10/2023	480.00	.00	480.00	142216	12/01/2023
		4308	BASKETBALL SIGNS	2	11/10/2023	590.00	.00	590.00	142216	12/01/2023
		4346	4x8 PHOTO CARDS	1	12/20/2023	19.50	.00	19.50	142411	12/21/2023



Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 13279:						1,089.50	.00	1,089.50		
13294	CACHE COUNTY SHERIF	11918A	MILEAGE TO SERVE W. P	1	10/27/2023	7.50	.00	7.50	142283	12/12/2023
		11918A	MILEAGE TO SERVE S. S	2	10/27/2023	5.00	.00	5.00	142283	12/12/2023
Total 13294:						12.50	.00	12.50		
13302	HONEY BUCKET	0553882679	PORTABLE RESTROOM -	1	12/05/2023	119.90	.00	119.90	142300	12/12/2023
Total 13302:						119.90	.00	119.90		
13372	HARRIS PROPERTIES	11157	OVERPAYMENT OF WAT	1	12/13/2023	2,084.90	.00	2,084.90	142350	12/15/2023
Total 13372:						2,084.90	.00	2,084.90		
13435	MK SOLUTIONS, INC.	72364	ANNUAL SUBSCRIPTION	1	12/13/2023	1,634.00	.00	1,634.00	142358	12/15/2023
Total 13435:						1,634.00	.00	1,634.00		
13587	NELSON, DANIEL	12773	TRAINING SUPPLIES - W	1	12/15/2023	20.00	.00	20.00	142412	12/21/2023
Total 13587:						20.00	.00	20.00		
13603	AUTOZONE PARTS, INC	3692209099	FUSES, TOGGLE SWITC	1	12/11/2023	48.08	.00	48.08	142383	12/21/2023
		3692209322	OIL & OIL FILTER	1	12/12/2023	181.29	.00	181.29	142383	12/21/2023
Total 13603:						229.37	.00	229.37		
13624	FIDELITY SECURITY LIFE	11895	VISION - DECEMBER 202	1	12/01/2023	470.39	.00	470.39	142201	12/01/2023
Total 13624:						470.39	.00	470.39		
13628	BUCKWAY, TARA	120423	1ST RESPONDER CONFE	1	12/04/2023	118.27	.00	118.27	142280	12/12/2023
Total 13628:						118.27	.00	118.27		
13643	BRODY CHEMICAL	INV40550	1 BARRELL CARWASH S	1	12/18/2023	805.84	.00	805.84	142385	12/21/2023
		INV40550	1 CASE HANDSOAP	2	12/18/2023	145.00	.00	145.00	142385	12/21/2023
Total 13643:						950.84	.00	950.84		
13660	SKYWAY GOLF	26	1/2 OF FERTILIZER SPRE	1	10/24/2023	2,540.22	.00	2,540.22	142417	12/21/2023
Total 13660:						2,540.22	.00	2,540.22		
13711	TRANSUNION RISK AND	3878331-202	ACCT# 3878331 TLOXP C	1	11/01/2023	310.40	.00	310.40	142228	12/01/2023
Total 13711:						310.40	.00	310.40		
13745	CNH INDUSTRIAL ACCO	CA55109	HOSE FOR SNOWPLOW	1	12/04/2023	38.88	.00	38.88	55109	12/21/2023
		CA55157	6 COTTER PINS	1	12/05/2023	7.50	.00	7.50	55157	12/21/2023
Total 13745:						46.38	.00	46.38		
13774	W-CUBED	2723-144	GRIT PUMP	1	12/11/2023	2,500.00	.00	2,500.00	142425	12/21/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 13774:						2,500.00	.00	2,500.00		
13857	ROYCE INDUSTRIES CLE	SLC2023091	PRESSURE WASHER RE	1	11/30/2023	555.33	.00	555.33	142415	12/21/2023
		SLC2023091	PRESSURE WASHER RE	2	11/30/2023	555.33	.00	555.33	142415	12/21/2023
		SLC2023091	PRESSURE WASHER RE	3	11/30/2023	555.34	.00	555.34	142415	12/21/2023
Total 13857:						1,666.00	.00	1,666.00		
13875	USA SOFTBALL OF UTAH	11441	BACK TO SCHOOL BASH	1	01/21/1952	3,593.50	.00	3,593.50	142423	12/21/2023
Total 13875:						3,593.50	.00	3,593.50		
13951	DH GROUP, LLC	7576	TWO APPRAISALS - 1000	1	12/14/2023	6,000.00	.00	6,000.00	142347	12/15/2023
Total 13951:						6,000.00	.00	6,000.00		
14103	JACK'S TIRE & OIL	23-0473016-	END LOADER TIRE REPL	1	11/07/2023	2,270.46	.00	2,270.46	142305	12/12/2023
Total 14103:						2,270.46	.00	2,270.46		
14179	DOUBLE J LAWN CARE	5691	PARKS	1	11/30/2023	12,407.29	.00	12,407.29	142291	12/12/2023
		5691	CEMETERY	2	11/30/2023	3,093.95	.00	3,093.95	142291	12/12/2023
		5691	POLICE	3	11/30/2023	36.77	.00	36.77	142291	12/12/2023
		5691	CIVIC CENTER	4	11/30/2023	577.82	.00	577.82	142291	12/12/2023
		5691	SENIOR CENTER	5	11/30/2023	26.26	.00	26.26	142291	12/12/2023
		5691	STORM DRAIN	6	11/30/2023	2,001.35	.00	2,001.35	142291	12/12/2023
Total 14179:						18,143.44	.00	18,143.44		
14511	KNOX COMPANY	INV-KA-2129	KNOX CABLE	1	08/15/2023	70.00	.00	70.00	142214	12/01/2023
Total 14511:						70.00	.00	70.00		
14519	PREMIER TRUCK GROUP	77638539	L31 OIL SERVICE	1	10/24/2023	461.88	.00	461.88	142219	12/01/2023
		77638565	HAZMAT 31 SERVICE	1	12/13/2023	539.86	.00	539.86	142414	12/21/2023
Total 14519:						1,001.74	.00	1,001.74		
14588	TELEFLEX LLC	9507747323	AMBULANCE - MEDICAL	1	11/28/2023	2,695.50	.00	2,695.50	142419	12/21/2023
Total 14588:						2,695.50	.00	2,695.50		
14615	AOKI, ANDI	11444	FLAG FOOTBALL REFUN	1	12/15/2023	20.00	.00	20.00	142381	12/21/2023
Total 14615:						20.00	.00	20.00		
14658	LANDMARK DESIGN	202015-04	LAND USE PLANNING/CO	1	12/05/2023	2,160.00	.00	2,160.00	142314	12/12/2023
		202319-01	WATER PLAN	1	12/05/2023	3,300.00	.00	3,300.00	142314	12/12/2023
Total 14658:						5,460.00	.00	5,460.00		
14667	BROUGH RANCH BEEF L	769	150 POUNDS GROUND B	1	11/20/2023	225.00	.00	225.00	142279	12/12/2023
		769	150 POUNDS GROUND B	2	11/20/2023	525.00	.00	525.00	142279	12/12/2023
Total 14667:						750.00	.00	750.00		

