



**Tremonton City Corporation
City Council Meeting
February 7, 2023
Meeting to be held at
102 South Tremont Street
Tremonton, Utah**

5:00 p.m.

1. **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*
2. Discussion of the hydrology of the Cedar Ridge Well and the effectiveness of an Aquifer Storage and Recovery (ASR) in the Cedar Ridge Aquifer and Well - John Files, Cascade Water Resources
3. Discussion of the Bear River Canal Company's (BRCC) requirement for equalization basins and BRCC's application for PL83- 566 Grant Funds- Trevor Nielson, General Manager for Bear River Canal Company
4. Review of the agenda items identified on 7:00 p.m. City Council Agenda

**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 24, 2023
6. Presentation
 - a. Tremonton City Citizenship Award to Elementary and Intermediate Students
 - b. Fiscal Year 2022 Audited Financial Statements- Curtis Roberts, Finance Director
7. Years of Service Award
 - a. Blair Westergard, Fire Department – 40 years
 - b. Mary Ann Andersen, Senior Center – 10 Years
 - c. Zach LeFevre, Parks & Recreation – 10 Years
8. Public comments: This is an opportunity to address the City Council regarding your concerns or ideas.
9. New Council Business:
 - a. Discussion and consideration of adopting Resolution No. 23-09 approving a consultant agreement between Hemmco, LCC, and Tremonton City for lobbying services on state and local government relations and appropriations with the Utah Legislature and State Government agencies
 - b. Discussion and consideration of adopting Resolution No. 23-10, a resolution of the City Council of Tremonton City, Utah declaring its intention to reimburse itself for expenditures incurred in connection with financing all or a portion of the costs of the acquisition of property and construction of improvements and to the issuer's water system and all related improvements, with proceeds of bonds that it intends to issue; and related matters.
 - c. Discussion and consideration of adopting Resolution No. 23-04 amending the Tremonton City Annual Implementation Budget 2022-2023 (General Fund, Capital Fund(s), Enterprise Fund(s), and Special Funds),” for the period commencing July 1, 2022, and ending June 30, 2023
 - d. Discussion and consideration of disposing of a 1996 Ford ambulance
10. Calendar Items and Previous Assignment
 - a. Review of calendar
 - b. Unfinished Business/Action Items
 - c. Branding Implementation update
11. Reports & Comments:
 - a. City Administration Reports and Comments
 1. UTOPIA Fiber Subscriber Report
 2. Box Elder County Ordinance Text Amendment on Annexation Policy
 3. Traffic signal at the intersection of SR 102 (Main Street) and SR 13
 4. Water Capital Improvement Plan associated with the Water Rate Study being performed by Zions Bank Public Finance
 5. Preparation of request for bids for chip seal project
 - b. Development Review Committee Report

1. Rivers Edge, Phase 1 Final Plat Approval
2. Townhomes on 400 West
- c. City Department Head Reports and Comments
- d. City 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 Cynthia Nelson no later than 48 hours prior to the meeting.

Notice was posted February 3, 2023 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 February 3, 2023.

Cynthia Nelson, DEPUTY RECORDER

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**TREMONTON CITY CORPORATION
CITY COUNCIL MEETING
JANUARY 24, 2023**

Members Present:
Connie Archibald
Wes Estep
Bret Rohde
Rick Seamons
Lyle Vance—excused
Lyle Holmgren, Mayor
Shawn Warnke, City Manager
Marc Christensen, Assistant City Manager—excused
Linsey Nessen, City Recorder

CITY COUNCIL WORKSHOP

Mayor Holmgren called the January 24, 2023 City Council Workshop to order at 4:03 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 Archibald, Estep, Rohde, and Seamons, City Manager Warnke, and City Recorder Nessen. The following Department Heads were also present: Police Chief Dustin Cordova and Treasurer Sharri Oyler. Councilmember Vance and Assistant City Manager Christensen were excused.

Motion by Councilmember Archibald to move into closed session. Motion seconded by Councilmember Estep. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

The Council moved into a closed session at 4:04 p.m.

- 1. 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 Rohde to return to open session. Motion seconded by Councilmember Estep. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

The Council returned to open session at 6:59 p.m.

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

The meeting adjourned at 6:59 p.m. by consensus of the Council.

CITY COUNCIL MEETING

Mayor Holmgren called the January 24, 2023 City Council Meeting to order at 7:04 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 Archibald, Estep, Rohde, and Seamons, City Manager Warnke, and City Recorder Nessen. The following Department Heads were also present: Public Works Director Paul Fulgham, Police Chief Dustin Cordova, and Treasurer Sharri Oyler. Councilmember Vance and Assistant City Manager Christensen were excused.

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 Councilmember Seamons and the Pledge of Allegiance was led by Recorder Nessen.

2. Introduction of guests: Mayor Holmgren welcomed those in attendance.
3. Declaration of Conflict of Interest: None.
4. Approval of Agenda:

Motion by Councilmember Estep to approve the agenda of January 24, 2023. Motion seconded by Councilmember Seamons. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

5. Approval of minutes – January 3, 2023

Motion by Councilmember Archibald to approve the minutes of January 3, 2023. Motion seconded by Councilmember Seamons. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

6. Public Hearings:
 - a. Community Development Block Grant (CDBG) First Public Hearing

FIRST CDBG PUBLIC HEARING MINUTES TREMONTON CITY FIRST CDBG PUBLIC HEARING

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HEARING HELD IN THE CITY COUNCIL MEETING ROOM AT 102 SOUTH TREMONT STREET, TREMONTON, UTAH, ON JANUARY 24, 2023, AT 7:09 P.M.

The Tremonton City first CDBG public hearing was held on Tuesday, January 24, 2023, in the City Council Meeting Room at 102 South Tremont, Street, Tremonton, Utah, meeting commenced at 7:09.

Present: Mayor Lyle Holmgren, Councilmembers Connie Archibald, Wes Estep, Bret Rohde, and Rick Seamons. Other public or elected officials or employees included City Manager Shawn Warnke, City Recorder Linsey Nessen, Public Works Director Paul Fulgham, Police Chief Dustin Cordova, Sergeant Josh Kearl, Treasurer Sharri Oyler, and Social Media Manager Sara Mohrman. Members of the public in attendance, including those attending for the CDBG Public Hearing were Julie Beagley, Isabella Beagley, Scott Mohrman, Madison Mahoskey, and Doug Ayotte.

City Recorder: Linsey Nessen
City Clerk: Not in attendance
City Attorney: Not in attendance

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PUBLIC HEARING:

Mayor Holmgren opened the public hearing for the CDBG program and stated that the purpose of the public hearing is to provide citizens with pertinent information about the Community Development Block Grant program and to allow for discussion of possible applications for the 2022 or 2023 funding cycle. It was explained that the grant money must be spent on projects benefiting primarily low and moderate-income persons. The Bear River Association of Governments in which Tremonton City is a member, is expecting to receive approximately \$750,000 in this new program year. All eligible activities that can be accomplished under this program are identified in the CDBG Application Policies and Procedures Manual and interested persons can review it at any time. Mayor Holmgren read several of the eligible activities listed including examples, such as construction of public works and facilities, e.g., water and sewer lines, fire stations, acquisition of real property, provision of public service such as food banks or homeless shelters. Mayor Holmgren indicated that in the past Tremonton City has received two CDBG grants. One in 2018 for generators at the City Administration Office, Food Pantry and Senior Center. Another was in 2014, we received a grant for the Senior Center parking lot. The City has handed out its capital investment plan as part of the regional “Consolidated Plan”. This list shows which projects the city has identified as being needed in the community. It was asked that anyone with questions, comments or suggestions during the hearing please identify themselves by name, before they speak. The clerk will include your name in the minutes and we would like to specifically respond to your question and suggestions during the hearing. Mayor Holmgren then opened the meeting up to further suggestions from the audience. Mayor Holmgren then

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asked if there were any other suggestions. No comments were made. The hearing was adjourned at 7:12 p.m. time. There were 10 people in attendance.

7. Public comments:

Resident Douglas Ayotte, who lives along Iowa String across from Maverik, said I need everyone to humor me and pretend I am a bit ornerier than I am currently because it has been a week since we had the sewer situation in our home. Things are good now. The sewer and water in our home and basement were preventable and that is why I am here. Steve Batis, prior to selling us the home almost five years ago, said he thought it was fixed. It used to happen quite a bit when he was in the home. The sewer fills up in the tub and you cannot flush the toilets. It fills up the furnace room, too. This happened on our 12th anniversary, which was rude. Two days later my son turned 15 and we had to have his party at Pizza Plus because our house smelled like poop. We had to stay a night at a hotel just to shower. This was a five-day ordeal. Now that I have the venting out of the way, I do want to commend Director Fulgham and Manager Warnke because they rallied, once the information got to them. Your chain of communication in the City is horrible. I do not know why it took so long to get to them because I made several phone calls that were not followed up with or they were ignored and I hope it was not the latter. I very much appreciate what you folks do for the City. I am nowhere near as involved as I was when I lived in Brigham City, but I know you work hard. But heavens if we can keep those sewers cleared or the agencies, committees, organizations, and businesses that are responsible for doing their jobs. Give me their numbers and I would be happy to talk to them, too. This was preventable and that is frustrating. Mayor Holmgren said we had some issues along Iowa String because of all the water that was going into the sewer. Mr. Ayotte said we are forgiving, but boy that was a mess. When asked who he called, Mr. Ayotte said dispatch was my first call and they gave me Officer Sorensen. I called him at 11:30 on the 10th. I had to call back the next day at 2:30 and I talked to Assistant City Manager Christensen. Director Fulgham said dispatch should get a hold of me. Mr. Ayotte said Mr. Warnke asked me questions and once things were cleared up, he was really on it. Three days after we were out of the woods. It came up again, but did not fill the bowl around the sewer drain. That was about nine days ago and we have been good since. The communication needs to be worked on. Thanks, I appreciate your time.

8. New Council Business:

- a. Discussion and consideration of approving the December Warrant Register

Motion by Councilmember Estep to approve the December Warrant Register. Motion seconded by Councilmember Archibald. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

- b. Discussion and consideration of approving December Financial Statements

Motion by Councilmember Archibald to approve December Financial Statements. Motion seconded by Councilmember Seamons. Vote:

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Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

- c. Discussion and consideration of adopting Resolution No. 23-07 approving a Rural Communities Opportunity Grant agreement between Tremonton City and the State of Utah for improvements to Midland Square

Manager Warnke said Mayor Holmgren and Manager Mohrman were the catalysis, while Assistant City Manager Christensen and I provided administrative support. It is a unique opportunity and is consistent with our plans to improve Main Street, as well as addressing Midland Square. This could change it from a passive park to a more active public plaza. This grant yielded \$400,000 in funds to create a permanent stage, which was originally part of Midland Square’s plan. This would also create a restroom, which is needed for public gatherings. We would also create electrical pedestals for vendors, which will support activities like the Farmer’s Market. We would have to match a portion (\$173,000). We propose that the RDA would be the matching agency and would formalize that matching requirement on the City’s behalf. This is a great opportunity and I am grateful for those participating. Mayor Holmgren said the idea is to create a gathering place in town where people can congregate. That has an impact on the markets in town. They will start seeing an increase in business and foot traffic. We pitched this idea as a way of having an economic impact on the City, especially the downtown area. Once we have the funding it will be a matter of getting everyone together and providing input. This is going to be an exciting project.

Motion by Councilmember Rohde to adopt the resolution. Motion seconded by Councilmember Archibald. Roll Call Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

- d. Discussion and consideration of adopting Resolution No. 23-08 reaffirming, amending, and enacting new fees and fines in a schedule entitled Tremonton City Consolidated Fees and Fines schedule including, but not limited to, Garbage & Recycling Collection Service Fees

Manager Warnke said our solid waste hauler has been EconoWaste for about 20 years. In my estimation they have done a great job. With the inflationary environment we all find ourselves in, they are requesting an increase. First, this is tied to the price of gas. As gas increases or hits different benchmarks, he would charge us an additional amount because of the variability associated with gas prices. It is proposed that we would adopt the highest rate. He is also requesting a 15% increase associated with general operations associated with inflation. After extensive conversations, I feel this is a needed increase for him in order to provide services. We want to make sure our contractors have the ability to provide good service. We are grateful for EconoWaste. The City does charge more than we pay our contractor for several reasons. One is the general administration that is associated with it, which includes office staff, as well as delivering and picking up cans. Also built into these fees are funds for the City to replace cans. We charge a

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new home the cost of the garbage can, but once they have purchased it, we have the ongoing responsibility to maintain those cans. Residents pay \$13.45 for the first can and pay that for the second can as well. Recycling cans would increase to \$7.54. When asked when his contract was last adjusted, Manager Warnke said generally speaking, it has been flat. We do track the changes over time and have found that most requests have been tied to fuel and landfill prices, which are all operational costs. Mayor Holmgren said the cost of everything has gone up dramatically. I feel the pain on what these people go through for their cost of operation. Councilmember Rohde said I have heartache over the 33 cents a gallon on \$2.50 to \$3.50 because it is going to be that price no matter what. He is asking for 33 cents more a can and then hiking it up 15% more. I understand when gas prices get up to \$5 or \$6 a gallon, but not when it is regular price. Manager Warnke said we spent a lot of time talking and there were negotiations. The bottom line is, he is in a position where his operations are demanding more revenue. He needs more revenue to provide the service to meet the cost. In the end, I felt what we ended on was reasonable and needed. He has not been increasing charges at intervals that allow his business to be successful and replace equipment. He has had to be more forthright in his requests that is translating into these increases. Our goal is not to make money on garbage. We charge a bit more for the cost of providing that service to offset added services. We do not make a profit, but do try to cover our costs. This request would start immediately. Councilmember Estep said we owe our citizens some notice. It should be posted that due to inflation garbage costs will increase.

Motion by Councilmember Archibald to adopt the resolution, which would enact new fees and fines effective immediately, with communication to our citizens regarding this increase. Motion seconded by Councilmember Estep. Roll Call Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - nay, Councilmember Seamons - nay, Councilmember Vance - absent. Motion was tied 2-2, so Mayor Holmgren voted – aye. Motion approved by a 3-2 vote.

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

Manager Mohrman said we have a Mardi Gras activity on February 18. There will be a King Cake bake off and we will need judges. There will be kids’ activities, mask decorating, coloring pages, as well as education on Mardi Gras history and traditions.

Manager Warnke said the Daddy Daughter Dance is February 4. Official Steve Bench’s retirement is on the horizon. We sure have appreciated and enjoyed him.

The conference in St. George will be April 19-21. RSVP with Recorder Nessen.

- b. Unfinished Business/Action Items: None.
- c. Branding Implementation update:

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Manager Warnke said we are working on wayfinding signs, which will bear the City’s brand. That is moving forward through the planning process. Assistant City Manager Christensen is following up on a few items. Councilmember Estep said we will have our City flag ready for Memorial Day. Councilmember Rohde said there have been a lot of comments on the social pinpoint. Assistant City Manager Christensen is doing a great job of responding.

10. Reports & Comments:

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

Manager Warnke said we have not seen many formal applications, but a lot of developers are gearing up for future development. We have a meeting tomorrow to discuss townhomes on 4th West. We are following up on others. We met with Rivers Edge at our last meeting and they are working toward finalizing Phase 1 plans. There are a few items on the construction drawing and plats they need to do. We are working on a dedication agreement, which would dedicate the land the City needs to provide services, primarily the pump station site, the easements, and park and storm drain basin. They hope to start development this spring. Our engineer will work with theirs to provide the pump station details for Service Area 9 for secondary water. Phase 1 is 80 lots.

c. City Department Head Reports and Comments

Director Fulgham said we have followed up on the sewer problem. We know what the issue is. The Tremonton Garland Drainage District pipe is not draining the water from our ground. It was put in when these homes were farmland, but those areas are homes now, which we all pay property taxes on. They are working on it and trying to get the plugs out but as a City, we need to keep putting pressure on them. They are appointed officials by the County Commission. They have no employees so it is hard to maintain things when you are a volunteer board. They have to hire everything out. Once they get the plugs open, they need to video inside those pipes to see what the issues are. Those lines are important and were put in to dewater the ground. Our sewer system could not handle all that water because it was not designed for constant flow, but for sewer flushes. When you have sump pumps running continually from homes into that that is the big issue. Mayor Holmgren gave a shout out to Director Fulgham and his crew for their efforts with flooding and sewer problems.

Councilmember Estep said the puppy pound is great and I have heard lots of great comments. Leaps and bounds are being made. Chief Cordova said we had a lot of donations and are partnering with others.

d. Council Reports and Comments

Councilmember Archibald said we had the opportunity to attend Garland City’s meeting and they discussed the accident on December 12. So much can be said

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about everyone who helped. Hats off to all those who were involved that made things better for those involved in that bus accident.

Mayor Holmgren took the opportunity to thank City employees. I am taken back all the time by what we are able to accomplish with limited personnel and resources, but we get the job done and go the extra mile. We really appreciate everything you guys are doing. I am so appreciative and thankful for your efforts.

Motion by Councilmember Archibald to move into closed session. Motion seconded by Councilmember Estep. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

The Council moved into a closed session at 8:02 p.m.

- 11. **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 Archibald to return to open session. Motion seconded by Councilmember Seamons. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

The Council returned to open session at 8:32 p.m.

12. Adjournment.

Motion by Councilmember Archibald to adjourn the meeting. Motion seconded by Councilmember Seamons. Vote: Councilmember Archibald - aye, Councilmember Estep - aye, Councilmember Rohde - aye, Councilmember Seamons - aye, Councilmember Vance - absent. Motion approved.

The meeting adjourned at 8:32 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 _____, 2023.

Linsey Nessen, City Recorder

**TREMONTON CITY
CITY COUNCIL MEETING
February 7, 2023**

TITLE:	Discussion of the hydrology of the Cedar Ridge Well and the effectiveness of an Aquifer Storage and Recovery (ASR) in the Cedar Ridge Aquifer and Well - John Files, Cascade Water Resources
FISCAL IMPACT:	
PRESENTER:	Discussion

BACKGROUND:

Tremonton is a vibrant and growing community whose population has increased an average of 6.5 percent per year from 2020 to 2022 and has grown 47 percent since 2010. Providing culinary water to a growing population, especially during a historic drought, has been difficult. The city has implemented both conservation measures and constructed a pressurized secondary water system using canal water as the water source. These measures have successfully extended the city’s culinary water supply, especially during July and August, the peak months of culinary water use. A promising and cost-effective approach to increasing the city’s culinary water supply is developing an Aquifer Storage and Recovery (ASR) project.

An ASR project injects an aquifer with culinary water during low-demand times, and winter months to extract water during higher demands months of June through September. The ASR process replenishes the aquifer and builds up a recharge mound by utilizing the confining geologic layers within the well zone to contain the injected water.

Tremonton City owns Fish Springs, which during the months of October through April, when the culinary water demand is low, the water is not being used and flows into the Bear River. The City would like to construct an ASR project that injects this spring water into the city’s Cedar Ridge Well. John Files, a groundwater geologist, indicated that the ground strata and structure in the Cedar Ridge Aquifer are favorable for an ASR project where the city’s Cedar Ridge Well is located. The scope of work for this ASR project is as follows:

- Acquire necessary permits from the Utah Division of Water Rights to recharge the Cedar Ridge Aquifer. The aquifer is located on the Deweyville mountain foothills at approximately 12100 North and 3630 West.
- Construct a submersible pump station at the East Bench 2 million gallon reservoir currently owned by the city.
- Construct 250 feet of 12-inch pump line from the East Bench 2 million gallon reservoir to the East Spring atmospheric box connection.
- Retrofit piping at Cedar Ridge well to accommodate the injection of c water from the city’s springs during low-demand periods (October to April) and extract water during high demand (June - September).

It may be worth noting that within BRAG’s area, Brigham City and Millville City have received permits for recharge and recovery projects from the Utah Division of Water Rights. In total, it appears that 34 entities throughout the state have received permits from the Utah Division of Water Rights for recharge and recovery projects.

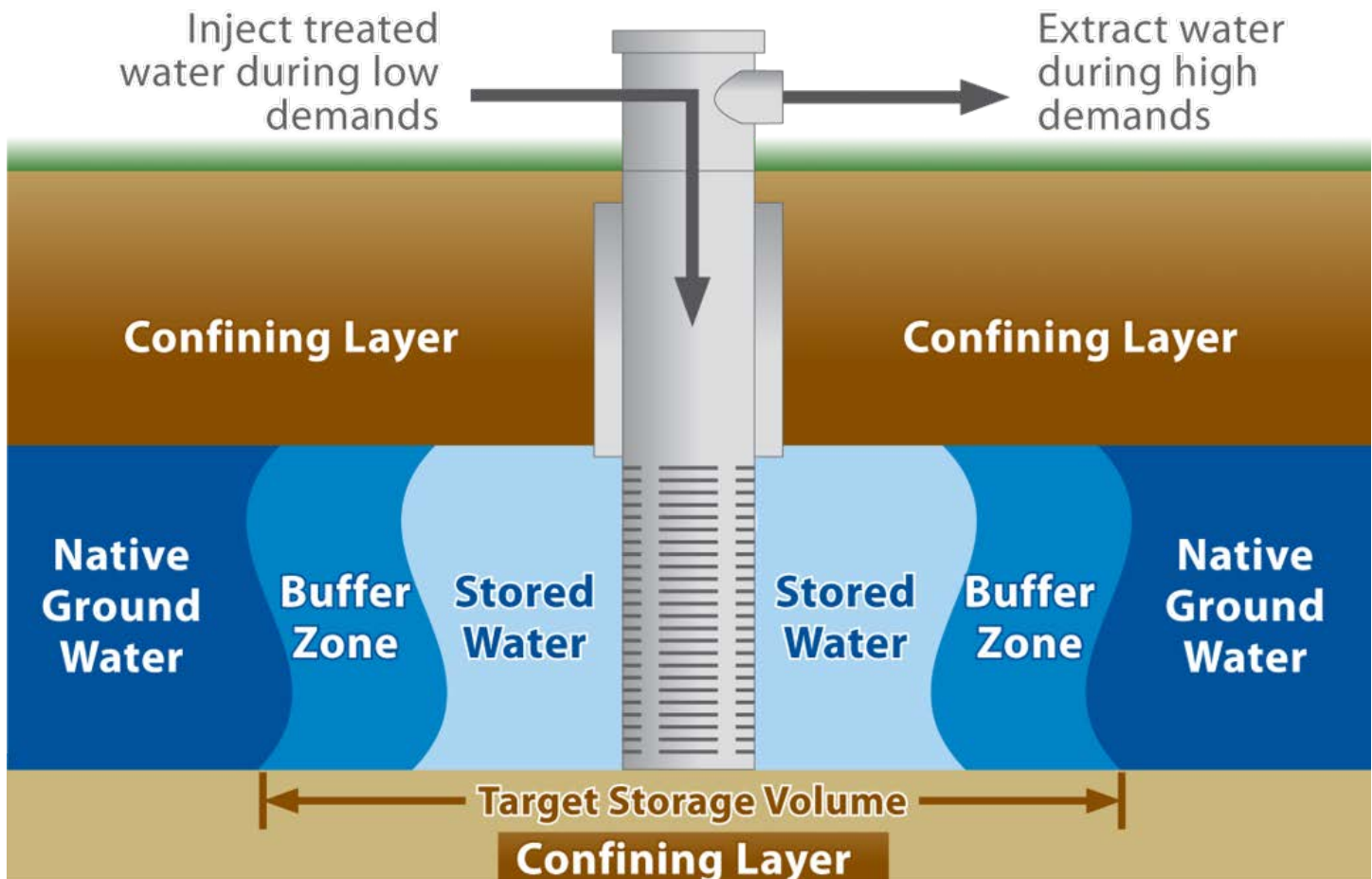
Aquifer Storage and Recovery

These are some examples of Aquifer Storage and Recovery, our goal would be to inject during low demand times, winter months and to extract during higher demands, July and August. The goal of the storage process is to replenish the aquifer and hopefully build up the recharge mounding effect of the Cedar Ridge well, utilizing the confining layers within the well zone to contain the injected water. John Files, the geologist, that will be coming on February 7th, has indicated that the ground strata, structure, shows to be really favorable for this to work well for our Cedar Ridge well.

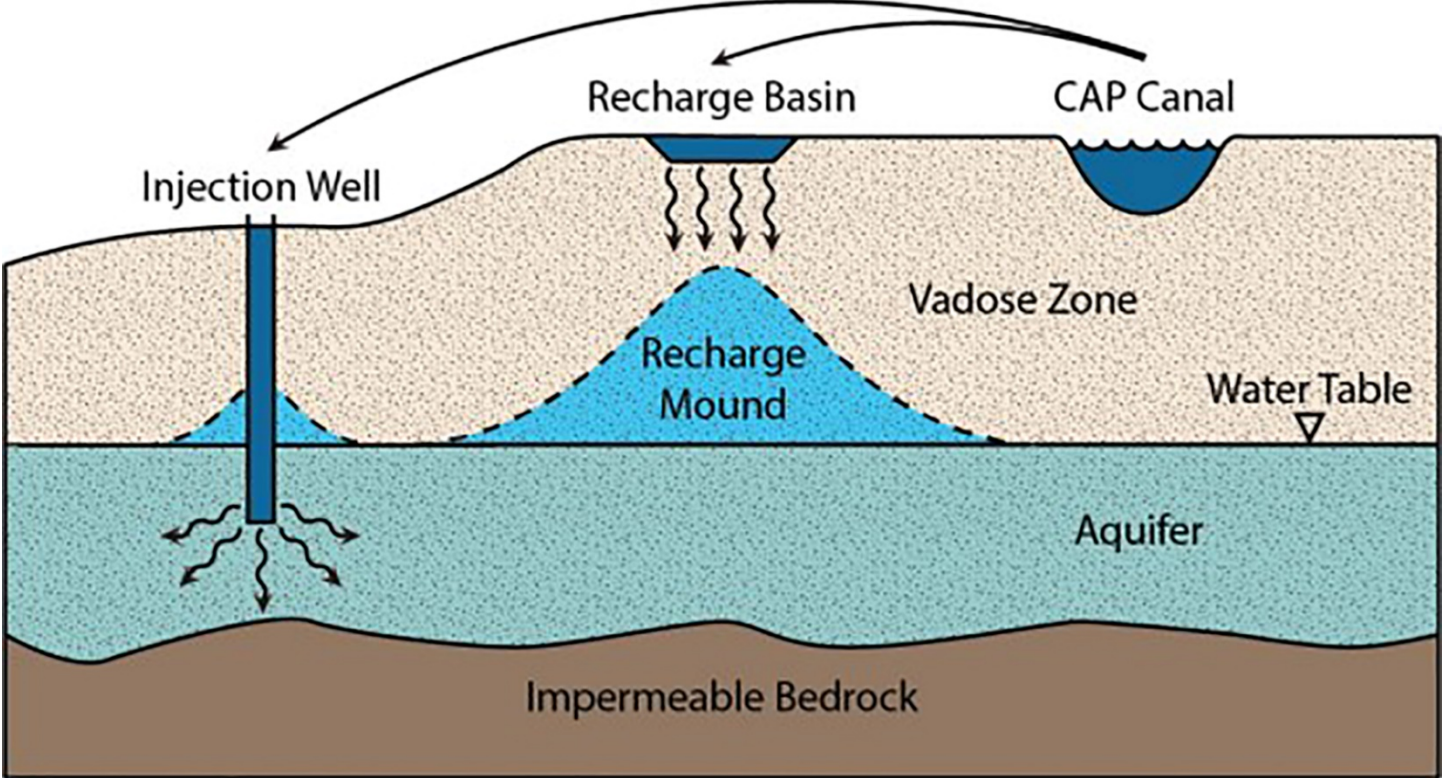
Links to the Utah Division of Water Rights ASR Projects List

<https://www.waterrights.utah.gov/groundwater/asr/ASRlist.asp>

<https://maps.waterrights.utah.gov/EsriMap/map.asp?layersToAdd=recharge&q=RC017#RC017>



Underground Storage Facility (USF)



Utah Division of Water Rights


[Current Projects](#)
[Projects Map](#)
[Online Reporting](#)

Recharge and Recovery Projects

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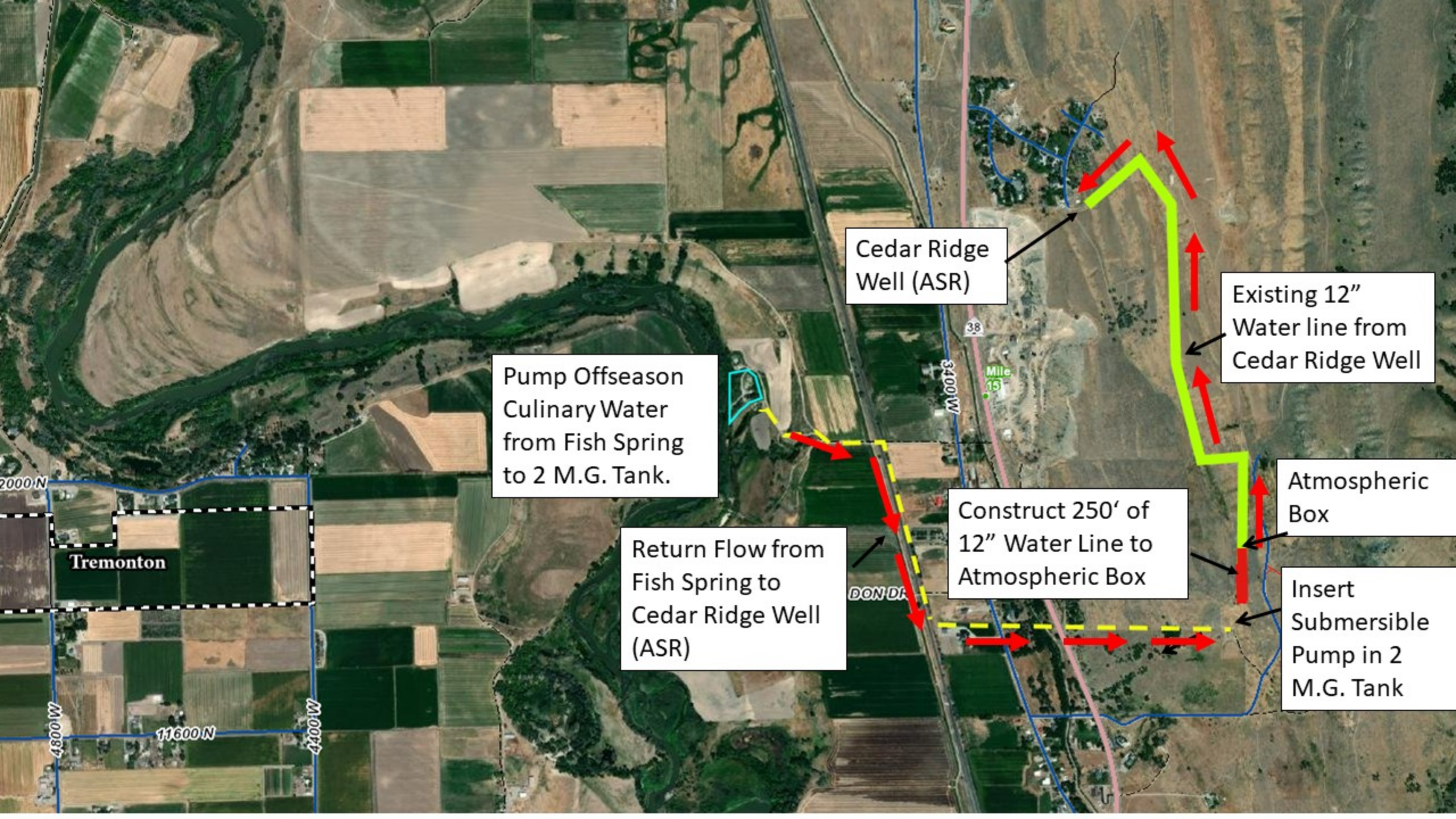
Below are two separate lists of the Recharge and Recovery Projects throughout the state. Select the corresponding number to view the details of each application. A statewide map showing the location of each project is also provided and can be viewed by selecting the Projects Map link on the left. To view the current water balance for each project select the View link under the Account column.

Recharge Applications:

Number	Owner	County	Account
RC001	Jordan Valley Water Conservancy District	Utah	View
RC002	Jordan Valley Water Conservancy District	Salt Lake	View
RC003	Brigham City Corporation	Box Elder	View
RC004	Washington County Water Conservancy District	Washington	View
RC005	Leamington Town	Millard	View
RC006	Weber Basin Water Conservancy District	Weber	View
RC007	Santaquin City Corporation	Utah	
RC008	RLF Deep Creek, LLC	Box Elder	
RC009	Summit Creek Irrigation and Canal Company	Utah	
RC010	Summit Creek Irrigation and Canal Company	Utah	
RC011	Coalville City Corporation	Summit	
RC012	Central Iron County Water Conservancy District	Iron	View
RC013	Millville City	Cache	
RC014	Cedar City Corporation	Iron	
RC015	Cedar City Corporation	Iron	
RC016	Cedar City Corporation	Iron	
RC017	RFL Deep Creek, LLC	Box Elder	View
RC018	Sandy City Corporation	Salt Lake	
RC019	City of Provo Public Works	Utah	
RC020	City of Provo Public Work Water Resources	Utah	
RC021	City of Provo Public Work Water Resources	Utah	
RC022	Town of Oak City	Millard	
RC023	Metropolitan Water District of Salt Lake and Sandy	Salt Lake	
RC024	City of Provo Public Works Water Resources	Utah	

Recovery Applications:

Number	Owner	County	Account
RC001-001	Jordan Valley Water Conservancy District	Salt Lake	View
RC002-001	Jordan Valley Water Conservancy District	Salt Lake	View
RC003-001	Brigham City Corporation	Box Elder	View
RC004-001	Washington County Water Conservancy District	Washington	View
RC005-001	Leamington Town	Millard	View
RC006-001	Weber Basin Water Conservancy District	Weber	View
RC007-001	Santaquin City Corporation	Utah	
RC008-001	RLF Deep Creek, LLC	Box Elder	
RC009-001	Summit Creek Irrigation and Canal Company	Utah	
RC017-001	RLF Deep Creek, LLC	Box Elder	View



Cedar Ridge Well (ASR)

Existing 12" Water line from Cedar Ridge Well

Pump Offseason Culinary Water from Fish Spring to 2 M.G. Tank.

Atmospheric Box

Construct 250' of 12" Water Line to Atmospheric Box

Return Flow from Fish Spring to Cedar Ridge Well (ASR)

Insert Submersible Pump in 2 M.G. Tank

Tremonton

2000 N

4800 W

11600 N

4400 W

38

Mile 15

3400 W

DON DR

Cedar Ridge Well - ASR Project

Concept Cost Estimate



ASR Pumping solution for Cedar Ridge Well

January 10, 2023

Item	Description	Qty	Unit	Unit Price	Total
<i>ASR Pumping Components</i>					
1	Construct pump station at 2 M.G. reservoir on east bench	1	ea	\$150,000.00	\$150,000.00
2	Construct 12" pump line from reservoir to spring box tie-in	250	lf	\$120.00	\$30,000.00
3	Construct backflow valve station at spring box connection	1	ea	\$5,000.00	\$5,000.00
4	Retrofit piping at Cedar Ridge Well	1	LS	\$80,000.00	\$80,000.00
<i>Subtotal - ASR Pumping</i>					<i>\$265,000.00</i>
<i>20% Preliminary Engineering Contingency</i>					<i>\$53,000.00</i>
Total - ASR Pumping					\$318,000.00

**TREMONTON CITY
CITY COUNCIL MEETING
February 7, 2023**

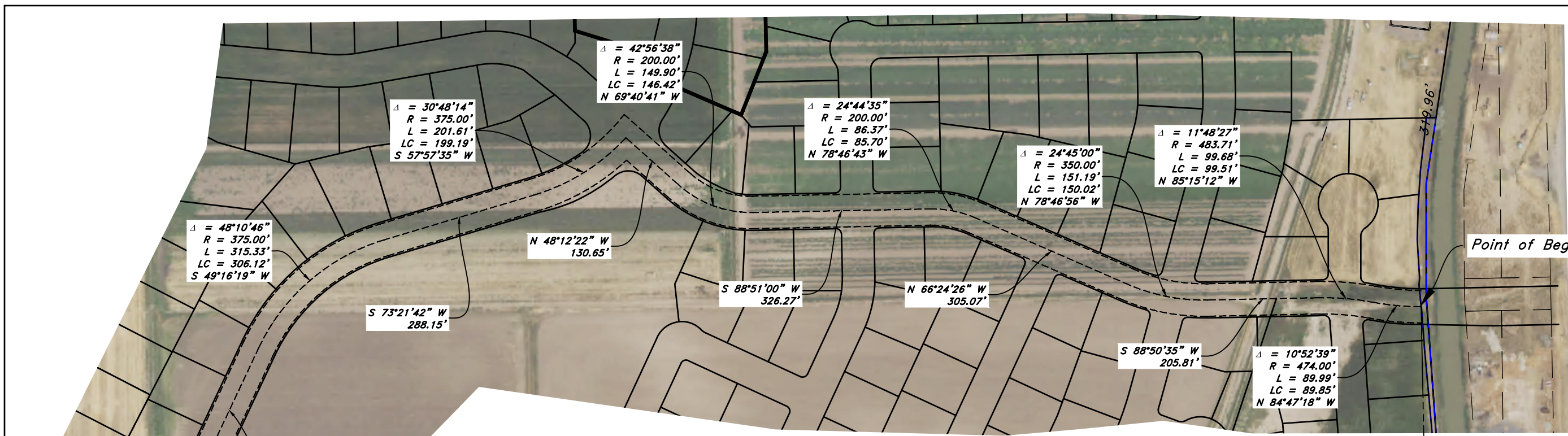
TITLE:	Discussion of Bear River Canal Company's (BRCC) requirement for equalization basins and BRCC's application for PL83- 566 Grant Funds- Trevor Nielson, General Manager for Bear River Canal Company
FISCAL IMPACT:	
PRESENTER:	Trevor Nielson, General Manager for Bear River Canal Company

BACKGROUND:

City staff has invited Trevor Nielson, General Manager for Bear River Canal Company (BRCC), to come to the City Council meeting to clarify the BRCC's requirement for secondary water systems to construct equalization basins. As you know, a secondary water equalization basin is a large holding basin adjacent to the canal with an automatic gate to release water back into the canal equal to the City's upstream pumping activities on a canal. Equalization basins maintain equal flows of water within canals. In addition to Mr. Nielson attending the City Council meeting to have a dialogue with the City Council, he has also provided written clarification in the form of an email which is attached.

Additionally, City staff has requested that Mr. Nielson give the City an update on the BRCC's application for PL83-566 Grant Funds. You may recall that the City Council adopted Resolution No. 21-52 regarding potential City projects that the City would like to be included in the BRCC grant application.

Attachment: Email from Mr. Nielson on Equalization Basins and Resolution No. 21-52 on possible City PL83-566 grant projects



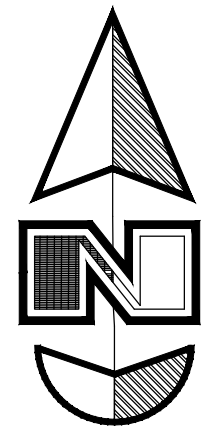
Pump House Access Easement Description

A 60.00 foot Wide, Access and Utility Easement being 30.00 feet on both sides of the following described Centerline:

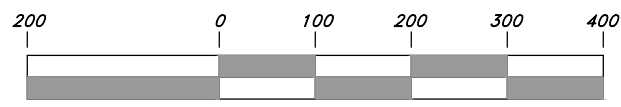
A part of the South Half of Section 2, Township 11 North, Range 3 West, Salt Lake Base and Meridian, U.S. Survey, Tremonton City, Box Elder County, Utah

Commencing at the Southeast corner of said Section 2; thence 303.43 feet South 88°49'45" West along the Section line; and 1,975.35 feet North 01°10'15" West to the POINT OF BEGINNING; said point also being the beginning of a curve to the right, of which the radius point lies North 00°13'38" West, a radial distance of 474.00 feet; thence Westerly along the arc of a 474.00 foot radius curve to the right a distance of 89.99 feet (Central Angle equals 10°52'39", and Long Chord bears North 84°47'18" West 89.85 feet) to a point of reverse curvature; thence Westerly along the arc of a 483.71 foot radius curve to the left a distance of 99.68 feet (Central Angle equals 11°48'27" and Long Chord bears North 85°15'12" West 99.51 feet); thence South 88°50'35" West 205.81 feet to a point of curvature; thence Westerly along the arc of a 350.00 foot radius curve to the right a distance of 151.19 feet (Central Angle equals 24°45'00" and Long Chord bears North 78°46'56" West 150.02 feet); thence North 66°24'26" West 305.07 feet to a point of curvature; thence Westerly along the arc of a 200.00 foot radius curve to the left a distance of 86.37 feet (Central Angle equals 24°44'35" and Long Chord bears North 78°46'43" West 85.70 feet); thence South 88°51'00" West 326.27 feet to a point of curvature; thence Westerly along the arc of a 200.00 foot radius curve to the right a distance of 149.90 feet (Central Angle equals 42°56'38" and Long Chord bears North 69°40'41" West 146.42 feet); thence North 48°12'22" West 130.65 feet to a point of non-tangent curvature (Center bears North 47°26'32" West); thence Southwesterly along the arc of a 375.00 foot radius curve to the right a distance of 201.61 feet (Central Angle equals 30°48'14" and Long Chord bears South 57°57'35" West 199.19 feet); thence South 73°21'42" West 288.15 feet to a point of curvature; thence Southwesterly along the arc of a 375.00 foot radius curve to the left a distance of 315.33 feet (Central Angle equals 48°10'46" and Long Chord bears South 49°16'19" West 306.12 feet); thence South 25°10'56" West 254.14 feet to a point of curvature; thence Southerly along the arc of a 750.00 foot radius curve to the left a distance of 177.36 feet (Central Angle equals 13°32'57" and Long Chord bears South 18°24'28" West 176.94 feet to the POINT OF ENDING.

Note: Extend or Shorten sidelines of said Easement to terminate at the Grantor's Property lines.

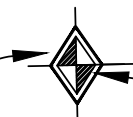


Scale: 1" = 200'



Graphic Scale

Southwest Corner of Section 2, Township 11 North, Range 3 West (Found 2020 Aluminum Cap Monument inside ring and cover)



S 88°49'43" W

Basis Of Bearing

5316.34' (Meas.)
5316.13' (Rec.)

N 1°10'15" W
1,975.35'

Southeast Corner of Section 2, Township 11 North, Range 3 West (Found 2020 Aluminum Cap Monument inside concrete ring)

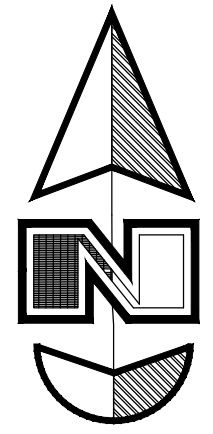
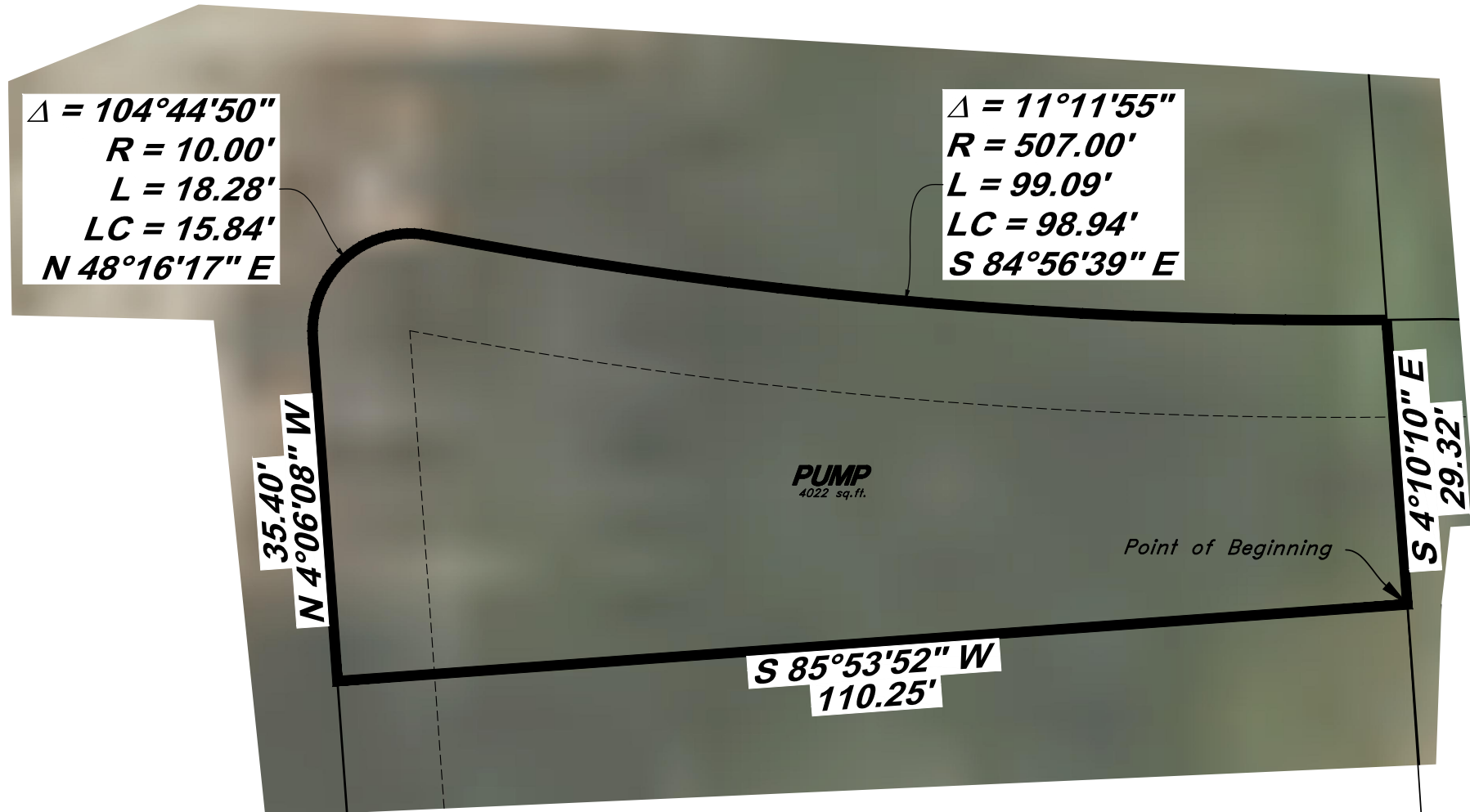
303.43'

Job Name: Roadway Easement

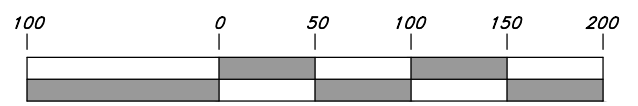
Job No: 20N710

Date: 3 Jan. 2023

GREAT BASIN ENGINEERING
 5746 SOUTH 1475 EAST OGDEN, UTAH 84403
 MAIN (801)594-4515 S.L.C (801)521-0222 FAX (801)392-7544
 WWW.GREATBASINENGINEERING.COM



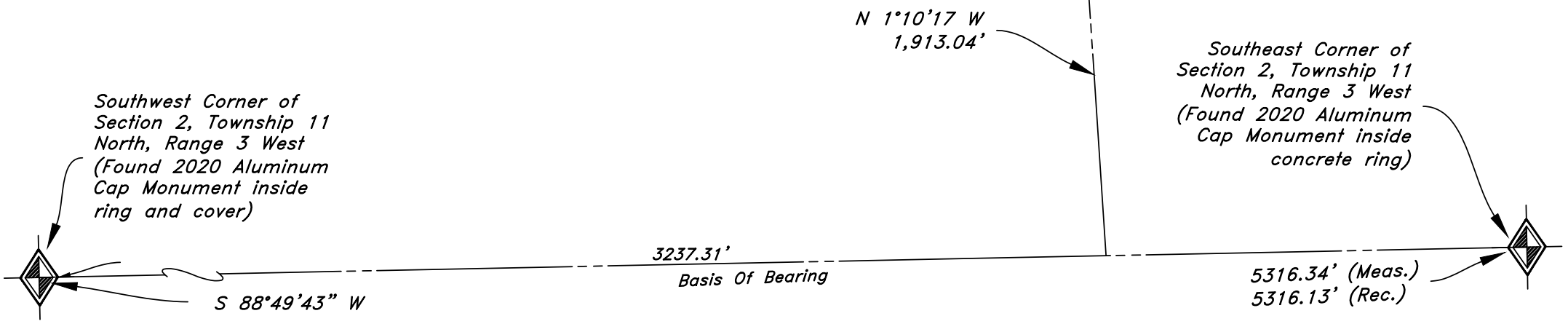
Scale: 1" = 100'



Graphic Scale

PUMP HOUSE PARCEL DESCRIPTION

A part of the Southeast Quarter of Section 2, Township 11 North, Range 3 West, Salt Lake Base and Meridian, U.S. Survey, Tremonton City, Box Elder County, Utah
 Commencing at the Southeast corner of said Section 2, thence 299.62 feet South 88°49'43" West along the Section line and 1,913.04 feet North 01°10'17" West to a point on the West Boundary of the Bear River Canal as established in 2022, being the POINT OF BEGINNING; and running thence South 85°53'52" West 110.25 feet; thence North 04°06'08" West 35.40 feet to a point of curvature; thence Northeasterly along the arc of a 10.00 foot radius curve to the right a distance of 18.28 feet (Central Angle equals 104°44'50" and Long Chord bears North 48°16'17" East 15.84 feet to a point of non-tangent curvature (Center bears North 10°39'19" East); thence Easterly along the arc of a 507.00 foot radius curve to the left a distance of 99.09 feet (Central Angle equals 11°11'55" and Long Chord bears South 84°56'39" East 98.94 feet) to said West Boundary Line; thence South 04°10'10" East 29.32 feet along said West Line to the POINT OF BEGINNING.
 Containing 4,022 square feet more or less.



Sheet No. EX-02

Job Name: Pump House

Job No: 20N710

Date: 1 Jan. 2023



GREAT BASIN ENGINEERING, INC.
 5746 SOUTH 1475 EAST OGDEN, UTAH 84403
 MAIN (801)594-4515 S.L.C. (801)521-0222 FAX (801)392-7544
 WWW.GREATBASINENGINEERING.COM

EXHIBIT "B"



East Canal pump station site (shown in the yellow circle) is located within the Rivers Edge Subdivision and is north of Lot 3 of the Silver Ranch Subdivision Phase 3



Lot 3 of the Silver Ranch Subdivision Phase 3 is 4.309 acres in size, and is adjacent to a drop on the East Canal (shown in the yellow circle), and within the City's declared annexation area

From: [Trevor Nielson](#)
To: [Shawn Warnke](#)
Subject: Pumping System in the Bear River Canal Company System
Date: Friday, January 6, 2023 11:10:27 AM

Dear Shawn,

After visiting with Mayor Holmgren and Director Fulgham this morning, they asked that I send this e-mail so you had in writing the canal company's position on secondary pumping stations.

Per the discussions and motions made at the January 2019 and reaffirmed at the December 2021 and January 2022 meetings of the board of directors of the Bear River Canal Company, it is the policy and position of Bear River Canal Company that all new secondary pumping stations are required to have equalization basins installed and operational before pump station operations can begin use to address variation in flow usage. All pumping stations and equalization basins are reviewed and approved on a case-by-case basis to ensure effective operation. One basin can provide equalization services for more than one pump if that basin can: (1) Physically and effectively provide the equalization services for more than one pump and (2) Have physical storage capacity to cover simultaneous peak usage at all associated pumping stations. Pumps must be directly in the pond unless the secondary pump owner: (1) Connects live telemetry readings into the Bear River Canal Company telemetry system for observation, (2) Demonstrations an effective system for operating the equalization basin to negate usage fluctuation of associated pumps found at other locations in the canal system, and (3) BRCC be provided the ability to shut down and lock out pumping stations associated with an equalization basin in the even the basin runs dry from excessive use by the secondary provider.

Two points of clarification for Tremonton City:

(1) Central Canal Equalization Basin: Per the discussion and motions at the above-noted meetings. Tremonton City will have to have the Central Canal Equalization Basin installed before ANY additional Tremonton City pumping stations can be installed in the Bear River Canal Company system.

(2) East Canal Equalization Basin: All pumping stations must have equalization basins to offset variation caused by on-demand usage patterns seen in secondary use. Given that the Central Canal Equalization Basin is on a different canal, an additional equalization basin is needed to physically provide the required mitigation requisite for delivery on the east side of the Malad River. (Shown as Service Areas 9, 10, & 12 in the 2017 Tremonton City Secondary Water Capital Facilities Plan.)

We hope this clarification is helpful. Please reach out if you have any questions.

Sincerely,

Trevor Nielson

General Manager

Bear River Canal Company

275 N 1600 E

Tremonton, UT 84337

Office: 435-257-5975

RESOLUTION NO. 21-52

RESOLUTION OF TREMONTON CITY COUNCIL APPROVING AND SIGNING A LETTER OF SUPPORT FOR THE PL83-566 GRANT

WHEREAS, Tremonton City supports projects that help with the mitigation of flooding; and

WHEREAS, Tremonton City would like to work with the Bear River Canal Company to apply for PL566 funded projects; and

WHEREAS, the Bear River Canal Company has requested a letter of support from the Tremonton City Council; and

WHEREAS, the PL566 funded projects can help Tremonton City during flood events and in years where we have large amounts of snow and a rapid warming spring; and

WHEREAS, the PL 566 funded projects can also help with surface water quality issues from over-irrigating of property.

NOW THEREFORE BE IT RESOLVED, that the Tremonton City Council will sign a letter of support for the PL566 funded projects as attached in Exhibit "A."

Adopted and passed by the governing body of Tremonton City this 7th day of December 2021. To become effective upon passage.

TREMONTON CITY CORPORATION



Roger Fridal, Mayor

ATTEST:



Linsey Nessen, City Recorder





TREMONTON

CITY

Mayor and City Council

December 7, 2021

Becky Ross
State Conservationist
USDA – Natural Resources Conservation Services
Wallace F Bennett Federal Building
125 South State Street, Room 4010
Salt Lake City, UT 84138-1100

Dear Becky,

We request NRCS Watershed Program planning assistance for a potential Public Law (PL) 566 project in Tremonton City, Box Elder County, Utah. The projects will help with the mitigation of flood waters, that have caused problems with the residents of Tremonton City during large storm events and in years where we have large amounts of snow and a rapid warming spring. During these events, the ground cannot absorb the snow melt run-off therefore causing flooding problems. We will also be doing pressurized secondary water projects to help extend the use of our culinary water sources and give relief during drought cycles. These projects will also help with surface water quality issues from over irrigating of property.

We support the projects proposed by the Bear River Canal Company and the other City/Towns and other Water and Natural Resource Agencies, as part of the PL566 funded projects.

We are a local government with a legal interest in or responsibility for the watershed project proposed. We understand, as sponsors of a PL 566 planning effort, that our responsibilities will include:

- Assisting in the locally led planning effort,
- Contributing a share of the project costs, as determined by NRCS, by providing funds or eligible services necessary to undertake the activity,
- Before being credited with the value of any in-kind contributions for in-kind services and/or acquisition of land rights, Sponsor will sign a Memorandum of Understanding (MOU) with NRCS,

Tremonton City

102 South Tremont Street Tremonton, Utah 84337
Phone: 435.257.9500 Fax: 435.257.9513



TREMONTON
CITY

Mayor and City Council

- Obtaining any necessary real property rights, by eminent domain, if necessary,
- Obtaining any needed water rights, and regulatory permits at the Sponsor's cost,
- Agreeing to provide for any required operation and maintenance of the completed measures.

We look forward to working with NRCS staff to complete a Preliminary Investigation Feasibility Report (PIFR) to provide reasonable assurance that a potential watershed project can be developed that addresses a PL 566 purpose and that there are no apparent insurmountable obstacles to the completion of that project.

The contact person in our organization is:


Paul Fulgham

Tremonton City Public Works Director

pfulgham@tremontoncity.com

Please contact him for any additional information that you might need in assessing our request.

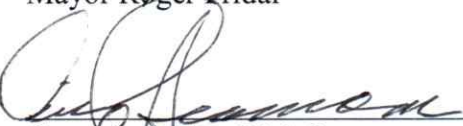
Sincerely,



Mayor Roger Fridal



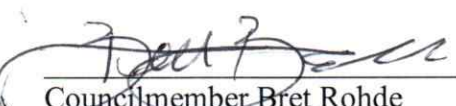
Councilmember Lyle Holmgren



Councilmember Rick Seamons



Councilmember Lyle Vance



Councilmember Bret Rohde



Councilmember Connie Archibald

Tremonton City

102 South Tremont Street Tremonton, Utah 84337
Phone: 435.257.9500 Fax: 435.257.9513

EXHIBIT "B"

Projects (Tremonton 1 of 2)

Entity	Project Description	PL-566 Purpose(s)	Estimated Construction Cost	Assumed NRCS Payment %	Estimated NRCS Share of Construction	Assumed Partner Portion	Strong Local Support?	Existing Documentation
Tremonton City	Secondary Water Equalization Pond - Construct an irrigation equalization pond south of I-15	Ag Water Management	\$ 273,000	75%	\$ 204,750	\$ 68,250	Yes	Secondary Water CFP
Tremonton City	Project 27 in CFP - Flood Control Pond and outfall to Malad River (100 East on the north side of I-15)	Flood Prevention	\$ 312,000	100%	\$ 312,000	\$ -	Yes	Storm Drain System CFP
Tremonton City	Projects 11 & 12 in CFP - Flood Control Pond and outfall to Mill Ditch (at 2650 West and BR Mountain Road)	Flood Prevention	\$ 987,000	100%	\$ 987,000	\$ -	Yes	Storm Drain System CFP
Tremonton City	Projects 35 & 36 in CFP - Flood Control Pond and outfall to Malad River (at 300 North and 950 East)	Flood Prevention	\$ 784,000	100%	\$ 784,000	\$ -	Yes	Storm Drain System CFP



Projects (Tremonton 2 of 2)

Entity	Project Description	PL-566 Purpose(s)	Estimated Construction Cost	Assumed NRCS Payment %	Estimated NRCS Share of Construction	Assumed Partner Portion	Strong Local Support?	Existing Documentation
Tremonton City	Secondary Water Distribution - Construct distribution system for Irrigation Service Area 4	Ag Water Management	\$ 1,773,000	75%	\$ 1,329,750	\$ 443,250	Yes	Secondary Water CFP
Tremonton City	Secondary Water Distribution - Construct distribution system for Irrigation Service Area 9	Ag Water Management	\$ 730,000	75%	\$ 547,500	\$ 182,500	Yes	Secondary Water CFP
Tremonton City	Canal Rail Trail - Construct a recreational trail adjacent to part of the railroad corridor and through part of the canal alignment. Enclose some of the canal south of SR 102	Public Recreation, Ag Water Management	\$ 400,000	50%	\$ 200,000	\$ 200,000	Yes	Transportation Master Plan
Tremonton City	Upper Secondary Water Equalization Pond - Construct a new holding tank on BR Mountain next to an existing culinary water tank for secondary water equalization	Ag Water Management	\$ 1,800,000	75%	\$ 1,350,000	\$ 450,000	Yes	Secondary Water CFP
Tremonton City	600 North piping to the Malad River - Construct flood control piping to the Malad River	Flood Prevention	\$ 1,588,000	100%	\$ 1,588,000	\$ -	Yes	Storm Drain System CFP
Approx. Tremonton Subtotal						\$1,275,750		



State: UT County: Box Elder Watershed: Willow Creek Bear River

Project Name: Pressurized irrigation distribution and equalization ponds, Flood control ponds and outflows, Recreation trail

Sponsor's Name:	Tremonton City (Tremonton)		
Sponsor's Mailing Address:	102 S. Tremont, UT 84337		
Contact Name:	Shawn Warnke	Phone:	(435) 257-9504
Title:	City Manager	Email:	swarnke@tremontoncity.com
Sponsor Website:	http://tremontoncity.org/		

Description of the existing condition in the watershed that would be addressed through a Watershed Flood Prevention Operations program project.

Tremonton City is growing and has a limited water supply. Irrigated agricultural lands are being converted into residential homes. There is not enough drinking water supply to continue to supply the new growth. But, as the agricultural lands are converted to homes, the city acquires more irrigation water shares. These water shares can be put to good use through pressure irrigation systems to irrigate yards. This project will create a new pressure irrigation distribution system and equalization pond. There are also many areas and natural drainage channels in and around the city that flood during large storms. This project will reduce the potential for flooding in these areas.

Potential benefits of a Watershed Flood Prevention Operations program project.

- Efficient and effective use of irrigation water shares
- Conservation of water through use of pressurized irrigation system.
- Reduced potential for flooding around the city and in natural drainages.
- Improved recreation by constructing a trail along a canal corridor that will be piped.

Watershed Programs Standard Memorandum
Preliminary Investigation – Feasibility Report
Sponsor Authority and Role Declaration

Form Number: WS-4
Version 2021-03-04

State: UT County: Box Elder Watershed: Willow Creek Bear River


Project Name: Pressurized irrigation distribution and equalization ponds, Flood control ponds and outflows, Recreation trail

SPONSOR WILL:

- Assist in the locally led planning effort: YES NO
- Obtain needed land rights including the use of power of eminent domain, if necessary: YES NO
- Provide local cost-share funds and/or in-kind services to provide the required portion of total project costs: YES NO
- Provide Funds for continuing Operation and Maintenance actions: YES NO
- Obtain required permits and approvals at Sponsor cost: YES NO
- Provide leadership to help ensure adequate conservation land treatment measures are maintained on at least 50% of the watershed area above retention reservoirs: N/A YES NO
- Before being credited with the value of any in-kind contribution for any in-kind services and/or acquisition of land rights, Sponsor will sign a Memorandum of Understanding (MOU) with NRCS: YES NO

Authorized Representative of Sponsor

Name (printed): Shawn Warnke Title: City Manager

Signature:  Date: 1/13/2022

CITY OF TREMONTON
FINANCIAL STATEMENTS

June 30, 2022



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Certified Public Accountants

www.jones-simkins.com

Logan Office:

1011 West 400 North, Suite 100
Logan, UT 84323-0747
Phone: (435) 752-1510 • (877) 752-1510

Salt Lake City Office:

41 North Rio Grande; Suite 101
Salt Lake City, UT 84101
Phone: (801) 561-6026

INDEPENDENT AUDITORS' REPORT

To the Mayor and City Council
City of Tremonton, Wyoming

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, 2022, 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, 2022, 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 Auditors' 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.

Auditors' 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 auditors' 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, 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 14, 2023, 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 16, 2023

Management's Discussion and Analysis

CITY OF TREMONTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

This document is a narrative overview and analysis of the financial activities of Tremonton City for the fiscal year ending June 30, 2022. 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, 2022

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 and the Capital Projects Fund. The City also maintains the Parks Fund, Recreation Fund, the Food Pantry Fund, Redevelopment Agency #2, Redevelopment Agency #3 and two other Capital Projects Funds. 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 \$57,746,186.

CITY OF TREMONTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

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>2021</u>	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 18,619,788	14,646,636	15,301,733	14,326,852
Capital assets, net	<u>14,629,793</u>	<u>21,032,020</u>	<u>21,889,023</u>	<u>19,567,582</u>
Total assets	<u>33,249,581</u>	<u>35,678,656</u>	<u>37,190,756</u>	<u>33,894,434</u>
Deferred outflows	<u>335,279</u>	<u>296,670</u>	<u>171,904</u>	<u>160,370</u>
Current liabilities	1,104,641	853,931	1,259,881	1,231,831
Noncurrent liabilities	<u>208,000</u>	<u>443,866</u>	<u>6,747,502</u>	<u>7,427,313</u>
Total liabilities	<u>1,312,641</u>	<u>1,297,797</u>	<u>8,007,383</u>	<u>8,659,144</u>
Deferred inflows	<u>3,473,173</u>	<u>2,733,973</u>	<u>408,137</u>	<u>210,742</u>
Net investment in capital assets	14,509,052	20,829,111	16,346,765	16,376,688
Restricted	2,610,364	2,441,627	508,474	1,024,802
Unrestricted	<u>11,679,630</u>	<u>8,672,818</u>	<u>12,091,901</u>	<u>7,783,428</u>
Total net position	\$ <u>28,799,046</u>	<u>31,943,556</u>	<u>28,947,140</u>	<u>25,184,918</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, 2022

CHANGES IN NET POSITION

	<u>Governmental</u> <u>Activities</u>		<u>Business-type</u> <u>Activities</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues:				
Program revenues:				
Charges for services	\$ 3,001,213	2,678,795	5,818,639	5,973,662
Operating grants and contributions	2,370,755	1,748,541	-	-
Capital grants and contributions	-	247,823	-	-
General revenues:				
Taxes	5,970,571	5,274,435	-	-
Other	<u>65,568</u>	<u>101,268</u>	<u>73,148</u>	<u>49,083</u>
Total revenues	<u>11,408,107</u>	<u>10,050,862</u>	<u>5,891,787</u>	<u>6,022,745</u>
Expenses:				
General government	1,384,092	1,215,738	-	-
Public safety	3,167,817	2,927,935	-	-
Streets and highways	896,744	621,745	-	-
Sanitation	401,523	373,400	-	-
Parks and recreation	1,194,961	1,180,945	-	-
Health and human services	569,282	553,005	-	-
Interest	5,047	7,512	-	-
Water utility	-	-	1,601,556	1,646,042
Sewer treatment	-	-	1,370,345	1,133,289
Storm drain	-	-	119,116	117,417
Nonmajor	<u>-</u>	<u>-</u>	<u>128,084</u>	<u>165,369</u>
Total expenses	<u>7,619,466</u>	<u>6,880,280</u>	<u>3,219,101</u>	<u>3,062,117</u>
Transfers	<u>(1,089,536)</u>	<u>-</u>	<u>1,089,536</u>	<u>-</u>
Change in net position	2,699,105	3,170,582	3,762,222	2,960,628
Net position – beginning*	<u>26,099,941</u>	<u>28,772,941</u>	<u>25,184,918</u>	<u>22,224,290</u>
Net position – ending	\$ <u>28,799,046</u>	<u>31,943,556</u>	<u>28,947,140</u>	<u>25,184,918</u>

CITY OF TREMONTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

* Net position for governmental activities was restated due to the discontinued use of the modified approach for infrastructure fixed assets.

Governmental Activities

As noted in the table above, Governmental Activities net position increased by \$2,699,105 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 continued to be high due to housing starts primarily at the start of the fiscal year. The City also benefitted from government grants related to the Coronavirus pandemic. Expenses were higher by approximately \$720,000 mostly due to more expenditures to for public safety, additional administrative and professional costs and depreciation of infrastructure fixed assets.
- 2) The City transferred \$1,089,536 from the General Fund to the Water Fund based on federal pandemic relief grants provided to the City. As allowed by the grants, the City claimed the grants as lost revenue. The City was subsequently able to transfer unrestricted funds to the Water Fund.
- 3) During the year, the City discontinued the use of the "modified approach" for infrastructure fixed assets. As a result, the City recorded an adjustment to the beginning net position for depreciation related to prior years on the infrastructure fixed assets, The adjustment was approximately \$5.84 million. (see Note 16 in the financial statements). In addition, the City recorded approximately \$294,000 of depreciation for the current year on those assets.

Sales, property and franchise taxes account for 52% of all revenue in the governmental activities.

Business-type activities

Business-type activities net position increased by \$3,762,222. Charges for services decreased mostly due to Garland City not using the City's treatment plant because Garland built their own treatment plant. This decrease was offset by higher service fees due to an increase in the number of connections. 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.

CITY OF TREMONTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

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 65% 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 down side of property tax growth only coming from new improvements is that growth creates more population and infrastructure to service with fewer dollars each year.

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 increased during the year based on collections and the City employing more full-time staff. The City spent more on general government due to the building activity and more on public safety due to adding full-time staff.

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 City also transferred over \$1,000,000 to the Water Fund.

The Water Fund revenue increased as the City had more water connections and the secondary system was available in more areas of the City. The Treatment Plant revenues decreased because Garland stopped using the City's plant. Treatment Plant expenses increased as the City continued to add more development and the Treatment Plant had more depreciation due to recent improvements.

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 for tax revenues and intergovernmental revenues. The City increased the appropriations for general government as building activity continued higher than expected. Other smaller adjustments were also made to expense appropriations.

CITY OF TREMONTON
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION

The City invested approximately \$384,000 in governmental fixed assets and approximately \$3,376,000 in business-type fixed assets. The City's governmental fixed assets additions consisted mostly of public safety equipment, an emergency generator, building and park improvements and other small items.

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

During the year, the City discontinued the use of the "modified approach" for infrastructure fixed assets. The City recorded accumulated depreciation related to prior years of approximately \$5,840,000 and current year depreciation of approximately \$294,000 related to these assets.

The City's governmental long-term debt decreased by approximately \$82,000 as the City paid required payments on 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 \$388,000 for the commitment. The maximum commitment for the next fiscal year is approximately \$396,000. Further information is provided in the notes under Joint Venture in UTOPIA.

The City has contracted for the construction of additional secondary water improvements to certain areas of the City using the remaining unspent portion of the bonds issued in the prior year.

Subsequent to year-end, the City paid off the remaining portion of the lease payable.

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, 2022

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<u>Assets</u>			
Pooled cash and cash equivalents	\$ 13,577,009	12,653,338	26,230,347
Cash and cash equivalents	-	239,219	239,219
Accounts receivable, net	923,799	479,702	1,403,501
Due from other governments	3,349,768	-	3,349,768
Restricted cash and cash equivalents	-	1,602,742	1,602,742
Prepaid expenses	6,114	-	6,114
Note receivable	-	98,793	98,793
Net pension asset	763,098	227,939	991,037
Land	1,922,652	334,900	2,257,552
Infrastructure	15,020,705	-	15,020,705
Construction in process	168,045	3,556,070	3,724,115
Buildings	2,105,538	7,876,114	9,981,652
Improvements	3,447,465	4,765,276	8,212,741
Water and sewer lines	-	8,429,203	8,429,203
Equipment	5,629,668	7,450,833	13,080,501
Accumulated depreciation	(13,664,280)	(10,523,373)	(24,187,653)
Total assets	<u>33,249,581</u>	<u>37,190,756</u>	<u>70,440,337</u>
<u>Deferred Outflow of Resources</u>			
Pension related	<u>335,279</u>	<u>171,904</u>	<u>507,183</u>
<u>Liabilities</u>			
Accounts payable	190,355	667,881	858,236
Accrued expenses	793,545	98,000	891,545
Deposits due customers	-	22,000	22,000
Long-term liabilities:			
Due within one year	120,741	472,000	592,741
Due in more than one year	208,000	6,747,502	6,955,502
Total liabilities	<u>1,312,641</u>	<u>8,007,383</u>	<u>9,320,024</u>
<u>Deferred Inflow of Resources</u>			
Pension related	1,326,684	408,137	1,734,821
Revenues for future periods	2,146,489	-	2,146,489
Total deferred inflow of resources	<u>3,473,173</u>	<u>408,137</u>	<u>3,881,310</u>
<u>Net Position</u>			
Net investment in capital assets	14,509,052	16,346,765	30,855,817
Restricted	2,610,364	508,474	3,118,838
Unrestricted	11,679,630	12,091,901	23,771,531
Total net position	<u>\$ 28,799,046</u>	<u>28,947,140</u>	<u>57,746,186</u>

The accompanying notes are an integral
part of these financial statements

CITY OF TREMONTON
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental:							
General government	\$ 1,384,092	600,985	1,185,363	-	402,256	-	402,256
Public safety	3,167,817	1,484,837	325,307	-	(1,357,673)	-	(1,357,673)
Streets/highways	896,744	-	463,986	-	(432,758)	-	(432,758)
Sanitation	401,523	440,450	-	-	38,927	-	38,927
Cultural, parks and recreation	1,194,961	474,941	30,444	-	(689,576)	-	(689,576)
Health and human services	569,282	-	365,655	-	(203,627)	-	(203,627)
Interest	5,047	-	-	-	(5,047)	-	(5,047)
Total governmental activities	<u>7,619,466</u>	<u>3,001,213</u>	<u>2,370,755</u>	<u>-</u>	<u>(2,247,498)</u>	<u>-</u>	<u>(2,247,498)</u>
Business-type activities:							
Water	1,601,556	2,743,969	-	-	-	1,142,413	1,142,413
Treatment plant	1,370,345	2,279,295	-	-	-	908,950	908,950
Storm drain	119,116	445,202	-	-	-	326,086	326,086
Nonmajor	128,084	350,173	-	-	-	222,089	222,089
Total business-type activities	<u>3,219,101</u>	<u>5,818,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,599,538</u>	<u>2,599,538</u>
Total primary government	<u>\$ 10,838,567</u>	<u>8,819,852</u>	<u>2,370,755</u>	<u>-</u>	<u>(2,247,498)</u>	<u>2,599,538</u>	<u>352,040</u>
General revenues:							
Taxes:							
					\$ 2,215,583	-	2,215,583
					2,702,964	-	2,702,964
					1,052,024	-	1,052,024
					<u>5,970,571</u>	<u>-</u>	<u>5,970,571</u>
					65,568	73,148	138,716
					<u>6,036,139</u>	<u>73,148</u>	<u>6,109,287</u>
					(1,089,536)	1,089,536	-
					<u>2,699,105</u>	<u>3,762,222</u>	<u>6,461,327</u>
					<u>26,099,941</u>	<u>25,184,918</u>	<u>50,997,264</u>
					<u>\$ 28,799,046</u>	<u>28,947,140</u>	<u>57,746,186</u>

The accompanying notes are an integral part
of these financial statements.