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
14742	C & J WELDING & REPAI	10675	WELD HOOKS FOR BACK	1	12/07/2023	105.00	.00	105.00	142282	12/12/2023
		10683	BOTTLE OF ACETYLENE	1	12/07/2023	81.98	.00	81.98	142282	12/12/2023
		11802	GAS REFILL - WELDER	1	11/27/2023	77.25	.00	77.25	142194	12/01/2023
		11889	2 7/8 ROUND PIPE	1	12/11/2023	118.47	.00	118.47	142386	12/21/2023
Total 14742:						382.70	.00	382.70		
14844	AED EVERYWHERE, INC.	26534	DEFIBTECH PADS	1	12/15/2023	65.00	.00	65.00	142380	12/21/2023
Total 14844:						65.00	.00	65.00		
14847	MCDERMOTT, MARIE	11443	BASKETBALL REFUND	1	12/15/2023	55.00	.00	55.00	142410	12/21/2023
Total 14847:						55.00	.00	55.00		
14881	AMAZON CAPITAL SERVI	1YJQ-XMNL-	Adults Craft	1	11/01/2023	25.99	.00	25.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	2	11/01/2023	10.99	.00	10.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	3	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	4	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	5	11/01/2023	20.28	.00	20.28	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	6	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	7	11/01/2023	17.09	.00	17.09	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	8	11/01/2023	19.98	.00	19.98	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	9	11/01/2023	20.98	.00	20.98	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	10	11/01/2023	16.48	.00	16.48	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	11	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	12	11/01/2023	10.99	.00	10.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	13	11/01/2023	8.99	.00	8.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	14	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	15	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	16	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	17	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	18	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	19	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 ANF Book	20	11/01/2023	17.61	.00	17.61	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	21	11/01/2023	10.00	.00	10.00	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	22	11/01/2023	15.63	.00	15.63	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	23	11/01/2023	9.49	.00	9.49	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	24	11/01/2023	12.99	.00	12.99	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	25	11/01/2023	9.49	.00	9.49	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	26	11/01/2023	11.59	.00	11.59	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	27	11/01/2023	11.99	.00	11.99	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	28	11/01/2023	9.79	.00	9.79	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	29	11/01/2023	9.68	.00	9.68	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	30	11/01/2023	9.14	.00	9.14	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	31	11/01/2023	11.99	.00	11.99	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	32	11/01/2023	12.99	.00	12.99	142152	11/22/2023
		1YJQ-XMNL-	12 JF Books	33	11/01/2023	11.54	.00	11.54	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	34	11/01/2023	1.84	.00	1.84	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	35	11/01/2023	12.95	.00	12.95	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	36	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	37	11/01/2023	19.79	.00	19.79	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	38	11/01/2023	13.59	.00	13.59	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	39	11/01/2023	8.99	.00	8.99	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	40	11/01/2023	25.99	.00	25.99	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	41	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	42	11/01/2023	10.99	.00	10.99	142152	11/22/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1YJQ-XMNL-	1 AF Book	43	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	44	11/01/2023	10.99	.00	10.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	45	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	46	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	47	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	48	11/01/2023	20.98	.00	20.98	142152	11/22/2023
		1YJQ-XMNL-	Fall D✪cor	49	11/01/2023	11.00	.00	11.00	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	50	11/01/2023	9.89	.00	9.89	142152	11/22/2023
		1YJQ-XMNL-	Adults Craft	51	11/01/2023	27.98	.00	27.98	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	52	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	1 ANF Book	53	11/01/2023	37.19	.00	37.19	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	54	11/01/2023	6.99	.00	6.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	55	11/01/2023	16.19	.00	16.19	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	56	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	57	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	58	11/01/2023	19.99	.00	19.99	142152	11/22/2023
		1YJQ-XMNL-	1 TV Series	59	11/01/2023	21.98	.00	21.98	142152	11/22/2023
		1YJQ-XMNL-	Halloween D✪cor	60	11/01/2023	12.99	.00	12.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	61	11/01/2023	24.29	.00	24.29	142152	11/22/2023
		1YJQ-XMNL-	Christmas D✪cor	62	11/01/2023	19.99	.00	19.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas D✪cor	63	11/01/2023	24.99	.00	24.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	64	11/01/2023	15.80	.00	15.80	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	65	11/01/2023	14.98	.00	14.98	142152	11/22/2023
		1YJQ-XMNL-	Halloween Prizes	66	11/01/2023	20.99	.00	20.99	142152	11/22/2023
		1YJQ-XMNL-	Halloween Prizes	67	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	68	11/01/2023	30.99	.00	30.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas party Prizes	69	11/01/2023	11.89	.00	11.89	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	70	11/01/2023	20.76	.00	20.76	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	71	11/01/2023	30.99	.00	30.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	72	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	73	11/01/2023	26.09	.00	26.09	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	74	11/01/2023	38.97	.00	38.97	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	75	11/01/2023	11.98	.00	11.98	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	76	11/01/2023	5.99	.00	5.99	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	77	11/01/2023	27.58	.00	27.58	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	78	11/01/2023	39.96	.00	39.96	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	79	11/01/2023	17.98	.00	17.98	142152	11/22/2023
		1YJQ-XMNL-	Christmas Party Prizes	80	11/01/2023	20.12	.00	20.12	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	81	11/01/2023	25.20	.00	25.20	142152	11/22/2023
		1YJQ-XMNL-	1 JNF Book	82	11/01/2023	16.19	.00	16.19	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	83	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	84	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	85	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	86	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	87	11/01/2023	17.49	.00	17.49	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	88	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	89	11/01/2023	18.95	.00	18.95	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	90	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 ANF Book	91	11/01/2023	18.95	.00	18.95	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	92	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	4 Hotspot Cases	93	11/01/2023	63.96	.00	63.96	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	94	11/01/2023	15.75	.00	15.75	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	95	11/01/2023	15.99	.00	15.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	96	11/01/2023	13.80	.00	13.80	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	97	11/01/2023	15.99	.00	15.99	142152	11/22/2023
		1YJQ-XMNL-	Book Buddy Bag	98	11/01/2023	53.97	.00	53.97	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	99	11/01/2023	17.96	.00	17.96	142152	11/22/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		1YJQ-XMNL-	1 JF Book	100	11/01/2023	6.99	.00	6.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	101	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	102	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	103	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	104	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	105	11/01/2023	17.99	.00	17.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	106	11/01/2023	18.99	.00	18.99	142152	11/22/2023