CITY OF TREMONTON
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	<u>General</u>	<u>Special Revenue Fire/EMS</u>	<u>Capital Projects</u>	<u>Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>					
Pooled cash and cash equivalents	\$ 1,649,295	1,140,061	2,664,272	8,123,381	13,577,009
Accounts receivable, net	193,135	730,664	-	-	923,799
Due from other governments	3,199,768	-	-	150,000	3,349,768
Prepaid expenses	6,114	-	-	-	6,114
Total assets	<u>\$ 5,048,312</u>	<u>1,870,725</u>	<u>2,664,272</u>	<u>8,273,381</u>	<u>17,856,690</u>
<u>Liabilities</u>					
Accounts payable	\$ 129,053	22,005	9,131	30,166	190,355
Accrued expenses	793,545	-	-	-	793,545
Total liabilities	<u>922,598</u>	<u>22,005</u>	<u>9,131</u>	<u>30,166</u>	<u>983,900</u>
<u>Deferred Inflows of Resources</u>					
Revenues for future periods	<u>1,996,489</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>2,146,489</u>
<u>Fund balances</u>					
Restricted	-	-	-	2,610,364	2,610,364
Assigned	-	1,848,720	2,655,141	5,482,851	9,986,712
Unassigned	2,129,225	-	-	-	2,129,225
Total fund balance	<u>2,129,225</u>	<u>1,848,720</u>	<u>2,655,141</u>	<u>8,093,215</u>	<u>14,726,301</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 5,048,312</u>	<u>1,870,725</u>	<u>2,664,272</u>	<u>8,273,381</u>	<u>17,856,690</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, 2022

Total fund balances for governmental funds \$ 14,726,301

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	\$ 1,922,652	
Construction in progress	168,045	
Infrastructure	15,020,705	
Buildings	2,105,538	
Improvements	3,447,465	
Equipment	5,629,668	
Accumulated depreciation	<u>(13,664,280)</u>	14,629,793

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		335,279
Deferred inflow of resources		(1,326,684)
Net pension asset		763,098

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	\$ (208,000)	
Capital leases	<u>(120,741)</u>	<u>(328,741)</u>

Net position of governmental activities \$ 28,799,046

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, 2022

	General	Special Revenue Fire/EMS	Capital Projects	Nonmajor Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 5,823,845	-	-	146,726	5,970,571
Licenses and permits	410,980	-	-	-	410,980
Intergovernmental	1,902,705	287,722	-	9,525	2,199,952
Charges for services	600,239	1,454,505	-	472,383	2,527,127
Fines and forfeitures	76,630	-	-	-	76,630
Miscellaneous	100,122	31,669	11,548	113,408	256,747
Total revenues	8,914,521	1,773,896	11,548	742,042	11,442,007
Expenditures:					
Current:					
General government	1,230,088	-	-	162,671	1,392,759
Public safety	1,764,623	1,224,889	-	-	2,989,512
Streets/highways	580,949	-	-	11,975	592,924
Sanitation	401,523	-	-	-	401,523
Cultural, parks and recreation	832,162	-	5,918	249,214	1,087,294
Health and human service	447,776	-	-	49,835	497,611
Capital Outlay:					
General government	-	-	-	56,168	56,168
Public safety	9,950	62,484	-	-	72,434
Streets/highways	2,652	-	-	89,252	91,904
Cultural, parks and recreation	11,147	-	14,367	121,542	147,056
Health and human service	16,512	-	-	-	16,512
Debt Service:					
Principal	-	82,168	-	-	82,168
Interest	-	5,047	-	-	5,047
Total expenditures	5,297,382	1,374,588	20,285	740,657	7,432,912
Excess of revenues over expenditures	3,617,139	399,308	(8,737)	1,385	4,009,095
Other financing sources (uses):					
Transfers in (out)	(1,338,000)	263,200	900,000	1,074,800	900,000
Transfer to Water fund	(1,089,536)	-	-	-	(1,089,536)
Net other financing sources (uses)	(2,427,536)	263,200	900,000	1,074,800	(189,536)
Change in fund balance	1,189,603	662,508	891,263	1,076,185	3,819,559
Fund balance - July 1	1,839,622	1,186,212	1,763,878	7,017,030	11,806,742
Fund balance - June 30	\$ 3,029,225	1,848,720	2,655,141	8,093,215	15,626,301

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, 2022

Net change in fund balance - Total governmental funds	\$	3,819,559
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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 (\$384,074) was less than depreciation (\$942,686). (558,612)

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. -

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. 255,990

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		82,168	82,168

Change in net position of governmental activities	\$	3,599,105
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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, 2022

	Water Fund	Treatment Plant Fund	Storm Drain Fund	Nonmajor Fund	Total Proprietary Funds
<u>Assets</u>					
Current assets:					
Pooled cash and cash equivalents	\$ 4,459,965	5,549,995	1,315,323	1,328,055	12,653,338
Cash and cash equivalents	-	239,219	-	-	239,219
Accounts receivable, net	248,378	190,390	17,853	23,081	479,702
Restricted cash and cash equivalents	1,602,742	-	-	-	1,602,742
Note receivable, current portion	98,793	-	-	-	98,793
Total current assets	6,409,878	5,979,604	1,333,176	1,351,136	15,073,794
Noncurrent assets:					
Net pension asset	109,014	99,104	-	19,821	227,939
Fixed assets, net	12,521,895	6,821,514	1,856,973	688,641	21,889,023
Total noncurrent assets	12,630,909	6,920,618	1,856,973	708,462	22,116,962
Total assets	19,040,787	12,900,222	3,190,149	2,059,598	37,190,756
<u>Deferred outflow of resources</u>					
Pension related	77,565	78,751	-	15,588	171,904
<u>Liabilities</u>					
Current liabilities:					
Bonds payable, current portion	472,000	-	-	-	472,000
Accounts payable	618,740	45,697	946	2,498	667,881
Accrued expenses	47,000	42,000	-	9,000	98,000
Deposits due customers	22,000	-	-	-	22,000
Total current liabilities	1,159,740	87,697	946	11,498	1,259,881
Noncurrent liabilities:					
Commitments, long-term	-	-	74,502	-	74,502
Bonds payable, long-term	6,673,000	-	-	-	6,673,000
Total liabilities	7,832,740	87,697	75,448	11,498	8,007,383
<u>Deferred Inflow of Resources</u>					
Pension related	196,344	175,718	-	36,075	408,137
<u>Net Position</u>					
Net investment in capital assets	6,979,637	6,821,514	1,856,973	688,641	16,346,765
Restricted	-	-	291,580	216,894	508,474
Unrestricted	4,109,631	5,894,044	966,148	1,122,078	12,091,901
Total net position	\$ 11,089,268	12,715,558	3,114,701	2,027,613	28,947,140

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, 2022

	Water Fund	Treatment Plant Fund	Storm Drain Fund	Nonmajor Fund	Total Proprietary Funds
Operating revenues:					
Charges for services	\$ 2,093,134	1,978,100	175,667	232,620	4,479,521
Connection fees	78,921	-	-	11,700	90,621
Miscellaneous income	50,180	2,687	-	-	52,867
Total operating revenues	<u>2,222,235</u>	<u>1,980,787</u>	<u>175,667</u>	<u>244,320</u>	<u>4,623,009</u>
Operating expenses:					
Salaries and benefits	369,513	369,863	21,278	45,328	805,982
Current expenses	689,676	410,732	28,895	37,825	1,167,128
Depreciation	351,392	589,750	68,943	44,931	1,055,016
Total operating expenses	<u>1,410,581</u>	<u>1,370,345</u>	<u>119,116</u>	<u>128,084</u>	<u>3,028,126</u>
Operating income (loss)	<u>811,654</u>	<u>610,442</u>	<u>56,551</u>	<u>116,236</u>	<u>1,594,883</u>
Non-operating revenues (expenses):					
Impact fees	521,734	298,508	269,535	105,853	1,195,630
Interest income	34,260	27,161	5,683	6,044	73,148
Interest expense	(190,975)	-	-	-	(190,975)
Net non-operating revenues (expenses)	<u>365,019</u>	<u>325,669</u>	<u>275,218</u>	<u>111,897</u>	<u>1,077,803</u>
Income before transfers	1,176,673	936,111	331,769	228,133	2,672,686
Transfer from General Fund	<u>1,089,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,089,536</u>
Change in net position	2,266,209	936,111	331,769	228,133	3,762,222
Net position - beginning	<u>8,823,059</u>	<u>11,779,447</u>	<u>2,782,932</u>	<u>1,799,480</u>	<u>25,184,918</u>
Net position - ending	<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>

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, 2022

	Water Fund	Treatment Plant Fund	Storm Drain Fund	Nonmajor Fund	Total Proprietary Funds
Cash flows from operating activities:					
Receipts from customers and users	\$ 2,264,975	1,971,601	173,533	241,499	4,651,608
Payments to suppliers	(685,740)	(407,318)	(28,249)	(37,022)	(1,158,329)
Payments to employees	(463,238)	(486,335)	(21,278)	(65,022)	(1,035,873)
Net cash provided by operating activities	<u>1,115,997</u>	<u>1,077,948</u>	<u>124,006</u>	<u>139,455</u>	<u>2,457,406</u>
Cash flows from capital and related financing activities:					
Impact fees collected	521,734	298,508	269,535	105,853	1,195,630
Collection on note receivable	5,713	-	-	-	5,713
Transfer from General Fund	1,089,536	-	-	-	1,089,536
Principal payments	(450,000)	-	(2,998)	-	(452,998)
Interest paid	(190,975)	-	-	-	(190,975)
Purchases of capital assets	(2,461,582)	(918,298)	-	(18,951)	(3,398,831)
Net cash provided by capital and related financing activities	<u>(1,485,574)</u>	<u>(619,790)</u>	<u>266,537</u>	<u>86,902</u>	<u>(1,751,925)</u>
Cash flows from investing activities:					
Interest and dividends received	34,260	27,161	5,683	6,044	73,148
Net cash provided by investing activities	<u>34,260</u>	<u>27,161</u>	<u>5,683</u>	<u>6,044</u>	<u>73,148</u>
Net increase (decrease) in cash and cash equivalents	(335,317)	485,319	396,226	232,401	778,629
Cash and cash equivalents at beginning of year	<u>6,398,024</u>	<u>5,303,895</u>	<u>919,097</u>	<u>1,095,654</u>	<u>13,716,670</u>
Cash and cash equivalents at end 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>
Shown in Statement of Net Position as:					
Pooled cash and cash equivalents	\$ 4,459,965	5,549,995	1,315,323	1,328,055	12,653,338
Restricted cash and cash equivalents	1,602,742	-	-	-	1,602,742
Cash and cash equivalents	<u>-</u>	<u>239,219</u>	<u>-</u>	<u>-</u>	<u>239,219</u>
	<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>

(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, 2022

	<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	\$ 811,654	610,442	56,551	116,236	1,594,883
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	351,392	589,750	68,943	44,931	1,055,016
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	40,115	(9,186)	(2,134)	(2,821)	25,974
Decrease (increase) in deposits	-	-	-	-	-
Increase (decrease) in accounts payable	3,936	3,414	646	803	8,799
Increase (decrease) in accrued expenses	9,000	6,000	-	2,000	17,000
Change in pension related items	(102,725)	(122,472)	-	(21,694)	(246,891)
Increase (decrease) in deposits due customers	2,625	-	-	-	2,625
Total adjustments	304,343	467,506	67,455	23,219	862,523
Net cash provided by operating activities	\$ <u>1,115,997</u>	<u>1,077,948</u>	<u>124,006</u>	<u>139,455</u>	<u>2,457,406</u>

The accompanying notes are an integral part of these financial statements

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022

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, 2022

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 (in the fund statements) 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.

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, 2022

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, 2022

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, 2022

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

GASB Statement No. 34 requires the City to report infrastructure assets. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), etc. In prior years, as provided by GASB standards, the City had elected to use the “modified approach” to account for infrastructure assets maintained by the City. Under this approach, depreciation expense was not recorded and only improvements that expand the capacity or efficiency of an infrastructure asset are capitalized. During the year, the City decided, based on restrictive guidance issued by the Office of the Utah State Auditor, to discontinue the use of the modified approach, to restate the prior year net position (See Note 16), and to begin depreciating the infrastructure assets.

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

Capitalized Interest

The City capitalizes net interest costs as part of the cost of construction for proprietary capital projects when material.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

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.

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.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

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 position. The City also has one item related to pensions that is the result of actuarial calculations.

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;

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

- 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.

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.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Summary of Significant Accounting Policies (continued)

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 during the reporting period. Actual amounts could differ from those estimates.

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, 2022

Note 2 - Deposits and Investments (continued)

At June 30, 2022, 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	603,683	-	-	603,683
Public Treasurer's Investment Pool	<u>-</u>	<u>25,626,384</u>	<u>-</u>	<u>25,626,384</u>
Total pooled cash and cash equivalents	\$ <u>603,683</u>	<u>25,626,384</u>	<u>280</u>	<u>26,230,347</u>
Cash and cash equivalents:				
Public Treasurer's Investment Pool	\$ <u>-</u>	<u>239,219</u>	<u>-</u>	<u>239,219</u>
Total cash and cash equivalents	\$ <u>-</u>	<u>239,219</u>	<u>-</u>	<u>239,219</u>
Restricted cash and cash equivalents:				
Public Treasurer's Investment Pool	\$ <u>-</u>	<u>1,602,742</u>	<u>-</u>	<u>1,602,742</u>
Total restricted cash and cash equivalents	\$ <u>-</u>	<u>1,602,742</u>	<u>-</u>	<u>1,602,742</u>
Total all deposits and investments	\$ <u>603,683</u>	<u>27,468,345</u>	<u>280</u>	<u>28,072,308</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, 2022, \$293,527 of the City's bank balances of \$586,394 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, 2022

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, 2022, the City determined that all the investments are Level 2 investments.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022, 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, 2022, all of the City's investments were in the PTIF.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 3 - Accounts Receivable and Due From Other Governments

The City's accounts receivable and due from other governments at June 30, 2021, consist of:

Governmental activities

Accounts receivable:

General fund:		
Garbage	\$	42,803
Utility franchise fees		99,474
Other		14,282
Maintenance agreements		<u>36,576</u>
Total general fund		<u>193,135</u>
Fire/EMS fund:		
Ambulance fees		1,060,664
Less allowance for uncollectible accounts		<u>(330,000)</u>
Total Fire/EMS fund		<u>730,664</u>
Total accounts receivable	\$	<u>923,799</u>
 Due from other governments:		
General fund:		
Property taxes - deferred to future periods	\$	1,996,489
Property tax - current		33,883
Class "C" roads		106,355
Sales tax		503,619
Department of the Treasury		544,768
Other		<u>14,654</u>
Total general fund		<u>3,199,768</u>
Redevelopment Agency #2:		
Property taxes - deferred to future periods		<u>150,000</u>
Total due from other governments	\$	<u>3,349,768</u>

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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

Business-type activities

Accounts receivable:

Water fund:		
Utility services and fees	\$	248,378
Treatment Plant fund:		
Sewer services and fees		190,390
Storm Drain fund:		
Storm drain fees		17,853
Nonmajor fund accounts receivable		<u>23,081</u>
Total accounts receivable	\$	<u>479,702</u>

Note 4 – Interfund Transfers

Interfund transfers for the fiscal year consisted of the following:

The General Fund transferred \$900,000 to Capital Projects fund for future capital projects. The General Fund also transferred \$150,000 to RDA#2, \$750,000 to non-major capital project funds and \$174,800 to the Recreation Fund. Additionally, the General Fund also transferred \$263,200 to the Fire/EMS Fund. The City also transferred \$1,089,536 from the General Fund to the Water Fund to fund secondary water improvements.

Note 5 – Note Receivable

In a prior year, the City entered into an agreement to sell land to an individual for \$120,000. The land had been purchased for the purpose of obtaining water shares/rights. The agreement allowed the purchaser to make payments in two annual principal installments of \$9,894 starting December 2020 and a final payment due December 2022. The note bears interest at 6% due with each principal payment and an interest only payment due December 2019. The balance as of June 30, 2022 was \$98,793.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 - Capital Assets

Capital asset changes occurring for the year ended June 30, 2022, are as follows:

<i>Governmental activities</i>	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2022</u>
Capital assets not being depreciated:					
Land	\$ 1,903,932	18,720	-	-	1,922,652
Construction in progress	<u>76,803</u>	<u>91,242</u>	<u>-</u>	<u>-</u>	<u>168,045</u>
 Total capital assets not being depreciated	 <u>1,980,735</u>	 <u>109,962</u>	 <u>-</u>	 <u>-</u>	 <u>2,090,697</u>
Capital assets being depreciated:					
Buildings	2,105,538	-	-	-	2,105,538
Infrastructure	15,020,705	-	-	-	15,020,705
Improvements	3,392,443	55,022	-	-	3,447,465
Equipment	<u>5,597,318</u>	<u>219,090</u>	<u>(186,740)</u>	<u>-</u>	<u>5,629,668</u>
 Total capital assets being depreciated	 <u>26,116,004</u>	 <u>274,112</u>	 <u>(186,740)</u>	 <u>-</u>	 <u>26,203,376</u>
Accumulated depreciation for:					
Buildings	(929,715)	(64,258)	-	-	(993,973)
Infrastructure	(5,843,615)	(293,508)	-	-	(6,137,123)
Improvements other than buildings	(2,280,036)	(110,233)	-	-	(2,390,269)
Equipment	<u>(3,854,968)</u>	<u>(474,687)</u>	<u>186,740</u>	<u>-</u>	<u>(4,142,915)</u>
 Total accumulated depreciation	 <u>(12,908,334)</u>	 <u>(942,686)</u>	 <u>186,740</u>	 <u>-</u>	 <u>(13,664,280)</u>
 Total capital assets being depreciated, net	 <u>13,207,670</u>	 <u>(668,574)</u>	 <u>-</u>	 <u>-</u>	 <u>12,539,096</u>
 Total governmental activities capital assets, net (restated)	 \$ <u>15,188,405</u>	 <u>(558,612)</u>	 <u>-</u>	 <u>-</u>	 <u>14,629,793</u>

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 6 - Capital Assets (continued)

Business-type activities

	<u>July 1,</u> <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30,</u> <u>2022</u>
Capital assets not being depreciated:					
Land	\$ 334,900	-	-	-	334,900
Construction in process	<u>1,350,398</u>	<u>2,560,813</u>	<u>-</u>	<u>(355,141)</u>	<u>3,556,070</u>
Total capital assets not being depreciated	<u>1,685,298</u>	<u>2,560,813</u>	<u>-</u>	<u>(355,141)</u>	<u>3,890,970</u>
Capital assets being depreciated:					
Buildings	7,876,114	-	-	-	7,876,114
Equipment and vehicles	8,165,234	805,543	(1,860,526)	340,582	7,450,833
Improvements	4,755,176	10,100	-	-	4,765,276
Water and sewer lines	<u>8,414,644</u>	<u>-</u>	<u>-</u>	<u>14,559</u>	<u>8,429,203</u>
Total capital assets being depreciated	<u>29,211,168</u>	<u>815,643</u>	<u>(1,860,526)</u>	<u>355,141</u>	<u>28,521,426</u>
Accumulated depreciation for:					
Buildings	(1,780,054)	(300,465)	-	-	(2,080,519)
Equipment and vehicles	(5,666,670)	(469,694)	1,860,526	-	(4,275,838)
Improvements	(1,128,930)	(74,477)	-	-	(1,203,407)
Lines	<u>(2,753,230)</u>	<u>(210,379)</u>	<u>-</u>	<u>-</u>	<u>(2,963,609)</u>
Total accumulated depreciation	<u>(11,328,884)</u>	<u>(1,055,015)</u>	<u>1,860,526</u>	<u>-</u>	<u>(10,523,373)</u>
Total capital assets being depreciated, net	<u>17,882,284</u>	<u>(239,372)</u>	<u>-</u>	<u>355,141</u>	<u>17,998,053</u>
Total business-type activities capital assets, net	\$ <u>19,567,582</u>	<u>2,321,441</u>	<u>-</u>	<u>-</u>	<u>21,889,023</u>

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

General government	\$ 36,210
Streets and highways	316,626
Public safety	375,751
Culture, parks and recreation	131,451
Health and human services	<u>82,648</u>
Total depreciation expense	\$ <u>942,686</u>

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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 \$22,000 were held by the City at June 30, 2022.

Note 8 - Long-Term Liabilities

Long-term liability activity for fiscal year ending June 30, 2022, 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	179,000	131,000	(102,000)	208,000	-
Leases payable	<u>202,909</u>	<u>-</u>	<u>(82,168)</u>	<u>120,741</u>	<u>120,741</u>
Total governmental long-term liabilities	\$ <u>381,909</u>	<u>131,000</u>	<u>(184,168)</u>	<u>328,741</u>	<u>120,741</u>
<u>Business-type activities</u>					
Bonds payable	\$ <u>7,595,000</u>	<u>-</u>	<u>(450,000)</u>	<u>7,145,000</u>	<u>472,000</u>
Total business-type long-term liabilities	\$ <u>7,595,000</u>	<u>-</u>	<u>(450,000)</u>	<u>7,145,000</u>	<u>472,000</u>

Governmental Activities

Governmental activities long-term debt was comprised of the following:

Leases payable:

Payable to vendor, payable in monthly installments of \$7,268
including interest of approximately 3.05%, secured by equipment \$ 120,741

Subsequent to year-end, the City paid the remaining balance on the lease payable. The City deemed the cost of the asset previously recorded was presented fairly. The Fire/EMS Fund was used to liquidate this lease liability.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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, 2022, 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, 2022, 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, 2022:

\$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>2,984,000</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>4,161,000</u>
Total business-type activities bonds payable	\$ <u>7,145,000</u>

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 8 – Long-Term Liabilities (continued)

The annual requirements to amortize the bonds payable of the business-type activities as of June 30, 2022, were as follows:

<u>Year Ending June 30</u>		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$	472,000	168,546	640,546
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
2028-2032		2,784,000	420,316	3,204,316
2033-2036		<u>1,885,000</u>	<u>96,351</u>	<u>1,981,351</u>
Totals	\$	<u>7,145,000</u>	<u>1,244,820</u>	<u>8,389,820</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, 2022

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.

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

System	Final Average Salary	Years of service required and/or age eligible for benefits	Benefit percent per year of service	COLA**
Noncontributory System	Highest 3 years	30 years any age 25 years any age* 20 years age 60* 10 years age 62* 4 years age 65	2.0% per year all years	Up to 4%
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, 2022

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, 2022 are as follows:

	<u>Employee Paid</u>	<u>Employer Paid</u>	<u>Employer 401(k)</u>
Noncontributory System			
15 – Local Government Tier 1	N/A	18.47 %	N/A
111 – Local Government Tier 2	N/A	16.07 %	0.62 %
Public Safety Retirement System			
75 – Other Division A			
With 4% COLA	N/A	35.71 %	N/A
122 – Tier 2 DB Hybrid	2.27 %	26.99 %	N/A
Firefighters Retirement System			
31 – Other Division A	15.05 %	4.61 %	N/A
132 – Tier 2 DB Hybrid	2.27 %	14.08 %	N/A
Tier 2 Defined Contribution Only			
211 – Local Government	N/A	6.69 %	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, 2022

Note 9 - Retirement Plans (continued)

For the fiscal year ended June 30, 2022, the employer and employee contributions to the Systems were as follows:

<u>System</u>	<u>Employer Contributions</u>	<u>Employee Contributions</u>
Noncontributory System	\$ 213,489	N/A
Public Safety System	112,858	N/A
Tier 2 Public Employee System	70,560	N/A
Tier 2 Public Safety and Firefighter	95,898	10,378
Tier 2 DC Only	2,464	N/A
Tier 2 DC Public Safety and Firefighter	<u>7,750</u>	<u>N/A</u>
Total Contributions	\$ <u>503,019</u>	<u>10,378</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 \$991,037 and a net pension liability of \$-0-.

	<u>Proportionate Share</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>
Noncontributory System	0.1276723 %	\$ 731,193	\$ -
Public Safety System	0.2991667 %	243,966	-
Tier 2 Public Employees System	0.0221576 %	9,378	-
Tier 2 Public Safety and Firefighter	0.1483843 %	<u>7,500</u>	<u>-</u>
Total net pension asset/liability		\$ <u>991,037</u>	\$ <u>-</u>

The net pension asset and liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset and liability was determined by an actuarial valuation as of January 1, 2021, 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, 2022

Note 9 - Retirement Plans (continued)

For the year ended June 30, 2022, we recognized pension expense of \$(30,236). At June 30, 2022, 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	\$ 108,247	\$ 2,440
Changes in assumptions	128,382	8,669
Net difference between projected and actual earnings on pension plan investments	-	1,687,276
Changes in proportion and differences between contributions and proportionate share of contributions	20,617	36,436
Contributions subsequent to the measurement date	<u>249,937</u>	<u>-</u>
Total	\$ <u>507,183</u>	\$ <u>1,734,821</u>

The \$249,937 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, 2021. 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>
2022	\$ (302,717)
2023	(514,249)
2024	(408,898)
2025	(277,451)
2026	3,330
Thereafter	22,410

Actuarial assumptions: The total pension liability in the December 31, 2021, 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, 2022

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, 2021, valuation were based on the results of an actuarial experience study for the five year period ending December 31, 2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class 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>Expected Return Arithmetic Basis</u>		
<u>Target Asset Allocation</u>	<u>Real Return Arithmetic Basis</u>	<u>Long-term expected portfolio real rate of return</u>	
Equity securities	37 %	6.58 %	2.43 %
Debt securities	20 %	(0.28) %	(0.06) %
Real assets	15 %	5.77 %	0.87 %
Private equity	12 %	9.85 %	1.18 %
Absolute return	16 %	2.91 %	0.47 %
Cash and cash equivalents	<u>0 %</u>	(1.01) %	<u>0.00 %</u>
Totals	100 %		4.89 %
Inflation			2.50 %
Expected arithmetic nominal return			7.39 %

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, 2022

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. The discount rate was reduced from 6.95% to 6.85% from the prior measurement date.

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	\$ 393,185	(731,193)	(1,669,267)
Public Safety System	599,234	(242,966)	(926,891)
Tier 2 Public Employees System	55,876	(9,378)	(59,479)
Tier 2 Public Safety and Firefighter	60,166	(7,500)	(61,217)

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, 2022

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>2022</u>	<u>2021</u>	<u>2020</u>
401(k) Plan – Employer	\$ 26,588	18,947	17,573
401(k) Plan – Employee	46,829	51,809	56,306
457(b) Plan – Employer	-	-	-
457(b) Plan – Employee	47,134	10,061	16,970
Roth IRA Plan – Employee	42,716	29,651	18,385
Traditional IRA Plan – Employee	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	\$ -	146,726
Tax increment payments	-	-
Expenditures:		
Acquisition of property	-	-
Site improvements or site preparation	-	146,726
Installation of public utilities	-	-
Administrative costs	-	-

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

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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	\$ 2,088,741
Park impact fee	<u>521,623</u>
Total Non-major Fund	\$ <u>2,610,364</u>

Business-type Activities

Storm Drain Fund Impact fee	\$ 291,580
Non-major Funds Impact fee	<u>216,894</u>
Total restricted net position	\$ <u>508,474</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>	\$ 1,848,720
<i>Capital Projects Fund – Future capital projects</i>	\$ 2,655,141

Nonmajor Governmental Funds

Parks projects	\$ 415,282
Recreation	255,809
Food pantry	186,381
RDA #2	1,169,313
Capital projects	<u>3,456,066</u>
Total nonmajor governmental funds	\$ <u>5,482,851</u>

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

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.

In April 2021, the City issued \$4,400,000 of water revenue bonds to construct additional secondary water improvements. In conjunction with this bond issuance, the City entered into a contract to have a business construct the improvements. The contract was is expected to be completed in 2023. The City has unspent bond proceeds of approximately \$1,600,000.

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.

CITY OF TREMONTON
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 15 - Joint Venture in UTOPIA (continued)

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 2022, the City was required to pay approximately \$388,000 to satisfy the pledge agreement. For fiscal year 2023, the maximum pledge amount is approximately \$396,000 (monthly amount of approximately \$32,960). The sales and use tax revenues of the City for fiscal year 2022 were approximately \$2,656,000. 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 – Restatement of Beginning Net Position

During the fiscal year, the City discontinued the use of the modified approach for accounting for infrastructure assets in the Governmental Activities based on restrictive requirements issued by the Office of the Utah State Auditor. The City recalculated depreciation expense related to prior years and determined that the prior year net position of governmental activities should be reduced by \$5,843,615.

Note 17 – Subsequent Events

Subsequent to year-end, the City elected to pay the balance on the lease payable for a fire truck that was purchased and financed. The City had made monthly payments to November, 2022, and paid the remaining balance of approximately \$92,791 in November, 2022.

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Required Supplementary Information

CITY OF TREMONTON
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For The Year Ended June 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Revenues:				
Taxes	\$ 4,902,700	4,960,500	5,823,845	863,345
Licenses and permits	169,800	265,800	410,980	145,180
Intergovernmental	667,000	1,764,836	1,902,705	137,869
Charges for services	542,200	572,700	600,239	27,539
Fines and forfeitures	60,000	60,000	76,630	16,630
Miscellaneous	81,500	90,500	100,122	9,622
Total revenues	<u>6,423,200</u>	<u>7,714,336</u>	<u>8,914,521</u>	<u>1,200,185</u>
Expenditures:				
General government	1,316,600	1,380,300	1,230,088	150,212
Public safety	1,956,500	1,982,200	1,774,573	207,627
Streets/highways	676,400	686,400	583,601	102,799
Sanitation	412,800	417,800	401,523	16,277
Cultural, parks and recreation	856,800	916,800	843,309	73,491
Health and human services	466,100	503,300	464,288	39,012
Total expenditures	<u>5,685,200</u>	<u>5,886,800</u>	<u>5,297,382</u>	<u>589,418</u>
Excess (deficiency) of revenues over expenditures	<u>738,000</u>	<u>1,827,536</u>	<u>3,617,139</u>	<u>1,789,603</u>
Other financing sources (uses)				
Transfer to Water fund	-	(1,089,536)	(1,089,536)	-
Transfer to Fire/EMS fund	(263,200)	(263,200)	(263,200)	-
Transfer to Capital Projects fund	(300,000)	(900,000)	(900,000)	-
Transfer from (to) non-major fund	(174,800)	(1,074,800)	(1,074,800)	-
Net other financing sources (uses)	<u>(738,000)</u>	<u>(3,327,536)</u>	<u>(3,327,536)</u>	<u>-</u>
Change in fund balance	<u>\$ -</u>	<u>(1,500,000)</u>	289,603	<u>1,789,603</u>
Fund balance - July 1			<u>1,839,622</u>	
Fund balance - June 30	\$		<u>2,129,225</u>	

CITY OF TREMONTON
BUDGETARY COMPARISON SCHEDULE
FIRE/EMS SPECIAL REVENUE FUND
For The Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
Intergovernmental	\$ 40,000	287,200	287,722	522
Charges for services	1,007,000	1,062,400	1,454,505	392,105
Miscellaneous	15,000	20,000	31,669	11,669
Total revenues	<u>1,062,000</u>	<u>1,369,600</u>	<u>1,773,896</u>	<u>404,296</u>
Expenditures:				
Public Safety	1,396,700	1,552,500	1,224,889	327,611
Capital outlay	55,000	206,800	62,484	144,316
Debt Service:				
Principal	81,700	81,700	82,168	(468)
Interest	5,500	5,500	5,047	453
Total expenditures	<u>1,538,900</u>	<u>1,846,500</u>	<u>1,374,588</u>	<u>471,912</u>
Excess of revenue over expenditures	<u>(476,900)</u>	<u>(476,900)</u>	<u>399,308</u>	<u>876,208</u>
Other financing sources:				
Transfer in from non-major fund	74,000	74,000	-	(74,000)
Transfer in from General fund	263,200	263,200	263,200	-
Total other financing sources	<u>337,200</u>	<u>337,200</u>	<u>263,200</u>	<u>-</u>
Change in fund balance	<u>\$ (139,700)</u>	<u>(139,700)</u>	<u>662,508</u>	<u>876,208</u>

CITY OF TREMONTON
BUDGETARY COMPARISON SCHEDULE
CAPITAL PROJECTS FUND
For The Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
Grants	\$ -	-	-	-
Miscellaneous	-	-	11,548	11,548
Total revenues	<u>-</u>	<u>-</u>	<u>11,548</u>	<u>11,548</u>
Expenditures:				
Culture, parks and recreation	-	-	5,918	(5,918)
Capital outlay	25,000	25,000	14,367	10,633
Debt service	-	-	-	-
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>20,285</u>	<u>4,715</u>
Other financing sources (uses):				
Transfer from (to) nonmajor funds	-	-	-	-
Transfer from (to) General fund	<u>300,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Total other financing sources (uses)	<u>300,000</u>	<u>900,000</u>	<u>900,000</u>	<u>-</u>
Change in fund balance	<u>\$ 275,000</u>	<u>875,000</u>	<u>891,263</u>	<u>16,263</u>

CITY OF TREMONTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING AND RETIREMENT SCHEDULES
June 30, 2022

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.

CITY OF TREMONTON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY REPORTING AND RETIREMENT SCHEDULES
June 30, 2022

Retirement Plan – Changes in Assumptions

The investment return assumption was decreased by 0.10% to 6.85% for use in the January 1, 2021 actuarial valuation. This assumption change was based on analysis performed by the actuary and adopted by the Utah State Retirement Board. In aggregate, this assumption change resulted in a \$509 million increase in the Total Pension Liability, which is about 1.3% of the Total Pension Liability as of December 31, 2020 for all systems combined. The demographic assumptions were reviewed and updated in the January 1, 2020 actuarial valuation and are currently schedule to be reviewed in the year 2023.