		1YJQ-XMNL-	1 JNF Book	107	11/01/2023	40.50	.00	40.50	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	108	11/01/2023	10.99	.00	10.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	109	11/01/2023	14.49	.00	14.49	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	110	11/01/2023	18.20	.00	18.20	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	111	11/01/2023	13.99	.00	13.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	112	11/01/2023	14.99	.00	14.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	113	11/01/2023	13.99	.00	13.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	114	11/01/2023	11.99	.00	11.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	115	11/01/2023	12.99	.00	12.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	116	11/01/2023	17.20	.00	17.20	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	117	11/01/2023	17.20	.00	17.20	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	118	11/01/2023	21.99	.00	21.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	119	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	120	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	121	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	122	11/01/2023	16.99	.00	16.99	142152	11/22/2023
		1YJQ-XMNL-	1 ANF Book	123	11/01/2023	26.17	.00	26.17	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	124	11/01/2023	26.21	.00	26.21	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	125	11/01/2023	8.99	.00	8.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	126	11/01/2023	23.40	.00	23.40	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	127	11/01/2023	25.20	.00	25.20	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	128	11/01/2023	32.25	.00	32.25	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	129	11/01/2023	23.99	.00	23.99	142152	11/22/2023
		1YJQ-XMNL-	1 JF Book	130	11/01/2023	20.77	.00	20.77	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	131	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	132	11/01/2023	9.99	.00	9.99	142152	11/22/2023
		1YJQ-XMNL-	1 AF Book	133	11/01/2023	7.99	.00	7.99	142152	11/22/2023
		1YJQ-XMNL-	SHIPPING	134	11/01/2023	15.88	.00	15.88	142152	11/22/2023
		1YJQ-XMNL-	PROMOTIONS	135	11/01/2023	3.52-	.00	3.52-	142152	11/22/2023
						<u>2,368.98</u>	<u>.00</u>	<u>2,368.98</u>		
14887	RUSH TRUCK CENTER, F	3035342583	2 TRUCK SPEAKERS	1	12/18/2023	57.80	.00	57.80	142416	12/21/2023
						<u>57.80</u>	<u>.00</u>	<u>57.80</u>		
14927	STANDARD INSURANCE	11887	LIFE, AD&D - DEC. 2023	1	11/27/2023	1,483.18	.00	1,483.18	142224	12/01/2023
		11887	LTD - DECEMBER 2023	2	11/27/2023	1,798.01	.00	1,798.01	142224	12/01/2023
						<u>3,281.19</u>	<u>.00</u>	<u>3,281.19</u>		
15022	VISIONARY HOMES	11929	REFUND ACCT. 62740 \$6	1	12/13/2023	802.20	.00	802.20	142367	12/15/2023
						<u>802.20</u>	<u>.00</u>	<u>802.20</u>		
15101	HENRIE, KRISTIN	11442	BASKETBALL REFUND	1	12/15/2023	55.00	.00	55.00	142402	12/21/2023
						<u>55.00</u>	<u>.00</u>	<u>55.00</u>		
15137	MOHRMAN, SARA	11899	13 TWISTED SUGAR GIF	1	12/05/2023	130.00	.00	130.00	142321	12/12/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 15137:						130.00	.00	130.00		
15155	JORGENSEN, NATALIE	121323	PATROL DOG TRAINING	1	12/13/2023	1,395.00	.00	1,395.00	142353	12/15/2023
Total 15155:						1,395.00	.00	1,395.00		
15175	TIMECLOCK PLUS, LLC	INV00311462	ALADTEC PROFESSIONA	1	11/24/2023	4,800.00	.00	4,800.00	142365	12/15/2023
Total 15175:						4,800.00	.00	4,800.00		
15183	FLEETCOR TECHNOLOG	NP65574947	PARKS	1	12/04/2023	418.17	.00	418.17	65574947	12/12/2023
		NP65574947	AMBULANCE	2	12/04/2023	1,613.08	.00	1,613.08	65574947	12/12/2023
		NP65574947	FIRE	3	12/04/2023	1,054.09	.00	1,054.09	65574947	12/12/2023
		NP65574947	POLICE	4	12/04/2023	3,643.95	.00	3,643.95	65574947	12/12/2023
		NP65574947	RECREATION	5	12/04/2023	90.76	.00	90.76	65574947	12/12/2023
		NP65574947	SENIOR	6	12/04/2023	474.69	.00	474.69	65574947	12/12/2023
		NP65574947	WATER	7	12/04/2023	760.36	.00	760.36	65574947	12/12/2023
		NP65574947	SEWER	8	12/04/2023	349.98	.00	349.98	65574947	12/12/2023
		NP65574947	STORM	9	12/04/2023	174.04	.00	174.04	65574947	12/12/2023
		NP65574947	SECONDARY	10	12/04/2023	127.70	.00	127.70	65574947	12/12/2023
		NP65574947	COMPOST	11	12/04/2023	1,402.68	.00	1,402.68	65574947	12/12/2023
		NP65574947	STREET	12	12/04/2023	969.57	.00	969.57	65574947	12/12/2023
Total 15183:						11,079.07	.00	11,079.07		
15196	FIRST RESPONDERS FIR	GARLAND C	INDIVIDUAL THERAPY 10/	1	11/03/2023	750.00	.00	750.00	142296	12/12/2023
		GARLAND C	INDIVIDUAL THERAPY 10/	1	11/03/2023	300.00	.00	300.00	142296	12/12/2023
		TREMONTO	24/7 SUPPORT FOR NOV	1	12/05/2023	900.00	.00	900.00	142296	12/12/2023
Total 15196:						1,950.00	.00	1,950.00		
15214	HEMMCO, LLC	2023-67	CONSULTING FEE: OCTO	1	11/24/2023	10,000.00	.00	10,000.00	142209	12/01/2023
Total 15214:						10,000.00	.00	10,000.00		
15220	BEACON CODE CONSUL	6042250	BEACON CODE CONSUL	1	10/01/2023	7,743.26	.00	7,743.26	142190	12/01/2023
		6042265	BEACON CODE CONSUL	1	11/01/2023	7,978.44	.00	7,978.44	142274	12/12/2023
Total 15220:						15,721.70	.00	15,721.70		
15281	SHAMROCK FOODS CO	09176566	FOOD	1	11/01/2023	6.75-	.00	6.75-	29440394	11/07/2023
		09176566	FOOD	2	11/01/2023	15.76-	.00	15.76-	29440394	11/07/2023
		29440394	FOOD \$1,346.27	1	11/07/2023	403.88	.00	403.88	29440394	11/07/2023
		29440394	FOOD \$1,346.27	2	11/07/2023	942.39	.00	942.39	29440394	11/07/2023
		29459380	FOOD \$3,028.72	1	11/14/2023	908.62	.00	908.62	29459380	11/14/2023
		29459380	FOOD \$3,028.72	2	11/14/2023	2,120.10	.00	2,120.10	29459380	11/14/2023
		29478309	FOOD \$1,484.27	1	11/21/2023	445.28	.00	445.28	29478309	11/21/2023
		29478309	FOOD \$1,484.27	2	11/21/2023	1,038.99	.00	1,038.99	29478309	11/21/2023
		29494425	FOOD	1	11/28/2023	328.80	.00	328.80	29494425	11/28/2023
		29494425	FOOD	2	11/28/2023	767.20	.00	767.20	29494425	11/28/2023
Total 15281:						6,932.75	.00	6,932.75		
15320	JACKSON, GRAYSON	120623	POST ACADEMY MEALS -	1	12/06/2023	495.00	.00	495.00	142306	12/12/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
Total 15320:						495.00	.00	495.00		
15326	JOHNSON, BRADEN	12307	GEAR/UNIFORM	1	12/05/2023	199.34	.00	199.34	142308	12/12/2023
Total 15326:						199.34	.00	199.34		
15337	HANSEN, JONATHAN	12308	GUN, LIGHT, SIGHT: JON	1	11/30/2023	1,368.78	.00	1,368.78	142208	12/01/2023
Total 15337:						1,368.78	.00	1,368.78		
15345	IMPACT METALWORKS	1046	RAILINGS, SIGNS, & INST	1	12/11/2023	5,291.48	.00	5,291.48	142352	12/15/2023
Total 15345:						5,291.48	.00	5,291.48		
15347	FLOREZ, LILLIAN	9935	SUPPLIES FOR ADULT C	1	12/15/2023	66.61	.00	66.61	142396	12/21/2023
Total 15347:						66.61	.00	66.61		
15355	HOMELANDDOORS LLC	1219	OVERHEAD DOOR REPAI	1	12/12/2023	270.00	.00	270.00	142403	12/21/2023
Total 15355:						270.00	.00	270.00		
15358	RUPP WASTE CONTAIN	6552	CONTAINER DUMP & RE	1	09/30/2023	395.49	.00	395.49	142223	12/01/2023
		6834	FALL CLEAN-UP OCTOBE	1	10/10/2023	6,446.94	.00	6,446.94	142363	12/15/2023
Total 15358:						6,842.43	.00	6,842.43		
15368	DOWNTOWN REDEVELO	749	IDEATION & REFINEMEN	1	12/01/2023	7,000.00	.00	7,000.00	142292	12/12/2023
Total 15368:						7,000.00	.00	7,000.00		
15370	BOURNE, ALEX	120623	POST ACADEMY MEALS	1	12/06/2023	540.00	.00	540.00	142277	12/12/2023
Total 15370:						540.00	.00	540.00		
15374	FIRTH, ALAN	6140	BAIL REFUND #23100004	1	11/30/2023	690.00	.00	690.00	142202	12/01/2023
Total 15374:						690.00	.00	690.00		
15375	GORDON, ROBERT MAR	9727	REIMBURSEMENT FOR B	1	11/25/2023	64.34	.00	64.34	142205	12/01/2023
Total 15375:						64.34	.00	64.34		
15376	AT&T	487199	PHONE SUBPOENA 23-T	1	11/20/2023	70.00	.00	70.00	142189	12/01/2023
Total 15376:						70.00	.00	70.00		
15377	SUPERTREES UTAH LLC	UT-INV10411	CHRISTMAS TREE AT SH	1	11/10/2023	3,000.00	.00	3,000.00	142225	12/01/2023
Total 15377:						3,000.00	.00	3,000.00		
15378	TAFOLLA, ALEJANDRO	6141	BAIL REFUND RACHEL G	1	11/30/2023	1,000.00	.00	1,000.00	142226	12/01/2023
Total 15378:						1,000.00	.00	1,000.00		
15379	WHIPPLE SERVICE CHA	11917	REFUND FOR COUNTY P	1	10/27/2023	101.00	.00	101.00	142234	12/01/2023

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Number	Check Issue Date
		11917	REFUND FOR COUNTY P	2	10/27/2023	5.40	.00	5.40	142234	12/01/2023
	Total 15379:					106.40	.00	106.40		
15385	MARTINEZ-CORIA, JAVIE	6146	BAIL REFUND #18100013	1	12/14/2023	75.00	.00	75.00	142356	12/15/2023
	Total 15385:					75.00	.00	75.00		
15386	REYNAGA GONZALEZ, G	6147	BAIL REFUND #23100009	1	12/14/2023	420.00	.00	420.00	142361	12/15/2023
	Total 15386:					420.00	.00	420.00		
15387	AGRIFOR SEEDS	30931	SEEDS FOR TRAILHEAD	1	12/12/2023	375.00	.00	375.00	142342	12/15/2023
	Total 15387:					375.00	.00	375.00		
15388	DATAWORKS PLUS, LLC	23-2267	CROSSMATCH LIVESCA	1	12/18/2023	6,850.00	.00	6,850.00	142392	12/21/2023
	Total 15388:					6,850.00	.00	6,850.00		
15389	KETSDEVER, GARRETT	11936	REFUND ON DEPOSIT A	1	12/18/2023	75.00	.00	75.00	142408	12/21/2023
	Total 15389:					75.00	.00	75.00		
15390	WARDLE, HEIDI	11445	JR. JAZZ BASKETBALL R	1	12/15/2023	55.00	.00	55.00	142424	12/21/2023
	Total 15390:					55.00	.00	55.00		
	Grand Totals:					941,544.85	.00	941,544.85		