TREMONTON CITY
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
June 30, 2022

Noncontributory 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>
Proportion of the net pension liability (asset)	0.1292106%	0.1309382%	0.1271599%	0.1296792%	0.1281869%	0.1288403%	0.1306842%	0.1276723%
Proportionate share of the net pension liability (asset)	\$ 561,063	740,912	816,522	568,163	943,933	485,582	67,034	(731,193)
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
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%
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%

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, 2022

Public Safety 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>
Proportion of the net pension liability (asset)	0.2030271%	0.2035400%	0.2086772%	0.2175551%	0.2196603%	0.3216855%	0.3273681%	0.2991667%
Proportionate share of the net pension liability (asset)	\$ 255,323	364,591	423,454	341,270	667,998	516,504	271,795	(242,966)
Covered employee payroll	\$ 399,465	410,824	424,052	392,959	369,945	444,015	446,715	374,100
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%
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%

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, 2022

Tier 2 Public Employees Retirement 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>
Proportion of the net pension liability (asset)	0.0208342%	0.0252327%	0.0244407%	0.0217133%	0.0211401%	0.0232671%	0.0244658%	0.0221576%
Proportionate share of the net pension liability (asset)	\$ (631)	(55)	2,726	1,914	9,054	5,233	3,519	(9,378)
Covered employee payroll	\$ 102,358	163,016	200,432	212,883	246,784	323,218	391,174	411,372
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-0.62%	-0.03%	1.36%	90.00%	3.67%	1.62%	0.90%	-2.28%
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%

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, 2022

Tier 2 Public Safety and Firefighters Retirement	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Proportion of the net pension liability (asset)	0.0847925%	0.0496153%	0.0432021%	0.0595283%	0.0904154%	0.0553402%	0.0734754%	0.1483843%
Proportionate share of the net pension liability (asset)	\$ (1,254)	(725)	(375)	(689)	2,265	5,206	6,590	(7,500)
Covered employee payroll	\$ 35,028	29,524	35,695	62,766	121,052	91,229	141,914	354,843
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-3.58%	-2.46%	-1.05%	-1.10%	1.97%	5.71%	4.64%	-2.11%
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%

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

Noncontributory 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>
Contractually required contribution	\$ 205,595	202,077	206,892	207,666	207,657	211,810	211,127	213,489
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>
Contribution deficiency (excess)	<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
Contribution as a percentage of covered employee payroll	18.36%	18.37%	18.30%	18.16%	18.15%	18.20%	18.28%	18.23%

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

Public Safety 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>
Contractually required contribution	\$	95,244	97,923	101,327	102,646	140,942	172,048	142,398	112,858
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>
Contribution deficiency (excess)	\$	<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
Contribution as a percentage of covered employee payroll		23.52%	23.48%	24.24%	27.40%	35.71%	35.71%	35.71%	35.71%

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

Tier 2 Public Employees 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>
Contractually required contribution	\$ 20,718	27,569	32,318	32,139	42,615	58,021	62,973	70,560
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>
Contribution deficiency (excess)	<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
Contribution as a percentage of covered employee payroll	14.94%	14.91%	14.91%	15.10%	15.54%	15.66%	15.80%	16.07%

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>
Contractually required contribution	\$ 7,442	7,838	8,819	24,427	26,689	22,361	60,780	95,898
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>
Contribution deficiency (excess)	<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
Contribution as a percentage of covered employee payroll	23.71%	23.66%	23.66%	23.73%	24.25%	24.29%	24.78%	20.92%

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>
Contractually required contribution	\$ 27	-	-	67	654	2,312	2,318	2,464
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>
Contribution deficiency (excess)	<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
Contribution as a percentage of covered employee payroll	6.63%	0.00%	0.00%	6.74%	6.69%	6.69%	6.69%	6.69%

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 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>
Contractually required contribution	\$ 4,197	4,638	4,957	5,586	5,895	6,123	7,455	7,750
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>
Contribution deficiency (excess)	<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
Contribution as a percentage of covered employee payroll	12.99%	12.99%	12.99%	12.99%	12.99%	12.99%	12.99%	6.47%

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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, 2022

(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	<u>2021 Actual</u>
	<u>Final Budget</u>	<u>Actual</u>		
Revenues:				
Taxes:				
General property taxes	\$ 1,939,000	1,927,525	(11,475)	1,744,205
Fee in lieu of property taxes	110,000	141,332	31,332	113,003
Sales and use taxes	1,963,500	2,655,977	692,477	2,293,727
Transient room taxes	30,000	46,987	16,987	37,086
Franchise taxes	<u>918,000</u>	<u>1,052,024</u>	<u>134,024</u>	<u>942,636</u>
Total taxes	<u>4,960,500</u>	<u>5,823,845</u>	<u>863,345</u>	<u>5,130,657</u>
Licenses and permits:				
Business licenses and permits	40,000	42,090	2,090	33,904
Non-business licenses and permits	<u>225,800</u>	<u>368,890</u>	<u>143,090</u>	<u>348,522</u>
Total licenses and permits	<u>265,800</u>	<u>410,980</u>	<u>145,180</u>	<u>382,426</u>
Intergovernmental:				
Class "C" roads	380,000	463,986	83,986	432,902
BRAG/Senior Citizens	236,600	276,101	39,501	263,843
Liquor allotment	11,200	11,195	(5)	11,014
Library grant	29,000	27,294	(1,706)	17,152
Public safety grants	9,500	17,593	8,093	12,559
Streets grants	-	-	-	-
Health and human service grants	-	-	-	-
General government grants	<u>1,098,536</u>	<u>1,106,536</u>	<u>8,000</u>	<u>714,438</u>
Total intergovernmental	<u>1,764,836</u>	<u>1,902,705</u>	<u>137,869</u>	<u>1,451,908</u>
Charges for services:				
Administrative fees to other funds	33,900	33,900	-	33,800
Sanitation	421,000	440,450	19,450	413,943
Cemetery	34,100	39,250	5,150	53,750
Culture, parks and recreation	10,900	17,130	6,230	11,708
Library	10,000	10,752	752	3,153
General government fees	56,700	48,801	(7,899)	34,235
Public safety fees	6,100	9,956	3,856	8,546
Health and human service fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges for services	<u>572,700</u>	<u>600,239</u>	<u>27,539</u>	<u>559,135</u>
Fine and forfeitures	<u>60,000</u>	<u>76,630</u>	<u>16,630</u>	<u>69,599</u>

(continued)

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CITY OF TREMONTON
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	2022		Variance Favorable (Unfavorable)	2021 Actual
	Final Budget	Actual		
Miscellaneous revenues:	\$			
Interest	15,000	18,250	3,250	14,946
Public safety donations	-	1,688	1,688	4,947
Culture, parks and recreation donations	200	350	150	400
Health and human service donations	2,200	4,675	2,475	1,269
Collection from Utopia	59,000	60,397	1,397	58,613
Insurance proceeds	100	414	314	7,473
Proceeds from sale of property	14,000	14,348	348	1,655
Total miscellaneous	90,500	100,122	9,622	89,303
Total revenues	7,714,336	8,914,521	1,200,185	7,683,028
Expenditures:				
General government:				
City council	89,300	79,199	10,101	77,055
Court	104,400	99,237	5,163	111,782
City administration	206,500	175,812	30,688	68,894
Treasurer	68,800	59,550	9,250	59,284
Recorder	77,400	72,813	4,587	68,070
Professional	136,400	106,229	30,171	80,029
Economic development	79,800	37,617	42,183	578
Election	10,500	9,960	540	172
Civic center	33,800	29,603	4,197	44,499
Planning and zoning	133,300	125,145	8,155	134,041
Contribution to Utopia	390,000	388,409	1,591	380,789
Non-departmental	50,100	46,514	3,586	37,422
Total general government	1,380,300	1,230,088	150,212	1,062,615
Public safety:				
Liquor law enforcement	12,200	11,132	1,068	14,966
Police department	1,828,800	1,630,331	198,469	1,664,143
Emergency management	2,600	-	2,600	-
Building inspection	138,600	133,110	5,490	135,978
Total public safety	1,982,200	1,774,573	207,627	1,815,087
Streets/highways:				
Streets department	652,400	561,133	91,267	586,072
Class "C" roads	34,000	22,468	11,532	15,410
Total streets/highways	686,400	583,601	102,799	601,482

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CITY OF TREMONTON
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	Final Budget	Actual		
Sanitation	417,800	401,523	16,277	373,400
Cultural, parks and recreation:				
Parks and recreation	419,800	389,981	29,819	366,476
Golf course	1,800	1,274	526	1,207
Cemetery	46,500	43,514	2,986	50,166
Community events	96,300	59,549	36,751	55,050
Library	352,400	348,991	3,409	343,467
Total parks and recreation	916,800	843,309	73,491	816,366
Health and human services:				
Senior programming	119,400	95,666	23,734	83,617
Congregate meals	93,900	91,943	1,957	99,604
Home delivered meals	210,000	215,433	(5,433)	208,012
Senior building	80,000	61,246	18,754	58,324
Total health and human services	503,300	464,288	39,012	449,557
Total expenditures	5,886,800	5,297,382	589,418	5,118,507
Excess (deficiency) of revenues over expenditures	1,827,536	3,617,139	1,789,603	2,564,521
Other financing sources (uses):				
Transfer to Fire/EMS fund	(263,200)	(263,200)	-	(35,300)
Transfer to Capital Projects fund	(900,000)	(900,000)	-	(780,000)
Transfer to non-major fund	(1,074,800)	(1,074,800)	-	(1,302,700)
Transfer to Water fund	(1,089,536)	(1,089,536)	-	-
Total other financing sources (uses)	(3,327,536)	(3,327,536)	-	(2,118,000)
Change in fund balance	\$ <u>(1,500,000)</u>	289,603	<u>1,789,603</u>	446,521
Fund balance - July 1		1,839,622		1,393,101
Fund balance - June 30	\$	<u>2,129,225</u>		<u>1,839,622</u>

CITY OF TREMONTON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2022

	<u>Special Revenue</u>					<u>Equipment/ Vehicle Capital Projects</u>	<u>Transportation Capacity 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	\$ 936,905	269,228	187,183	1,185,258	2,088,741	956,760	2,499,306	8,123,381
Due from other governments	-	-	-	150,000	-	-	-	150,000
Total assets	<u>936,905</u>	<u>269,228</u>	<u>187,183</u>	<u>1,335,258</u>	<u>2,088,741</u>	<u>956,760</u>	<u>2,499,306</u>	<u>8,273,381</u>
<u>Liabilities</u>								
Accounts payable	-	13,419	802	15,945	-	-	-	30,166
Total liabilities	<u>-</u>	<u>13,419</u>	<u>802</u>	<u>15,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,166</u>
<u>Deferred Inflows of Resources</u>								
Revenues for future periods	-	-	-	150,000	-	-	-	150,000
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
<u>Fund balance</u>								
Restricted	521,623	-	-	-	2,088,741	-	-	2,610,364
Assigned - Economic development	-	-	-	1,169,313	-	-	-	1,169,313
Assigned - Parks and recreation	415,282	255,809	-	-	-	-	-	671,091
Assigned - Health and human services	-	-	186,381	-	-	-	-	186,381
Assigned - Capital projects	-	-	-	-	-	956,760	2,499,306	3,456,066
Total fund balance	<u>936,905</u>	<u>255,809</u>	<u>186,381</u>	<u>1,169,313</u>	<u>2,088,741</u>	<u>956,760</u>	<u>2,499,306</u>	<u>8,093,215</u>
Total liabilities and fund balance	<u>\$ 936,905</u>	<u>269,228</u>	<u>187,183</u>	<u>1,335,258</u>	<u>2,088,741</u>	<u>956,760</u>	<u>2,499,306</u>	<u>8,273,381</u>

CITY OF TREMONTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended June 30, 2022

	Special Revenue					Equipment/ Vehicle Capital Projects	Transportation Capacity Capital Projects	Total Nonmajor Governmental Funds
	Parks	Recreation	Food Pantry	RDA#2	RDA#3			
Revenues:								
Taxes	\$ -	-	-	146,726	-	-	-	146,726
Intergovernmental	-	-	9,525	-	-	-	-	9,525
Charges for services	274,030	133,779	-	-	-	-	64,574	472,383
Miscellaneous	4,345	851	76,235	5,190	13,981	4,009	8,797	113,408
Total revenues	<u>278,375</u>	<u>134,630</u>	<u>85,760</u>	<u>151,916</u>	<u>13,981</u>	<u>4,009</u>	<u>73,371</u>	<u>742,042</u>
Expenditures:								
Current:								
General government	-	-	-	162,671	-	-	-	162,671
Public Safety	-	-	-	-	-	-	-	-
Streets and highways	-	-	-	-	-	-	11,975	11,975
Culture, parks and recreation	8,383	239,831	-	-	-	1,000	-	249,214
Health and human services	-	-	49,835	-	-	-	-	49,835
Capital Outlay:								
General government	-	-	-	-	-	56,168	-	56,168
Public Safety	-	-	-	-	-	-	-	-
Streets and highways	-	-	-	-	-	65,222	24,030	89,252
Culture, parks and recreation	112,788	-	-	-	-	8,754	-	121,542
Health and human services	-	-	-	-	-	-	-	-
Total expenditures	<u>121,171</u>	<u>239,831</u>	<u>49,835</u>	<u>162,671</u>	<u>-</u>	<u>131,144</u>	<u>36,005</u>	<u>740,657</u>
Excess (deficiency) of revenues over expenditures	157,204	(105,201)	35,925	(10,755)	13,981	(127,135)	37,366	1,385
Other financing sources (uses):								
Transfer from (to) other funds	-	-	-	-	-	-	-	-
Transfer in from general fund	-	174,800	-	150,000	-	150,000	600,000	1,074,800
Total other financing sources	<u>-</u>	<u>174,800</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>600,000</u>	<u>1,074,800</u>
Change in fund balance	157,204	69,599	35,925	139,245	13,981	22,865	637,366	1,076,185
Fund balance - July 1	<u>779,701</u>	<u>186,210</u>	<u>150,456</u>	<u>1,030,068</u>	<u>2,074,760</u>	<u>933,895</u>	<u>1,861,940</u>	<u>7,017,030</u>
Fund balance - June 30	<u>\$ 936,905</u>	<u>255,809</u>	<u>186,381</u>	<u>1,169,313</u>	<u>2,088,741</u>	<u>956,760</u>	<u>2,499,306</u>	<u>8,093,215</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
PARKS SPECIAL REVENUE FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Impact fees	\$ 134,000	274,030	140,030	502,188
Grants	-	-	-	-
Donations	-	-	-	1,000
Interest	1,000	4,345	3,345	2,472
Total revenues	<u>135,000</u>	<u>278,375</u>	<u>143,375</u>	<u>505,660</u>
Expenditures:				
Parks	<u>219,200</u>	<u>121,171</u>	<u>98,029</u>	<u>30,233</u>
Total expenditures	<u>219,200</u>	<u>121,171</u>	<u>98,029</u>	<u>30,233</u>
Excess (deficiency) of revenue over expenditures	<u>(84,200)</u>	<u>157,204</u>	<u>241,404</u>	<u>475,427</u>
Other financing sources:				
Transfer in from non-major fund	-	-	-	-
Loan from RDA#3	<u>38,000</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>
Total other financing sources	<u>38,000</u>	<u>-</u>	<u>(38,000)</u>	<u>-</u>
Change in fund balance	<u>\$ (46,200)</u>	<u>157,204</u>	<u>203,404</u>	<u>475,427</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
RECREATION SPECIAL REVENUE FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Revenues:				
Grants	\$ -	-	-	6
Charges for services	107,800	133,779	25,979	110,921
Donations	200	-	(200)	-
Interest	100	851	751	283
Total revenues	<u>108,100</u>	<u>134,630</u>	<u>26,530</u>	<u>111,210</u>
Expenditures:				
Cultural, parks and recreation	282,900	239,831	43,069	256,404
Capital outlay	-	-	-	-
Total expenditures	<u>282,900</u>	<u>239,831</u>	<u>43,069</u>	<u>256,404</u>
Excess (deficiency) of revenue over expenditures	<u>(174,800)</u>	<u>(105,201)</u>	<u>69,599</u>	<u>(145,194)</u>
Other financing sources:				
Transfer in from general fund	<u>174,800</u>	<u>174,800</u>	<u>-</u>	<u>182,700</u>
Total other financing sources	<u>174,800</u>	<u>174,800</u>	<u>-</u>	<u>182,700</u>
Change in fund balance	<u>\$ -</u>	<u>69,599</u>	<u>69,599</u>	<u>37,506</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOOD PANTRY SPECIAL REVENUE FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Grants	\$ 10,000	9,525	(475)	18,562
Donations	70,000	75,354	5,354	90,870
Interest	500	881	381	616
Total revenues	<u>80,500</u>	<u>85,760</u>	<u>5,260</u>	<u>110,048</u>
Expenditures:				
Health and human services	65,800	49,835	15,965	55,724
Total expenditures	<u>65,800</u>	<u>49,835</u>	<u>15,965</u>	<u>55,724</u>
Excess (deficiency) of revenue over expenditures	<u>14,700</u>	<u>35,925</u>	<u>21,225</u>	<u>54,324</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>\$ 14,700</u>	<u>35,925</u>	<u>21,225</u>	<u>54,324</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
RDA#2 SPECIAL REVENUE FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Grants	\$ -	-	-	2,500
Property tax increment	300,000	146,726	(153,274)	143,778
Interest	1,000	5,190	4,190	3,646
Total revenues	<u>301,000</u>	<u>151,916</u>	<u>(149,084)</u>	<u>149,924</u>
Expenditures:				
General government	340,500	162,671	177,829	162,722
Streets	-	-	-	-
Total expenditures	<u>340,500</u>	<u>162,671</u>	<u>177,829</u>	<u>162,722</u>
Excess (deficiency) of revenue over expenditures	<u>(39,500)</u>	<u>(10,755)</u>	<u>28,745</u>	<u>(12,798)</u>
Other financing sources:				
Transfer in from other funds	-	-	-	-
Transfer in from general fund	150,000	150,000	-	-
Total other financing sources	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ 110,500</u>	<u>139,245</u>	<u>28,745</u>	<u>(12,798)</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
RDA#3 SPECIAL REVENUE FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Property taxes	\$ -	-	-	-
Miscellaneous	1,000	13,981	12,981	21,194
Total revenues	<u>1,000</u>	<u>13,981</u>	<u>12,981</u>	<u>21,194</u>
Expenditures:				
General government	275,000	-	275,000	-
Total expenditures	<u>275,000</u>	<u>-</u>	<u>275,000</u>	<u>-</u>
Excess (deficiency) of revenue over expenditures	\$ <u>(274,000)</u>	<u>13,981</u>	<u>287,981</u>	<u>21,194</u>
Other financing sources:				
Transfer to the general fund	-	-	-	-
Transfer in from general fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balance	<u>\$ (274,000)</u>	<u>13,981</u>	<u>287,981</u>	<u>21,194</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
EQUIPMENT/VEHICLE REPLACEMENT CAPITAL PROJECTS FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>			<u>2021</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
Revenues:				
Grants	\$ -	-	-	68,468
Interest	-	4,009	4,009	3,065
Total revenues	<u>-</u>	<u>4,009</u>	<u>4,009</u>	<u>71,533</u>
Expenditures:				
General government	60,000	56,168	3,832	-
Public safety	-	-	-	88,646
Streets and highways	255,000	65,222	189,778	-
Culture, parks and recreation	10,000	9,754	246	-
Health and human services	-	-	-	68,468
Total expenditures	<u>325,000</u>	<u>131,144</u>	<u>193,856</u>	<u>157,114</u>
Excess (deficiency) of revenue over expenditures	<u>\$ (325,000)</u>	<u>(127,135)</u>	<u>197,865</u>	<u>(85,581)</u>
Other financing sources (uses):				
Transfer to Fire Fund	74,000	-	(74,000)	-
Proceeds from issuance of debt	-	-	-	-
Transfer in from general fund	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>320,000</u>
Total other financing sources	<u>224,000</u>	<u>150,000</u>	<u>(74,000)</u>	<u>320,000</u>
Change in fund balance	<u>\$ (101,000)</u>	<u>22,865</u>	<u>123,865</u>	<u>234,419</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
TRANSPORTATION CAPACITY CAPITAL PROJECTS FUND
For The Year Ended June 30, 2022
(With comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>			<u>2021</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
Revenues:				
Grants	\$ 505,000	-	(505,000)	8,977
Impact fees	-	64,574	64,574	-
Interest	-	8,797	8,797	4,493
 Total revenues	<u>505,000</u>	<u>73,371</u>	<u>(431,629)</u>	<u>13,470</u>
Expenditures:				
General government	-	-	-	-
Streets and highways	525,000	36,005	488,995	19,877
 Total expenditures	<u>525,000</u>	<u>36,005</u>	<u>488,995</u>	<u>19,877</u>
 Excess (deficiency) of revenue over expenditures	<u>\$ (20,000)</u>	<u>37,366</u>	<u>57,366</u>	<u>(6,407)</u>
Other financing sources (uses):				
Transfer to RDA#2	-	-	-	-
Transfer in from general fund	600,000	600,000	-	800,000
 Total other financing sources	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>800,000</u>
 Change in fund balance	<u>\$ 580,000</u>	<u>637,366</u>	<u>57,366</u>	<u>793,593</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
WATER FUND
 For The Year Ended June 30, 2022
 (With Comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Operating revenues:				
Services	\$ 1,965,000	2,093,134	128,134	1,961,984
Connection fees	51,000	78,921	27,921	89,570
Miscellaneous	58,300	50,180	(8,120)	59,451
Total operating revenues	<u>2,074,300</u>	<u>2,222,235</u>	<u>147,935</u>	<u>2,111,005</u>
Operating expenses:				
Salaries and benefits	529,600	472,238	57,362	524,870
Current expenses	828,900	689,676	139,224	695,790
Depreciation	370,000	351,392	18,608	363,428
Total operating expenses	<u>1,728,500</u>	<u>1,513,306</u>	<u>215,194</u>	<u>1,584,088</u>
Operating income (loss)	345,800	708,929	363,129	526,917
Non-operating income (expense):				
Impact fees	135,000	521,734	386,734	552,116
Interest expense	(191,100)	(190,975)	125	(85,748)
Interest income	17,700	34,260	16,560	18,106
Net income before capital income (expenses)	<u>307,400</u>	<u>1,073,948</u>	<u>766,548</u>	<u>1,011,391</u>
Capital budget income (expenses):				
Principal payment	(450,000)	(450,000)	-	(205,000)
Transfer in from General Fund	1,089,536	1,089,536	-	-
Bond proceeds	-	-	-	4,400,000
Equipment and improvements	(2,972,255)	(2,439,208)	533,047	(1,328,902)
Total capital budget income (expenses)	<u>(2,332,719)</u>	<u>(1,799,672)</u>	<u>533,047</u>	<u>2,866,098</u>
Change in net position - budget basis	\$ <u>(2,025,319)</u>	(725,724)	<u>1,299,595</u>	3,877,489
Adjustments from budget basis to GAAP basis:				
Equipment and improvements		2,439,208		1,328,902
Principal payment		450,000		205,000
Pension expense		102,725		23,794
Bond proceeds		-		<u>(4,400,000)</u>
Change in net position - GAAP basis	\$	<u>2,266,209</u>		<u>1,035,185</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
TREATMENT PLANT FUND
For The Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Operating revenues:				
Services	\$ 1,720,000	1,978,100	258,100	2,014,508
Miscellaneous	-	2,687	2,687	115
Total operating revenues	<u>1,720,000</u>	<u>1,980,787</u>	<u>260,787</u>	<u>2,014,623</u>
Operating expenses:				
Salaries and benefits	520,500	492,335	28,165	508,631
Current expenses	492,800	410,732	82,068	409,216
Depreciation	252,000	589,750	(337,750)	237,062
Total operating expenses	<u>1,265,300</u>	<u>1,492,817</u>	<u>(227,517)</u>	<u>1,154,909</u>
Operating income	454,700	487,970	33,270	859,714
Non-operating income (expense):				
Capital donations	-	-	-	-
Impact fees	160,000	298,508	138,508	548,161
Interest income	25,000	27,161	2,161	22,803
Interest expense	-	-	-	-
Income before capital income (expenses)	<u>639,700</u>	<u>813,639</u>	<u>173,939</u>	<u>1,430,678</u>
Capital budget income (expenses):				
Equipment and improvements	(984,500)	(918,297)	66,203	(382,967)
Principal payments on debt	-	-	-	-
Total capital budget expenses	<u>(984,500)</u>	<u>(918,297)</u>	<u>66,203</u>	<u>(382,967)</u>
Change in net position - budget basis	\$ <u>(344,800)</u>	(104,658)	<u>240,142</u>	1,047,711
Adjustments from budget basis to GAAP basis:				
Equipment and improvements		918,297		382,967
Pension expense		122,472		21,620
Principal payments on debt		-		-
Change in net position - GAAP basis	\$	<u>936,111</u>		<u>1,452,298</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
SEWER FUND
For The Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Operating revenues:				
Services	\$ 220,000	232,620	12,620	219,538
Connection fees	8,000	11,700	3,700	15,617
Miscellaneous	-	-	-	-
Total operating revenues	<u>228,000</u>	<u>244,320</u>	<u>16,320</u>	<u>235,155</u>
Operating expenses:				
Salaries and benefits	80,600	67,022	13,578	76,317
Current expenses	69,600	37,825	31,775	48,810
Depreciation	45,000	44,931	69	44,567
Total operating expenses	<u>195,200</u>	<u>149,778</u>	<u>45,422</u>	<u>169,694</u>
Operating income (loss)	32,800	94,542	61,742	65,461
Non-operating income (expense):				
Impact fees	45,000	105,853	60,853	131,620
Interest income	5,000	6,044	1,044	4,551
Net income before capital income (expenses)	<u>82,800</u>	<u>206,439</u>	<u>123,639</u>	<u>201,632</u>
Capital budget income (expenses):				
Equipment and improvements	(290,400)	(18,951)	271,449	(9,280)
Total capital budget income (expenses)	<u>(290,400)</u>	<u>(18,951)</u>	<u>271,449</u>	<u>(9,280)</u>
Change in net position - budget basis	<u>\$ (207,600)</u>	187,488	<u>395,088</u>	192,352
Adjustments from budget basis to GAAP basis:				
Pension expense		21,694		4,325
Equipment and improvements		<u>18,951</u>		<u>9,280</u>
Change in net position - GAAP basis	\$	<u>228,133</u>		<u>205,957</u>

CITY OF TREMONTON
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
STORM DRAIN FUND
For The Year Ended June 30, 2022
(With Comparative Totals for the Year Ended June 30, 2021)

	<u>2022</u>		Variance Favorable (Unfavorable)	2021 Actual
	<u>Budget</u>	<u>Actual</u>		
Operating revenues:				
Services	\$ 166,000	175,667	9,667	167,061
Miscellaneous	-	-	-	-
Total operating revenues	<u>166,000</u>	<u>175,667</u>	<u>9,667</u>	<u>167,061</u>
Operating expenses:				
Salaries and benefits	31,400	21,278	10,122	21,859
Current expenses	32,900	28,895	4,005	26,778
Depreciation	70,000	68,943	1,057	68,780
Total operating expenses	<u>134,300</u>	<u>119,116</u>	<u>15,184</u>	<u>117,417</u>
Operating income (loss)	31,700	56,551	24,851	49,644
Non-operating income (expense):				
Impact fees	150,000	269,535	119,535	213,921
Developer donations	-	-	-	-
Interest income	4,000	5,683	1,683	3,623
Net income before capital income (expenses)	<u>185,700</u>	<u>331,769</u>	<u>146,069</u>	<u>267,188</u>
Capital budget income (expenses):				
Equipment and improvements	<u>(105,800)</u>	-	105,800	-
Total capital budget income (expenses)	<u>(105,800)</u>	-	105,800	-
Change in net position - budget basis	<u>\$ 79,900</u>	331,769	<u>251,869</u>	267,188
Adjustments from budget basis to GAAP basis:				
Equipment and improvements		-		-
Change in net position - GAAP basis	\$	<u>331,769</u>		<u>267,188</u>



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INDEPENDENT AUDITORS' 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, 2022, 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 14, 2023.

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 16, 2023



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INDEPENDENT AUDITORS' 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

We have audited City of Tremonton Utah's (the City) compliance with the applicable state compliance requirements described in the *State Compliance Audit Guide*, issued by the Office of the Utah State Auditor, for the year ended June 30, 2022.

State compliance requirements were tested for the year ended June 30, 2022 in the following areas:

- Budgetary Compliance
- Fund Balance
- Justice Court
- Restricted Taxes and Related Revenues
- Fraud Risk Assessment
- Government Fees
- Enterprise Fund Transfers Reimbursements, Loans, and Services
- Tax Levy Revenue Recognition
- Impact Fees

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit of the state compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *State Compliance Audit Guide*. Those

standards and the *State Compliance Audit Guide* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state compliance requirements referred to above that could have a direct and material effect on a state compliance requirement occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each state compliance requirement reported above. However, our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion on Compliance

In our opinion, the City complied, in all material respects, with the state compliance requirements referred to above for the year ended June 30, 2022.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the state compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the state compliance requirements referred to above to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with those state compliance requirements and to test and report on internal control over compliance in accordance with the *State Compliance Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

Purpose of Report

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

Jones Simkins LLC

JONES SIMKINS LLC

Logan, Utah

January 16, 2023



Certified Public Accountants

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41 North Rio Grande; Suite 101
Salt Lake City, UT 84101
Phone: (801) 561-6026

INDEPENDENT AUDITORS' REPORT ON MANAGEMENT'S ASSERTION OF
COMPLIANCE WITH REQUIREMENTS OF THE CORONAVIRUS STATE
AND LOCAL FISCAL RECOVERY FUNDS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.

To the Mayor and City Council
City of Tremonton, Utah

We have examined management of the City of Tremonton's (the City) assertion that the City has complied with the compliance requirements of the Coronavirus State and Local Fiscal Recovery Funds expended by the City ("management's assertion") as of and for the period ending June 30, 2022. The City's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards (GAO) issued by the Comptroller General of the United States. Those standards require that we plan and perform procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion is fairly stated, in all material respects.

JONES SIMKINS LLC
Logan, Utah
January 16, 2023

David Stewart and Dan Hemmert
1115 E 965 N
Orem, UT 84097

Lyle Holmgren, Mayor
Tremonton City
102 South Tremont Street
Tremonton City, UT 84337

Dear Mayor Holmgren:

We are pleased to submit this proposal for lobbying work this legislative session and to assist you with pursuing a grant for a water conservation project. We are extremely confident that we can help you be successful.

We have significant experience with water issues generally and assisting political subdivisions specifically. We have helped other organizations obtain funding for water projects. We have experience with both the legislative and executive branch sides of the funding equation.

To provide the type of assistance you are requesting, we would propose a 10 month contract for \$100,000 paid monthly at \$10,000 per month.

Assuming you accept this proposal, I recommend meeting again soon to talk about strategy.

Sincerely,

David Stewart and Dan Hemmert

Team Overview

There is no other government relations, political strategy, or policy advisor with our unique combination of experience in lobbying, law, executive branch, legislative branch, and true business acumen to solve your toughest problems.

No one can match our experience, relationships, and capabilities to develop innovative and practical solutions to complex problems. There is no other lobbyist team in the state of Utah that has the experience we do – decades of lobbying along with real service at the highest levels in both the legislative and executive branches of government. We not only understand how the system works, we have actually sat in the room where it happened.

Here is an overview of our experience:

David Stewart

Mr. Stewart has been actively representing clients on Capitol Hill for over 20 years. Before lobbying fulltime, David graduated from Brigham Young University with a Master's Degree in Accounting. He then went to work for "big 4" accounting firm Ernst & Young in their tax consulting department in Salt Lake City in 2000, while at the same time moonlighting with a lobby firm during the legislative session. In 2002 after obtaining his CPA license, Mr. Stewart left Ernst & Young and started DLS Consulting, Inc. a full service lobbying firm. In 2006 DLS Consulting, Inc. was merged with Legislative Executive Consulting, LLC the oldest lobby firm in the state of Utah.

David has represented various types of clients in both the private and public sectors, including Zions Bank, Waste Management, and Verizon in the private sector, and MAG (Mountain Association of Governments), Park City, Salt Lake City, Morgan County and Weber Basin, Central Utah, Washington County and Jordan Valley water conservancy districts among many others in the public sector. David is recognized as one of the top legislative strategists in both advancing policy and appropriations. With the combined expertise, history of success in lobbying, and key relationships as Hemmco and Legislative Executive Consulting have demonstrated, you will not find a more effective partnership.

David and his wife reside in Highland, UT and have 3 wonderful children. When not attending kids events and family getaways, David enjoys playing golf, cooking and gardening.

Dan Hemmert

I served as a member of Utah Governor Cox's cabinet and the Executive Director of the Governor's Office of Economic Opportunity (Go Utah - the economic development agency for the state of Utah) for the first 2 years of Governor Cox's administration, until December 2023. In that role, I overhauled the agency and re-wrote economic development policy for the state of Utah with a greater focus on business-friendly regulation and tax policy, along with more long-term planning for housing, water, and workforce development. I served on the boards of the Point of the Mountain, Utah Inland Port, Salt

Lake Chamber, World Trade Center Utah, and Utah Lake Authority in my capacity as the executive director of Go Utah.

Prior to my time in the executive branch, I was the majority whip in the Utah State Senate. In that role, I served hand-in-hand with every member of current house and senate leadership and have a unique relationship, as a fellow legislator, with most members of both bodies.

Before getting into politics, I operated several small businesses including a multi-location retail dry cleaning operation and multiple full-service restaurants, which I still own. I also worked as the managing director of a private equity fund, the chief financial and investment officer of a family office/asset management firm, which was also a major real estate investor and developer in Utah, and the CFO of a venture-backed technology company (successfully sold). I also spent a year as an associate at a large international law firm in DC and a large alternative asset management firm in Switzerland (private equity, real estate, venture capital and hedge funds), and two years in banking.

I have an undergraduate degree in economics, a master's degree in business administration, and a law degree, all from Brigham Young University. I live in Orem, UT, am married to Natalie and we have six wonderful kids. I like to read, ski, run, bike, climb mountains and cook.

My full professional and educational background is available at: [linkedin.com/in/danhemmert/](https://www.linkedin.com/in/danhemmert/)

Scope

Under our contractual relationship our focus will be securing a water conservation grant for the city for additional expansion of the secondary water program. The grant will be between \$1-2 million dollars. There isn't a match required. The grant is capped at \$2 million per applicant and we are confident we will get at least one million and as much as two million. We would suggest applying for 2 million and we will work to get as close to the cap as possible.

We also talked about working with Rep. Albrecht on his Historic Rehabilitation Tax Credit Bill. We are also available to assist on other policy priorities identified by the city.

Success Stories

Brigham City

A couple years ago Legislative Executive Consulting (LEC) was hired by Brigham City to help find a solution to a problem with Union Pacific staging trains in their city and cutting off Forest Street essentially cutting the city in half. The city had worked for years unsuccessfully to find a resolution with the UP. LEC developed a strategy of creating a funding mechanism through reinstating a fuel tax that had been repealed a decade earlier and capitalizing the revenue stream to fund the \$30,000,000 project. This project took about 3 years to secure the funding and is now in design.

ARPA Grants

LEC two years ago helped to create a local match grant program with ARPA dollars at the state level. The first round of funding was \$50,000,000. When the grant went out for solicitation over \$1,000,000,000 of requests were submitted for almost 700 entities. LEC was engaged by a handful of local governments to help navigate through the grant process. Every entity LEC represented including Jordanelle Special Services District, West Valley City, Utah County, and Heber City received funding.

Last year an additional \$25,000,000 was put into the grant program. There were a few changes namely the program capped any one awardee to \$1,000,000 and if you received money in the first round of funding you were ineligible. During this round of funding, I was successful in helping Highland City, Eagle Mountain City, Grantsville City, Brigham City, and Springville City receive funding for water projects in their cities of \$1,000,000 each.

We can provide additional successes if needed but I thought these would be the most pertinent and illustrative. As we discussed on our phone call, we have a perfect track record of funding because we are judicious in the projects I take on and try to never over promise and underdeliver. We have provided several references below and I would be happy to provide more if needed.

References:

Senate President Stuart Adams

Sadams1776@gmail.com

Paul Jerome – Eagle Mountain City Manager

pjerome@emcity.org

Jesse Wilson – Grantsville City Manager

jwilson@grantsvilleut.gov

Senator Scott Sandall

scottsandall@hotmail.com

Executive Director of the Department of Natural Resources, Joel Ferry

joelmferry@gmail.com

RESOLUTION NO. 23-09

A RESOLUTION OF TREMONTON CITY CORPORATION APPROVING A CONSULTANT AGREEMENT BETWEEN HEMMCO, LLC, AND TREMONTON CITY FOR LOBBYING SERVICES ON STATE AND LOCAL GOVERNMENT RELATIONS AND APPROPRIATIONS WITH THE UTAH LEGISLATURE AND STATE GOVERNMENT AGENCIES

WHEREAS, two years ago, the state legislature created a local match grant program with ARPA dollars; and

WHEREAS, the first round of funding for the local match grant was \$50,000,000; and

WHEREAS, the state received over \$1,000,000,000 of requests submitted from almost 700 entities, with Tremonton City being one of these entities; and

WHEREAS, Mr. Stewart was engaged by a handful of local governments to help navigate through the aforementioned grant process; and

WHEREAS, every entity Mr. Stewart represented, including Jordanelle Special Services District, West Valley City, Utah County, and Heber City, received funding; and

WHEREAS, last year an additional \$25,000,000 was put into the grant program, and Mr. Stewart was successful in helping Highland City, Eagle Mountain City, Grantsville City, Brigham City, and Springville City receive funding for water projects in their cities of \$1,000,000 each; and

WHEREAS, Mr. Stewart has a perfect track record of funding because he is judicious in the projects he selects to consult; and

WHEREAS, Tremonton City desires to continue to build out its secondary water project, including the completion of Service Area 4; and

WHEREAS, the Tremonton City Engineer estimates the construction cost to complete Service Area 4 is \$1.9 million dollars; and

WHEREAS, Mr. Stewart and Mr. Hemmert have joined together and have a unique combination of experience in lobbying, law, the executive branch, the legislative branch, and true business acumen.

NOW THEREFORE BE IT RESOLVED that the Tremonton City Council adopt Resolution No. 23-09 approving consultant agreement between Hemmco, LCC, and Tremonton City for lobbying services on state and local government relations and appropriations with the Utah Legislature and State Government agencies as contained in Exhibit "A."

Adopted and passed by the governing body of Tremonton City Corporation on this 7th day of February 2023.

TREMONTON CITY
A Utah Municipal Corporation

By _____
Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT (the "Agreement") is entered into on _____, by and between _____, located at _____ ("Client"), and Hemmco, LLC, located at 1115 E 965 N, Orem, UT 84097 ("Consultant"), regarding the representation of Client in the State of Utah ("State").

RECITALS

WHEREAS, Client desires to obtain the Services specified herein; and

WHEREAS, Consultant is desirous of accepting the duties and responsibilities of providing the Services specified herein.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

AGREEMENT

I. Scope of Representation

Consultant shall provide strategic advice, direction, and lobbying services on state and local government relations matters, appropriations funding and general advocacy efforts for Client with the Utah Legislature and state government agencies ("Services").

II. Term

This Agreement shall commence on January 27, 2023 and shall expire on October 27, 2023.

III. Consideration

For Services performed under this Agreement, Client shall agree to pay the Consultant a retainer of \$100,000.00 paid monthly at a rate of \$10,000.00 to be paid on the 27th day of each month. Consultant shall be entitled to reimbursement for any expenses reasonably incurred in the performance of the Services, provided that those expenses are agreed upon in advance, and in writing (email is sufficient) by the Client.

IV. Client Loyalty

Consultant understands that his/her signing of this Agreement constitutes complete loyalty and confidence to the Client. Consultant further understands that the ultimate benefits of this

arrangement should be to the Client and that Consultant will work diligently and to his utmost ability to ensure that Client is represented adequately and without conflict of interest.

V. Report

Consultant agrees to be responsible for preparation and filing of all applicable reports required by any department or branch of the State government. Consultant represents that they will register with the State Legislature and all other branches of the State government necessary to legally represent Client's interest in the State.

VI. Conflict of Interest and Confidentiality

Consultant agrees that, except as expressly allowed herein or consented to in writing by Client, he will hold in confidence, not use or disclose, and protect any Confidential Information of Client in a manner at least equal to the manner in which he protects his own Confidential Information, and shall similarly bind his employees, agents, representatives, successors, contractors or assigns as to such Confidential Information obligations. "Confidential Information" means any information, technical data, or know-how relating to a party's business, research, products, software, services, development, inventions, processes, engineering, marketing, techniques, pricing, internal procedures, business, and marketing plans and business opportunities. Notwithstanding the foregoing, Confidential Information does not include information, technical data or know-how that: (i) Consultant can prove through written documentation was in his or her possession prior to the time of disclosure; (ii) becomes part of the public knowledge not as a result of any action or inaction of Consultant; (iii) is disclosed to Consultant by a third party not in violation of any obligation of confidentiality; or (iv) is independently developed by Consultant without reference to or use of any Confidential Information, which can be proven through written documentation.

VII. Noncompete

For the term of this Agreement, the Consultant shall not represent any entity on an issue that would be in conflict with the best interest of the Client, without approval of the Client. It is understood that the consultant has other clients working to receive funding from the state of Utah. Representing other clients for funding is not considered a conflict of interest.

VIII. Assignment

The Services to be performed by consultant hereunder are personal in nature, and Client has engaged Consultant because of Consultant's expertise relating to such Services. Consultant, therefore, agrees that it will not assign, sell, transfer, delegate or otherwise dispose of this Agreement or any right, duty or obligation under this Agreement without the Client's prior written consent. Nothing in this Agreement shall prevent the assignment by the Client of this Agreement or any right, duty or obligation hereunder to any third party.

IX. General

This Agreement may be signed using one or more counterparts, each of which when signed shall be deemed to be an original and all of which when taken together shall constitute one and the same agreement. A faxed or scanned and electronically transmitted facsimile of a signature-bearing page will be conclusive evidence of execution and delivery. This Agreement will be governed by, enforced in and interpreted according to the laws of the State of Utah, and the parties consent to exclusive jurisdiction in the state or federal courts of Utah. The parties expressly waive any right to a trial by jury. This Agreement does not create any joint venture, partnership, employment relationship or other agency relationship between the parties.

IN WITNESS WHEREOF, the parties have made an executed this Consulting Agreement on the date first entered above.