Report Criteria:  
 Detail report type printed



## Report Criteria:

Report type: Summary

Ch Issue Date	Check #	Vendor#	Payee	Amount	Description	Items
12/21/2023	55109	13745	CNH INDUSTRIAL ACCOUNTS	38.88	M HOSE FOR SNOWPLOW	1
12/21/2023	55157	13745	CNH INDUSTRIAL ACCOUNTS	7.50	M 6 COTTER PINS	1
12/01/2023	142188	1071	A-1 UNIFORMS	294.40	JACKET, SEW ON PATCH	4
12/01/2023	142189	15376	AT&T	70.00	PHONE SUBPOENA 23-T05731	1
12/01/2023	142190	15220	BEACON CODE CONSULTING	7,743.26	BEACON CODE CONSULTING - OCTOBER 2023	1
12/01/2023	142191	12674	BLOMQUIST HALE CONSULTING GRP.	567.00	EMPLOYEE ASSISTANCE - DECEMBER 2023	18
12/01/2023	142192	71	BOWCUTT'S FLORAL	57.00	FRESH FLOWERS/VASE FOR TARA BUCKWAY	1
12/01/2023	142193	10819	BOX ELDER COUNTY	1,853.50	CELLEBRITE SOFTWARE - TGPD'S PORTION	1
12/01/2023	142194	14742	C & J WELDING & REPAIR	77.25	GAS REFILL - WELDER	1
12/01/2023	142195	362	CACHE VALLEY PUBLISHING, LLC	54.95	52 WEEK SUBSCRIPTION TO THE LEADER - CI	1
12/01/2023	142196	122	CRUMP REESE MOTOR COMPANY	453.59	REPLACE KEY FOB	2
12/01/2023	142197	12804	DAINES & JENKINS, LLP	776.25	CIVIL LEGAL WORK - OCTOBER 2023 LINSEY G	3
12/01/2023	142198	767	DELL MARKETING L.P.	5,437.00	4 NEW LAPTOPS FOR BRADEN JOHNSON, GR	1
12/01/2023	142199	262	DOMINION ENERGY	3,048.26	8089200000	13
12/01/2023	142200	279	ECONO WASTE, INC.	110,052.53	CEMETERY	9
12/01/2023	142201	13624	FIDELITY SECURITY LIFE INSURANCE/EYEM	470.39	VISION - DECEMBER 2023	1
12/01/2023	142202	15374	FIRTH, ALAN	690.00	BAIL REFUND #231000046 HALEY DRAKE	1
12/01/2023	142203	1100	FRONTIER	75.08	435-257-3131 POLICE	1
12/01/2023	142204	910	GOLDEN SPIKE ELECTRIC	216.61	MIDLAND SQUARE LIGHTS, TIMER REPLACEM	1
12/01/2023	142205	15375	GORDON, ROBERT MARK	64.34	REIMBURSEMENT FOR BLENDER	1
12/01/2023	142206	114	GREER'S HARDWARE	381.76	EXTENSION CORDS FOR LIBRARY CHRISTMA	10
12/01/2023	142207	9705	H & H DOORS, LLC	1,370.00	REPAIR GARAGE DOORS	1
12/01/2023	142208	15337	HANSEN, JONATHAN	1,368.78	GUN, LIGHT, SIGHT: JONATHAN HANSEN'S CL	1
12/01/2023	142209	15214	HEMMCO, LLC	10,000.00	CONSULTING FEE: OCTOBER 2023	1
12/01/2023	142210	10558	IC GROUP INC.	6,239.08	INSERT STATEMENTS, PROCESSING MULTIPL	10
12/01/2023	142211	221	INTERMOUNTAIN FARMERS ASSN.	150.44	SPECTRA VACCINES, KITTEN DVLP, DEWORM	1
12/01/2023	142212	386	JONES & ASSOCIATES	17,401.75	AERIAL IMAGERY MAP CREATION & PRINTING	22
12/01/2023	142213	242	KENT'S MARKET	124.61	PLATES, WATER FOR STAFF PARTY	4
12/01/2023	142214	14511	KNOX COMPANY	70.00	KNOX CABLE	1
12/01/2023	142215	904	L.N. CURTIS AND SONS	4,081.65	FIRE HELMET	3
12/01/2023	142216	13279	MOUNTAIN VALLEY PRINTING	1,070.00	BASKETBALL SIGNS	2
12/01/2023	142217	11423	NATIONAL BENEFIT SERVICES, LLC	803.86	FLEX SPENDING DEDUCTS 11/22/23	1
12/01/2023	142218	11334	NELSON, CYNTHIA	24.37	DROP-OFF BALLOTS THAT WERE IN UTILITY B	1
12/01/2023	142219	14519	PREMIER TRUCK GROUP	461.88	L31 OIL SERVICE	1
12/01/2023	142220	10174	PREMIER VEHICLE INSTALLATION	5,933.16	GMC OUTFITTING T73	1
12/01/2023	142221	10416	PROFORCE LAW ENFORCEMENT	384.00	4 EXTENDED POWER MAGS	1
12/01/2023	142222	10973	PROTELESIS	1,458.56	LIBRARY	17
12/01/2023	142223	15358	RUPP WASTE CONTAINERS	395.49	CONTAINER DUMP & RETURN TASK 8063	1
12/01/2023	142224	14927	STANDART INSURANCE COMPANY	3,281.19	LTD - DECEMBER 2023	2
12/01/2023	142225	15377	SUPERTREES UTAH	3,000.00	CHRISTMAS TREE AT SHUMAN PARK	1
12/01/2023	142226	15378	TAFOLLA, ALEJANDRO	1,000.00	BAIL REFUND RACHEL GOUT #235000245	1
12/01/2023	142227	12918	TANNER, JESSICA	1,325.00	MINUTES FOR MEETINGS IN NOVEMBER 2023:	3
12/01/2023	142228	13711	TRANSUNION RISK AND ALTERNATIVE	310.40	ACCT# 3878331 TLOXP CHARGES SEPTEMBE	1
12/01/2023	142229	8334	TREMONTON ACE HARDWARE	104.82	LIGHTS FOR CHRISTMAS SIGN	3
12/01/2023	142230	317	UTAH LOCAL GOVERNMENTS TRUST	4,079.01	WORKERS COMP - DECEMBER	29
12/01/2023	142231	323	UTAH STATE TAX COMMISSION	15,224.25	SWT - NOVEMBER 2023	1
12/01/2023	142232	8424	UTAH STATE TREASURER	4,191.97	\$8 SC - NOVEMBER 2023	4
12/01/2023	142233	369	UTAH VALLEY UNIVERSITY	10.00	RECERTIFICATION: COLLETTE ANDERSON, JA	1
12/01/2023	142234	15379	WHIPPLE SERVICE CHAMPIONS	106.40	REFUND FOR COUNTY PERMIT	2
12/01/2023	142235	248	WILLIE AUTO PARTS & SUPPLY INC	22.86	REPAIR PARTS - AMBULANCE	3
12/01/2023	142236	12187	ZIONS BANK	33,618.63	ATTN: CARL MATHIS UTOPIA	1
12/12/2023	142272	1067	AQUA ENGINEERING, INC.	3,579.44	2022 IFFP UPDATE	2
12/12/2023	142273	43	BARFUSS GARAGE, INC	1,433.14	WHEEL BEARING/HUB ASSEMBLY & LABOR	3
12/12/2023	142274	15220	BEACON CODE CONSULTING	7,978.44	BEACON CODE CONSULTING - NOVEMBER 20	1