CONSULTANT

CLIENT

Hemmco, LLC

By: _____
Dan Hemmert, Partner

By: _____
Name: _____
Title: _____

**TREMONTON CITY
CITY COUNCIL MEETING
FEBRUARY 7, 2023**

TITLE:	Discussion and consideration of adopting Resolution No. 23-10 a resolution of the City Council of Tremonton City, Uta,h declaring its intention to reimburse itself for expenditures incurred in connection with financing all or a portion of the costs of the acquisition of property and construction of improvements and to the issuer's water system and all related improvements, with proceeds of bonds that it intends to issue; and related matters.
FISCAL IMPACT:	Noted below
PRESENTER:	Shawn Warnke, Tremonton City Manager

During the January 3, 2023, City Council meeting Councilmember Vance requested that City staff determine if the City could acquire property associated with a secondary water project and then use future bond proceeds to reimburse the City for this expense. City staff had a conversation with Aaron Wade of Gilmore Bell, the City's Bond Counsel, and Alex Buxton of Zions Bank Public Finance, the City's Municipal Advisor, regarding using bond proceeds for reimbursement.

There are rules associated with reimbursement using tax-exempt bond proceeds. Essentially, the federal government wants the City to refrain from manipulating the advantage of using tax-exempt bonds (where the City pays interest at below-market rates) and then using these funds to invest or accrue interest at market rates. However, cities may expressly identify future expenses it may seek to be reimbursed from future tax-exempt bond proceeds and formalize these future expenses in a reimbursement resolution.

Aaron Wade, with Gilmore Bell, has prepared a reimbursement resolution that defines reimbursement limits from a future tax-exempt water revenue bond for the City Council's review and consideration. Adopting this Resolution does not require the City to bond in the future; it only preserves the City's ability to get reimbursed from bond proceeds if the City chooses.

The City Engineer has updated the construction cost estimates for Service Area 9 and Service Area 4, along with completing the required equalization basins. The total cost of these improvements is estimated to be \$5,646,485.50. The breakdown of these construction costs is shown below and attached. Alex Buxton has informed the City that around January 4, 2023, a 20-year bond was in the 4%+ range.

The construction cost estimates for Service Area 9 and Service Area 4, along with completing the required equalization basins, is \$5,646,485.50 as further detailed below and attached:

- \$1,974,440- Complete Service Area 4
- \$259,350- Construct an equalization basin for Service Areas 3, 4, and 5 on Central Canal
- \$2,653,345.50- Construct Service Area 9 with no participation from Rivers Edge
- \$500,000- Purchase property from Craig Aston for Service Area 9 Equalization Basin
- \$259,350- Construct an equalization basin for Service Area 9 on East Canal
- \$5,646,485.50- Total Estimated Amount

Attachments: Engineer cost estimates and Draft Resolution

Secondary Water System

Preliminary Cost Estimate



Service Area 4 - Cost to Complete

February 1, 2023

Item	Description	Qty	Unit	Unit Price	Total
1	Install additional pump in existing pump station	1	ea	\$40,000.00	\$40,000.00
2	6" PVC Irrigation Pipe	19,000	lf	\$27.00	\$513,000.00
3	8" PVC Irrigation Pipe	3,000	lf	\$33.50	\$100,500.00
4	Install Valves on Main Line	25	ea	\$2,500.00	\$62,500.00
5	Construct 1" single irrigation service	280	ea	\$1,400.00	\$392,000.00
6	Construct 2" single irrigation services	4	ea	\$3,700.00	\$14,800.00
7	Asphalt Patching	22,000	lf	\$15.00	\$330,000.00
8	Install System Drain	8	ea	\$5,500.00	\$44,000.00
9	Install flushing station	4	ea	\$5,500.00	\$22,000.00
				SUBTOTAL =	\$1,518,800.00
				30%± Contingency & Engineering =	\$455,640.00
				TOTAL =	\$1,974,440.00

Secondary Water System

Preliminary Cost Estimate



Service Area 9

Existing Development plus River's Edge Phase 1

Cost to complete secondary water system in Service Area 9 in conjunction with the construction of River's Edge Phase 1 including upsizing costs in River's Edge

February 2, 2023

Item	Description	Qty	Unit	Unit Price	Total
Existing Development Plus Upsizing Pump Line					
1	Construct SA9 Pump Station	1	ea	\$400,000.00	\$400,000.00
2	6" PVC Irrigation Pipe	18,000	lf	\$27.00	\$486,000.00
3	8" PVC Irrigation Pipe	1,900	lf	\$33.50	\$63,650.00
4	Upsize from 6" to 14" PVC Irrigation Pipe	1,100	lf	\$33.00	\$36,300.00
5	Upsize from 6" to 16" PVC Irrigation Pipe	525	lf	\$41.00	\$21,525.00
6	Upsize valve - 6" to 16"	2	ea	\$6,700.00	\$13,400.00
7	Upsize valve - 6" to 14"	2	ea	\$5,270.00	\$10,540.00
8	Install Valves on Main Line	30	ea	\$2,500.00	\$75,000.00
9	Construct 1" single irrigation service - Fridal Heights	56	ea	\$1,400.00	\$78,400.00
10	Construct 1" single irrigation service - Garfield Estates	41	ea	\$1,400.00	\$57,400.00
11	Construct 1" single irrigation service - Holmgren East	58	ea	\$1,400.00	\$81,200.00
12	Construct 1" single irrigation service - North Main	18	ea	\$1,400.00	\$25,200.00
13	Construct 1" single irrigation service - South Main	12	ea	\$1,400.00	\$16,800.00
14	Asphalt Patching	19,900	lf	\$15.00	\$298,500.00
15	Install System Drain	6	ea	\$5,500.00	\$33,000.00
16	Install flushing station	6	ea	\$5,500.00	\$33,000.00
17	Bore highway crossing at 570 E	1	LS	\$30,000.00	\$30,000.00
River's Edge Phase 1 - other costs					
18	Upsize from 6" to 10" PVC Irrigation Pipe	1,600	lf	\$17.00	\$27,200.00
19	Upsize valve - 6" to 10"	8	ea	\$5,270.00	\$42,160.00
20	Upsize valve - 6" to 8"	2	ea	\$1,130.00	\$2,260.00
21	Highway crossing at 950 E (open cut - install with culinary water)	1	LS	\$10,000.00	\$10,000.00
Equalization Basin - East Canal					
22	Excavation and grading of retention pond	14,500	cy	\$7.00	\$101,500.00
23	Construct canal headwall at inlet w/canal gate	1	ea	\$10,000.00	\$10,000.00
24	Construct junction box with inlet flow control device at inlet	1	ea	\$7,500.00	\$7,500.00
25	Construct 24" RCP	175	lf	\$80.00	\$14,000.00
26	Construct pond headwall at outlet	1	ea	\$7,500.00	\$7,500.00

Item	Description	Qty	Unit	Unit Price	Total
27	Construct canal headwall at outlet	1	ea	\$7,500.00	\$7,500.00
28	Furnish and install Rubicon Slip Meter gate and associated sol.	1	ea	\$26,000.00	\$26,000.00
29	Relocate irrigation ditch	500	lf	\$6.00	\$3,000.00
30	Remove existing ditch headgate and construct new ditch heac	1	LS	\$5,000.00	\$5,000.00
31	Construct gravel roadway	16,000	sf	\$1.00	\$16,000.00
32	Furnish and install culvert under new roadway	20	lf	\$75.00	\$1,500.00

SUBTOTAL = \$2,041,035.00

30%± Contingency & Engineering = \$612,310.50

TOTAL = \$2,653,345.50

Secondary Water System

Preliminary Cost Estimate



Service Area 9

Existing Development

Cost to complete secondary water system in Service Area 9 using easements from River's Edge Subdivision. Not in conjunction with the construction of River's Edge

February 2, 2023

Item	Description	Qty	Unit	Unit Price	Total
Existing Development Plus Upsizing Pump Line					
1	Construct SA9 Pump Station	1	ea	\$400,000.00	\$400,000.00
2	6" PVC Irrigation Pipe	18,000	lf	\$27.00	\$486,000.00
3	8" PVC Irrigation Pipe	1,900	lf	\$33.50	\$63,650.00
4	14" PVC Irrigation Pipe	1,100	lf	\$60.00	\$66,000.00
5	16" PVC Irrigation Pipe	525	lf	\$68.00	\$35,700.00
6	16" valve	2	ea	\$9,200.00	\$18,400.00
7	14" valve	2	ea	\$7,800.00	\$15,600.00
8	6" and 8" valves	30	ea	\$2,500.00	\$75,000.00
9	Construct 1" single irrigation service - Fridal Heights	56	ea	\$1,400.00	\$78,400.00
10	Construct 1" single irrigation service - Garfield Estates	41	ea	\$1,400.00	\$57,400.00
11	Construct 1" single irrigation service - Holmgren East	58	ea	\$1,400.00	\$81,200.00
12	Construct 1" single irrigation service - North Main	18	ea	\$1,400.00	\$25,200.00
13	Construct 1" single irrigation service - South Main	12	ea	\$1,400.00	\$16,800.00
14	Asphalt Patching	19,900	lf	\$15.00	\$298,500.00
15	Install System Drain	6	ea	\$5,500.00	\$33,000.00
16	Install flushing station	6	ea	\$5,500.00	\$33,000.00
17	Bore highway crossing at 570 E	1	LS	\$30,000.00	\$30,000.00
Equalization Basin - East Canal					
18	Excavation and grading of retention pond	14,500	cy	\$7.00	\$101,500.00
19	Construct canal headwall at inlet w/canal gate	1	ea	\$10,000.00	\$10,000.00
20	Construct junction box with inlet flow control device at inlet	1	ea	\$7,500.00	\$7,500.00
21	Construct 24" RCP	175	lf	\$80.00	\$14,000.00
22	Construct pond headwall at outlet	1	ea	\$7,500.00	\$7,500.00
23	Construct canal headwall at outlet	1	ea	\$7,500.00	\$7,500.00
24	Furnish and install Rubicon Slip Meter gate and associated soli	1	ea	\$26,000.00	\$26,000.00
25	Relocate irrigation ditch	500	lf	\$6.00	\$3,000.00
26	Remove existing ditch headgate and construct new ditch head	1	LS	\$5,000.00	\$5,000.00
27	Construct gravel roadway	16,000	sf	\$1.00	\$16,000.00
28	Furnish and install culvert under new roadway	20	lf	\$75.00	\$1,500.00
				SUBTOTAL =	\$2,013,350.00
				30%± Contingency & Engineering =	\$604,005.00
				TOTAL =	\$2,617,355.00

Secondary Water System
Central Canal Equalization Basin

Preliminary Cost Estimate



February 1, 2023

Item	Description	Qty	Unit	Unit Price	Total
Equalization Basin					
1	Excavation and grading of retention pond	14,500	cy	\$7.00	\$101,500.00
2	Construct canal headwall at inlet w/canal gate	1	ea	\$10,000.00	\$10,000.00
3	Construct junction box with inlet flow control device at inlet	1	ea	\$7,500.00	\$7,500.00
4	Construct 24" RCP	175	lf	\$80.00	\$14,000.00
5	Construct pond headwall at outlet	1	ea	\$7,500.00	\$7,500.00
6	Construct canal headwall at outlet	1	ea	\$7,500.00	\$7,500.00
7	Furnish and install Rubicon Slip Meter gate and associated sol	1	ea	\$26,000.00	\$26,000.00
8	Relocate irrigation ditch	500	lf	\$6.00	\$3,000.00
9	Remove existing ditch headgate and construct new ditch heac	1	LS	\$5,000.00	\$5,000.00
10	Construct gravel roadway	16,000	sf	\$1.00	\$16,000.00
11	Furnish and install culvert under new roadway	20	lf	\$75.00	\$1,500.00
				SUBTOTAL =	\$199,500.00
				30%± Contingency & Engineering =	\$59,850.00
				TOTAL =	\$259,350.00

Tremonton, Utah

February 7, 2023

The City Council (the “Council”) of Tremonton City, Utah (the “City”), met in regular public session at the regular meeting place of the Council in Tremonton, Utah, on February 7, 2023, at the hour of 7:00 p.m., with the following members of the Council being present:

Lyle Holmgren	Mayor
Connie Archibald	Councilmember
Wesley Estep	Councilmember
Bret Rohde	Councilmember
Rick Seamons	Councilmember
Lyle Vance	Councilmember

Also present:

Shawn Warnke	City Manager
Cynthia Nelson	Deputy City Recorder

Absent:

After the meeting had been duly called to order and after other matters not pertinent to this Resolution had been discussed, a Certificate of Compliance with Open Meeting Law with respect to this February 7, 2023, meeting was presented to the Council, a copy of which is attached hereto as Exhibit A.

The following resolution was then introduced in writing, was fully discussed, and pursuant to motion duly made by Councilmember _____ and seconded by Councilmember _____, adopted by the following vote:

Those voting AYE:

Those voting NAY:

The resolution was then signed by the Mayor and recorded in the official records of the Council. The resolution is as follows:

RESOLUTION NO. 23-10

A RESOLUTION OF THE CITY COUNCIL (THE "COUNCIL") OF TREMONTON CITY, UTAH (THE "CITY") DECLARING ITS INTENTION TO REIMBURSE ITSELF FOR EXPENDITURES INCURRED IN CONNECTION WITH FINANCING ALL OR A PORTION OF THE COSTS OF THE ACQUISITION OF PROPERTY AND CONSTRUCTION OF IMPROVEMENTS AND TO THE ISSUER'S WATER SYSTEM AND ALL RELATED IMPROVEMENTS, WITH PROCEEDS OF BONDS THAT IT INTENDS TO ISSUE; AND RELATED MATTERS.

WHEREAS, pursuant to the provisions of the Local Government Bonding Act, Title 11, Chapter 14, Utah Code Annotated 1953, as amended (the "Act"), the City Council (the "City Council") of Tremonton City Utah (the "City"), is authorized to issue bonds for the purposes set forth in the Act; and

WHEREAS, the City has determined that it would be in furtherance of the purpose of the City and the Act for it to issue bonds (the "Bonds") to finance all or a portion of the costs of the acquisition of property and construction of improvements and to the Issuer's water system and all related improvements (the "Project"); and

WHEREAS, the City and/or the Authority plans to issue the Bonds and to use a portion of the proceeds of the Bonds to reimburse itself for expenditures incurred relating to the Project and incurred prior to the date of issuance of the Bonds.

NOW THEREFORE, BE IT RESOLVED by the City Council of Tremonton City Utah, as follows:

Section 1. All terms defined in the foregoing recitals hereto shall have the same meanings when used herein.

Section 2. The City Council of the City hereby finds and determines that it is in the best interests of the City for it and/or its Authority to issue the Bonds in the approximate amount of \$_____ for the purpose of financing the Project. The City hereby declares its intent to issue the Bonds and to use a portion of the proceeds thereof to reimburse itself for expenditures incurred by the City relating to the Project and incurred prior to the date of issuance of the Bonds.

Section 3. If any provisions of this Resolution should be held invalid, the invalidity of such provision shall not affect the validity of any of the other provisions of this Resolution.

Section 4. All resolutions of the City Council or parts thereof, inconsistent herewith, are hereby repealed to the extent only of such inconsistency.

Section 5. This Resolution shall become effective immediately upon its adoption.

APPROVED AND ADOPTED by the City Council of Tremonton City, Utah, on this February 7, 2023.

TREMONTON CITY, UTAH

(SEAL)

By: _____
Mayor

ATTEST:

By: _____
City Recorder

STATE OF UTAH)
 : ss.
COUNTY OF BOX ELDER)

I, Linsey Nessen, the duly qualified and acting City Recorder of Tremonton City, Utah (the “City”) do hereby certify according to the records of the City in my official possession that the foregoing constitutes a true, correct, and complete copy of the minutes of the regular meeting of the City Council held on February 7, 2023, as it pertains to a resolution (the “Resolution”) adopted by the Council at said meeting, as said minutes and Resolution are officially of record in my possession.

IN WITNESS WHEREOF, I have hereunto subscribed my signature and impressed hereon the official seal of the City this February 7, 2023.

(SEAL)

By: _____
City Recorder

EXHIBIT A

CERTIFICATE OF COMPLIANCE WITH OPEN MEETING LAW

I, Linsey Nessen, the duly qualified and acting City Recorder of Tremonton City, Utah (the "City"), do hereby certify, according to the records of the City in my official possession, and upon my own knowledge and belief, that in accordance with the requirements of Section 52-4-202, Utah Code Annotated 1953, as amended, I gave not less than twenty-four (24) hours public notice of the agenda, date, time, and place of the February 7, 2023, public meeting held by the Council as follows:

(a) By causing a Notice, in the form attached hereto as Schedule 1, to be posted at the City's principal offices at least twenty-four (24) hours prior to the convening of the meeting, said Notice having continuously remained so posted and available for public inspection until the completion of the meeting;

(b) By causing a Notice, in the form attached hereto as Schedule 1, to be delivered to Leader, a newspaper of general circulation within the City, either directly or through the newspaper's subscription to the Utah Public Notice Website (<https://pmn.utah.gov>), at least twenty-four (24) hours prior to the convening of the meeting, and to each local media correspondent requesting notice of the Council's meetings; and

(c) By causing a copy of such Notice, in the form attached hereto as Schedule 1, to be published on the Utah Public Notice Website (<http://pmn.utah.gov>) at least twenty-four (24) hours prior to the convening of the meeting.

In addition, the 2023 Notice of Annual Meeting Schedule for the Council (attached hereto as Schedule 2) was given specifying the date, time and place of the regular meetings of the Council to be held during the year, by causing said Notice to be (i) posted on _____ at the principal office of the City, (ii) provided to at least one newspaper of general circulation within the geographic jurisdiction of the City either directly or through the newspaper's subscription to the Utah Public Notice Website (<https://pmn.utah.gov>) and (iii) published on the Utah Public Notice Website (<http://pmn.utah.gov>) during the current calendar year.

IN WITNESS WHEREOF, I have hereunto subscribed my signature this February 7, 2023.

(SEAL)

By: _____
City Recorder

SCHEDULE 1

NOTICE OF MEETING SCHEDULE

SCHEDULE 2

NOTICE OF ANNUAL MEETING SCHEDULE

FY 2023 BUDGET AMENDMENTS OVERVIEW

FUND		2022 Budget	2022 Amended	Change in Budget \$	Notes
10 - GENERAL FUND - REVENUES					
10-34-380	Tourism Grants	\$ 40,000.00	\$ 41,000.00	\$ 1,000.00	Christmas light TTAB Grant
10-39-999	Fund Balance to be Appropriated	\$ 281,500.00	\$ 347,600.00	\$ 66,100.00	
				\$ 67,100.00	
10 - GENERAL FUND - EXPENSES					
10-40-244	Logo/Marketing	\$ 3,000.00	\$ 12,000.00	\$ 9,000.00	Branding implementation - Signs, flags, decals...
10-40-312	Computer Software	\$ 22,700.00	\$ 34,800.00	\$ 12,100.00	Budget preparation and reports software Clear Gov
10-51-500	Equipment Less Than \$5,000	\$ -	\$ 14,000.00	\$ 14,000.00	Replace cameras at the City Center. Add cameras on the money drop box, server room, and entrances
10-54-563	800 MHZ Radios	\$ 5,500.00	\$ 33,500.00	\$ 28,000.00	Police Radios
10-72-267	Christmas Lights	\$ 6,000.00	\$ 10,000.00	\$ 4,000.00	Electric work and lights for Main Street and Midland Square
				\$ 67,100.00	

FUND		2022 Budget	2022 Amended	Change in Budget \$	Notes
21 - FOOD PANTRY - REVENUE					
21-33-101	Reimbursed Sales Tax	\$ 9,000.00	\$ 18,000.00	\$ 9,000.00	Increase in State granted funds to pay for more food
21 - FOOD PANTRY - EXPENDITURES					
21-40-200	Food/Supplies	\$ 4,000.00	\$ 13,000.00	\$ 9,000.00	Increase in State granted funds to pay for more food

FUND		2022 Budget	2022 Amended	Change in Budget \$	Notes
28 - FIRE/EMS - REVENUES					
28-39-999	Fund Balance to be Appropriated	\$ 199,300.00	\$ 232,300.00	\$ 33,000.00	
28 - FIRE/EMS - EXPENDITURES					
28-51-508	Fire Equipment Less Than \$5,000	\$ 11,000.00	\$ 23,000.00	\$ 12,000.00	Fire Department Radios
28-52-500	Ambulance Equipment Less Than \$5,000	\$ 2,500.00	\$ 23,500.00	\$ 21,000.00	Ambulance Radios
				\$ 33,000.00	

FUND		2022 Budget	2022 Amended	Change in Budget \$	Notes
51 - WATER UTILITY FUND - REVENUES					
51-37-714	Secondary Base	\$ 40,000.00	\$ 54,000.00	\$ 14,000.00	Actuals are higher than initial budget
51-38-897	Excess From Reserves	\$ 942,800.00	\$ 1,492,800.00	\$ 550,000.00	\$500,000 - 4 acre equalization basin \$50,000 - Down Payment for Water Consultant Contract
				\$ 564,000.00	
51 - WATER UTILITY FUND - EXPENDITURES					
51-70-370	Professional Services	\$ -	\$ 14,000.00	\$ 14,000.00	Water Rate Study - Zions Bank
51-80-370	Other Professional and Technical	\$ -	\$ 50,000.00	\$ 50,000.00	Down Payment for Water Consultant Contract
51-80-705	Real Property Acquisition	\$ -	\$ 500,000.00	\$ 500,000.00	4 acre equalization basin
				\$ 564,000.00	

FUND		2022 Budget	2022 Amended	Change in Budget \$	Notes
52 - TREATMENT FUND - REVENUES					
52-38-897	Excess from Reserves	\$ 493,400.00	\$ 718,400.00	\$ 225,000.00	
52 - TREATMENT FUND - EXPENDITURES					
52-72-521	Ultraviolet Lamps	\$ 300,000.00	\$ 525,000.00	\$ 225,000.00	City Council accepted bid on Nov. 15, 2022

OPTION A - 3 Fire Captains					
FUND		2022 Budget	2022 Amended	Change in Budget \$	Notes
28 - FIRE/EMS - REVENUES					
28-39-999	Fund Balance to be Appropriated	\$ 199,300.00	\$ 71,900.00	\$ (127,400.00)	3 Fire Captains - One per shift to make it 4-person crews 25% of FY 23. Total for 3 captains is ~\$330,000 annually
28 - FIRE/EMS - EXPENDITURES					
28-52-100	Salaries	\$ 555,000.00	\$ 607,600.00	\$ 52,600.00	3 Fire Captains Salaries- One per shift to make it 4-person crews 25% of FY 23. Total for the 3 captains salaries is ~\$210,000 annually
28-52-130	Benefits	\$ 168,000.00	\$ 198,000.00	\$ 30,000.00	3 Fire Captains Benefits - One per shift to make it 4-person crews 25% of FY 23. Total for the 3 captains benefits is ~\$120,000 annually
28-52-710	Ambulance Purchase	\$ 210,000.00	\$ -	\$ (210,000.00)	Ambulance Purchase will happen in a future year
				\$ (127,400.00)	

As of Feb. 7, 2023

RESOLUTION NO. 23-04

RESOLUTION OF TREMONTON CITY AMENDING THE BUDGET ENTITLED “THE TREMONTON CITY ANNUAL IMPLEMENTATION BUDGET 2022-2023 GENERAL FUND, SPECIAL FUND(S), CAPITAL FUND(S), AND ENTERPRISE FUND(S),” FOR THE PERIOD COMMENCING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, the budgeting process is the best estimate of revenues and expenses; and

WHEREAS, amending the budget throughout the year is a fundamental component of the budget process; and

WHEREAS, Tremonton City has caused a public hearing notice to be published on the Public Notice Website, Tremonton City’s Website, and three different locations in Tremonton City on December 21, 2022, giving notice that the Tremonton City Council would consider amending the Tremonton City Annual Implementation Budget 2022-2023 General Fund, Special Fund(s), Capital Fund(s), and Enterprise Fund(s); and

WHEREAS, Tremonton City has caused a copy of the proposed budget to be available for public inspection during regular business hours at the office of Tremonton City Corporation, 102 South Tremont Street, Tremonton, Utah; and

WHEREAS, Tremonton City Council held a public hearing on January 3, 2023, to consider amending “The Tremonton City Annual Implementation Budget 2022-2023 General Fund, Special Fund(s), Capital Fund(s), and Enterprise Fund(s),” for the period commencing July 1, 2022, and ending June 30, 2023; and

WHEREAS, Tremonton City Council discussed the amendments during the January 3, 2023 City Council meeting, and voted to table the item and reconsider on February 7, 2023; and

WHEREAS, Tremonton City Council has considered all written and oral statements made at the public hearing objecting or supporting the City’s plan to amend The Tremonton City Annual Implementation Budget 2022-2023 General Fund, Special Fund(s), Capital Fund(s), and Enterprise Fund(s); and

NOW, THEREFORE, BE IT RESOLVED, by the Tremonton City Council that the budget entitled “The Tremonton City Annual Implementation Budget 2022-2023 General Fund, Special Fund(s), Capital Fund(s), and Enterprise Fund(s),” for the period commencing July 1, 2022, and ending June 30, 2023, is amended and approved as attached in Exhibit “A.”

Adopted and passed by the governing body of Tremonton City this 7th day of February 2023. To become effective upon passage.

TREMONTON CITY CORPORATION

Lyle Holmgren, Mayor

ATTEST:

Linsey Nessen, City Recorder

EXHIBIT "A"

**TREMONTON CITY
CITY COUNCIL MEETING
February 7, 2023**

TITLE:	Discussion and consideration of disposing of a 1996 Ford ambulance
FISCAL IMPACT:	Sale online
PRESENTER:	Brian Crockett

RECOMMENDATION:

I move that the City Council approve the disposal of a 1996 Ford Ambulance.

BACKGROUND:

1996 Ford Ambulance

This Ambulance is on a 1996 Ford E 350 van chassis; it spent over 20 years as part of the Tremonton Fire department fleet of ambulances. It has approximately 80,000 miles on it. These miles are very hard miles as well. The Police department received this ambulance from the Fire Department several years ago, and the plan at the time was to turn the Ambulance into an incident command vehicle. The Chief at the time was going to work on getting that vehicle equipped into an incident command vehicle. That was never done, and the Police Department has never used it as an incident command vehicle since it was acquired. The ambulance just sits, and the batteries have gone dead, and it is hard to maintain. The Police Department also feel there are better options than the ambulance as an incident command vehicle. There is also quite a market for used ambulances to convert into Van/Campers. The Police Department has also had several inquiries about purchasing the ambulance.

Section 8-102-1 of the Tremonton City Revised Ordinances requires that the City Council be involved with the disposal of the City property with a purchase price in excess of \$5,000 and typically has a present-day value greater than \$250.



**TREMONTON CITY
CITY COUNCIL MEETING**

February 7, 2023

TITLE:	Review of Calendar and Review of Past Assignments
FISCAL IMPACT:	Not applicable
PRESENTER:	Marc Christensen



March 15
Steve Bench Retirement Open House
City Office

April 19-21
ULCT Midyear Conference – St. George
RSVP to Linsey

We are pleased to share our latest UTOPIA Fiber Subscriber Report. We continue to grow our subscriber numbers in all of our city-wide fiber deployments as well as various commercial routes. Here are a few updates:

- We closed on the re-financing of the UTOPIA bonds, which did not increase the pledges from the cities, got rid of the swap structure, and generated a savings of \$8.3M.
- We have finished several some areas in Pleasant Grove, Syracuse, and Bozeman with installations starting to ramp up.
- Construction is proceeding in Santa Clara and Cedar Hills
- West Haven financing just recently closed and has begun construction
- Our own Kim McKinley was elected to the Fiber Broadband Association board (<https://www.fiberbroadband.org>)

We appreciate your support of UTOPIA/UIA. Please let me know if you have any questions or concerns that we can help with.

Thanks,



Roger Timmerman

Executive Director

Office: (801) 613-3855 | Cell: (801) 762-7960

rtimmerman@utopiafiber.com | www.utopiafiber.com



Subscriber Report - January 2023

The following reports include subscriber statistics for the "UTOPIA Fiber" system. "UTOPIA Fiber" refers to combined systems of both the Utah Telecommunications Open Infrastructure Agency (UTOPIA) and the Utah Infrastructure Agency (UIA).

Cities with substantially completed FTTP buildout:	Brigham City, Centerville, Clearfield, Layton, Lindon, Midvale, Morgan, Murray, Payson, Perry, Tremonton, West Point, West Valley City, Woodland Hills
Cities currently under active FTTP buildout:	Bozeman, Cedar Hills, Idaho Falls, Orem, Pleasant Grove, Santa Clara, Syracuse, West Haven
Number of cities with UTOPIA Fiber FTTP subscribers:	19
Number of cities with partial/full UTOPIA Fiber service:	54
Non-FTTP cities with full or partial UTOPIA Fiber service availability:	American Fork, Bluffdale, Bountiful, Cedar City, Clinton, Cottonwood Heights, Draper, Farmington, Garland, Heber, Herriman, Hideout, Idaho Falls, Kaysville, Kearns, Lehi, Logan, Magna, Millcreek, North Logan, North Salt Lake, Ogden, Pleasant View, Providence, Provo, Riverdale, Riverton, Salt Lake City, Sandy, Saratoga Springs, South Jordan, South Ogden, South Salt Lake, Spanish Fork, Springville, St George, Taylorsville, Vineyard, West Bountiful, West Haven, West Jordan, Woods Cross
Residential service providers	16
Residential service providers	Advanced Stream, Beehive Broadband, Brigham.net, CentraCom, ConnectFast, Fibernet, InfoWest, Intellipop, Miles Broadband, Rise Broadband, Senawave, Sumo Fiber, The Telecom Company, Veracity Networks, Voonami, Xmission
Total number of service providers:	30
Total subscriber count:	51,692
Residential subscriber count:	47,084

Recent Residential Take-rates			
	Oct-22	Nov-22	Dec-22
Brigham City	46.29%	46.29%	46.34%
Centerville	48.89%	48.93%	48.86%
Clearfield*	18.54%	18.74%	18.90%
Layton	40.18%	40.31%	40.45%
Lindon	58.36%	58.63%	57.93%
Midvale*	17.63%	17.74%	17.68%
Morgan	64.66%	65.29%	65.81%
Murray*	31.01%	31.33%	31.50%
Orem*	36.65%	36.69%	36.56%
Payson	38.40%	38.65%	38.96%
Perry	50.20%	50.38%	50.47%
Pleasant Grove*	10.63%	14.95%	17.20%
Syracuse*	3.11%	6.53%	7.76%
Tremonton	43.05%	43.31%	42.46%
West Point	40.44%	41.01%	41.13%
West Valley City*	14.66%	14.78%	14.90%
Woodland Hills	58.32%	58.73%	58.73%

*Cities under active buildout or less than 2 years of completion, not yet considered complete from initial sales/marketing efforts

Report definitions:

Available - Addresses are parcels where services are either currently active, or could be made available with a standard installation. This is also referred to as "addresses passed". The available address count comes from county parcel data combined with UTOPIA Fiber data and includes any errata imported from the county database as well as some addresses that may be duplicates, or parcels without actual prospective subscribers on them.

FTTP - Fiber to the Premises refers to buildout that allows for every home, business, or other entity in an area to receive service. This does not include backbone routes or other routes with capacity only for anchor institutions, data centers, businesses, or fiber routes used for other purposes.

Residential - Includes single-family homes, and some MDU properties where fiber service is delivered individually to each unit. Residential statistics were not tracked separately until Mid-2016 and therefore the chart period for residential services is shorter than that for total subscriber counts.

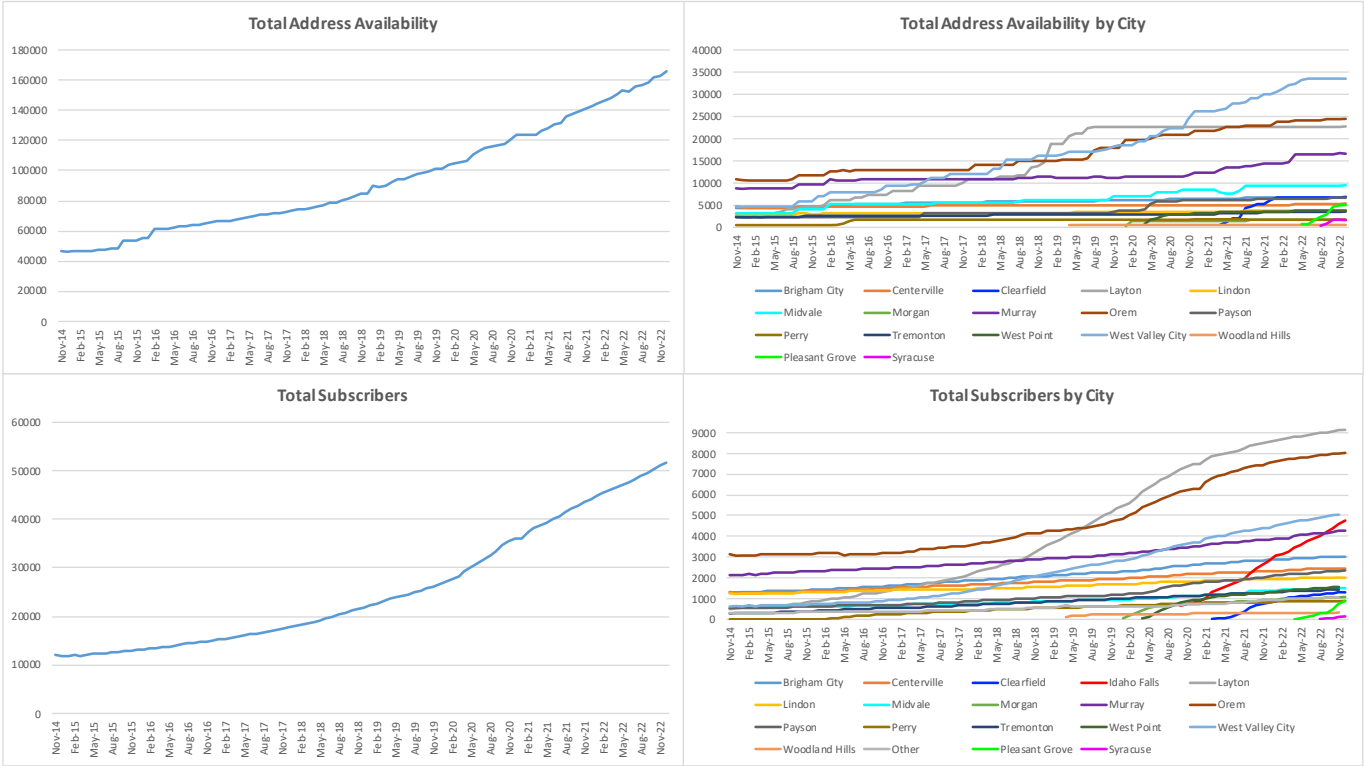
Non-Residential - Includes businesses, religious institutions, schools, government, carrier backhaul, and bulk-MDU properties with a single handoff (counted as one subscriber even if subdivided by a service provider to individual units).

Subscriber - For purposes of this report, a subscriber is a service being delivered by UTOPIA Fiber. Businesses or other entities with service at multiple locations count as a subscriber for each location where service is received.

Take-Rate - The number of subscribers divided by the number of parcels (from county records).



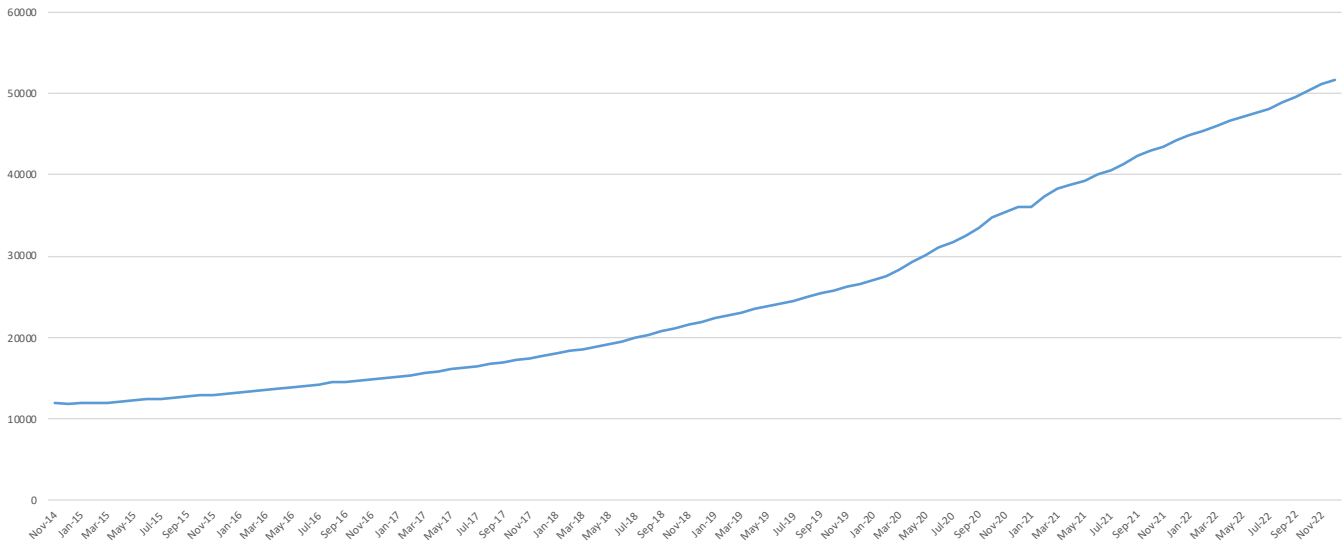
UTOPIA & UIA (all subscriber types)



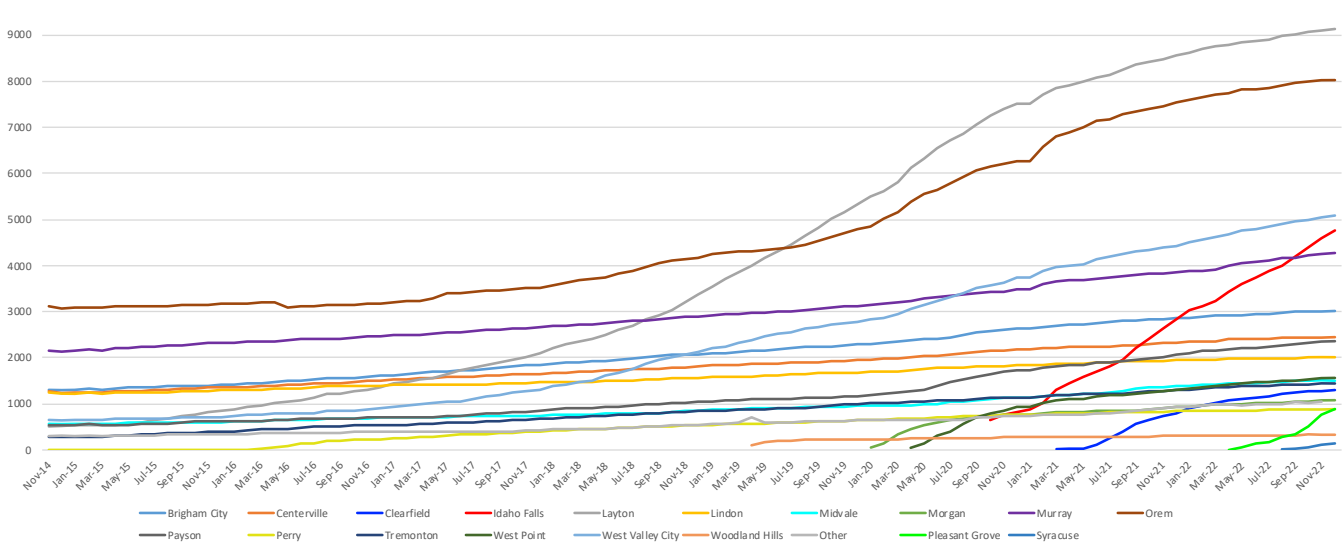


UTOPIA & UIA (all subscriber types)

TotalSubscribers



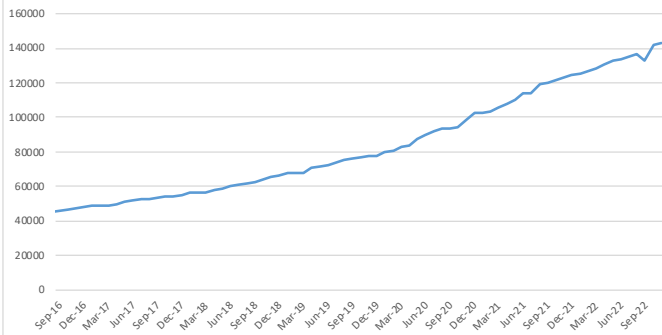
TotalSubscribers by City



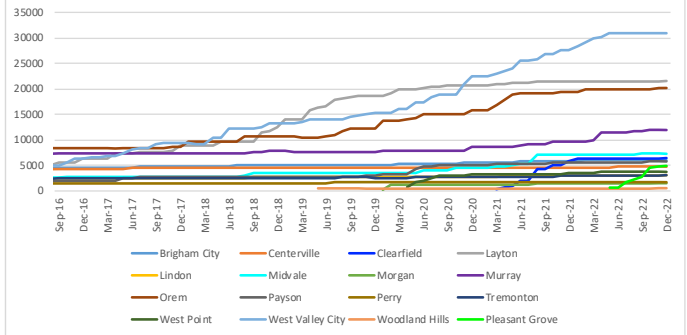


UTOPIA & UIA (Residential Only)

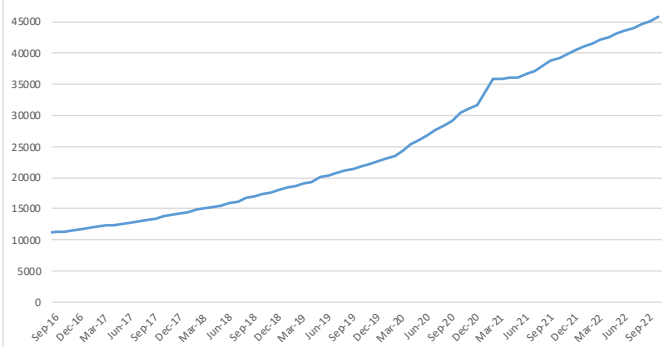
Residential Address Availability



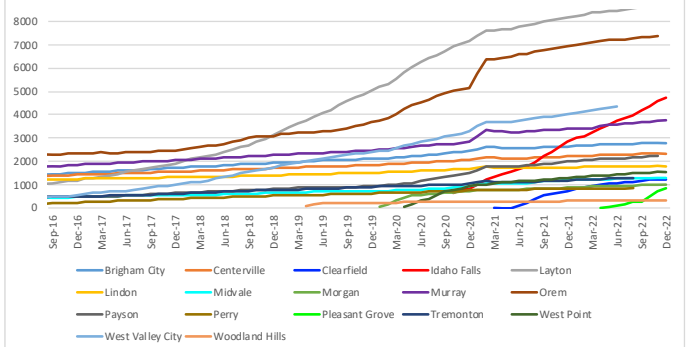
Residential Address Availability by City



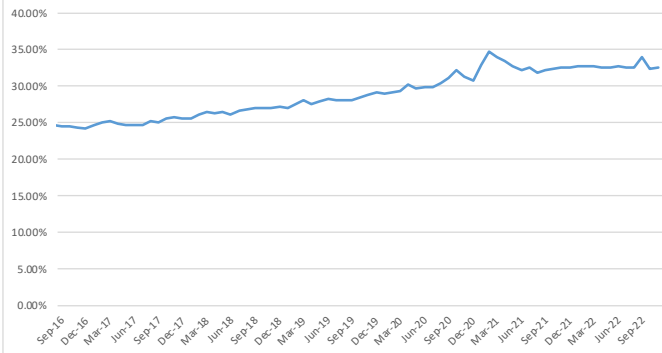
Residential Subscribers



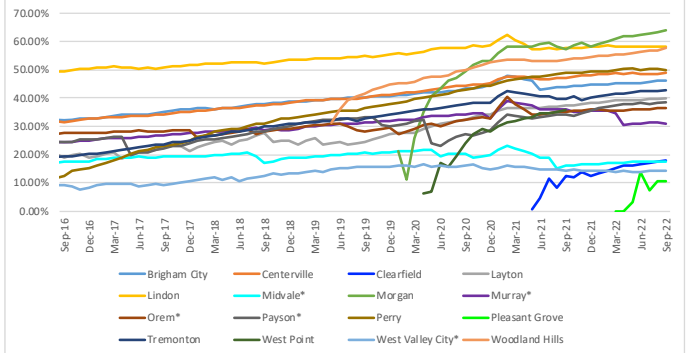
Residential Subscribers by City



Residential Take Rate



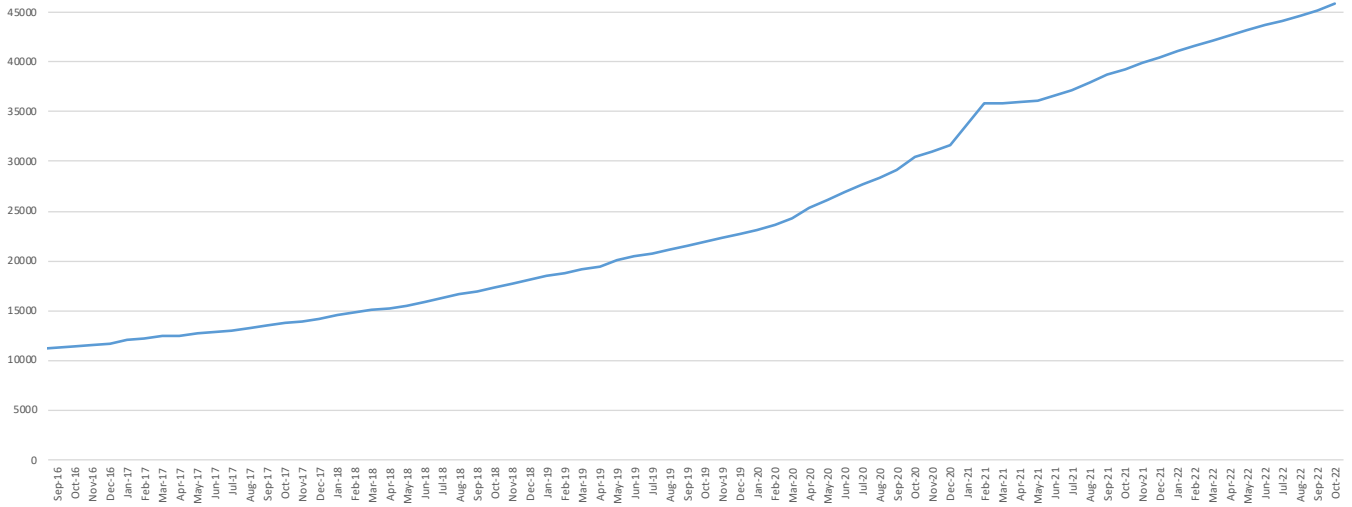
Residential Take Rate by City



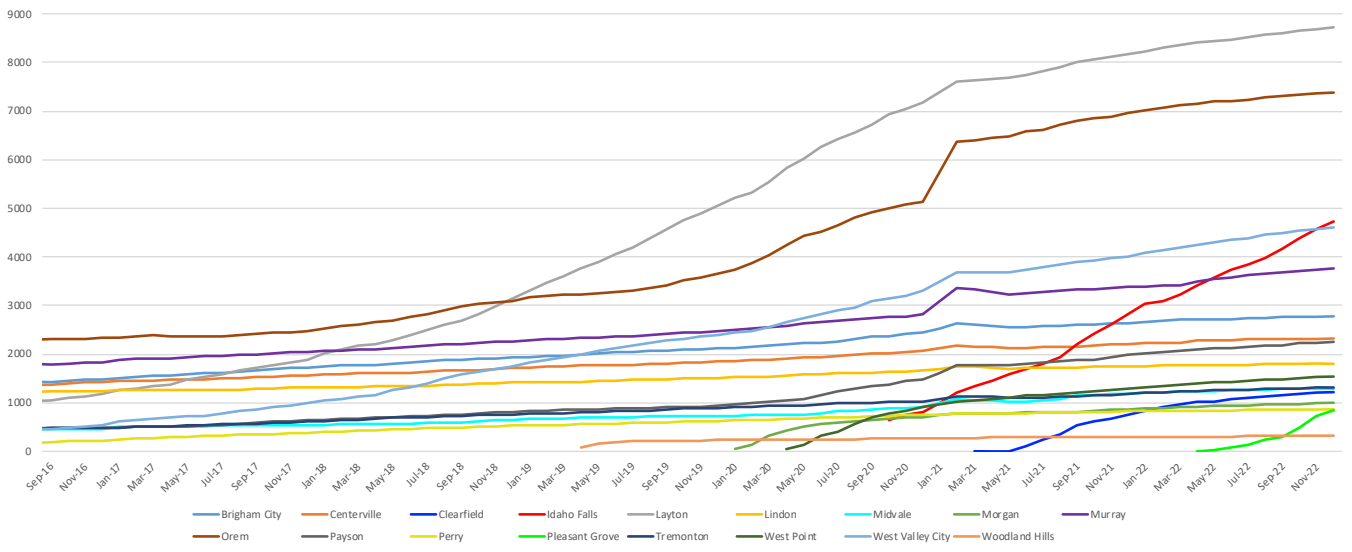


UTOPIA & UIA (Residential Only)

Residential Subscribers



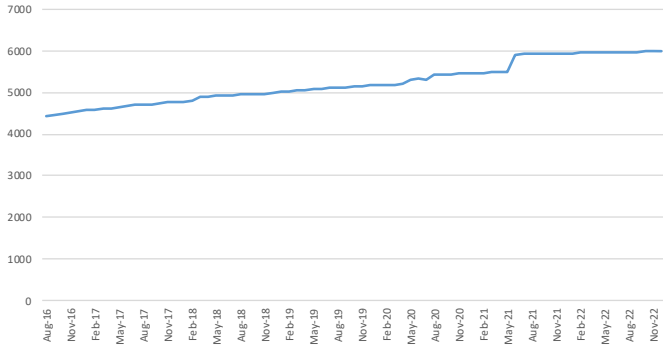
Residential Subscribers by City



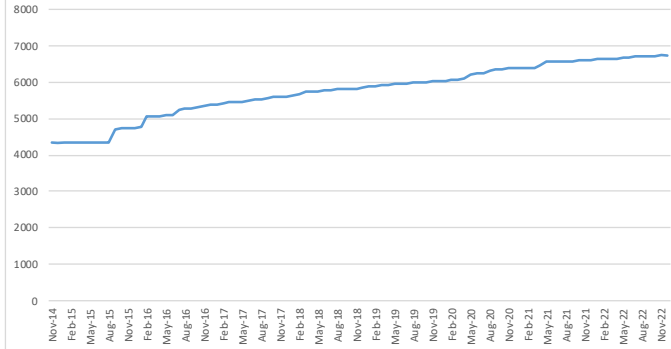


UTOPIA & UIA - Brigham City

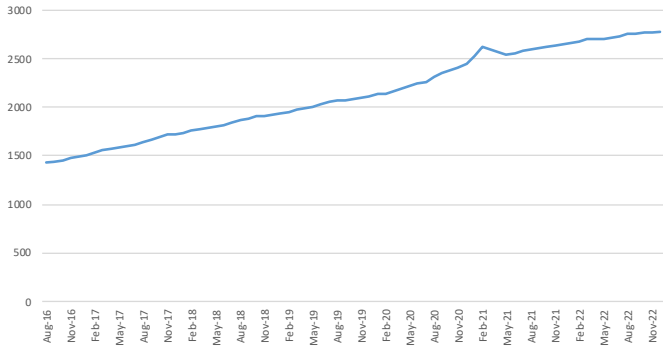
Brigham City Residential Availability



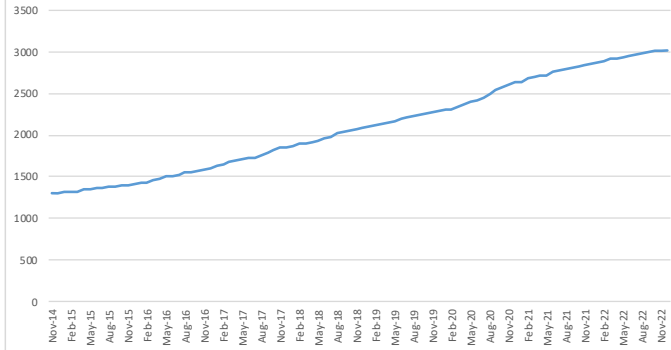
Brigham City Total Availability



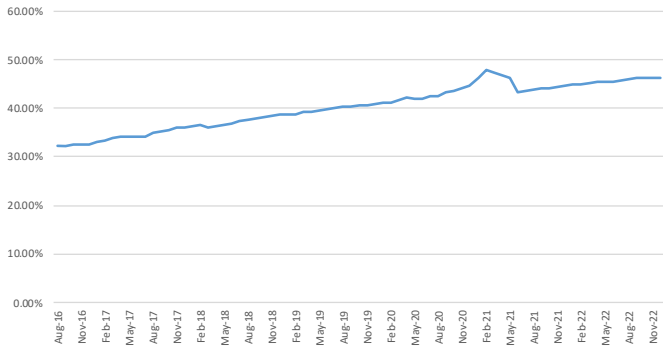
Brigham City Residential Subscribers



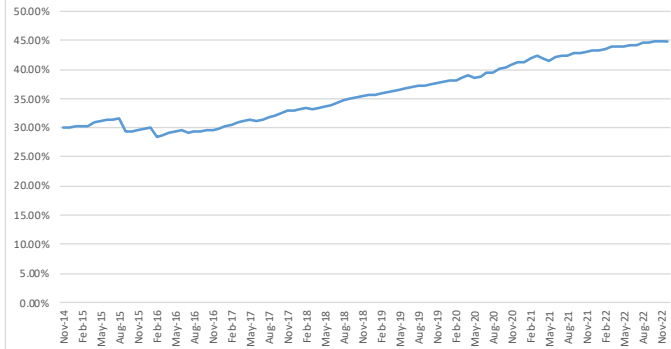
Brigham City Total Subscribers



Brigham City Residential Take Rate



Brigham City Total Take Rate





UTOPIA & UIA - Centerville



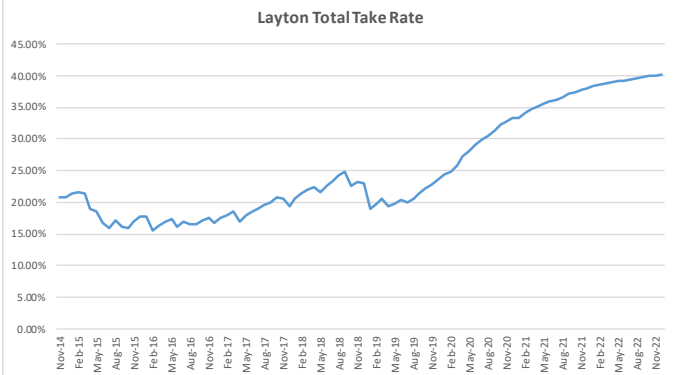
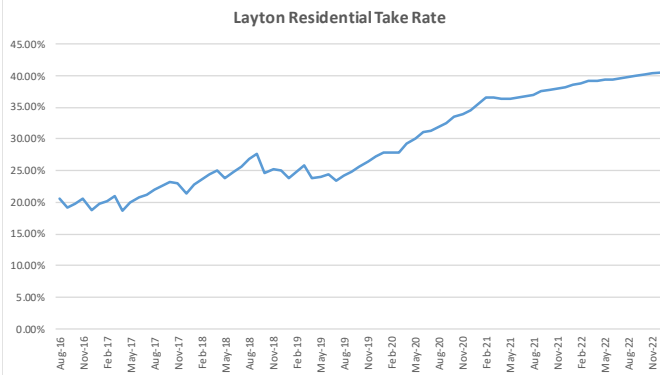
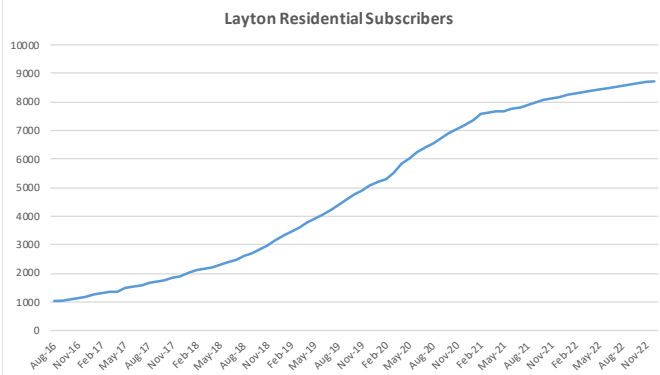
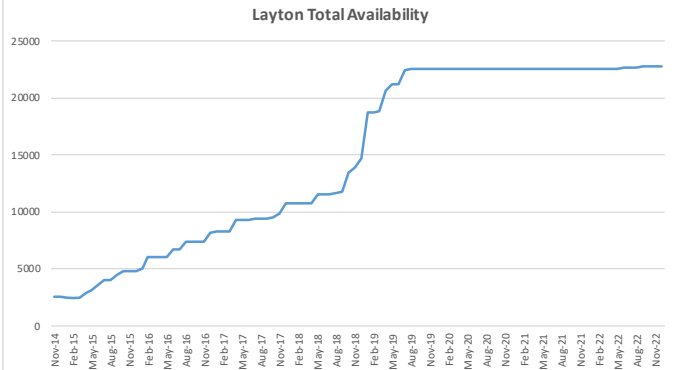
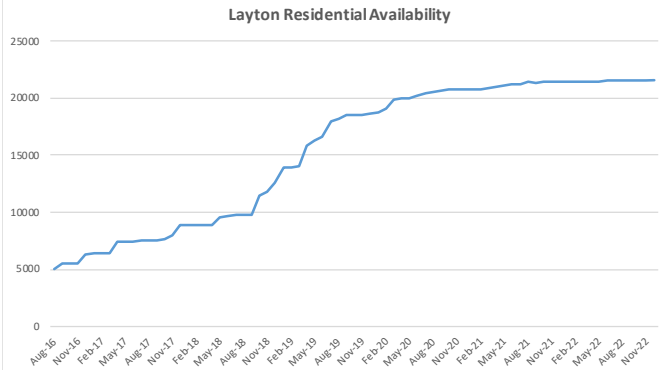