Ch Issue Date	Check #	Vendor#	Payee	Amount	Description	Items
12/12/2023	142275	62	BIG O TIRES	1,119.96	NEW TIRES FOR T59	1
12/12/2023	142276	1105	BLUE STAKES OF UTAH 811	96.33	BILLABLE EMAIL NOTIFICATIONS (NEW & UPD	1
12/12/2023	142277	15370	BOURNE, ALEX	540.00	POST ACADEMY MEALS DECEMBER 2023	1
12/12/2023	142278	77	BOX ELDER COUNTY LANDFILL	30.00	CARPET DUMP FOR SENIOR CENTER	2
12/12/2023	142279	14667	BROUGH RANCH BEEF LLC	750.00	150 POUNDS GROUND BEEF	2
12/12/2023	142280	13628	BUCKWAY, TARA	118.27	1ST RESPONDER CONFERENCE 12/6 - 12/8/23	1
12/12/2023	142281	85	BUTTARS TRACTOR, INC.	7,934.48	TRACTOR REPAIR	2
12/12/2023	142282	14742	C & J WELDING & REPAIR	186.98	BOTTLE OF ACETYLENE	2
12/12/2023	142283	13294	CACHE COUNTY SHERIFF'S OFFICE	12.50	MILEAGE TO SERVE S. SLATER	2
12/12/2023	142284	12089	CENTURYLINK	129.72	FOREIGN EXCHANGE LINE 435-723-1097	1
12/12/2023	142285	750	CHEMTECH-FORD	590.00	FOG - OCTOBER 2023	1
12/12/2023	142286	5326	CORBETT, LYN	79.84	WALMART: CLEANER & DIABETIC COOKIES	2
12/12/2023	142287	7	COVER UP	1,767.30	UNIFORM JACKETS	2
12/12/2023	142288	122	CRUMP REESE MOTOR COMPANY	1,520.11	MOUNT/BALANCE NEW TIRES T54	3
12/12/2023	142289	124	DAR'S J.J. WHITE, INC.	60.30	CUT & COPE PIPE	1
12/12/2023	142290	262	DOMINION ENERGY	11,238.45	8089200000	13
12/12/2023	142291	14179	DOUBLE J LAWN CARE	18,143.44	STORM DRAIN	6
12/12/2023	142292	15368	DOWNTOWN REDEVELOPMENT SERVICES,	7,000.00	IDEATION & REFINEMENT OF MIDLAND SQUA	1
12/12/2023	142293	279	ECONO WASTE, INC.	62,248.84	80 CANS OCTOBER - \$12.99	10
12/12/2023	142294	10926	EVANS, GROVER & BEINS P.C.	225.00	PUBLIC DEFENDER - NOVEMBER 2023 LALONI	1
12/12/2023	142295	1061	FASTENAL COMPANY	43.00	RIVETS	1
12/12/2023	142296	15196	FIRST RESPONDERS FIRST	1,950.00	24/7 SUPPORT FOR NOVEMBER 2023 (PAID), I	3
12/12/2023	142298	910	GOLDEN SPIKE ELECTRIC	18,000.00	3RD DRAW UV PROJECT	1
12/12/2023	142299	114	GREER'S HARDWARE	2,256.34	TENSION FLAT BARS, TENSION BANDS, BOLT	23
12/12/2023	142300	13302	HONEY BUCKET	119.90	PORTABLE RESTROOM - 12/05/23 TO 1/01/24 C	1
12/12/2023	142301	13052	HONNEN EQUIPMENT CO.	28,722.08	BACKHOE EXCHANGE	3
12/12/2023	142302	10200	HORSPOOL, GREGORY L.	210.00	UACOA 1/9/24 - 1/13/24	1
12/12/2023	142303	221	INTERMOUNTAIN FARMERS ASSN.	112.15	4 GLOVES	2
12/12/2023	142304	11145	INTERMOUNTAIN WORKMED	892.60	POST-ACCIDENT DRUG SCREEN: JEFF JARRO	7
12/12/2023	142305	14103	JACK'S TIRE & OIL	2,270.46	END LOADER TIRE REPLACEMENT	1
12/12/2023	142306	15320	JACKSON, GRAYSON	495.00	POST ACADEMY MEALS - DECEMBER 2023	1
12/14/2023	142307	15382	JOHN E. REID & ASSOCIATES, INC.	.00	V TRAINING FOR T. ANDREW 3/19/24 - 3/22/24	1
12/12/2023	142308	15326	JOHNSON, BRADEN	199.34	GEAR/UNIFORM	1
12/12/2023	142309	1104	JONES SIMKINS, P.C.	12,628.00	AUDIT - STORM	8
12/12/2023	142310	9577	K & K BEARING	979.56	BEARINGS, PARTS	1
12/12/2023	142311	242	KENT'S MARKET	531.72	FOOD FOR FOOD PANTRY	3
12/12/2023	142312	12787	KIXX FITNESS, LLC.	490.20	3 GYM MEMBERSHIPS - TC PARAMEDICS	2
12/12/2023	142313	904	L.N. CURTIS AND SONS	4,153.50	PANEL, CARRIER, PATCH FOR JACKSON	3
12/12/2023	142314	14658	LANDMARK DESIGN	5,460.00	WATER PLAN	2
12/12/2023	142315	12247	LEGAL SHIELD	105.75	MONTHLY CONTRIBUTION - DECEMBER 2023 L	1
12/12/2023	142316	12423	LES OLSON COMPANY	880.79	1/2 HOUR TO ADD FILING NAME ON DOCUWAR	7
12/12/2023	142317	14940	MIDWEST TAPE, LLC	802.87	HOOPLA DIGITAL SUBSCRIPTION - NOVEMBER	1
12/12/2023	142318	402	MILLER GAS CO. INC.	18.20	PROPANE	1
12/12/2023	142319	11284	MJG	400.00	MAINTENANCE - NOVEMBER 2023 MALT-O-ME	1
12/12/2023	142320	13435	MK SOLUTIONS, INC.	1,568.33	SERVICE AGREEMENT JANUARY - DECEMBER	1
12/12/2023	142321	15137	MOHRMAN, SARA	130.00	13 TWISTED SUGAR GIFT CARDS FOR CITIZEN	1
12/12/2023	142322	11312	MOUNTAIN STATES CONTRACTING	750.00	NOVEMBER 2023 TRACK INSPECTION	1
12/12/2023	142323	15381	POINT EMBLEMS LLC	970.00	RECOGNITION AWARD COINS	1
12/12/2023	142324	321	ROCKY MOUNTAIN POWER	40,330.04	WATER DEPARTMENT	23
12/12/2023	142325	15358	RUPP WASTE CONTAINERS	790.98	CONTAINER DUMPS & RETURNS TASK 8292 10	1
12/12/2023	142326	14669	SECURLYFT	1,287.52	MONTHLY SUBSCRIPTION	1
12/12/2023	142327	10747	STANDARD PLUMBING SUPPLY CO.	683.47	PLAIN DRAIN PIPE	4
12/12/2023	142328	14798	STATION AUTOMATION, INC.	1,589.12	MEDICATION SOFTWARE	1
12/12/2023	142329	15383	THE RAWLINGS COMPANY LLC	1,337.66	21RUP1100066 OVERPAYMENT FOR AMBULAN	1
12/12/2023	142330	10499	TRANSPORT DIESEL SERVICE, INC	2,131.71	SERVICE DUMP TRUCK	3
12/12/2023	142331	13711	TRANSUNION RISK AND ALTERNATIVE	150.00	ACCT# 3878331 TLOXP CHARGES NOVEMBER	1
12/12/2023	142332	8334	TREMONTON ACE HARDWARE	280.22	LEAF BLOWER FOR CLEANING	3

Ch Issue Date	Check #	Vendor#	Payee	Amount	Description	Items
12/12/2023	142333	9991	TWIN CITY DISTRIBUTING	955.50	MILK	14
12/12/2023	142334	5523	URPA	235.00	DIRECTOR'S RETREAT	1
12/12/2023	142335	702	UTOPIA	1,106.00	AIR SENSORS	19
12/12/2023	142336	770	W.E.T. INC.	700.00	WET TESTING	1
12/12/2023	142337	5620	WATER SPECIALTIES INC.	1,028.30	TANK EXCHANGE FOR LAB	1
12/12/2023	142338	248	WILLIE AUTO PARTS & SUPPLY INC	661.01	SHOP SUPPLIES	7
12/12/2023	142339	15384	WINKLER, DALE	125.00	SANTA FOR T-LIGHTS CHRISTMAS PARTY	1
12/12/2023	142340	15329	WIZARD WASH	360.00	6 MONTH CAR WASH-MEALS ON WHEELS	1
12/15/2023	142341	1071	A-1 UNIFORMS	120.88	COAT, CUFF KEY - C. HAYMAN	1
12/15/2023	142342	15387	AGRIFOR SEEDS	375.00	SEEDS FOR TRAILHEAD	1
12/15/2023	142343	14881	AMAZON CAPITAL SERVICES	2,512.50	PROMOTIONS	129
12/15/2023	142344	10780	CANYON VIEW CARES	444.50	ARLO - NEUTER, RABIES, MICROCHIP; FIONA -	3
12/15/2023	142345	12760	CHRISTENSEN, NATHAN	56.00	REIMBURSEMENT FOR RECERTIFICATIONS	1
12/15/2023	142346	122	CRUMP REESE MOTOR COMPANY	48,116.00	2023 GMC SIERRA FOR POLICE DEPT. BECAU	1
12/15/2023	142347	13951	DH GROUP, LLC	6,000.00	TWO APPRAISALS - 1000 N. PROPERTIES	1
12/15/2023	142348	8324	GOLDEN SPIKE AUTOMATION INC	1,212.16	NEW CABLE	2
12/15/2023	142349	114	GREER'S HARDWARE	101.01	STATION MAINTENANCE	2
12/15/2023	142350	13372	HARRIS PROPERTIES	2,084.90	OVERPAYMENT OF WATER DUE TO INCORREC	1
12/15/2023	142351	12832	HERITAGE MOTOR COMPANY	1,092.00	REPAIR RESCUE 31	1
12/15/2023	142352	15345	IMPACT METALWORKS	5,291.48	RAILINGS, SIGNS, & INSTALLATION - REMAININ	1
12/15/2023	142353	15155	JORGENSEN, NATALIE	1,395.00	PATROL DOG TRAINING 1/22/24 - 3/14/24	1
12/15/2023	142354	242	KENT'S MARKET	15.92	CANDY CANES FOR TRAFFIC STOPS	1
12/15/2023	142355	904	L.N. CURTIS AND SONS	365.63	LAPEL MICROPHONE, HANDCUFF KEY, PISTOL	2
12/15/2023	142356	15385	MARTINEZ-CORIA, JAVIER	75.00	BAIL REFUND #181000135	1
12/15/2023	142357	5040	MICROMARKETING, LLC	458.42	22 JF BOOKS	3
12/15/2023	142358	13435	MK SOLUTIONS, INC.	1,634.00	ANNUAL SUBSCRIPTION LIBSOFT PLUS SOFT	1
12/15/2023	142359	11423	NATIONAL BENEFIT SERVICES, LLC	803.86	FLEX SPENDING DEDUCTS 12/8/23	1
12/15/2023	142360	10709	PITNEY BOWES INC.	424.26	GARBAGE	13
12/15/2023	142361	15386	REYNAGA GONZALEZ, GERARDO	420.00	BAIL REFUND #231000096	1
12/15/2023	142362	13278	ROCKY MOUNTAIN INFO. NETWORK, INC.	100.00	ANNUAL MEMBERSHIP JULY 1, 2023 - JUNE 30,	1
12/15/2023	142363	15358	RUPP WASTE CONTAINERS	6,446.94	FALL CLEAN-UP OCTOBER 11, 12, & 13	1
12/15/2023	142364	5328	SAM'S CLUB/SYNCHRONY BANK	361.82	HOLIDAY OPENHOUSE	3
12/15/2023	142365	15175	TIMECLOCK PLUS, LLC	4,800.00	ALADTEC PROFESSIONAL SUBSCRIPTION - A	1
12/15/2023	142366	8334	TREMONTON ACE HARDWARE	96.84	TALL KITCHEN BAGS, LEAF BAGS, POLY FILM,	1
12/15/2023	142367	15022	VISIONARY HOMES	802.20	REFUND ACCT. 62740 \$64.30, ACCT. 62750 \$19.	1
12/21/2023	142379	1071	A-1 UNIFORMS	612.92	UNIFORM - JOSH RHEES	5
12/21/2023	142380	14844	AED EVERYWHERE, INC.	65.00	DEFIBTECH PADS	1
12/21/2023	142381	14615	AOKI, ANDI	20.00	FLAG FOOTBALL REFUND - MADDEN	1
12/21/2023	142382	1067	AQUA ENGINEERING, INC.	2,220.00	WWTP - IFFP UPDATE	2
12/21/2023	142383	13603	AUTOZONE PARTS, INC	229.37	OIL & OIL FILTER	2
12/21/2023	142384	43	BARFUSS GARAGE, INC	490.40	TRANSMISSION REPAIR	1
12/21/2023	142385	13643	BRODY CHEMICAL	950.84	1 CASE HANDSOAP	2
12/21/2023	142386	14742	C & J WELDING & REPAIR	118.47	2 7/8 ROUND PIPE	1
12/21/2023	142388	682	CORE & MAIN LP	255,507.17	SONATA METERS	3
12/21/2023	142389	123	D & B ELECTRIC INC.	24.00	BALLAST FOR FIRE DEPARTMENT	1
12/21/2023	142390	12804	DAINES & JENKINS, LLP	540.00	CIVIL LEGAL WORK - NOVEMBER 2023	1
12/21/2023	142391	124	DAR'S J.J. WHITE, INC.	129.63	6x6x1/2 STEEL SQUARE TUBE, CUTS FOR TUB	1
12/21/2023	142392	15388	DATAWORKS PLUS, LLC	6,850.00	CROSSMATCH LIVESCAN WITH PRINTER	1
12/21/2023	142393	5232	EMI HEALTH	5,093.60	DENTAL - JANUARY 2024	1
12/21/2023	142394	280	ENVIRONMENTAL SERVICES	450.00	DECEMBER ON-SITE	1
12/21/2023	142395	1061	FASTENAL COMPANY	113.31	50 NUTS & BOLTS	1
12/21/2023	142396	15347	FLOREZ, LILLIAN	66.61	SUPPLIES FOR ADULT CLASS FROM WALMAR	1
12/21/2023	142397	13137	GRAHAM FIRE APPARATUS SALES & SERVI	343.62	SIREN SPEAKER	1
12/21/2023	142398	114	GREER'S HARDWARE	1,256.90	6 TENSION BARS	15
12/21/2023	142399	192	GROVER EXCAVATION, INC.	3,918.18	ROAD TO STORAGE TANK REPAIR	1
12/21/2023	142400	675	HANSEN & ASSOCIATES, INC.	1,041.68	SURVEY ON BR STORM BASIN	2
12/21/2023	142401	12497	HEALTH EQUITY	11.80	ADMIN FEES - DECEMBER 2023	1