UTOPIA & UIA - Clearfield





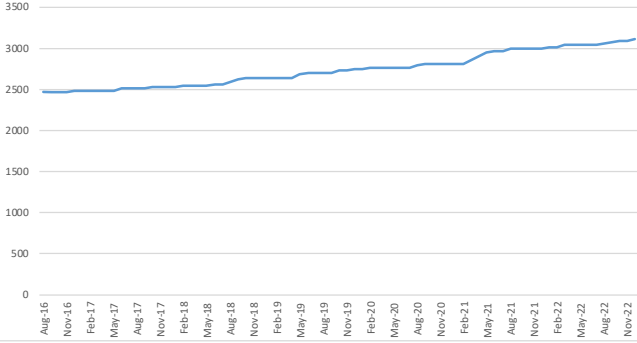
UTOPIA Fiber - Layton



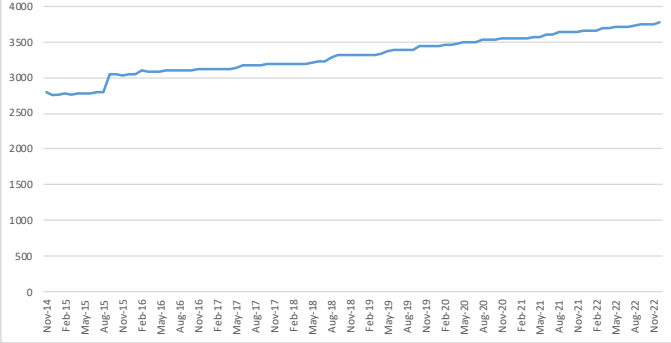


UTOPIA & UIA - Lindon

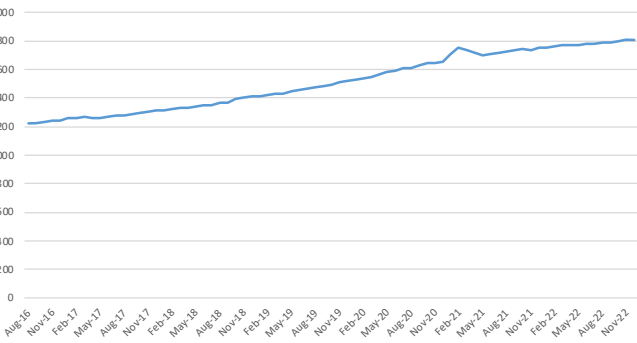
Lindon Residential Availability



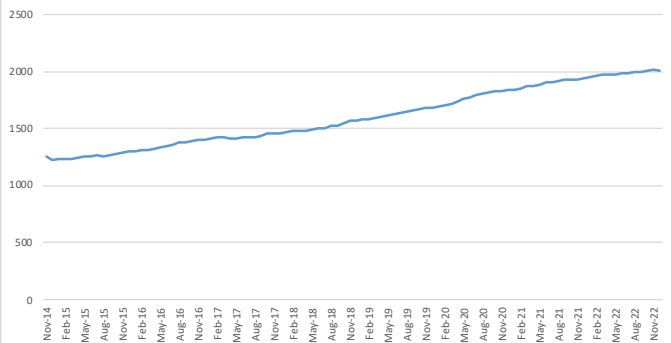
Lindon Total Availability



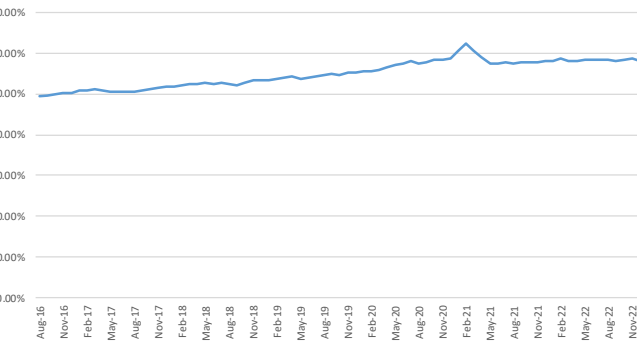
Lindon Residential Subscribers



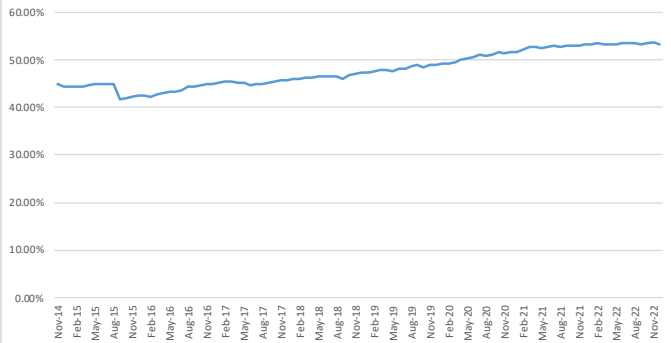
Lindon Total Subscribers



Lindon Residential Take Rate



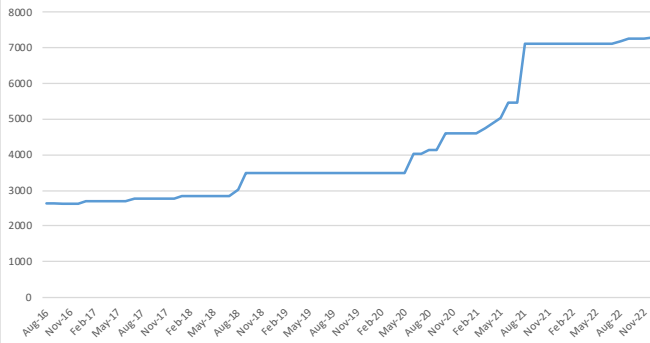
Lindon Total Take Rate



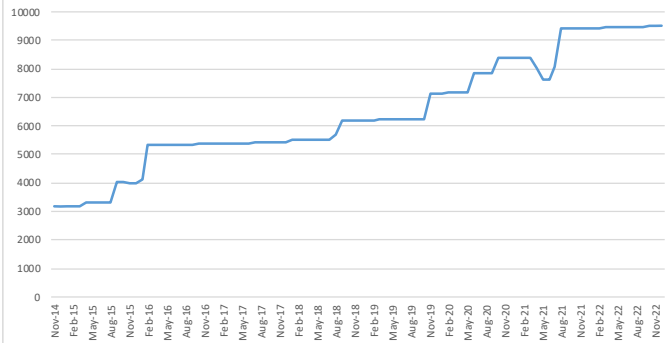


UTOPIA Fiber - Midvale

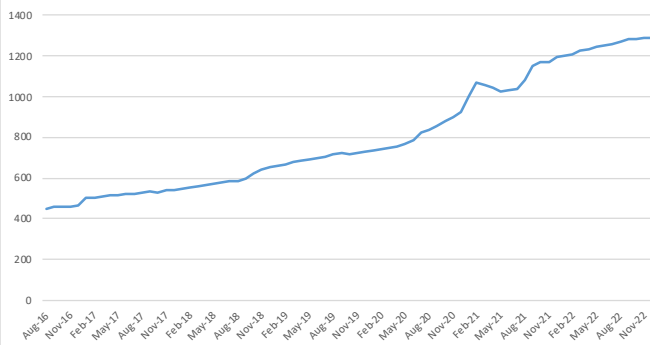
Midvale Residential Availability



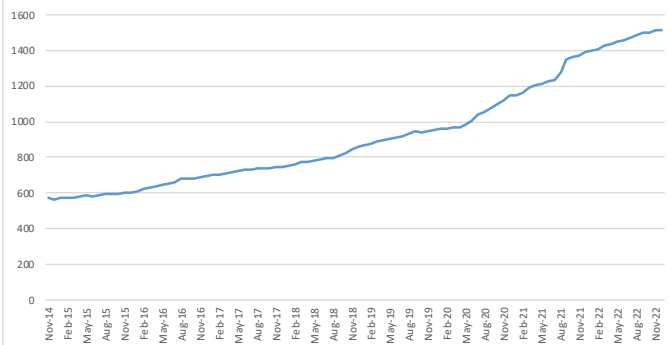
Midvale Total Availability



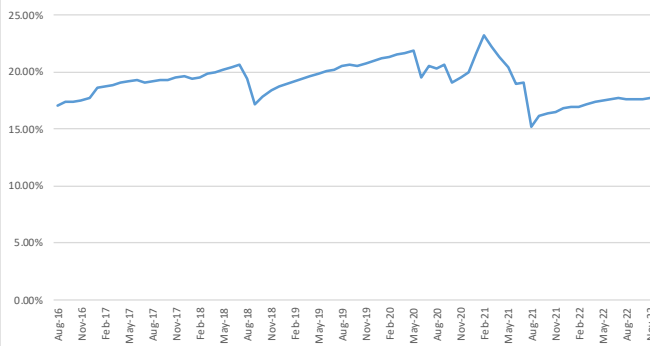
Midvale Residential Subscribers



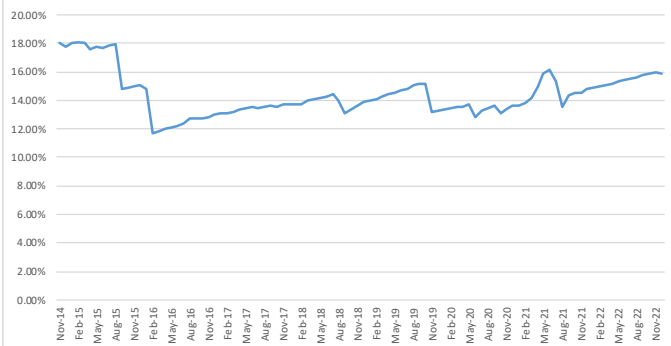
Midvale Total Subscribers



Midvale Residential Take Rate



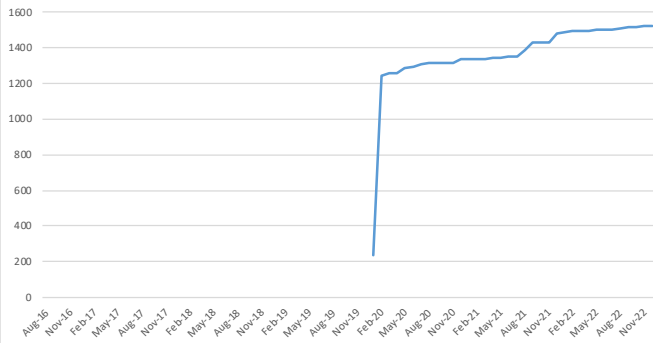
Midvale Total Take Rate



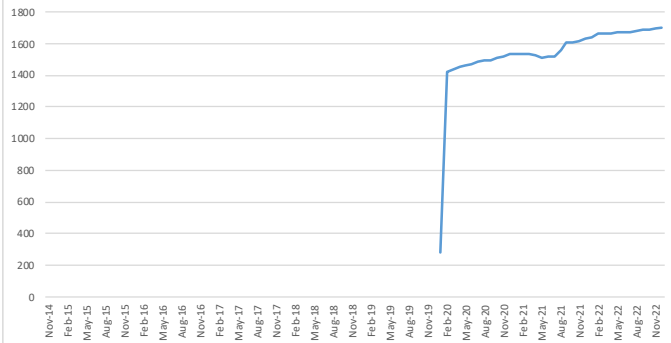


UTOPIA Fiber - Morgan

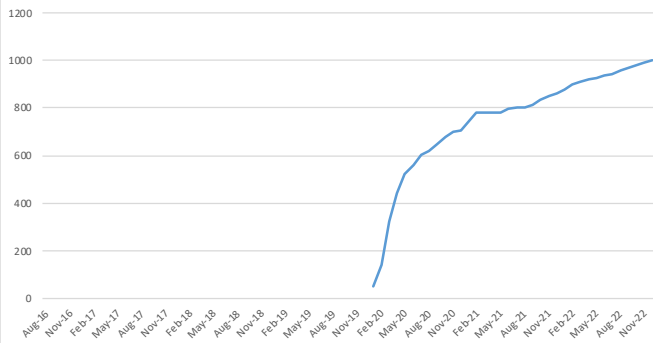
Morgan Residential Availability



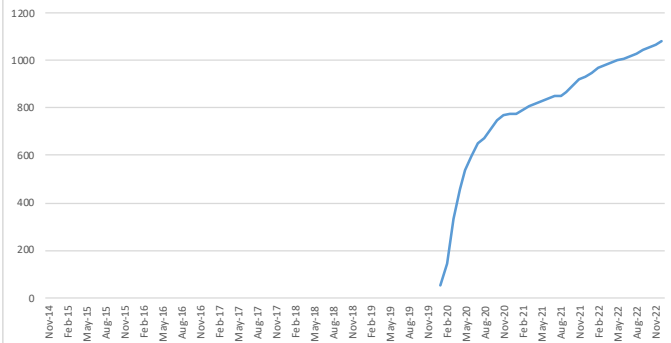
Morgan Total Availability



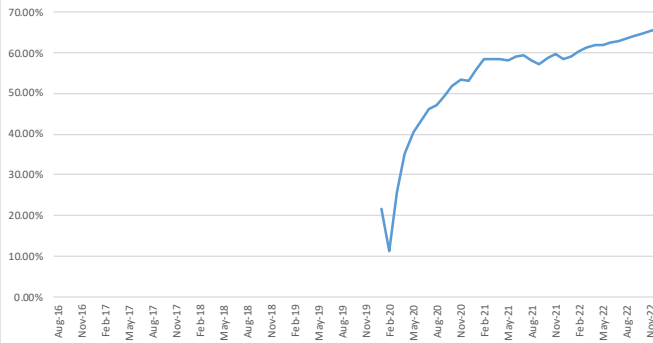
Morgan Residential Subscribers



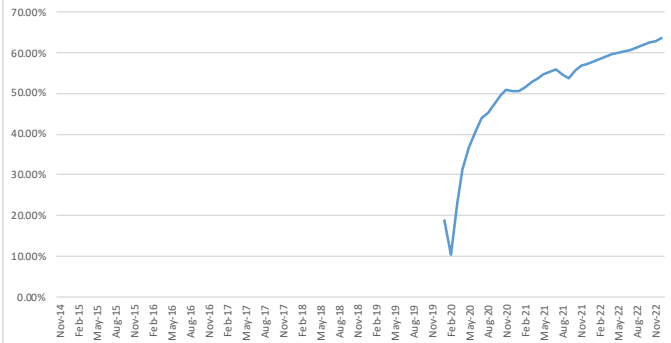
Morgan Total Subscribers



Morgan Residential Take Rate



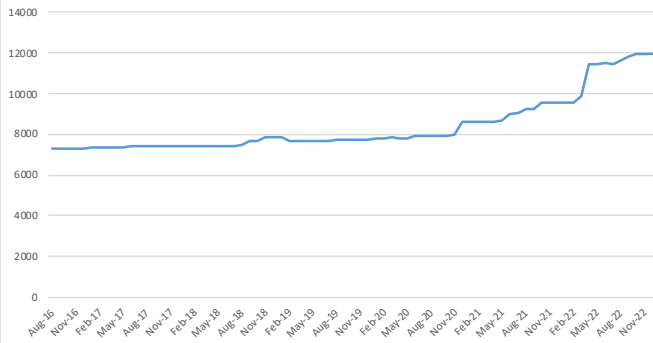
Morgan Total Take Rate



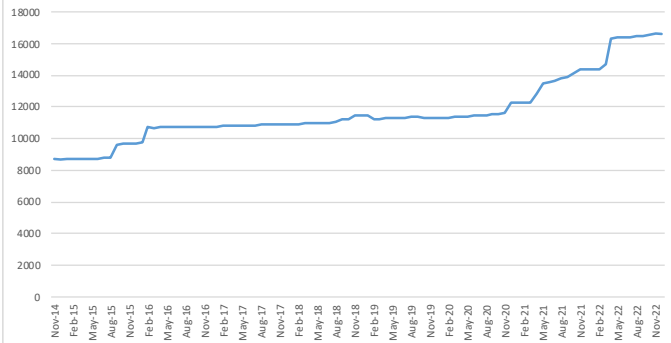


UTOPIA Fiber - Murray City

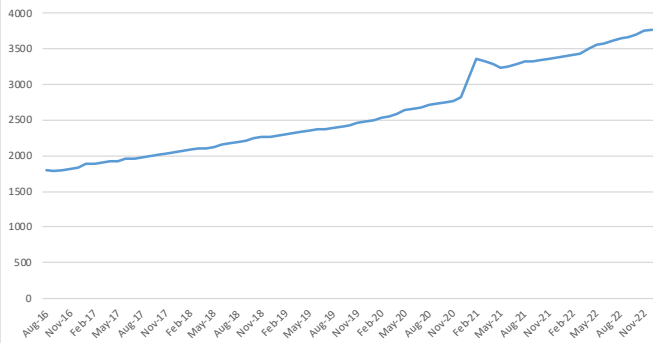
Murray Residential Availability



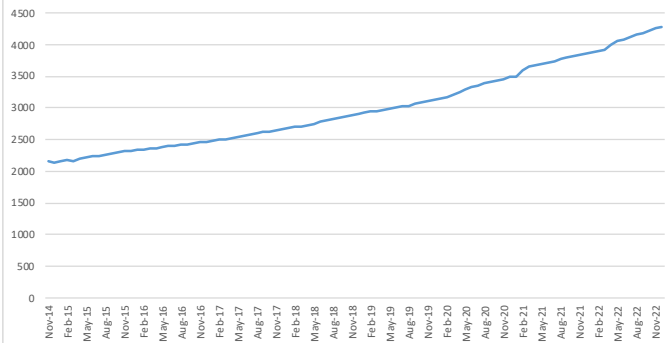
Murray Total Availability



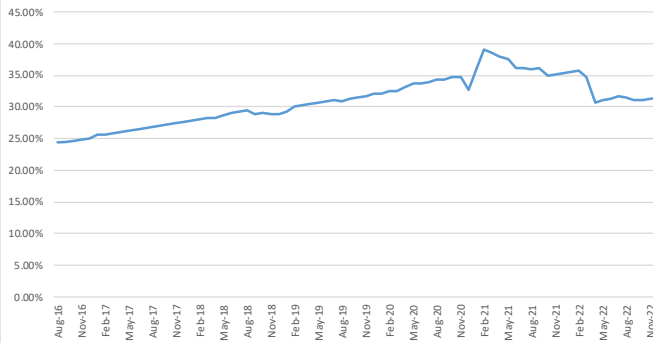
Murray Residential Subscribers



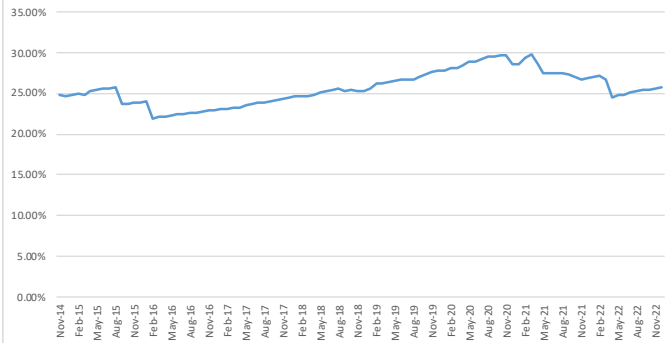
Murray Total Subscribers



Murray Residential Take Rate



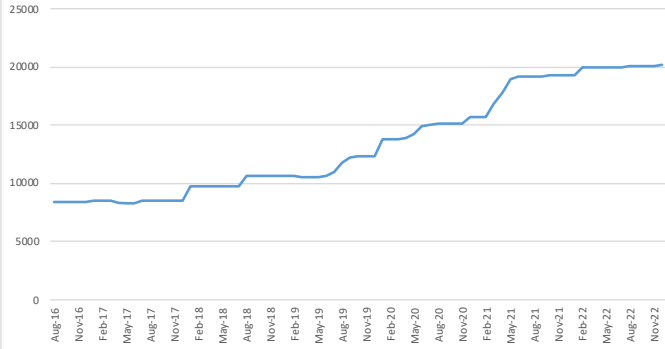
Murray Total Take Rate



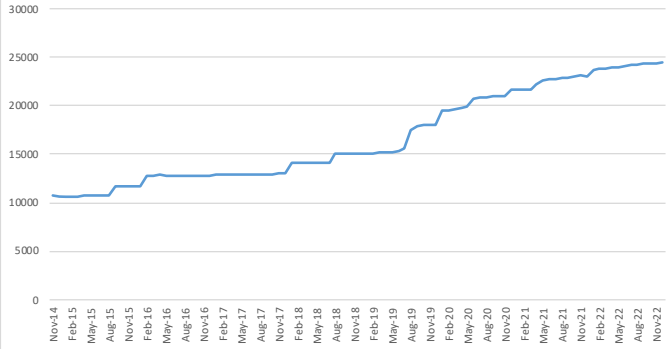


UTOPIA & UIA - Orem

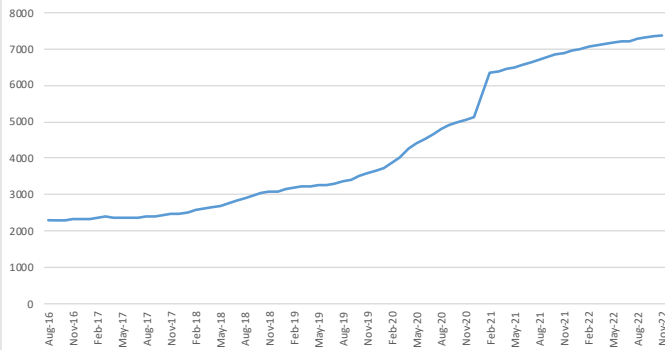
Orem Residential Availability



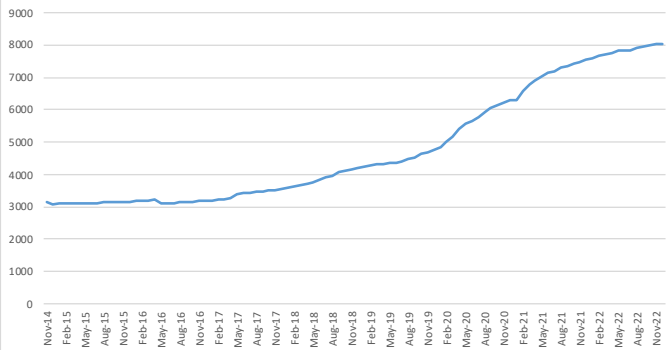
Orem Total Availability



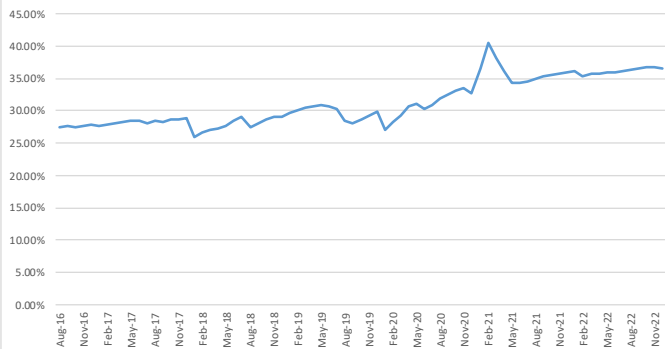
Orem Residential Subscribers



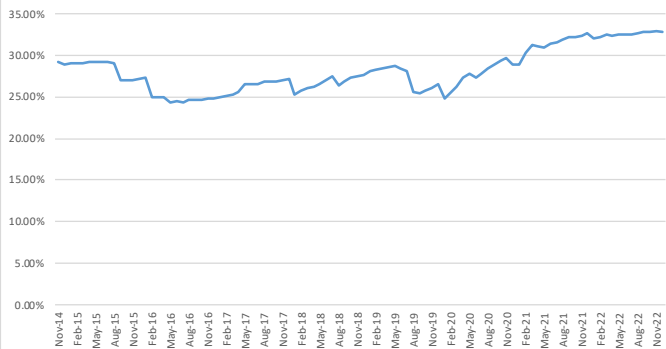
Orem Total Subscribers



Orem Residential Take Rate



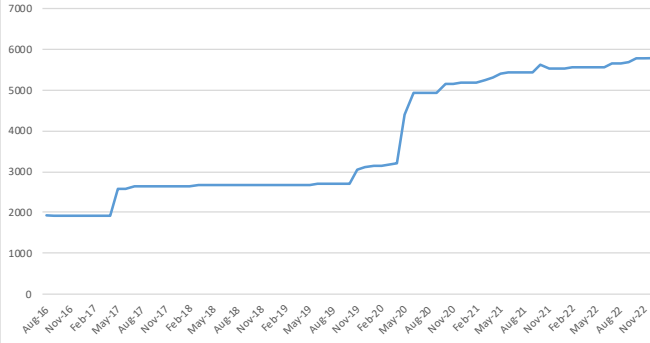
Orem Total Take Rate



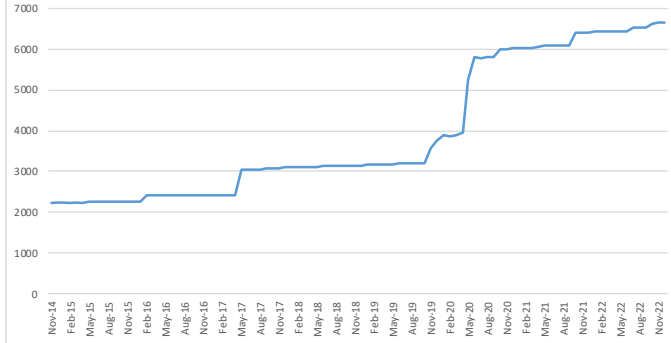


UTOPIA & UIA - Payson

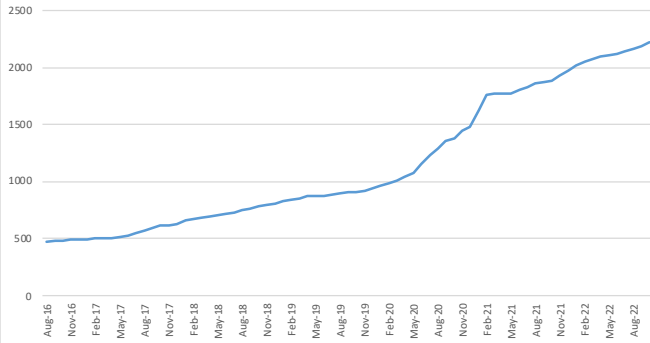
Payson Residential Availability



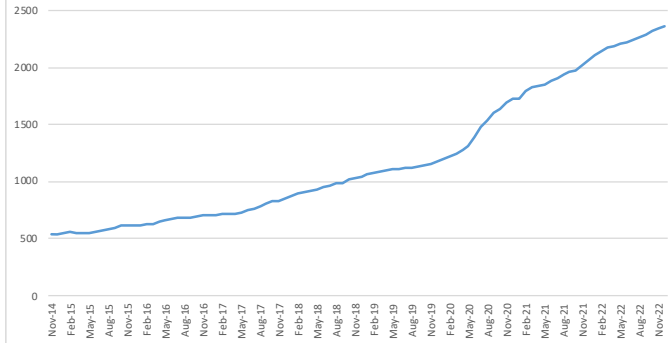
Payson Total Availability



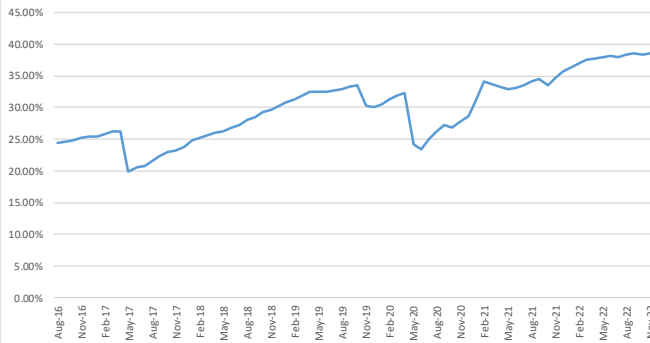
Payson Residential Subscribers



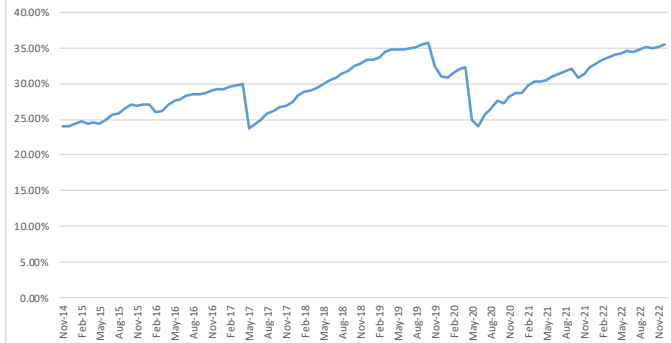
Payson Total Subscribers



Payson Residential Take Rate



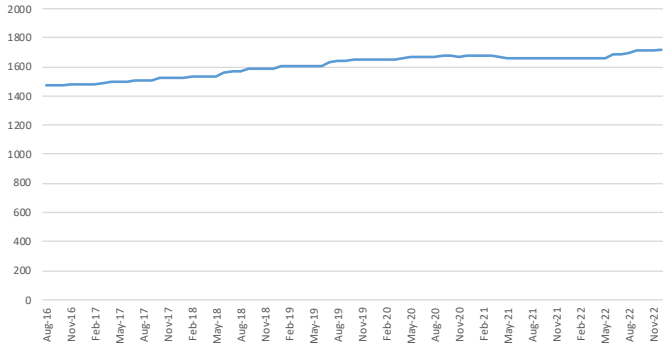
Payson Total Take Rate



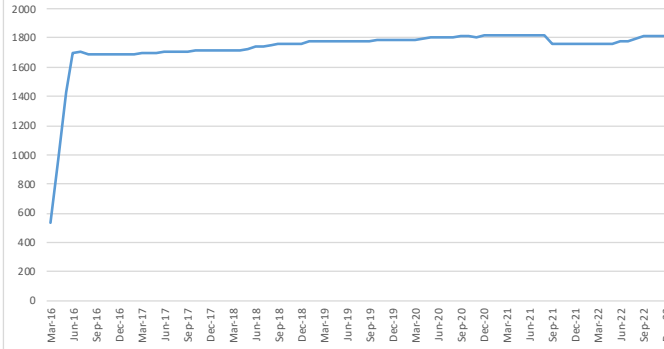


UTOPIA Fiber - Perry

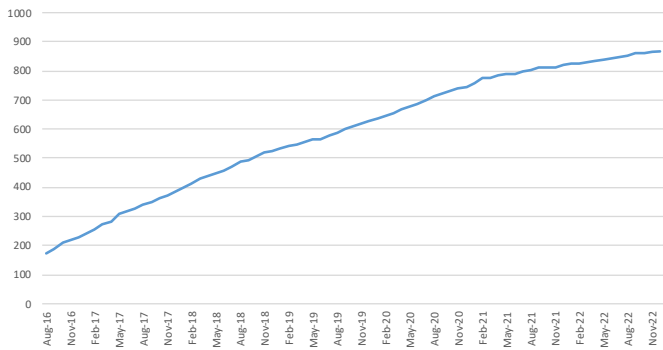
Perry Residential Availability



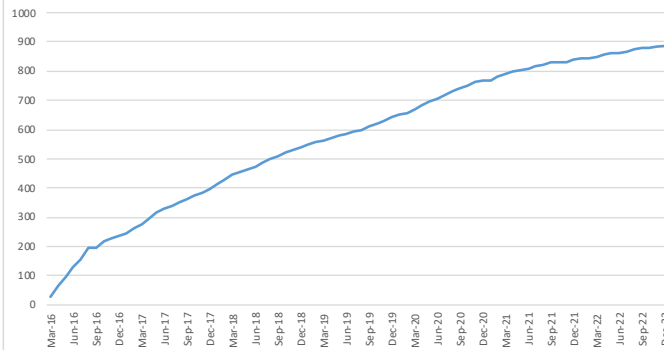
Perry Total Availability



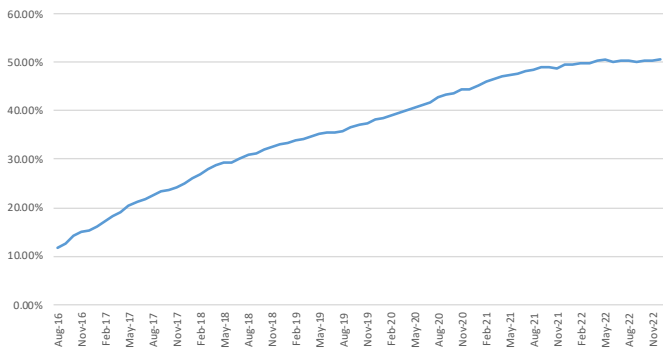
Perry Residential Subscribers



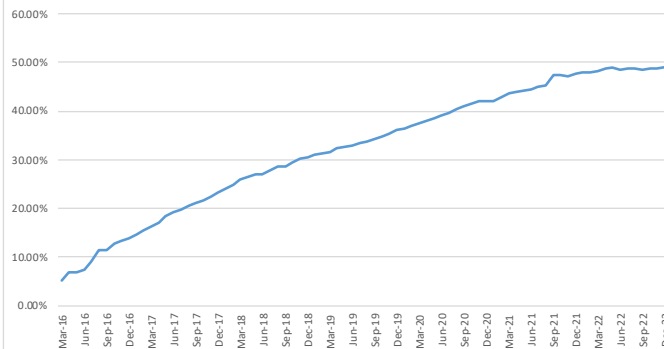
Perry Total Subscribers



Perry Residential Take Rate

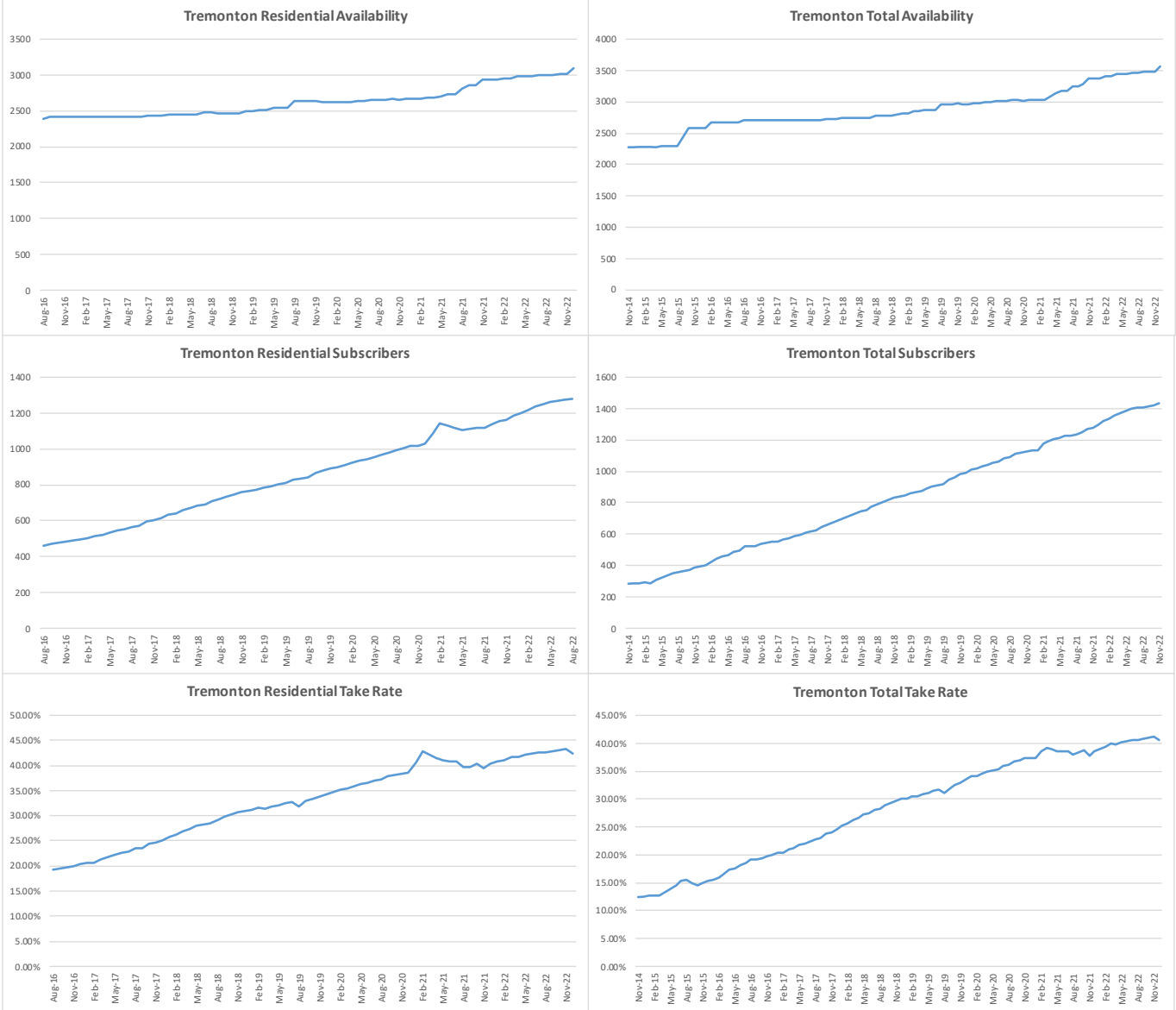


Perry Total Take Rate





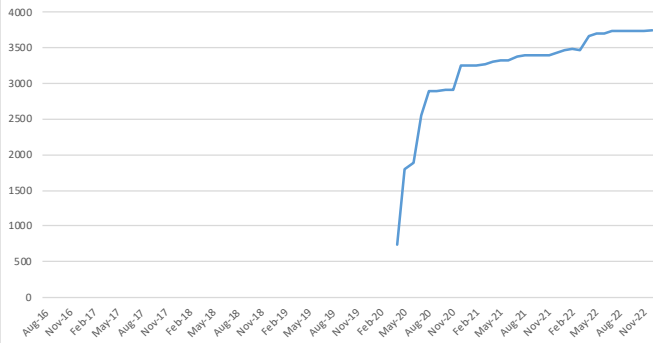
UTOPIA Fiber - Tremonton



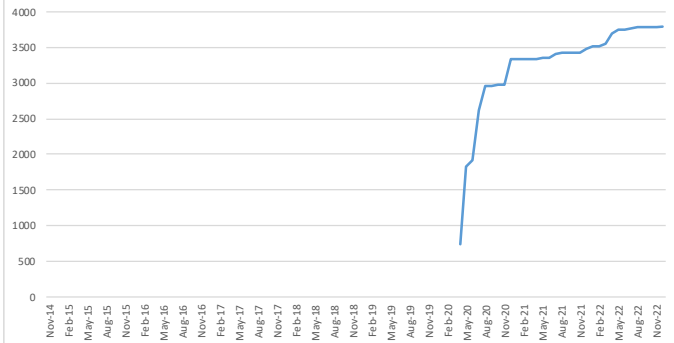


UTOPIA Fiber - West Point

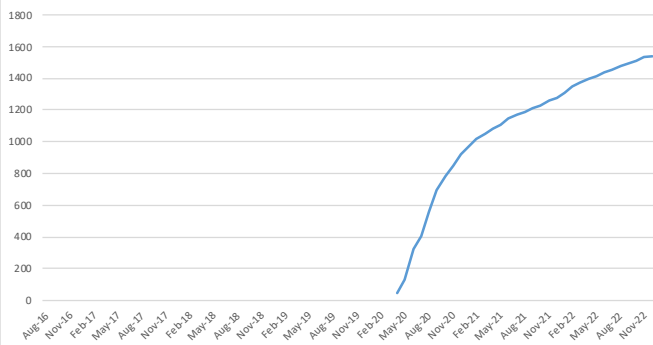
West Point Residential Availability



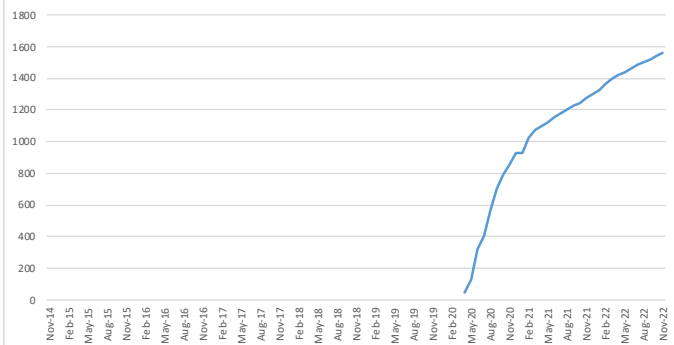
West Point Total Availability



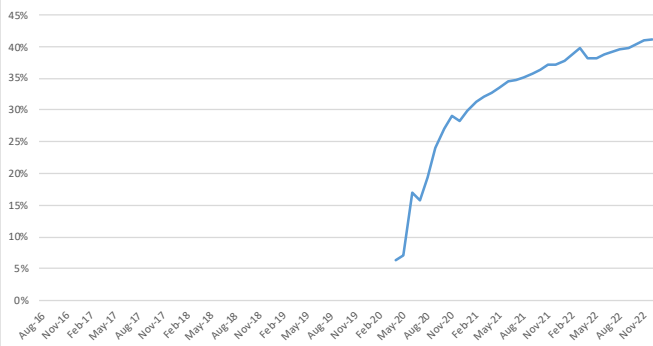
West Point Residential Subscribers



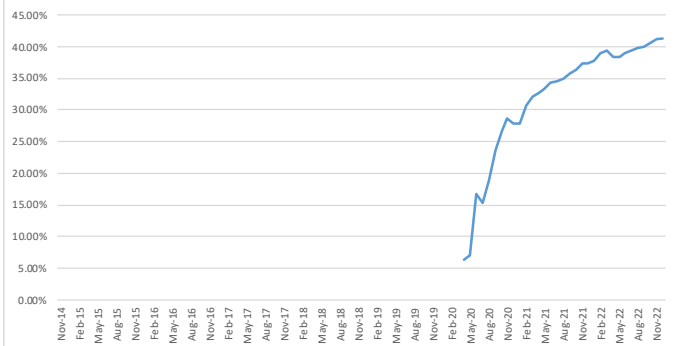
West Point Total Subscribers



West Point Residential Take Rate



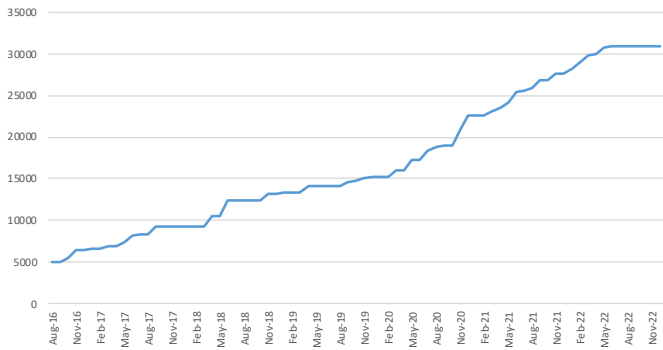
West Point Total Take Rate



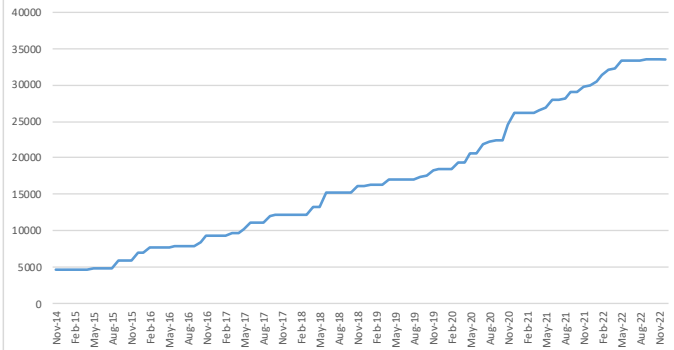


UTOPIA Fiber - West Valley City

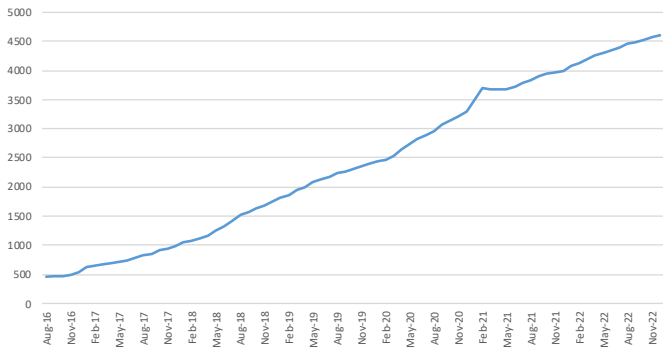
West Valley City Residential Availability



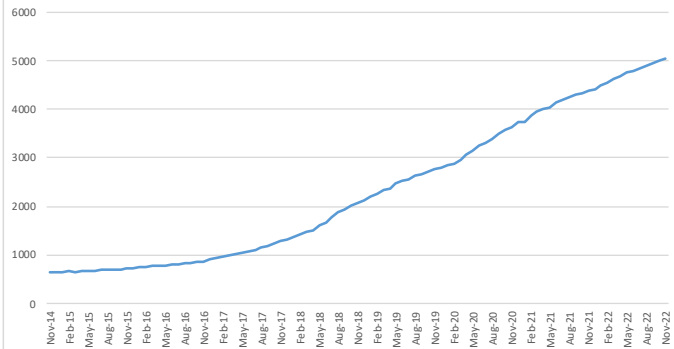
West Valley City Total Availability



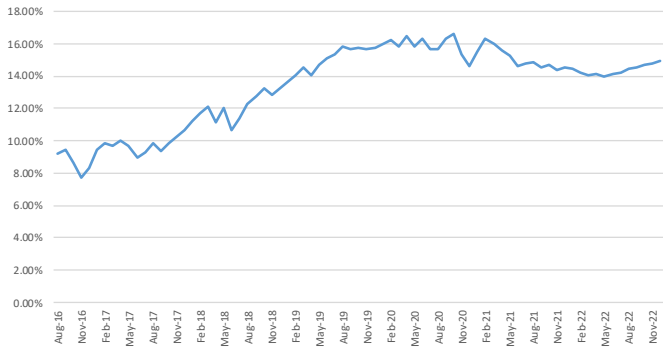
West Valley City Residential Subscribers



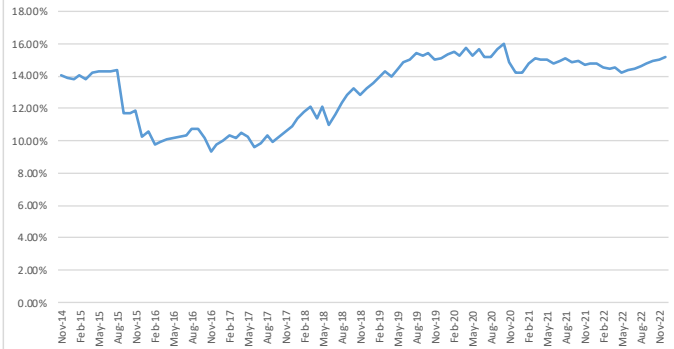
West Valley City Total Subscribers



West Valley City Residential Take-Rate

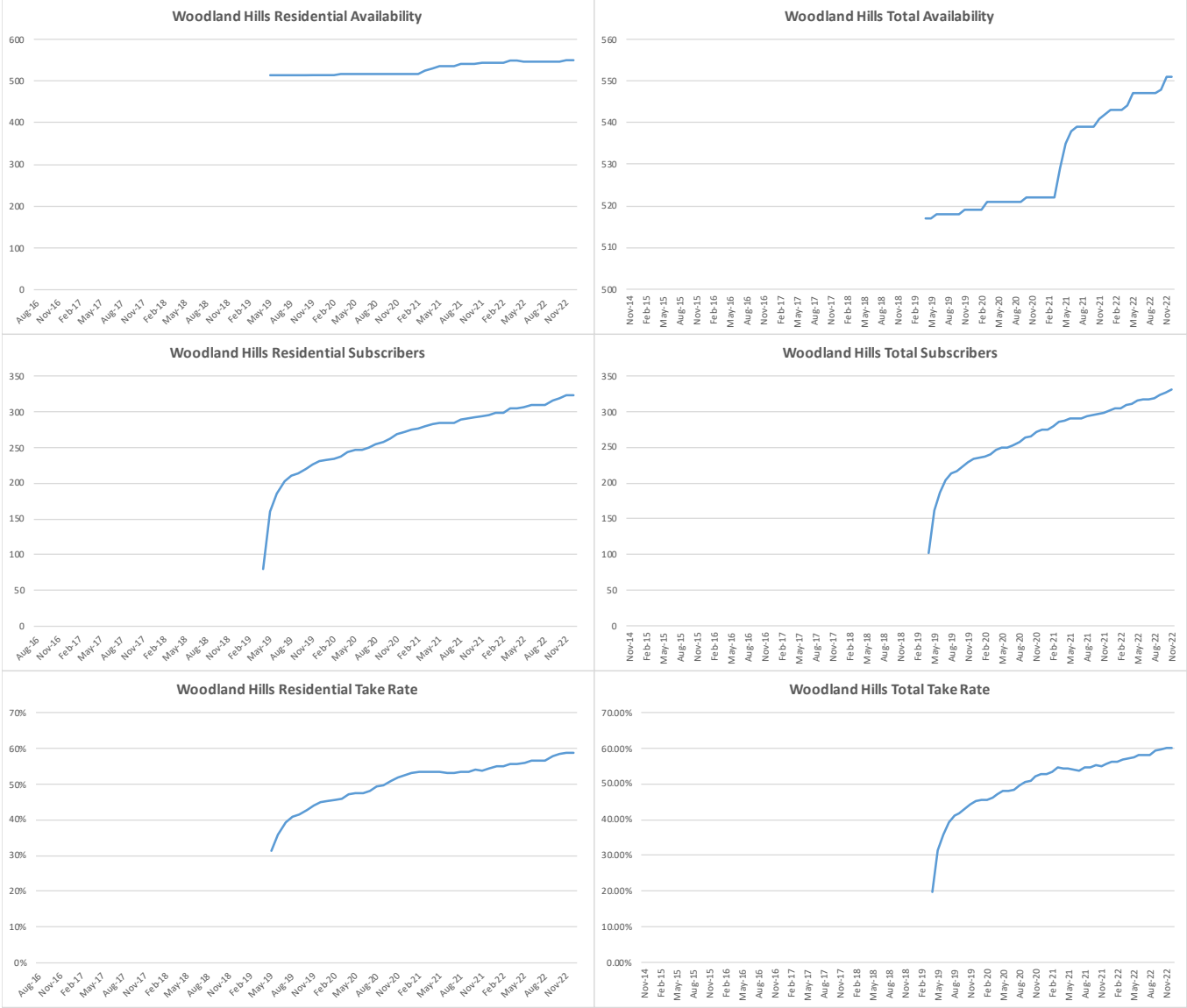


West Valley City Total Take-Rate





UTOPIA Fiber - Woodland Hills



From: [Marcus Wager](#)
To: [Shawn Warnke](#)
Cc: [Scott Lyons \(slyons@boxeldercounty.org\)](#)
Subject: Re: Draft annexation policy
Date: Tuesday, January 17, 2023 2:53:00 PM

Hi Shawn, yes, here it is.

The Box Elder County Commission, Planning Commission, or Community Development Office shall defer any proposed Land Use Application within unincorporated Box Elder County (except building permits that are not using municipal utilities) if the development is:

- a. Located within any municipal annexation policy plan as defined in Utah Code 10-2-401.5, or
- b. Located within ½ mile of any municipality incorporated boundary, if a municipality does not have an annexation policy plan boundary, or
- c. If a development or building lot will be using any utility provided by a municipality.

If the proposed development meets any of the above criteria, the developer shall provide the applicable municipality(s) with a Notice of Intent to File a Petition (Utah Code 10-2-403 (2) (a) (i)) and thereafter work with the County Clerk to meet all the noticing requirements contained in Utah Code. Upon the County Clerk providing the applicable municipality with the certification of complying with the Notice of Intent to File a Petition the developer shall petition the municipality for annexation. If the municipality(s) rejects the petition for annexation, the developer shall provide signed documentation from the municipality(s) showing the municipality's rejection of an annexation petition.

Any development using a municipality's utilities cannot have a higher density than that allowed by the municipality providing the utilities.

Thank you,



On Tue, Jan 17, 2023 at 2:20 PM Shawn Warnke <swarnke@tremontoncivty.com> wrote:

Hi Scott and Marcus

Do you have an updated draft of the annexation policy for which there is a public hearing scheduled? If so could you please email me this draft? Thanks, Shawn

BOX ELDER COUNTY PLANNING COMMISSION AGENDA

January 19, 2023

Agenda review with Planning Commissioners at 6:00 p.m.