Ch Issue Date	Check #	Vendor#	Payee	Amount	Description	Items
12/21/2023	142402	15101	HENRIE, KRISTIN	55.00	BASKETBALL REFUND	1
12/21/2023	142403	15355	HOMELANDDOORS LLC	270.00	OVERHEAD DOOR REPAIR	1
12/21/2023	142404	10788	HUBER TECHNOLOGY, INC.	1,283.66	EDGE PROTECTION	2
12/21/2023	142405	108	IDEXX DISTRIBUTION, INC	607.81	1001 QUANTI-CULT	2
12/21/2023	142406	386	JONES & ASSOCIATES	24,374.25	SEWER SYSTEM SURVEY & MAPPING	24
12/21/2023	142407	242	KENT'S MARKET	6,450.00	215 GIFT CARDS AT \$30 EACH	1
12/21/2023	142408	15389	KETSDEVER, GARRETT	75.00	REFUND ON DEPOSIT ACCT. 35096	1
12/21/2023	142409	13118	LIFE-ASSIST, INC.	7,026.95	AMBULANCE SUPPLIES	8
12/21/2023	142410	14847	MCDERMOTT, MARIE	55.00	BASKETBALL REFUND	1
12/21/2023	142411	13279	MOUNTAIN VALLEY PRINTING	19.50	4x8 PHOTO CARDS	1
12/21/2023	142412	13587	NELSON, DANIEL	20.00	TRAINING SUPPLIES - WOOD	1
12/21/2023	142413	10276	NESSEN, NICK	801.99	PER DIEM FROM GRANT	2
12/21/2023	142414	14519	PREMIER TRUCK GROUP	539.86	HAZMAT 31 SERVICE	1
12/21/2023	142415	13857	ROYCE INDUSTRIES CLEANING SYSTEMS L	1,666.00	PRESSURE WASHER REPAIR	3
12/21/2023	142416	14887	RUSH TRUCK CENTER, FARR WEST	57.80	2 TRUCK SPEAKERS	1
12/21/2023	142417	13660	SKYWAY GOLF	2,540.22	1/2 OF FERTILIZER SPREADER TO ADD TO EQ	1
12/21/2023	142418	10747	STANDARD PLUMBING SUPPLY CO.	180.33	TAPES, MOUSE TRAPS	3
12/21/2023	142419	14588	TELEFLEX LLC	2,695.50	AMBULANCE - MEDICAL SUPPLIES	1
12/21/2023	142420	887	THATCHER COMPANY	2,768.00	EMPTIES	2
12/21/2023	142421	12739	THE GRILLE RESTAURANT	1,048.00	GIFT CARDS - EVENTS	5
12/21/2023	142422	8334	TREMONTON ACE HARDWARE	28.69	NUTS & BOLTS	2
12/21/2023	142423	13875	USA SOFTBALL OF UTAH	3,593.50	BACK TO SCHOOL BASH UMPIRES	1
12/21/2023	142424	15390	WARDLE, HEIDI	55.00	JR. JAZZ BASKETBALL REFUND	1
12/21/2023	142425	13774	W-CUBED	2,500.00	GRIT PUMP	1
12/21/2023	142426	248	WILLIE AUTO PARTS & SUPPLY INC	161.70	RETAINERS, PHILLIPS SCREW DRIVER	3
12/04/2023	12042023	10108	ZIONS BANKCARD CENTER	36,935.92	M AMAZON: M&M'S	292
12/05/2023	29513325	15281	SHAMROCK FOODS CO	1,967.98	M SHAMROCK FOODS \$1,762.54	4
12/12/2023	29533391	15281	SHAMROCK FOODS CO	1,465.97	M SHAMROCK FOOD \$97.04	6
12/19/2023	29752878	15281	SHAMROCK FOODS CO	766.40	M SHAMROCK FOODS \$679.75	6
12/12/2023	65574947	15183	FLEETCOR TECHNOLOGIES	11,079.07	M STREET	12

Grand Totals: 992,464.49

Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

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\_\_\_\_\_

Treasurer: \_\_\_\_\_

City Recorder: \_\_\_\_\_

Report Criteria:

Report type: Summary

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**TREMONTON CITY**  
**CITY COUNCIL MEETING**  
 January 16, 2024

<b>TITLE:</b>	Review of Calendar and Review of Past Assignments
<b>FISCAL IMPACT:</b>	Not applicable
<b>PRESENTER:</b>	Marc Christensen

January 31

February 6            City Council

February 20          City Council

April 17-19            ULCT Midyear Conference in St. George