1. **CALL TO ORDER 7:00 p.m.** (County Commission Chamber Room, Main Floor)
 - a. Roll Call (Commissioners S. Zollinger, K. McGaha, B. Robinson, M. Wilding, J. Holmgren, J. Pugsley, V. Smith, J. Jacobsen, and L. Jensen)
2. **INVOCATION**
3. **PLEDGE OF ALLEGIANCE**
4. **APPROVAL of the December 15, 2022 Planning Commission Minutes.**
5. **UNFINISHED BUSINESS - NONE**
6. **PUBLIC HEARINGS**
 - a. **ORDINANCE TEXT AMENDMENT, Z22-015, Request for a text amendment adding Section 5-1-360, Annexation Policy. ACTION**
7. **NEW BUSINESS**

SHAWN WARNKE
CITY MANAGER

PHONE: 435.257.9504
SWARNKE@TREMONTONCITY.COM
TREMONTONCITY.ORG



FUND 51- WATER FUND

Budget GL No.	Account Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028 Beyond	Cost/Description/Narrative
Culinary Water								
51-70-370	Water Dept Professional		\$ 100,000					\$100,000 - Water Department Grant Writers The City will enter into an agreement with grant writers to help secure funds for water projects.
51-70-512	Facilities/Impact Fee				\$ 10,000			\$10,000 - Impact Fee Updates Impact Fees were adopted with Ordinance No. 21-09 Capacity Facilities Plan & Impact Fee Facilities Plan and Ordinance No. 21-10 Impact Fee Analysis. Projects should be monitored and updated as needed. The estimated cost to update the impact fee documents is \$20,000 with 50% being split with the 51-70-512 for Culinary Water and 51-80-512 for Secondary.
51-70-541	Vehicle Purchase	\$ 35,000						\$35,000 - Water Service Truck - Replaces 343 The City will need to replace a water department service truck which will cost approximately \$35,000.
51-70-706	Equipment Greater Than \$5,000	\$ 30,000		\$ 160,000				\$30,000 - Tractor The City currently owns and operates a 2005 Case DX45 Mowing Tractor. This piece of equipment is primarily used in the Roads Department to mow the shoulder of the road and in the Water Department to mow around the City's springs. It is proposed that the new tractor expense being \$60,000 would be jointly purchased with 50% coming from Fund 41 and 50% coming from Fund 51. \$60,000 - Ingersoll Rand Compressor - Used To replace 1990 Compressor \$100,000 - Mini Excavator To replace 2008 John Deere Mini Ex
51-70-711	Water Well						\$ 1,574,400	\$1,574,400 Develop new water source at locations that will be determined at the time of construction. It is anticipated this will involve the drilling of new wells.
51-70-750	Water Construction		\$ 114,300					\$114,300 - 1650 West Collector Road- Culinary Water As part of the property acquisition agreement, adopted by Resolution No. 20-12, to acquire the 1650 West corridor, Tremontion City is required to construct culinary water improvements within 5 years of taking title to the property which occurred April 2020, and as such the City is required to construct a 8" culinary water line and is estimated to cost approximately \$114,300 by April 2025. This is not an impact fee eligible project. Cost estimate for this construction project is contained in Resolution No. 20-12.
51-70-750	Water Construction		\$ 318,000					#318,000 - ASR Pump Project for Culinary water reserves An ASR project injects an aquifer with culinary water during low-demand times, winter months to extract water during higher demands months of June through September. The ASR process replenishes the aquifer and builds up a recharge mound by utilizing the confining geologic layers within the well zone to contain the injected water. Tremontion City owns Fish Springs, which during the months of October through April, when the culinary water demand is low, the water is not being used and flows into the Bear River. The City would like to construct an ASR project that injects this spring water into the city's Cedar Ridge Well. John Files, a groundwater geologist, indicated that the ground strata and structure in the Cedar Ridge Aquifer are favorable for an ASR project where the city's Cedar Ridge Well is located. Construct pump station at 2 M.G. reservoir on east bench. Construct 12" pump line from reservoir to spring box tie-in. Construct backflow valve station at spring box connection. Retrofit piping at Cedar Ridge Well.
51-70-750	Water Construction					\$ 900,000		\$900,000 - Future Culinary Water Main Replacement Projects - 7,000 linear feet 200 West - Main St. south to 400 S.; 100 West - Main St. south to 600 S.; 200 East - Main St. south to 300 south
51-70-750	Water Construction				\$ 1,500,000			\$1,500,000 - Future Culinary Water Main Replacement Projects - 12,000 linear feet 100 West - Main St. north to 500 N.; 100 East - Main St. north to 800 N.; 200 East - Main St. north to 800 north
51-70-750	Water Construction			\$ 1,000,000				\$1,000,000 - Future Culinary Water Main Replacement Projects - 5,200 linear feet North Pump Facility 16" PVC Main to 14" AC Water Main
51-70-750	Water Construction						\$ 1,000,000	\$1,000,000 - Participate in the upsizing of BRWCD lines and other projects for future culinary water needs In Resolution 18-10 Tremontion City expressed gratitude to the BRWCD and formally requested the the BRWCD commence design and construction of a booster station that will provide more source production to Tremontion City. In that resolution, the District also states that it can help Tremontion with water sources by: 1.Increase Delivery Flow Rates to Tremontion on the West Side. 2.Provide Limited Water Deliveries on the East Side. 3.Assist Tremontion with Planning an ASR Project 4.Future Higher Quality Water Supply on the West Side. 5.Future Water Supplies from the Bear River
51-70-750	Water Construction			\$ 700,000				\$700,000 -Future Culinary Water Project - 3,000 linear feet 12" PVC from Malad River west to 300 East
Secondary Water								
51-80-512	Facilities/Impact Fee				\$ 10,000			\$10,000 - Impact Fee Updates Impact Fees were adopted with Ordinance No. 21-09 Capacity Facilities Plan & Impact Fee Facilities Plan and Ordinance No. 21-10 Impact Fee Analysis. Projects should be monitored and updated as needed. The estimated cost to update the impact fee documents is \$20,000 with 50% being split with the 51-70-512 for Culinary Water and 51-80-512 for Secondary.
51-80-715	Acquisition of canal shares	\$ 50,000	\$ 50,000					\$50,000 Ongoing Water Shares With the ongoing development of the secondary water system, the City will need to have water shares within the Bear River Canal Company. It is proposed that the City purchase water shares going forward. Since it is unknown the availability of water shares in a given fiscal year, it is proposed that the City budget funds each fiscal year to be in a position to acquire shares when they become available. This is an impact fee eligible project.
51-80-750	Secondary Water Construction	\$ 850,000						\$850,000 - East Canal Equalization Basin- Secondary Water The Bear River Canal Company requires Tremontion City to construct a secondary water equalization system, which includes a large holding basin adjacent to the East Canal with an automated gate to release secondary water back into the canal associated with the City's pumping activities on the East Canal. More specifically, the automated gate will communicate with all the City's future secondary pumping stations on the East Canal, and as the variable speed pumps increase or decrease in extraction rate on the East Canal, the equalization basin would release the same amount of secondary water back to the canal system, thus eliminating the variable demand of the City's secondary system on the East Canal. The City is in the need of acquiring property for the equalization basin on the East Canal. Land acquisition \$500,000 and cost of construction \$350,000
51-80-750	Secondary Water Construction		\$ 24,000					\$24,000 - 1650 West Collector Road- Secondary Water As part of the property acquisition agreement, adopted by Resolution No. 20-12, to acquire the 1650 West corridor, Tremontion City is required to construct secondary water improvements within 5 years of taking title to the property which occurred April 2020, and as such the City is required to construct includes a 6" secondary water line and is estimated to cost approximately \$24,000 by April 2025. Cost estimate for this construction project is contained in Resolution No. 20-12. This is not an impact fee eligible project.
51-80-750	Secondary Water Construction		\$ 350,000					\$350,000 - Central Canal Equalization Basin - Secondary Water The Bear River Canal Company requires Tremontion City to construct a secondary water equalization system, which includes a large holding basin adjacent to the Central Canal with an automated gate to release secondary water back into the canal associated with the City's pumping activities on the Central Canal. More specifically the automated gate will communicate with all, the City's current and future, secondary pumping stations on the Central Canal and as the variable speed pumps increased or decreased in extraction rate on the Central Canal, the equalization basin would release the same amount of secondary water back to the canal system, thus eliminating the variable demand of the City's secondary system on the Central Canal. For more information regarding the Bear River Canal Company's requirements for construction of the equalization basin, please see Tremontion City Resolution No. 19-15. The Bear River Canal Company has given the City until April 15, 2022 to complete the basin. It appears that the Bear River Canal Company may be extending the construction deadline into the future, which has not been formally decided, and for this reason it is proposed that the City budget the funds in the event that the Canal Company does not extend the deadline.
51-80-750	Secondary Water Construction				\$ 330,000			\$330,000 - Secondary Water - Service Area 4 Recycle Treatment Plant Water. Pump out of a weir on effluent line with a low head pressure pump from the river bottom to a wet well in the service area 4 pump station near 150 east rocket road.
51-80-750	Secondary Water Construction						\$ 2,238,420	\$2,238,420 - Secondary Water - Service Area 4 Extend piping into neighborhoods north of pump station. 290 new connections (2026)
51-80-750	Secondary Water Construction						\$ 399,720	\$399,720 - Secondary Water - Service Area 9 Construct Pump Station and upsze developer installed pipe. 650 new connections (2022)
51-80-750	Secondary Water Construction						\$ 457,800	\$457,800 - Secondary Water - Service Area 9 Extend piping and services into Holmgren East Subdivision. 110 New connections (2023)
51-80-750	Secondary Water Construction						\$ 665,040	\$665,040 - Secondary Water - Service Area 2 Install additional pumps in pump station. Upsize and relocate filter station. 516 new connections (2027)
51-70-805	Vactor Truck				\$ 150,000			\$150,000 - 1/3 of a new Jet/Vac Truck To replace 2016 Equipment split between Sewer/Water/Storm Drain
51-70-806	Truck Purchase				\$ 325,000			\$250,000 - 6-Wheel Dump Truck with Plow To replace 2017 Dump Truck
	Cumulative Project Costs	\$ 965,000	\$ 956,300	\$ 1,860,000	\$ 2,325,000	\$ 900,000	\$ 6,335,380	\$75,000 - 3/4 ton service truck for additional staff

Fund Balance Available FY 2024 \$ 2,816,831
Impact Fee Balance Available FY 2024 \$ (2,730,573) *All impact fees collected are unrestricted if negative balance

From: Carrie Jacobson <cjacobson@utah.gov>
Sent: Friday, January 13, 2023 10:05 PM
To: Shawn Warnke <swarnke@tremontoncity.com>
Subject: Re: Crossroad Intersection

Shawn,

I apologize that it has taken me so long to respond to you, but the new estimate is about \$1,500,000. The region is planning to fund a transportation solutions project this next year (2024) to construct the reduced scope intersection. I think that between the signal funds and transportation solutions funds that UDOT should be able to fund the project. It will still take a few months to get through the transportation commission and set up the project. When the project is set up, I'm sure that they will coordinate with the city. Please let me know if you have any other questions.

Carrie

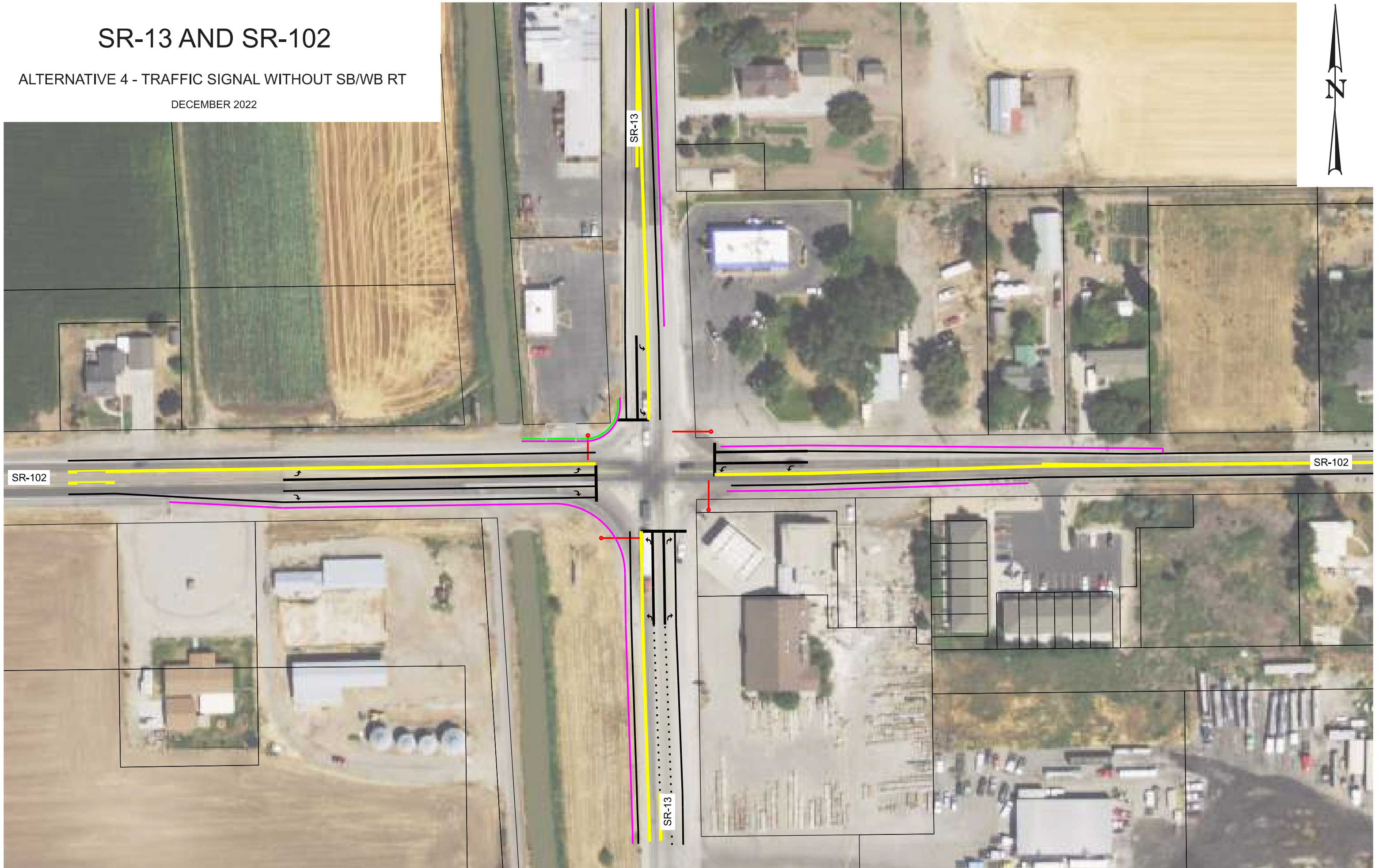


Carrie Jacobson, P.E.
Traffic Operations Engineer
Utah Department of Transportation
166 West Southwell • Ogden, UT 84404
email: cjacobson@utah.gov

SR-13 AND SR-102

ALTERNATIVE 4 - TRAFFIC SIGNAL WITHOUT SB/WB RT

DECEMBER 2022

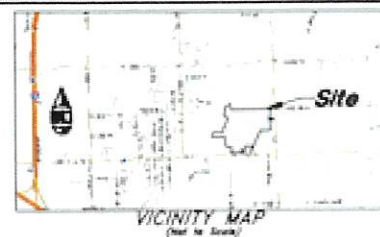




Scale: 1" = 150'

Rivers Edge Subdivision

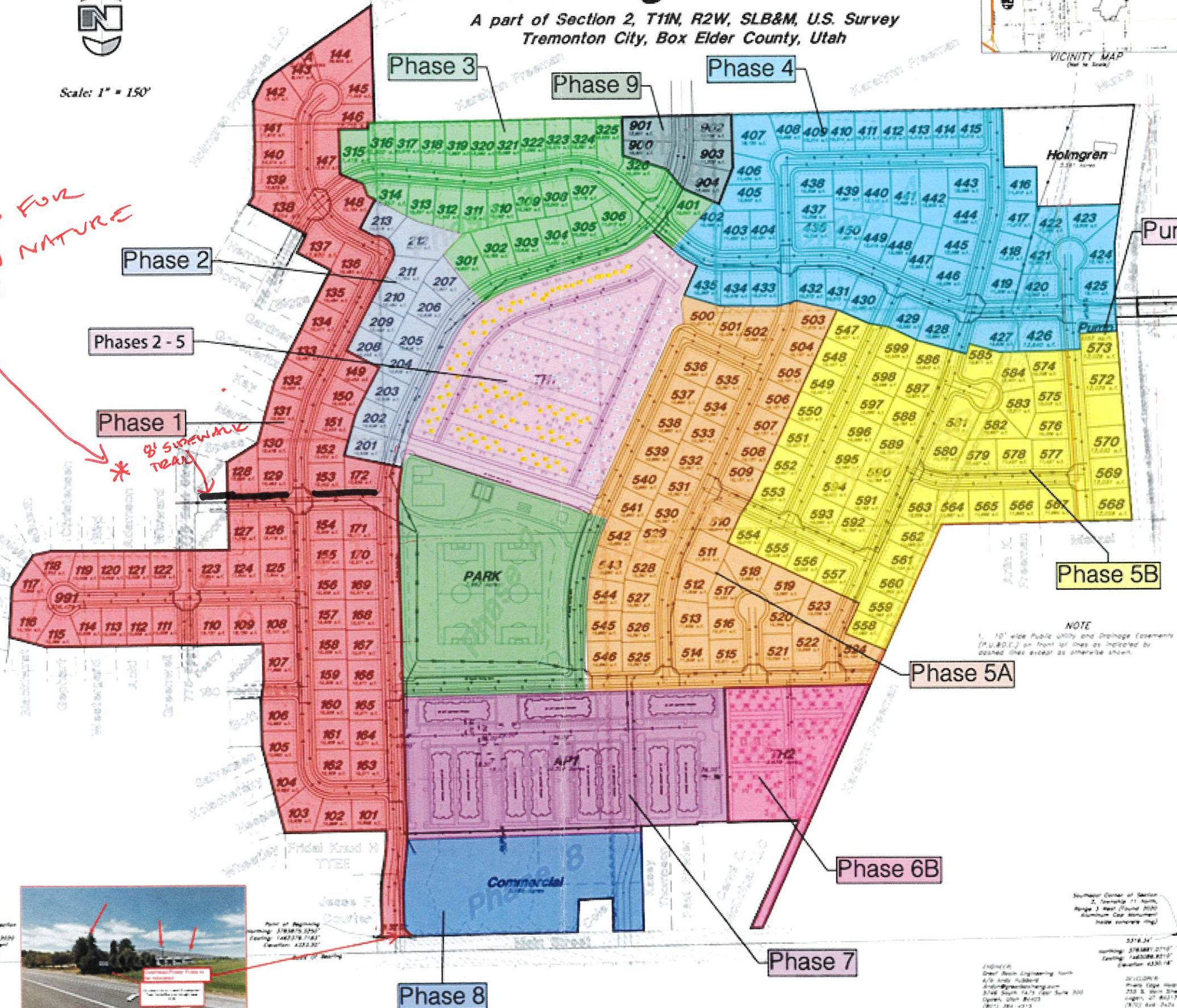
A part of Section 2, T11N, R2W, SLB&M, U.S. Survey
Tremonton City, Box Elder County, Utah



TRAIL HEAD FOR
HOLMGREN NATURE
PRESERVE

Phase	Construction	Product	Quantity	Unit
Phase 1	2022-Q3	Residential	72	Each
Phase 2	2022-Q3	Residential	13	Each
Phase 3	2022-Q3	Residential	28	Each
Phase 4	2022-Q3	Residential	50	Each
Phase 5A	TBD	Residential	46	Each
Phase 5B	TBD	Residential	52	Each
Phase 6A	2022-Q3	Townhomes	171	Each
Phase 6B	TBD	Townhomes	33	Each
Phase 7	TBD	apartments	264	Each
Phase 8	TBD	commercial	180	Each
Phase 9	TBD	Residential	5	Each
Pump Station	2022-Q3			

Product	Total	UOM
Single Family Lots	264	Each
Multi-Family	224	Each
Apartment Complexes	264	Each
Total	752	Each



NOTE
1. 10' wide Public Utility and Drainage Easements (P.U.D.E.) on front lot lines as indicated by dashed lines prior as otherwise shown.

Southern Corner of Section 2, Township 11 North, Range 2 West (Found 2000 aluminum cap aluminum base concrete ring)
 S 49°4'13" W
 Sighting: 2783772.0320'
 Ceiling: 14587711.8020'
 Elevation: 4288.18'



Point of Beginning
 Sighting: 2783775.3250'
 Ceiling: 1463378.7180'
 Elevation: 4324.90'

Southern Corner of Section 2, Township 11 North, Range 2 West (Found 2000 Aluminum Cap aluminum base concrete ring)
 S 51°12.24'
 Sighting: 2783881.2710'
 Ceiling: 1463388.8310'
 Elevation: 4330.14'

Engineer
 Great Basin Engineering North
 475 Andy Hubbard
 4000 West 1475 Road
 Ogden, Utah 84403
 (801) 391-4212

20220308
 Phase Edge Subdivision
 233 S. West Street 3rd
 Ogden, UT 84417
 (801) 466-2424

GREAT BASIN ENGINEERING

574 S. 1500 W. #475 East Ogden, Utah 84403
 Main (801) 994-4515 S.L.C. (801) 551-8222 Fax (801) 992-7544
 WWW.GREATBASINENGINEERING.COM

Preliminary Plan
Rivers Edge
 Approx. 387 East 40th
 Tremonton City, Box Elder County, Utah
 A part of Section 2, T11N, R2W, SLB&M, U.S. Survey

23 Mar, 2021
C1



Scale: 1" = 60'



Graphic Scale

Legend

- ▲ A Nail & Washer will be set at the Extension of Property lines in the Curb Set Hub & Tack
- ⊙ Monument to be set (Rad.) Radial Line (N/R) Non-Radial Line
- X— Fence
- Public Utility Easement & Municipal Utility Easement
- Set 5/8" x 24" Long Rebar with Yellow Cap and Lathe

Rivers Edge - Phase 1

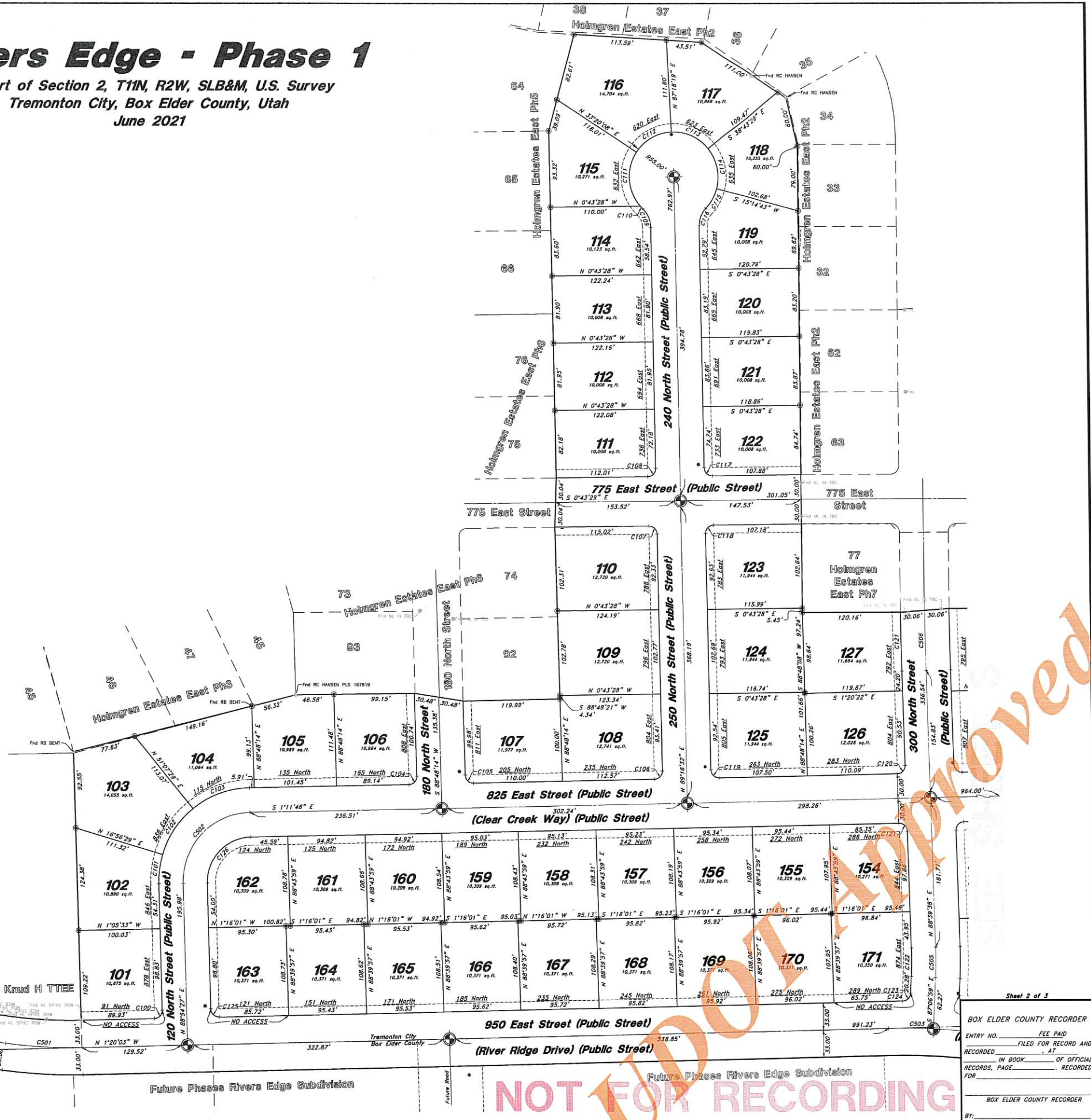
A part of Section 2, T11N, R2W, SLB&M, U.S. Survey
Tremonton City, Box Elder County, Utah
June 2021

Lot line Curve Data Sheet 2

Curve #	Delta	Radius	Length	Chord Direction	Chord Length
C100	89°45'29"	10.00'	15.67'	S 46°12'48" E	14.11'
C101	18°02'02"	115.00'	36.20'	S 82°04'32" E	36.05'
C102	34°11'00"	115.00'	68.61'	S 55°58'01" E	67.60'
C103	37°40'45"	115.00'	75.63'	S 20°02'09" E	74.27'
C104	90°00'00"	10.00'	15.71'	S 46°11'46" E	14.14'
C105	90°00'00"	10.00'	15.71'	S 43°48'14" W	14.14'
C106	89°31'42"	10.00'	15.63'	S 45°57'37" E	14.08'
C107	90°00'01"	10.00'	15.71'	N 44°16'31" E	14.14'
C108	90°00'00"	10.00'	15.71'	S 45°43'28" E	14.14'
C109	45°05'57"	30.00'	23.61'	N 66°43'34" E	23.01'
C110	5°23'10"	55.00'	5.17'	N 46°52'10" E	5.17'
C111	73°46'22"	55.00'	70.82'	N 86°26'57" E	66.03'
C112	53°58'12"	55.00'	51.81'	S 29°40'46" E	49.91'
C113	53°58'12"	55.00'	51.81'	S 24°17'25" W	49.91'
C114	53°58'11"	55.00'	51.81'	S 78°15'37" W	49.91'
C115	29°07'46"	55.00'	27.96'	N 60°11'24" W	27.66'
C116	45°05'57"	30.00'	23.61'	N 68°10'29" W	23.01'
C117	90°00'00"	10.00'	15.71'	S 44°16'32" W	14.14'
C118	90°00'00"	10.00'	15.71'	N 45°43'28" W	14.14'
C119	90°28'18"	10.00'	15.79'	S 44°02'23" W	14.20'
C120	90°08'35"	10.00'	15.73'	S 46°16'03" E	14.16'
C121	0°49'03"	5029.99'	71.77'	N 89°04'00" E	71.77'
C122	4°13'27"	469.88'	34.64'	S 89°13'41" E	34.63'
C123	87°06'31"	10.00'	15.20'	S 43°33'43" E	13.78'
C124	1°19'54"	780.00'	18.13'	S 0°40'15" E	18.13'
C125	90°12'47"	10.00'	15.75'	S 43°47'12" W	14.17'
C126	89°53'47"	55.00'	86.29'	N 46°08'39" W	77.71'

Center line Curve Data

Curve #	Delta	Radius	Length	Chord Direction	Chord Length
C500	8°59'49"	923.33'	144.99'	N 3°09'52" E	144.84'
C501	8°59'49"	603.27'	94.73'	N 3°09'52" E	94.63'
C502	89°53'47"	85.00'	133.36'	S 46°08'39" E	120.10'
C504	8°44'58"	750.00'	114.53'	N 7°15'30" E	114.42'
C505	4°13'23"	500.00'	36.85'	S 89°13'41" E	36.85'
C506	0°50'21"	5000.00'	73.24'	N 89°04'48" E	73.24'
C507	17°22'55"	250.00'	75.84'	S 7°29'41" W	75.55'
C508	11°05'56"	275.00'	53.27'	S 21°44'07" W	53.19'
C509	22°07'56"	200.04'	77.27'	S 51°38'50" E	76.79'
C510	2°52'01"	195.01'	9.76'	S 39°09'50" E	9.76'
C511	22°13'18"	200.00'	77.57'	S 38°18'37" W	77.08'
C512	37°57'12"	199.99'	132.48'	S 18°48'31" E	130.07'
C513	55°02'15"	120.00'	115.27'	S 27°41'15" W	110.89'
C514	21°41'51"	225.00'	85.21'	S 60°16'11" W	84.70'



GREAT BASIN ENGINEERING
 5746 SOUTH 1475 EAST OGDEN, UTAH 84403
 MAIN (801) 394-4515, G.L.C. (801) 821-0222, FAX (801) 392-7344
 WWW.GREATBASINENGINEERING.COM

Sheet 2 of 3

BOX ELDER COUNTY RECORDER

ENTRY NO. _____ FEE PAID _____

RECORDED _____ FILED FOR RECORD AND AT _____

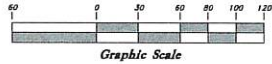
IN BOOK _____ OF OFFICIAL RECORDS, PAGE _____, RECORDED FOR _____

BOX ELDER COUNTY RECORDER

BY: _____ DEPUTY



Scale: 1" = 60'



Rivers Edge - Phase 1

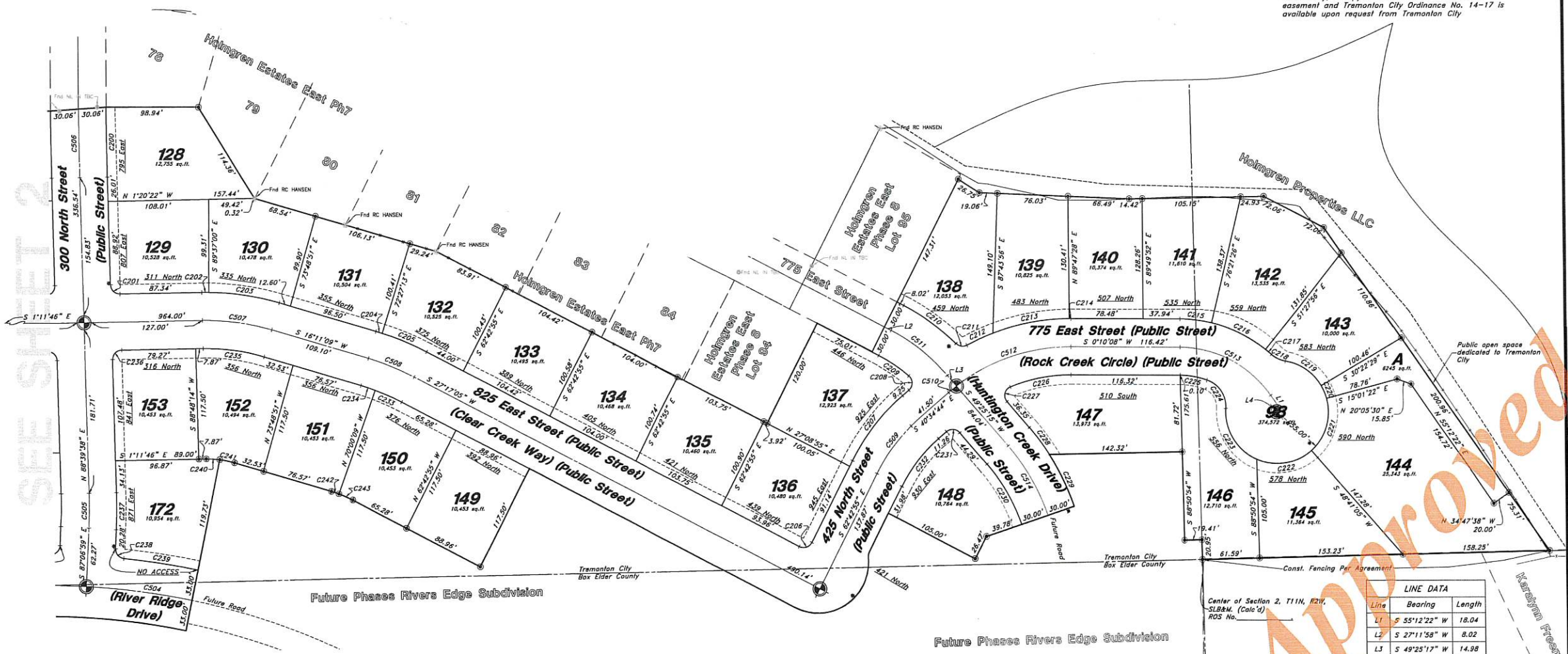
A part of Section 2, T11N, R2W, SLB&M, U.S. Survey
Tremonton City, Box Elder County, Utah
June 2021

Lot line Curve Data Sheet 3

Curve #	Delta	Radius	Length	Chord Direction	Chord Length
C200	0°51'36"	4975.72'	74.68'	S 89°05'20" W	74.68'
C201	90°11'44"	9.97'	15.70'	S 43°43'56" W	14.12'
C202	1°34'46"	280.00'	7.72'	S 0°24'23" E	7.72'
C203	15°48'09"	280.00'	77.23'	S 8°17'04" W	76.98'
C204	1°21'38"	305.00'	7.24'	S 16°51'58" W	7.24'
C205	9°44'18"	305.00'	51.84'	S 22°24'56" W	51.78'
C206	90°00'00"	10.00'	15.71'	S 17°42'55" E	14.14'
C207	22°08'11"	230.00'	88.86'	S 51°38'50" E	88.31'
C208	99°04'58"	10.00'	17.29'	N 89°52'47" E	15.22'
C209	13°08'20"	170.00'	38.98'	N 33°46'08" E	38.90'
C210	17°23'17"	230.00'	69.80'	S 35°53'36" W	69.53'
C211	73°24'36"	10.00'	12.81'	S 7°52'57" W	11.95'
C212	7°37'15"	230.00'	30.59'	S 25°00'43" E	30.57'
C213	20°58'34"	230.00'	84.27'	S 10°42'19" E	83.80'
C214	0°22'39"	230.00'	1.52'	S 0°01'12" E	1.52'
C215	13°28'26"	150.00'	35.27'	S 6°54'21" W	35.19'
C216	24°53'30"	150.00'	65.17'	S 26°05'19" W	64.66'
C217	3°07'18"	150.00'	8.17'	S 40°05'43" W	8.17'
C218	31°33'32"	30.00'	16.52'	S 25°52'36" W	16.32'
C219	49°30'03"	55.00'	47.52'	S 34°50'52" W	46.05'
C220	15°21'14"	55.00'	14.74'	S 67°16'31" W	14.69'
C221	63°43'52"	55.00'	61.18'	N 73°10'57" W	58.07'
C222	64°36'45"	55.00'	62.02'	N 9°00'38" E	58.79'
C223	70°37'57"	55.00'	67.80'	N 58°36'43" E	63.59'
C224	74°35'22"	29.96'	39.00'	N 56°38'00" E	36.30'
C225	19°10'05"	90.31'	30.21'	N 9°47'11" E	30.07'
C226	22°37'50"	170.00'	67.15'	N 11°08'47" W	66.71'
C227	108°07'02"	10.00'	18.87'	N 76°51'13" W	16.19'
C228	8°01'22"	255.00'	35.71'	S 53°25'57" W	35.68'
C230	21°46'30"	195.00'	74.11'	N 60°18'31" E	73.66'
C231	90°00'00"	10.00'	15.71'	N 42°51'6" E	14.14'
C232	22°08'11"	170.00'	65.68'	N 51°38'50" W	65.27'
C233	7°17'13"	245.00'	31.16'	N 23°38'28" E	31.14'
C234	3°48'43"	245.00'	16.30'	N 18°05'30" E	16.30'
C235	17°22'55"	220.00'	66.74'	N 7°29'41" E	66.49'
C236	90°08'36"	10.00'	15.73'	N 46°16'04" W	14.16'
C237	4°13'23"	530.00'	39.07'	N 89°13'41" W	39.06'
C238	87°06'31"	10.00'	15.20'	S 49°19'45" W	13.78'
C239	5°51'30"	783.00'	80.06'	S 8°42'15" W	80.02'
C240	8°11'47"	102.50'	14.66'	S 2°54'08" W	14.65'

Center line Curve Data

Curve #	Delta	Radius	Length	Chord Direction	Chord Length
C500	8°59'49"	923.33'	144.99'	N 3°09'52" E	144.84'
C501	8°59'49"	603.27'	94.73'	N 3°09'52" E	94.63'
C502	89°53'47"	85.00'	133.36'	S 46°08'39" E	120.10'
C504	8°44'58"	750.00'	114.53'	N 7°15'30" E	114.42'
C505	4°13'23"	500.00'	36.85'	S 89°13'41" E	36.85'
C506	0°50'21"	5000.00'	73.24'	N 89°04'48" E	73.24'
C507	17°22'55"	250.00'	75.84'	S 7°29'41" W	75.55'
C508	11°05'56"	275.00'	53.27'	S 21°44'07" W	53.19'
C509	22°07'56"	200.04'	77.27'	S 51°38'50" E	76.79'
C510	2°52'01"	195.01'	9.76'	S 39°09'50" E	9.76'
C511	22°13'18"	200.00'	77.57'	S 38°18'37" W	77.08'
C512	37°57'17"	199.99'	132.48'	S 18°48'31" E	130.07'
C513	55°02'15"	120.00'	115.27'	S 27°41'15" W	110.89'
C514	21°41'51"	225.00'	85.21'	S 60°16'11" W	84.70'



Conservation Easement Boundary

Beyond this point is the Holmgren Nature Preserve & Trail, which is subject to the conservation easement and includes but is not limited to the following regulations:

- Littering, waste disposal, and material dumping of any kind are prohibited.
- Motorized vehicles are prohibited.

This area is regularly monitored, and violation of the above is punishable by Tremonton City Ordinance No. 14-17. A copy of the recorded conservation easement and public trail easement is located in the Box Elder County Records Entry No. 338915. Additionally, a copy of the recorded conservation easement and Tremonton City Ordinance No. 14-17 is available upon request from Tremonton City.

LINE DATA

Line	Bearing	Length
L1	S 55°12'22" W	18.04
L2	S 27°11'58" W	8.02
L3	S 49°25'17" W	14.98
L4	N 34°47'38" W	5.00

Sheet 3 of 3

BOX ELDER COUNTY RECORDER

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IN BOOK _____ OF OFFICIAL RECORDS, PAGE _____ RECORDED FOR _____

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